

# Office of Inspector General

Semiannual Report  
to the Congress

October 1, 1994  
to  
March 31, 1995



## Farm Credit Administration

Office of Inspector General  
1501 Farm Credit Drive  
McLean, Virginia 22102-5090  
(703) 883-4030



April 24, 1995

The Honorable Marsha P. Martin  
Chairman of the Board and  
Chief Executive Officer  
Farm Credit Administration  
McLean, Virginia

Dear Ms. Martin:

This semiannual report is submitted in accordance with the Inspector General Act of 1978, as amended (Act), and is the twelfth report on the activities of the Farm Credit Administration's (FCA) Office of Inspector General (OIG) since the office was created on January 22, 1989. The reporting period is from October 1, 1994 through March 31, 1995. Section 5(b) of the Act requires that you submit this report to the appropriate Congressional committees and subcommittees within 30 days, together with your report.

We are making good progress in developing the constructive relationship so essential to making OIG a useful vehicle for creating positive changes in Agency operations. I appreciate your receptivity to both the formal conclusions and recommendations offered in OIG products as well as to my informal advice and counsel on program structure and delivery. I look forward to building on our successes.

Respectfully,

A handwritten signature in cursive script, appearing to read 'Eldon W. Stoehr', is written over the typed name.

Eldon W. Stoehr  
Inspector General

## TABLE OF CONTENTS

	<u>Page</u>
Reporting Requirements .....	1
Background .....	2
Strategic Planning .....	2
Significant Issues and Deficiencies .....	3
Audit and Inspection Reports Issued	
Contract Audits .....	4
OIG Staff Audits/Inspections .....	6
Management Decisions and Final Actions on Audit Recommendations .....	7
Final Actions Taken This Period .....	9
Investigations .....	9
Legislation and Regulations .....	10
Appendices:	
Appendix I -- Audit Reports Issued by FCA OIG .....	12
Appendix Ia -- Inspector General Issued Reports with Questioned Costs .....	13
Appendix Ib -- Inspector General Issued Reports with Recommendations That Funds Be Put To Better Use .....	14
Appendix II -- Farm Credit Administration Organization Chart .....	15
Appendix III -- FCA Office of Inspector General Organization Chart .....	16
Appendix IV -- OIG Strategic Plan Summary FY 1995 - 1999 .....	17

## REPORTING REQUIREMENTS

<u>ACT CITATION AND REQUIREMENT</u>	<u>PAGE</u>
Section 4(a)(2)      Review of Legislation and Regulations .....	10
Section 5(a)(1)      Significant Problems, Abuses and Deficiencies .....	3
Section 5(a)(2)      Recommendations With Respect to Significant Problems, Abuses and Deficiencies .....	None
Section 5(a)(3)      Prior Recommendations Not Yet Implemented .....	7-8
Section 5(a)(4)      Matters Referred to Prosecutive Authorities .....	None
Section 5(a)(5) and 6(b)(2)      Summary of Instances Where Information Was Unreasonably Refused or Not Provided .....	None
Section 5(a)(6)      List of OIG Audit Reports .....	12
Section 5(a)(7)      Summary of Each Particularly Significant Report .....	4-6
Section 5(a)(8)      Statistical Table on Management Decisions on Questioned Costs .....	13
Section 5(a)(9)      Statistical Table on Management Decisions on Recommendations That Funds Be Put to Better Use .....	14
Section 5(a)(10)      Summary of Each Audit Over 6 Months Old For Which No Management Decision Has Been Made .....	8
Section 5(a)(11)      Significant Revised Management Decisions .....	None
Section 5(a)(12)      Significant Management Decisions With Which the Inspector General Disagrees .....	9

## BACKGROUND

The Farm Credit Administration (FCA) is an independent Federal agency of the United States Government responsible for the regulation, examination and supervision of institutions chartered under the Farm Credit Act of 1971. FCA is a non-appropriated agency operating under a Congressionally imposed spending limitation of \$40,864,305 for fiscal year (FY) 1995 administrative costs of the Agency. The Office of Inspector General (OIG) has an authorized budget level of \$773,184 for FY 1995.

FCA currently has 404 established positions, about half of which are examiners located at seven field offices throughout the country. Also included in the established Agency positions are the seven approved positions for the OIG. Appendix II displays the current organizational structure of FCA and Appendix III displays the OIG within that structure.

FCA is a "designated Federal entity" within the meaning of the Inspector General Act of 1978, as amended. The Inspector General is appointed by and is under the general supervision of the Chairman of the FCA Board (Chairman).

