

# Office of Inspector General

Farm Credit Administration

Strategic and Operating  
Performance Plan

FISCAL YEARS 2017-2018



## Farm Credit Administration

Office of Inspector General  
1501 Farm Credit Drive  
McLean, Virginia 22102-5090

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September 14, 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 Board Members Tonsager and Hall:

The enclosed document is the Office of Inspector General's (OIG) Strategic and Operating Performance Plan (SOPP) and Budgets for fiscal years 2017 and 2018.

The SOPP includes the OIG's audit plan, a fluid document that may be amended during the year.

Please call me if you have any questions or comments.

Sincerely,

A handwritten signature in black ink, which appears to read 'Elizabeth M. Dean', is written over a light blue horizontal line.

Elizabeth M. Dean  
Inspector General

Enclosure

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**Farm Credit Administration  
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**GLOSSARY OF TERMS**

Act	Farm Credit Act of 1971, as amended
Agency	Farm Credit Administration
CCIG	Council of Counsels to Inspectors General
CIGIE	Council of the Inspectors General on Integrity and Efficiency
FCA	Farm Credit Administration
FCA Board	Farm Credit Administration Board
FCS	Farm Credit System
FISMA	Federal Information Security Modernization Act of 2014
FLETC	Federal Law Enforcement Training Center
FTE	Full-Time Equivalent
FY	Fiscal Year
IDP	Individual Development Plan
IG	Inspector General (FCA)
IG Act	Inspector General Act of 1978, as amended
IRM	Information Resources Management
IT	Information Technology
OE	Office of Examination
OIG	Office of Inspector General (FCA)
OMB	Office of Management and Budget
OSMO	Office of Secondary Market Oversight
SOPP	Strategic Operating and Performance Plan
System	Farm Credit System

# Farm Credit Administration Office of Inspector General Fiscal Years 2017-2018

## INTRODUCTION

The Farm Credit Administration (FCA or Agency) Office of Inspector General (OIG) was established on January 29, 1989, as a result of the 1988 amendments to the Inspector General Act of 1978, as amended (IG Act). The IG Act establishes specific responsibilities and authorities for all Federal Inspectors General. The FCA Inspector General (IG) has a dual reporting responsibility to both the FCA Board and the Congress.

The OIG's primary goals are to assist the Agency in fulfilling its public mission for agriculture and rural areas through timely and proactive oversight; and to be a vanguard in deterring waste, fraud and abuse. The OIG therefore analyzes Agency performance through risk-based performance audits, inspections, and evaluations, and provides recommendations and conclusions designed to strengthen Agency effectiveness and efficiency. The OIG also reviews existing and proposed legislation and regulations relating to Agency programs and operations to assess the impact on the Agency's economy and efficiency and conducts extensive outreach, both within the Agency and externally. We provide information and training to Agency employees on OIG activities and reporting responsibilities. We participate in a leadership role in organizations that directly contribute across the OIG community on government-wide issues. We maintain an updated OIG website (at <http://www.fca.gov/home/inspector.html>) that includes all publicly released OIG reports, summaries of investigations, and information relating to whistleblower protection.

The OIG contracts with and oversees the work of an independent public accounting firm for the annual audit of FCA's financial statements, internal control over financial reporting, and compliance with laws and regulations relating to the determination of financial statement amounts. The accounting firm's opinion letters and accompanying Agency financial statements and notes are included in the Agency's annual Performance and Accountability Report. The OIG's Senior Information Technology (IT) Auditor conducts the annual evaluation of the Agency's compliance with the Federal Information Security Modernization Act of 2014 (FISMA) and issues a report submitted to the Agency for further submission to the Office of Management and Budget (OMB). The OIG also provides reports responsive to Congressional requests for data, and in August of 2016, OIG submitted a report to Congress in response to the requirements of the Cybersecurity Act of 2015.

The OIG maintains a Hotline, operating 24/7 for reporting allegations of fraud, waste, abuse, and mismanagement. When there are alleged administrative or criminal violations relating to Agency programs or personnel, the OIG will timely and effectively investigate and report. Whistleblowers are afforded full rights in accordance with law.

Further, the OIG conducts a quarterly confidential survey of Farm Credit System (FCS or System) institutions regarding the effectiveness of the Agency's examination program and the examiners. The OIG issues a quarterly report and annual summary report on survey results to the Chief Examiner and the FCA Board.

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**INTRODUCTION**

**OIG'S FY 2017 BUDGET REQUEST**

Section 6(f)(1) of the IG Act requires an Inspector General to highlight certain aspects of the Inspector General's budget request to the head of the department or designated Federal entity to which the Inspector General reports. Section 6(f)(2) requires, in the case of FCA, the FCA Board to highlight the same aspects of the Inspector General's budget request when transmitting the Agency's budget to the President.

For the Inspector General's FY 2017 budget submission, the OIG's budget information required to be highlighted is as follows:

- The aggregate budget request for the OIG is \$1,563,324.
- The amount needed for OIG training is \$23,069.
- The amount to support the Council of the Inspectors General on Integrity and Efficiency is \$4,510.

**OIG AND THE FARM CREDIT ADMINISTRATION'S STRATEGIC GOALS**

The strategic goals of the Farm Credit Administration are:

- **Goal 1 — Ensure that the FCS and Farmer Mac fulfill their public missions for agriculture and rural areas.**
- **Goal 2 — Evaluate risk and provide timely and proactive oversight to ensure the safety and soundness of the System and Farmer Mac.**
- **Goal 3 — Cultivate an environment that fosters a well-trained, motivated, and diverse staff while providing an effective plan for leadership succession.**

The OIG's strategic goals are designed to work in conjunction with these Agency goals. The OIG's goals allow the Inspector General's office to perform its statutory oversight mission and in doing so, assist the Agency in fulfilling its oversight mission and public missions for agriculture and rural areas.

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**STRATEGIC AND OPERATING PERFORMANCE PLAN**

**MISSION**

The mission of FCA's OIG is to be an agent of positive change, striving for continual improvement in FCA's management and program operations.

