

Office of
Inspector General

Semiannual Report to the Congress

April 1 through
September 30, 2013

Number 49

October 24, 2013



FARM CREDIT ADMINISTRATION



October 24, 2013

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

Dear Board Chair Long Thompson and FCA Board Members Spearman and 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, 2013. This is the forty-ninth report since the establishment of the OIG on January 22, 1989.

I submit 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.

I am honored to submit this report as the Inspector General, having been appointed on June 19, 2013, following my service in the roles of Acting IG, Deputy IG, and Counsel to the IG since the FCA OIG's establishment. Together with the FCA Board and management, it is my expectation and my goal to continue to improve the high quality of Agency programs and operations.

On June 28, 2013, the OIG issued a final report on an audit of the Agency's Telework Program. We determined the Agency sufficiently established a policy outlining telework eligibility requirements; adopted the telework program into the continuity of operations plan; and submitted required annual reports on the telework program. We did, however, identify areas where improvements can be made. Three agreed-upon actions resulted from this audit. At the end of this reporting period, all agreed-upon actions were closed. Please refer to page 4 for further information.

On September 23, 2013, the OIG issued a final report on an audit of the Agency's Student Loan Repayment Program. We determined the Agency's policy governing student loan repayment benefits is generally consistent with related laws and regulations; however, varying levels of compliance with the policy and its controls have evolved over time. Three agreed-upon actions

resulted from this audit. At the end of this reporting period, one action item remains open. Refer to page 4 for further information.

The OIG contracted with the Bureau of Fiscal Services for Brown & Company CPAs, PLLC to perform the audit of FCA's financial statements for fiscal year 2013. This audit was ongoing at the end of this reporting period. Please refer to page 5 for further information.

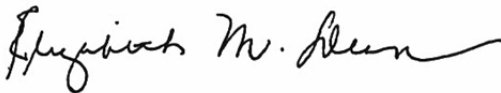
Also initiated and ongoing during this period is the OIG's annual evaluation of the Agency's compliance with the Federal Information Security Management Act. This evaluation is conducted by the OIG's Senior Information Technology Auditor. Please refer to page 5 for further information.

The OIG continues to send surveys to the Farm Credit System institutions following regulatory safety and soundness examinations and other interactions with the FCA Office of Examination (OE). The results of the survey, evaluating the quality of the examination work and OE interactions, are summarized without attribution on a quarterly basis. The FCA Board and OE find this to be a valuable measuring tool.

I would like to acknowledge the effective efforts of the OIG staff in diplomatically leading the Agency management to focus on significant program issues, and management's positive and timely reaction and improvement. I look forward to continuing a positive and effective relationship between the OIG and the FCA Board, a partnership striving to continuously strengthen FCA operations.

If you have any questions, please call me at 4036 or 4030.

Respectfully,

A handwritten signature in black ink, appearing to read "Elizabeth M. Dean". The signature is fluid and cursive, with a long horizontal stroke at the end.

Elizabeth M. Dean
Inspector General

Enclosure



Contents

EXECUTIVE SUMMARY	1
BACKGROUND	3
FARM CREDIT ADMINISTRATION.....	3
FARM CREDIT SYSTEM.....	3
AUDIT, INSPECTION, AND EVALUATION REPORTS ISSUED	4
TELEWORK PROGRAM.....	4
STUDENT LOAN REPAYMENT PROGRAM.....	4
AUDITS, INSPECTIONS, AND EVALUATIONS IN PROGRESS	5
FY 2013 INDEPENDENT FINANCIAL STATEMENT AUDIT OF FCA	5
FY 2013 FEDERAL INFORMATION SECURITY MANAGEMENT ACT EVALUATION	5
STATUS OF UNIMPLEMENTED RECOMMENDATIONS	5
MANAGEMENT ADVISORY REPORT ISSUED	6
INVESTIGATIONS	6
LEGISLATION AND REGULATIONS	7
OTHER ACTIVITIES	9
QUARTERLY SURVEY OF FARM CREDIT SYSTEM INSTITUTIONS.....	9
STAFF PARTICIPATION IN ACTIVITIES WITHIN THE INSPECTOR GENERAL COMMUNITY....	9
STAFF PARTICIPATION IN AGENCY ORGANIZATIONS.....	9
STAFF DEVELOPMENT.....	9
ANNEX	10
APPENDICES	
APPENDIX A – INDEX OF REPORTING REQUIREMENTS.....	11
APPENDIX B – AUDIT, INSPECTION, AND EVALUATION REPORTS ISSUED.....	12
APPENDIX C – REPORTS WITH QUESTIONED COSTS.....	13
APPENDIX D – REPORTS WITH RECOMMENDATIONS THAT FUNDS BE PUT TO BETTER USE.....	14
APPENDIX E – PEER REVIEWS CONDUCTED OF THIS OFFICE.....	15
APPENDIX F – PEER REVIEWS CONDUCTED BY THIS OFFICE.....	16
APPENDIX G – FCA ORGANIZATIONAL CHART.....	17
APPENDIX H – OFFICE OF INSPECTOR GENERAL ORGANIZATIONAL CHART.....	18
APPENDIX I – GLOSSARY OF TERMS.....	19

