

# Performance Report

Fiscal Years 2014 and 2015



FARM CREDIT ADMINISTRATION  
OFFICE OF INSPECTOR  
GENERAL

## Farm Credit Administration

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

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January 20, 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, VA 22102-5090

Dear Board Chairman Spearman and FCA Board Members Tonsager and Hall:

The Government Performance and Results Act of 1993 (GPRA) and GPRA Modernization Act of 2010 encourage organizations to manage for results and hold managers accountable for executing programs to achieve desired outcomes. The enclosed report documents the outcomes or impact of the products, services, and leadership of the Office of Inspector General (OIG) during fiscal years 2014 and 2015.

The OIG continues to work to enhance its role as an agent for positive change within the Farm Credit Administration (FCA or Agency). The results reflect the OIG's commitment to assist in achieving the Agency's mission of ensuring a safe and sound Farm Credit System that provides a dependable source of credit to farmers and ranchers.

We look forward to continuing to work with you to ensure FCA remains effective in its efforts to accomplish its mission. I welcome your comments on ways to improve OIG services that help you achieve your goals for FCA's operations.

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

Respectfully,

A handwritten signature in black ink that reads 'Elizabeth M. Dean'.

Elizabeth M. Dean  
Inspector General

Enclosure

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# Executive Summary

The Office of Inspector General (OIG) of the Farm Credit Administration (FCA or Agency) met or exceeded performance goals in fiscal years (FY) 2014 and 2015. Goals pertained to:

- audits, inspections, and evaluative products;
- investigation of administrative and criminal violations;
- reviewing and commenting on legislation and regulations affecting the Agency and the Inspector General (IG) community; and
- outreach.

## **OIG Reports**

The OIG products listed below were timely and constructive while accommodating the priorities of the Agency. Each product addressed risk to the Agency. Many of these products contained recommendations to improve Agency operations.

During the reporting period the OIG issued:

- Nine Audits: Seven program audits and two financial statement audits
- Two *Federal Information Security Management Act (FISMA)* evaluations
- Five Management Advisories
- Eight quarterly and two annual summary survey reports of the Farm Credit System
- Six investigative reports

## **OIG Contributions to the Federal Inspectors General Community**

The IG Reform Act of 2008 established the Council of the Inspectors General on Integrity and Efficiency (CIGIE) as an independent executive branch entity to address integrity, economy, and effectiveness issues that transcend individual government agencies and to increase the professionalism and effectiveness of the OIG workforce. The CIGIE is currently composed of 73 federal IGs and 6 other federal leaders.

- The FCA IG served in various CIGIE capacities, including membership on CIGIE's Legislation Committee, Inspection and Evaluation Committee, and the Small OIGs Work Group. In January 2015, the IG was also appointed to the CIGIE Executive Council as an At-Large Member.
- OIG staff members participated in CIGIE activities in various leadership roles, including:
  - a Senior Auditor served as an adjunct instructor for CIGIE and participated on the CIGIE Inspection and Evaluation Roundtable,
  - the Senior Information Technology (IT) Auditor participated on the IT Subcommittee of the Federal Audit Executive Council and assisted CIGIE with developing their information security program, and
  - the IG Counsel served as Vice Chair to the Council of Counsels to the Inspectors General.

A measure of the OIG's success is reflected in the contribution to the Agency's continuous utilization of sound business practices and basic integrity. We are confident the Agency will continue to show firm commitment to the independence of the OIG and to follow-up on OIG report findings, conclusions, and recommendations to improve operations and programs.

