October 18, 2012

The Honorable Leland A. Strom, Chairman and Chief Executive Officer
The Honorable Kenneth A. Spearman, Board Member
The Honorable Jill Long Thompson, Board Member
Farm Credit Administration
1501 Farm Credit Drive
McLean, Virginia  22102-5090

Dear Chairman Strom and FCA Board Members Spearman and Long Thompson:

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, 2012.  This is the forty-seventh 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 the FCA Board 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.

On August 17, 2012, the OIG issued a final report on an inspection of Information Technology (IT) Equipment Acquisition. The inspection found the overall IT acquisition process was effective in determining the best and most cost-effective IT equipment for the Agency’s operations. Nevertheless, we identified areas where improvements could be made to increase transparency, accountability, and efficiency. Four agreed-upon actions resulted from this inspection. At the end of this rating period, all agreed-upon actions were closed.

The OIG issued a management advisory report on September 12, 2012, presenting the results from a Survey of the Farm Credit Administration’s Use of Social Media. Since FCA does not have an active social media presence, the OIG issued this report to highlight the issues that should be considered while evaluating the use of social media as an Agency communication tool. Additionally, we surveyed FCA employees to identify the extent that employees use social media and identified potential training needs. We also briefed the FCA Board on the results of our social media survey.

The OIG contracted with the Bureau of the Public Debt for Brown & Company CPAs, PLLC, to perform the audit of FCA’s financial statements for fiscal year 2012. This audit was ongoing at the end of this reporting period.
Also initiated and ongoing during this period is the OIG’s annual evaluation of the Agency’s compliance with the Federal Information Security Management Act. This evaluation is conducted by the OIG’s Senior IT Auditor.

If you have any questions, please call me at 4241 or 4030. I look forward to continuing a positive relationship between the OIG and the FCA Board, 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, 2012. The OIG’s efforts were directed toward implementing the OIG’s fiscal year (FY) 2012 strategic and operational plan and budget; 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 examination function and examiners; and providing objective, independent reporting and counsel to the FCA Board on FCA programs and operations.

During this reporting period, the OIG issued one inspection report. On August 17, a final inspection report on Information Technology (IT) Equipment Acquisition was issued. There were four agreed-upon actions that resulted and which were closed during this reporting period. See page 3 for further information.

The OIG issued a management advisory report on September 12, 2012, presenting the results from a Survey of the Farm Credit Administration’s Use of Social Media. We also briefed the FCA Board on the results. See page 4 for further information.

The OIG contracted with the Bureau of the Public Debt (BPD) for Brown & Company CPAs, PLLC (Brown & Co.) to perform the audit of FCA’s financial statements for FY 2012. This audit was ongoing at the end of this reporting period.

Also initiated and ongoing during this period was the OIG’s annual evaluation of the Agency’s compliance with the Federal Information Security Management Act (FISMA). This evaluation is conducted by the OIG’s Senior IT Auditor.

Additionally, the OIG issued two quarterly reports to the Chief Examiner and FCA Board on results of OIG surveys of System institutions regarding the examination function and the examiners. These reports were for the quarters ended March 31 and June 30, 2012.


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

Farm Credit Administration

The 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). The 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 2012 budget was $60,812,899. Assessments by FCA to FCS institutions for FY 2012 were $54,100,000 with other sources of funding totaling $6,712,899. The OIG’s FY 2012 budget was $1,144,346.

At the end of this reporting period, FCA had 282 employees, about half of which are examiners located in five field offices. At the end of the prior semiannual reporting period, the Agency had 285 employees.

Farm Credit System

The FCS is a Government-sponsored enterprise comprised of 4 Farm Credit banks and 83 lending associations, as of September 30, 2012, in all 50 states and Puerto Rico that primarily make loans to agriculture. 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.

Additionally, there are four active service corporations organized under the Farm Credit Act that provide services to FCS entities and eligible borrowers.
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 conducted in accordance with the Council of the Inspectors General on Integrity and Efficiency (CIGIE) Quality Standards for Inspections. Copies of most OIG reports are available on the OIG web site at 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.

Information Technology Equipment Acquisition

The OIG issued the final inspection report on August 17, 2012. The inspection’s objective was to assess the Agency’s acquisition process for IT equipment. While the inspection found the overall IT acquisition process was effective in determining the best and most cost-effective IT equipment for the Agency’s operations, four agreed-upon actions resulted. These agreed-upon actions will further strengthen the IT acquisition process. All agreed-upon actions were closed during this reporting period.

