

Office of Inspector General

FISCAL YEARS 2008 & 2009 PERFORMANCE REPORT

January 2010



FARM • CREDIT • ADMINISTRATION

Farm Credit Administration

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



January 20, 2010

The Honorable Leland A. Strom
Chairman
Farm Credit Administration
1501 Farm Credit Drive
McLean, Virginia 22102-5090

Dear Chairman Strom:

The Government Performance and Results Act of 1993 encourages 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 2008 and 2009.

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 commitment that OIG staff has to assisting you, the FCA Board, and FCA employees 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 vigilant 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 4241 or 4030.

Respectfully,

A handwritten signature in cursive script that reads 'Carl A. Clinefelter'.

Carl A. Clinefelter
Inspector General

Enclosure

FARM CREDIT ADMINISTRATION
OFFICE OF INSPECTOR GENERAL

FISCAL YEARS 2008 & 2009 PERFORMANCE REPORT

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FARM CREDIT ADMINISTRATION
OFFICE OF INSPECTOR GENERAL

FISCAL YEARS 2008 & 2009 PERFORMANCE REPORT

EXECUTIVE SUMMARY

The Office of Inspector General (OIG) of the Farm Credit Administration (FCA or Agency) met or exceeded most goals for performance in fiscal years (FY) 2008 and 2009. Goals pertained to:

- audits and inspections,
- technical assistance to Agency officials and management,
- continuous improvement of the OIG staff,
- investigation of administrative and criminal violations,
- reviewing and commenting on legislation and regulations affecting the Agency and the Inspector General community, and
- outreach.

OIG products listed below were timely and constructive while accommodating the priorities of the Agency. Most products addressed risk to the Agency. Most of the products contained recommendations to improve Agency operations.

During the reporting period the OIG issued four program audits:

- *Efficiencies Realized Through Outsourcing*
- *Information Technology (IT) Infrastructure Project Management*
- *Certification and Accreditation Process*
- *Office of Examination (OE) Travel Expenses*

Two financial statement audits were issued:

- *Audit of the FCA's FY 2007 Financial Statements*
- *Audit of the FCA's FY 2008 Financial Statements*

Two evaluations were issued:

- *The Federal Information Security Management Act (FISMA) Evaluation for 2007*
- *The FISMA Evaluation for 2008*

One inspection was issued:

- *Agency Travel and Purchase Card Distribution, Usage, and Control*

The OIG also continued the practice of issuing Inspector General (IG) Observations. The purpose of issuing an Observation is to alert Agency leadership to new issues, problems or information to aid in decision making. The IG issued Observations on:

- *Orientation and Ongoing Training of Governing Board Members*
- *Possible Message to FCS Institutions Regarding Agricultural Stress on Borrowers*
- *Policy and Organizational Change Suggestions to be Better Positioned for a Downturn in the Condition of the Farm Credit System*
- *Consideration of Formalization of Agency Functions Through Establishment of Committees to Serve the FCA Board*
- *Preparation for Pandemic Flu Outbreak*

Survey to Gather Feedback on FCA Examination of System Institutions

- Since 1995, the OIG has developed, administered, and collected survey data from the Farm Credit System (FCS or System) on the quality and effectiveness of the Agency's examination function and examiners for use by the Chief Examiner and FCA Chairman as a feedback mechanism. During FY 2006, the survey was discontinued while the survey was being substantially revamped by the OIG, aided by consultation with OE and an outside professional. Beginning with FY 2007, the survey was reinstated and continues to provide useful feedback, mostly positive.

FCA's Inspector General Selected to Serve as Vice Chair of the Council of the Inspectors General on Integrity and Efficiency (CIGIE or Council)

- The IG assumed a major role as Vice Chairperson of the CIGIE, a council formed as a result of the passage of the IG Reform Act of 2008. He assists the Chairperson in planning and carrying out all agenda items and cross cutting projects undertaken by the Council, consisting of all 69 Inspectors General and six other Federal officials. A charter and strategic plan have been developed and a fully functioning Council, including permanent staff, is being established. There is national and international interest by governmental groups to learn and use CIGIE as a model. As a result, presentations on CIGIE are made by the IG at the request of foreign governmental organizations.

A measure of the OIG's success is contributing 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 follow-up on OIG report findings, conclusions, and recommendations to improve operations and programs.

The OIG welcomes comments and suggestions related to performance measurement.

