Office of Inspector General

Semiannual Report to the Congress

April 1, 2005 to September 30, 2005



Number 33 October 2005

Office of Inspector General 1501 Farm Credit Drive McLean, VA 22102-5090 (703) 883-4030



October 20, 2005

The Honorable Nancy C. Pellett Chairman and Chief Executive Officer Farm Credit Administration McLean, Virginia 22102

Dear Chairman Pellett:

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, 2005 through September 30, 2005. We are filing this report in accordance with the Inspector General Act of 1978, as amended (IG Act). Section 5(b) of the IG Act requires that you send this report to the appropriate Congressional committees and subcommittees within 30 days after the date of this transmittal along with management's report on the status of audit recommendations.

I am confident that the Agency will continue to demonstrate a commitment to address the management challenges delineated in this report and to implement open recommendations. During this reporting period, ten previously open recommendations were closed. Additionally, the FCA Board's operational policy underwent major revision to reflect updated rules and processes related to its transaction of business.

While this is the thirty-third report since creation of the OIG on January 22, 1989, it is my first semiannual report as the Inspector General. In this new capacity, I look forward to working with you, the FCA Board and FCA managers to continue these positive trends. I view the relationship between the OIG and your office as a partnership to strive to continually strengthen Agency 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) and covers the period April 1, 2005 through September 30, 2005. Our efforts were directed toward performing audits, inspections, and evaluations of FCA programs and operations, conducting investigations, and providing technical assistance and advice on FCA programs.

FCA Chairman and Chief Executive Officer, Nancy C. Pellett, made substantive changes in Agency senior management and in its organizational structure. These changes were based on extensive studies of FCA operations and structure. With such changes, there are opportunities to bring about significant improvements in the Agency's operations and performance. Indeed, many Agency processes have already undergone reengineering. The OIG's audit plan for 2006-2007 includes a review of the more significant of these reengineered processes.

The number of unresolved recommendations has decreased. The Chairman has demonstrated a commitment to resolve open recommendations and address the management challenges delineated in this report by committing resources and attention to their correction. The Agency is currently in a cycle of change that is creating the opportunity for the further strengthening of Agency performance and effectiveness as a Federal financial regulator.

BACKGROUND

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

As a non-appropriated agency, FCA funds its expenses primarily through assessments to the institutions it regulates. The Agency's fiscal year (FY) 2006 budget is \$45.5 million. Assessments by FCA to FCS institutions for FY 2006 totaled \$40.5 million with other sources of funding totaling \$5.0 million. The FY 2006 budget for the OIG is \$998,248.

At the end of the semiannual period, FCA had 261 employees, about half of which are examiners located at five field offices. This is a six percent decrease in staffing during this reporting period and a nine percent decrease from the same reporting period last year. The OIG maintains five positions. Appendix B displays the organizational structure of FCA and the OIG.

MANAGEMENT CHALLENGES

This part of the semiannual report highlights major challenges confronting the Agency as it works to fulfill its mission. These challenges have remained for several years. While some are outside of the Agency's control, most should be addressed through concerted action by management. Over the past year, the OIG has observed progress by FCA management in addressing the challenges. For example, strategic studies were completed that have resulted in significant organizational change.

A major organizational change was the transition to a new Chief Examiner. This has resulted in a substantive transformation in the Office of Examination's organization and operating methodology. These changes will take some time to become fully institutionalized and reach full efficiency.

Another substantive change was to reconsolidate into a single office, the Office of Management Services (OMS), the Agency's personnel, financial, and information technology functions under the umbrella of a new manager who will also serve as the Chief Financial Officer (CFO). This was also a proactive management action that has every opportunity to provide positive results. Strategic improvement for the Agency in the human capital and financial areas, in particular, should be enhanced by this transition.

Human Capital

In March 2001, the OIG recommended FCA develop a human capital plan. FCA management agreed to this recommendation. Under Chairman Pellett's leadership, senior managers have focused on the challenge of marshalling, managing, and maintaining human capital to assure accountability and maximize FCA performance. While FCA still does not have a human capital plan, the Agency has made a significant investment in strategic studies that can serve as the plan's foundation. The objective of the strategic studies was to create a picture of the System and the credit needs of rural America in 5 to 7 years and identify organizational and human capital opportunities to help FCA adapt. The approach is a marked contrast to past OIG observations where we noted the problem was the lack of a consistent strategic approach in establishing a human capital plan.

