

FARM CREDIT
ADMINISTRATION
OFFICE OF
INSPECTOR GENERAL

SURVEY REPORT

Survey of
Farm Credit System
Institutions Regarding the
Agency's Examination Function

First and Second Quarters
Fiscal Year 2023
(October 1, 2022 - March 31, 2023)

Issued September 7, 2023



Farm Credit Administration
Office of Inspector General

Executive Summary

Survey of Farm Credit System Institutions Regarding the Agency’s Examination Function First and Second Quarters Fiscal Year 2023 (October 1, 2022 – March 31, 2023)

The System institutions we asked to respond to the survey are those institutions that:

1. Received a Report of Examination during the FY quarters; or
2. Had significant examination activity and interface with OE during the same period.

The survey contains 11 statements and asks respondents to rate eight of those statements as:

- | | |
|----------------------------|---|
| Completely Agree | 1 |
| Agree | 2 |
| Neither Agree nor Disagree | 3 |
| Disagree | 4 |
| Completely Disagree | 5 |
| Does Not Apply | 6 |

Each fiscal year (FY) quarter, the Farm Credit Administration Office of Examination (OE) identifies Farm Credit System (System) institutions that can provide meaningful survey responses for that period. The Office of Inspector General (OIG) provides a survey report semiannually with two quarters of survey responses. This report includes the response data for the first and second quarters of FY 2023, as well as some historical data for comparison.

OE identified a total of 22 System institutions to survey for the first and second quarters of FY 2023 (October 1, 2022 – March 31, 2023). OIG sent surveys to those institutions and 17 institutions completed the survey (77% response rate).

The table below shows quarterly average numerical rating ranges and total average numerical ratings for survey statements 1-8 for the first and second quarters of FY 2023, as well as the previous two quarters for comparison. A “1” reflects a positive rating and a “5” reflects a negative rating.

Average Numerical Ratings

FY/ Quarter	Average Numerical Rating Range	Total Average Numerical Rating
FY23/Q2	1.4 – 1.9	1.6
FY23/Q1	1.3 – 2.0	1.8
FY22/Q4	1.5 – 2.3	1.8
FY22/Q3	1.8 – 2.5	2.1

OIG lists comments with any perceived negative feedback separately for survey statements 1-8 and 11 in this report. We include statistical information about the negative comments in a new report section.

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ACRONYMS AND ABBREVIATIONS

EIC	Examiner-in-Charge
FCA	Farm Credit Administration
FCS	Farm Credit System
FY	Fiscal Year
MRA	Matter Requiring Attention
OE	Office of Examination
OIG	Office of Inspector General

BACKGROUND AND METHODOLOGY

Each fiscal year (FY) quarter the Farm Credit Administration (FCA) Office of Examination (OE) identifies Farm Credit System (FCS or System) institutions that can provide meaningful survey responses for that period. The criteria for including a System institution in the survey are:

1. The institution received a Report of Examination during the FY quarter; or
2. There was significant examination activity and interface with an institution during the same period.

The Office of Inspector General (OIG) generally provides a survey report semiannually for two quarters of survey responses for the periods extending from October 1 through March 31 and April 1 through September 30. This report includes the response data for the first and second quarters of FY 2023.

The survey asks respondents to rate eight survey statements from "1" (Completely Agree) to "5" (Completely Disagree), or "6" if the statement does not apply. The rating choices are:

Completely Agree	1
Agree	2
Neither Agree nor Disagree	3
Disagree	4
Completely Disagree	5
Does Not Apply*	6

*We do not include ratings of "6" in rating averages because a "6" will skew the numerical average negatively even though the statement is not applicable to the institution.

For survey statements 1-8, we provide the quarterly average numerical ratings. For comparison, we provide the two most recent FYs for which survey data was collected (FYs 2021 and 2022 for this report). Statements 9-11 are not numerically rated.

Survey statements 1-4 pertain to the examination process generally and statements 5-8 pertain specifically to communications during the examination. Statements 9-11 solicit narrative feedback on the examination process. Respondents may submit comments for each of the 11 survey statements.

The report includes narrative responses verbatim, except certain information identifying the institution or examiners has been removed (e.g., institution and examiner names and dates). Additionally, we corrected spelling and punctuation errors and spelled out some acronyms or abbreviations. We include bracketed text to show where we removed identifying information or to provide clarification to a response. We list comments with any perceived negative feedback separately for survey statements 1-8 and 11.