## STRATEGIC PLANNING

The Inspector General has emphasized the importance of strategic planning, both for OIG operations and for the Agency's programs and activities. OIG has developed "strategic plans" for the past four years; has offered recommendations to improve Agency planning through both an audit and a followup inspection of the Agency's strategic plans; and has personally been an active participant in Agency planning activities. A summary of OIG's FY 1995 - 1999 strategic plan is included as Appendix IV.

The mission of OIG is to improve FCA programs and operations and protect them against fraud, waste and abuse. Our vision is to have mutual trust and that our products and services are respected and sought after by the Agency and other customers.

It is essential that OIG maintain its independence and objectivity in performing its various functions. Simultaneously, we must work constructively with the Board and management so that they and other customers will trust our integrity, competence and professionalism. Achieving these objectives contributes greatly to OIG's capacity to be an agent of positive change in FCA's management and program operations as well as in our own office.

The Inspectors General Vision and Strategies to Apply Our Reinvention Principles adopted in January 1994 provides useful and relevant guidance for achieving our mission. That document was a primary resource in developing our strategic plan.

OIG's strategies and objectives for the next five years are defined in our FY 1995 - 1999 Strategic Plan. We have also developed a companion document, the FY 1995 Annual Plan, which provides the operational details for activities planned for FY 1995 to implement our

strategic plan. We expect to revise our strategic plan each year until our experiences validate our planning assumptions and performance measures and we have achieved a comfort level with how we have programmed activities over the extended time period.

FCA has significantly improved its strategic planning over the past year or so and the OIG strategic plan is consistent with the structure and format used by the rest of the Agency. OIG will continue to participate in the development and validation of Agency performance measures. OIG's strategic plan was designed to support the Agency's strategic plan. We are optimistic that our strategic plan will facilitate OIG's effectiveness in improving Agency programs and will also contribute to mutual trust between OIG and the Agency board and management.

### **SIGNIFICANT ISSUES AND DEFICIENCIES**

The following areas continue to be high-risk or pose a significant problem to Agency management. OIG places a high priority on these issue areas when planning its activities and considerable effort was expended during this reporting period to assist management as they work to resolve these deficiencies.

Deficient Financial Management Systems and Procedures. During FY 1994, FCA management implemented a new financial management system (GLOWS) to correct fundamental deficiencies and was a beta site for implementation of GLOWS. FCA's previous financial management systems had not been integrated, lacked fundamental controls, and did not conform with Office of Management and Budget (OMB), General Accounting Office and Treasury requirements. The OIG contracted with an independent accounting firm to make a conformance review of FCA's implementation of GLOWS. The independent auditors concluded that FCA's financial management system, as implemented, still does not conform to all of the above requirements. There are system deficiencies and weaknesses in accounting policies, procedures, processes and controls. (See details on page 4 of the Contract Audits section of this report.) Nevertheless, the Inspector General, based on observed progress in developing controls (see next section), has recommended that OMB remove FCA's financial management system from OMB's high risk list and downgrade it to a material weakness for reporting purposes.

Additional progress was apparent by FCA's preparation of financial statements in accordance with generally accepted accounting standards for FY 1994. OIG contracted with an independent accounting firm to audit those statements. Although this was the initial audit of the Agency's financial statements, the independent auditors were able to give an unqualified opinion on the financial statements. The auditors identified reportable conditions in the Agency's internal control structure. (See details on page 5.) OIG will continue to monitor and provide technical support to Agency management as work continues on correcting the deficiencies that remain.

Inadequate Internal Control Systems. Although a number of internal control system weaknesses remain, actions have been initiated by the FCA Board and management to correct deficiencies in planning and controls reported in prior periods. Action teams have been formed to address planning and control objectives and action plans developed as part of the Agency's strategic



planning process. In addition, the reengineering task force formed to address financial management deficiencies has identified and implemented a number of corrective actions to improve internal control systems in financial management as identified in the previous paragraph. OIG will continue to monitor and advise as these actions progress.

## AUDIT AND INSPECTION REPORTS ISSUED

Audits are conducted in accordance with audit standards established by the Comptroller General of the United States for audits of Federal organizations, programs, activities and functions. Inspections were conducted in accordance with the "Quality Standards for Inspections" issued by the President's Council on Integrity and Efficiency. Going forward, OIG will no longer perform "inspections" but will perform limited scope audits to meet the same objectives.

Four audit reports and two inspection reports were issued during this reporting period and are summarized below.

