

OFFICE OF
INSPECTOR GENERAL

Audit Report

The Farm Credit Administration's
Position Management and Job
Evaluation Program
A-16-05

Auditor-in-Charge
Sonya Cerne

Issued September 23, 2016



FARM CREDIT ADMINISTRATION

September 23, 2016



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

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

The Office of Inspector General (OIG) completed an audit of the Farm Credit Administration's (FCA or Agency) Position Management and Job Evaluation Program. The objective of this audit was to determine whether the position management and job evaluation program is adequately administered.

We found FCA adequately administered the position management and job evaluation program. Career ladder positions have generally been established and documented in position descriptions. Policies, procedures, and directives generally outline career ladder requirements and processes. A job evaluation system is in place to evaluate and rank positions within the Agency. In 2013, the Agency also began using a new position description format that contains detailed information mirroring the job evaluation system.

We identified opportunities to improve the position management and job evaluation program. In response to our report, the Agency agreed to:

1. Create internal procedures on the job evaluation and position management program to memorialize and standardize HR processes. Include additional controls over inputs into the job evaluation system.
2. Establish and initiate a plan to update all position descriptions to the new format. Address inconsistencies identified between position descriptions and the rating system.
3. Document the method chosen to increase transparency of the job evaluation system.
4. Document how the job evaluation system works and how weights are assigned to the factors to ensure adequate knowledge of the system exists in the Agency. Safeguard the information as appropriate. Seek contractor assistance as necessary.
5. Document the promotion process at the EMT phase of the OE career ladder.
6. Revise PPM 819 for the position description review and desk audit withdrawal processes.

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 blue ink that reads 'Elizabeth M. Dean'.

Elizabeth M. Dean
Inspector General

Enclosure



EXECUTIVE SUMMARY

A-16-05

AGREED-UPON ACTIONS:

In order to improve the job evaluation and position management program, the Agency agreed to:

1. Create internal procedures on the job evaluation and position management program to memorialize and standardize HR processes. Include additional controls over inputs into the job evaluation system.
2. Establish and initiate a plan to update all position descriptions to the new format. Address inconsistencies identified between position descriptions and the rating system.
3. Document the method chosen to increase transparency of the job evaluation system.
4. Document how the job evaluation system works and how weights are assigned to the factors to ensure adequate knowledge of the system exists in the Agency. Safeguard the information as appropriate. Seek contractor assistance as necessary.
5. Document the promotion process at the EMT phase of the OE career ladder.
6. Revise PPM 819 for the position description review and desk audit withdrawal processes.

AUDIT OF THE FARM CREDIT ADMINISTRATION'S POSITION MANAGEMENT AND JOB EVALUATION PROGRAM

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. FCA currently has about 300 employees to help meet mission requirements. The Agency has a position management and job evaluation program to identify and rate Agency positions.

The objective of this audit was to determine whether the position management and job evaluation program is adequately administered. We found FCA adequately administered the position management and job evaluation program. Career ladder positions have generally been established and documented in position descriptions. Policies, procedures, and directives generally outline career ladder requirements and processes. A job evaluation system is in place to evaluate and rank positions within the Agency. In 2013, the Agency also began using a new position description format that contains detailed information mirroring the job evaluation system.

Although program administration has improved, we identified opportunities for further improvement to FCA's job evaluation and position management program because:

- We found scoring in the job evaluation system did not always correspond to the information in the position descriptions or lacked information in the position descriptions to support scoring in one or more areas. The system allows entries to be changed and does not track changes or keep a historical record after scores are entered.
- Position descriptions did not always fully describe responsibilities and knowledge needed to perform the duties encompassed in the positions. Some position descriptions were outdated and/or had not been changed to the new format. In addition, Agency policy, requiring review of position descriptions, was not followed.
- There is a lack of internal guidance or procedures for the job evaluation system. HR Specialists have relied on internal discussions and training related to the system and the overall job evaluation process.
- The job evaluation system is outdated and unbalanced toward examiner positions. The Agency will need to make a long-term decision whether to keep system as is and increase transparency, update the system, or change to another system.
- Position management could be improved. Desk audit files reviewed did not contain enough information to fully show the decision-making process. Also, the examiner promotion process could be improved with additional documentation.