At the end of the survey we ask whether the respondent would like the OIG to contact the institution confidentially to discuss the institution’s submitted responses.

SURVEY RESULTS

EXAMINATION PROCESS

Statement #1

The scope of examination activities was focused on areas of risk to the institution and appropriate for the size, complexity, and risk profile of the institution.

Average Numerical Ratings by FY Quarter

FY	First Quarter	Second Quarter	Third Quarter	Fourth Quarter	FY Average
2023	1.7	1.6			
2022	1.9	2.2	2.3	2.2	2.1*
2021	N/A	1.9	1.8	1.7	1.8

*FY 2022 average calculated using aggregated response data; FY 2021 average calculated using the average of the quarterly averages shown in the table.

Comments:

- We would agree that the examination scope was focused on areas of risk appropriate for the size and complexity of the organization.
- Overall, the review scope was appropriate for the institution based on our size and risk profile. There were a few areas of focus that were not viewed as high priority or high-risk areas.
- We believe the exam areas included in the scope of our most recent exam were appropriate.
- [Institution names removed] merged effective [date removed]. Both institutions had their routine safety and soundness examinations completed [timeframe removed]. FCA provided reasonable consideration based on the ongoing merger at the time, and executed an examination scope that was appropriate.
- Overall the areas reviewed by the examination team were consistent with the examination focus areas highlighted by the FCA and were appropriate given our size and risk profile.

We appreciate the examination team's willingness to discuss regulatory expectations for System institutions, and how that can be varied based on an institution's size and complexity.

- There were no specific issues to note. The Examination Team was fair and reasonable in their examination inquiries. The questioning was appropriate for our institution's risk profile.
- Scope was appropriate for our size and risk profile.
- Scope of examination activities were appropriate for [our institution's] size, complexity, and risk profile.
- The examination scope was consistent with the National Oversight Plan (NOP) and the risk and complexity profile of the institution. The [timeframe removed] mergers with [institution names removed] necessitated a more in-depth exam, and most appropriate for the size, complexity, and risk profile of the institution.

Statement #2

Examiners appropriately applied laws, regulations, and other regulatory criteria to examination findings and conclusions.

Average Numerical Ratings by FY Quarter

FY	First Quarter	Second Quarter	Third Quarter	Fourth Quarter	FY Average
2023	1.8	1.6			
2022	2.2	1.9	2.0	1.8	2.0*
2021	N/A	1.7	1.9	1.5	1.7

*FY 2022 average calculated using aggregated response data; FY 2021 average calculated using the average of the quarterly averages shown in the table.

Comments:

- We had no disagreements or alternative interpretations of laws, regulations or other regulatory criteria with our exam team.
- The members of the examination team clearly communicated their views related to the applicability of regulations as well as related guidance including the Examination Manual, bookletters and informational memoranda. Our senior leadership team has a deeper understanding of the FCA's expectations related to compliance with all FCA criteria.
- Examiners are well prepared and appropriately apply the laws, regulations and guidance. It is my personal expectation that I remain informed on key matters which typically appear in the exam scope for my professional duties, such as Standards of Conduct, Whistleblower and Criminal Referrals. The annual NOP is helpful as well.
- The examination team's conclusions and comments were very consistent with laws and regulations. Examiners engaged in discussions with staff and board/audit committee, with comments supported by laws, regulations and other regulatory guidance such as Exam Manual updates. Examiners were very thorough and kept in close contact with appropriate staff, resulting in no surprises at exit conference or the Report of Exam to the board.

Comments perceived with negative feedback:

- We generally agree with this statement. There were a few situations where findings appeared to have reflected the reviewer's views on best practices rather than specific regulations or official communications. We appreciated that management's feedback was considered in the final exam report.
- Examiners appropriately applied laws, regulations, and other criteria to noted findings and documented conclusions. However, one finding received regarding [words removed] coding does not have any clear FCA guidance associated with it. The proper coding for [words removed] is not addressed in any regulations or guidance. We understand FCA's need to have consistent reporting throughout the Farm Credit System, and we are happy to code [word removed] as directed by FCA, but we do not feel it is proper for FCA to characterize a coding difference caused by the absence of clear guidance as "improper" or a "weakness."

Statement #3

The matters requiring attention and any supervisory agreement with FCA assisted the board and management in addressing the risks of the institution.