### CONTRACT AUDITS

The OIG contracted with the independent accounting firm, Urbach Kahn & Werlin (UK&W), to audit the FCA's September 30, 1994, financial statements. This engagement included three tasks: 1) a conformance review of FCA's financial management system (GLOWS); 2) an internal control evaluation of selected assessable units (travel, property management, assessment billings, payroll, and budgeting); and 3) an audit of fiscal year 1994 financial statements and supporting schedules. A separate report was issued for each task. In addition to findings and recommendations in those reports, UK&W identified certain matters relating to FCA's accounting and administrative policies and procedures that warrant further attention by FCA management. These observations and suggestions were communicated in a management letter to the Board and the OIG.

OIG monitored the progress of the audit, reviewed supporting workpapers and performed other procedures deemed necessary to ensure compliance with Government Auditing Standards. A summary of each report follows.

**Conformance Review of FCA's Financial Management System (Audit A94-31).** The objective of the conformance review of the FCA financial management system (GLOWS) was to determine whether FCA was in compliance with the requirements set forth in OMB Circular A-127, *Financial Management Systems*, OMB Circular A-130, *Management of Federal Information Resources*, and the Joint Financial Management Improvement Program (JFMIP) *Core Financial System Requirements*.

UK&W concluded and the OIG concurred that, based on the procedures performed, the financial management system did not meet the requirements of OMB Circular A-127, *Financial Management Systems*, and the JFMIP *Core Financial System Requirements*. UK&W's report identified GLOWS system deficiencies and weaknesses in accounting policies, procedures,

processes and controls. GLOWS system deficiencies included a lack of date sensitivity, system performance issues, report format and utility issues, and unclear or incomplete system documentation. In addition, the Agency did not fully document their user needs or system requirements; there were inadequate policies and procedures in some areas; and staff was inadequately trained on the use and capabilities of the GLOWS system. Two of the fourteen recommendations made by UK&W are the same or similar to recommendations, made in a prior OIG audit report issued in February 1992, that have not been implemented.

**Review of Internal Accounting and Administrative Controls (Audit A94-32).** UK&W reviewed the controls over travel, property management, assessment billings, payroll and budgeting. The objective of the review was to identify material weaknesses in FCA's system of internal accounting and administrative controls as defined in the Federal Manager's Financial Integrity Act of 1982 (FMFIA).

UK&W concluded and the OIG concurred that, based on the procedures performed, there continues to be a material weakness in property management. Internal control weaknesses included inadequate segregation of duties, lack of policy in some aspects of property management, lack of a physical inventory of property items, and inadequate documentation of the relationship between FCA and the Farm Credit System Building Association in the use of building facilities and classification of leases. In addition, UK&W identified other weaknesses in travel, assessment billings, payroll, and budgeting that were not considered to be material as defined by FMFIA. Four of the sixteen recommendations made by UK&W in this report are the same or similar to recommendations made in prior OIG audit reports that have not been implemented. One recommendation is from a report issued in June 1990, two from a report issued in September 1991, and one from a report issued in December 1991.

Management's response generally disagrees with the issues raised in the report. UK&W, after careful consideration of management's very lengthy comments concluded, and we concur, that the findings are indeed relevant and require management's consideration and action.

**Audit of Fiscal Year 1994 Financial Statements (Audit 94-33).** This report included an unqualified opinion on the FCA's principal statements for the fiscal year ended September 30, 1994. The UK&W report on the internal control structure disclosed no material weaknesses in internal controls; however, it did disclose conditions existing during fiscal year 1994 which UK&W considered to be reportable; specifically, that the controls within property management and travel policy need improvement.

Management's response to the internal controls report asserts that the reportable conditions cited do not represent significant deficiencies in design or operation of the internal control structure. UK&W does not concur with management's comments and believes the reportable conditions are properly classified, are relevant and require management's consideration and review. The OIG agrees with UK&W's assessment.



The UK&W report on compliance with laws and regulations disclosed nothing to indicate that the FCA had not complied with applicable laws and regulations which could have a material effect on the financial statements.

## **OIG STAFF AUDITS/INSPECTIONS**

The following audits/inspections were conducted by OIG staff.

**Survey of Farm Credit System Institutions (Audit A94-01).** This audit surveyed Farm Credit System (FCS) institutions about FCA practices in examination, supervision, and regulation of FCS institutions. The objectives of the audit were to identify issues and concerns of FCS institutions which may be appropriate for further study by OIG and to gather information regarding the examination, supervision, and regulation functions for Agency management's consideration. The audit report contains the summary results of a questionnaire that was mailed to all FCS lending institutions. Of the 251 questionnaires mailed, we received 180 responses. The questionnaire contained questions in nine issue areas. The report contains both a general summary and a more detailed review of the institutions' responses in each of the nine areas. A cross tabulation of results disclosed that there was no statistically significant relationship between any of the attributes considered.

