

**Farm Credit Administration
Office of Inspector General**

Audit Report

Farm Credit Administration's Telework and Remote Work Program

A-24-01

July 8, 2024

FCAOIG

Farm Credit Administration
Office of Inspector General



Farm Credit Administration
Office of Inspector General

July 8, 2024

The Honorable Vincent G. Logan, Board Chairman and Chief Executive Officer
The Honorable Jeffery S. Hall, Board Member
The Honorable Glen R. Smith, Board Member
Farm Credit Administration
1501 Farm Credit Drive
McLean, Virginia 22102-5090

Dear Chairman Logan and Board Members Hall and Smith:

The Office of Inspector General completed an audit, *Farm Credit Administration's Telework and Remote Work Program*. The objective of this audit was to determine whether the Farm Credit Administration (FCA) has implemented controls over the telecommuting and remote work program and whether the process is efficient and effective.

Throughout the coronavirus disease 2019 pandemic, a renewed emphasis for continuity of operations, flexibility, and safety was brought about in the federal workforce. FCA was able to quickly pivot processes and practices to support the new operating environment during the pandemic, and this review focused on ensuring controls were established for the post-pandemic environment at FCA.

During our audit, we found that FCA had designed and implemented certain controls over the telework and remote work program and had taken steps that allow for an efficient and effective program. However, we identified opportunities to improve the telework and remote work program. We made five recommendations to strengthen the controls over the programs. The recommendations focus on updating Agency-wide policies and procedures to reflect current telework and remote work processes; improving controls over the completion, approval, and safety considerations in the telework agreement; and administering telework training to employees with no training documentation. FCA management agreed with, and provided responsive corrective actions for, all recommendations made in the report.

We appreciate the courtesies and professionalism extended by FCA to our staff during the audit, especially the Office of Agency Services and the Chief of Staff. If you have any questions, we would be pleased to meet with you at your convenience.

Respectfully,

A handwritten signature in black ink that reads 'Sonya K. Cerne'.

Sonya K. Cerne
Assistant Inspector General for Audits, Inspections, and Evaluations

EXECUTIVE SUMMARY

Farm Credit Administration's Telework and Remote Work Program

Report No. A-24-01

July 8, 2024

Objective

The objective of this audit was to determine whether FCA has implemented controls over the telecommuting and remote work program and whether the process is efficient and effective.

Scope

The scope of this audit was limited from January 2022 to November 2023.

Recommendations

The Office of Inspector General made five recommendations to the Office of Agency Services to strengthen the controls over the program.

Agency Response

Management agreed with and provided responsive corrective actions for all recommendations made in the report.

Why We did This Audit

The Farm Credit Administration (FCA or Agency) has an important mission to uphold in ensuring that all Farm Credit System institutions are safe, sound, and dependable sources of credit and related services. In order to perform this mission, the Agency needs a skilled and agile workforce. We performed this audit to evaluate the controls over the telework and remote work program and to understand its effectiveness given the drastic work/life changes over the last four years.

How We Did This Audit

The Office of Inspector General (OIG) reviewed the Agency's Employee Data Report for employee, office, and duty station information as of December 8, 2023. We also analyzed employee telework data that was entered by employees in the Agency's timekeeping system for two pay periods by employee and office.

We tested telework agreements for completion in the Agency's internal site for Fiscal Year 2024. We also tested safety checklist responses on telework agreement forms. We analyzed documentation for remote workers as of November 30, 2023. We reviewed telework training and tracking documentation. Finally, we reviewed the Agency policy regarding telework and remote work and compared such policy to current Agency practice. We considered the risk of fraud and abuse during our audit, and nothing came to our attention to indicate fraud or abuse was occurring.

What We Found

We found that FCA had designed and implemented certain controls over the telework and remote work program and had taken steps that allow for an efficient and effective program. However, we identified opportunities to improve the telework and remote work program. Specifically, we identified inconsistencies with telework agreements, telework training, remote work approvals, and overall monitoring of the program. We also identified opportunities to design and implement a more efficient, effective, and modernized system.

TABLE OF CONTENTS

Background.....	1
Farm Credit Administration.....	1
Telework in the Federal Government.....	1
Telework and Remote Work at FCA.....	3
Telework Requirements.....	4
Agency Roles and Responsibilities.....	4
Prior Office of Inspector General Reports.....	4
Objective, Scope, and Methodology.....	5
Objective.....	5
Scope.....	5
Methodology.....	5
Audit Results.....	7
Telework Program.....	8
Telework Agreements.....	8
Review of FY 2024 Telework Agreements.....	9
Status in the Telework System.....	10
Number in Status.....	10
Improvements to the Telework Agreement Form.....	10
Remote Work.....	12
Remote Work Considerations, Concurrences, and Documentation.....	12
Locality Rates.....	13
In Office Requirements.....	14
Root Causes.....	16
Outdated Policies and Procedures.....	16
Inadequate Controls and Need for Modernization.....	17
Telework Training Records.....	17
Impact.....	17
Recommendations.....	18
Management Comments.....	20
Acronyms.....	23
Appendix 1-Terms of Agreement with Requested Telework Schedule.....	24
Appendix 2-Telework Agreement Safety Checklist.....	26

BACKGROUND

Farm Credit Administration

The Farm Credit Administration (FCA or Agency) is an independent federal agency responsible for regulating, examining, and supervising the Farm Credit System. The Agency is responsible for ensuring that all Farm Credit System institutions are safe, sound, and dependable sources of credit and related services for all creditworthy and eligible persons in agriculture and rural America. To achieve this mission, FCA aims to maintain a well-trained, engaged, and diverse staff working effectively in a safe, efficient, and modern workplace.

As work and home life drastically changed over the coronavirus disease 2019 (COVID-19) pandemic, a renewed emphasis for continuity of operations, flexibility, and safety was brought about in the federal workforce. As noted in the Office of Personnel Management's (OPM) Guide to Telework and Remote Work in the Federal Government, "Never has the importance of a robust telework program been more apparent than during the COVID-19 pandemic. The COVID-19 pandemic forced even more adoption of telework and sparked a nationwide focus on telework as an important tool for safely and efficiently delivering mission-critical services in the public and private sectors during both short- and long-term emergencies."¹

FCA implemented a phased approach to returning to in-person work in late 2021. FCA's response to the COVID-19 pandemic ultimately earned the Agency the highest score in the "COVID Overall" category across all federal agencies in the 2020 rankings for "Best Places to Work in the Federal Government."

Telework in the Federal Government

While telework has been used in the federal government for many years, the Telework Enhancement Act of 2010 (Act) defined "telework" and established expectations for agency telework programs.² The Act required the head of each executive agency to establish and implement a policy under which employees would be authorized to telework. The Act, and subsequent amendments, also outline that agency telework policies shall:

TELEWORK DEFINITION

Telework refers to a work flexibility arrangement under which an employee performs the duties and responsibilities of such employee's position, and other authorized activities, from an approved worksite other than the location from which the employee would otherwise work.

