

Office of Inspector General

Semiannual Report to the Congress

April 1 through
September 30, 2008

*Number 39
October 2008*



FARM • CREDIT • ADMINISTRATION

Farm Credit Administration

Office of Inspector General
1501 Farm Credit Drive
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October 21, 2008

The Honorable Leland A. Strom
Chairman of the Board
Farm Credit Administration
McLean, Virginia 22102-5090

Dear Chairman Strom:

Enclosed is the semiannual report on the activities of the Farm Credit Administration's (FCA or Agency) Office of Inspector General (OIG) for the period April 1 through September 30, 2008. This is the thirty-ninth report since the establishment of the OIG on January 22, 1989.

I am submitting this report in accordance with the Inspector General Act of 1978, as amended (IG Act). Section 5(b) of the IG Act requires that you send this report to the appropriate Congressional committees and subcommittees within 30 days after the date of this transmittal, accompanied by management's report on the status of audit, inspection, and/or evaluation action items.

During the prior reporting period, the open agreed-upon action regarding establishing charters for the Strategic Planning, Risk, and Regulation and Policy Development committees that resulted from the audit report entitled Committees Established by the FCA Board issued in January 2007 was closed by the OIG. The closing of this open agreed-upon action was due to the OIG being notified by the former chairman that it was felt the committees were operating satisfactorily and the OIG's concurrence that management had sufficiently complied with the agreed-upon action would no longer be sought. In our first monthly meeting on June 23, 2008, after you were named chairman, I recommended that you revisit this audit report. I indicated that without well constructed charters the three committees may not achieve their intended purposes.

The audit report's other agreed-upon action was that minutes of the committees' meetings would be maintained in official Agency files. Federal law and Agency guidelines require this. Prior management presented to the OIG documentation indicating compliance with this agreed-upon action and the OIG closed the open action item in August 2007. On September 18, 2008, the OIG initiated a follow-up activity regarding this agreed-upon action. We determined that the committees' minutes are satisfactory in content. However, the Strategic Planning Committee was not recording its minutes in an official Agency filing system. Please refer to my October 14, 2008, email to the Agency's Audit Follow-up Official, on which you were copied, for details.

I am taking this opportunity to reiterate the importance of the Agency's compliance with these two agreed-upon actions to ensure these very important committees are fulfilling the FCA Board's expectations.

On May 20, 2008, the OIG issued a final report of an audit to evaluate efficiencies or inefficiencies resulting from the outsourcing of the Agency's financial services to the Bureau of the Public Debt. Please refer to page 6 for further information on this audit report.

On June 18, 2008, we issued a final report of an audit to determine if FCA used sound project management practices to minimize risks associated with making significant changes to the Agency's information technology infrastructure. Please refer to page 6 for further information on this audit report.

On September 29, 2008, the OIG issued a final report of an evaluation to assess the Agency's compliance with the Federal Information Security Management Act (FISMA) for fiscal year 2008. Please refer to page 6 for further information on this evaluation report.

At the end of the prior reporting period, three agreed-upon actions of an initial six action items remained open from the inspection report entitled FCA's Enforcement Program issued in July 2007. During this period, these three open action items were satisfactorily addressed by management and closed. At the end of this reporting period, three new agreed-upon actions from the FISMA evaluation were open.

If you have any questions, please call me at extension 4241 or 4030. I look forward to a continuing positive relationship between the OIG and your office, which I view as a partnership, striving to strengthen FCA operations.

Respectfully,



Carl A. Clinefelter
Inspector General

Enclosure

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EXECUTIVE SUMMARY

This Semiannual Report to the Congress summarizes the activities and accomplishments of the Farm Credit Administration's (FCA or Agency) Office of Inspector General (OIG) for the period April 1 through September 30, 2008. The OIG's efforts were directed toward operational and audit planning; performing audits, inspections, and evaluations of FCA programs and operations; conducting investigations, as necessary; independently and confidentially surveying Farm Credit System (FCS or System) institutions regarding the effectiveness of the Agency's examiners and examination function; and providing objective, independent reporting and counsel to the Agency Chairman on FCA programs and operations.