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, 2013. The OIG's efforts were directed toward implementing the OIG's fiscal year (FY) 2013 strategic and operating 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, Elizabeth M. Dean was appointed Inspector General on June 19, 2013, after serving in the roles of Acting IG, Deputy IG, and Counsel to the IG at FCA since 1989.

On June 28, the OIG issued a final audit report on the Agency's Telework Program. There were three agreed-upon actions that resulted and were closed during this reporting period. See page 4 for further information.

Also, during this reporting period, on September 23, the OIG issued an audit report on the Agency's Student Loan Repayment Program. There were three agreed-upon actions that resulted. Two action items have been closed and one remains open at the end of this reporting period. See page 4 for further information.

The OIG contracted with the Bureau of Fiscal Services (BFS) for Brown & Company CPAs, PLLC (Brown & Co.) to perform the audit of FCA's financial statements for FY 2013. This audit was ongoing at the end of this reporting period. See page 5 for further information.

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 Information Technology (IT) Auditor. See page 5 for further information.

Additionally, the OIG issued two quarterly reports to the Chief Examiner and FCA Board on results of OIG surveys of the System institutions regarding the examination function and the examiners. These reports were for the quarters ended March 31 and June 30 2013.

During this period, the OIG updated and issued its Strategic and Operating Performance Plan and Budgets for FYs 2014-2015 (SOPP). The SOPP is on the OIG's website at http://www.fca.gov/home/inspector/ig_reports.html. Included in the SOPP is the OIG's Audit Plan covering FYs 2014-2015 and beyond.

The OIG maintains five positions: the Inspector General, Counsel to the Inspector General, 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 Farm Credit System 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 2013 budget was \$61,900,000. Assessments by FCA to FCS institutions for FY 2013 were \$50,000,000 with other sources of funding totaling \$11,900,000. The OIG's FY 2013 budget was \$1,222,652.

At the end of this reporting period FCA had 277 employees, about half of which are examiners located in five field offices. At the end of the prior semiannual reporting period the Agency had 265 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, 2013, 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.

Audits, Inspections, and Evaluations

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 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.

FCA's Telework Program

The objective of this audit was to determine whether the FCA's telework program was administered effectively. We determined the Agency had sufficiently established a policy outlining telework eligibility requirements; adopted the telework program into the continuity of operations plan; and submitted annual reports on the telework program to the Office of Personnel Management. As a result of our audit:

1. Permanent telework agreement documentation will include documentation to support decisions made.
2. Telework agreements will be renewed annually.
3. The Agency developed a system to track whether telework training was completed prior to telework agreements being signed.

The final audit report was issued on June 28, 2013.

Student Loan Repayments

The objective of this audit was to determine the effectiveness of controls related to student loan repayment benefits. We determined the Agency's policy governing student loan repayment benefits is generally consistent with related laws and regulations; however varying levels of compliance with the policy and its controls have evolved over time. As a result of our audit:

1. Senior management and the Chief Operating Officer evaluated the student loan repayment program;
2. The evaluation revealed the student loan repayment program was not consistently achieving its intended goal of recruiting highly skilled candidates so the program was suspended;
3. Alternative tools were identified to assist with recruiting efforts and provide incentive to a larger pool of candidates; and
4. Internal controls and documentation will be improved for outstanding student loan repayment commitments.