Agency officials agreed with our report and to provide specific tasks to be completed to strengthen the position management and job evaluation program.

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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 mission of the Agency is to ensure a safe, sound, and dependable source of credit and related services for agriculture and rural America.

FCA currently has about 300 employees to help meet mission requirements. The majority of FCA funds are used for salaries and employee benefits, which accounted for about 83 percent of the \$59.5 million in FCA funds used for Fiscal Year 2015. FCA is statutorily exempt from the classification provisions of the Federal General Schedule. Section 5.11 of the Farm Credit Act of 1971, as amended (the Act), 12 U.S.C. § 2245, states the FCA Chairman shall fix the compensation and number of employees of the Agency. Under the Act, the FCA Chairman also provides compensation and benefits as necessary to maintain comparability with other Federal bank regulatory agencies. FCA contracts with a firm to conduct an annual survey on compensation and benefits offered by other Federal bank regulatory agencies.

The Agency has a position management and job evaluation program to identify, rate, and assign grade levels to Agency positions according to their relative contribution to accomplishment of Agency goals, objectives, and mission requirements. The objectives of the program are to:

- Promote effective, efficient and responsible management of Agency resources;
- Establish a job evaluation program which is representative of the Agency's value system;
- Maintain job evaluation criteria and standards which accurately and equitably value job content; and
- Assign grade levels in accordance with an appropriate application of the job evaluation criteria.

Position management can be defined as a carefully designed position structure which blends the skills and assignments of employees with the goal of successfully carrying out the organization's mission or program. FCA defines job evaluation as the process of assigning FCA positions a proper title, occupational series, and grade in reference to guidelines and program requirements.

FCA documents its employee placement and promotion program in various policies and procedures, including:

- PPM 819-Position Management and Job Evaluation Program
- PPM 803-Merit Promotion Plan and Internal Placement

JOB EVALUATION

Job evaluation is a systematic process of determining the relative ranking of jobs in an organization and establishing meaningful groups of jobs that reflect these differences in the rankings. It is concerned with jobs, not with workload or the performance of the people who hold these jobs (*FCA Job Evaluation Handbook*).

As part of the process, all Agency positions are graded based on job content. To guide the grade levels within the Agency, FCA uses a Job Evaluation System. It was custom-designed for the Agency. PPM 819 states the job evaluation system uses a unique multiple regression job evaluation equation and that it is a complex process. FCA hired a contractor more than 20 years ago to develop this system based on Agency needs. The system uses an algorithm from inputs in 26 different areas, which are grouped in six overall categories, known as factors. Each area is scored in the system based on information from the position description. The system computes an appropriate grade level for the positions based on the inputs.

PPM 819 states there are five different events requiring job evaluations of Agency positions:

- A request by an employee with supervisory approval or by a supervisor to review a position occupied by a subordinate employee to determine if the current classification and position responsibilities of record are still accurate (known as a desk audit);
- The creation of a new position description for a personnel action;
- The annual review of current position descriptions to update duties and responsibilities;
- The introduction of a new job evaluation standard or change; and
- A request for reconsideration to review the results of a recently conducted desk audit.

Human Resource (HR) Specialists in the Office of Agency Services¹ (OAS) are responsible for correctly classifying and evaluating positions at FCA. The HR Specialists work with Agency supervisors to establish position descriptions. A position description is a statement of the major duties, responsibilities, and supervisory relationships of a position. This information is crucial to the job evaluation process. The HR Specialists use this information to score each area in the job evaluation system. This determines the grade level of the position.

Formerly, position descriptions contained an area for primary function and responsibilities and lacked specific information pertaining to scored areas in the job evaluation system. FCA has updated the format of position descriptions to include primary function and responsibilities, but also a job evaluation factors section that mirrors the areas scored in the system. The new format allows more standardization; the HR Specialists use less judgment on the proper classification and scoring of inputs in the system. However, not all position descriptions have been updated to the new format.