**Contracting and Small Purchases (Inspection S94-08).** This inspection provides an analysis of the number and size of small purchase transactions and measures customer satisfaction with small purchasing and contracting services. We found that 82% of all FCA purchases are micro-purchases, compared to a governmentwide average of 70 to 75 percent. An opportunity exists to streamline processing of these purchases using authorities in the Federal Acquisition Streamlining Act of 1994.

Based on questionnaire results, we reported that contracting and small purchasing staff are providing customers with the services they need, procuring goods and services which meet customer needs and expectations and customers were generally satisfied with the quality of services. However, contracting services could be improved by clarifying roles and responsibilities, and having staff become more responsive, courteous, and customer oriented.

**Supply Activities (Inspection S94-09).** The objective of this inspection was to provide an analysis of inventory turnover and measure customer satisfaction with supply unit services. Although we were unable to provide an inventory turnover analysis because of insufficient supply records, management had begun developing a database to track supply usage during the inspection. Customers surveyed indicated that they are satisfied that needed supplies were received, hours of Supply Room operation were adequate and staff were customer oriented, courteous, and able to find ordered items. However, improvements could be made by: (1) improving response time for all electronic orders; (2) providing adequate staff coverage during hours of operation; (3) providing additional items; and (4) ensuring more timely replenishment of inventory. Management agrees and has begun implementing improvements.

**MANAGEMENT DECISIONS AND FINAL ACTIONS  
ON AUDIT RECOMMENDATIONS**

Illustration I summarizes the statistical results of management's audit followup actions during this reporting period. OIG has continued to serve as a resource and technical advisor as management makes final decisions on audit recommendations and implements and certifies completion of final corrective actions. In Illustrations I through IV we have eliminated any outstanding recommendations that are the same or similar to those made in prior OIG reports. Ending balances have been reduced by a total of ten recommendations to reflect this change. Three of those relate to audit reports that had been issued in prior reporting periods and seven relate to audit reports issued during this reporting period.

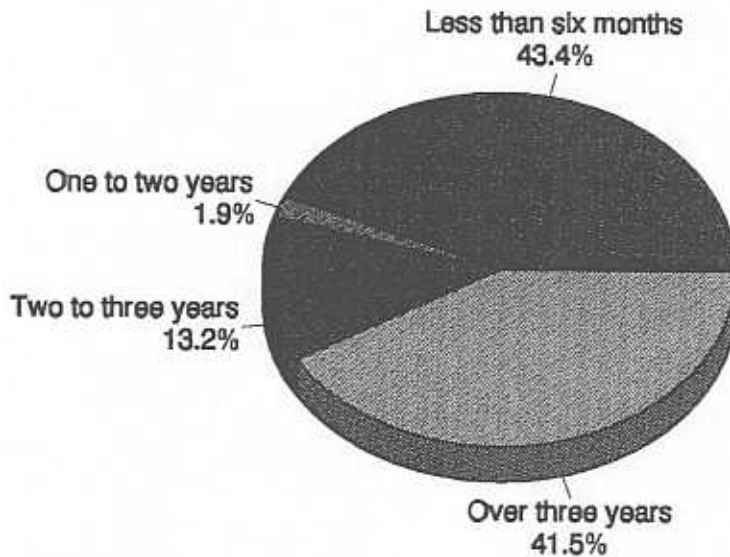
<b>Illustration I - Audit and Inspection Recommendation Activity for Semi-Annual period of Oct. 1, 1994 through Mar. 31, 1995</b>	<b>Recs. without Decisions</b>	<b>Decisions without Final Action</b>	<b>Total</b>
Outstanding at beginning of period	12	54	66
New recommendations made during the period	30		30
Less: New Recommendations that were repeats of prior audit recommendations (1)	-7		-7
Less: Recommendations outstanding at beginning of the period that were duplicates (2)		-3	-3
Decisions during period to accept/modify recommendation	-10	+10	
Decisions during period rejecting recommendation	0		
Final Actions taken during period		-33	-33
Outstanding at end of period	25	28	53

- (1) Three recommendations in the Conformance Review of Financial Management System audit report and four recommendations in the Review of Internal Accounting and Administrative Controls audit report were repeats of recommendations from previous OIG audit reports that were still outstanding.
- (2) Three recommendations outstanding at the beginning of the reporting period were duplicative of other recommendations outstanding.

