

**Farm Credit Administration
Office of Inspector General**

Survey Report

Survey of Farm Credit System Institutions Regarding the Farm Credit Administration Examination Function

First and Second Quarters
Fiscal Year 2024
(October 1, 2023 - March 31, 2024)

Issued August 14, 2024

FCAOIG

Farm Credit Administration
Office of Inspector General

EXECUTIVE SUMMARY

SURVEY OF FARM CREDIT SYSTEM INSTITUTIONS REGARDING THE FARM CREDIT ADMINISTRATION EXAMINATION FUNCTION

FIRST AND SECOND QUARTERS, FISCAL YEAR 2024
(OCTOBER 1, 2023 – MARCH 31, 2024)

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

1. Received a Report of Examination during the fiscal year 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 2024, as well as some historical data for comparison.

OE identified a total of 23 System institutions to survey for the first and second quarters of FY 2024 (October 1, 2023 – March 31, 2024). OIG surveyed those institutions and 22 institutions completed the survey (96% response rate). For the first quarter, OIG sent the survey to the institutions on March 12, 2024, and received responses through April 24, 2024. For the second quarter, OIG surveyed the institutions on May 9, 2024, and received responses through July 2, 2024.

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 2024, 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

Fiscal Year/Quarter	Average Numerical Rating Range	Total Average Numerical Rating
FY24/Q2	1.5 – 2.1	1.8
FY24/Q1	1.6 – 2.1	1.8
FY23/Q4	1.3 – 2.2	1.7
FY23/Q3	1.5 – 2.0	1.7

OIG lists comments with any perceived negative feedback separately for survey statements 1-8 and 11 in this report. OIG includes statistical information about the negative comments in a separate 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) 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 2024. For the first quarter, OIG sent the survey to the institutions on March 12, 2024, and received responses through April 24, 2024. For the second quarter, OIG surveyed the institutions on May 9, 2024, and received responses through July 2, 2024.

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

*OIG does 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, OIG provides the average numerical ratings for each quarter and all responses received for the FY. For comparison, OIG provides the two most recent FYs for which survey data was collected. 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 with the following exceptions: certain information identifying institutions or examiners has been removed (e.g., institution and examiner names and dates were removed; and "association," "ACA," and "bank" were replaced with "institution" when referring to a specific institution); spelling and punctuation errors were corrected; and acronyms and abbreviations were spelled out where first used in the report. OIG includes bracketed text to show where OIG removed certain identifying information or to provide clarification to a response. OIG lists comments with any perceived negative feedback separately for survey statements 1-8 and 11. OIG includes statistical information about the negative comments in a separate report section.

At the end of the survey, OIG asks 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
2024	1.8	1.8			1.8
2023	1.7	1.6	1.8	1.8	1.7
2022	1.9	2.2	2.3	2.2	2.1

Comments:

- Exam covered a broad range of areas to test for safety and soundness of the institution.
- The scope of the examination was appropriate.
- The scope of examination activities focused on the appropriate risks to our organization. The examination group leveraged information exchanged in our regular meetings as examination topics.
- This cycle "felt" like the exam was structured with the size of the institution in mind and for [institution name removed]'s current risk profile.
- Exam was very in depth for the size and complexity of the institution. However, size and complexity was more of a consideration than previous exams and resulted in a better exam experience.
- There were three consecutive examination activities: IT, compliance, and rotational. The examinations (collectively) were comprehensive and addressed all key functional areas, including internal audit/review.

- Scope was thorough and appropriately addressed the size and risk profile of our institution.
- Credit is the main risk.

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
2024	1.7	1.8			1.7
2023	1.8	1.6	1.5	1.7	1.7
2022	2.2	1.9	2.0	1.8	2.0

Comments:

- Examiners had a solid knowledge of laws, regs, and other regulatory criteria and applied the knowledge with sound judgement and conclusions.
- Examiners did adhere to laws and regulations.
- The examination team appropriately assessed exam topics in accordance with regulatory criteria.
- Yes, and the exam team was willing to consult other FCA resources to answer any questions or to clarify if needed.
- The examiners had a good understanding of regulations and appropriately tested for compliance. This was particularly evident with board governance matters, including Standards of Conduct (SOC).