AUDITS, INSPECTIONS, AND EVALUATIONS

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

Performance Goal 1 – Deliver quality audit, inspection, and evaluation products and services that are useful to the Board.

| PERFORMANCE MEASURES | OUTCOME / IMPACT |
|--|--|
| <p>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. 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.</p> <p>OIG performed or supervised the following audits, inspections, and evaluations of mission critical operational areas:</p> <ul style="list-style-type: none"> ▪ Four audits: <ul style="list-style-type: none"> ➢ Efficiencies Realized Through Outsourcing ➢ IT Infrastructure Project Management ➢ Certification and Accreditation (C&A) Process ➢ OE Travel Expense Budgeting and Control ▪ An inspection of Agency Travel and Purchase Card Usage and Control. ▪ For FY 2007 and FY 2008, OIG contracted with a Certified Public Accountant (CPA) firm to audit FCA’s financial statements. ▪ During 2007, OIG contracted with a CPA firm to review FCA’s mission critical systems under FISMA. For 2008, the OIG’s Senior IT Auditor performed the FISMA evaluation. <p>Products are timely, i.e., average time to complete audits and issue draft reports will not exceed 6 months.</p> <ul style="list-style-type: none"> ▪ Draft reports for audits, inspections, and evaluations were issued in less than 6 months (average). | <p>FCA programs and operations are more effective. Waste in Agency programs and operations is reduced. Better business practices are initiated.</p> <ul style="list-style-type: none"> ▪ FCA continues to improve and develop mechanisms to streamline budget data to products and services. ▪ Unqualified opinions for Agency financial statements have continued. ▪ Security of information has been validated and strengthened through FISMA reviews. ▪ The OIG found opportunities to save contracting funds by utilizing the Department of the Treasury’s Bureau of the Public Debt contract for financial statement auditing services. ▪ In lieu of a contractor, the OIG Senior IT Auditor performs the FISMA evaluation. ▪ The OIG Inspection of Purchase and Travel Card Usage and Control resulted in strengthened controls and policies. Through reports, managers are made more aware of employee usage of credit cards. ▪ The OE travel expense budgeting was adequate and well documented. ▪ A quality assurance process was developed for the Information Resources Management plan. ▪ An audit of the Agency’s C&A process revealed the process was well planned and managed, and the process complied with the requirements and guidance provided by FISMA, OMB, and NIST. |

AUDITS, INSPECTIONS, AND EVALUATIONS

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

Performance Goal 1 (continued) – Deliver quality audit, inspection, and evaluation products and services that are useful to the Board.

PERFORMANCE MEASURES

Audits are constructive. At least 75 percent of audit products contain recommendations or agreed-upon actions to improve Agency operations. The Agency accepts at least 80 percent of the OIG audit action items.

- Not all audits contained action items if the findings did not warrant corrective action. Those audit and inspection products containing recommendations to improve Agency operations have been accepted as agreed-upon actions and are addressed within a year. In some cases, Agency management took immediate action for improvement as a result of an OIG suggestion so no formal recommendation was necessary.
- At the close of FY 2007, six agreed-upon actions were open. During the 2-year reporting period, the four audits and one inspection resulted in eight agreed upon actions. All open items have been addressed and closed.

See Appendix (page 12) for details of audits and inspections.

OUTCOME / IMPACT

FCA is more effective in carrying out its mission.

- Management’s attention to resolving open OIG recommendations or agreed-upon actions continues to be diligent and more timely than in the past.

AUDITS, INSPECTIONS, AND EVALUATIONS

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 organizations.

PERFORMANCE MEASURES

The IG advises the Chairman concerning policy direction or administrative priorities.

- The OIG, through its audit, inspection, and evaluation reports, provides the Chairman with recommendations to strengthen Agency operations.
- The IG identifies management’s top challenges in the Agency’s Performance and Accountability Report and the semiannual reports.
- IG Observations most often address Agency policy or administrative functions. For example, the observation relating to orientation and training of Board members, policy and organizational changes regarding the Agency being better positioned to deal with the FCS downturn, etc.
- The OIG conducts an ongoing survey of FCS institutions as to the effectiveness of the examination function and examiners. The survey of FCS institutions was revamped in 2006 and is electronic. The OIG preserves the anonymity of respondents and the integrity of the survey.

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

- The OIG’s contract auditing firm assessed the Agency’s accounting and financial reporting annually, including controls and compliance with laws and regulations. Any recommendations were conveyed to the Chairman and CEO, and to the Chief Financial Officer.
- The OIG’s Senior IT Auditor assessed the Agency’s compliance with Federal Information security guidelines. Any recommendations were conveyed to the Chairman and CEO, to the Chief Information Officer and the Director of the Office of Management Services (OMS).

OUTCOME / IMPACT

The OIG input and advice contributes to Agency decisions and actions that are more complete and valid at their inception.