During the reporting period, management made decisions on 10 of the 12 recommendations that were outstanding at the beginning of the period. All 10 of the decisions had been pending for over 2 1/2 years. Illustrations II and III summarize the age of open recommendations as of March 31, 1995. Of the 25 recommendations outstanding without a decision at the end of the period, 2 recommendations are from the Cash and Debt Management audit which was issued on

February 14, 1992, 11 recommendations from the Conformance Review of Financial Management System which was issued on March 30, 1995, and 12 recommendations from the Review of Internal Accounting and Administrative Controls which was issued on March 31, 1995.

### Illustration II - Age of Unimplemented Recommendations



**Illustration III - Number of Recommendations Outstanding at March 31, 1995 Without Decisions and Recommendations With Decisions Which Have Not Had Final Action.**

Time since Report was Issued	Recommendations Without		
	Decision	Final Action	Total
Less than six months	23	0	23
Six months to one year	0	0	0
One to two years	0	1	1
Two to three years	0	7	7
Over three years	2	20	22
<b>TOTAL</b>	<b>25</b>	<b>28</b>	<b>53</b>

The time periods shown in Illustrations II and III are computed from the date the report was issued to March 31, 1995.

### FINAL ACTIONS TAKEN THIS PERIOD

During the reporting period, management took final action on 31 audit and 2 inspection recommendations. The age of the recommendations closed ranged from 1 1/2 years to over 4 years. Illustration IV shows that 26 of 33 final actions (79 percent) taken during this reporting period were on recommendations in audits issued more than two years ago. During the reporting period, OIG and management agreed that three outstanding recommendations had been duplicated in separate audit reports. OIG agreed to consolidate and track each as one rather than two outstanding recommendations.

<b>Illustration IV -- Aging of Final Actions Completed during Semi-Annual period of October 1, 1994 through March 31, 1995.</b>	
Final action within:	
6 months of report issuance	0
6 months - 1 year after report issuance	2
1-2 years after report issuance	5
Over 2 years	26
Total Final Actions	33

### INVESTIGATIONS

Five investigations were open at the beginning of this reporting period and one additional investigation was opened during this period. Of these six investigations, three were closed during this period.

None of the three cases closed during this period substantiated criminal violations involving FCA employees or programs. The allegations were unsubstantiated in two of the three closed cases. The third closed case substantiated a violation of Merit System Principles, Title 5, United States Code section 2301(b) by a senior Agency official. We disagree with management's response to this investigation because: 1) it fails to address the senior official's violation of Merit System Principles; and 2) corrective action to remedy the harm to the injured employee is inadequate and temporary.

At the close of this reporting period, three investigations remain open.

The OIG Hotline received only 50 calls during this reporting period; a significant decrease compared to previous periods. Three of the calls concerned fraud in programs other than those under FCA's responsibility and were referred to the appropriate agency. Five calls dealt with Farm Credit System borrower complaints and were either referred to the FCA division responsible for investigating such matters or we are awaiting further information from the complainant. Two allegations were internal to FCA; one was closed after preliminary work was done and one resulted in the opening of an investigation. The remainder of the Hotline calls required no action by the OIG.

## LEGISLATION AND REGULATIONS

Downsizing and streamlining FCA continued as a priority for a variety of reasons, including the Federal Workforce Restructuring Act (Public Law 103-226, March 30, 1994). During this reporting period, 12 employees separated prior to April 1, 1995, and 20 employees will separate on delayed separation (not later than March 31, 1997). The Inspector General provided the Chairman with counsel and advice related to strategic and transactional aspects of this objective.

The Family Friendly Leave Act (Public Law 103-388, October 22, 1994) in combination with the final rule, 5 C.F.R. Part 630, have been implemented within the Agency, allowing use of sick leave to provide care for a family member who is sick or has died. Sick leave may also be used for adoption purposes (Public Law 103-329, September 30, 1994). Previously, an employee was required to use annual leave or leave without pay to attend to such matters.

Public Law 103-24, authorizing appropriations for the United States Office of Special Counsel, the Merit Systems Protection Board, and for other purposes, was signed into law on October 29, 1994. This law requires agencies to initiate an informational program for their employees to inform them of their rights and remedies under chapters 12 and 23 of Title 5, including their rights relating to prohibited personnel practices. The OIG has communicated with the Designated Agency Ethics Official concerning OIG's role in these informational programs.