There are two closed action items, and one action item remains open at the close of this report. The final audit report was issued on September 23, 2013.

AUDITS AND EVALUATIONS IN PROCESS

FY 2013 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 Bureau of Fiscal Services for Brown & Co. to perform the audit of FCA's financial statements for FY 2013. The audit remained ongoing at the end of this reporting period.

FY 2013 Federal Information Security Management Act Evaluation

The evaluation of the Agency's compliance with FISMA for FY 2013 is 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, 2013.

STATUS OF UNIMPLEMENTED RECOMMENDATIONS

During this reporting period there were six new agreed-upon actions that were administrative in nature. Five action items were closed during this reporting period. One action item remains open.

Audit, Inspection, and Evaluation Agreed-Upon Actions and Recommendations				
Report	Issued	Open During this 6-Month Period	Final Management Actions During this Period	Open on 10/1/2013
Telework Program	6/28/2013	3	3	0
Student Loan Repayment Program	9/23/2013	3	2	1
Total		6	5	1

MANAGEMENT ADVISORY REPORT ISSUED

The OIG Management Advisory Reports are designed to be a quick mechanism to offer the Agency head and management suggestions on ways to strengthen Agency operations. The OIG continued to provide information and best practices related to an advisory issued last reporting period on FCA's Use of Social Media.

On May 1, 2013, the Acting IG issued a Management Advisory. This advisory set forth the Congressional and Administration's efforts to curtail excessive administrative costs spent on conferences. In reaction to the advisory, FCA management made assurances that guidance had been issued to curtail unnecessary conference expenses.

The OIG plans to audit the conference and training expenses of the Agency during the next reporting period.

INVESTIGATIONS

Two allegations were received. One allegation related to inappropriate personnel practices. Following initial review, the matter was resolved. A second allegation concerning the FCA was unsubstantiated and closed.

The FCA OIG acted as a liaison between the U.S. Department of Agriculture OIG and FCA examiners by forwarding information relevant to an ongoing fraud investigation.

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

Legislation and Regulations

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

Legislation

- 1) Pub. L. 113-6 (March 16, 2013) Reporting Requirements Regarding Conferences
- 2) Pub. L. 113-7 (April 15, 2013) STOCK Act - Nullification of the Effectiveness with Respect to Mandatory Public, Online Financial Disclosure Reporting to Certain Executive Staff and Congressional Staff
- 3) S. 417/H.R. 37, Reduce Nonessential Vehicles Purchased and Leased by the Federal Government
- 4) S. 549, Public Online Information Act of 2013
- 5) S. 575/H.R. 1203, Judicial Transparency and Ethics Enhancement Act of 2013- IG for Judicial Branch
- 6) S. 601, Water Resources Development Act of 2013
- 7) S. 664, Government Contractor Accountability Act of 2013
- 8) S. 808, A bill to establish the Office of the Inspector General of the Senate
- 9) S. 994/H.R. 2061, DATA Act
- 10) S. 1310/H.R. 2779, Bureau of Consumer Financial Protection-IG Reform Act of 2013
- 11) H.R. 302, Metropolitan Washington Airports Authority Inspector General Act of 2013
- 12) H.R. 313, Government Spending Accountability Act of 2013
- 13) H.R. 314, Inspector General Improvement Act of 2013
- 14) H.R. 983/S. 639/H.R. 1312, Online Communications and Geolocation Protection Act
- 15) H.R. 1163, Federal Information Security Amendments Act of 2013
- 16) H.R. 1211, FOIA Act
- 17) H.R. 1468, Strengthening and Enhancing Cybersecurity by Using Research, Education, Information and Technology Act of 2013 (SECURE IT)
- 18) H.R. 1768, Accountability Review Board Reform Act of 2013
- 19) H.R. 1793, Global Partnerships Act of 2013
- 20) H.R. 1856, Closing Long-Empty Accounts Now Act of 2013 (CLEAN Act)
- 21) H.R. 1858, Congress Leads by Example Act of 2013

- 22) H.R. 1931, EASY Savings Act of 2013
- 23) H.R. 2221, Sunshine on Government Act of 2013 (mandate requiring OMB, in consultation with CIGIE, to create a centralized website for OIG reports).
- 24) H.R. 2548, Electrify Africa Act of 2013
- 25) H.R. 2606, Stabilization and Reconstruction Integration Act of 2013
- 26) H.R. 2675, Government Transformation Act
- 27) Executive Order 13642, May 9, 2013, Making Open and Machine Readable the New Default for Government Information