**Telework Enhancement
Act of 2010**

¹ OPM's 2021 *Guide to Telework and Remote Work in the Federal Government, Leveraging Telework and Remote Work in the Federal Government to Better Meet Our Human Capital Needs and Improve Mission Delivery (2021 Guide to Telework and Remote Work in the Federal Government (opm.gov))*.

² Pub. L. 111-292, 124 STAT. 3165 (Dec. 9, 2010) (codified as amended at 5 U.S.C. §§ 6501–6506).

- Ensure that telework does not diminish employee performance or agency operations;
- Require a written agreement that is entered into between an agency manager and an employee authorized to telework, that outlines the specific work arrangement that is agreed to; and is mandatory in order for any employee to participate in telework;
- Provide that an employee may not be authorized to telework if the performance of that employee does not comply with the terms of the written agreement between the agency manager and that employee;
- Except in emergency situations as determined by the head of an agency, not apply to any employee of the agency whose official duties require on a daily basis: direct handling of secure materials determined to be inappropriate for telework by the agency head; or on-site activity that cannot be handled remotely or at an alternate worksite;
- Be incorporated as part of the continuity of operations plans of the agency in the event of an emergency; and
- Describe the circumstances under which employees may be permitted to temporarily work from approved overseas locations.

The Act requires agencies to implement an interactive telework training program for telework-eligible employees and managers of teleworkers, completion of which is generally a prerequisite for entering into a telework agreement, and to designate a senior agency official as the Telework Managing Officer. The Telework Managing Officer's duties under the Act include policy development and implementation of agency telework programs, serving as an advisor for agency leadership and a resource for managers and employees, and being the primary agency point of contact on telework matters with the Office of Personnel Management (OPM).

The framework established by the Telework Enhancement Act has been supplemented by OPM guidance including, most recently, the *2021 Guide to Telework and Remote Work in the Federal Government*. Notably, the 2021 OPM guide distinguishes between "telework" and "remote work" arrangements, defining them as follows:

- **Telework** is an arrangement in which an employee, under a written telework agreement, is scheduled to perform their work at an agency worksite on a regular and recurring basis;
- **Remote work** is an arrangement in which an employee, under a written remote work agreement, is scheduled to perform their work at an alternative worksite and is not expected to perform work at an agency worksite on a regular and recurring basis.

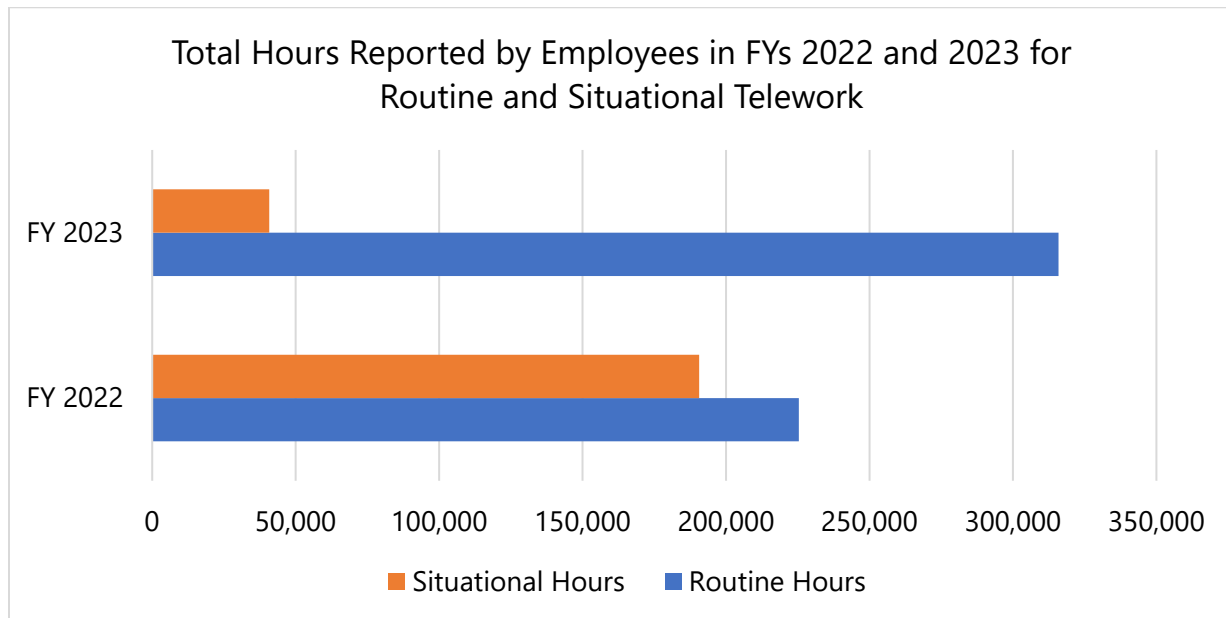
The 2021 OPM guide further describes two types of telework:

1. Routine telework in which telework occurs as part of an ongoing regular schedule; and
2. Situational telework in which telework is approved on a case-by-case basis and the hours worked were not part of a previously approved, ongoing, and regular telework schedule.

Telework and Remote Work at FCA

FCA has about 300 employees. FCA states it offers maximum flexibility to employees in a hybrid operating model that includes both required time in the office and telework and remote work options.³ The majority of FCA employees work in one of FCA's five duty stations located across the United States.⁴ FCA calculates supplemental geographic pay (locality pay) for each of these five offices, as described more fully further on in this report. FCA also allows employees to have a remote work arrangement. A remote worker's official worksite may be within or outside the local commuting area of an Agency worksite. Based on our review, there are about 20 remote workers at the Agency. The current practice at FCA is for remote workers to receive the locality rate for the "Rest of United States."

For context, there are 2,080 work hours per employee in a year (using a 40-hour work week for 52 weeks). Using data retrieved by the Office of Information Technology from the Agency's timekeeping system, FCA employees reported over 416,000 hours of telework in fiscal year (FY) 2022 and almost 357,000 hours of telework in FY 2023. The timekeeping system relies on employees to accurately record routine and situational telework hours worked in a pay period. If an employee does not accurately record telework hours, the timekeeping system would not accurately reflect telework hours worked. Additionally, more than half the Agency's employees are assigned to the Office of Examination, which has examination staff that are on frequent travel.



³ FCA practices, policies, and procedures use the terms telework, flexiplace, telecommuting, permanent flexiplace, and remote work. For purposes of this audit, we use the term "telework" to describe the act of an employee working from an approved worksite other than their assigned duty location for certain days in a pay period and remote work to describe the act of an employee working from a worksite that is not an FCA office location on a permanent basis.