Comments perceived with negative feedback:

- Ultimately this was generally the case, however, some examiners wanted the institution to be very aware of what they believed to be best practices and processes that did not make the report.
- While this is mostly true, it is important for new examiners to understand the regulations that pertain to 4.25 service organizations versus banks and associations. Example: SOC.

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
2024	2.1	2.1			2.1
2023	2.0	1.6	1.7	1.7	1.8
2022	2.1	2.3	2.4	2.3	2.2

Comments:

- The Matters Requiring Attention (MRA) addressed in this exam allowed the board and management to address risks.
- No MRAs were issued.

- The Report of Examination (ROE) cited only one MRA. The MRA was mainly technical in nature and assisted [institution name removed] in refining its compliance with a regulatory board reporting item.
- Yes, the MRAs were detailed and addressed issues that needed attention.
- MRA was helpful to encourage the [Internal Operations Review] reviewers to document their processes better.
- There were no MRAs.

Comments perceived with negative feedback:

- The MRA was primarily due to the SOC program not being specifically reviewed and approved by the full Board, but rather by sub-committee of the board (i.e., Governance Committee). The full board is provided the materials from the board sub-committee and an overview of the meeting and its discussion is reported to the full board (and approved). Following the MRA, the SOC program was presented, reviewed and approved by the full board (for compliance). However, taking this extra step went against board governance practices that have proven effective.
- Maybe give more direction in addressing audit coordinator expectations.
- Though we agree with the underlying finding (improved detail in job descriptions for two members of senior management), we'd respectfully suggest that since the content of these job descriptions was essentially unchanged from the prior review when the institution and FCA dealt with the larger issue regarding our audit function, the FCA could have made its recommendation regarding the content of the descriptions at that time for improved efficiency.
- Some of the MRAs felt very technical in nature and did not provide much of a reduction in risk after being addressed.
- The examination report accurately cited issues that require remediation. However, such issues had already been identified by the board and management team and remediation efforts were underway. The additional requirements established by FCA will likely have marginal, if any, benefits above and beyond the efforts already in flight.
- MRAs can be communicated more timely prior to report issuance. This allows us to develop action plans prior to report issuance.

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
2024	1.7	1.5			1.6
2023	1.3	1.4	1.5	1.3	1.4
2022	1.8	1.5	1.9	1.5	1.6

Comments:

- This is our best exam team yet. I really enjoyed working with them through the examination process.
- Examiners were professional with questions and findings and allowed for efficient responses from institution staff.

- Examiners conducted themselves in a professional manner.
- The examination team was very professional and respectful of the time requested of [institution name removed] management and staff. They were well prepared for the meetings with our associates and were able to gather the information needed without duplicative meetings.
- The entire exam team, led by Examiner-In-Charge (EIC) [name removed] and Supervisory FCA Examiner [name removed], were professional. The exam team was cognizant of interruptions to the institution staff and worked at streamlining questions and responses during the exam.
- The examiners engaged the institution’s board, management, and staff in a professional manner and demonstrated sound subject matter expertise. Examination activities were completed as scheduled.
- We found the examiners to be very professional and overall the examination was conducted in an efficient manner.
- The exam was much less intrusive on our staff and operations than in the past.

Comments perceived with negative feedback:

- Examiners were professional and good to work with. Efficiency on some processes could be enhanced. Examiners met with management multiple times (3+) to discuss a technical wording issue that affected multiple institutions. A direct communication from FCA to all impacted institutions explaining the issue and how it needed to be corrected would have been a more efficient use of both FCA and institution staff time.
- The exam was professional but not necessarily efficient. There was a lot of need to seek expertise outside the exam team. Also, some notes were accidentally included in material distributed to our board that lacked professionalism.

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
2024	1.6	1.6			1.6
2023	1.7	1.9	1.8	1.4	1.7
2022	1.8	1.7	2.1	1.6	1.8

Comments:

- All communications between examination staff and institution staff were timely and appropriate.
- Communication with the EIC was timely, professional and pertinent before and during the examination.
- The examination team and [institution name removed throughout comment] management meet on a quarterly basis to provide updates on sales, credit quality, operations, infrastructure and technical items, and any legal matters. In addition, the examination team utilizes this time to obtain updates on past discussions and any

upcoming FCA activities/interaction. These meetings have been very effective and also helped set an examination scope that was appropriate.