During the period, the OIG issued two audit reports. On May 20, a final audit report on Efficiencies Realized Through Outsourcing was issued. This audit evaluated the outsourcing of the Agency's financial services to the Bureau of the Public Debt (BPD). On June 18, a final audit report on Information Technology (IT) Infrastructure Project Management was issued. This audit determined if FCA used sound project management practices to minimize risks associated with making significant changes to the information technology infrastructure.

The independent financial audit of FCA for fiscal year (FY) 2008 and the Federal Information Security Management Act (FISMA) evaluation for FY 2008 were initiated. The financial audit is ongoing. The FISMA evaluation, completed as of September 29, 2008, by the OIG's Senior IT Auditor, did not identify any significant weaknesses.

Also during the period, the OIG conducted a peer review of the audit function of the Equal Employment Opportunity Commission's Office of Inspector General (EEOC OIG). A final peer review report was provided to the EEOC OIG's Inspector General on September 3, 2008.

Additionally, the OIG issued two quarterly reports on the survey of System institutions regarding the examination function and the examiners. These reports were for the quarters ended March 31 and June 30, 2008.

To comply with requirements involving all Office of Inspectors General web sites set forth in recent legislation, the OIG worked with the Agency's Office of Congressional and Public Affairs and Office of Management Services (OMS) to establish a service on the OIG's web site to allow members of the public to register their email addresses to receive notification from the OIG of any new postings to the OIG web site. This requirement and other requirements that were previously implemented on

the OIG web site were set forth in the Consolidated Appropriations Act (Public Law 110-161), Division B--Commerce, Justice, Science and Related Agencies Appropriations Act, 2008, Section 746.

The OIG maintains five positions: the Inspector General (IG), a General Counsel, a Senior Auditor, a Senior IT Auditor, and an Administrative Assistant. Appendix E and Appendix F reflect the organizational structure of FCA and the OIG, respectively.

BACKGROUND

Farm Credit Administration

FCA is an independent Federal agency of the United States government responsible for the regulation and examination of FCS institutions chartered under the Farm Credit Act of 1971, as amended (Farm Credit Act). FCA is also a “designated Federal entity” within the meaning of the Inspector General Act of 1978, as amended (IG Act).

As a non-appropriated agency, FCA funds its expenses primarily through assessments to the institutions it regulates. The Agency’s FY 2008 budget was \$47,284,404. Assessments by FCA to FCS institutions for FY 2008 totaled \$42,550,000, with other sources of funding totaling \$4,734,404. The OIG’s FY 2008 budget was \$1,017,558.

At the end of this semiannual reporting period, FCA had 260 employees, about half of which are examiners located in five field offices. At the end of the prior semiannual reporting period, the Agency had 251 employees.

Farm Credit System

The FCS is a Government-sponsored enterprise comprised of 5 Farm Credit banks that provide funds to 92 associations in all 50 states and Puerto Rico to make loans to agriculture and rural America. The System raises funds by selling securities in the national and international money markets through its special purpose entity, the Federal Farm Credit Banks Funding Corporation. These securities are not guaranteed by the U.S. Government.

The Federal Agricultural Mortgage Corporation (Farmer Mac), also a part of the FCS, is chartered by the Federal government to provide a secondary market for

agricultural mortgage loans. Farmer Mac is publicly traded and issues its own debt securities.

There are also five service corporations organized under the Farm Credit Act that provide services to FCS entities and eligible borrowers.

MANAGEMENT CHALLENGES

The OIG is required by statute to identify the most serious management and performance challenges and present them in the Agency's Performance and Accountability Report. The OIG also presents them in its semiannual reports to the Congress. Except for external environmental challenges, they can be effectively addressed through concerted action by Agency management.

Farm Credit System

The System is a lender to a single industry, agriculture, and is therefore vulnerable to economic swings in that industry. Nevertheless, the FCS remains sound in all material respects. Earnings and capital levels have continued to strengthen, and asset quality remains high. The Agency's **challenge** is to continue to ensure the System's ability to withstand this vulnerability through effective examination and regulatory activities. The Agency's regulatory attention must also address other vulnerabilities in the System. Among these are scope of lending excesses and risks associated with exposure to new enterprises, such as alternative fuel production and System institutions' "investments in rural America."

