

**Farm Credit Administration  
Office of Inspector General**

# **Audit Report**

**Farm Credit Administration's  
Emergency Operations Center**

**A-25-01**

**March 9, 2026**

**FCAOIG**

Farm Credit Administration  
Office of Inspector General



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Office of Inspector General

March 9, 2026

The Honorable Jeffery S. Hall, Board Chairman  
The Honorable Glen R. Smith, Board Member  
Farm Credit Administration  
1501 Farm Credit Drive  
McLean, Virginia 22102-5090

Dear Chairman Hall and Board Member Smith:

The Office of Inspector General (OIG) completed an audit, *FCA's Emergency Operations Center (A-25-01)*. The objective of this audit was to determine whether the Farm Credit Administration (FCA or Agency) has designed and implemented appropriate controls over its Emergency Operations Center (EOC).

During the audit, we found that FCA has designed and implemented certain controls over the physical security and operational capabilities of the EOC. We also identified several opportunities to enhance the effectiveness of the EOC. The evolution of information technology capabilities and continuity of operations needs have changed how the Agency uses the EOC. These operational changes underscore the need for comprehensive long-term planning and updated control processes. Additionally, we discovered issues with the [REDACTED] in place at the EOC, as well as discrepancies in the Agency's property management system. Finally, the policies and procedures governing the use of the EOC have not been adequately maintained or updated, highlighting a critical area for improvement.

We made six recommendations to help assess and improve the EOC. Specifically, the OIG recommended the Agency conduct an analysis to determine whether the current EOC addresses the Agency's long-term interest most effectively. In addition, recommendations included developing guidance and documentation, improving [REDACTED], and reconciling EOC information in the property management system.

We appreciate the courtesies and professionalism extended by FCA to our staff during the audit. If you have any questions about this audit, we would be pleased to meet with you at your convenience.

Respectfully,

A handwritten signature in black ink that reads "Sonya K. Cerne".

Sonya K. Cerne  
Assistant Inspector General for Audits, Inspections, and Evaluations

# EXECUTIVE SUMMARY

## Farm Credit Administration's Emergency Operations Center

Report No. A-25-01

March 9, 2026

### Why We did This Audit

The Farm Credit Administration (FCA or Agency) has an important mission to uphold in ensuring that all Farm Credit System institutions are safe, sound, and dependable sources of credit and related services.

In support of this mission, FCA implemented a continuity program to ensure FCA can respond to a major emergency or threat; mitigate the potential loss of information, access, or personnel; and implement continuity of operations for mission essential functions.

To facilitate continuity of operations when services cannot be conducted at headquarters, FCA established an Emergency Operations Center (EOC). In the event of loss of access or communication with the headquarters building, technical personnel can use the EOC as the primary site to organize information technology resources. The site was selected to be outside the proximity of McLean headquarters in physical distance, power grid, and telecommunication sources. The facility is not a federal building and is leased through the Farm Credit System Building Association.

We conducted this audit to determine whether FCA had properly designed and implemented physical security and operational controls over the EOC.

### What We Found

Overall, we found that FCA had designed and implemented certain controls over the physical security and operational capabilities of the EOC. However, we identified opportunities to assess and improve the EOC. Specifically, the purpose and use of the EOC has changed over time and the information technology landscape has evolved, which has increased automation, cloud resources, and remote capabilities. This underscores the need for comprehensive long-term planning and updated control processes. Additionally, we discovered issues with the [REDACTED] in place at the EOC. [REDACTED]

[REDACTED] We also identified discrepancies in the Agency's property management system for property assigned to the EOC. Finally, the policies and procedures governing the use of the EOC have not been adequately maintained or updated.

One main cause identified by the Office of Inspector General (OIG) was a lack of understanding and coordinated efforts with the EOC. Overall, there appeared to be confusion regarding how the EOC is being used, what is required for the EOC to be a physical alternate site, and what is necessary for the disaster recovery of mission essential functions. Outdated policies and procedures and not tracking property by location in the property management tracking system also caused the issues identified at the EOC. Overall, continuity activities require continuous evaluation to best serve the Agency.

