

OFFICE OF  
INSPECTOR GENERAL

## **Audit Report**

The Farm Credit Administration's  
Awards Program  
A-17-01

Auditor-in-Charge  
Tori Kaufman

Issued February 23, 2017



FARM CREDIT ADMINISTRATION



February 23, 2017

The Honorable Dallas P. Tonsager, Board Chairman  
The Honorable Kenneth A. Spearman, Board Member  
The Honorable Jeffery S. Hall, Board Member  
Farm Credit Administration  
1501 Farm Credit Drive  
McLean, Virginia 22102-5090

Dear Board Chairman Tonsager and FCA Board Members Spearman and Hall:

The Office of Inspector General (OIG) completed an audit of the Farm Credit Administration's (FCA or Agency) Awards Program. The objective of this audit was to determine if FCA is following policies and procedures and has adequate controls over awards and incentives.

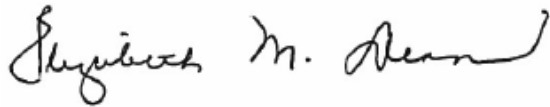
We found an adequate control structure was in place, and an internal control review process was developed for awards and recognition. We identified opportunities to improve FCA's awards program. In response to our report, the Office of Agency Services agreed to:

1. Provide education to supervisors and managers on:
  - Criteria for awards and approval, including requirements that awards are not based on performance of overall job responsibilities over a sustained period of time and
  - Expectations for justifications in the awards database.
2. Modify the awards database to address the following:
  - Multiple approvals are not completed by the same employee and approvals are not completed by the recipient or recommender;
  - Controls over time-off award amounts and limits in Agency policy; and
  - Approval routings are appropriate and reflect documented procedures.
3. Revise policies and procedures to reflect FCA's current awards program, including:
  - Guidance for award amounts that are not based on tangible, monetary benefits or are awarded as time-off;
  - Appropriate uses for the OAS-entered function in the awards database;
  - Grossing up awards;
  - Award nomination, recommendation, and approval procedures;
  - Required reporting;
  - Time-off for new parents; and
  - Types of awards.

4. Complete reimbursement of the award made to a Schedule C employee during the restricted presidential election period.

We appreciate the courtesies and professionalism extended by FCA personnel to the OIG staff. If you have any questions about this audit, I would be pleased to meet with you at your convenience.

Respectfully,

A handwritten signature in black ink that reads "Elizabeth M. Dean". The signature is written in a cursive, flowing style.

Elizabeth M. Dean  
Inspector General

Enclosure



# EXECUTIVE SUMMARY

A-17-01

## RESULTS:

To improve controls over FCA's awards program, the Office of Agency Services (OAS) agreed to:

1. Provide education to supervisors and managers on:
  - Criteria for awards and approval, including requirements that awards are not based on performance of overall job responsibilities over a sustained period of time and
  - Expectations for justifications in the awards database.
2. Modify the awards database to address the following:
  - Multiple approvals are not completed by the same employee and approvals are not completed by the recipient or recommender;
  - Controls over time-off award amounts and limits in Agency policy; and
  - Approval routings are appropriate and reflect documented procedures.
3. Revise policies and procedures to reflect FCA's current awards program, including:
  - Guidance for award amounts that are not based on tangible, monetary benefits or are awarded as time-off;
  - Appropriate uses for the OAS-entered function in the awards database;
  - Grossing up awards;
  - Award nomination, recommendation, and approval procedures;
  - Required reporting;
  - Time-off for new parents; and
  - Types of awards.
4. Complete reimbursement of the award made to a Schedule C employee during the restricted presidential election period.

## AUDIT OF THE FARM CREDIT ADMINISTRATION'S AWARDS PROGRAM

The core mission of the Farm Credit Administration (FCA or Agency) is to ensure a safe, sound, and dependable source of credit and related services for agriculture and rural America. Employee awards and recognition can motivate and acknowledge employees to effectively achieve this mission. FCA's awards program incorporates various types of awards, which are generally in the form of cash or time-off. Award decisions and spending are discretionary.