- The process and timeline were outlined in advance of the exam and the FCA team frequently kept management informed of progress and status. There were no "surprises" at any point in the exam process.
- The EIC [name removed] was effective at communications with management and the board of directors. [They] would convey FCA's viewpoints in a professional manner, and consider (and address) the institution's position as well. Worth mentioning, all communication with [the EIC] continues as a positive, not only with the examinations, but with year-round touch points meetings too.
- Communication was always clear.
- The board specifically was appreciative of the time that our EIC and senior examiners took to explain the process, areas of focus and MRAs. It was very professional but also opened an avenue for dialogue and better understanding for the board.

Comments perceived with negative feedback:

- There were some communication issues regarding one particular area of the exam. Our institution did not have a good grasp on the subject, but it did not appear that the exam team did either. This led to considerable confusion.
- MRAs can be communicated more timely prior to report issuance. This allows us to develop action plans prior to report issuance.

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
2024	1.6	1.7			1.6
2023	1.6	1.6	1.6	1.8	1.7
2022	1.6	1.9	1.8	1.9	1.8

Comments:

- Examiners stuck to safety and soundness and didn't get picky about details.
- Communication leading up to and during the board meeting was appropriate to help the board and audit committee fulfill their responsibilities.
- Communication of the EIC was professional and helpful.
- The observations and MRAs were specific and detailed in the reasoning for the comment or MRA, which makes it easier to provide a response and solution.
- Ample time and information was provided to prepare for meetings with FCA. This includes meetings held with the full board, board leadership, or the audit committee chair.
- We like the new report format.

Comments perceived with negative feedback:

- The examination team issued a report which summarized their exam activities and conclusions. The examination team distributed this report and met with [institution name removed throughout comment] management and the board to review its contents. This was an effective means to communicate the results of the examination.

We noted that the examination report included a comment regarding the institution's future efforts to collect young, beginning, and small (YBS) farmers data collection as system enhancements and replacements are realized. The statement acknowledged that the institution is not required to have a YBS program and contained no MRA or observation around the future efforts to collect data; this generated confusion as to why this discussion is in the ROE and what the inclusion of language is meant to convey from a safety and soundness, regulatory compliance, or mission adherence perspective.

- With the reservation noted in our response to question #3 that the FCA could have resolved the audit function issue completely in the prior exam cycle.
- Same issue as described in question #5.
 - [For reference, response to statement #5 is provided here.] There were some communication issues regarding one particular area of the exam. Our institution did not have a good grasp on the subject, but it did not appear that the exam team did either. This led to considerable confusion.

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
2024	1.7	1.7			1.7
2023	2.0	1.6	2.0	1.6	1.8
2022	1.9	1.6	2.5	2.0	2.0

Comments:

- Examiners listened to the board and management to ensure full understanding before formulating conclusions.
- Examiners did consider and evaluate the institution's responses to questions.
- Examiners took care to ensure that their understanding of topics is correct and their conclusions were discussed with [institution name removed] management.
- The exam team was always open to meeting with management to discuss any findings or issues.
- The interaction with examiners (at all levels, i.e., board or management) was professional and respectful of the institution having varying opinions.
- We found that the examiners were willing to have conversations with the board and management and willing to consider and discuss the views of the institution related to examination findings and observations.

Comments perceived with negative feedback:

- MRAs can be communicated more timely prior to report issuance. This allows us to develop action plans prior to report issuance.

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
2024	2.0	1.9			2.0
2023	2.0	1.6	1.7	2.2	1.9
2022	2.0	2.2	2.3	1.8	2.1

Comments:

- Communication regarding changes in guidance or new guidance is primarily delivered via subscribed email blasts. This methodology works for the most part, but we would encourage the examination team to ensure that awareness of changes to or new guidance that is put in place is directly brought to the attention of the organization. The quarterly management meetings could be utilized for this.
- Red-line versions of exam manual changes would be very helpful to help focus on pertinent updated areas.