AUDIT, INSPECTION, AND EVALUATIONS IN PROCESS

FY 2012 Independent Financial Statement Audit of FCA

The Accountability of Tax Dollars Act of 2002 required FCA and certain other agencies to submit to Congress and the Office of Management and Budget (OMB) an audited financial statement each fiscal year.

In continuing to assist the Agency in meeting these requirements, the OIG contracted with the BPD for Brown & Co. to perform the audit of FCA’s financial statements for FY 2012. The audit remained ongoing at the end of this reporting period.

FY 2012 Federal Information Security Management Act Evaluation

The evaluation of the Agency’s compliance with FISMA for FY 2012 is being performed by the OIG’s Senior IT Auditor, using guidelines established by FISMA, OMB, and the National Institute of Standards and Technology. This evaluation was ongoing at September 30, 2012.
STATUS OF UNIMPLEMENTED RECOMMENDATIONS

During this reporting period there were four new agreed-upon actions that were administrative in nature. All four items were addressed by management and closed during this reporting period.

<table>
<thead>
<tr>
<th>Report</th>
<th>Issued</th>
<th>Open During this 6-Month Period</th>
<th>Final Management Actions During this Period</th>
<th>Open on 10/01/2012</th>
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<td>0</td>
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<tr>
<td><strong>Total</strong></td>
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<td><strong>4</strong></td>
<td><strong>4</strong></td>
<td><strong>0</strong></td>
</tr>
</tbody>
</table>

MANAGEMENT ADVISORY REPORT ISSUED

OIG Management Advisory Reports are designed to be a quick mechanism to offer the Agency head suggestions on ways to strengthen Agency operations.

Agency’s Use of Social Media

The OIG issued to the Chairman and Board Members on September 12, 2012, a Management Advisory Report, Survey of the Farm Credit Administration’s Use of Social Media. Since FCA does not have an active social media presence, the OIG issued this Management Advisory Report to highlight the issues that should be considered while evaluating the use of social media as an Agency communication tool. Additionally, we surveyed FCA employees to identify the extent that employees use social media and identified potential training needs. We also briefed the FCA Board on the results.

INVESTIGATIONS

A review of allegations of inappropriate conduct and misuse of resources was pursued but was unsubstantiated.

OIG Hotline calls and emails dealing with borrower complaints concerning FCS institutions and other FCA issues were referred to the FCA office or other Federal agency responsible for reviewing such matters.
In furtherance of the OIG’s mandate to review existing and proposed legislation and regulations, the IG or DIG and Counsel attends joint briefings of the FCA Board on regulations at the proposed and final stages. The following were reviewed by the DIG and Counsel:

**Legislation**

1. S. 241, The Non-Federal Whistleblower Protection Act
2. S. 300, Purchase and Travel Card Controls
3. S. 743, Whistleblower Protection
4. S. 1222 / H.R. 2146, Digital Accountability and Transparency Act of 2011 or DATA Act
5. S. 2105, The Cybersecurity Act of 2012; S. 3342, SECURE IT; S. 3414
6. S. 3286 Comprehensive Contingency Contracting Reform Act of 2012
10. H.R. 4263, SECURE IT Act of 2012
12. H.R. 6360, Oversight and Accountability in Wartime Contracting Act of 2012

**Final Rules**

13. Senior Officer Compensation Disclosures and Related Topics
14. System Audit Committee
15. Operating and Strategic Business Planning
16. Investment Management and Related Regulations Governing Interest Rate Risk Management

**Proposed Rule**

17. Unincorporated Business Entities
18. Liquidity and Funding

**Notice of Proposed Rulemaking**
19) System Institutions’ Organization and Investment in Unincorporated Business Entities

Notice of Revocation of a System of Records


Bookletter

21) Establishment and Implementation of a Shared Asset Identifier

Informational Memoranda

22) Truth in Lending (Regulation Z) Compensation Rules
23) Revised Standard Flood Hazard Determination Form
24) Association Investments
25) Long-Term Standby Purchase Commitments

OTHER ACTIVITIES

Quarterly 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. The OIG issues a quarterly report and, at the end of each FY, a summary report on the surveys’ results to the Chief Examiner and the FCA Board.