⁴ The five duty stations include: McLean, Virginia; Bloomington, Minnesota; Denver, Colorado; Dallas, Texas; and Sacramento, California.

Telework Requirements

FCA outlined the Agency's telework policy in Policy and Procedures Manual (PPM) 820, *Flexiplace (Telecommuting)*. PPM 820 explains that in order to participate in the program, employees must:

- Ask to participate in the program;
- Be performing at the "fully successful" or better level;
- Occupy a job that is suitable for participation in the flexiplace program;
- Pass the screen-out criteria outlined in the electronic telework form;
- Sign (electronically) and abide by an online agreement defining participation and expectations; and
- Agree to all terms and conditions in the telework agreement.

PPM 820 also outlines when an employee is not allowed to telework, work schedule and time and attendance requirements, property and worksite conditions, and other factors important to telework and remote work.

Agency Roles and Responsibilities

The Office of Agency Services (OAS) manages and delivers human capital, operational, and workforce development services for the Agency, including the telework and remote work program. The OAS Director is designated as the Agency's Telework Managing Officer, responsible for developing policy to implement the Agency's telework program, advising FCA leadership, serving as a resource to Agency managers and employees, and being the Agency's primary point-of-contact with OPM on telework matters. The OAS Director is also designated as the Agency's Family-Friendly Work/Life Coordinator that includes the following mandate, "Be responsible for making sure that Agency employees are aware of the full range of options available to them to meet their personal and family responsibilities, such as alternative work schedules, telecommuting, part-time employment, and job sharing."

The Agency also has a designated coordinator who is responsible for administering the telework program in OAS and ensuring annual reviews of agreements are completed. The coordinator also monitors compliance and compiles reports.

Prior Office of Inspector General Reports

The FCA Office of Inspector General (OIG) previously issued the following reports related to telework and remote work programs.

- FCA OIG completed an audit, **FCA's Telework Program**, on June 28, 2013. The objective of the audit was to determine whether FCA's telework program was administered effectively. The audit identified opportunities to improve controls over permanent telework agreement documentation, include an annual requirement on telework agreements, develop an Agency-wide system, and implement a system to track telework

training. Three recommendations were made in the report. All recommendations were closed before issuance of the report in June 2013.

- FCA OIG completed an inspection, **Survey of Farm Credit Administration Employees on COVID-19**, on June 9, 2021. The objective of this inspection was to conduct a survey on safety measures and other actions implemented by FCA in response to COVID-19. The survey results showed that employees believed the Agency took positive actions to implement safety measures and other actions in response to COVID-19. The survey showed that most employees were working remotely since the COVID-19 operating changes, and they felt that they have been able to fully perform all work responsibilities in the remote environment. In addition, survey results showed that employees had appropriate resources for telework. Survey results identified certain opportunities to provide additional communication to employees on procedures related to COVID-19. One recommendation was made in the report, which was closed in January 2022.

OBJECTIVE, SCOPE, AND METHODOLOGY

Objective

The objective of this audit was to determine whether FCA had implemented controls over the telecommuting and remote work program and whether the process was efficient and effective. We performed this audit at FCA's headquarters in McLean, Virginia from November 2023 to July 2024.

Scope

The scope of the audit was limited to FCA's telework and remote work program from January 2022 to November 2023.

Methodology

We took the following steps to accomplish the objective:

- Identified and reviewed related laws, regulations, and other background information applicable to the objective;
- Identified and reviewed applicable internal FCA policies and procedures;
- Reviewed prior FCA OIG and other external reviews related to the audit objective;
- Conducted interviews with personnel from the Office of Agency Services with responsibilities related to the telework and remote work program and from the Office of Information Technology with responsibilities related to data sets, data tracking, and data storage; and

- Reviewed the Agency's risk information and internal control review cycle for applicability to the audit objective.

Tests Performed

- Reviewed the Employee Data Report for employee, office, and duty station information. The Employee Data Report is an internal system utilized by FCA to track employee information. The OIG received access to the information for this review and employee information was reviewed as of December 8, 2023. The OIG removed employees that were designated as temporary employees, presidentially appointed positions, and OIG employees, from the dataset. The OIG relied on the information in the Employee Data Report and did not perform independent testing of employee information, such as confirming the data through electronic personnel file testing. However, because we believe we can sufficiently rely on the information in an internally used system for this review, we will attribute the origin of the dataset to the Employee Data Report when making conclusions.
- Reviewed the Agency's in-office tracking data. The tracking data uses Internet Protocol (IP) addresses to determine from where a person is logging in to the Agency network for office cleaning purposes. The OIG sampled two random pay periods (for a total of 160 hours) within the scope of when the Agency started reporting on in-office tracking data for office cleaning purposes in 2023. Because the sample used judgmental factors, it cannot be projected to the entire population.
- Requested telework data from the internal timekeeping system through OIT. Specifically, the OIG requested a listing of employees that reported telework hours (routine and situational) for pay periods 15 and 20 and total telework reported in the timekeeping system for FYs 2022 and 2023. The OIG analyzed the data by employee and office. The information from the timekeeping system relies on employees to correctly account for their telework hours, both routine and situational. If employees did not enter the telework data correctly, the data reported would not accurately reflect the telework hours actually worked. For clarification purposes, the FY 2022 data set also reflects a point of transition from full-time telework for most employees to a phased approach for returning to in-person work after the COVID-19 pandemic throughout 2022. Because the sample used judgmental factors, it cannot be projected to the entire population.
- Tested whether telework agreements in the Agency's internal site for FY 2024 were submitted and designated as "completed" by the Agency for eligible employees within required timeframes. The agreements were compared to the employees listed on the Employee Data Report as of December 8, 2023. The OIG tested the completion status for each agreement in the system. The OIG also tested whether all completed telework agreements contained a completed safety checklist and answers to the checklist indicating that alternative worksites had the safety features required by the Agency. Specifically, the OIG opened each completed telework agreement form for the FY 2024 period and verified whether each question on the checklist was completed and whether any employee marked "no" to any of the safety questions.

- Tested documentation for the Agency’s remote workers. For all employees that the Agency identified as having a remote work arrangement, we reviewed documentation of the considerations for approval outlined in PPM 820 and whether there was concurrence by the Chief Human Capital Officer (CHCO). The OIG also tested whether those employees identified as remote workers were receiving the “Rest of United States” locality rate.
- Determined Agency telework reporting requirements and reviewed the Agency’s responses in the OPM Status of Telework in the Federal Government Report to Congress for FY 2022.
- Tested FCA’s compliance with telework training requirements. The OIG reviewed employee self-certifications for FCA’s mandatory telework training and tracking documentation maintained by OAS. Additionally, the OIG reviewed employee self-certifications for the three additional telework trainings that OAS added as a result of the telework hybrid work environment as a result of the COVID-19 pandemic.