**CORE VALUES**

- **Integrity** – Straightforward, objective and balanced reporting of condition, cause, criteria and effect, motivated by a desire to improve conditions and do what is right.
- **Excellence** – Producing high quality work and products that are timely and relevant.
- **Knowledge** – Acquiring and expanding relevant skills and expertise.
- **Responsibility** – Being accountable for our actions, work, and results and holding our customers to the same.

**CORE COMPETENCIES**

- **Teamwork** – We combine our staff's skills, shared services through CIGIE, when appropriate, and contracted expertise to accomplish our mission.
- **Technology** – We enhance the effectiveness of our work with the practical application of technology.
- **Broad Vision** – We use our FCA knowledge to focus efforts on significant risk-based issues within the Agency.
- **Customer Centered** – We are independent and believe we are successful when we have helped FCA become more successful.

**ASSUMPTIONS**

- **Changing work force.** The FCA Board composition, as well as FCA staff, continue to change. This year the term of the Chairman expired, although by law, the Chairman can stay in place until a successor is appointed. With the pending Presidential election, there likely will be additional appointments, possibly of a Chairman and/or an FCA Board Member. During 2016, creation and realignment of some offices within FCA has taken place. With that has come additional hiring, different methodologies and practices, and reorganization resulting in continuous change and opportunities for OIG to validate improvements. Projections indicate new staff hires and retirements will continue to be more numerous compared to prior years. The FCS and the credit needs of rural America will continue to evolve in complexity as institutions merge and develop credit products and data systems and analytics. At the same time, the credit picture is impacted by global affairs as well as commodity and real estate pricing. There is an expected gradual downturn in agriculture although the FCS is well-positioned with sufficient capital to withstand some stressful times. As the financial and banking industries continue to

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**STRATEGIC AND OPERATING PERFORMANCE PLAN**

become more complex and data driven, the Agency's methodology in achieving its mission must also evolve as the Agency cultivates an environment to foster a well-trained, motivated, and diverse staff. OIG also will continue to evolve and remain vigilant over Agency performance and internal controls.

- **Changing work environment.** As FCA leverages technology to improve its processes, the OIG will be positioned to evaluate new and ongoing risks in internal controls and security measures. The OIG will ensure its expertise keeps pace with changes in technology, laws, regulations, and guidance impacting vital business areas including: fraud, financial reporting, internal controls, and information technology. Joint projects, initiated through CIGIE's efforts to increase cross-cutting projects and reports, will mean staff participation with the IG community experts. Data analytics and security will continue to evolve and be areas of emphasis within the OIG community and host agencies.
- **Limited budget resources.** Budget pressures on the OIG will be similar to those faced by FCA as a whole. The OIG will have to continue to use an efficient mix of its core competencies and external resources to fulfill its mission. Data explosion, access, and technology will continue to cause change in processes and our approach to work.
- **Farm Credit Act and the Farm Credit System.** Changes in the agricultural and financial industries will cause the FCS to seek greater flexibility in law and regulations. The OIG will continue to ensure that the FCA is ever mindful of its arm's-length regulatory role and mission to support the System's continued service to rural America in good times and in bad. With mergers, investments, global and credit conditions and changes in governance, risk based examination continues to become a more complex challenge to ensure the safety and soundness of the FCS. OIG will continue to contribute by evaluating and making recommendations for positive change to help the Agency fulfill its agriculture and rural area public missions.



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OIG GOALS, PERFORMANCE MEASURES, AND OUTCOMES

OIG STRATEGIC GOALS



**OIG Goal 1 — Audit, inspect, and evaluate the Agency’s programs and operations to assist the Agency in fulfilling its oversight mission more efficiently and effectively.**

**OIG Goal 2 — Investigate alleged wrongdoing to detect and deter fraud, waste, abuse, and mismanagement in Agency programs and operations and to address Congressional, public, and employee concerns.**

**OIG Goal 3 — Review and make recommendations regarding existing and proposed legislation and regulations and provide other outreach to support the Agency’s oversight mission and the Inspector General community on government-wide issues.**

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**OIG GOALS, PERFORMANCE MEASURES, AND OUTCOMES**

**OIG Goal 1 — Audit, inspect, and evaluate the Agency’s programs and operations to assist the Agency in fulfilling its oversight mission more efficiently and effectively.**

- **Performance Measures – Audit, Inspection, Evaluation:**
  - Average time to complete products will not exceed six months.
  - Conduct annual audit planning based on Agency mission, risk, activities, and management.
  - Make constructive recommendations as necessary to management. Track recommendation status on a monthly basis until closure.
  - Agency accepts the majority of OIG audit, inspection, and evaluation recommendations.
  - Track mandated reviews with associated timeframes in an OIG workflow and review the document annually for updates.
  - Engage in monthly communication with FCA Board on matters of policy, priorities, and risks to the Agency.
  - Annually address the top management challenges facing the Agency.
  
- **Performance Measures – Quality Control, Professional Standards, and Training:**
  - Issue annual internal quality assurance report to ensure compliance with professional standards and office policies and procedures.
  - Conduct an annual assessment of training needs for staff to maintain and enhance competency and professional development.
  - 100 percent of OIG reports will be indexed and referenced before issuance.
  - All OIG employees will attend annual ethics training.
  - All OIG employees will track training and education on an annual basis to fulfill or meet professional standards.

**OUTCOMES:**

- OIG’s audit, inspection, and evaluation goal is key to the OIG’s statutory mission, as it is designed to assist the Agency in fulfilling its oversight mission more efficiently and effectively. Thus, OIG’s ability to facilitate positive change within the Agency is enhanced by the high quality and strong credibility of OIG products and advice. Positive change in the form of more effective FCA programs and operations results from OIG audit, inspection, and evaluation reports and recommendations that contribute to Agency management decisions and actions by helping the Agency recognize risk and develop better and more informed business practices. Related peer review reports confirm the OIG audit program meets or exceeds quality audit standards prescribed by the U.S. Government Accountability Office and the Council of Inspectors General on Integrity and Efficiency (CIGIE).