FCA has a variety of positions within the Agency, including: attorneys, Information Technology Specialists, HR Specialists, and examiners. Although there are employees in 22 different job series at the Agency, the financial institution examining (bank examiner) series accounts for about 54 percent of employees.

FCA has established career ladders for the majority of positions held by employees. A career ladder is a predetermined pattern of logical grade level progression which allows an employee to gain experience in the job and progress from the developmental or trainee grade level to the full performance level

¹ In April 2016, the FCA Board elected to reorganize the Office of Management Services into two separate offices: the Office of the Chief Financial Officer and the Office of Agency Services (OAS). This reorganization also named a new acting director of OAS and Chief Human Capital Officer.

without further competition. Career ladders are decided by senior leaders in conjunction with the HR Team.

The career paths for the examiner positions, the largest series within the Agency, are unique from other career ladders. The Office of Examination (OE) has a commissioning program and specific criteria for examiner advancement. The career paths for examiners are set forth in OE Directive 52, *Career Path Development Program*. The directive establishes the OE career path structure, eligibility, selection criteria, and promotion requirements.

Prior Reviews

In 2004, the Office of Inspector General (OIG) conducted an audit, [*Human Capital: Job Classification \(A-04-01\)*](#), to determine whether FCA position management is adequately administered and whether the job evaluation program reflects sound management principles. As a result of the audit, the Agency agreed to take the following actions:

- The Chief Administrative Officer will conduct a review of the job evaluation program.
- The Chief Operating Officer will review the grade levels of the Assistant Chief Financial Officer for Systems and the Assistant Chief Financial Officer for Financial Reporting positions.
- The Chief Administrative Officer will send a memo to the appropriate level of management stating results of all desk audit reviews. A copy of the memo will be maintained in the desk audit file.
- The Chief Administrative Officer will establish a plan to assess at least 20 percent of all positions each year so that all positions are reviewed at least every fifth year. The Chief Administrative Officer will provide the Chief Executive Officer and the Board with an annual summary of assessments.
- The Chief Administrative Officer will make sure all offices' organizational charts are approved with a signature and date. The approved organizational charts will be retained in the Office of the Chief Administrative Officer.

All agreed-upon actions were addressed and closed by March 2006.

AUDIT RESULTS

The objective of this audit was to determine whether the position management and job evaluation program is adequately administered. We found FCA adequately administered the program. Career ladder positions have generally been established and documented in position descriptions. Policies, procedures and directives generally outline position requirements and processes. A system is in place to evaluate and rank positions within the Agency.

The updated position description format, emphasized by HR since 2013, is thorough and detailed with position descriptions and job evaluation factors synced. The new format provides more standardized information than the previous format and decreases the amount of judgment the HR Specialists use for the job evaluation scoring.

Although FCA has made improvements, we identified opportunities for further improvements to the job evaluation system and position management.

Job Evaluation Program

A core element of the job evaluation program at FCA is the job evaluation system. In the early 1990s, FCA hired a contractor to custom-design a job evaluation system for the Agency. Over time, minor changes have been made to the job evaluation system.

The job evaluation system uses six factors:

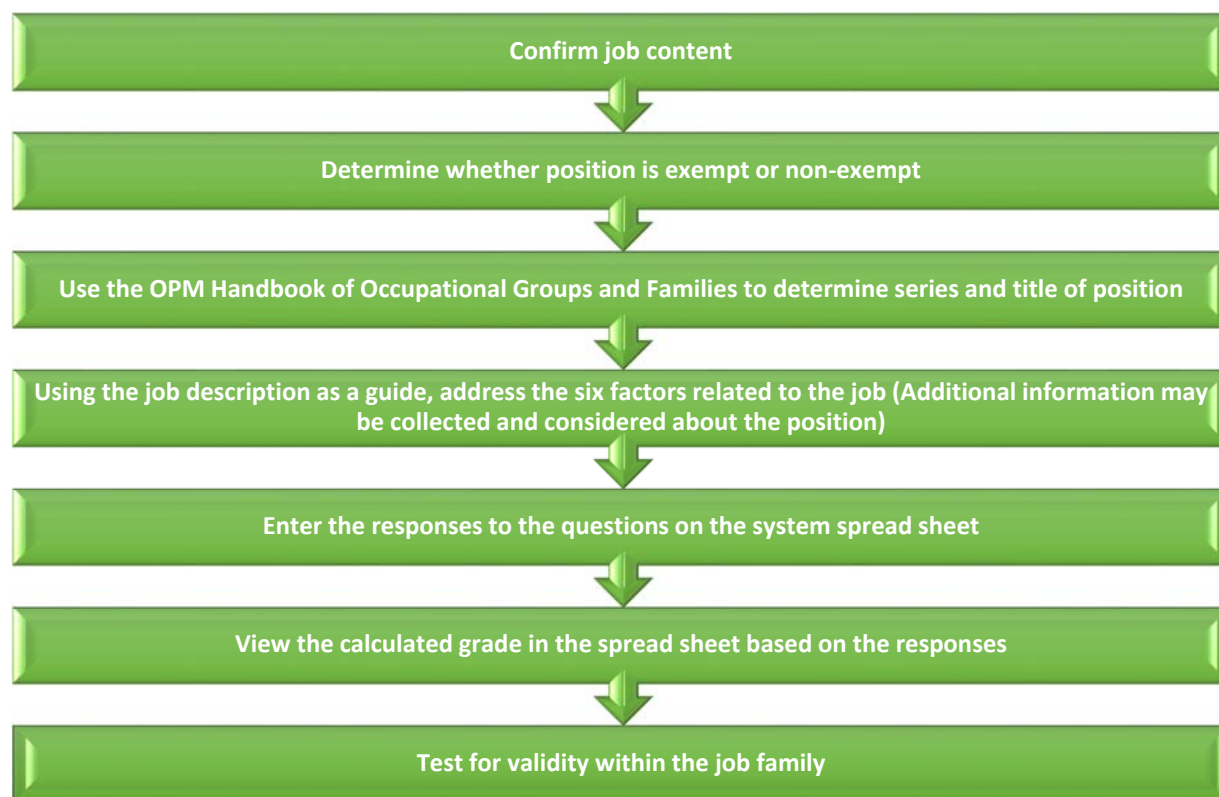


1. Supervisory or Management Responsibility
2. Problem Solving
3. Authority to Act
4. Key Relationships Internal
5. Key Relationships External
6. Knowledge

The six factors are further broken down into 26 subcategories, which are inputs into the system. HR Specialists take information about the position from position descriptions and enter scores into the 26 areas on the job evaluation spreadsheet. Each area is given a score according to duties and responsibilities identified as a regular part of the job by a manager. Scoring can range from 0 to 6, depending on the area. The spreadsheet is designed to calculate the proper grade level for the position according to the inputs.

PPM 819 states the job evaluation system uses a unique multiple regression job evaluation equation and there are no standardized formulas for assigning a specific grade level. The PPM also states different rating combinations for various factors may produce the same grade and changes to the ratings of one or more factors may or may not change the final grade assignment.

The FCA Handbook for the job evaluation system states the following steps are to be taken by HR Specialists for job evaluations:



In order to test the Agency's use of the job evaluation system and scoring, we sampled 23 position descriptions and corresponding scores from the system provided to us by OAS. Each rated area from the job evaluation system was compared to the information provided in the position description to verify scoring. In 20 of the 23 position descriptions sampled we found, in one or more areas:

- scoring in the job evaluation system did not correspond to the information in the position descriptions; or
- the position descriptions lacked information to support rankings.

Because the information in the job evaluation system should be based on the information in the position descriptions, the scores should reflect the descriptions.