The objective of this audit was to determine if FCA is following its policies and procedures and has adequately implemented controls over awards and incentives. We noted opportunities to improve FCA's awards program. Specifically:

- We identified award justifications lacking sufficient detail. We identified several large cash and time-off awards where the reason for the award appeared to be based on the employee performing their overall job duties in an outstanding or superior manner over a sustained period of time, which is contrary to Agency policy.
- A few awards in our sample included multiple approvals by the same employee, an approval by the award recipient, or an approval by the award recommender, thereby overlooking an intended control. We also identified monetary and time-off awards for which approvals were not documented in accordance with Agency policy.
- One Schedule C employee received an award during the restricted presidential election period, and OAS took action to process re-payment of the award during our review.
- Policies and procedures manual 818, *Incentive Awards and Recognition*, is outdated. The need to update it was previously identified as part of the Agency's 2012 internal control review, and we identified additional areas needing improvement.

Agency officials agreed with our report and provided tasks to be completed, including: educating officials, revising the awards database, updating policies and procedures, and finalizing award reimbursement from a Schedule C employee.

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## BACKGROUND

The Farm Credit Administration (FCA or Agency) is an independent federal agency responsible for regulating, examining, and supervising the Farm Credit System and the Federal Agricultural Mortgage Corporation. The core mission of the Agency is to ensure a safe, sound, and dependable source of credit and related services for agriculture and rural America. Employee awards and recognition can motivate and acknowledge employees to effectively achieve this mission. Chapter 45 of Title 5 United States Code authorizes agencies to pay cash awards, grant time-off, and incur expenses for honorary recognition of an employee. The Office of Personnel Management prescribes regulations that establish requirements for agency awards programs.

FCA's Office of Agency Services (OAS) has responsibility over the awards program. FCA encourages supervisors and managers to recognize employee accomplishments and contributions. Different types of awards are granted based on the nature of the accomplishment and its impact to the Agency, including:

### Letters of Commendation/Appreciation

- An employee's supervisor writes a memorandum to acknowledge exemplary accomplishment of a task or service.

### Achievement or Special Act Award

- A cash or time-off award for a unique or special act or service which is nonrecurring, an act of heroism, or performance of a specific job responsibility or significant project/assignment in a superior manner.

### On-The-Spot Cash Award

- Small but meaningful accomplishments by employees that perform specific assignments in an exceptional manner or who have made contributions outside of normal performance plan expectations. These awards may range from \$25 to \$500.

### Peer to Peer On-The-Spot Award

- Awards designed to encourage employees to recognize and reward fellow employees for exceptional work. Each non-supervisory employee may give one \$50 peer to peer award per quarter.

### Nonmonetary Award

- Employees may be recognized for specific accomplishment through the use of nonmonetary items of nominal value purchased with Agency funds.

Awards for significant contributions and accomplishments are also recognized at FCA's yearend awards ceremony. Nominations for the Chairman's Award, Distinguished Service Award, and Impact Award are submitted by senior officials. All Agency employees may nominate employees for the Diversity Leadership or Plain Writing Award. Most awards may be given to one or several employees, and the amount of the award may vary from year to year and recipient to recipient.

- **Chairman's Award**- The highest recognition awarded by the Agency for distinctively sustained superior career service or exceptionally outstanding achievement with Agency-wide or unique significance related to the accomplishment of the Agency's mission.
- **Distinguished Service Award**- The second highest recognition awarded by the Agency for significant service or achievement of major importance to the Agency, its programs, or functions.
- **Impact Award**- The award is for new employees (1-5 years at the Agency) that have made a significant contribution to the Agency in terms of policy development, operational improvements, examination enhancements, or other meaningful change.
- **Diversity Leadership Award**- This award is made by the Office of Equal Employment Opportunity and Inclusion to recognize individuals who have demonstrated significant commitment to enhancing diversity and inclusion at FCA. All Agency employees may submit nominations for this award.
- **Plain Writing Award**- This award is made by the Office of Congressional and Public Affairs based on Agency nominations. The selection is based on the document that best exemplifies clear, effective writing. All Agency employees may submit nominations for this award.

Supervisors may exercise their discretion to provide monetary and nonmonetary awards to employees where appropriate and merited. Non-supervisory employees generally only provide peer to peer awards as allotted (one per quarter). FCA awards are predominantly in the form of cash or time-off. Time-off is leave that is not charged to an employee's leave account, which must be used within 1 year from the date of award.