Farm Credit Administration

There continue to be many issues facing agriculture and rural America today that raise the question of whether there should be modifications to the Farm Credit Act to enable the System to better serve agricultural and rural economies of the future. Whether or not there are modifications to the Farm Credit Act, the Agency should anticipate that the System will continue to seek broad regulatory interpretations. However, as a financial regulator, FCA's **challenge** is to continue to maintain an independent and objective, yet flexible and responsive, regulatory environment for the System, geared to continually ensuring the FCS fulfills its public policy purpose. Key to this for FCA is effective examination and regulation of System institutions by maintaining a properly staffed and resourced Agency.

The Next Possible Agricultural Economic Downturn

There are many factors in agriculture today that may indicate future serious difficulties for agriculture and the FCS. For example,

- the System has been experiencing rapid growth for several years, which has had the effect of eroding the System's capital to assets ratio;
- land values, which may not be sustainable, are high;
- the livestock sector is experiencing stress;
- there is volatility in commodity prices; and
- input costs, including fuel, are high.

While some sectors of agriculture are prospering and the Agency's Office of Examination (OE) reports that System institutions remain safe and sound, these factors have also led the OE to state that credit deterioration is likely and risks are rising.

Thus, a major **challenge** for the Agency is to ensure its ongoing ability to timely assess economic and operational conditions affecting the welfare of the System's borrowers and thus System institutions, and to take preemptive or remedial actions to ensure the ongoing safety and soundness of the System. The first line of preparedness for the Agency in accomplishing this is an effective risk assessment and examination program, including the continual assessment of the reliability of risk evaluation and examination findings, and the sufficiency of the Agency's supervision and enforcement processes.

Human Capital

In 2006, a five-year strategic human capital plan was completed. FCA's **challenge** is to continue to implement the human capital plan to ensure that FCA has the staff it needs to effectively regulate a constantly evolving FCS. In meeting this challenge, the Agency should continue to address the attrition of seasoned staff and ensure the viability of the examination staff, a critical component of the Agency's regulatory capability.

As the Agency moves farther into the human capital plan's five-year cycle, the Agency must critically assess the implementation of the current plan and, as the current plan nears completion, establish a new five-year human capital plan based on current human capital experience and future perceived human resource needs.

Strategic Planning

In December 2003, the FCA Board adopted the Strategic Plan for Fiscal Years 2004–2009. The next Agency strategic plan was not adopted by the FCA Board until May 2008. In accordance with the Government Performance and Results Act of 1993 and Office of Management and Budget Circular A-11, an updated and revised strategic plan is required within three years of submitting a prior strategic plan.

Since the adoption of the 2008-2013 strategic plan, the FCA Board has a new Chairman. This change in leadership and the likelihood of two new FCA Board Members prior to the next major updating of the strategic plan will provide an opportunity and a **challenge** to ensure the then FCA Board's vision is timely incorporated into the next strategic plan.

In 2005, the FCA Board established a Strategic Planning Committee (SPC) composed of Agency staff to facilitate FCA Board input into the plan and the planning process. The SPC should ensure the updating and issuance by the FCA Board of the next strategic plan, presumably dated FY 2011-2016.

Leveraging Technology

Information technology (IT) is a key element in management's efforts to continually improve Agency performance. The Agency is in the process of a major infrastructure transition designed to promote efficient work processes and to provide staff with enhanced communication and collaboration tools. The **challenge** is to stay abreast of emerging technologies and to establish an IT infrastructure that provides FCA staff with IT tools and skills to operate in an efficient, effective, and secure manner. In addition, the Agency must ensure that its technical staff has the skills and knowledge to implement and maintain its infrastructure, and initiatives in this regard are underway.

AUDIT, INSPECTION, AND EVALUATION REPORTS ISSUED

The OIG conducts all audits in accordance with Government Auditing Standards issued by the Comptroller General of the United States for audits of Federal organizations, programs, activities, and functions. Inspections and evaluations are in accordance with President's Council on Integrity and Efficiency (PCIE) Quality Standards for Inspections. Copies of most OIG reports are available on the FCA OIG web site www.fca.gov/home/inspector.html, or by contacting the OIG at (703) 883-4030, or by TTY at (703) 883-4359, or by e-mail at ig_information@fca.gov.