FCA's challenge will be to transform the strategic studies into management actions (organizational changes and process improvements) that achieve better results and clarify accountability. Realignment of resources and/or processes should help FCA pursue organizational approaches that recognize the reality of evolving technology, a changing workforce, and other circumscribing forces. For example, as competitive sourcing, electronic government (E-Government), financial management, and other initiatives lead to change—how FCA meets its mission may need to change including the skill sets it needs and how it organizes those skills.

The capstone to this should be a long-term human capital plan that incorporates the elements recommended in the OIG's Audit A00-04, Performance Budgeting, issued in March 2001. A critical component of managing human capital is providing for management succession. Individuals with the potential to become managers should be identified, provided developmental opportunities, and ultimately promoted to higher positions. This, as part of a human capital plan, should be linked to the Agency's Strategic Plan for long-term achievement of the Agency's mission.

Transparency, staff commitment, and accountability are key ingredients to sustained improvements in human capital.

Financial Management

Timely, accurate, and useful financial information is essential for:

- making day-to-day decisions;
- managing the Agency's operations more efficiently, effectively, and economically;
- supporting results-oriented management approaches; and
- ensuring accountability on an ongoing basis.

During FY 2001, FCA successfully implemented a financial management system using the services of the Department of Interior's National Business Center. During September 2003, the Agency decided to reprogram funds and purchase a new

financial system. Management originally scheduled implementation of the new system during FY 2004. In September 2004, the OIG issued an inspection report that showed significant improvements were needed in the project management of this new financial management system to successfully complete implementation. In July 2005, the new director of OMS put this project on hold until a reevaluation of this new system can be made.

Management's continuing challenge is to outsource or bring yet another system on line at a reasonable cost to FCA and concurrently leverage the system to deliver timely financial information, critical for making well-informed management decisions. The challenge suggests the Agency should develop measures of financial management success beyond an unqualified financial statement audit opinion, as stated in the FCA 2004-2009 Strategic Plan. Measures such as delivering financial information that managers can use for day-to-day operations, and developing reports that capture the full cost of programs and projects can help bring about improvements.

Leveraging Technology

Information technology (IT) is a key element of management reform efforts that can help dramatically reshape government to improve performance and reduce costs. The Agency has recognized that in order to meet the constraints of its budget, it must be able to maximize its return on investment in technology. FCA's challenge is to establish effective mechanisms to ensure that current and future members of staff have the skills to use technology to operate in an efficient and effective manner. Internally, there is an opportunity for IT to complement human capital initiatives to reformulate the work processes of FCA. There is also an opportunity to capture knowledge of employees who are approaching retirement. In order to take advantage of these opportunities, FCA will need to invest in training and reward employees who are able to develop innovative approaches to accomplish Agency goals using technology.

Externally, E-Government offers many opportunities to better serve the public, make FCA more efficient and effective, and reduce costs. FCA has begun to implement some E-Government applications, including the use of the Internet to collect and disseminate information and forms. FCA's challenge is to identify opportunities to develop partnerships with other agencies to develop joint E-Government strategies.

Agency Governance

The Farm Credit Act provides for a full-time three-member FCA Board. The members are appointed by the President and confirmed by the Senate. A full-time three-member FCA Board for this relatively small Agency presents a challenge in defining the roles and responsibilities of the members relative to the governance of the Agency. The FCA Board must be able to engage in professional policy debate and set a sound course for the Agency. Its rules of operation are a foundation for

trust and shared expectations among FCA Board members. A collegial FCA Board, founded on mutual trust and respect, is essential to FCA's ultimate effectiveness.

The Chairman took action to address this challenge by sharing authority and tasking a member with the responsibility to lead the FCA Board in its efforts on governance issues as they apply to System institutions. Also, the FCA Board's operational policy has been revised and captures current rules and processes related to its transaction of business.

Strategic Planning

The FCA Board adopted its 2004-2009 Strategic Plan in December 2003. Since adoption, the Agency has a new Chairman and a new FCA Board member. These changes in leadership provide an opportunity to revise the plan to ensure the FCA Board's vision is incorporated.

The FCA Board refined the performance measures in January 2005. FCA should evaluate its performance measures on an ongoing basis to ensure that they challenge and stretch the organization. Performance measures can be a powerful tool to continue the push into a results-oriented organization. An effective performance management system fosters performance and accountability at the individual, organizational, and ultimately overall Agency levels.

A Changing Environment

The System is a single industry lender and is vulnerable to economic swings. However, the FCS remains sound in all material respects. Earnings and capital levels have continued to strengthen and asset quality remains high. Nevertheless, there are many challenges facing agriculture and rural America today that raise the question of whether there should be modifications to the Farm Credit Act in order to enhance agricultural and rural economies of the future. In the early 1990s, the Government Accountability Office (GAO) conducted a comprehensive study of the cost and availability of credit in rural America.¹ The GAO concluded that the System did not need new statutory authorities in the near term, but that ongoing structural changes in agriculture and rural America could justify such changes in the longer term. GAO noted that over time, as agriculture and rural America continue to change, the System's charter may need to be updated to ensure the System is not hampered by outdated legislation.