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**OIG GOALS, PERFORMANCE MEASURES, AND OUTCOMES**

- OIG's oversight of an independent contractor's audit of the Agency's annual financial statement promotes a better understanding of the Agency's financial processes, systems, and controls. It also helps the Agency continue to receive unmodified financial audits by examining compliance with generally accepted accounting principles.
- Timely publication of OIG's audit, evaluation, inspection, and other reports promotes a better understanding of the Agency's programs and operations, including OIG work that examines the Agency's compliance with laws, regulations, policies, and procedures. As a result, the Agency's stature and reputation are enhanced and maintain a heightened status from multiple perspectives, including those of the Congress, Administration, FCA employees, and the public.

**OIG Goal 2 — Investigate alleged wrongdoing to detect and deter fraud, waste, abuse, and mismanagement in Agency programs and operations and to address Congressional, public, and employee concerns.**

- **Performance Measures – Investigations and Hotline:**
  - Evaluate all FCA OIG hotline calls, emails, and other inquiries within two business days of receipt.
  - Annually budget for and maintain a hotline from an independent source.
  - Track the status of allegations and investigations on a monthly basis to ensure timely actions.
  - Publish brief summaries, without attribution, of closed OIG investigations on the OIG website within 10 business days of the closing of the investigation and related referrals.
  - Educate Agency employees on recognizing and reporting fraud, waste, abuse, and mismanagement by providing at least two Agency-wide educational initiatives, such as FCA newsletters.
  - Within 10 business days, report to the U.S. Department of Justice on investigations as required by the IG Act.
  - Report monthly on Congressional requests and meetings with members of Congress and their staffs.

**OUTCOMES:**

- OIG's investigations of alleged fraud, waste, abuse, and mismanagement in Agency programs and operations reflect OIG's commitment to independence, integrity, and professionalism. By making referrals to the Agency, U.S. Department of Justice, and other officials as appropriate, OIG works to ensure action is taken to pursue civil,

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**OIG GOALS, PERFORMANCE MEASURES, AND OUTCOMES**

administrative, or criminal actions. These referrals and resulting management actions serve as deterrent to future wrongdoing. In addition, FCA employees are also more willing to report real or suspected wrongdoing because they trust the competence, fairness, and confidentiality of OIG's investigations. OIG's Hotline also promotes reporting on wrongdoing by providing a mechanism through which the public and employees can report wrongdoing 24-hours a day, and also request confidentiality, further encouraging reporting that leads to investigations and/or audit or other OIG reviews.

- OIG's public release of brief summaries of closed investigations (without attribution) also serves as a deterrent against wrongdoing. These public notices confirm the effectiveness and responsive nature of OIG's investigations program, as well as OIG's commitment to transparency. Moreover, OIG's related advisories to the Agency on systemic issues and increased risks identified during the course of some investigations, heightens both public confidence in the integrity of FCA programs and oversight operations by assisting the Agency in strengthening its internal policies, procedures, and controls.

**OIG Goal 3 — Review and make recommendations regarding existing and proposed legislation and regulations and provide other outreach to support the Agency's oversight mission and the Inspector General community on government-wide issues.**

- **Performance Measures – Legislation and Regulations:**
  - Track, on a monthly basis, reviews of proposed regulations, legislation, and other guidance provided to the OIG.
  - Issue the OIG Semiannual Report to Congress within 30 days of the end of each reporting period.
  - Post any OIG report to be publicly released, on OIG's website not later than three business days after publication.
  - Within five business days of release, provide notice of published OIG reports through OIG's email subscription.
- **Performance Measures – Outreach:**
  - Inform Agency employees on operations of the OIG at least 12 times a year.
  - Make proactive contact at least twice a year to inform stakeholders about the value of our work and our ideas for oversight.
  - Participate in at least one or more CIGIE committees and work groups.

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**OIG GOALS, PERFORMANCE MEASURES, AND OUTCOMES**

- Conduct a quarterly confidential survey of Farm Credit System (FCS or System) institutions regarding the effectiveness of the Agency's examination program.
- Issue a quarterly report and annual summary report on the survey results.
- Establish an electronic system – “Ask the IG” – through which Agency employees can query the OIG on its mission, statutory authority, and activities, by end of fiscal year.

**OUTCOMES:**

- OIG focuses on its statutory mission to make recommendations on legislation, regulations, and other policy positions. In doing so, OIG contributes to the efficiency and economy of the Agency's oversight mission. OIG's constructive criticism and creative alternatives improve the quality and usefulness of proposals, and also result in increased Agency management requests for OIG advice, audit work, and other assistance.
- OIG participates in government-wide initiatives and activities through organizations such as the CIGIE, its Executive Council and its Legislative Committee; Association of Government Accountants; Federal Audit Executive Committee; Institute of Internal Auditors; CIGIE Training Institute; and Council of Counsels to the Inspectors General. These entities and the Agency benefit greatly from OIG's leadership and efforts, and the OIG thereby enhances its status in the IG community.
- OIG outreach activities that promote a better understanding of the OIG and its statutory mission include OIG's reporting in its semiannual reports to the Congress on the OIG's mission accomplishments, including OIG's investigations, audits, evaluations, and proposed legislative, regulatory, and other policy initiatives. Other educational outreach activities that further more widespread understanding of OIG activities and operations include the OIG's annual participation in the Agency's new employee orientation; publication of information and summaries in Agency newsletters; and in providing Agency briefings and/or training on various topics, including fraud awareness. OIG evaluates feedback on its outreach activities received from Agency employees and others, including queries and suggestions received through the OIG's electronic suggestion box, “Ask the IG,” and both responds to queries and also works to improve the programs accordingly.