Audit of Efficiencies Realized Through Outsourcing

On April 24, 2008, the OIG issued the final draft report to management on the audit of Efficiencies Realized Through Outsourcing, which evaluated the outsourcing of the Agency's financial services to the BPD. On May 13, the Director of the OMS provided the OIG a memorandum stating that as a result of the final draft report, OMS's Finance Team (FT) conducted a comprehensive evaluation that addressed all areas recommended in the final draft report. In addition, the OMS Director created new direction to the FT to evaluate FCA's financial service agreement every three years or sooner. The OIG reviewed OMS's evaluation report regarding BPD and found it to be satisfactory. On May 20, the OIG issued the final report with the audit recommendation resolved. The audit determined that FCA's decision to implement a shared financial services agreement with BPD was positive in improving efficiencies and effectiveness in the Agency's financial management services.

Audit of Information Technology Infrastructure Project Management

The OIG issued a final audit report on June 18, 2008. The audit evaluated whether FCA was using sound project management practices to minimize risks associated with making significant changes to the IT infrastructure. We determined that the IT Infrastructure Project was well planned and managed, and the process complied with Agency policy and best practices. The report contained one agreed-upon action. This agreed-upon action was closed on September 29, 2008, upon management's satisfactory completion of the agreed-upon action.

Federal Information Security Management Act (FISMA) Evaluation for FY 2008

The evaluation of the Agency's information security program's compliance with FISMA for FY 2008 was performed by the OIG's Senior Information Technology Auditor, versus by an outside contractor, using guidelines established by FISMA, OMB, and the National Institute of Standards and Technology. The OIG issued the final FISMA evaluation report on September 29, 2008. The results of our evaluation revealed that FCA has an effective information security program and did not identify any significant deficiencies. However, the CIO agreed to take action on a few areas

we identified that will strengthen the information security program as follows:

1. Implement a policy review and revision cycle to ensure that information security policies and procedures are current;
2. Update the security policies and security plans to reflect the frequency and types of security assessments to be performed and arrange for an independent third party to perform a penetration test of its infrastructure; and
3. Improve the process for information system access agreements for employees and contractors.

AUDITS AND INSPECTIONS IN PROGRESS

Independent Financial Audit for FY 2008

The Accountability of Tax Dollars Act of 2002 extended to FCA and certain other agencies a requirement to submit to the Congress and the Office of Management and Budget (OMB) an audited financial statement each fiscal year. Also, the President's Management Agenda states agencies must continue to improve their financial performance by improving timeliness, enhancing usefulness, and ensuring reliability by obtaining and sustaining a clean audit opinion.

In continuing to assist the Agency in meeting these requirements, the OIG contracted with the BPD for Brown & Company, CPAs, PLLC to perform the audit of FCA's financial statements for FY 2008. The audit is ongoing.

STATUS OF UNIMPLEMENTED RECOMMENDATIONS

At the beginning of the reporting period, there were three open agreed-upon actions from the OIG inspection report on FCA’s Enforcement Program issued July 31, 2007. These were closed during the period.

During the period, one agreed-upon action resulted from the OIG audit report on IT Infrastructure Project Management issued June 18, 2008. It was closed on September 29, 2008.

Three agreed-upon actions from the FISMA evaluation issued September 29, 2008, were open at the end of the period.

Audits, Inspections, and Evaluations

The following table summarizes the status of action items from audits, inspections, and evaluations.

Audit, Inspection, and Evaluation Agreed-Upon Actions and Recommendations				
Audit Report	Issued	Open during this 6-month period	Final Management Actions during this period	Open on 10/01/2008
FCA’s Enforcement Program	7/31/07	3	3	0
Efficiencies Realized Through Outsourcing	5/20/08	0	0	0
IT Infrastructure Project Management	6/18/08	1	1	0
FISMA	9/29/08	3	0	3
Total		7	4	3

INVESTIGATIONS

OIG Hotline calls and e-mails dealing with borrower complaints concerning FCS institutions and other FCS issues were referred to the FCA office or other Federal agency responsible for reviewing such matters.