- The Agency has initiated an in-depth and well structured orientation and training program for FCA Board members.
- The Office of the Board sought technical perspective on certain aspects of Agency operations: compensation, organizational structure, etc.
- The OMS implemented a quality assurance process for the IRM Plan to ensure the accuracy of cost projections and support informed decisions.
- We made suggestions throughout the C&A audit to further strengthen the process that were well received. In addition, we informed Agency officials of various new requirements and other changes being deliberated that will have an impact on FCA’s IT security program.
- OMS continues to strengthen its information security program. For example, OMS arranged for an independent penetration test of the infrastructure. OMS created a process to ensure the Personnel Security Officer and IT Security Specialist are notified prior to hiring a contractor so that adequate documentation and clearances are complete before providing access to FCA’s information systems. In addition, FCA initiated a review and revision cycle for its information security policies and procedures which will include updates of employee and contractor security certifications.

Increase in management requests for advice, audit work, or technical assistance.

- The OIG is carrying out a request for an inspection of the Agency’s compliance with the Government in Sunshine Act.
- 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.

AUDITS, INSPECTIONS, AND EVALUATIONS

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 administration. Quality is highly valued.

| PERFORMANCE MEASURES | OUTCOME / IMPACT |
|--|---|
| <p>OIG training ensures the technical proficiency of staff.</p> <ul style="list-style-type: none"> ▪ The OIG team has taken technical courses to gain proficiencies. Courses attended include: <ul style="list-style-type: none"> - <i>OIG Leadership courses</i> - <i>A-123 course</i> - <i>Yellow Book Auditing (Government Accountability Office)</i> - <i>Professionalism, Substance Abuse & Legal Ethics</i> - <i>Federal Audit Executive Council Conference</i> - <i>MIS Training Institute Conference on IT Audit and Controls</i> - <i>Information Security Control Association seminars</i> - <i>Federal Audit Executive Committee meetings and conferences</i> - <i>Ethics for Virginia CPAs</i> - <i>Problem Solving</i> - <i>Symposium on Emerging Banking Issues</i> - <i>Institute of Internal Auditors (IIA) Auditing in Government</i> - <i>IIA Audit Project Management</i> - <i>National Intergovernmental Audit Forum</i> - <i>CIGIE Retreat</i> - <i>Mediation</i> - <i>American University, Public Policy, Leadership Institute</i> ▪ In addition, CIGIE training sessions and legal forums are attended. The OIG team also stays current in FCA operations training courses and strategic management initiatives. <p>The OIG implements administrative improvements identified through reviews of Agency programs and through staff involvement with the professional community.</p> <ul style="list-style-type: none"> ▪ The OIG website is continually improved and kept current. As required by the Consolidated Appropriation Act, Pub.L. 110-161, the OIG initiated an effort to establish an email list for those who wish to receive notification when OIG reports are posted to the Agency’s website. There is a direct link to the OIG on the Agency homepage. | <p>Peer review reports provide an unqualified opinion that the OIG audit and investigative work meets or exceeds quality audit standards prescribed by GAO and the CIGIE.</p> <ul style="list-style-type: none"> ▪ OIG peer review of the audit function was performed by the National Archives and Records Administration in April of 2007 and we were found to be in full compliance with auditing standards. Next such review is scheduled for March 2010. ▪ 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 perspective on issues. ▪ OIG staff members receive recognition through awards from the CIGIE community. ▪ The IG is a sounding board for the Office of the Board on aspects of Agency operations. ▪ 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. <p>Audit, inspection and other reports are made public upon issuance and the OIG uses an email mechanism to alert those on the mailing list of new publications.</p> |

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 Congress.

PERFORMANCE MEASURES

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.

- There were no investigations with substantiated findings during FYs 2008 and 2009. The OIG is notified of missing equipment if it contains personally identifiable information (PII). Coordinate with law enforcement to the extent there is opportunity for recovery.

OUTCOME / IMPACT

Administrative action, convictions, or pleas are obtained for employees and/or contractors found guilty of wrongdoing.

Management actions taken against employees serve as deterrent to future wrongdoing.

FCA internal policies, procedures, and controls are strengthened to prevent and/or detect future wrongdoing.

- Policies and procedures involving lost laptops were strengthened to protect PII.
- The OE heightened awareness of risk and vulnerability of national shared credits and adjusted examination and monitoring policies accordingly.

Public confidence in the integrity of FCA programs and internal operations is heightened.

Peer review of investigative operations conducted by the Securities and Exchange Commission OIG completed December 2007. Found full compliance with quality standards established by CIGIE (formerly President's Council on Integrity and Efficiency/Executive Council on Integrity and Efficiency (PCIE/ECIE). FCA OIG revised investigation guidance to further strengthen the program.