Generally Accepted Government Auditing Standards

We conducted this audit in accordance with Generally Accepted Government Auditing Standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

We reviewed internal controls identified as significant to the audit objective and did not identify any material control weaknesses. We designed audit procedures to assess internal controls to the extent necessary to address our objective. We also assessed the reliability of data relevant to our audit objective and determined that the data was sufficiently reliable. We considered the risk of fraud and abuse during our audit, and nothing came to our attention to indicate fraud or abuse was occurring. Because our review was limited, it would not necessarily have disclosed all internal control deficiencies that may have existed at the time of our audit or if fraud has occurred or was occurring.

AUDIT RESULTS

FCA has designed and implemented certain controls over the telework and remote work program and has taken steps that allow for an efficient and effective program. For example, FCA has implemented a telework and remote work program that allows employees to work from sites other than FCA offices on a consistent and regular basis. The Agency also designed an annual process for automated telework agreement forms to document employees’ schedules and agreement to certain telework requirements. Furthermore, the Agency conducted telework trainings sessions for employees and supervisors.

However, we identified opportunities to improve the telework and remote work program. Specifically, we identified inconsistencies with telework agreements, telework training, remote

work approvals, and overall monitoring of the program. We also identified opportunities to design and implement a more efficient, effective, and modernized system.

Telework Program

FCA’s telework program provides employees the opportunity to perform their official duties at an alternative worksite on a recurring or situational basis. According to Agency officials, there is only one position and person at the Agency who is not eligible to participate in the telework or remote work program due to the position requirements. All other positions are eligible, if approved by the supervisor and all other requirements are met.

The Agency captures telework information in the timekeeping system,⁵ where employees report the number of routine and situational hours worked for each day in a pay period. The image below shows the time entry form.

The screenshot displays a timekeeping interface. At the top, there is a summary table for flexiplace hours:

	Count	Total	Su1	Mo1	Tu1	We1	Th1	Fr1	Sa1Week1	Su2	Mo2	Tu2	We2	Th2	Fr2	Sa2Week2
Routine Flexiplace Hours	0	0.00							0							0
Situational Flexiplace Hours	0	0.00							0							0

Below this is a section titled "Project Hours - Right-click Project for Hierarchy". It contains a grid for reporting hours:

Total Transaction Hours Type	Project	Mar 10 Su	Mar 11 Mo	Mar 12 Tu	Mar 13 We	Mar 14 Th	Mar 15 Fr	Mar 16 Sa	Week 1 Total	Mar 17 Su	Mar 18 Mo	Mar 19 Tu	Mar 20 We	Mar 21 Th	Mar 22 Fr	Mar 23 Sa	Week 2 Total
0.00 Regular Time									0.00								0.00

Telework Agreements

PPM 820 states, “Employees who telework on a regular and recurring basis, as well as employees who will telework on a case-by-case basis, must have a written telework agreement in place.” FCA utilizes an electronic telework agreement form that contains the following sections:

- Section I - general information such as name, position title, and supervisor. The form also asks for telework location addresses, type of telework arrangement (routine and/or situational), and which days the employee will telework during a pay period.
- Section II - the terms of agreement with requested telework schedule (see Appendix 1 for terms of the agreement).
- Section III - a safety checklist with yes or no responses required (see Appendix 2 for the safety checklist).

⁵ The Agency is working on a project to replace the existing timekeeping system. Although it has not been implemented as of April 2024, the new system may have a different tracking mechanism for reporting telework hours.

- Section IV - employee telework expectations related to FCA's Continuity of Operations Plan.
- Section V - employee review and certification that they agree to the terms of the agreement and understand the reporting responsibilities with the Agency's Continuity of Operations Plan and OPM notices of unscheduled telework, early dismissals, late arrivals, and government closures.

Once the employee submits the form in the internal system, the form automatically routes to the supervisor for approval and then to OAS for final review. If that process is completed, the status in the internal site shows "completed."

A separate form for work schedules requires employees to document their daily work schedule, including their telework schedule, for supervisory approval. This work schedule form is housed separately from the telework agreement form.

Review of FY 2024 Telework Agreements

We reviewed telework agreements for FY 2024 to determine whether telework agreements were designated as completed and approved in accordance with FCA policies and procedures. For FY 2024, FCA required telework agreements to be completed in November 2023. The OIG retrieved the telework agreement information from FCA's internal telework agreement site on December 5, 2023, and compared the information to the Employee Data Report.⁶ We identified 323 employees on the report for testing purposes. Out of the 323 employees, we found that 278, or 86 percent, had a completed agreement. For the remaining 45 employees, 19 employees did not have an agreement in the system; however, one of the 19 employees without a telework agreement in the system did not occupy a telework-eligible position. Additionally, there were about 8 percent (26/323) of agreements that were identified in other incomplete statuses (new (entered but not completed), rejected, or awaiting approval). An OAS official reported that as of May 2024, all missing or incomplete telework agreements were corrected with the exception of one person that was on extended leave.

⁶ OIG cross-referenced the telework agreements to the Agency's internal Employee Data Report to determine the number of employees at the Agency at the time of our testing. All OIG employees, temporary employees, and FCA Board members were removed from the employee listing for testing purposes. See additional information in the methodology section of the report.

Status of FY 2024 Telework Agreements as of December 2023 Testing

Status in the Telework System	Number in Status
Completed	278
No Telework Agreement	19*
New (entered but not completed)	20
Supervisor Rejected	2
Awaiting Supervisor Approval	4
<i>* Includes one employee that did not occupy a telework eligible position</i>	

The OIG also found inconsistencies in the completion of the telework agreement’s safety checklist. The safety checklist on the telework agreement includes 10 safety features and a yes or no column to identify whether the alternate worksite includes the required safety feature (see Appendix 2 for the complete safety checklist). PPM 820 states, “the alternate worksite must meet the safety standards established for the Flexiplace program. Until these standards are met, no work will be allowed at the alternate worksite.” The PPM also states employees must agree to all terms and conditions of the agreement that includes, “having the employee conduct an inspection of the alternate worksite area as outlined in Section III of on-line agreement (Safety Inspection Checklist).”

The OIG tested whether all of the completed telework agreements (278) contained a completed safety checklist and whether the employee’s answers indicated that the alternative worksites had the required safety features. Of the 278 completed forms, 52 employees did not answer all of the safety questions and 8 answered “no” to at least one of the safety questions indicating that the alternative worksites did not contain some of the required safety features.

Improvements to the Telework Agreement Form

It is unclear whether there is any enforcement of the requirements set forth in telework agreements. Employees are required to complete a telework agreement each year and employees are required to verify that their telework locations comply with the Agency’s required safety features. However, as indicated above, the OIG identified instances where employees did not submit telework agreements. In some cases, employees that had been designated with completed agreements did not confirm they had the required safety features; yet the form was approved and marked as completed. It is unclear whether those employees who had not submitted a telework

agreement, those in various incomplete statuses, or those with identified issues on the safety checklist, were nevertheless participating in telework.