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**DETAILED BUDGET**

Object Classification				FY 2017	FY 2018
1100	Total Personnel Compensation	111001	Permanent Full-Time	\$657,689	\$672,181
		113009	Other than Permanent Full-Time	\$417,218	\$417,218
		115201	Overtime	\$0	\$0
		115301	Performance, Incentives and Other Awards	\$4,000	\$4,000
			Subtotal	\$1,078,907	\$1,093,399
1200	Total Personnel Benefits	121103	TSP Match	\$42,997	\$43,577
		121107	Disability Insurance Contributions	\$0	\$0
		121110	Wellness, Flex-care/Life Cycle Programs	\$0	\$0
		129999	Benefits Generated from Payroll	\$296,616	\$310,874
		121206	Public Transportation Initiatives	\$0	\$0
		121207	Student Loan Repayments	\$0	\$0
		121599	Relocation Payments Under Object Code 1200	\$0	\$0
			Subtotal	\$339,613	\$354,451
1300	Benefits Former Personnel	130002	Unemployment Compensation	\$0	\$0
			Subtotal	\$0	\$0
2100	Travel and Transportation of Persons	210112	Local Travel	\$10,970	\$10,970
		210199	Temporary Duty Travel	\$3,000	\$3,000
		210402	Relocation Travel Expenses	\$0	\$0
		210403	Relocation House Hunting	\$0	\$0
			Subtotal	\$13,970	\$13,970
2200	Transportation of Things	220101	Freight and Express Mail	\$200	\$200
		220102	Freight and Express Mail - Contract Mail Services	\$0	\$0
		220201	Transportation of Household Goods	\$0	\$0
			Subtotal	\$200	\$200
2300	Rent, Communications, Utilities and Misc. Charges	232001	Rent/Lease - Space Lodging	\$0	\$0
		233101	Utilities - Other than Telephone and Comm. Services	\$0	\$0
		233201	ADP Equipment and Software Rental	\$0	\$0
		233301	Telephone and Communication Services	\$0	\$0
		233304	Wireless Communication Services	\$1,040	\$1,040
		233401	Non-ADP Equipment Rental	\$0	\$0
		233501	Postage – USPS	\$0	\$0
		233504	Messenger and Courier Services	\$0	\$0
			Subtotal	\$1,040	\$1,040
2400	Printing and Reproduction	240101	U.S. Government Printing Office (GPO)	\$0	\$0
		240201	Commercial Printers/Photographers	\$400	\$400
		240301	Publications of Notices/Classified Advertising	\$0	\$0
			Subtotal	\$400	\$400

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**DETAILED BUDGET**

Object Classification				FY 2017	FY 2018
2500	Other Contractual Services	251001	Consulting Services	\$100,000	\$100,000
		252004	Miscellaneous Services	\$2,619	\$2,619
		252007	Training - Commercial	\$14,000	\$11,000
		253001	Services of Other Government Agencies	\$4,510	\$3,010
		253005	Training - Government	\$6,450	\$6,450
		254001	Renovating Office Space	\$0	\$0
		257101	Operation/Maintenance - Non ADP Equipment	\$0	\$0
		257102	Operation/Maintenance - ADP Equipment/Software	\$0	\$0
		257202	Storage of Household Goods	\$0	\$0
			Subtotal	\$127,579	\$123,079
2600	Supplies and Materials	260101	Supplies	\$500	\$500
		260102	Subscriptions, Publications and Training Materials	\$220	\$0
		260201	ADP Supplies	\$245	\$245
		260301	Fuel	\$0	\$0
			Subtotal	\$965	\$745
3100	Equipment	310902	Non-IT Equipment, Furniture, Fixtures	\$0	\$0
		310202	Software	\$500	\$500
		310302	IT Equipment	\$150	\$150
			Subtotal	\$650	\$650
4200	Insurance Claims and Indemnities	420001	Insurance Claims and Indemnities	\$0	\$0
			Subtotal	\$0	\$0
			<b>TOTAL</b>	<b>\$1,563,324</b>	<b>\$1,587,934</b>

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**FY 2017 BUDGET**

**TOTAL OFFICE BUDGET ..... \$1,563,324**

Total approved IRM Plan amount included in Office Budget ..... \$2,155

**1100 Personnel Compensation ..... \$1,078,907**

Amount required to fund salaries (\$1,074,907) of OIG staff charged with conducting audits, inspections, evaluations, and investigations related to Agency programs and operations. We are also responsible for reviewing existing and proposed legislation and regulations to evaluate their impact on the Agency. Funds (\$4,000) are also allocated for possible cash awards.

**1200 Personnel Benefits ..... \$339,613**

Benefits are the direct result of salaries, consistent with employees' retirement systems, health and other related benefits.

**1300 Benefits for Former Personnel ..... \$0**

**2100 Travel and Transportation of Persons ..... \$13,970**

OIG staff will use these funds for travel (\$8,470) related to scheduled Individual Development Plans (IDP) training and local travel (\$2,500) to professional association meetings, for example. Travel funds (\$3,000) are also included for local and/or temporary duty travel related to possible investigative matters.

**2200 Transportation of Things ..... \$200**

The amount is for express mail services throughout the year.

**2300 Rent, Communications, Utilities, and Miscellaneous ..... \$1,040**

233301 Approved IRM Plan..... \$1,040

233304 Approved IRM Plan..... \$0

These funds will cover telecommuters' access expense (\$720), and maintenance of an independent internet account for the anonymous HOTLINE account (\$320). The independent internet account is used for confidential reporting of fraud, waste, abuse, and mismanagement.

**2400 Printing, Publications and Advertisement ..... \$400**

Cost of printing brochures, pamphlets, business cards, etc. when FCA cannot produce the items.



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**FY 2017 BUDGET**

**2500 Other Contractual Services .....\$127,579**

Tuition funds (\$14,000) from non-government sources are for staff training. Government tuition funds (\$6,450) are for staff training at Government sponsored sources. Individual training classes are a mandatory requirement of the Yellow Book for auditors and of the bar association for the IG and Counsel. Membership fees (\$2,619) will cover the dues for professional organizations to which OIG staff belong.

Consulting services are utilized to assist OIG staff in the review of programs, including the FCA financial statement audit (\$56,260) and possible general contracting needs (\$43,740). Lastly, \$4,510 is budgeted for the support of CIGIE.

**2600 Supplies and Materials.....\$965**

- 260102 Approved IRM Plan .....\$220
- 260201 Approved IRM Plan .....\$245

To purchase on-going subscriptions in the IRM Plan (\$220), one laptop carrying case (\$125), and one laptop battery (\$120). General office supply funds (\$500) are also included.

**3100 Equipment.....\$650**

- 310202 Approved IRM Plan.....\$500
- 310302 Approved IRM Plan.....\$150

Purchase software as necessary to support OIG applications (\$500), and one replacement desktop printer or office fax machine, if needed (\$150).