FCA tracks and processes awards through an internal database. The awards database included the following made from each office:

### Approved Awards by Office from September 2014 to December 2016

Office	Count of Total Awards	Sum of Time-off Hours Awarded	Sum of Total Award Amounts (\$) <sup>1</sup>
Office of Examination	1,160	297	259,575
Office of Management Services/Office of Agency Services <sup>2</sup>	269	2657 <sup>3</sup>	206,850 <sup>4</sup>
Office of Regulatory Policy	106	130	41,000
Office of Secondary Market Oversight	83	42	30,350
Office of General Counsel	62	0	20,050
Office of Information Technology	47	18	25,350
FCA Board	36	0	21,967
Office of Equal Employment Opportunity and Inclusion	29	0	11,750
Office of Congressional and Public Affairs	20	0	7,750
Office of Inspector General	4	0	2,750
Office of the Chief Financial Officer <sup>5</sup>	3	0	4,000
Office of the Chief Operating Officer	2	40	50
<b>Grand Total</b>	<b>1,821</b>	<b>3,184</b>	<b>\$631,442</b>

When an employee is recommended for an award, the recommender enters the reason and type of award in the database. Each special act award and on-the-spot award must be approved by an appropriate supervisor and management official who has budget control authority. If the recommender meets these criteria, the only remaining required approval is from an OAS review official. If an award amount is over \$2,500, the award must also be approved by FCA's Chief Operating Officer.

Policies and Procedures Manual (PPM) 818, *Incentive Awards and Recognition*, describes FCA's awards program and related policies and procedures. PPM 818 was updated in March 2016 to reflect the Agency's new policy to award each new parent 80 hours of time-off. Additional guidance in FCA's policy addresses appropriate uses of achievement awards and ways to determine appropriate award amounts.

FCA's compensation program incorporates a pay-for-performance system to reward employees. Employees may receive merit pay increases and executives may be eligible for performance-based bonuses. Section 5.11 of the Farm Credit Act of 1971, as amended, states, "The Chairman may provide such additional compensation and benefits to employees of the Administration as is necessary to

<sup>1</sup> The sum of award amounts is not equal to the amounts paid by FCA. Specifically, FCA grosses certain awards so that they are paid net of tax and the employee receives the dollar amount awarded. This method is used for on-the-spot and peer to peer awards.

<sup>2</sup> In April 2016, FCA divided functions of the Office of Management Services (OMS) into two separate offices. This impacts hours and amounts distributed. The name of OMS was changed to the Office of Agency Services (OAS). OAS consists of two divisions: the Operations Division and the Human Resources Division.

<sup>3</sup> Time-off awards for new parents throughout the Agency were generally awarded through OAS. Nineteen new parent awards for 80 hours each (1520 hours) are included in this total.

<sup>4</sup> Yearend awards are generally budgeted and awarded through OAS. This includes Chairman's, Distinguished Service, and Impact Awards.

<sup>5</sup> The Finance Team from OMS was moved to the newly established Office of the Chief Financial Officer.



maintain comparability with the total amount of compensation and benefits provided by other Federal bank regulatory agencies.” We did not include performance-based salary adjustments and bonuses in our review.

## AUDIT RESULTS

The objective of this audit was to determine if FCA is following policies and procedures and has adequate controls over awards and incentives.

FCA has an adequate control structure in place for awards. An internal control review process was developed for awards and recognition. The last review was completed in 2012 and identified outdated policies and procedures. The next planned review is scheduled for Fiscal Year 2017. In addition, an internal control review of salaries and compensation completed in 2016 addressed awards. The Agency’s review encompassed award authorization and payment in the awards database, the National Finance Center, and electronic official personnel folders.

We identified opportunities to improve controls over FCA awards. We noted issues with award justifications and approvals. In addition, PPM 818, *Incentive Awards and Recognition*, did not fully reflect the Agency’s awards processes.