During this 6-month period, the OIG sent surveys to the Audit Committee Chairmen and Chief Executive Officers of 28 FCS institutions. Quarterly reports for the 3-month periods ended March 31 and June 30, 2012, were issued by the OIG to the Chief Examiner and the FCA Board.

Staff Participation in Activities within the Inspector General 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 activities within the CIGIE.

The IG serves as the Vice Chairperson of CIGIE, is a member of CIGIE’s Executive Council, helps chair the monthly meetings of all Inspectors General comprising CIGIE, and participates as a member of the CIGIE’s Inspection and Evaluation (I&E) Committee.

The OIG DIG and Counsel meets monthly with counsels to the other Inspectors General. Counsel also attends DIG and Directors of Investigations meetings.
The OIG Senior Auditor and Senior IT Auditor attend Federal Audit Executive Committee meetings and conferences. The Senior Auditor participates as a member of the I&E Committee’s Roundtable. The Senior IT Auditor is actively involved in the IT Subcommittee of the Federal Audit Executive Committee and attends local ISACA (formerly known as Information Security and Control Association) meetings.

Staff Participation in Agency Organizations

OIG employees are active on Agency workgroups and task forces, as appropriate.

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 include 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.
**INDEX OF REPORTING REQUIREMENTS**

<table>
<thead>
<tr>
<th>Section 4(a)(2)</th>
<th>Review of legislation and regulations</th>
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<tbody>
<tr>
<td>Section 5(a)(1)</td>
<td>Significant problems, abuses, and deficiencies</td>
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<td>Recommendations for corrective action</td>
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<td>Section 5(a)(3)</td>
<td>Prior recommendations not yet implemented</td>
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<td>Section 5(a)(4)</td>
<td>Matters referred to prosecutive authorities</td>
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<td>Section 5(a)(5)</td>
<td>Information unreasonably refused or not provided</td>
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<td>Section 5(a)(6)</td>
<td>List of reports issued</td>
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<td>Section 5(a)(7)</td>
<td>Summaries of significant reports</td>
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<td>Section 5(a)(8)</td>
<td>Management decisions with questioned costs</td>
<td>10</td>
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<td>Section 5(a)(9)</td>
<td>Management decisions on recommendations that funds be put to better use</td>
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<td>Section 5(a)(10)</td>
<td>Prior audit reports unresolved</td>
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<td>Section 5(a)(11)</td>
<td>Significant revised management decisions</td>
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<td>Significant management decisions with which the Inspector General disagreed</td>
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<td>Section 5(a)(13)</td>
<td>Compliance of Agency financial management system</td>
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<td>Section 5(a)(14)(15)</td>
<td>Peer reviews conducted of this OIG</td>
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<td>Section 5(a)(16)</td>
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<td>Section 845</td>
<td>FY 2008 National Defense Authorization Act Citation and Requirement</td>
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### Audit, Inspection, and Evaluation Reports Issued

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<td>$ 0</td>
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<tr>
<td><strong>Total</strong></td>
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### Reports with Questioned Costs

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</thead>
<tbody>
<tr>
<td></td>
<td>Reports</td>
</tr>
</tbody>
</table>

#### A. For which no management decision has been made by the commencement of the reporting period.

|        | 0 | 0 | $0 | $0 |

#### B. Which were issued during the reporting period.

|        | 0 | 0 | $0 | $0 |

**Subtotals (A+B)**

|        | 0 | 0 | $0 | $0 |

#### C. For which a management decision was made during the reporting period.

|        | 0 | 0 | $0 | $0 |

(i) dollar value of disallowed costs

|        | 0 | 0 | $0 | $0 |

(ii) dollar value of costs not disallowed

|        | 0 | 0 | $0 | $0 |

#### D. For which no management decision has been made by the end of the reporting period.

|        | 0 | 0 | $0 | $0 |

#### E. For which no management decision was made within six months of issuance.

|        | 0 | 0 | $0 | $0 |
### Reports with Recommendations that Funds be Put to Better Use