The mission of the OIG is to have our work products and presence promote economy, efficiency, and integrity in Agency operations. To accomplish that mission, we have four overall objectives:

## OIG OBJECTIVES

- 1. Audit and evaluate the Agency's programs and operations to promote economy, efficiency, and effectiveness.**
- 2. Investigate observed, alleged, or suspected wrongdoing to prevent and detect fraud, waste, abuse, and mismanagement in Agency programs and operations.**
- 3. Review and make recommendations, as necessary, regarding existing and proposed legislation and regulations relating to Agency programs and operations and the Inspectors General community.**
- 4. Work with the Agency head (FCA Board) and Congress to improve program management, and with the Inspectors General community and other related organizations to address government-wide issues.**

# Audits, Inspections, and Evaluative Products

Objective – Audit and evaluate the Agency’s programs and operations to promote economy, efficiency, and effectiveness.

## Performance Goal 1

Deliver quality audit, inspection, and evaluative products and services that are useful to the FCA Board, management, and the Congress.

## Performance Measures

- Ø Audits, inspections, and evaluations are relevant. Audit coverage includes all mandated audits and at least 75 percent of those suggested by the Board and management.
- Ø Risk is addressed. One hundred percent of the OIG audits are performed in high risk/high dollar programs and activities and/or are tied to the Agency strategic planning goals.

## OUTCOME / IMPACT

The OIG performed or supervised audits, inspections, and evaluations of mission critical operational areas. As a result of our audit and evaluation work, FCA programs and operations are more effective, waste in Agency programs and operations is reduced, and better business practices are initiated.

- **Commissioning Program:** Multiple improvements are being implemented as a result of our audit of FCA’s Commissioning Program. The Agency will begin identifying and tracking the cost to commission an examiner. This information will inform cost-effective decision-making. OE will also use cost information to analyze its testing structure and the consolidation of assessment milestones. Other improvements encompassed contracting, staffing, retention, and feedback mechanisms.
- **Special Supervision and Enforcement Processes:** The Office of Examination (OE) updated and provided training to Associate Examiners on the special supervision and enforcement process. OE also initiated training on the criminal referral process, reporting by institutions and by the FCA when there is a reporting void. OE is in the process of defining a program so that commissioned examiners can be readied to fulfill supervision and enforcement roles as workforce changes occur. In response to our audit, OE implemented/updated the following directives:
  - Normal Supervision Procedures,
  - Special Supervision Procedures, and
  - Enforcement Action Procedures.
- **Mobile Device Cost Controls:** As a result of the audit of Mobile Device Cost Controls, FCA reduced the cost of monthly wireless communication expenses and initiated reviews of data usage on mobile devices.
- **Training and Conference Expenses:** The Agency revised processes in response to our audit of training and conference expenses. Policies and procedures, control processes, and record retention were addressed. Specifically, OMS increased controls in the approval process for higher cost training.
- **Personnel Security and Suitability Program:** The Agency had made strides in improving its Personnel Security and Suitability Program. Additional steps identified in our audit will improve controls and compliance with requirements. Designation of an Alternate Personnel Security Officer is being finalized, and this individual will participate in internal control processes.
- **Purchase Card Program:** The Office of Management Services (OMS) provided education to cardholders and distributed a template for acceptable standard agency buys in response to our audit. OMS also documented the justification for cardholders with higher limits and exceptions to current processes.
- **Travel Card Program:** OMS provided additional education to cardholders on agency policies and implemented new processes to distribute quarterly activity reports and review open travel card accounts. OMS also updated the travel card policies and procedures and the Charge Card Management Plan.

# Audits, Inspections, and Evaluative Products

Objective – Audit and evaluate the Agency’s programs and operations to promote economy, efficiency, and effectiveness.

**Performance Goal 1**

Deliver quality audit, inspection, and evaluative products and services that are useful to the FCA Board, management, and the Congress.

**Performance Measures Continued**

- Ø Products are timely, i.e., average time to complete audits and issue draft reports will not exceed 6 months.
- Ø Audits are constructive. Audit products contain recommendations or agreed-upon actions to improve Agency operations, as necessary. The Agency accepts at least 90 percent of the OIG audit recommendations.

**OUTCOME / IMPACT**

The Agency continues to receive unmodified opinions on the financial statements.