We also found the system was designed with a mission emphasis on examiner positions. Those in other non-examiner positions were subject to several major factor areas that did not apply to them, or had limited application to them. Based on interviews with HR Specialists and senior officials, it is challenging to rely on the job evaluation system to accurately reflect appropriate grade levels for non-examiner positions. Because the job evaluation system uses scores from 26 different areas, if a position does not correlate to a rated factor, the area would receive the lowest score or a 0. For example, for external contacts, one of three areas scored is contact with external farm credit banks and associations. Another area scored is banking and finance knowledge. While these factors directly relate to FCA's mission and the examiner positions, they may not relate to other positions such as information technology or human resources that must also be ranked using the job evaluation system. Therefore, non-examiner positions

may end up with a lower calculated grade level because they score lower on these examiner-focused factors.

There are few people left in the Agency who understand the history and development of the job evaluation system, much less the inner workings of the system. Because of turnover at the Agency in the offices that use and oversee the system and the lack of documented processes, HR personnel must rely solely on verbal discussions of their understanding of what happened in the past with the job evaluation system.

There is an overall lack of knowledge in the areas that are emphasized in the algorithm and how the calculations and regression analysis work. According to officials, the system's algorithm was updated in 2006. This update was to allow for a higher grade level for a technical non-supervisory path within the Agency. However, in talking to those with responsibility for the job evaluation system, the formulas and weights used in the job evaluation system are not clearly understood. No one was able to identify the way in which the system was changed to reflect the technical path needs of the Agency. Officials also knew of a project in 2013 involving an HR employee who has since left the Agency. The employee worked with contractors on senior level positions, but there was a lack of knowledge concerning the project and changes made to the system.

While there is a reluctance to change the system, which is regarded as "not broken," not having a knowledge base or ability to transfer knowledge about the system stymies the potential to efficiently alter, improve or modify the system in the future. Although FCA owns the system, the system cannot realistically be changed or updated without the contractor's input. Further, the system is not transparent. Employees do not understand the system or how it works. PPM 819 lists the six major factor areas, but does not detail the scoring system, the sub-areas that are scored, or the emphasized areas with higher weights.

Knowledge and Consistency of System Use

We found the lack of consistency in the system scoring and the lack of knowledge in the following ways:

- When performing our verification work, the job evaluation system had three positions with incorrect scoring and they were erroneously changed in the system. The system allows entries to be changed and does not maintain a historical record after scores are entered. Although one HR Specialist began archiving in case something happens and they need to refer to the data, this is not a systematic process, is inconsistent, and selective. There is also a lack of standardized supervisory review of scores, thereby allowing the potential for inconsistencies. Introducing new controls over the system could improve reliability.
- Position descriptions did not always fully describe responsibilities and knowledge needed to perform the duties encompassed in the positions. As such, this results in the HR Specialist using more judgment on the inputs in the system, which can also lead to inconsistent application in scoring.
- Some position descriptions were outdated and/or had not been changed to the new format. PPM 819 states, "Position descriptions will periodically need to be revised to reflect new realities. The supervisor of the position will initiate this by sending a revised statement of duties to the HRS [HR Specialist] for review, evaluation, and reformatting." The PPM also states the

Chief Human Capital Officer will initiate action to validate every current position description every three years. This has not been accomplished.

- There is a lack of internal guidance or procedures on the job evaluation system. The only written guidance on the scoring, factors, and use of the system is the contractor-made handbook. It is basic information, lacks detail on the proper use of scoring, and does not cover the formulas used or weights given to the different factors. HR Specialists stated that although there are no internal procedures, the HR Team has internal discussions and trainings related to the system and the overall job evaluation process. During an internal control review in 2013, a recommendation was made to create internal procedures. This has not been accomplished. Standardization will improve consistency and fairness over the years, as opposed to the good intentions and discretion of the HR staff at any point in time.
- The job evaluation system is outdated. The Agency will need to make a decision whether to keep the system as is and increase transparency, update the system, or change to another system. In 2014, the Agency hired a contractor to review the system. The contractor issued a report to the Agency in late 2015, recommending the Agency consider a new system or to increase the transparency of the current system. The contractor indicated updating the current system would not be beneficial. Rather than make significant changes, such as making the system more inclusive of positions other than examiners, an entirely new system would be more practical. Following an evaluation of the report, the Agency decided to keep the current system, but will need a plan detailing how the system can be altered or adjusted for future changes to positions as the mission of the Agency is modified.