Comments perceived with negative feedback:

- Guidance from OE is most often times helpful, but sometimes lack clarity and EICs do not always have any additional insights to offer.
- Guidance provides useful insights. However, the Examination Manual is comprehensive and requires institutions to determine applicability based on risk. As a general statement, it is important for examiners to convey gaps in what the institution views as important vs. FCA.
- Though the guidance is helpful, it appears that institutions throughout the System still encounter issues where the FCA has a defined view on what is the correct course of action, yet the FCA does not share that view widely with the System and allows the issue to be resolved on an individual examination basis. The treatment of qualified surplus is an example of this, in our opinion. It is our respectful recommendation that when the FCA has a unified understanding of what it views as the correct course of action, that it would be most efficient to share that view with System institutions.
- We were heavily scrutinized on an issue where we did not receive much guidance. An issue that had impacted the majority of institutions in this last exam cycle. Better guidance would have been helpful.

GENERAL QUESTIONS

Statement #9: What aspect of the examination process did you find most beneficial?

Comments:

- Good communication with the EIC.
- It was on-site for the first time since COVID-19.
- Communication with the examiners was much improved from the last exam and allowed for the board and management to gain clarity around findings.
- It was beneficial to the examination process to have the examiners onsite.
- [Institution name removed] appreciated the FCA recognition that we are operating in a safe and sound manner.
- This year it appeared as if we had more flexibility on items that may have been considered MRAs in the past that were now considered recommendations.
- The exam team communicated issues in advance and was able to talk through possible issues identified in the exam appropriately.
- Mostly, the dialogue between the exam team, particularly the EIC, [name removed] and management was helpful.
- Examiners were friendly and helpful in their approach to the exam.
- Board and management interaction with the examiners is highly valued, especially understanding FCA's views [of] institution performance. In addition, gaining insights to emerging risks along with understanding FCA examination focal point and hot topic areas is beneficial. Insights to FCA's viewpoints assists the institution to appropriately focus our attention on potential risk areas.
- We appreciate that a portion of exam activities continue to be conducted remotely which we find to be more efficient and less disruptive to staff.
- The exam team allowed us to address an easily corrected issue during the exam and not escalate to an MRA level but rather mentioned it in the report.
- For both management and the board, the direct interaction with the EIC and examination team was beneficial both in terms of building a relationship with the FCA and helping us to better manage the institution. Though not directly part of the exam, we think the engagement between the Small Association Workgroup and OE has been productive and beneficial to both small [associations] and to the FCA in improving efficiency.
- The exam area regarding the SOC new regulations as of January 2023 and the Horizontal exam as of [date removed] was most beneficial in the exam. The exam outcomes ensured we were in alignment with the most current regulations.
- The board really liked the ability to discuss the examination with the board in executive session. Management appreciated the thorough dialog on the recommendations and MRAs from the exam team.
- I believe the dialogue and sharing of FCA perspective to management and even the board.
- Best practices.
- Additional training opportunities did arise from the exam. This was very helpful.
- The examination was risk-based, with attention focused on the appropriate areas.
- The ability to proactively run compliance questions through FCA helps us avoid potential compliance issues before they become issues. We appreciate FCA's guidance on these issues.

Statement #10: What aspect of the examination process did you find least beneficial?

Comments:

- It would be helpful to compress the duration of the examination process.
- Nothing. I think it was one of the best exams I've had, primarily because of the professionalism of the exam team.
- Observations are generally confusing for staff as they do not rise to the level that makes it to the final report and staff is unclear whether those observations are things that are likely to come up in the future with more urgency.
- As noted in question #6, the [FCA]'s questions related to YBS and its relevance for [institution name removed] did generate some confusion with management.
- Although we know it's necessary, the general time consumption of processing requests/discussions with a whole team of FCA personnel on site would be least beneficial.
- Auditing to the exam manuals that don't always align specifically to regulation, but are more interpretation of the regulation proves to be a challenge.
- There was nothing that management considered as not beneficial.
- Some of the exam staff pushed the board and management to change a practice that is wholly compliant with regulation but is not a best practice in the opinion of those exam team members.
- All FCA examinations are important for the institution to gain regulatory perspective on organizational performance and risk. While not a complaint, but a recommendation – giving more attention to spreading the examinations out (vs. back-to-back-to-back) would be less of a resource strain on the institution.
- Honestly, nothing comes to mind as not beneficial as part of the exam. As stated above, we do believe it would improve System efficiency for the FCA to work to identify related issues in the same exam cycle and to share with the entire System guidance when the FCA has formed a view on a particular issue.
- Areas in the SOC Program new regulations are not necessarily applicable to a 4.25 Service Organization and we consider these as opportunities to discuss further with our OE's in the future. For example; issuance of loans is not applicable to our organization.
- Perhaps just the length of time the whole process takes, which is normally every 18 months.
- Working with FCA staff to help them understand how FCA regulations apply to a 4.25 organization.
- Much of the examination focused on issues that had been self-identified by the institution. The cost/benefit balance of some requirements imposed as a result of the examination is questionable.
- No specific comments come to mind on the examination process. Unsure if this is appropriate for this form but revising the annual YBS qualitative questionnaire to allow for more free form comments would enable us to document many of our YBS mission related activities that don't fit into one of the form categories.