Draft reports for audits and evaluations were issued, on average, in 6 months or less. The Agency consistently provided timely responses to our reports.

During the two-year reporting period, our nine audits and two FISMA evaluations resulted in 37 agreed-upon actions. At the close of FY 2015, 23 agreed-upon actions were closed and 14 remained open.

Almost all of our audits and evaluations contained action items, and 100 percent of the recommendations to improve Agency operations were accepted as agreed-upon actions.

Management’s attention to resolving open OIG agreed-upon actions continues to be diligent, and, in the majority of instances, resolution occurs within 6 to 12 months.

See Appendix (page 13) for details of audits and evaluations.

# Audits, Inspections, and Evaluative Products

Objective – Audit and evaluate the Agency’s programs and operations to promote economy, efficiency, and effectiveness.

## **Performance Goal 2**

Provide technical advice and assistance to Agency officials in developing sound management information and financial reporting systems and in streamlining programs and operations.

## **Performance Measures**

- Ø The IG engages in discussion with the FCA Board on matters of policy direction or administrative priorities.

## **OUTCOME / IMPACT**

The OIG, through its audit, inspection, and evaluative products, provides the FCA Board and management with recommendations to strengthen Agency operations.

- The IG identified management’s top challenges in the Agency’s Performance and Accountability Report.
- An independent public accounting firm assessed the Agency’s accounting and financial reporting each year, including controls and compliance with laws and regulations. Results of the audit were conveyed to the FCA Board and to the Chief Financial Officer. The Agency continues to receive unmodified opinions on its financial statements.
- The OIG’s Senior Information Technology (IT) Auditor assessed the Agency’s compliance with FISMA. Recommendations were conveyed to the FCA Board, the Chief Information Officer, and the Director of OMS.

The OIG’s analyses, input, and advice inform Agency officials and decision-making processes. This reporting period, the OIG provided technical perspective on various aspects of Agency operations.

- The OIG issued a management advisory recommending the Agency evaluate the use of suspension and debarment mechanisms to protect the government’s interest through procurements. In response, the Agency issued new policies on suspension and debarment.
- The Agency’s interest reserve was the focus of another management advisory issued this reporting period. The OIG suggested that the Agency consider the interest reserve strategy, and a determination was made to reevaluate interest reserve strategies annually.
- A management advisory proposed consideration of Inspector General oversight for the Farm Credit System Insurance Corporation.
- The OIG issued a management advisory on Federal Records Act amendments that addressed personal emails and text messages as federal records. The Agency’s Information Resources Management Operations Committee discussed the impact of these changes and guidance was issued Agency-wide to implement changes in the law.
- In light of a new FCA 401(k) plan, we issued a management advisory on the FCA Board’s participation in the plan, recommending a complete legal analysis be conducted.

Oftentimes focus on issues raised in OIG audits and reviews results in thoughtful consideration and change to Agency operations. For example, as a result of our audit, the Agency suspended its student loan repayment program after finding it was not meeting intended goals. In 2015, the Board approved a new student loan repayment program for those employed at the Agency for at least four years to promote recruitment and retention initiatives.



# Audits, Inspections, and Evaluative Products

Objective – Audit and evaluate the Agency’s programs and operations to promote economy, efficiency, and effectiveness.

## **Performance Goal 2**

Provide technical advice and assistance to Agency officials in developing sound management information and financial reporting systems and in streamlining programs and operations.

## **Performance Measures Continued**

Ø The OIG performs analyses and provides technical advice to management concerning accounting, management systems and controls, and performance measures.

## **OUTCOME / IMPACT**

Since 1995, the OIG has surveyed the Farm Credit System (FCS or System) on the quality and effectiveness of the Agency’s examination function and examiners. The OIG issues a quarterly report and, at the end of each fiscal year, a summary report on the survey results to the Chief Examiner and the FCA Board. Respondents rate eight statements regarding examination activities, communications and FCA regulations and guidance. Respondents have the opportunity to discuss the aspects of the examination that were the most and least helpful to the institution’s board and management team. The OIG preserves the anonymity of respondents and the integrity of the survey.