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<th>Number of Recommendations</th>
<th>Dollar Value</th>
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<tr>
<td><strong>B. Which were issued during the reporting period.</strong></td>
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<td><strong>Subtotals (A+B)</strong></td>
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<td>$ 0</td>
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<td><strong>C. For which a management decision was made during the reporting period.</strong></td>
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<td>$ 0</td>
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<tr>
<td>(i) dollar value of recommendations that were agreed to by management</td>
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<tr>
<td>- based on proposed management action</td>
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<td>$ 0</td>
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<tr>
<td>- based on proposed legislative action</td>
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<tr>
<td>(ii) dollar value of recommendations that were not agreed to by management</td>
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<td>0</td>
<td>$ 0</td>
</tr>
<tr>
<td><strong>D. For which no management decision has been made by the end of the reporting period.</strong></td>
<td>0</td>
<td>0</td>
<td>$ 0</td>
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<tr>
<td><strong>E. For which no management decision was made within six months of issuance.</strong></td>
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<td>0</td>
<td>$ 0</td>
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## Peer Reviews Conducted of this Office

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<th>Function Reviewed</th>
<th>Peer Review Rating</th>
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</table>
## Peer Reviews Conducted by this Office

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<tr>
<th>Peer Review Of</th>
<th>Date of Report</th>
<th>Function Reviewed</th>
<th>Peer Review Rating</th>
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</thead>
</table>
**APPENDIX G**

**FCA ORGANIZATIONAL CHART**

Farm Credit Administration Board

Leland A. Strom, Chairman
Kenneth A. Spearman, Member
Jill Long Thompson, Member

Office of Inspector General\(^1\)
Carl A. Clinefelter

Office of Chairman and CEO
Leland A. Strom

- Secretary to the Board
  Dale L. Aultman

- Equal Employment and Inclusion Director
  Thais Burlew

- Designated Agency Ethics Official
  Wendy R. Laguarda

- Special Advisor YBS & Local Food Systems
  Mark Johansen

Office of the Chief Operating Officer
William J. Hoffman

- Office of Management Services
  Stephen G. Smith

- Office of Examination
  S. Robert Coleman

- Office of Regulatory Policy
  Gary K. Van Meter

- Office of General Counsel\(^4\)
  Charles R. Rawls

Office of Congressional and Public Affairs
Michael A. Stokke\(^2\)

Office of Secondary Market Oversight\(^3\)
Laurie A. Rea

---

\(^1\) The Dodd-Frank Wall Street and Consumer Protection Act, Public Law 111-203, amended the Inspector General Act, 5 U.S.C. App 3, changing the meaning of "head of the designated Federal entity." The effect is that the Inspector General now reports to the FCA Board. Prior to the amendment, the FCA Chairman was the "head of the designated Federal entity" under the IG Act and the IG reported to the Chairman.

\(^2\) Serves as Executive Assistant to the Chairman.

\(^3\) Reports to the Board for policy and to the CEO for administration.

\(^4\) Maintains a confidential advisory relationship with each of the Board members.
Office of Inspector General Organizational Chart

Inspector General
Carl A. Clinefelter

Administrative Assistant
Debra M. Miller

Deputy Inspector General and Counsel
Elizabeth M. Dean

Senior Auditor
Veronica G. McCain

Senior Information Technology Auditor
Tammy F. Rapp

Carl A. Clinefelter, Inspector General
December 9, 2010
<table>
<thead>
<tr>
<th>Term</th>
<th>Description</th>
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<tbody>
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<td>Farm Credit Administration</td>
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<tr>
<td>BPD</td>
<td>Bureau of the Public Debt</td>
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<tr>
<td>Brown &amp; Co.</td>
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<tr>
<td>CIGIE</td>
<td>Council of the Inspectors General on Integrity and Efficiency</td>
</tr>
<tr>
<td>DIG</td>
<td>Deputy Inspector General</td>
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<tr>
<td>Farm Credit Act</td>
<td>Farm Credit Act of 1971, as amended</td>
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<td>Farmer Mac</td>
<td>Federal Agricultural Mortgage Corporation</td>
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<td>FCA</td>
<td>Farm Credit Administration</td>
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<tr>
<td>FCS</td>
<td>Farm Credit System</td>
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<tr>
<td>FISMA</td>
<td>Federal Information Security Management Act</td>
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<tr>
<td>FY</td>
<td>Fiscal Year</td>
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<tr>
<td>H.R.</td>
<td>House Resolution</td>
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<tr>
<td>IG</td>
<td>Inspector General</td>
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<tr>
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<td>IT</td>
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<td>Office of Management and Budget</td>
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<tr>
<td>SOPP</td>
<td>Strategic and Operating Performance Plan</td>
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<tr>
<td>System</td>
<td>Farm Credit System</td>
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REPORT

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