The FCA must balance the often competing demands of ensuring the FCS fulfills its public policy purpose, proactively examining risk in the regulated institutions both individually and systemically, and controlling the cost of the regulator. FCA's challenge is complex because it has become increasingly difficult to reconcile

¹ GAO/GGD-94-39 Farm Credit System Repayment of Federal Assistance and Competitive Position, March 1994.

significant provisions of the Farm Credit Act with the realities of the agricultural industry, the business environment, and financial markets in the 21ST Century.

AUDIT AND INSPECTION REPORTS ISSUED

We conduct 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 are in accordance with the *President's Council on Integrity and Efficiency's Quality Standards for Inspections*. Copies of most OIG reports are available on FCA OIG Web site (http://www.fca.gov/home/inspector.html), or by contacting the OIG on (703) 883-4030, (703) 883-4359 for TTY, or by e-mail at ig_information@fca.gov.

Performance Measures and Internal Controls

The OIG issued an audit report in July 2005 on the Agency's performance measures and internal controls. We determined whether the Agency is adequately verifying and validating performance measure accomplishments presented in the Agency's Performance and Accountability Report. We also evaluated the adequacy of the supporting documentation for the Agency's internal control program review assessments. Our review found that the FCA is committed to developing a comprehensive system for reporting performance results and assessing internal control. Some improvements are needed to ensure performance results accurately reflect accomplishments. In addition, the Agency's internal management control program could be enhanced to be a more systematic integration of internal control review efforts, approached and written in a more standardized format.

Protection of Credit Card Numbers

The OIG issued an inspection report of the Agency's credit card security controls. We evaluated the controls over sensitive credit card information generated by Bank of America for the FCA. We interviewed FCA staff responsible for travel and purchase cards and account reconciliations. We reviewed internal procedures for credit card programs and previous work performed by the OIG. We found that Bank of America was unresponsive to previous account maintenance requests by the Agency's Official Point-of-Contact. Actions taken by FCA will improve present data security conditions.

AUDIT AND INSPECTION REPORTS IN PROGRESS

Independent Financial Audit

The Accountability of Tax Dollars Act of 2002 was created as a governmentwide initiative. The President's Management Agenda states agencies must continue to improve their financial performance by improving timeliness, enhancing usefulness, and ensuring reliability by obtaining and sustaining a clean audit opinion. OIG has contracted with Harper, Rains & Knight, PA (HRK) to perform the audit of FCA's financial statements for the Fiscal Year 2005. The audit is currently underway and is expected to meet the November 15, 2005 reporting requirements set by the Office of Management and Budget (OMB).

Knowledge Management at the FCA

The OIG is currently reviewing the Agency's process of capturing, maintaining and managing the flow of institutional knowledge critical to the operations of the FCA. We held an entrance conference in August 2005 with management to discuss the audit.

STATUS OF UNIMPLEMENTED RECOMMENDATIONS

At the beginning of the period, there were 15 unimplemented agreed upon actions for audits. During this period, one agreed upon action and two recommendations were issued. Management closed five of the agreed upon actions. At the end of this reporting period, 11 agreed upon actions and 2 recommendations remain unimplemented for audits.

Audits

The following table summarizes the final actions management took on open audit items.

Table 1. Audit Agreed-Upon Actions and Recommendations					
Audit Report	Issued	Open during this 6-month period	Final Management Actions during this period	Open on 10/01/2005	
Performance Budgeting	03/23/01	2	0	2	
Office of Chief Financial Officer	01/24/02	2	0	2	
Loan Account Reporting System	08/28/03	4	0	4	
FCSBA Business Practices	03/09/04	1	1	0	
Human Capital: Job Classification	06/29/04	4	3	1	
Call Report Data Verification	02/03/05	2	0	2	
Performance Measures and Internal Controls	07/01/05	3	1	2	
Total		18	5	13	

The OIG issued audit reports on Performance Budgeting over 4 ½ years ago and on the Office of Chief Financial Officer more than 3 years ago. Two of the original agreed upon actions from each of these reports remain open.

The OIG issued an audit report on the quarterly collection of detailed borrower data (Loan Account Reporting Data) 2 years ago that included nine action items. Since the report's issuance, four action items remain open.

Audit reports on Human Capital: Job Classification, Call Report Data Verification, and Performance Measures and Internal Controls have a total of five action items that remain open.