For FY 2014-2015, eight quarterly and two annual summary survey reports continued to provide useful feedback, mostly positive, for OE. This consistent trend indicates the examination program and staff are well regarded.

The OIG has also provided technical advice to management through our work products:

- Our audit of special supervision and enforcement processes identified opportunities for improvement in the criminal referral process. The Agency is revising its criminal referral regulation and processes to clarify requirements and ensure consistency.
- The Commissioning Program audit analyzed how costs are quantified and tracked and potential savings from a revised testing structure. As a result of our audit, OE will improve cost monitoring and evaluate required testing in the Commissioning Program.
- Our audit on mobile device cost controls analyzed FCA’s device usage and found potential contract savings could be gained. The audit also identified high data usage among 30 percent of mobile devices during an analysis of invoices pointing to a potential need to provide more guidance on appropriate usage.
- The OIG was notified and briefed regarding a security incident involving malware code. The OIG’s Senior IT Auditor advised the Agency that the incident required reporting under US-CERT. A security incident was immediately filed by the Agency, and the OIG conducted and closed an investigation relating to the incident.
- We confirmed the need for additional guidance for institutions on flood insurance requirements.
- Human Resources made changes to practices as a result of suggestion by OIG.

The OIG is always receptive to management’s requests for audit work or for the OIG’s perspective on FCA operations, whether technical or non-technical in nature. The IG regularly meets with the Board Chairman and Board members to discuss potential areas for review and the status of ongoing work.

# Audits, Inspections, and Evaluative Products

Objective – Audit and evaluate the Agency's programs and operations to promote economy, efficiency, and effectiveness.

### **Performance Goal 3**

Continuous improvement of the OIG staff, products, and internal office administration.

### **Performance Measures**

- Ø OIG training ensures the technical proficiency of staff.
- Ø The OIG implements administrative improvements identified through reviews of Agency programs and through staff involvement with the professional community.

### **OUTCOME / IMPACT**

The OIG team has taken technical courses to gain proficiencies. Training attended covered:

- OIG Leadership and Professional Development
- Information Technology and Cybersecurity
- Ethics
- Internal Controls and Fraud Prevention
- Financial Management
- Law and Legal Updates
- Federal Audit Executive Council Meetings and Conferences
- Interviewing Techniques
- Records Management
- Project Management

In addition, CIGIE training sessions and legal forums were attended. The OIG team also stays current in FCA operations and strategic management initiatives, including attending the FCA's 2015 Strategic Planning Conference.

A Senior Auditor serves as an adjunct instructor for CIGIE's Training Institute. OIG staff members receive recognition through awards and recognition from the CIGIE community.

The IG's opportunity to facilitate positive change within the Agency is enhanced by the quality and credibility of OIG products and advice. Management seeks and listens to the OIG's views on issues.

The quarterly reports on the OIG's survey of FCS institutions relative to the Agency's examination function provide Agency management with quantitative and narrative feedback that assists in facilitating positive change.

FCA OIG passed its required peer review in 2013. Peer reviews ensure the OIG audit function meets or exceeds quality audit standards prescribed by the U.S. Government Accountability Office (GAO) and CIGIE. Our next peer review is scheduled for 2016.

Audit, inspection, and other reports are almost always made public upon issuance. OIG continually updates its website and has increased transparency significantly by adding to its public website, postings for investigation summaries, Congressional Reports, and new sections on whistleblower protections and OIG authorities. As required by the Consolidated Appropriation Act, Pub.L.110-161, the OIG also maintains an email list for those who wish to be notified when OIG reports are posted to the Agency's website. There is a direct link to the OIG on the Agency homepage.

# Investigations

**Objective** – Investigate observed, alleged, or suspected wrongdoing to prevent and detect fraud, waste, abuse, and mismanagement in Agency programs and operations.