As previously noted, employees must submit both a telework agreement and a work schedule form that also contains telework schedules. Both forms require supervisory approval, and the Agency stores each form in a separate internal system. There may be an opportunity for the Agency to gain efficiencies by combining the two forms while improving the telework agreement form. This step would reduce the administrative burden on employees and supervisors, in addition to the efforts involved in storing and eventually purging the forms. In addition, a newly combined form could benefit from additional automation and modernization by containing measures and alerts for incomplete forms, forms with safety concerns, and forms not approved. Such measures would help to ensure that the telework agreements would be fully completed and sufficiently reviewed and approved.

Telework Training

The Telework Enhancement Act requires the head of each executive agency to ensure an interactive telework training program is provided to employees eligible to participate in the telework program and all managers of teleworkers. The Act also requires that employees successfully complete the interactive training program before entering into a telework agreement. An OAS official stated that FCA utilizes OPM's telework training to fulfill this requirement. Following the training, employees take a survey to attest to their completion of the training and are required to provide a copy of the training certificate to OAS. In addition to the OPM telework training and as a result of the telework/hybrid work environment, OAS facilitated the following telework training sessions during the COVID-19 pandemic:⁷

- Managing a Virtual Team: Monitoring and Evaluating Performance (October 5, 2021): The Agency stated this training was required for supervisors and records show there were 42 attendees;
- The Performance Equation: Providing Feedback in a Hybrid Telework Environment (November 4, 2021): The Agency stated this training was required for supervisors and records show there were 54 attendees; and
- Optimizing Performance for All in a Hybrid Telework Environment (December 7, 2021): The Agency stated this training was required for all employees and records show there were 188 attendees.

The OIG reviewed the available telework training records of employees maintained by OAS. Between the four trainings (the OPM training and the three additional trainings), our testing could not verify that training had been completed for 60 of the 323 employees (about 19 percent). FCA's training records went back to 2013, and thus, there would be no record of employees attending the required OPM training prior to 2013. While we understand there are timeframes set forth for

⁷ Training attendance numbers stated in the report do not include OIG employees, temporary employees, and FCA Board members.

destruction of training records, the Agency could not verify that all employees had completed the required telework training or that controls were in place to ensure the requirement was being met.

An OAS official stated that FCA was working on using the Agency's e-learning platform to fulfill the training requirement which would provide much better, consolidated training records and greater control of assigning and tracking training completion.

Remote Work

The OIG also found inconsistencies in the documentation of considerations and approvals of remote work requests. As previously noted, there are about 20 employees who participate in the remote work program. PPM 820 states that "in certain situations, a supervisor, with concurrence from the Approving Official (Office Director) may approve a permanent Flexiplace arrangement where employees perform most work at their residence or another remote location either within or outside the local commuting area of FCA headquarters or a field location." Additionally, the PPM also requires the approving official to consider and document in writing the following factors and obtain the concurrence of the CHCO before approving or renewing the request.

1. The employee should possess unique skill and expertise for the duties and responsibilities of the position needed by the Agency;
2. The employee must be able to work independently in all aspects of his/her position; and
3. The budgetary cost to the Agency must be considered; that is, will the permanent Flexiplace result in increased or decreased travel costs because of the employee's location.

Remote Work Considerations, Concurrences, and Documentation

To test the controls over the remote work program, the OIG requested documentation of the required considerations and concurrences for those approved for remote work as of November 30, 2023. The Agency documentation showed varying levels of details and analyses outlining the PPM 820 factors. Some considerations contained detailed descriptions of each of the three factors necessary for approval of remote work; however, others did not.

Specifically, for some newly hired or returning employees, OAS stated that the considerations for remote work were included in the hiring documentation. However, there was incomplete documentation showing the analysis of the three required considerations in PPM 820, and the documentation indicated that the remote work decision had been made during hiring negotiations. For seven employees, the documentation contained neither an analysis of the PPM 820 factors, nor the required CHCO concurrence for approval. In two instances, workers were changed to remote work status and OAS requested a change in locality pay to the "Rest of United States" locality rate, but there was no additional documented analysis of the factors for approving remote work.

Locality Rates

In addition to base pay, FCA employees receive supplemental geographic pay (locality pay). To recognize cost differences across the country, the amount of an employee's supplemental geographic pay depends on the assigned duty location. FCA policy defines a duty station as the geographical location of an employee's permanent work site, the limits of which are a 50-mile radius from the employee's work site. Locality pay is combined with an employee's base pay, and benefits, including retirement, are calculated with base and locality pay.

As of January 2024, FCA has six locality rates payable to employees based on their duty station at one of the FCA offices and "Rest of United States" for remote workers.⁸

Designated locality rates for FCA employees by duty station as of January 2024

Locality	Rate
Bloomington, Minnesota	26.89%
Dallas, Texas	26.87%
Denver, Colorado	29.55%
McLean, Virginia	32.99%
Sacramento, California	28.80%
Rest of United States	17.00%

⁸ Under section 5.11 of the Farm Credit Act of 1971, as amended (12 U.S.C. § 2245), the FCA Board Chairman sets the compensation for FCA employees without regard to the General Schedule and provides additional compensation and benefits as necessary to maintain comparability with other federal bank regulatory agencies. Accordingly, FCA's locality rates differ from other agencies and are not managed by the President's Pay Agent. Most General Schedule (GS) employees are entitled to locality pay, which is a geographic-based percentage rate that reflects pay levels for non-Federal workers in certain geographic areas as determined by **surveys conducted by the U.S. Bureau of Labor Statistics**. There are currently 47 **locality pay areas**, which cover the lower 48 States and Washington, DC, plus Alaska, Hawaii, and the U.S. territories and possessions. Forty-four of the locality pay areas cover large metropolitan areas (e.g., Los Angeles, New York, Washington, DC), two cover entire States—Alaska and Hawaii, and the remainder of the United States and its territories and possessions are included in the catch-all "Rest of United States" locality pay area. GS employees in foreign areas are not eligible for locality pay (**General Schedule (opm.gov)**). For more information on the management on locality pay for GS employees, see **Fact Sheets (opm.gov)**.

PPM 820 provides that: “[f]or permanent flexiplace, after January 11, 2014, the Agency has decided that locality pay for all locations outside the local commuting area of FCA offices will be treated as ‘All Other Locations’ [or ‘Rest of United States’] for locality pay purposes.”

We tested whether the Agency ensured remote workers received the “Rest of United States” locality rate. We used the Agency’s Employee Data Report to determine work locations, and we identified 20 employees with locations not at an FCA office. These individuals had been designated as remote work employees, and we verified that they were receiving the “Rest of United States” locality rate of 16.5 percent (as of the time of our testing in December 2023). No exceptions were noted during the remote work testing.