Inspections

At the beginning of the period, there were 8 unimplemented recommendations for inspections. During the period, the OIG issued 3 action items needing management attention. Management took action to close 5 action items. At the end of the period, 6 items remain unimplemented.

Table 2. Inspection Agreed-Upon Actions and Recommendations					
Inspection Report	lssued	Open during this 6-month period	Final Management Actions during this period	Open on 10/01/2005	
FCA Board Policies	09/15/03	3	0	3	
Project Management	09/09/04	5	2	3	
Protection of Credit Card Numbers	06/02/05	3	3	0	
Total		11	5	6	

The OIG issued an inspection report on FCA Board Policy Statements a year and a half ago. Management made decisions on the recommendations and has committed resources to address the issues noted in the report.

In the inspection report on FCA's project management, the OIG made five recommendations for improved project management that can be applied to FCA's future large-scale projects. Management closed two recommendations and is working towards resolution of the remaining three.

During this reporting period the OIG issued an inspection report on the protection of credit card numbers which resulted in three action items needing management attention. Management took action to close all of three items during this reporting period.

INVESTIGATIONS

OIG Hotline calls and e-mails dealing with borrower complaints concerning FCS institutions and other FCS issues were referred to the FCA office responsible for reviewing such matters. All other complaints were investigated or continue to be investigated by this office.

No investigations were open at the beginning of this reporting period. During the period, the OIG opened and completed an investigation related to anonymous letters sent to FCA Board members, FCA employees and at least one person outside the FCA. This was the fourth investigation that the OIG conducted in this matter. This investigation provided evidence substantiating criminal and administrative violations by an FCA employee. This case was referred to the Attorney General but was declined for prosecution. No investigations were open at the end of the reporting period.

LEGISLATION AND REGULATIONS

OIG staff reviewed several FCA regulations in both proposed and final form, including the draft of the Farmer Mac Risk Based Capital Stress Test Revision and the draft of the Farmer Mac Non-Program Investments and Liquidity regulations. We also researched the one year post-employment restrictions for Senior Examiners and the implications of the regulations imposed by the Office of the Comptroller of the Currency, the Federal Reserve System, the Federal Deposit Insurance Corporation and the Office of Thrift Supervision.

Statutory and regulatory compliance issues were reviewed as they arose in the evaluative process. Also, we reviewed and commented on proposed legislation affecting the Inspector General community through the legislation committee of the President's Council on Integrity and Efficiency and the Executive Council on Integrity and Efficiency (PCIE/ECIE).

OTHER ACTIVITIES

Observations

During this reporting period, the OIG has continued the use of Observations to provide management feedback on issues that came to our attention during the process of performing other OIG work. In this 6-month period, we commented on opportunities to expand upon existing practices to protect identity theft, security of the parking garage, and Board Policy. We commended the OMS for quick responsiveness to ensure employee benefits and programs are well documented and easy to understand. We recommended that the OMS provide information to employees on opting-out of pre-screened/pre-approved credit card solicitations, which was done through the Agency's weekly newsletter.

Survey of Farm Credit System Institutions

OIG administers an ongoing Agency survey of the regulated institutions of the FCS. The survey objectively measures the quality and consistency of the Agency's examination and enforcement functions. During this 6-month period, we sent 45 surveys and received 30 responses, equating to a 67 percent response rate. During fiscal year 2005 OIG sent 89 surveys and received 61 responses. This 69 percent response rate on the survey was a decrease over the prior year's rate of 75 percent. During this reporting period there were no enforcement actions. Overall, Farm Credit institutions continued to provide favorable ratings.

Investigation Peer Review

Our office completed the PCIE/ECIE quality assessment review of the U.S. Government Printing Office investigative operations.

Internal OIG Processes

This reporting period, we continued the review and update of OIG operating procedures.

OIG Performance Measures

This is the tenth year this office has been using performance measures. Each year we assess the validity of the measures, update our benchmarks, as appropriate, and use the performance results to review and/or improve our effectiveness. We issue a report on our performance each year. It is available on the FCA OIG Web page at www.fca.gov/oig.

Staff Participation in Activities of the Professional Community

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

During this reporting period, a staff member participated in a panel discussion involving best practices of OIGs at the 14th Annual U.S. Office of Government Ethics Conference. Also, the FCA Inspector General (IG) continues to meet monthly with Inspectors General from the other Federal financial regulators and participates as a member of the PCIE/ECIE Inspection and Evaluation Committee.

The OIG began participation in a PCIE/ECIE pilot test for the newly launched e-Learning program.