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 | OUTCOME / IMPACT |
|---|---|
| <p>Allegations of wrongdoing are received in a timely manner and are supported by specific information.</p> <ul style="list-style-type: none"> ▪ The OIG has a secure email hotline, fca-ig-hotline@rcn.com and phone numbers 703-883-4316 and toll free 800-437-7322. ▪ Follow-up by OIG and appropriate forwarding to other Agency offices. | <p>Investigations are more successful because they are initiated in a timely manner and have better information.</p> <ul style="list-style-type: none"> ▪ Several hotline complaints were referred to the Office of Congressional and Public Affairs and OE for review and follow-up. In one potential criminal case, the OIG acted as a liaison with the U.S. Attorney's office. ▪ The IG led an attempt to retrieve a lost laptop through coordination with airline officials at Dulles Airport. An airline employee was suspected of involvement with missing equipment. <p>FCA employees are more willing to report real or suspected wrongdoing because they trust the competence and fairness of OIG's investigations.</p> <ul style="list-style-type: none"> ▪ The OIG's 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 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 the IG Community.

| PERFORMANCE MEASURES | OUTCOME / IMPACT |
|--|---|
| <p>Processes are established and documented for identifying and circulating (as appropriate) relevant documents.</p> <ul style="list-style-type: none"> ▪ Legislation and proposed rules are tracked on a regular basis. ▪ The CIGIE legislation committee is active in forwarding interest items. <p>Constructive comments on relevant documents are submitted by the deadlines requested by the office, Agency, or staff circulating comments.</p> | <p>The OIG input is part of the decision making process in approving or amending legislation, regulations, circulars and other policy positions.</p> <ul style="list-style-type: none"> ▪ The OIG collaborated with the Office of Regulatory Policy to designate points in time when information on regulations and briefings will be sent to the OIG. <p>Constructive criticism and creative alternatives offered in OIG comments improve the quality and usefulness of documents initiated by the Agency.</p> <p>FCA Board and management are informed about the status of new or pending legislation or regulations initiated externally.</p> <ul style="list-style-type: none"> ▪ The IG Reform Act of 2008 made Program Fraud Civil Remedies Act applicable to a broader (more than cabinet level) range of agencies. When FCA develops implementing regulations, this act may be utilized as a tool to combat fraud. ▪ The IG and Counsel were active in planning implementation of the IG Reform Act provisions, especially those concerning funding of the CIGIE. ▪ Legislative update and reform is continually considered as a future remedy to outdated provisions in the Farm Credit Act. <p>Review of several regulations including: Proposed and Final Rule on Priority of Claims; Proposed Rule on Processing and Marketing; Final Rule on Farmer Mac Risk-Based Capital Stress Test Revisions; and Proposed Rule on Liquidity and Investment.</p> |

OUTREACH

Objective – Work with our Agency head and the Congress to improve program management; and work with the Inspectors General Community and other related organizations to address governmentwide issues.

Performance Goal 1 – Promote OIG’s role within the FCA and the community at large.

| PERFORMANCE MEASURES | OUTCOME / IMPACT |
|--|---|
| <p>Develop and maintain educational brochures or pamphlets describing OIG roles and activities.</p> <ul style="list-style-type: none"> ▪ Examples include Strategic Planning brochure, The IG at FCA pamphlet, FCA Orientation PowerPoint presentation, and the CIGIE Annual Report. <p>Facilitate feedback from Agency employees and refine products and practices based on the feedback to OIG products and educational materials.</p> <ul style="list-style-type: none"> ▪ The OIG would be receptive to any and all feedback received from Agency management and staff regarding OIG practices and products. | <p>Agency employees’ acceptance of and cooperation with OIG activities is improved through better understanding. OIG programs and products are improved through feedback from Agency employees.</p> <ul style="list-style-type: none"> ▪ OIG updates Directives periodically. ▪ Developed PowerPoint presentation on the OIG at FCA for web use and for new employee training. ▪ IG led an attempt to retrieve a lost laptop through coordination with airline officials at Dulles Airport. ▪ Reaction to IG Observations has been positive. <ul style="list-style-type: none"> ➢ Observation on pandemic flu influenced Agency action to be proactive. ➢ Observation on record retention, particularly related to minutes of senior staff meetings, proved effective. ➢ An inspection from a prior time period suggested revision of enforcement policies and procedures. Although at first reluctant, FCA management reaps the benefits of revising and upgrading enforcement policies and practices since they have been needed in recent times. <p>Audit follow-up is improved.</p> <ul style="list-style-type: none"> ▪ Agreed-upon actions are taken more expeditiously. Rarely does an action take more than a year to clear. <p>Responded to Congressional Request (Rep. Issa, December 2008) inquiries about “unimplemented recommendations.”</p> |