In Office Requirements

After the COVID-19 pandemic and with the return to workplace process, FCA initiated a plan for locality rates, duty stations, and remote workers. In order for workers to receive the locality rate of an Agency office, employees must be in that office at least twice per pay period as part of their work schedules, although this requirement is not written in an Agency-wide policy.⁹ Within this guardrail, the Agency also gave Office Directors the discretion to implement telework practices and return-to-work processes as they felt were appropriate to meet their mission.

However, the Agency has limited capabilities to determine if an employee is fulfilling the requirement to come into the office twice per pay period, and overall, the Agency had not implemented a process to review employees’ official duty stations on a consistent or recurring basis.

Efforts to Track In-Office Activity

Currently, the Agency does not have a mechanism in place to accurately track in-office activity. The Agency uses login IP addresses to identify if an employee is in the office. However, the Chief Information Officer stated that OIT runs a report of IP addresses by office location to determine who is present in the office each day for office cleaning purposes only. Previously, the Agency used a self-assessment/certification process developed during the COVID-19 pandemic, but when this process was eliminated, OIT designed a different solution for in-office reporting.

The Agency captures telework data in its timekeeping system. However, the information is limited to the data entered by employees for each pay period. We requested and reviewed timekeeping information for the Pay Periods 15 and 20, and identified the following:

- For Pay Period 15: 313 people reported teleworking during the pay period with a total of 14,461 hours and an average of 46 hours per person for individuals in the Agency that reported telework hours. There were also 30 individuals who were not remote workers that reported more than 64 hours of telework (equating to eight hours per day, eight times in the period) for the pay period.

⁹ Certain FCA offices have developed office directives with in-office, telework, and remote work requirements at the office level.

- For Pay Period 20: 292 people reported teleworking during the pay period with a total of 11,754 hours and an average of 40 hours per person for individuals in the Agency that reported telework hours. For this pay period, there were also 15 individuals who were not remote workers that reported more than 64 hours of telework for the pay period.
- For both pay periods: there were five individuals who were not remote workers that reported more than 64 hours of telework in each pay period.

The following tables show telework information for Pay Periods 15 and 20 by office:

Pay Period 15 Telework Details from the Timekeeping System by FCA Office

Office	Total Telework Hours for Pay Period	Number of People that Teleworked	Office Average for Those That Teleworked
Office of Agency Services	677.5	15	45
Office of the Board/Chief Executive Officer¹⁰	637	15	42
Office of the Chief Financial Officer	478	10	48
Office of Congressional and Public Affairs	250.75	6	42
Office of Data Analytics and Economics	429	8	54
Office of Examination	8,622.5	188	46
Office of General Counsel	565	12	47
Office of Information Technology	1,673.5	33	51
Office of Regulatory Policy	998.5	22	45
Office of Secondary Market Oversight	129	4	32
Totals	14,460.75	313	46

¹⁰ This category includes Office of the Board, Office of the Chief Executive Officer, Office of the Chief of Staff, and Office of Equal Employment Opportunity and Inclusion.

Pay Period 20 Telework Details from the Timekeeping System by FCA Office

Office	Total Telework Hours for Pay Period	Number of People that Teleworked	Office Average for Those That Teleworked
Office of Agency Services	492.5	14	35
Office of the Board/Chief Executive Officer	501	14	36
Office of the Chief Financial Officer	546	10	55
Office of Congressional and Public Affairs	260.5	6	43
Office of Data Analytics and Economics	410	9	46
Office of Examination	6,172	167	37
Office of General Counsel	498	12	42
Office of Information Technology	1,762	35	50
Office of Regulatory Policy	939	21	45
Office of Secondary Market Oversight	173	4	43
Totals	11,754	292	40

While the timekeeping data sets have limitations, as noted above, the data still indicates that if the Agency is trying to implement the two-days-per-pay period requirement at the Agency, additional communication and other controls may be necessary.

Root Causes

Several root causes contributed to the identified opportunities for improvement of FCA’s telework and remote work program. While FCA offers maximum flexibility to its employees through participation in the program, policies and procedures outlining the program have not been updated in almost ten years and do not reflect the current Agency practices. Furthermore, inadequate controls around the program have contributed to difficulties in determining whether approvals for telework and permanent remote work are fully considered and documented; whether employees are meeting the in-office requirements; whether incomplete, inaccurate, and missing telework agreements are adequately detected; and whether covered employees took mandatory telework training.

Outdated Policies and Procedures

PPM 820 has not been updated in almost ten years, despite the drastic changes in the telework and remote work program over the last few years and does not always reflect the current Agency practices. As noted earlier, PPM 820 does not include the in-office requirement of two days per pay period in order to receive the locality pay that correlates to one of the five FCA office locations. An updated policy could further design controls over the telework and remote work program to include such considerations as to whether there should be:

- additional requirements other than presence in office, such as full day versus partial days;
- supervisor responsibility for in-office requirements;
- tracking or reporting on in-office information; and
- a standardized format for documenting remote work, including documentation for approval, specific considerations made in the process, whether certain requests require Board approval, and whether remote work arrangements should be reconsidered or renewed.

Inadequate Controls and Need for Modernization

We also found that inadequate controls over the telework program have made it difficult to detect incomplete, inaccurate, and missing telework agreements. Specifically, OAS representatives stated during an interview that a reminder email goes to people when their agreement is incomplete. However, there was no automatic mechanism to alert supervisors or OAS officials when an employee did not complete a telework agreement or if an agreement remained in an incomplete status. Instead, OAS staff conduct checks of the telework agreement internal website using a spreadsheet to determine if employees completed a telework agreement. There was no guidance on the frequency of the checks and little use of automation.

Additional controls over the completion of the telework agreement's safety checklist would decrease the number of telework agreements approved without documentation that the employee's alternative worksite meets the Agency-required safety features. Currently, when filling out the electronic telework form, nothing alerts an employee to missing information on the form and employees are able to submit without fully completing the form. Similarly, there is nothing that alerts the reviewing official to missing information in a form, such as required safety features. Finally, as noted earlier, combining the telework and work schedule forms into one form would decrease the administrative burden on Agency staff and increase the efficiency and accuracy of the telework processes.

Telework Training Records

FCA requires new employees to take OPM's telework training in satisfaction of the Telework Enhancement Act's training requirement. The OIG was unable to verify whether all employees had completed required telework training because the documentation for trainings from past years was either lost or unverifiable.

Impact

The COVID-19 pandemic changed the telework and remote work landscape. During the height of the pandemic, employees were required to work from home while buildings were shut down and inaccessible. During this time, the Agency was able to quickly pivot processes and practices to support the new operating environment while continuing to ensure the safety and soundness of all Farm Credit System institutions.