Average Numerical Ratings by FY Quarter

FY	First Quarter	Second Quarter	Third Quarter	Fourth Quarter	FY Average
2023	2.0	1.6			
2022	2.1	2.3	2.4	2.3	2.2*
2021	N/A	2.0	1.7	1.7	1.8

*FY 2022 average calculated using aggregated response data; FY 2021 average calculated using the average of the quarterly averages shown in the table.

Comments:

- The senior members of the examination team engaged in considerable dialogue with staff on the findings, including Matters Requiring Attention (MRAs). These conversations were beneficial to our leadership and helped develop our understanding of the FCA's expected response on items noted. The examiners interacted with directors as needed; the Board found the final report and in-person discussion at the Board meeting insightful.
- The institution does not operate under a supervisory agreement. Matters requiring attention were appropriately focused on addressing FCA regulatory concerns and were communicated effectively.
- Examiners are not overly technical when providing comments or MRAs and are open to discussions concerning resolution of those matters.
- Addressing the MRAs from this exam will increase controls and mitigate risks.

Comments perceived with negative feedback:

- Generally, the MRAs brought awareness of the risks in the institution and created accountability with responsible parties for resolution. There were a few areas not viewed as substantive risk or rising to the level of assisting with managing safety and soundness.

Statement #4

The examiners were professional and efficiently conducted examination activities.

Average Numerical Ratings by FY Quarter

FY	First Quarter	Second Quarter	Third Quarter	Fourth Quarter	FY Average
2023	1.3	1.4			
2022	1.8	1.5	1.9	1.5	1.6*
2021	N/A	1.2	2.0	1.4	1.5

*FY 2022 average calculated using aggregated response data; FY 2021 average calculated using the average of the quarterly averages shown in the table.

Comments:

- The team of examiners was very professional and pleasant to work with.
- All interactions between FCA examiners and the institution's board and management teams were professional and relevant to the examination process. The examination team was respectful of management's time and other work commitments during the exam.
- The examination team worked collaboratively towards providing added value recommendations that improved the institution's safety and soundness. We appreciate the fact that we have a good relationship with our Examiner-In-Charge (EIC). The examiners were professional and understood the institution's operations to an acceptable level where examination activities were efficient.
- We appreciate the working relationship. They are appropriately reactive to questions and challenges.¹
- Examiners were professional and efficient during the examination process.
- The Examination Team was very accommodating when scheduling meetings or calls with our staff to ask questions or discuss findings.
- All examiners were very professional and efficiently conducted all examination activities.
- Examiners are professional and efficient in conducting their examinations. I have experienced good communication and positive discussions concerning matters within the scope of the examination. To the extent some form of corrective action is necessary, the examination team is realistic in setting timeframes and reasonable in the institution's efforts to correct such matters.
- The examination team was extremely professional and efficient. Very considerate of the institution staff and time demands. The examiners exhibited the highest professionalism, and were focused on moving through each exam function.

Comments perceived with negative feedback:

- The examiners were professional in all of their dealings with our staff. Meetings were efficient and effective. The examination team included some new members and we look forward to working with them as they gain a deeper understanding of our institution. We did note that documents submitted through the portal were requested numerous times; we will work with the exam team to make this process more efficient in the future.

¹ Two institutions provided the same comment.

- The efficiency of our examination was impacted by some unexpected turnover during our exam. The remaining team handled this development well; however, it resulted in some exam inefficiency.
- The examination team was professional in their communications with our institution personnel. The examination fieldwork process occurred over a longer length of time than expected. Onsite fieldwork was conducted as expected, however, post onsite work seemed to extend on past our expectations.

COMMUNICATIONS

Statement #5

Communications between the Office of Examination staff and the institution were clear, accurate, and timely.

Average Numerical Ratings by FY Quarter

FY	First Quarter	Second Quarter	Third Quarter	Fourth Quarter	FY Average
2023	1.7	1.9			
2022	1.8	1.7	2.1	1.6	1.8*
2021	N/A	1.7	2.0	1.7	1.8

*FY 2022 average calculated using aggregated response data; FY 2021 average calculated using the average of the quarterly averages shown in the table.