OIG commented on regulations implementing the Hatch Act in 5 C.F.R. Part 734. The way the regulations are written, there is a distinction made between Presidentially appointed Inspectors General and Inspectors General of the "designated Federal entities" with regard to the latitude of political involvement permitted.

During this period, OIG reviewed 7 Agency regulations and offered substantive comments on 4 internal Agency policies and procedures. On February 7, 1995, the Chief Operating Officer suspended all activity on proposed issuances whether they be new issuances or modifications of existing Agency policies and procedures. This was done to determine whether the Agency policy and procedure manual is the most appropriate method by which to disseminate guidance and information.

H.R. 9, the Job Creation and Wage Enhancement Act of 1995, has been of concern to the Inspectors General community as well as law enforcement agencies throughout the Federal government. Specifically, Title VIII, Section 8101, provided a variety of rights to persons who



are targets of "a Federal investigative or enforcement action." In February 1995, the language in H.R. 9 was replaced by the language in H.R. 926, Title III, Sec. 301, "Pursuant to the authority of Section 7301 of Title 5, United States Code, the President shall, within 180 days of the date of the enactment of this title, prescribe regulations for employees of the executive branch to ensure that Federal laws and regulations shall be administered consistent with the principle that any person shall, in connection with the enforcement of such laws and regulations (1) be protected from abuse, reprisal or retaliation, and (2) be treated fairly, equitably and with due regard for such person's rights under the Constitution." OIG supports this change in language and will follow the progress of this legislation.



**AUDIT/INSPECTION REPORTS ISSUED BY FCA OIG**  
 October 1, 1994 to March 31, 1995

AUDIT/INSPECTION REPORTS	Number of Recommendations	Questioned Costs	Recommendations That Funds Be Put to Better Use
Survey of Farm Credit System Institutions (December 27, 1994)	0	\$ 0	\$ 0
Conformance Review of FCA's Financial Management System (March 30, 1995)	14	\$ 0	\$ 0
Contracting and Small Purchases Inspection (January 5, 1995)	0	\$ 0	\$ 0
Supply Activities Inspection (February 6, 1995)	0	\$ 0	\$ 0
Review of Internal Accounting and Administrative Controls (March 31, 1995)	16	\$ 0	\$ 0
Audit of Fiscal Year 1994 Financial Statements (March 31, 1995)		\$ 0	\$ 0
Total (6 Reports)		\$ 0	\$ 0

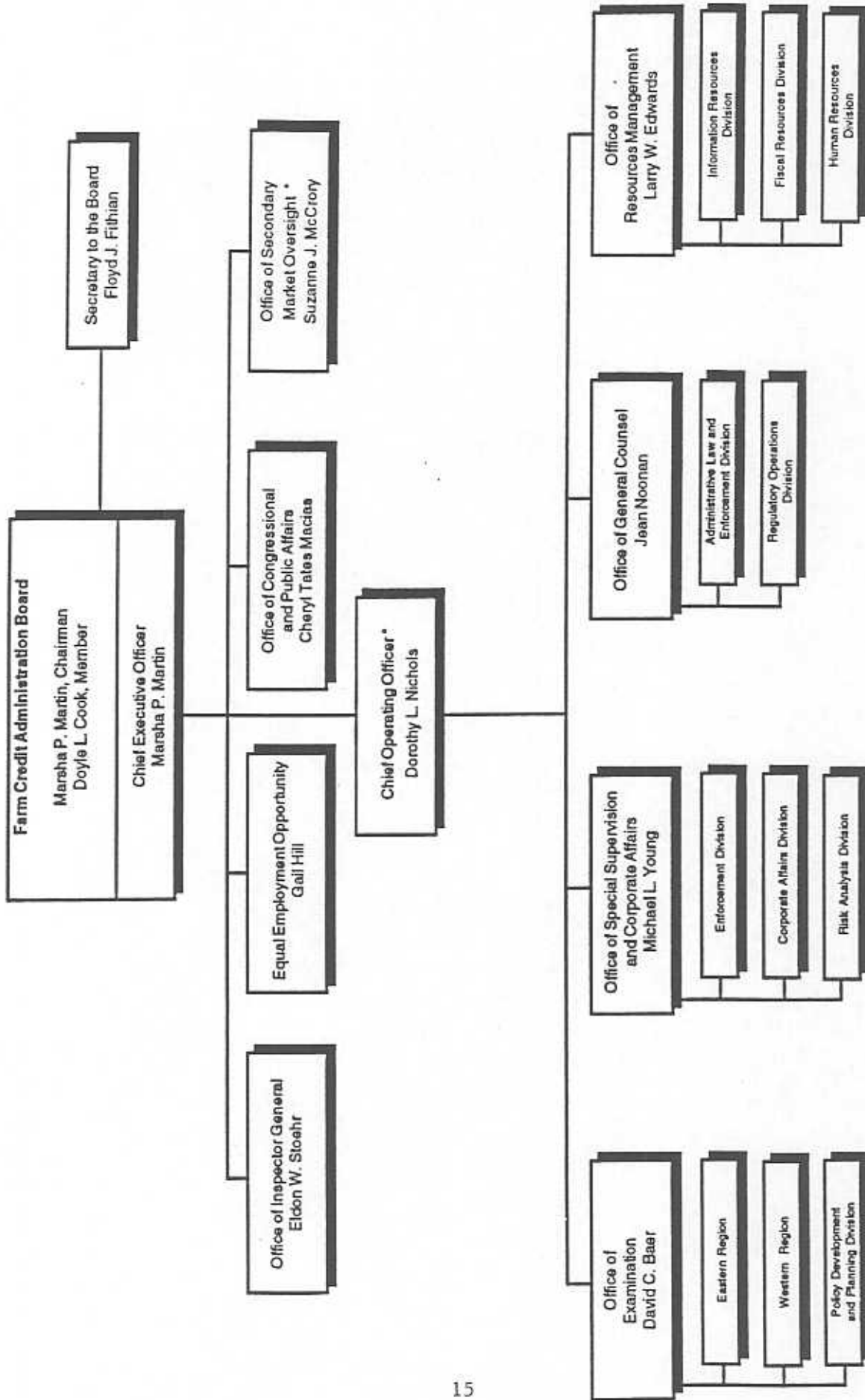
**INSPECTOR GENERAL ISSUED REPORTS  
WITH QUESTIONED COSTS**