Staff Participation in Agency Organizations

Staff is active on several Agency workgroups and task forces. During this reporting period, the OIG was represented in Blacks in Government, Administrative Burden Reduction Workgroup, and the Federal Women's Program.

Staff Development

OIG employees continually seek ways to improve skills and become knowledgeable in Inspector General community efforts. The former FCA Inspector General participated in Association of Government Accountants 15th Annual Leadership conference and the Government Auditing Conference sponsored by the Institute of Internal Auditors.

APPENDIX A

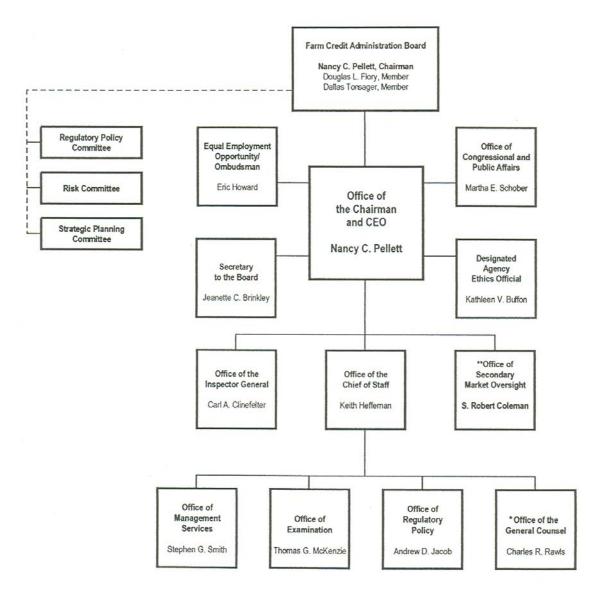
Table 3. Audit / Inspection Reports Issued					
Title of Report	Number of Agreed Upon Actions/ Recommendations	Questioned Costs	Recommendations That Funds Be Put to Better Use		
Performance Measures and Internal Controls	3	\$0	\$ 0		
Protection of Credit Card Numbers	3	\$ 0	\$ 0		
Total	6	\$0	\$ O		

Table 4. Reports with Questioned Costs					
		Number		Dollar Value	
		Reports	Recs.	Questioned Costs	Unsupported Costs
A.	For which no management decision has been made by the commencement of the reporting period	0	0	\$0	\$ O
B.	Which were issued during the reporting period	0	0	\$ O	\$ O
Sub	Subtotals (A+B)		0	\$0	\$ O
C.	For which a management decision was made during the reporting period	0	0	\$0	\$ O
	(i) dollar value of disallowed costs	0	0	\$0	\$ O
	(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	\$ O
E.	For which no management decision was made within six months of issuance	0	0	\$ O	\$ O

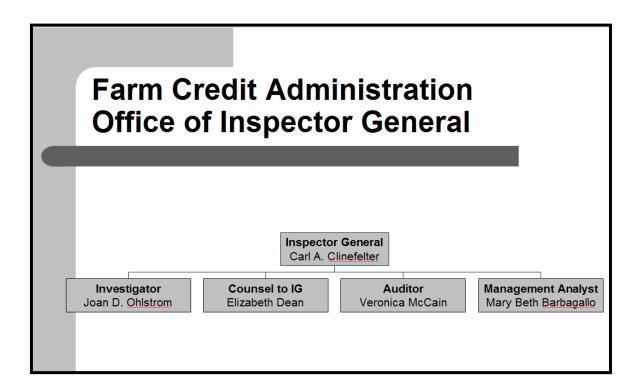
Table 5. Reports with Recommendations that Funds be Put to Better Use				
		Number of Reports	Number of Recs.	Dollar Value
A.	For which no management decision has been made by the commencement of the reporting period	0	0	\$ O
В.	Which were issued during the reporting period	0	0	\$ O
Sul	btotals (A + B)	0	0	\$ O
C.	For which a management decision was made during the reporting period	0	0	\$ O
	(i) dollar value of recommendations that were agreed to by management	0	0	\$ O
	based on proposed management action	0	0	\$ O
	based on proposed legislative action	0	0	\$ O
	(ii) dollar value of recommendations that were not agreed to by management	0	0	\$ O
D.	For which no management decision has been made by the end of the reporting period	0	0	\$ O
E.	For which no management decision was made within six months of issuance	0	0	\$ O

APPENDIX B

Farm Credit Administration Organization Chart



*Maintains a confidential advisory relationship with each of the Board members. ** Reports to the Board for policy and to the CEO for administration.



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REPORT

Fraud 🛠 Waste 🛠 Abuse 🛠 Mismanagement



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