With most employees returning to the office at least two days per period, it is important that the Agency has a well-documented telework and remote work program that supports employee flexibility while adhering to Federal and Agency guidelines. The increased flexibility provided to FCA employees by allowing for both routine and situational telework increases the importance for Agency controls on the program. A documented policy that clearly outlines employee, supervisor, and Agency requirements for telework and remote work will provide employees with a clear understanding of their responsibilities while at the same time ensuring that the Agency continues to effectively meet its mission.

Recommendations

To improve the Agency's telework and remote work program:

1. The Office of Inspector General recommends the Office of Agency Services update Agency-wide policies and procedures to reflect current telework and remote work processes, including minimum in-office requirements per pay period, locality pay determinations for remote work employees within the local commuting area, and controls over the program.
2. The Office of Inspector General recommends the Office of Agency Services evaluate whether the telework agreement and work schedule forms can be combined into one solution.
3. The Office of Inspector General recommends the Office of Agency Services, in conjunction with other offices, modernize the telework agreement form through automation, where practicable, to implement additional controls over completion, approval, and safety considerations.
4. The Office of Inspector General recommends the Office of Agency Services administer telework training to employees with no training documented.
5. The Office of Inspector General recommends the Office of Agency Services develop a standardized process to document remote work requests that address and document required considerations, approvals, and renewals.

FCA Response

FCA management agreed with the five recommendations and provided responsive corrective actions for all recommendations in the report. Specifically, management stated they will:

- Update Agency-wide telework and remote work policies and procedures;
- Evaluate whether the telework agreement and work schedule forms can feasibly be combined into one solution;
- Consider opportunities for automation in the telework process;

- Establish a process to ensure all employees who have approved remote and telework agreements complete the required telework training; and
- Establish an annual review process to ensure compliance for training moving forward.

Management estimated the actions would be completed by February 2025.

OIG Response

OIG finds the actions responsive to our recommendations. Management comments can be found in the subsequent section of the report. The Agency waived an exit conference.

MANAGEMENT COMMENTS

The Farm Credit Administration (FCA) appreciates the opportunity to respond to the Office of Inspector General's (OIG) draft audit report titled, *Farm Credit Administration's Telework and Remote Work Program*, issued on May 23, 2024. The OIG initiated this audit to evaluate whether FCA has implemented controls over the telecommuting and remote work program, and whether the process is efficient and effective.

Management Response to the Recommendations

The COVID-19 global pandemic presented tremendous challenges across the globe's public and private sectors and continues to have significant impacts in the delivery of services, operational and organizational efficiencies, and workforce recruitment and retention. More importantly, the pandemic highlighted an employer's ability to keep employees safe and supported. The FCA remains proud of the agency's resiliency, steadfast commitment to our mission, our budgetary and operational performance since 2020 and efforts to keep our employees safe and supported. Our swift action and comprehensive pivot to mandatory telecommuting in an effort to keep advancing our mission and ensure our employees were safe, resulted in our employees rating our overall response to COVID-19 pandemic highest across the entire federal government as reflected in the Office of Personnel Management's Federal Employee Viewpoint Survey.

Our success was a direct result of the supervisors and employees who showcased adaptability and resilience across the agency. This shift not only helped to keep our employees safe, but it also highlighted the potential for increased flexibility and work-life balance. The swift transition demonstrated that with the right tools and mindset, FCA employees could thrive under unprecedented challenges, paving the way for our current hybrid workplace model.

Our current work environment consists of less than 6% of employees who work 100% remotely. Over 90% of our workforce operates under a hybrid workplace model, which was implemented more than two years ago---solidifying FCA's status as one of the first federal agencies to return to the office. Since then, FCA offices continue to review remote and telecommuting schedules, as well as other recruitment and retention efforts, training, and professional development opportunities as it aims to fulfill its priorities and mission of ensuring that the Farm Credit System institutions and Farmer Mac are safe, sound, and dependable sources of credit and related services for all creditworthy and eligible persons in agriculture and rural America. According to the FCA's 2023 Performance and Accountability Report, the agency achieved the goals outlined in its strategic plan and met or exceeded almost all its performance targets. Further, the agency's financial statements received an unmodified opinion from an independent auditor. Based on the results of our internal evaluations, we also did not identify any material weaknesses in our internal controls. Lastly, according to the Partnership for Public Service's 2023 Best Places to Work in the Federal Government, FCA ranked fifth among the 30 small federal agencies, in part because of the investment in critical employee support and training, effective leadership and supervisors, inclusive workplaces and work and life balance. The FCA continues to invest in its highly mobile and distributed workforce across its five field offices. We believe the additional actions we will take in response to the recommendations made by the OIG will continue to help with our ongoing efforts to hone our workplace environment, which was transformed by the disruption of the pandemic. These efforts will assist FCA in retaining and recruiting a high-caliber, diverse and mobile workforce, while continuing to recognize the need for emergency preparedness, flexibility, investments in innovation and modernization, and the strengthening of existing policies, programs, and processes, as we continue to meet our mission of ensuring our nation's farmers and ranchers have access to dependable and affordable credit.

Recommendation 1: The Office of Inspector General recommends the Office of Agency Services update Agency-wide policies and procedures to reflect current telework and remote work processes, including minimum in-office requirements per pay period, locality pay determinations for remote work employees within the local commuting area, and controls over the program.

- **Management Decision:** Concur
- **Planned Action:** In late 2023, The FCA launched an agency-wide effort to review and update internal policies and procedures. As part of this effort, FCA expects to analyze and update numerous policies and procedures, including PPM 820, Flexiplace (Telecommuting). The planned completion date for PPM 820 is identified below.
- **Estimated Completion Date:** August 30, 2024

Recommendation 2: The Office of Inspector General recommends the Office of Agency Services evaluate whether the telework agreement and work schedule forms can be combined into one solution.

- **Management Decision:** Concur
- **Planned Action:** The FCA will evaluate the feasibility of combining the telework agreement and the work schedule form.
- **Estimated Completion Date:** August 30, 2024

Recommendation 3: The Office of Inspector General recommends the Office of Agency Services, in conjunction with other offices, modernize the telework agreement form through automation, where practicable, to implement additional controls over completion, approval, and safety considerations.

- **Management Decision:** Concur
- **Planned Action:** The FCA has recently modernized several HR applications, including the performance management system. As part of the evaluation of the feasibility to combine the telework work agreement and the work schedule form as well as ongoing modernization efforts, the FCA will also consider opportunities for automation while ensuring effective controls over completion, approval and safety considerations.
- **Estimated Completion Date:** February 28, 2025

Recommendation 4: The Office of Inspector General recommends the Office of Agency Services administer telework training to employees with no training documented.