Regulations

- 28) Fall 2013 Abstract of the Unified Agenda of Federal Regulatory and Deregulatory Actions and Fall 2013 Regulatory Projects Plan

Final Rule

- 29) Unincorporated Business Entities
- 30) Rules of Practice and Procedure; Adjusting Civil Money Penalties for Inflation
- 31) Farmer Mac Capital Planning

Interim Final Rule

- 32) Repeal of the Regulations Governing Registration of Mortgage Loan Originator
- 33) Statement on Regulatory Burden Notice of Intent; Request for Comment

Policy Statement

- 34) Equal Employment Opportunity and Diversity (FCA-PS-62)

Informational Memorandum

- 35) Impact of Government Shutdown on FCA's Operating Status
- 36) Final Rule on Appraisals under the Equal Credit Opportunity Act (Regulation B) and the Truth in Lending Act (Regulation Z)
- 37) High-Cost Mortgage and Homeownership Counseling Amendments to the Truth in Lending Act (Regulation Z) and Homeownership Counseling Amendments to the Real Estate Settlement Procedures Act (Regulation X)
- 38) Final Rule on Mortgage Loan Originator and Compensation Practices under the Truth in Lending Act (Regulation Z)

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, Chief Executive Officers, and Boards of 29 FCS institutions. Quarterly reports for the 3-month periods ended March 31 and June 30, 2013, 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 Council of the Inspectors General on Integrity and Efficiency.

The IG is a member of the CIGIE and participates as a member of CIGIE's Inspection and Evaluation (I&E) Committee, as well as the Legislation Committee and incoming Chair of the Small IG group. Until the vacancy for a Counsel to the IG is filled, the IG is still active in the Council of Counsels and the Directors of Investigation.

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.

Appendixes

APPENDIX A

Index of Reporting Requirements

SECTION	TITLE	Page
4(a)(2)	Review of legislation and regulations	7 - 8
5(a)(1)	Significant problems, abuses, and deficiencies	None
5(a)(2)	Recommendations for corrective action	5
5(a)(3)	Prior recommendations not yet implemented	None
5(a)(4)	Matters referred to prosecutive authorities	None
5(a)(5)	Information unreasonably refused or not provided	None
5(a)(6)	List of reports issued	12
5(a)(7)	Summaries of significant reports	4
5(a)(8)	Management decisions with questioned costs	13
5(a)(9)	Management decisions on recommendations that funds be put to better use	14
5(a)(10)	Prior audit reports unresolved	None
5(a)(11)	Significant revised management decisions	None
5(a)(12)	Significant management decisions with which the Inspector General disagreed	None
5(a)(13)	Compliance of Agency financial management system	5
5(a)(14)(15)	Peer reviews conducted of this OIG	15
5(a)(16)	Peer reviews conducted by this OIG	16
845	FY 2008 National Defense Authorization Act Citation and Requirement	10

APPENDIX B

Audit, Inspection, and Evaluation Reports Issued			
Report	Number of Agreed Upon Actions/Recommendations	Questioned Costs	Recommendations That Funds Be Put to Better Use
Telework Program	3	\$ 0	\$ 0
Student Loan Repayment Program	3	\$ 0	\$ 0
Total	6	\$ 0	\$ 0

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 Recom- mendations	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