Comments:

- All examiners worked well with institution management and provided questions and requests that were easy to understand and timely as we worked through the exam process.
- Communication was proactive, appropriate and included proper stakeholders.
- Management felt the examination process was efficient and all communications from the examination team were clear. Management was provided the opportunity to seek clarification when needed and to provide feedback on noted findings and MRAs.
- The EIC was very accommodating to key management scheduling conflicts through the course of the examination activities. The EIC was also very honest and transparent about the areas of concern with a willingness to listen to and consider management's perspectives.
- Scope, timeline, and expectations were clearly communicated.²
- All communications with examiners were clear, accurate, and timely.
- Examiners were professional and efficiently conducted exam activities. Communications between the [OE] staff and institution staff were clear, accurate, and timely.
- Timely and transparent lines of communication that were clear and helpful. With the detail and frequency of communication between the OE staff and [institution] staff, there were no surprises at the exit conference or the Report of Exam to the board.

² Two institutions provided the same comment.

Comments perceived with negative feedback:

- The closeout discussions after each area of examination were beneficial and allowed management to provide timely responses to issues raised. There were situations where we received material with limited time to review prior to scheduled calls or feedback sessions. More time to review and formulate responses would have been beneficial.
- Lack of experience within the exam team hindered some discussions.
- There was some turnover during our examination process which impacted the timeliness of communication; appropriate adjustments helped to address. The tone throughout the examination work and delivery of the examination outcome was appropriate.
- The examination team provided clear communications to our [institution] via onsite discussions, emails, and calls. It would be beneficial for close-out call outlines and the draft findings to be communicated timelier (i.e., at least 24 hours beforehand) to allow appropriate review prior to the close-out calls occurring.

Statement #6

Examination communications included the appropriate amount and type of information to help the board and audit committee fulfill their oversight responsibilities.

Average Numerical Ratings by FY Quarter

FY	First Quarter	Second Quarter	Third Quarter	Fourth Quarter	FY Average
2023	1.6	1.6			
2022	1.6	1.9	1.8	1.9	1.8*
2021	N/A	1.4	1.8	1.4	1.5

*FY 2022 average calculated using aggregated response data; FY 2021 average calculated using the average of the quarterly averages shown in the table.

Comments:

- Examiners provided the information necessary for Board and Audit Committee to fulfill their oversight responsibilities. They were also available to answer questions and communicate expectations.
- The Board felt that the final examination report was clear. The in-person discussion at the Board meeting allowed the directors to ask questions and understand the examination team's perspective on the noted findings.
- The Board was appreciative of FCA's open dialogue and transparency at the conclusion of examination activities and during the final report presentation. The Board appreciates FCA's willingness to recognize the institution's maturation and progressive approach compared to institutions of similar risk, size, and scope.
- Communications via close-out call conversations, the examination report (which contained recommendations and an MRA), and virtual discussions with the Audit Committee and Board were clear and contained information that will help the Board and Audit Committee fulfill their responsibilities as risk areas were identified as needing improvements.
- The board presentation of the examination provided helpful dialog with the Board and Audit Committee. The board and audit committee chairs attended the exit conference, and the entire board attended the in-person Report of Examination along with appropriate staff. These were detailed and thorough. The board/audit committee benefitted by an

executive session with the examiners answering their questions and elaborating in further detail to some of the discussion around topics raised to the examiners.

- A summary of findings and communications was provided a few days before the close-out call. Given the findings were relatively minor, that communication was adequate. Had the findings been more significant, I would have appreciated the opportunity to be in a discussion with FCA and management prior to the close-out call. The discussion at the close-out call allowed me to share the findings with Audit Committee in more detail.

Statement #7

Examiners fairly considered the views and responses of the board and management in formulating conclusions and matters requiring attention.

Average Numerical Ratings by FY Quarter

FY	First Quarter	Second Quarter	Third Quarter	Fourth Quarter	FY Average
2023	2.0	1.6			
2022	1.9	1.6	2.5	2.0	2.0*
2021	N/A	1.7	1.8	1.5	1.7

*FY 2022 average calculated using aggregated response data; FY 2021 average calculated using the average of the quarterly averages shown in the table.

Comments:

- Management was given the opportunity to discuss draft findings and provide input. The FCA staff were open to the discussion and considered our responses when formulating final conclusions.
- The examination team was open and available to hearing management views. The Board and management were appreciative of the opportunities provided to clarify business practices, risk profiles and controls as applicable.
- Cooperative and fair when discussing issues.³
- Examiners fairly considered the views and responses of the Board and management.
- The examination team seeks out a dialogue concerning their review and is receptive to the results of those discussions. They are never confrontational or condescending.
- Good discussions occurred as questions arose throughout the exam that allowed both parties to understand each situation and agree upon the conclusions reached.
- Examiners were extremely fair and considered the responses and views of the institution. There were no matters requiring attention. The examiners relayed during the exit conference that they had certain discussions and agreements for action items with management as appropriate.