- **Management Decision:** Concur
- **Planned Action:** In early 2024, the FCA identified employees who had not completed telework training and has begun establishing a process to ensure all employees who have approved remote and telework agreements complete the required telework training. FCA will also establish an annual review process that ensures compliance for training moving forward.
- **Estimated Completion Date:** July 31, 2024

Recommendation 5: The Office of Inspector General recommends the Office of Agency Services develop a standardized process to document remote work requests that address, and document required considerations, approvals, and renewals.

- **Management Decision:** Concur
- **Planned Action:** The current PPM 820 primarily focuses on remote work implementation for retention purposes. Therefore, the PPM does not fully address the use of remote work for

purposes of recruitment. The upcoming policy update will encompass the full spectrum of benefits related to remote work, including its relation to retention and recruitment. While some of the remote work requests reviewed by the OIG existed prior to the current policy, the FCA will ensure that any remote work agreement put in place after the current PPM adheres to the extent practicable. Keeping in mind that remote work for recruitment purposes was not fully addressed in the current PPM, the FCA will take this into consideration when reviewing current remote work agreements.

- **Estimated Completion Date:** September 30, 2024

ACRONYMS

CHCO	Chief Human Capital Officer
COVID-19	Coronavirus Disease 2019
FCA or Agency	Farm Credit Administration
FY	fiscal year
GS	General Schedule
IP	Internet Protocol
OAS	Office of Agency Services
OIG	Office of Inspector General
OIT	Office of Information Technology
OPM	Office of Personnel Management
PPM	Policies and Procedures Manual

APPENDIX 1-TERMS OF AGREEMENT WITH REQUESTED TELEWORK SCHEDULE

1. Telework is not an employee right. The employee volunteers to telework and to adhere to applicable guidelines and FCA telework policies. The Administration concurs with employee participation and agrees to adhere to applicable guidelines and policies.
2. The supervisor and employee agree to the requested telework schedule for the telework location.
3. All timekeeping, leave, performance requirements, and special pay approvals are the same as for the official worksite, except if telework is frequent enough to require change in regular official worksite.
4. Provided the employee is given at least 24 hours advance notice, the employee agrees to allow the supervisor or a designee, to inspect the telework location during the employee's normal working hours. This is to ensure worksite conformance with these guidelines.
5. The employee must immediately notify the supervisor of any work related accident, injury, or illness occurring at the telework location and timely submit completed Occupational Injury/Illness Forms, as appropriate. Employee is covered under the Federal Employee's Compensation Act if injured or if the employee incurs an occupational illness in the course of actually performing official duties at the alternate worksite.
6. The Government will not be liable for damages to an employee's personal or real property during the course of performance of official duties or while using Government equipment in the employee's residence, except to the extent the Government is held liable by Federal Tort Claims Act or the Military Personnel and Civilian Employees Claims Act.
7. The Government will not be responsible for operating costs, home maintenance, or any other incidental costs whatsoever, associated with the use of the employee's residence. While teleworking, the employee is not entitled to reimbursement for authorized expenses incurred while conducting business for the Government, as provided for by statute and implementing regulations.
8. The employee will apply approved safeguards when teleworking to protect FCA records from unauthorized disclosure or damage and will comply with Privacy Act requirements set forth in the Privacy Act of 1974, Public Law 93-579, codified at 5. U.S.C. 552a, and the provisions specified in PPM 902, Computer Security Program, in order to protect access to FCA electronic information and computer systems.
9. The employee may voluntarily terminate a telework agreement at any time. Supervisors may remove the employee from a telework agreement at any time for the service and efficiency of the Federal Government.
10. The employee agrees to limit performance of officially assigned duties to the official duty worksite or to FCA approved telework locations; employee agrees to limit use of FCA provided services, equipment property or supplies to work conducted in the performance of official duties, unless authorized under the Agency's Personal Use Policy, and to manage

federal records per the applicable laws and regulations. Failure to comply with this provision may result in termination of the telework agreement, or appropriate disciplinary action.

11. Employee must be performing at the “fully successful” or better level.
12. Employee understands that telework is not a substitute for dependent care (child care or elder care) and that appropriate arrangements must be made to accommodate children and adults who cannot care for themselves, while performing official duties in a residential office.
13. Telework agreements should be reviewed and discussed between the employee and supervisor on an annual basis. Supervisor will determine if frequent face to face contact with clients/coworkers is vital for employee to complete his/her duties and if frequent supervisory review, while work is in progress, is required as a routine part of the employee’s job.

APPENDIX 2-TELEWORK AGREEMENT SAFETY CHECKLIST

Section III - Safety Checklist	
SAFETY FEATURE	YES/NO
1. Temperature, ventilation, lighting, and noise levels are adequate for maintaining a home office.	<input type="radio"/> Yes <input type="radio"/> No
2. Electrical equipment is free of recognized hazards that would cause physical harm (frayed, exposed, or loose wires; loose fixtures; bare conductors; etc.)	<input type="radio"/> Yes <input type="radio"/> No
3. Electrical system allows for grounding of electrical equipment (three-prong receptacles). Circuit breakers/fuses are labeled for intended service and are in the open or closed position.	<input type="radio"/> Yes <input type="radio"/> No
4. Office (including doorways) is free of obstructions to permit visibility and movement.	<input type="radio"/> Yes <input type="radio"/> No
5. File cabinets and storage closets are arranged so drawers and doors do not enter into walkways. Stairs with four or more steps have handrails.	<input type="radio"/> Yes <input type="radio"/> No
6. Phone lines, cords, and surge protectors are secured under a desk or alongside a baseboard.	<input type="radio"/> Yes <input type="radio"/> No
7. Space free of indoor air quality hazards such as asbestos and mold.	<input type="radio"/> Yes <input type="radio"/> No
8. Office space is free of excessive amount of combustibles, floors are good repair, and carpets are well secured.	<input type="radio"/> Yes <input type="radio"/> No
9. Work space equipped with fire, smoke, and carbon monoxide detectors.	<input type="radio"/> Yes <input type="radio"/> No
10. Work space equipped with a fire extinguisher.	<input type="radio"/> Yes <input type="radio"/> No
I verify that this safety checklist is accurate and that my home office is a reasonably safe place to work.	



Farm Credit Administration
Office of Inspector General

REPORT FRAUD, WASTE, ABUSE, & MISMANAGEMENT

Fraud, waste, abuse, and mismanagement in government concerns everyone: Office of Inspector General staff, FCA employees, Congress, and the general public. We actively solicit allegations of any inefficient and wasteful practices, fraud, and mismanagement related to FCA programs and operations. You can report allegations to us in several ways:

Online: <https://apps.fca.gov/oigcomplaint>

Phone: (800) 437-7322 (Toll-Free)
(703) 883-4316

Email: fca-ig-hotline@rcn.com

Mail: 1501 Farm Credit Drive
McLean, VA 22102-5090

To learn more about reporting wrongdoing to the OIG, please visit our website at <https://www.fca.gov/about/inspector-general>.