**4200 Insurance Claims and Indemnities..... \$0**

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**FY 2018 PROPOSED BUDGET**

**TOTAL OFFICE BUDGET ..... \$1,587,934**

Total approved IRM Plan amount included in Office Budget ..... \$1,935

**1100 Personnel Compensation ..... \$1,093,399**

Amount required to fund salaries (\$1,089,399) of OIG staff charged with conducting audits, inspections, evaluations, and investigations related to Agency programs and operations. We are also responsible for reviewing existing and proposed legislation and regulations to evaluate their impact on the Agency. Funds (\$4,000) are also allocated for possible cash awards.

**1200 Personnel Benefits ..... \$354,451**

Benefits are the direct result of salaries, consistent with employees' retirement systems, health and other related benefits.

**1300 Benefits for Former Personnel ..... \$0**

**2100 Travel and Transportation of Persons ..... \$13,970**

OIG staff will use these funds for travel (\$8,470) related to scheduled IDP training and local travel (\$2,500) to professional association meetings, for example. Travel funds (\$3,000) are also included for local and/or temporary duty travel related to possible investigative matters.

**2200 Transportation of Things ..... \$200**

The amount is for express mail services throughout the year.

**2300 Rent, Communications, Utilities, and Miscellaneous ..... \$1,040**

233301 Approved IRM Plan ..... \$1,040

233304 Approved IRM Plan ..... \$0

These funds will cover telecommuters' access expense (\$720), and maintenance of an independent internet account for the anonymous HOTLINE account (\$320). The independent internet account is used for confidential reporting of fraud, waste, abuse, and mismanagement.

**2400 Printing, Publications and Advertisement ..... \$400**

Cost of printing brochures, pamphlets, business cards, etc. when FCA cannot produce the items.

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**FY 2018 PROPOSED BUDGET**

**2500 Other Contractual Services ..... \$123,079**

Tuition funds (\$11,000) from non-government sources are for staff training. Government tuition funds (\$6,450) are for staff training at Government sponsored sources. Individual training classes are a mandatory requirement of the Yellow Book for auditors and of the bar association for the IG and Counsel. Membership fees (\$2,619) will cover the dues for professional organizations to which OIG staff belong.

Consulting services are utilized to assist OIG staff in the review of programs, including the FCA financial statement audit (\$57,870) and possible general contracting needs (\$42,130). Lastly, \$3,010 is budgeted for the support of CIGIE.

**2600 Supplies and Materials..... \$745**

260201 Approved IRM Plan ..... \$245

To purchase one laptop carrying case (\$125), and one laptop battery (\$120). General office supply funds (\$500) are also included.

**3100 Equipment..... \$650**

310202 Approved IRM Plan..... \$500

310302 Approved IRM Plan..... \$150

Purchase software as necessary to support OIG applications (\$500), and one replacement desktop printer or office fax machine, if needed (\$150).

**4200 Insurance Claims and Indemnities ..... \$0**

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## OIG CONTROL SYSTEM

### STATUTORY ROLE AND RESPONSIBILITIES

The OIG was created within the FCA by 1988 amendments to the IG Act as an independent unit to: 1) conduct and supervise audits and investigations; 2) promote economy, effectiveness, and efficiency, and prevent fraud and abuse in program administration; and 3) keep the FCA Board and the Congress fully informed about problems, deficiencies, and progress in correcting them.

The IG Act specifies the IG's duties, responsibilities, and authorities. The IG Act precludes the OIG from performing any Agency program operating function; rather, the OIG advises management and the Congress about ways to improve programs. The IG works with the FCA Board to promote positive change in the Agency's programs and operations.

### OIG STAFFING NEEDED TO DELIVER PRODUCTS AND SERVICES

This section describes the staffing of the OIG. It also discusses how the OIG is organized to produce the products and services appropriate to fulfill its responsibilities.

The **Inspector General** provides leadership, policy direction, and general management and supervision of the OIG staff. The IG is also an advisor to the FCA Board and the principal spokesperson for the OIG, coordinating its activities and issues with other agencies. The IG position is to be comparable in grade with the FCA senior level executives.

**Deputy IG/Counsel to the IG** provides managerial, policy direction and leadership in concert with the IG, OIG staff, Congress, CIGIE and other agencies. As counsel, she provides independent legal advice, analysis of proposed legislation and regulations, and legal sufficiency reviews. The Counsel also represents and defends the OIG in all legal issues; participates in inspections and evaluations as necessary; and directs OIG's investigative function.

The two **Senior Auditor** positions are devoted primarily to performance audits, inspections, and management analyses, focusing on the significant management challenges of the Agency. Also, these positions oversee the contractor performing the annual financial, internal control, and compliance audit of the Agency on behalf of the OIG.

A **Senior Information Technology Auditor** focuses on audits and inspections related to the broad range of the Agency's IT policies, processes, and security, and also performs the annual FISMA evaluation.

The **Management/Program Analyst** is responsible for performing audits and inspections in addition to administrative duties, such as assisting the IG in budgeting, information resources planning, procurement, and training. The position is also responsible for assisting the IG in the completion of the Semiannual Report to the Congress and the quarterly and annual reports on the OIG Survey of FCS institutions regarding the Agency's examination function.

All currently filled positions in the OIG are staffed with well qualified personnel.

# Farm Credit Administration Office of Inspector General Fiscal Years 2017-2018

## OIG CONTROL SYSTEM

### OIG PRODUCTS AND SERVICES

**Audits and Inspections** are the primary vehicles through which the OIG develops recommendations to promote economy, efficiency, and effectiveness in Agency programs and prevent waste and mismanagement. The OIG also provides input to the FCA Board or managers through Management Advisories and Observations.

The auditors are devoted full time to audits and inspections. The Management/Program Analyst and the Deputy IG/Counsel to the IG also perform inspections and evaluations focusing on evaluating administrative and operational issues.

The OIG augments its core staff with contractors when subject matter expertise is needed to perform a particular task.

**Investigations** encompass all OIG activities designed to detect or prevent fraud and abuse in Agency programs. The Deputy IG/Counsel directs the investigation operations. Investigations are distinguished from other evaluations in that they are normally focused on individuals rather than programs and activities. However, occasionally the OIG's investigative actions are directed at preventing fraud and abuse through improving the effectiveness of management and administrative controls and practices, especially in high-risk areas. The OIG also manages a Hotline to enable FCA employees and the public to more easily report wrongdoing.