No investigations were opened during the reporting period.

LEGISLATION AND REGULATIONS

In the furtherance of the OIG's mandate to review existing and proposed legislation and regulations, the IG or Counsel to the IG attends joint briefings of the FCA Board on regulations at the proposed and final stages. The following were reviewed by Counsel to the IG:

Legislation

- 1) S. 789 – The Government Credit Card Abuse Prevention Act of 2008
- 2) H.R. 5683 – Government Accountability Act of 2008
- 3) S. 3077 – Strengthening Transparency and Accountability in Federal Spending Act of 2008
- 4) S. 2583 – Improper Payments Elimination and Recovery Act of 2008
- 5) Amended Executive Order 12989 – Economy and Efficiency in Government Procurement Through Compliance with Certain Immigration and Nationality Act Provisions and Use of an Electronic Eligibility Verification System

Proposed Rules

- 6) Rural Community Investment
- 7) Farmer Mac Risk-Based Capital Stress Test, Ver.4.0

Final Rules

- 8) Eligibility and Scope of Financing: Processing and Marketing

Other

- 9) Interagency Questions and Answers Regarding Flood Insurance
- 10) Regulatory Burden (Notice with Request for Comment)

Briefings

- 11) Rural Community Investments

- 12) Fall 2008 Unified Agenda
- 13) Bookletter on Director Candidate Disclosure
- 14) Farmer Mac-Convertible Long Term Standby Commitment to Purchase
- 15) Debt Cancellation Services

OTHER ACTIVITIES

Peer Review of Equal Employment Opportunity Commission's (EEOC) OIG Audit Operations

The OIG conducted a peer review of the audit function of the EEOC OIG. We determined that the EEOC OIG's audit function was in compliance with guidelines of the PCIE and the Executive Council on Integrity and Efficiency (ECIE). However, we made a number of recommendations to strengthen their audit operations. The EEOC OIG concurred with our recommendations. The final peer review report was provided to the EEOC OIG's Inspector General on September 3, 2008.

Survey of Farm Credit System Institutions

The OIG administers an ongoing survey of FCS institutions regarding the quality and consistency of the Agency's examination function and examiners. During this 6-month period, we sent surveys to the Audit Committee Chairmen and Chief Executive Officers of 52 FCS institutions. Quarterly reports for the 3-month periods ended March 31 and June 30, 2008, were issued by the OIG to the Chief Examiner and the Chairman.

The OIG issues a quarterly report and a summary report at the end of each fiscal year to the Chief Examiner and the Chairman on the surveys' results.

Staff Participation in Activities of the Professional Community

OIG staff members are encouraged to take part in organizations that contribute to the mission of the Inspectors General community, as well as their individual professional development. Most staff members are actively involved in one or more professional organizations, as well as ad hoc activities of the PCIE and ECIE.

The IG continues to attend monthly meetings of all Inspectors General from the ECIE, meet monthly with Inspectors General from the other Federal financial regulatory agencies, participate as a member of the PCIE's Inspection and Evaluation Committee, and was part of a PCIE/ECIE work group that met regularly to plan for the transition within the Inspectors General community if the legislation passed by the Congress amending the IG Act became law. The President signed the legislation on October 14, 2008.

The IG General Counsel meets at least monthly with counsels to the other Inspectors General. Counsel also attends Directors of Investigations meetings and participates with the IG on the legislation implementation planning work group.

The OIG Senior Auditor and Senior IT Auditor attend Federal Audit Executive Committee meetings and conferences. The Senior IT Auditor also attends local Information Security and Control Association (ISACA) meetings and Federal information security and audit meetings.

Staff Participation in Agency Organizations

Staff is active on several Agency workgroups and task forces. During this reporting period, the OIG was represented on the Administrative Burden Reduction Workgroup, Combined Federal Campaign, and the FCA Employees' Council.

Staff Development

OIG employees continually seek ways to improve skills and become knowledgeable in the initiatives of the community of Inspectors General. Audit and legal staff must meet continuing education requirements. Individual development plans are used to identify long- and short-term career goals along with specific training and developmental needs. These plans are geared to enhance individual skills in the performance of official duties and meet the criteria needed to achieve OIG performance goals and objectives.