### Award Justifications

For yearend awards, nominations are solicited from senior staff or other employees, and recipients are selected at the discretion of FCA’s Chief Operating Officer and Board. Other FCA award recommendations are submitted through the awards database; submissions must include the type of award and reason for the award. Our review revealed some awards lacking substantiation. We identified several large cash and time-off special act or service awards where the reason for the award appeared to be based on the employee performing their overall job duties in an outstanding or superior manner over a sustained period of time. PPM 818 includes the following guidance specifying where a special act or service award would not be appropriate:

“An achievement award would not be appropriate in either of the following cases:

1. Where an employee has performed his/her overall job duties in an outstanding or superior manner over a sustained period of time. (The annual performance evaluation should be the vehicle for recognizing such achievement.)
2. Where an employee, or group of employees, has contributed substantial overtime effort and/or used his/her/their own resources to successfully perform the regular duties of the job under normal circumstances. This would be typical where cyclical or recurring processes produce annual or semiannual workload peaks and resources are insufficient to accomplish the task within the normal time and resource constraints. (Overtime or compensatory time should be provided, as appropriate.)”

For 41 of the 202 awards we sampled, the reason for the special act or service award in the database appeared to be based on the employee performing their overall job duties in an outstanding or superior manner over a sustained period of time. These 41 awards totaled about \$41,000 and 760 hours of time-off. In addition, many of these awards were made to the same individuals at yearend in consecutive years. Although time-off awards are not a cash disbursement, there is a cost involved for salary dollars paid for time not worked. Each of these 760 hours of time-off was awarded to an office director or executive.

Examples of justifications in awards that addressed overall job responsibilities over time included:

- A \$4,478 award included a reason for award “For exceptional service throughout the past fiscal year.”
- A \$3,500 award included in the reason for award “...consistent efforts and attention to detail... is also recognized and appreciated for willingness to pitch in whenever that work needs to be done...”
- 40 hours of time-off for 7 individuals included in the reason for award “...recognized for superior performance in leadership over the past several years which warrants collective acknowledgement. Most recently this motivated, competent and professional team has worked collaboratively to produce exceptional results for the Agency. They have accomplished much during the last year...”
- A \$1,500 award included a reason for award “For special efforts made during my transition to the FCA.”
- Two \$1,000 awards included a reason for award “Outstanding support during 2016.”

It is important that awards are not used for the same achievements that are recognized and rewarded through salary adjustments and bonuses. FCA’s compensation program includes performance-based salary adjustments. Any amount of pay adjustment that exceeds the employee’s pay range is paid as a performance bonus, which is not creditable for calculating retirement or other benefits.

In addition, when an award justification does not contain sufficient detail, it is difficult to ensure award amounts are commensurate with the accomplishment being rewarded. PPM 818 includes guidance for determining award amounts based on estimated first-year monetary benefits to the government. This guidance does not address time-off awards nor does it explain how justifications should support award amounts that are not based on tangible, monetary benefits to the Agency.

The awards database contains a field for the recommender to describe the reason for the award and amount. To ensure applicable requirements are addressed, the recommender needs to reference criteria in PPM 818. Additional instructions, criteria and/or guidance in the database could help to ensure award justifications cover Agency requirements and support the amount selected. This type of additional detail will also be useful for approvers to ensure the type of award and award amount is appropriate. Because awards spending is discretionary, it is important to ensure decisions are supported and documented and address criteria in Agency policy.

## Award Approvals

FCA established different approval requirements for each type of award. PPM 818 states, each special act or service award and on-the-spot award must be approved by a supervisor, an employee with

budget authority, and an OAS official. Smaller \$50 peer to peer awards are only approved by the recommender's supervisor. Because awards are paid from the budget of the office recommending the award, it is important to maintain budgetary control. In addition, PPM 818 states, "Awards above \$2,500 require Chief Operating Officer approval." Once an award has received all necessary approvals, it is processed for payment by OAS.