OUTREACH

Objective – Work with our Agency head and the Congress to improve program management; and work with the Inspectors General Community and other related organizations to address governmentwide 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 staff actively participated in CIGIE: IG is the Vice Chairperson of CIGIE. The IG is a member of the Executive Council of CIGIE. The IG and staff participate on the Inspection and Evaluation Council of CIGIE, Association of Government Accountants (AGA), Council of Counsels (CCIG), CIGIE Federal Audit Executive Committee (FAEC), CIGIE FAEC IT Committee, Instructor at the Federal Law Enforcement Training Center (FLETC), FCA Employees' Council, Federal Women's Program Committee, Blacks In Government, Administrative Burden Reduction Workgroup, and the Combined Federal Campaign.

OIG networking opportunities have resulted in an expanded consideration of FCA ideas and practices by community contacts and experts. The OIG has shared telecommuting policies, hotline procedures, performance measures and performance contracts and evaluation methods. Likewise, FCA benefits from the opportunity to benchmark practices in other agencies.

OUTCOME / IMPACT

Projects and activities of adjunct organizations such as the AGA, the Institute of Internal Auditors, CIGIE, CCIG, FLETC, and IG Training forums are improved by OIG staff contributions and participation.

- IG participates in the CIGIE working group on inspections and evaluations. The group collaborates and shares common areas for inspection and evaluation work.
- IG frequently makes presentations on the IG Reform Act and CIGIE to organizations and international groups.
- IG participates in monthly Financial Regulatory Coordinating Committee meetings.
- Counsel was on several workgroups with other counsels, including investigation curriculum development.
- Counsel was involved in reviewing CIGIE legislation, funding mechanisms, and initial planning.
- Counsel led an effort to prepare policies and documentation for use in sharing OIG counsel within the OIG community.
- OIG auditors performed a peer review of the audit program of the OIG, Equal Employment Opportunity Commission (EEOC) in 2008. FCA OIG shared with the EEOC OIG our process for conducting quality control reviews on work papers and also provided EEOC OIG with a template for auditor's statement on independence.
- OIG auditor actively participates in the FAEC IT Committee. This subcommittee is currently working with the Office of Management and Budget to revise the performance metrics for FISMA reporting by OIGs.
- OIG auditor participates on an administrative workgroup charged with setting up the infrastructure for CIGIE operations which includes developing business, financial and staffing plans; and acquiring business services, office space, IT equipment and services, and telecommunications.

FCA programs and operations are more effective and efficient.

- OIG was acknowledged by the Project on Government Oversight (POGO) for having effective performance reporting.

APPENDIX

AUDITS

| AUDIT NAME | AUDITS ARE RELEVANT | RISK ADDRESSED | PRODUCTS ARE TIMELY | AUDITS ARE CONSTRUCTIVE | AGENCY ACCEPTS ≥ 80 % |
|---|-------------------------------------|----------------|---------------------|-------------------------|-------------------------------------|
| Efficiencies Realized Through Outsourcing | OIG Initiated | Strategic Plan | 7 Months | No Findings | N/A |
| IT Infrastructure Project Management | OIG Initiated | Strategic Plan | 6 Months | 1 Agreed-Upon Action | Management Accepted and Implemented |
| OE Travel Expenses | OIG Initiated | Strategic Plan | 5 Months | No Findings | N/A |
| FY 2007 and 2008 Financial Statements | Legislatively Mandated Annual Audit | Strategic Plan | 6 Months | No Findings | N/A |
| Certification and Accreditation Process | OIG Initiated | Strategic Plan | 6 Months | No Findings | N/A |

INSPECTIONS

| | | | | | |
|---|---------------|----------------|----------|-----------------------|--------------------------------------|
| FCA Travel and Purchase Card Distribution, Usage, and Control | OIG Initiated | Strategic Plan | 5 Months | 4 Agreed-Upon Actions | Management Accepted; All Implemented |
|---|---------------|----------------|----------|-----------------------|--------------------------------------|

EVALUATIONS

| | | | | | |
|---|------------------------|----------------|----------|---|--------------------------------------|
| Federal Information Security Management Act Evaluation for FY 2008 and 2007 | Legislatively Mandated | Strategic Plan | 3 Months | 3 Agreed-Upon Actions (FY 08 Evaluation Report) | Management Accepted; All Implemented |
|---|------------------------|----------------|----------|---|--------------------------------------|