Statement #11: Please provide any comments from the Board as a whole regarding the examination process not provided in the preceding responses.

Comments:

- The process overall went well.
- The board agrees with everything above.
- We appreciate the examination and presentation of the results were done in an objective, efficient and timely manner, with the cooperation of our staff and we appreciate the valuable input gleaned from the report.
- The board found it beneficial to have FCA present the ROE results in person.
- The board agrees that the examination was conducted fairly and swiftly.
- The board expressed their appreciation to the exam team at the exit conference for the efficiency and professional manner in which the exam was conducted and the constructive comments, observations, and MRAs that resulted from the exam.
- Overall, this examination cycle was more beneficial than others in the recent past. The FCA exam team seemed to ask questions with the genuine intent to understand without having preconceived notions of whether an issue existed or not. They were respectful and professional throughout the exam process and in the presentation of their report.
- Nothing additional, we appreciate and value the relationship with the regulator.
- The board felt the examination process went well and appreciate the examiners' professionalism and respect of employees' time.
- The examination was professionally and efficiently performed.
- The board felt the examination process included consideration for a small low-risk institution and appreciated this effort.
- As the board shared with the examination team, it appreciates the examiners' willingness to talk through issues and listen [to] our criticism when we don't see eye-to-eye on an issue. Though we understand the FCA has its own staffing and development considerations, the board would prefer to retain our exam team (i.e., EIC and Supervisory Examiner) for multiple examination cycles because we think that continuity develops both the efficiency and rapport needed for high performing examinations that bring benefit to both the institution and the FCA.
- The examination was well conducted and organized, and we greatly appreciated the insight and feedback provided by our examiners. They were knowledgeable and demonstrated a clear understanding in their areas of expertise.
- As stated earlier, they were impressed with the time FCA took to explain the process and any concerns.
- Dialog with the board during the presentation of the examination report was beneficial and the recommendations were a good affirmation that the in-flight initiatives were on-point.
- We appreciate our relationship with the FCA and OE. We strive to do our best to address FCA concerns in a proactive manner and to avoid the migration of process enhancements, verbal observations, and written observations into MRAs, frequently adding these items to action plans to ensure proactive remediation. We value FCA's input on how we can proactively improve our institution.

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 requested OIG contact them.

STATISTICAL INFORMATION ON NEGATIVE COMMENTS

OIG lists separately comments with any perceived negative feedback for survey statements 1-8 and 11 in this report. Below is statistical information on the negative comments provided by the 22 institutions that responded to the survey for the first and second quarters of FY 2024. Eleven institutions (50.0%) submitted no negative comments. Ten institutions (45.5%) submitted at least one negative comment in their narrative responses. One institution provided no comments.

Number of Institutions Providing Negative Comments

Number of Negative Comments Provided	Number of Institutions	Percentage of Institutions
No comments provided	1	4.5%
0	11	50.0%
1-2	7	31.8%
3-4	2	9.1%
5-6	1	4.5%
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:

Online: <https://apps.fca.gov/oigcomplaint>

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

Email: fca-ig-hotline@rcn.com

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

To learn more about reporting wrongdoing to the OIG, please visit our website at <https://www.fca.gov/about/inspector-general>.