We identified various weaknesses and inconsistencies related to award approvals:

- 6 awards had both levels of approval by the same individual. 9 awards had the same recommender and OAS review official. We also noted 2 awards where the award recipient was one of the approvers; 1 award was for \$1,000 and the other was for 40 hours of time-off.
- PPM 818 states "Time-off may be granted in lieu of or in addition to cash... It may be granted up to a total of 160 hours during a leave year, in amounts of up to 40 hours (80 hours for new parent awards) at a time for each contribution." Two awards were made that exceeded 40 hours and were not for a new parent. Each award was for 48 hours of time-off. In addition, another employee received two 40-hour awards on the same day.
- FCA's awards database was designed with a separate function so that an OAS official can enter an award on behalf of other employees. This function was mostly used for yearend awards. For example, the OAS Director may enter the award amount and the award nomination write-up for Chairman's and Distinguished Service awards on behalf of the FCA Chairman and COO. When awards are entered using this function, approvals are not automated and documented in the awards database. During our review, we noted examples of awards entered using this function that were not part of FCA's yearend awards ceremony. Two of these awards were for \$3,500 each and approval by the COO was not documented.
- Section 4508 of title 5 United States Code prohibits Senior Executive Service employees who are not career appointees and employees in confidential or policy-determining Schedule C positions from receiving awards during a Presidential election period. This period is defined as beginning on June 1 in a calendar year in which the popular election of the President occurs and ends on January 20 following the election date. A \$200 award was made to a Schedule C employee in August 2016. The Agency took action and was in the process of invoicing the employee to repay the award as of January 2017. The Agency cancelled another award submitted for the same employee during November 2016 for 40 hours of time-off before it was processed.
- The awards database required additional approvals for certain on-the-spot awards that were not required for special act or service awards, which are generally for larger amounts. For example, two awards in our sample were recommended by the same employee for the same recipient. One award was an on-the-spot award for \$250 approved by the recommender's supervisor, recommender's budget authority, and an OAS review official. Conversely, the \$1,000 special act or service award was only approved by the recommender's budget authority and an OAS review official.

Two officials are designated authority to approve awards as the OAS review official. Only one of these employees has budget authority. When an OAS review official recommends an award or is the award

recipient, it can create conflicts in the awards database because awards must be approved by an OAS review official and an employee with budget authority.

PPM 818 requires awards above \$2,500 to be approved by the Chief Operating Officer. A complementary control to review and approve time-off awards exceeding a set amount was not established. The awards database was modified so that an employee cannot enter a time-off award exceeding 80 hours, which corresponds to FCA's new parent policy. However, this change allowed employees to enter time-off awards that exceeded the 40-hour maximum contribution stipulated in PPM 818 for time-off awards (other than new parent time-off).

The Agency's 2016 internal control review encompassing salary and compensation noted internal procedures should be documented for awards processing. Procedures for recommending and granting different types of awards are included in PPM 818. However, procedures related to processing awards and use of the special function for OAS to enter awards is not addressed. Because FCA's awards database may not have capabilities to automate all necessary controls, additional internal procedures may be necessary to ensure requirements are addressed.

## Policies and Procedures

PPM 818 was modified in March 2016. However, the policy did not reflect FCA's current awards process. FCA's 2012 internal control review of Awards and Recognition found that PPM 818 was outdated for organizational and procedure changes. Specifically, the PPM references an "awards committee" that no longer exists and refers to hardcopy processing rather than use of the awards database. The PPM had not been revised to address the changes identified in the 2012 internal control review.

We noted additional items that should be addressed in PPM 818:

- The policy does not address grossing up awards. Grossing up refers to raising the total amount of funds to be authorized for a cash award so that the net amount after required tax withholding will be the amount entered for the award by the recommender. FCA uses this grossing up method for peer to peer awards and on-the-spot awards, which could range from \$25 to \$500 dollars. We also noted special act or service awards in our scope for which the award justification said the award amount was based on the employee receiving a specific dollar amount net of tax. If an award is grossed up, the supervisor with budget authority is not presented with the true cost of the award as it will impact their budget.
- Procedures for award recommendations and approvals were not consistent with FCA's current process. For both special act or service and on-the-spot awards, PPM 818 states, "Recommendations may be initiated by any FCA employee...If the initiator is an employee, concurrence must be obtained from the supervisor of the employee being recommended." We found only supervisory or managerial employees may submit these types of awards, and they were generally not approved by the recipient's supervisor.
- The policy states "Annually, the Director, OMS, will provide a report evaluating the effectiveness of the program and any procedural changes needed to carry out the policy." The report format, recipient, and timeframe for issuance were not addressed.