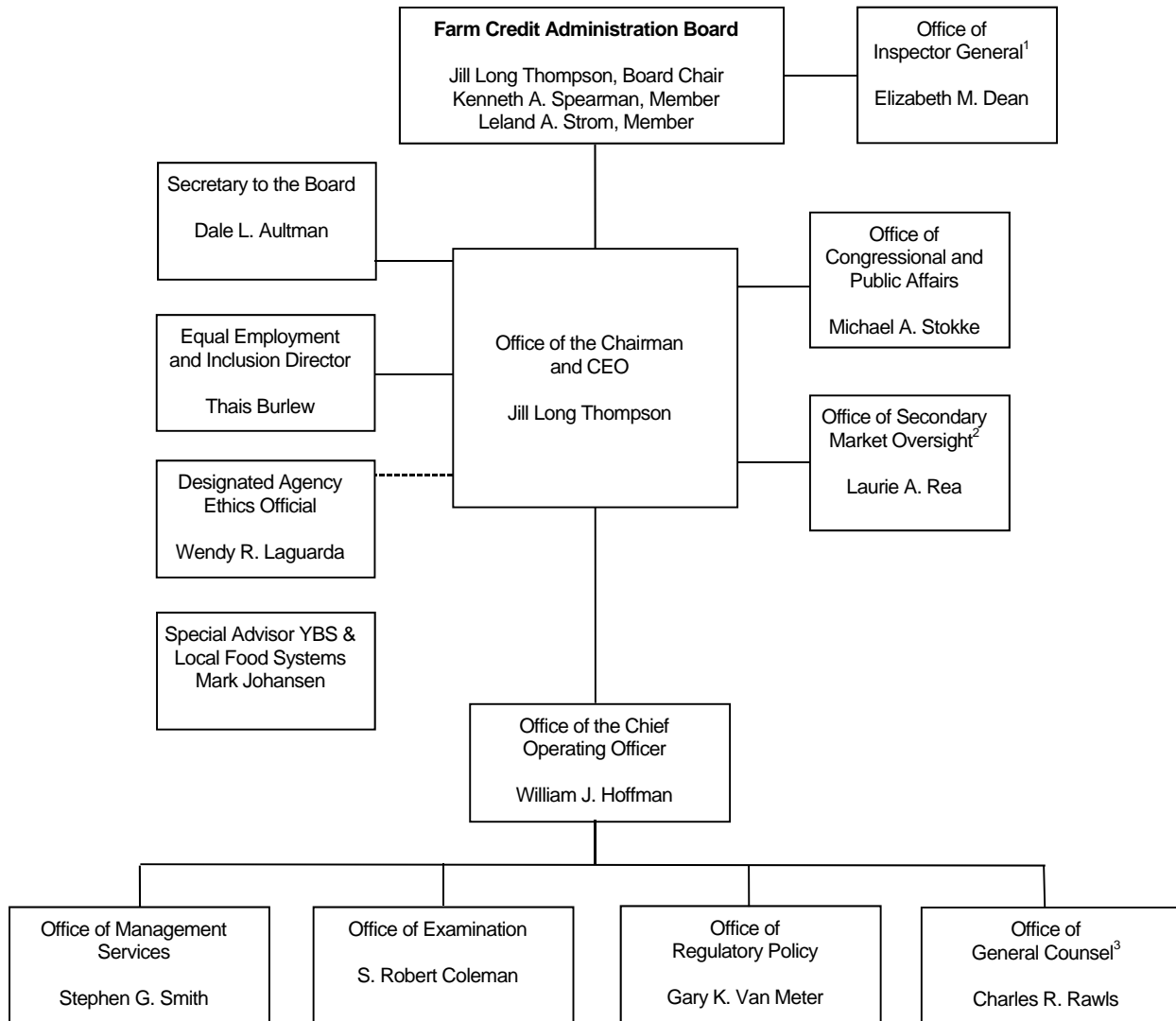
Peer Reviews Conducted of this Office			
Peer Review Performed By	Date of Report	Function Reviewed	Peer Review Rating
Architect of the Capitol Office of Inspector General	June 26, 2013	Audit	Pass
U.S. Securities and Exchange Commission Office of Inspector General	December 26, 2007	Investigations	Pass

APPENDIX F

Peer Reviews Conducted by this Office			
Peer Review Of	Date of Report	Function Reviewed	Peer Review Rating
Consumer Product Safety Commission Office of Inspector General	May 23, 2011	Audit	Pass
U.S. International Trade Commission Office of Inspector General	January 16, 2013	Audit	Pass