## ***Performance Goal 1***

Effectively investigate and report administrative and criminal violations relating to FCA programs and personnel to Agency officials, the Attorney General (when appropriate) and the Congress.

## ***Performance Measures***

- Ø Investigative reports are timely and presented in an objective and factual manner. Memoranda are issued to management describing internal control weaknesses or program deficiencies found during the investigative process with suggestions to prevent and/or detect future wrongdoing.

## **OUTCOME / IMPACT**

The OIG issued investigative reports in 2014 and 2015, arising out of OIG audit work, Agency referrals, and from hotline complaints. Some investigative reports identified areas requiring review on administrative issues. OIG coordinates with law enforcement when warranted. Administrative actions, convictions, or pleas are sought for employees and/or contractors found guilty of wrongdoing.

Management actions taken against employees serve as deterrents to future wrongdoing. FCA internal policies, procedures, and controls are strengthened to prevent and/or detect future wrongdoing. Public confidence in the integrity of FCA programs and internal operations is heightened.

- The agency established a suspension and debarment process based on a need identified in an OIG investigation, and also recognized the need to re-examine certain fiscal actions to ensure compliance with applicable laws and regulations.
- The agency altered its procedures relating to government credit card purchases and tracking to identify issues earlier.
- The agency provided information to FCA employees regarding proper use of mobile devices and internet resources.
- FCA managers are alerted to employee misconduct for expeditious action.

Whistleblower and hotline complaints receive prompt attention and/or are directed to appropriate jurisdiction.

# Investigations

**Objective** – Investigate observed, alleged, or suspected wrongdoing to prevent and detect fraud, waste, abuse, and mismanagement in Agency programs and operations.

## ***Performance Goal 2***

Cause FCA employees and managers to recognize their responsibility and report observed or suspected wrongdoing to the OIG.

### ***Performance Measures***

- ∅ Allegations of wrongdoing are received in a timely manner and are supported by specific information.

## **OUTCOME / IMPACT**

During the reporting period, the OIG received 32 hotline complaints. The OIG has a secure email hotline, [fca-ig-hotline@rcn.com](mailto:fca-ig-hotline@rcn.com), and phone numbers 703-883-4316 and 800-437-7322.

Several hotline complaints led to formal and preliminary investigations resulting in agency referrals and management actions. Investigations are more successful because they are initiated in a timely manner, documented in a more formal manner to improve record-keeping, and allow for a more thorough review of relevant issues.

Several hotline complaints were referred to the Office of Congressional and Public Affairs, and OE. OIG referred allegations from the OIG Hotline relating to suspected fraud to FCA examiners.

FCA employees are more willing to report real or suspected wrongdoing because they trust the competence, fairness, and confidentiality of OIG's investigations.

The IG and IG Counsel made presentations to new employees regarding their responsibility to report observed or suspected fraud, waste, abuse of authority, mismanagement, or other wrongdoing.

# Legislative and Regulatory Review

**Objective** – Review and make recommendations, as necessary, regarding existing and proposed legislation and regulations relating to Agency programs and operations and the Inspectors General community.

## **Performance Goal 1**

Maintain an effective program for reviewing and commenting on proposed and existing legislation and regulations affecting the Agency and IG community.

### **Performance Measures**

- ∅ Processes are established and documented for identifying and circulating (as appropriate) relevant documents.
- ∅ Constructive comments on relevant documents are submitted by the deadlines requested by the office, Agency, or staff circulating comments.

## **OUTCOME / IMPACT**

Legislation and proposed rules are tracked and commented upon when appropriate. The OIG input is part of the decision-making process in approving or amending legislation, regulations, circulars, and other policy positions. Constructive criticism and creative alternatives offered in OIG comments improve the quality and usefulness of documents issued by the Agency and other government offices throughout the OIG community.

The CIGIE Legislation Committee is active in forwarding interest items. Regulations, legislation, Informational Memoranda, and other issuances are reviewed by the OIG as noted in the OIG's Semiannual Reports to the Congress.