**Outreach** directs the OIG to focus attention to improving the Agency, the Inspectors General community, and the public's awareness of the FCA OIG's role. This is accomplished by promoting Agency understanding of the OIG's role, providing leadership to organizations contributing to the IG community, and by participating in special projects. The OIG also develops educational information describing the roles and activities of the OIG and provides information to the public through the OIG web site. OIG's legislative and regulatory reviews involve review and comment on proposed and existing legislation and regulations as they may affect the Agency. This review activity is reported in the Semiannual Report to the Congress.

A key OIG outreach program is the OIG's ongoing survey of FCS institutions regarding the quality and consistency of the Agency's examination function, including the examiners' performance. This survey asks responding FCS institutions, without attribution, to provide specific ratings on the Agency's examination activities, communications, and FCA regulations and guidance. Respondents also are asked to identify what aspects of the examination were the most and least helpful to the FCS institution's board and management team. The Agency uses these survey results to obtain more informed oversight of both the quality of the examiners and the examination function. To date, the consistent trend indicated the examination program and staff are well regarded.

**Other OIG Functions** include internal policy direction and leadership and advice to the Chairman and management about Agency programs and operations. The IG is also responsible for fully informing the FCA Board and the Congress about fraud and other serious problems in Agency programs, including management's progress in carrying out corrective actions.

# Farm Credit Administration Office of Inspector General Fiscal Years 2017-2018

## OIG CONTROL SYSTEM

### OIG'S MISSION AND IMPLICATIONS FOR STAFFING

It is the OIG's mission to produce work and activity to promote economy, efficiency, and integrity in Agency operations. The OIG will accomplish this by being a leader and catalyst identifying Agency challenges and opportunities. We will strive to:

- deliver products and services that are competent, objective, timely, and relevant;
- maintain a customer focus which is responsive to the needs of decision-makers; and
- provide a positive working environment that encourages us to be innovative and reach our potential through teamwork and candid communication.

If we are to fulfill this mission, each staff member must broaden and refine their skills and abilities, adopt a creative approach to problem solving, and take the initiative to influence management. In this way, management will be receptive to our conclusions and recommendations. Staff must be supported through OIG management's actions, equipment and training, and mutual support from office teammates.

### STAFFING ASSESSMENT AND STRATEGIES

The OIG's diverse responsibilities prescribed by the IG Act dictate the needed competencies within the OIG staff. The independent nature of the OIG role also has implications for staffing. Even with a small staff, the OIG can deliver its products and services by maintaining a high level of cross training and a broad base of expertise in audit, investigations, law, management, and administration. Continuous training and professional development activities are therefore important, especially as the OIG's six FTEs in this plan constitute the critical mass necessary to credibly perform OIG's responsibilities. The OIG established the current staffing pattern after careful analysis of the specialized nature of the OIG's responsibilities, the size and complexity of the Agency's mission, and volume of work.

OIG staff perform evaluations and investigations under the general supervision of the IG. These assignments are often unlike previous assignments and need creative thinking in planning and developing the project, and mature judgment in developing conclusions and recommendations and defending them before management. The complexity of the OIG's work also requires effective collaboration among OIG staff members. This is accomplished through a close and informed working relationship among the staff. We hold regular staff meetings and emphasize office communication.

When filling future OIG vacancies, we will continue to make a concerted effort to attract a diverse pool of qualified candidates. We share the Agency's employment objectives and strongly believe that a diverse staff is a critical factor in the long-term success of an organization. Employment objectives will be considered in filling all OIG vacancies to achieve appropriate diversity and inclusion.

# Farm Credit Administration Office of Inspector General Fiscal Years 2017-2018

## AUDIT PLAN

This audit plan identifies potential audit, inspection, and evaluation areas. This plan is based on a risk-based approach. The FCA Board is afforded the opportunity to comment and offer suggestions for additional audit, inspection, and evaluation areas.

OIG audits, inspections, and evaluations provide assurance to the FCA Board that programs are operating effectively with appropriate controls. Audit, inspection, and evaluation activities will most likely be selected from the areas listed below. However, actual audits, inspections, and evaluations conducted may vary in order to be responsive to changing needs or circumstances.

### Annual Audits and Evaluations

#### Audit of FCA's Financial Statement

The OIG contracts with an independent accounting firm to audit FCA's financial statement, internal control over financial reporting, and compliance with laws and regulations relating to the determination of financial statement amounts. The OIG will deliver an audit opinion as of September 30, 2017 and 2018 respectively. The OIG has ensured that its independent accounting firm has incorporated into its audit plan a work schedule that will provide an appropriate audit scope and deliverables within appropriate timeframes.

#### Federal Information Security Modernization Act of 2014 (FISMA) Evaluation

FISMA requires Inspectors General to conduct an annual evaluation of their respective agency's information security program and report the results to OMB. For FYs 2017 and 2018, the OIG Senior IT Auditor will lead the FISMA evaluation at FCA.

### FY 2017

#### Procurement/Contracting

In order to fulfill mission requirements, FCA needs to procure and/or contract for certain goods and services. However, FCA must ensure its procurement and contracting activities are performed by qualified personnel and through appropriate methods and procedures that result in efficient and effective use of Agency resources. The objective of the audit will be to determine whether FCA is utilizing an effective and efficient procurement and contracting process.

#### FCA's Performance of IT Security Examinations at System Institutions

One of FCA's strategic goals is to evaluate risk and provide timely and proactive oversight to ensure the safety and soundness of the System. FCA uses a risk-based approach to examine the use of information technology at System institutions. The objective of this audit is to evaluate the Agency's examination process as it relates to the oversight of IT security at System institutions.

# Farm Credit Administration Office of Inspector General Fiscal Years 2017-2018

## AUDIT PLAN

### FCA Peer Review of Federal Election Commission OIG Audit Operations

Government Auditing Standards require audit organizations that perform audits or attestation engagements to undergo an external peer review every three years. The OIG staff will conduct the Federal Election Commissions' external peer review. We will review the system of quality control for the audit organization.