ANNEX

This annex is provided in accordance with the National Defense Authorization Act for FY 2008.

This referenced statute requires all Inspectors General appointed under the IG Act to add an annex to their semiannual reports as follows:

- 1) listing all contract audit reports issued during the reporting period containing significant audit findings;
- 2) briefly describing the significant audit findings in the report; and
- 3) specifying the amounts of costs identified in the report as unsupported, questioned, or disallowed.

Significant audit findings are defined as unsupported, questioned, or disallowed costs in excess of \$10,000,000, or other findings that the Inspector General determines to be significant. It defines contracts as a contract, an order placed under a task or delivery order contract, or a subcontract.

No contract audit reports meeting these criteria were issued on behalf of the OIG during this reporting period.

APPENDIX A – INDEX OF REPORTING REQUIREMENTS

INSPECTOR GENERAL ACT CITATION AND REQUIREMENT	PAGE
Section 4(a)(2) Review of Legislation and Regulations.....	9-10
Section 5(a)(1) Significant Problems, Abuses, and Deficiencies	none
Section 5(a)(2) Recommendations for Corrective Action	5-8
Section 5(a)(3) Prior Recommendations Not Yet Implemented.....	8
Section 5(a)(4) Matters Referred to Prosecutive Authorities	none
Section 5(a)(5) Summary of Instances Where Information	none
Was Unreasonably Refused or Not Provided	
Section 5(a)(6) List of OIG Audit/Inspection Reports Issued During the Period.....	5-7
Section 5(a)(7) Summary of Significant Reports Issued During the Period.....	5-7
Section 5(a)(8) Statistical Table on Management Decisions.....	15
with Questioned Costs	
Section 5(a)(9) Statistical Table on Management Decisions on	16
Recommendations that Funds be put to Better Use	
Section 5(a)(10) Summary of Each Audit Over Six Months Old for	none
Which No Management Decision Has Been Made	
Section 5(a)(11) Significant Revised Management Decisions	none
Section 5(a)(12) Significant Management Decisions with Which.....	none
the Inspector General Disagreed	
Section 5(a)(13) Compliance of Agency Financial Management System	7

APPENDIX B

Audit, Inspection, and Evaluation Reports Issued			
Title of Report	Number of Agreed Upon Actions/ Recommendations	Questioned Costs	Recommendations That Funds Be Put to Better Use
Efficiencies Realized Through Outsourcing	0	\$ 0	\$ 0
IT Infrastructure Project Management	1	\$ 0	\$ 0
FISMA	3	\$ 0	\$ 0
<i>Total</i>	<i>4</i>	<i>\$ 0</i>	<i>\$ 0</i>