### Recommendations

The OIG made six recommendations to improve the Agency's EOC. The OIG recommended the Agency conduct an analysis to determine whether the current EOC addresses the Agency's long-term interest most effectively. In addition, recommendations included developing guidance and documentation, improving [REDACTED], and reconciling EOC information in the property management system.

### Agency Response

Management agreed with and provided responsive corrective actions for all recommendations made in the report.

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# BACKGROUND

## Farm Credit Administration

The Farm Credit Administration (FCA or Agency) is a federal agency responsible for regulating, examining, and supervising the Farm Credit System. The Agency is responsible for ensuring that all Farm Credit System institutions are safe, sound, and dependable sources of credit and related services for all creditworthy and eligible persons in agriculture and rural America. FCA has its headquarters and a field office in McLean, Virginia, and has four field offices in Bloomington, Minnesota; Dallas, Texas; Denver, Colorado; and Sacramento, California. The Agency also maintains an Emergency Operations Center (EOC) in [REDACTED].

## FCA's Emergency Operations Center

In support of its mission, FCA implemented a continuity program to ensure essential functions are performed during an emergency. The continuity program helps ensure FCA can respond to a major emergency or threat and mitigate the potential loss of information, access, or personnel. To support these objectives, the Agency has a Disaster Recovery Plan (DRP) with guidance to address a major disruption of FCA's information systems. FCA's EOC is maintained to support the DRP.

The EOC facilitates the continuity of essential functions when services cannot be conducted at headquarters. FCA's DRP states that the EOC is a "warm recovery site."<sup>1</sup> In the event of loss of access or communication with the headquarters building, technical personnel can use the EOC as the primary site to organize information technology resources. The site was selected to be outside the proximity of McLean headquarters in physical distance, power grid, and telecommunication sources.

The EOC is located approximately [REDACTED] from FCA's headquarters. The facility is not a federal building and is leased through the Farm Credit System Building Association (FCSBA), described in more detail below, not FCA.

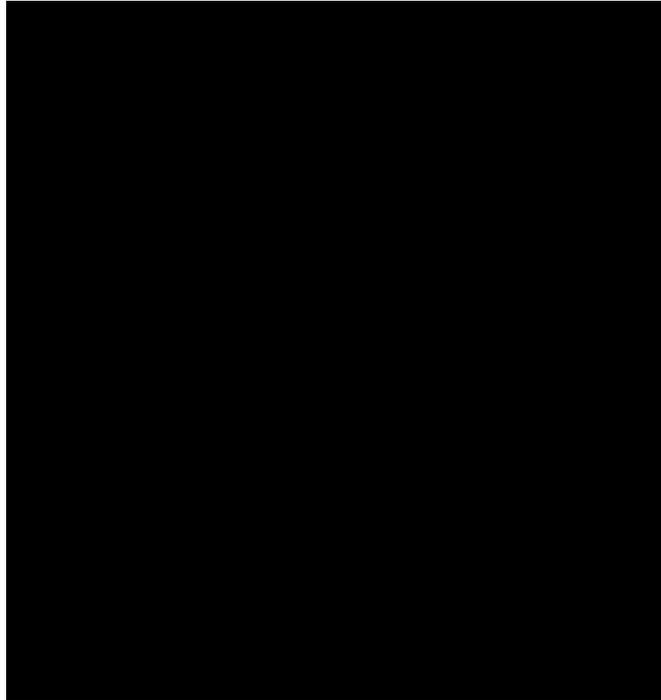


Figure 1. Exterior of the EOC Facility

<sup>1</sup>Federal Emergency Management Agency, ***Federal Continuity Directive: Federal Executive Branch Continuity Program Management Requirements, (August 2024)***, defines warm sites as, "Sites that have a minimum acceptable level of infrastructure in place and possess the information technology and telecommunications equipment to become operational to support the performance of essential functions as soon as possible, but not later than 12 hours after continuity plan activation."