### Review of FCA's Awards Program

FCA acknowledges and recognizes employee contributions through an awards program that includes various types of awards such as achievement or special act awards, on-the-spot cash awards, and peer to peer awards. The inspection will determine if FCA is following policies and procedures and has adequately implemented controls over the awards program.

### 401k Plan

FCA implemented a supplemental 401k retirement savings plan in 2015. The Agency automatically contributes one percent of employees' salary to the 401(k) plan, with matching employee contributions up to two percent more. The plan applies equally to all employees, regardless of which retirement system an employee is under (e.g., FERS, CSRS), although vesting time periods vary. The objective of this audit is to determine whether the new plan was implemented and is being managed effectively and efficiently.

### Follow-up Audit on Travel and Purchase Cards

In accordance with charge card program guidance and regulations, the OIG completes an annual risk assessment as part of our ongoing efforts in the charge card area. In 2014, the OIG completed audits on the travel and purchase card programs to determine whether FCA's oversight was effective. The Agency agreed to eight recommendations on the travel card program and four recommendations for the purchase card. The objective of this audit is to determine whether the Agency improved and remains vigilant over the charge card programs.

### FCA's Internal Control Process

Federal managers should effectively manage risks the Agency faces toward achieving strategic objectives and arising from its activities and operations. The OMB issued a revision of OMB Circular A-123 to modernize existing efforts by requiring the implementation of an Enterprise Risk Management (ERM) capability. The objective of this audit is to determine if the Agency has an adequate internal control program and evaluate the Agency's progress toward an ERM capability.

### FCA's Communications Process

FCA communicates with numerous internal and external contacts on important issues. It is essential for the Agency to follow an efficient, consistent, and timely communication process. A part of government-wide communication efforts was the Plain Writing Act of 2010, which calls for writing that is clear, concise, and well-organized. The objective of this inspection is to evaluate the Agency's communication efforts, including the Plain Writing Act.



# Farm Credit Administration Office of Inspector General Fiscal Years 2017-2018

## AUDIT PLAN

### Email Configuration, Security, and Records Management

By December 31, 2016, Federal agencies must manage all email records in an electronic format that supports records management and litigation requirements. During 2016, FCA migrated to a cloud-based email system. This audit has two objectives. The first objective is to evaluate the configuration and security settings for the new cloud-based email system. The second objective is to evaluate the agency's records management system for email.

### Pathways Program

The Pathways Program provides for federal internships and meaningful training and career development opportunities. The objective of this audit is to evaluate the Agency's implementation of, and reliance on, the Pathways Program in recruiting for internships and career opportunities.

### FCA's Approval Process for Mergers of System Institutions

The Farm Credit Act provides banks and associations in the System with the power to merge which must be approved by the FCA Board. The System continues to consolidate, resulting in an increase in size and complexity of FCS institutions. The objective of this audit is to review FCA's regulations, policies, procedures, and process related to merger applications to ensure safety and soundness for the System.

### Physical Security

Physical security poses a continuous challenge for Federal agencies, including access to facilities and security measures taken to protect employees and agency property. The objective of this inspection is to evaluate physical security measures being taken in FCA headquarters and field offices and compliance with applicable Federal laws, regulations, and contract requirements.

## FY 2018

### Criminal Referral Process and Follow-Up

By Federal regulation (12 C.F.R. § 612.2301), FCS institutions are required to provide notification and information to the FCA and appropriate law enforcement authorities or to the U.S. Department of Justice where a criminal violation is suspected involving an institution's assets, operations, or affairs. The objective of this review would be to evaluate the effectiveness of this process.

### EDGe System

One of the actions in FCA's strategic plan is to invest in technology and modern examination and analysis tools. As part of these efforts, FCA initiated a multi-year project, broken into four phases, to develop a fully redesigned examination program and documentation system, known as EDGe. FCA has identified the EDGe system as a high priority for the Agency. The objective of this audit is to determine if FCA has effectively monitored and implemented the EDGe system project.

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**AUDIT PLAN**

Farmer Mac Data Collection Project

This project was implemented to electronically collect, store, and use Farmer Mac data. Improving this manual process will make Farmer Mac data submissions more efficient and allow FCA to conduct more oversight and examination work off-site. The objective of this audit is to determine whether the Farmer Mac Data Collection Project is effectively administered.

Implementation of the Student Loan Repayment Program and New Employee Benefits

During the announcement of the 2016 compensation program, the Agency also announced the approval a new Student Loan Repayment Program intended to further FCA's ability to recruit and retain a diverse group of colleagues. In addition to this program, new employees also receive benefits when onboarding at FCA. The objective of this audit is to determine whether the Agency has effectively implemented the new Student Loan Repayment Program and to evaluate the benefits given to new employees.

Stress Testing

Stress testing provides a method for quantifying risk based on assumptions or factors that could impact the operating environment over the planning horizon. This portfolio management tool is important in planning for unfavorable outcomes and implementing appropriate controls. FCA has emphasized the importance of stress testing at System institutions during volatile times. To align strategic priorities with economic conditions, FCA identified intensifying credit risk as a risk topic in its national oversight plan for FY 2016. The objective of this audit is to determine whether FCA has implemented stress testing requirements and best practices effectively.

Examination Oversight of Governance and Internal Controls

One of FCA's strategic goals is to evaluate risk and provide timely and proactive oversight to ensure the safety and soundness of the System. FCA uses a risk-based approach to examine System institutions. The objective of this audit is to evaluate the Agency's examination process as it relates to the oversight of governance and internal controls at System institutions.

Separating Employee Process

When FCA employees and contractors separate from the Agency (resignation, retirement, etc.), the Agency uses an Employee Checkout Record to process the employee's separation. The separating employee must return Agency equipment, keys, ID card, etc. and obtain signatures from various personnel and offices prior to separation, certifying the employee has received any mandatory notices and signed all required forms. The objective of the inspection is to determine whether FCA is effectively following separation procedures.

Regulation Development Process

FCA has adopted strategies and operating procedures for developing regulations. These standards are designed to ensure rules and policies achieve necessary objectives while aligning with FCA's overarching mission and direction. The objective of this audit is to determine whether FCA's regulatory development process is efficient and effective.