APPENDIX G

FCA ORGANIZATIONAL CHART

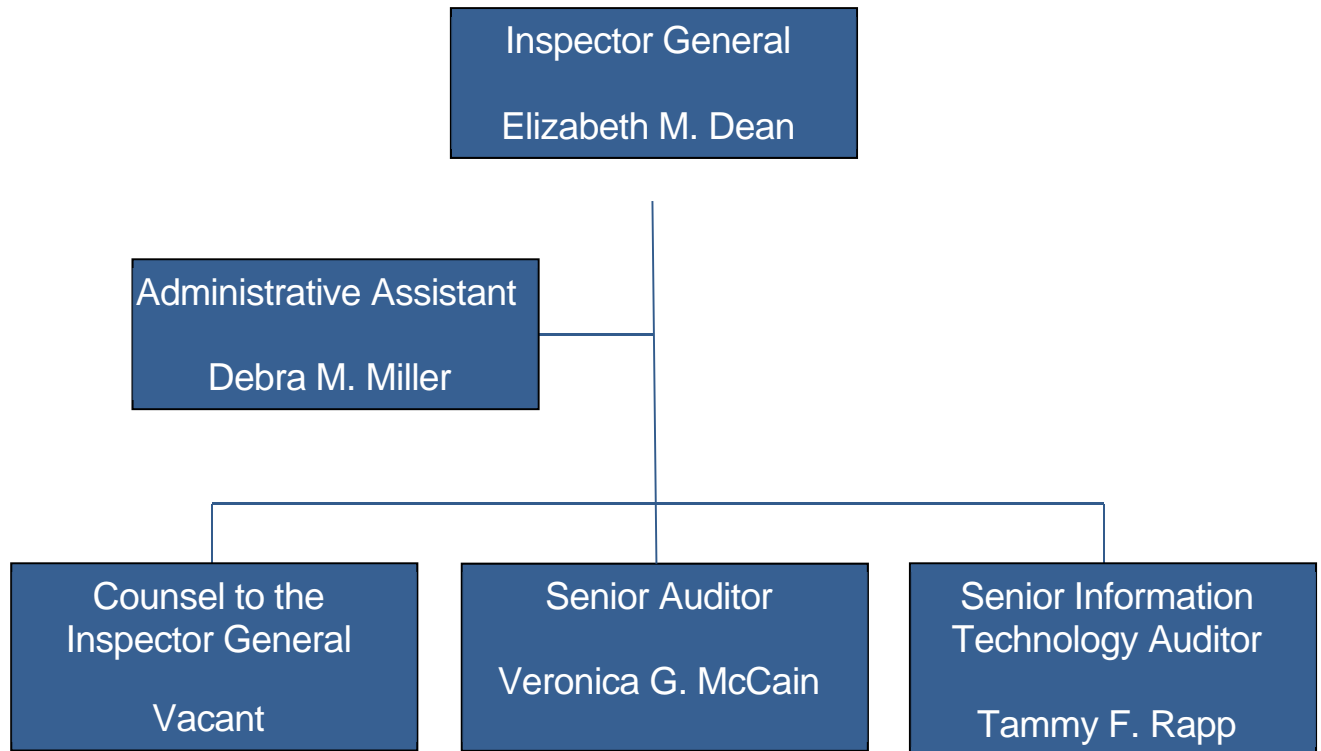


¹ The Dodd-Frank Wall Street and Consumer Protection Act, Public Law 111-203, amended the Inspector General Act, 5 U.S.C. App 3, changing the meaning of "head of the designated Federal entity." The effect is that the Inspector General now reports to the FCA Board. Prior to the amendment, the FCA Chairman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

² Reports to the Board for policy and to the CEO for administration.

³ Maintains a confidential advisory relationship with each of the Board members.

Office of Inspector General Organizational Chart



Elizabeth M. Dean, Inspector General

September 2013

APPENDIX I

Glossary of Terms

Agency	– Farm Credit Administration
BFS	– Bureau of Fiscal Services
Brown & Co.	– Brown & Company CPAs, PLLC
CIGIE	– Council of the Inspectors General on Integrity and Efficiency
Farm Credit Act	– Farm Credit Act of 1971, as amended
Farmer Mac	– Federal Agricultural Mortgage Corporation
FCA	– Farm Credit Administration
FCS	– Farm Credit System
FISMA	– Federal Information Security Management Act
FY	– Fiscal Year
H.R.	– House of Representatives
IG	– Inspector General
IG Act	– Inspector General Act of 1978, as amended
I&E	– Inspection and Evaluation
ISACA	– Information Security and Control Association
IT	– Information Technology
OE	– Office of Examination
OIG	– Office of Inspector General
OMB	– Office of Management and Budget
Pub. L.	– Public Law
S.	– Senate
System	– Farm Credit System

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