³ Two institutions provided the same comment.

Statement #8

FCS-wide guidance from the Office of Examination was proactive and helpful.

Average Numerical Ratings by FY Quarter

FY	First Quarter	Second Quarter	Third Quarter	Fourth Quarter	FY Average
2023	2.0	1.6			
2022	2.0	2.2	2.3	1.8	2.1*
2021	N/A	1.8	2.0	1.9	1.9

*FY 2022 average calculated using aggregated response data; FY 2021 average using the average of the quarterly averages shown in the table.

Comments:

- FCS-wide guidance is very helpful to understand the examination team's areas of focus.
- Board and management appreciate the Agency's commitment to find common ground with the System institutions to develop common sense regulatory guidance.
- Very helpful.
- The board referenced the revisions to the Exam Manual related to audit and other areas, i.e., compliance. These revisions provide additional guidance to the staff and board.

Comments perceived with negative feedback:

- The Office of Examination has clearly communicated its areas of focus. Institutions receive regular guidance/communications, and it can be a large amount of information. A summary of significant changes would be helpful.
- In general, FCA guidance is helpful in identifying recommended best practices. Guidance was referenced to support one finding but the guidance did not specifically address the finding. (See answer to question #2 above.) While it was not an issue in the most recent examination, in the past some examiners have at times treated guidance as mandatory, which should be avoided.
 - [For reference, response to statement #2 is provided here.] Examiners appropriately applied laws, regulations, and other criteria to noted findings and documented conclusions. However, one finding received regarding [words removed] coding does not have any clear FCA guidance associated with it. The proper coding for [words removed] is not addressed in any regulations or guidance. We understand FCA's need to have consistent reporting throughout the Farm Credit System, and we are happy to code [word removed] as directed by FCA, but we do not feel it is proper for FCA to characterize a coding difference caused by the absence of clear guidance as "improper" or a "weakness."

GENERAL QUESTIONS

Statement #9

What aspect of the examination process did you find most beneficial?

Comments:

- The week of onsite work.
- The in-person meeting/exam closeout with the full board of directors was very beneficial, especially for new directors.
- Upfront communication around the scope and expectations of the examination. Close-out discussions after each area of the review. A willingness to have open dialog around issues and considering management's input when formulating final conclusions. Detailed interactions on specific issues gave insight into actual application and interpretation of guidance.
- During our most recently completed statutory exam, the FCA exam team piloted the modified report of examination which prioritized discussion of examination results, and included the scope of examination activities as an attachment. The modified format allowed management and board members to focus on the highest priority items of the exam process and review the lower risk/more routine items in the attachment. Additionally, the EIC assigned to the institution held routine update meetings/calls with management and the Board as necessary which ensured all parties were updated on all aspects of the exam process.
- Open two-way communication. Professional and responsive examination team.
- The examination was thorough and conducted in a professional manner. The Board and management found the dialogue with the exam team on issues of concern to be useful. The mix of in-person and remote meetings was efficient. We look forward to working with the newer members of the team to help them understand our business and risks.
- The examination team's cordial attitudes and willingness to work collaboratively within the confines of the adopted regulations. We also appreciate the examination team's efficient communication throughout the course of the examination.
- Insight on key risk issues impacting the Farm Credit System.⁴
- The communicated schedule of the audit was adhered to.
- Tone of the examination activity remains helpful and insightful. We appreciate the examination approach and willingness to bring insights to the examination process that are appropriate to staff, board, and board committees.
- The clarity provided by the Examination Team when discussing their conclusions and their willingness to address our questions or concerns relating to each matter.
- The professionalism of all of the Examiners.
- We find the proactive scheduling of calls to be of great assistance. We really like the opening session and the ability to meet the team in person. The examination team is professional in their communications and always respectful in understanding my role in compliance matters. They make helpful comments.
- Discussions that occurred throughout the exam allowed for continuous learning and understanding.

⁴ Two institutions provided the same comment.

- The open communication and dialogue with the EIC, Senior Examiner and the entire exam team. Communication and face-to-face presentation of the Report of Examination.

Statement #10

What aspect of the examination process did you find least beneficial?