	Number		Dollar Value	
	Reports	Recs.	Questioned Costs	Unsupported Costs
A. For which no management decision has been made by the commencement of the reporting period	0	0	\$ 0	\$ 0
B. Which were issued during the reporting period	0	0	0	0
Subtotals (A + B)	0	0	0	0
C. For which a management decision was made during the reporting period	0	0	0	0
(i) dollar value of disallowed costs	0	0	0	0
(ii) dollar value of costs not disallowed	0	0	0	0
D. For which no management decision has been made by the end of the reporting period	0	0	0	0
E. For which no management decision was made within six months of issuance	0	0	\$ 0	\$ 0

**INSPECTOR GENERAL ISSUED REPORTS  
WITH RECOMMENDATIONS THAT FUNDS BE PUT TO BETTER USE**

	Number		Dollar Value
	Reports	Recs.	
A. For which no management decision has been made by the commencement of the reporting period	0	0	\$ 0
B. Which were issued during the reporting period	0	0	0
Subtotals (A+B)	0	0	0
C. For which a management decision was made during the reporting period	0	0	0
(i) dollar value of recommendations that were agreed to by management	0	0	0
-- based on proposed management action	0	0	0
-- based on proposed legislative action	0	0	0
(ii) dollar value of recommendations that were not agreed to by management	0	0	0
D. For which no management decision has been made by the end of the reporting period	0	0	0
Reports for which no management decision was made within six months of issuance	0	0	\$ 0