APPENDIX C

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

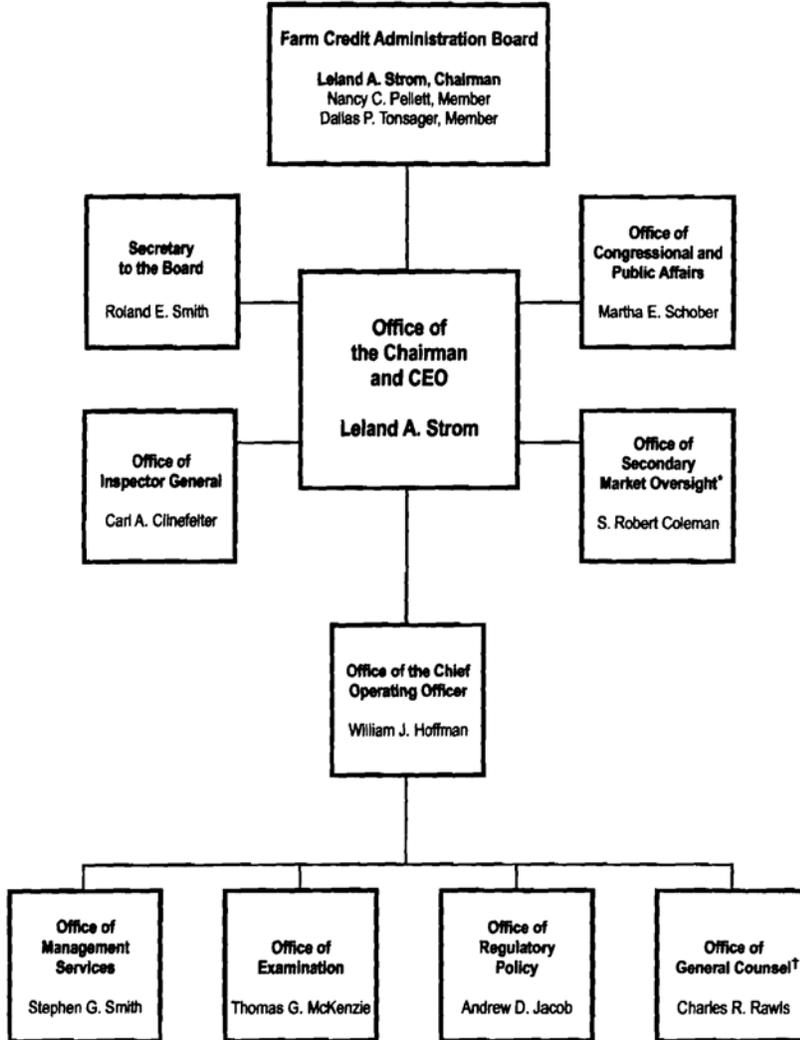
APPENDIX D

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

APPENDIX E – FCA ORGANIZATIONAL CHART

Organization
Farm Credit Administration

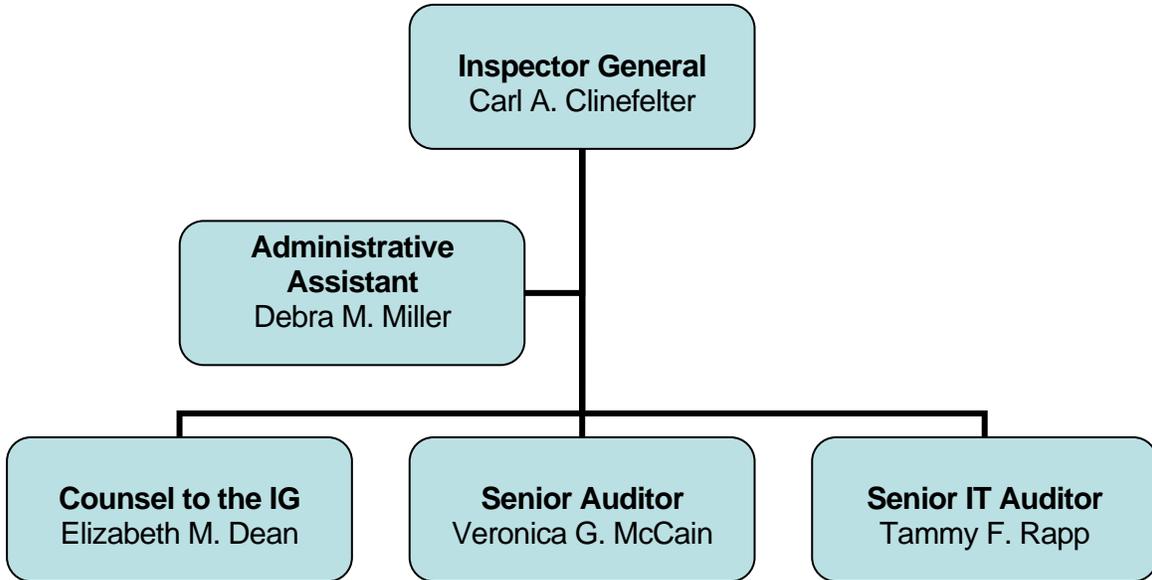
Leland A. Strom 9/8/08
Chairman Date



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

†Maintains a confidential advisory relationship with each of the Board members.

APPENDIX F – Office of Inspector General Organizational Chart



Carl A. Clinefelter

September 4, 2008

Carl A. Clinefelter, Inspector General

Date

R E P O R T

Fraud | Waste | Abuse | Mismanagement



FARM CREDIT ADMINISTRATION OFFICE OF INSPECTOR GENERAL

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