- FCA developed a new maternity and paternity program that includes an 80-hour time-off award for new parents. In a news release, FCA described this new benefit as “an incentive to attract and retain highly-qualified staff...” Unlike the defined purpose of an award, this is a benefit processed as an award rather than for recognition for accomplishment or other efforts that contribute to the quality, efficiency, or economy of Government operations.
- FCA granted Impact Awards and Plain Writing Awards as part of the annual awards ceremony. These awards were not included in PPM 818.

### Agreed-Upon Actions 1-4

To improve controls over FCA’s awards program, OAS agreed to:

1. Provide education to supervisors and managers on:
  - Criteria for awards and approval, including requirements that awards are not based on performance of overall job responsibilities over a sustained period of time and
  - Expectations for justifications in the awards database.
2. Modify the awards database to address the following:
  - Multiple approvals are not completed by the same employee and approvals are not completed by the recipient or recommender;
  - Controls over time-off award amounts and limits in Agency policy; and
  - Approval routings are appropriate and reflect documented procedures.
3. Revise policies and procedures to reflect FCA’s current awards program, including:
  - Guidance for award amounts that are not based on tangible, monetary benefits or are awarded as time-off;
  - Appropriate uses for the OAS-entered function in the awards database;
  - Grossing up awards;
  - Award nomination, recommendation, and approval procedures;
  - Required reporting;
  - Time-off for new parents; and
  - Types of awards.
4. Complete reimbursement of the award made to a Schedule C employee during the restricted presidential election period.

The Agency agreed with our report. OAS stated it would provide education on award criteria and expectations for award justifications; review and update the awards database; revise policies and procedures; and complete reimbursement of the award made to a Schedule C employee.

## OBJECTIVE, SCOPE, AND METHODOLOGY

The objective of this audit was to determine if FCA is following policies and procedures and has adequately implemented controls over awards and incentives. We conducted fieldwork at FCA's Headquarters in McLean, VA from November 2016 through February 2017. We limited our scope to FCA's awards from September 2014 through December 2016. We did not include performance-based salary adjustments and bonuses in our review<sup>6</sup>.

We took the following steps to accomplish the objective:

- Identified and reviewed applicable laws, regulations, and other guidance related to the objective.
- Reviewed prior audits and other reviews related to the audit objective.
- Analyzed policies, procedures, and internal control plans and reviews related to awards.
- Conducted interviews with Office of Agency Services and Office of Information Technology officials, the Chief Operating Officer, and employees with responsibility for the award process.
- Determined the type, amount, and number of awards made by each office in the audit scope.
- Reviewed the Agency's awards program and compared it to processes documented in policies and procedures.
- Sampled 202 awards in the awards database from September 2014 through December 2016. We reviewed approvals for each award documented in the awards database and analyzed justifications for each award. We selected our sample based on various factors including: award amount (monetary and time-off); type of award; timing of award; recommender and recipient; and approval status. The sample was judgmental and cannot be projected over the entire population.
- Reviewed list provided by OAS of political appointees and Schedule C employees at the Agency and determined whether awards were made during the restricted presidential election period.

This audit was performed in accordance with the 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 objectives. We assessed internal controls and compliance with laws and regulations to the extent necessary to satisfy the objective. 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. We assessed the computer-processed data relevant to our audit objective and determined the data was sufficiently reliable. We assessed the risk of fraud related to our audit objectives in the course of evaluating audit evidence. Overall, we believe the evidence obtained provides a reasonable basis for our conclusions based on our audit objective.

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<sup>6</sup> In addition to awards and incentives included as other premium and differential pay, FCA categorizes other costs as incentives. These may include reimbursement for professional liability insurance, retention allowances, recruitment bonuses, public transportation initiatives, and student loan repayment. These categories were not included in our review.

## ACRONYMS

FCA	Farm Credit Administration
OAS	Office of Agency Services
OIG	Office of Inspector General
OMS	Office of Management Services
PPM	Policies and Procedures Manual

# R E P O R T

Fraud | Waste | Abuse | Mismanagement



## FARM CREDIT ADMINISTRATION OFFICE OF INSPECTOR GENERAL

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