Comments:

- Review topics or findings that do not reflect specific regulations or official communications.
- There was nothing in the process that was deemed “least beneficial.” One suggestion we could offer is to try to be concise when presenting the Report of Examination, drawing out key points for discussion. The [institution] understands there are likely certain criteria that must be met when delivering the Report of Examination to meet standards. The message is clearer to the audience when it is delivered in a thoughtful and concise fashion, where it is appropriate to do so.
- As mentioned above, while the examination was conducted in an efficient manner overall, the submission of documents through the portal is not always successful and results in many duplicate requests by the examination team. During the next exam cycle we will work with the examination team to ensure all documents are received by the FCA in a timely manner.
- Lack of experience of the EIC and below.
- There were times that we fielded multiple requests for information and the exam period was conducted during an active time.
- None. All aspects of the examination seemed appropriate.
- The timing of certain parts of the exam. The areas of the exam that are managed by our Finance Team were not started until directly after the new year when that team is busiest and under the strictest time constraints. Moving that piece to earlier in the exam fieldwork stage would have allowed internal resources to be better managed.
- No unfavorable aspects were identified. As a board member, all aspects of the examination process are beneficial as we provide oversight to the institution.

Statement #11

Please provide any comments from the Board as a whole regarding the examination process not provided in the preceding responses.

Comments:

- Overall, we thought the exam process went well.
- Overall, a good report with limited findings. Appeared this examination focused more on safety and soundness issues (back to the basics). Provided better perspective on oversight versus cost/effectiveness.
- The Board appreciates the proactive communication that the FCA Examination team provides throughout the process. The Board notes that including the Chairman of the Board and Chairman of the Audit Committee in the exit conferences and providing communication to them in advance of the final presentation of the Report of Examination to the full board is extremely helpful. The Board appreciates the opportunity to ask questions and to have open dialogue with the Agency.

- As noted above, the Board found the final report and in-person discussion at the Board meeting insightful.
- The meetings with Board participation were extremely insightful. The Executive Session with the Examination Team provided additional assurance and accessibility in the event there were items needing further insight.
- The FCA team was professional and communicated well with the Board. It was very good having the Examiners on site.
- The Board and Audit Committee benefited from the examination presentation and dialog. They appreciated the on-site in-person discussion.
- Overall, the exam process was in line with expectations and appropriate conversations occurred between the exam team, staff, and the board so that there were no surprises when the draft and final reports were issued. Having open transparent conversations is important to our institution and allows for the best possible response to any issues that may occur during an examination process.
- Appreciation of the examination team's professional and equitable approach to the exam process. The board appreciated the professionalism of the examination team. The examiners were thorough and communicative throughout the exam process.

Comments perceived with negative feedback:

- The examination presentation and discussion with the Board fell short of expectations. The tone was not commensurate with exam findings.

Request for OIG Contact

Would you like the Office of Inspector General to contact you confidentially to discuss your survey responses and/or the examination?

None of the institutions surveyed for this report indicated that they would like a call from the OIG.

STATISTICAL INFORMATION ON NEGATIVE COMMENTS

Below is statistical information on the negative comments provided by the 17 institutions that responded to the survey for the first and second quarters of FY 2023. OIG lists separately comments with any perceived negative feedback for survey statements 1-8 and 11 in this report. Ten institutions, or 58.8%, had all positive comments. Five institutions, or 29.4%, provided at least one negative comment in their narrative responses. Two institutions provided no comments.

Number of Institutions Providing Negative Comments

Number of Negative Comments Provided	Number of Institutions	Percentage of Institutions
No comments provided	2	11.8%
0	10	58.8%
1-2	3	17.6%
3-4	1	5.9%
5-6	1	5.9%
7-8	0	0%
9	0	0%



Farm Credit Administration
Office of Inspector General

REPORT FRAUD, WASTE, ABUSE, & MISMANAGEMENT

Fraud, waste, abuse, and mismanagement in government concerns everyone: Office of Inspector General staff, Farm Credit Administration employees, Congress, and the general public. We actively solicit allegations of any inefficient and wasteful practices, fraud, and mismanagement related to FCA programs and operations. You can report allegations to us in several ways:

**Phone: (800) 437-7322 (Toll-Free)
(703) 883-4316**

Email: fca-ig-hotline@rcn.com

**Mail: 1501 Farm Credit Drive
McLean, VA 22102-5090**

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