# Farm Credit Administration Office of Inspector General Fiscal Years 2017-2018

## AUDIT PLAN

### Ethics Program and Process

Executive Order 12674 established the Office of Government Ethics and created a framework to establish uniform ethics programs throughout the Executive branch. FCA established its ethics program in 1992, which is overseen by the Board Chairman and administered by the Designated Agency Ethics Official (DAEO), Alternate DAEO and Deputy Ethics Official. The objective of this audit/inspection is to determine whether FCA is fulfilling the requirements of its program, complying with applicable ethics laws and regulations, and is taking appropriate corrective action for ethics violations.

### Audits and Evaluations Beyond FY 2018

- Delegations
- Overlap in Functions
- Conflicts of Interest
- Settlement Process
- Approval Process of FCS Bond Issuance
- Examination Quality Assurance Process
- Records Management
- Analysis of Changes in FCS Loan Underwriting Standards
- Office of General Counsel Legal Opinion Process
- FCA Strategic Plan
- FCS Loans Data System
- General Control Reviews: Access Controls
- General Control Reviews: Segregation of Duties
- General Control Reviews: Software Development and Change Control
- General Control Reviews: System Software
- Information Technology Investments Performance Measures
- Consolidated Reporting System
- Office of Information Technology Project Board
- UNINUM Project
- Discrimination Complaint Process
- FOIA Process

**Farm Credit Administration  
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**FY 2017 REVISED PRODUCTS AND SERVICES BUDGET**

This represents the allocation of budget dollars and FTEs to OIG's products and services. Management, administrative support, and leave are disbursed across the four products and services.

<b>Products/Services</b>	<b>Budget</b>	<b>% Budget</b>	<b>FTE</b>	<b>% FTE</b>
Audits, Inspections, and Evaluations	\$1,063,060	68%	4.1	68%
Investigations	\$187,599	12%	0.7	12%
Legislation and Regulations Review	\$78,166	5%	0.3	5%
Outreach	\$234,499	15%	.9	15%
<b>Total</b>	<b>\$1,563,324</b>	<b>100%</b>	<b>6</b>	<b>100%</b>

**Audits, Inspections, and Evaluations**—The OIG issues approximately 5-10 reports per year (including the annual FCA financial audit and FISMA review). These reports include recommendations to Agency officials to assist the Agency in fulfilling its oversight mission more effectively and efficiently.

**Budget for FY 2017—\$1,063,060 .....4.1 FTE**

**Investigative Function**—Allegations received by the OIG are reviewed by evaluating information provided and additional information as required to determine whether an investigation should be opened. Investigations are conducted when appropriate. Maintaining the OIG Hotline and directing FCS borrower complaint or inquiry issues to Agency components are additional functions of the investigative function.

**Budget for FY 2017—\$187,599 .....0.7 FTE**

**Review and Make Recommendations on Existing and Proposed Legislation and Regulations and Provide Other Outreach**—The OIG reviews and comments on proposed and existing legislation and regulations affecting the Agency and the IG community. Additionally, the OIG reviews, comments, and responds to Congressional and Executive requests and inquiries.

**Budget for FY 2017—\$78,166 .....0.3 FTE**

**Outreach**—The OIG educates FCA employees about OIG's role within the Agency. The OIG participates by providing leadership and other assistance to organizations directly contributing to the IG community. Through involvement in special projects and workgroups, the OIG makes contributions for improving the Agency and the OIG community. This includes, but is not limited to, reporting through various mechanisms, including the Semiannual Report to the Congress, and also participation in external activities such as membership on the Federal Audit Executive Committee, Institute of Internal Auditors, CIGIE and the CCIG, and other public and government forums and organizations. OIG also conducts outreach through four survey reports regarding System institutions' ratings and evaluation of the Agency's examination function.

**Budget for FY 2017—\$234,499 .....0.9 FTE**

**Farm Credit Administration  
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**FY 2018 PROPOSED PRODUCTS AND SERVICES BUDGET**

This represents the allocation of budget dollars and FTEs to OIG's products and services. Management, administrative support, and leave are disbursed across the four products and services areas.

<b>Products/Services</b>	<b>Budget</b>	<b>% Budget</b>	<b>FTE</b>	<b>% FTE</b>
Audits, Inspections, and Review Products	\$1,079,795	68%	4.1	68%
Investigations	\$190,552	12%	0.7	12%
Legislation and Regulations Review	\$79,397	5%	0.3	5%
Outreach	\$238,190	15%	0.9	15%
<b>Total</b>	<b>\$1,587,934</b>	<b>100%</b>	<b>6</b>	<b>100%</b>

**Audits, Inspections, and Evaluations**—The OIG issues approximately 5-10 reports per year (including the annual FCA financial audit and FISMA review). These reports include recommendations to Agency officials to assist the Agency in fulfilling its oversight mission more effectively and efficiently.

**Budget for FY 2017—\$1,079,795 .....4.1 FTE**

**Investigative Function**—Allegations received by the OIG are reviewed by evaluating information provided and additional information as required to determine whether an investigation should be opened. Investigations are conducted when appropriate. Maintaining the OIG Hotline and directing FCS borrower complaint or inquiry issues to Agency components are additional functions of the investigative function.

**Budget for FY 2017—\$190,552 .....0.7 FTE**

**Review and Make Recommendations on Existing and Proposed Legislation and Regulations and Provide Other Outreach**—The OIG reviews and comments on proposed and existing legislation and regulations affecting the Agency and the IG community. Additionally, the OIG reviews, comments, and responds to Congressional and Executive requests and inquiries.

**Budget for FY 2017—\$79,397 .....0.3 FTE**

**Outreach**—The OIG educates FCA employees about OIG's role within the Agency. The OIG participates by providing leadership and other assistance to organizations directly contributing to the IG community. Through involvement in special projects and workgroups, the OIG makes contributions for improving the Agency and the OIG community. This includes but is not limited to reporting through various mechanisms, including the Semiannual Report to the Congress, and also participation in external activities such as membership on the Federal Audit Executive Committee, Institute of Internal Auditors, CIGIE and the CCIG, and other public and government forums and organizations. OIG also conducts outreach through four survey reports regarding System institutions' ratings and evaluation of the Agency's examination function.

**Budget for FY 2017—\$238,190 .....0.9 FTE**