- The OIG attends monthly meetings with FCA's Office of Regulatory Policy and also has an established collaborative process designed to ensure information on regulations and briefings is sent to the OIG for review.
- The OIG also contributes significantly to the IG community's review and evaluation of legislation and regulations through the IG's active membership on the CIGIE Legislative Committee.

The FCA Board and management are informed about the status of new or pending legislation or regulations initiated externally.

- A management advisory highlighted legislative amendments that significantly altered FCA employees' recordkeeping responsibilities regarding email and text messages that constitute federal records. In response, the Agency revised guidance to employees on record retention requirements.
- Following a mandate by the Administration and then, legislation, FCA management continues to inform OIG when conference expenses exceed \$100,000.

# Outreach

Objective – Work with the Agency head (FCA Board) and Congress to improve program management, and with the Inspectors General community and other related organizations to address government-wide issues.

## Performance Goal 1

Promote OIG's role within the FCA and the community at large.

### Performance Measures

- ∅ Develop and maintain educational brochures or pamphlets describing OIG roles and activities.
- ∅ Facilitate feedback from Agency employees and refine products and practices based on the feedback to OIG products and educational materials.

## OUTCOME / IMPACT

OIG has developed several educational brochures and pamphlets to describe the role and function of the OIG. Examples include: *The IG at FCA* pamphlet, *FCA Annual Employee Orientation* PowerPoint presentation, Fraud Awareness Briefings, Semiannual Reports and input into CIGIE surveys and projects, including the CIGIE Annual Report to the President.

The OIG encourages and is receptive to any and all feedback received from Agency management and staff regarding OIG practices and products.

Agency employees' acceptance of and cooperation with OIG activities is improved through better understanding of the OIG mission. OIG programs and products are improved through feedback from Agency employees.

- OIG has completed significant updates of OIG Directives, including revisions to its Investigations Manual, Audit Follow-up and Resolution, Audit Work Papers, and OIG Recordkeeping and Retention, and has also issued new directives and delegations, including a directive on OIG's Ethics Program and new delegations to the Director of OMS and the Chief Information Officer.
- We also added information to the OIG website. Specifically, we added enhanced information on whistleblower protections and provided notice of OIG's Office of Special Counsel 2302(c) Certification. We also increased transparency by posting Investigation Summaries and adding a new section that posts our letter reports to Congress.
- OIG educational materials have been enhanced and improved. The *IG at FCA* is an informational brochure that is distributed and discussed at new employee orientation and has been updated and re-issued.
- The OIG created a new fraud awareness program that included a PowerPoint presentation; training segments for the FCA Employee Orientation; and a series of articles in *FCA Today* on fraud awareness and actions employees can take to prevent fraud.
- The OIG presented at the Executive Management Team meeting for OE. Discussions took place about OIG's ongoing projects and the survey.

We responded to numerous Congressional Requests, including inquiries regarding closed investigations; investigations of high level employees; open OIG audit recommendations; attempts to interfere with OIG independence and access to records; and procedures for release of documents under the Freedom of Information Act. These letter reports to Congress are now posted on the OIG website for increased transparency.

The OIG's meetings and correspondence with Congressional staffers inform lawmakers on FCA OIG and FCSIC and their similarities, intersecting missions, and differences. This communication facilitates discussions about expanding the OIG's jurisdiction.

# Outreach

**Objective** – Work with the Agency head and the Congress to improve program management and work with the Inspectors General community and other related organizations to address government-wide issues.

## **Performance Goal 2**

Provide leadership to organizations directly contributing to the IG community, the Agency, and the Federal Government.

### **Performance Measures**

- ∅ Time and resources are provided to OIG staff members as an incentive to contribute to the Agency and outside organizations by serving on committees and holding offices.
- ∅ OIG networking opportunities result in an expanded consideration of FCA ideas and practices by community contacts and experts.