Position Management

The Agency has adequately managed positions. Since 2013, the Agency has made improvements in position management, including a new position description format that allows for a more transparent process for scoring factors and detailing duties and responsibilities of a position. The Agency has also generally identified career ladder positions and documented the paths. During our analysis of career ladder positions, we identified no overall indications of weaknesses in career ladder progressions and we did not find any exceptions where the Agency's career ladder promotion process was not followed.

We found OE Directive 52 clearly identifies examiner requirements and progression within the examiner paths. This is significant because the examiner positions follow a unique career path progression when compared to other positions in the Agency. However, because the process is unique, additional documentation in one phase of the process will make the OE career ladder promotion process more transparent, as discussed in the examiner paths section below.

Desk Audits

A desk audit is a request by an employee with supervisory approval or by a supervisor to review a position occupied by a subordinate employee to determine if the current classification (title, series, and grade) and position responsibilities of record are still accurate. PPM 819 states the HR Specialist assigned to a desk audit should take the following actions:

- Reviews the request to determine the scope of the work involved;
- Discusses the process and requirements of the desk audit, first with the incumbent's supervisor, and then with the incumbent;

- Gives a written job analysis questionnaire to the incumbent, to which he/she responds (in writing);
- Reviews the response, collects and reviews relevant position descriptions and any other documents related to the position duties and responsibilities;
- Conducts a personal interview with the incumbent to obtain additional information and/or clarification and to obtain work samples;
- Conducts a personal interview with the incumbent's supervisor (and co-workers and customers, where necessary), for additional information and to follow up, verify and clarify information obtained from the incumbent;
- Reviews all interview notes and documents related to the position and assesses the position using the automated job evaluation software system;
- If necessary, refers to the Government-wide General Schedule Classification Standards to determine or confirm the appropriate series title and number for the position;
- Informs the Chief Human Capital Officer, or his designee, of the results; and
- Prepares and sends a summary memorandum of the desk audit results, through the Chief Human Capital Officer, or his designee, to the appropriate Office Director, with a copy to the job evaluation file for the position.

If the desk audit results in a determination that the position should be graded at a different level, the supervisor may increase or decrease the grade or restructure the position to maintain the current grade level. An employee who is reduced in grade as a result of the decision has a right to request reconsideration of the decision to the Chief Human Capital Officer.

We sampled six desk audits completed between January 2011 through April 2016. The desk audits were reviewed to determine whether the steps set forth in PPM 819 were followed and documented. Desk audit files reviewed did not contain enough information to fully show the decision-making process. Each file was missing a part, or multiple parts, of the documentation showing the process. PPM 819 states all documents related to the desk audit are maintained in a job evaluation folder. The reviewed files contained information to support the overall desk audit took place, but files were inconsistent in the type of documentation kept in personnel records. For example, two of the files were missing documentation showing required interviews were conducted. One file contained three different scoring sheets with different results. In another file, a job analysis questionnaire, different than the one in the PPM, was used. Further, as noted in the job evaluation section, scores in the job evaluation system did not always correlate to the information in the position descriptions to support the numerical inputs given in the system.

We also found that one desk audit was initiated and had gone through the questionnaire, information gathering, and interview phases. However, although there is no withdrawal process specified in PPM 819, the Agency allowed the individual to withdraw the request. It is unclear when the desk audit was terminated. The withdrawn desk audit files were not maintained. Because desk audit results can change an employee's grade level, it is imperative that records are kept with requests and that files are fully documented showing the steps taken during the desk audit process.

Documentation for desk audits, as required by PPM 819, was inadequate. There is no provision for withdrawal of a desk audit once it has been requested. Without restrictions on withdrawal, a manager or employee could withdraw once they know the results, potentially impacting the integrity of the process. Like the job evaluation process, the desk audit process lacks internal procedures.