# Farm Credit Administration

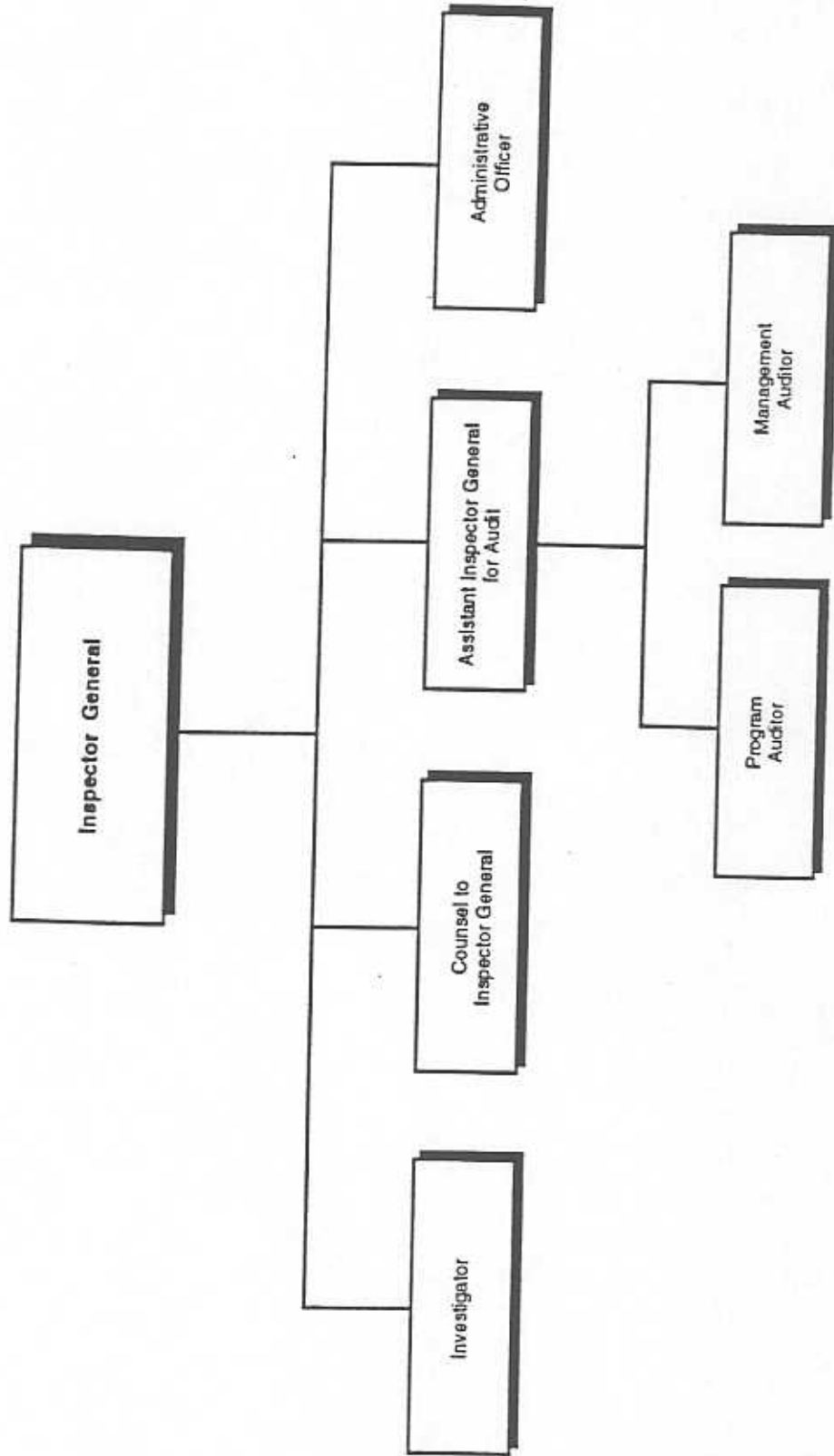


\* Reports to the Board for policy and to the CEO for administration.

*[Handwritten signature]*

Chairman  
April 2, 1995

Office of Inspector General



*Nelson W. Steinhilber*

Inspector General  
September 30, 1994

## MISSION STATEMENT

**Improve FCA programs and operations and protect them against fraud, waste and abuse.**

### VISION

OIG is trusted and its products and services respected and sought after by the Agency and other customers.

### VALUES

Products and services which are competent and objective, timely and relevant.

A customer focus which is responsive to the needs of decision makers.

A positive working environment within OIG which encourages us to be innovative and reach our potential through teamwork and open, candid communication.

## PROGRAM-AREA PERFORMANCE GOALS IN SUPPORT OF FCA PERFORMANCE GOALS

**Earn the trust of the agency and their acceptance as an integral part of FCA's management.**

- Provide technical advice and assistance to agency Board and management in developing sound financial and reporting systems and in streamlining programs and organizations.
- Increase interaction between OIG and agency management during the audit process and as recommendations are developed and addressed.
- Assist the agency in developing and applying performance measures.



**Recognition by the agency and Congress as a reliable source of credible and independent analysis for their decisions about program operations and effectiveness.**

- Focus OIG strategic plans on the critical issues of the agency and expectations of the stakeholders.
- Solicit the views and input of agency management and integrate them into OIG audit and investigation activities.
- Increase the use of risk assessments in decisions to schedule OIG reviews.
- Provide objective, timely, comprehensive and concise products which include findings and recommendations useful to our customers.

**Enhance the quality and usefulness of OIG products and services.**

- Establish meaningful performance measures within OIG and monitor our progress against them.
- Solicit, analyze and report customer feedback on our work and make appropriate changes to OIG products and processes, policies and procedures.