## **OUTCOME / IMPACT**

OIG staff actively participated in CIGIE in a multitude of ways.

The IG is a member of CIGIE's Executive Council, Legislative Committee, Inspection and Evaluation Committee and Small OIGs Working Group.

Also, the IG and staff participated in the Inspection and Evaluation Roundtable of CIGIE, Deputy Inspectors General Quarterly meetings, Council of Counsels, CIGIE Federal Audit Executive Council (FAEC), CIGIE FAEC IT Committee, CIGIE Freedom of Information Act Working Group, and the CIGIE Records Administration Group.

Projects and activities of adjunct organizations are improved by OIG staff contributions and participation, as follows:

- The IG, as a member of the Executive Council and Legislative Committee, has worked on various projects involving cross-cutting issues for the IG community. These projects include a Congressional Relations Handbook, Communications Guidance, and a Working Group on OIG oversight legislation.
- The IG co-chaired a working group that evaluated oversight of entities without an OIG. The IG, a Senior Auditor, and the OIG Counsel actively participated in writing a proposal for oversight that was distributed to CIGIE and members of Congress. The proposal addressed different options and strategies for achieving efficient and effective oversight within federal agencies currently without an IG.
- OIG participates in CIGIE working groups on inspections and evaluations, records management, Small OIGs, and Freedom of Information Act policies and procedures. These groups collaborate and share common areas for inspection and evaluation work.
- The IG frequently made presentations on IG Oversight Legislation, CIGIE Communications Guidance, and other CIGIE issues to the CIGIE as well as to other IG community organizations such as the Council of Counsels to the OIGs.
- The IG Counsel is one of two Vice Chairs for the Council of Counsels to the OIGs and participates in CCIG initiatives relating to the Freedom of Information Act, recordkeeping policies and procedures, and investigative warnings.
- The OIG Senior IT Auditor actively participates in the FAEC IT Committee.

The OIG has shared information and best practices on record retention policies, whistleblower certification, cloud computing contract provisions, suspension and debarment procedures, social media, electronic document accessibility, and government credit card evaluation measures.

## APPENDIX

### AUDITS

Audit Name	Audits are Relevant	Risk Addressed	Products are Timely	Audits are Constructive	Agreed-Upon Actions ≥ 80%
<a href="#">Travel Card Program</a>	OIG Initiated	Strategic Plan	3 Months	8 Agreed-Upon Actions	100%
<a href="#">Purchase Card Program</a>	OIG Initiated	Strategic Plan	4 Months	4 Agreed-Upon Actions	100%
<a href="#">Training and Conference Expenses</a>	OIG Initiated	Strategic Plan	6 Months	3 Agreed-Upon Actions	100%
<a href="#">Special Supervision and Enforcement Processes</a>	OIG Initiated	Strategic Plan	5 Months	3 Agreed-Upon Actions	100%
<a href="#">Commissioning Program</a>	OIG Initiated	Strategic Plan	6 Months	9 Agreed-Upon Actions	100%
<a href="#">Mobile Device Cost Controls</a>	OIG Initiated	Strategic Plan	6 Months	3 Agreed-Upon Actions	100%
<a href="#">Personnel Security and Suitability</a>	OIG Initiated	Strategic Plan	5 Months	4 Agreed-Upon Actions	100%
<a href="#">FY 2013 and 2014 Financial Statements</a> (Issued in FYs 2014 and 2015)	Legislatively Mandated Annual Audit	Strategic Plan	7 Months	No Action Items	N/A

### EVALUATIONS

<a href="#">Federal Information Security Management Act Evaluation for FY 2013</a>	Legislatively Mandated Annual Review	Strategic Plan	2 Months	2 Agreed-Upon Actions	100%
<a href="#">Federal Information Security Management Act Evaluation for FY 2014</a>	Legislatively Mandated Annual Review	Strategic Plan	2 Months	1 Agreed-Upon Action	100%