Examiner Paths

Although the Agency has documented career ladders, based on our testing, improvements could be made to the transparency of one stage of the OE promotion process. OE Directive 52 fully documents the examiner career paths from entry to expert levels. Once an examiner has met certain requirements after the commissioning process, to have a subordinate considered for promotion, supervisors can elect to send a promotion packet to the Executive Management Team (EMT). The EMT discusses the promotion and decides whether or not the individual will be promoted.

The process involving this phase of promotion potential is not documented in OE Directive 52. When updating OE Directive 52, describing the process for promotion at the EMT phase will improve transparency. The OE Directive does not currently explain how the EMT decision-making process works (scoring, voting, final approvals, etc.). It also does not detail the process to be followed if the promotion is denied or postponed, such as documentation requirements or supervisory involvement before the next opportunity for promotion. OE has not updated OE Directive 52 covering career ladders and the promotion process in almost nine years, however, has indicated an intention to do so.

Agreed Upon Actions 1-6

In order to improve the job evaluation and position management program, the Agency agreed to:

1. Create internal procedures on the job evaluation and position management program to memorialize and standardize HR processes. Include additional controls over inputs into the job evaluation system.
2. Establish and initiate a plan to update all position descriptions to the new format. Address inconsistencies identified between position descriptions and the rating system.
3. Document the method chosen to increase transparency of the job evaluation system.
4. Document how the job evaluation system works and how weights are assigned to the factors to ensure adequate knowledge of the system exists in the Agency. Safeguard the information as appropriate. Seek contractor assistance as necessary.
5. Document the promotion process at the EMT phase of the OE career ladder.
6. Revise PPM 819 for the position description review and desk audit withdrawal processes.

Agency officials agreed with our report and to provide specific tasks to be completed to strengthen the position management and job evaluation program.

OBJECTIVE, SCOPE, AND METHODOLOGY

The objective of this audit was to determine whether the position management and job evaluation program is adequately administered. We conducted the audit at FCA's Headquarters in McLean, VA from April through September 2016. We limited our scope to actions taken from January 2011 through April 2016.

We took the following steps to accomplish the objective:

- Identified and reviewed applicable Federal laws and regulations related to the objective.
- Reviewed prior audits related to the audit objective.
- Conducted interviews with Human Resources and Office of Examination personnel and the Directors of the:
 - Office of Agency Services
 - Office of the Chief Financial Officer
 - Office of Examination
- Identified and reviewed applicable internal FCA policies and procedures.
- Reviewed and analyzed career ladder paths for selected job series. The sampled job series included attorney, examiner, human resources, and information technology positions. The sample was based on the number of employees in the series and career ladder designations. The sample was judgmental and cannot be projected over the entire population.
- Sampled position descriptions based on information provided by the Office of Agency Services, year the position description was implemented, career ladder progression, title and series of positions, grade of employees, and description of positions. The sample was judgmental and cannot be projected over the entire population.
- Reviewed and analyzed job evaluation scoring for selected position descriptions and desk audits.
- Reviewed desk audits performed from January 2011 through April 2016. We sampled the desk audits based on information provided by the Office of Agency Services and assigned office of personnel. The sample was judgmental and cannot be projected over the entire population.

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 that the data was sufficiently reliable. We identified areas of concern with the controls over the job evaluation system and the accuracy of the scorings in the job evaluation system. The concerns over the job evaluation system results and controls were discussed in the findings and recommendations. 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.

ACRONYMS

| | |
|-----|--------------------------------|
| FCA | Farm Credit Administration |
| HR | Human Resources |
| OAS | Office of Agency Services |
| OE | Office of Examination |
| OIG | Office of Inspector General |
| OPM | Office of Personnel Management |
| PPM | Policies and Procedures Manual |

R E P O R T

Fraud | Waste | Abuse | Mismanagement



FARM CREDIT ADMINISTRATION

OFFICE OF INSPECTOR GENERAL

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

Fax: (703) 883-4059

E-mail: fca-ig-hotline@rcn.com

Mail: Farm Credit Administration
Office of Inspector General
1501 Farm Credit Drive
McLean, VA 22102-5090