The building is a standalone structure with an adjoining public parking lot. The EOC building has

### Farm Credit System Building Association

FCSBA is owned by the four Farm Credit System banks and was established to provide facilities and related services to FCA. FCSBA owns and operates FCA’s headquarters building and leases field office space and the EOC for FCA. FCSBA provides services that are “similar to what is typical of rented office space and include, but are not limited to, such items as utilities, janitorial service, repairs for normal wear and tear, parking and appropriate landscaping as well as amenities which are available to all tenants and have the effect of maintaining property values and/or enhancing rental income.”<sup>2</sup>

In addition, the FCA Board Chairman and Chief Executive Officer appoints an FCA employee to act as FCA’s Liaison with the FCSBA.<sup>3</sup> FCA Policy Statement 68, FCS Building Association Management Operations Policies and Practices, states the FCA Liaison shall, among other duties, “[f]acilitate and coordinate the FCA’s needs with the FCSBA in such areas as office renovations, internal moves, telecommunications services, field office support, and matters concerning building security and Emergency Preparedness.”<sup>4</sup>

### Requirements and Responsibilities

The Federal Emergency Management Agency (FEMA) provides continuity guidance for Executive Branch agencies. Federal continuity directives address the continuity planning framework and considerations for staff and organization, equipment and systems, information and data, and sites. Agencies are responsible for using a risk-based approach to establish programs that promote options for continued performance of essential functions as the situation, mission, and functions require.

FCA’s EOC is considered an alternate site. FEMA defines alternate sites as facilities where the performance of essential functions continues or resumes and where organizations maintain command and control of essential functions during a disruption to normal operations. FCA is a non-appropriated Federal government agency and does not reside in any Federal government-owned or leased facilities. Certain federal requirements, therefore, do not apply to the EOC.

Responsibility for emergency preparedness at FCA is generally assigned to the Office of Agency Services (OAS). OAS works with the Office of Information Technology (OIT) and FCSBA to manage applicable areas of emergency preparedness and security. OIT is responsible for the DRP and separately developed EOC procedures for recovery, testing, and security. FCA’s Chief Executive Officer designated the Associate Director in the OAS Operations Division as the Liaison to the

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<sup>2</sup> Farm Credit Administration Policy Statement 68, ***FCS Building Association Management Operations Policies and Practices (February 11, 2026)***.

<sup>3</sup> Id.

<sup>4</sup> Id.

FCSBA. In addition, OAS leads FCA's continuity of operations program, including planning, testing, and reporting.

### **Prior Office of Inspector General Report Related to the EOC**

The Office of Inspector General (OIG) completed an inspection, ***Physical Security in the Farm Credit Administration's Headquarters***, on December 7, 2018. The inspection's objective was to determine the effectiveness of controls related to physical security in FCA's headquarters and included the EOC. The review focused on controls related to access, computers and other equipment, emergency preparedness, and personnel records. The inspection identified opportunities to further improve physical security in headquarters and the EOC. Seven recommendations were made in the report. All recommendations were closed by March 2019.

## **AUDIT RESULTS**

During the audit, we found that FCA has designed and implemented certain controls over the physical security and operational capabilities of the EOC. For example:

- Access to the EOC is restricted to certain FCA employees, FCSBA employees, and [REDACTED] employees;
- The EOC has an [REDACTED] with [REDACTED];
- The EOC is [REDACTED] by [REDACTED] and information technology tools;
- The EOC is equipped with water and temperature sensors that are set up through the building's [REDACTED];
- OIT has implemented modernization efforts that affect disaster recovery and emergency preparedness with cloud resources, automation, and remote capabilities;
- Information technology equipment is secured [REDACTED]; and
- Elements of EOC readiness are tested and incorporated in continuity of operations reporting.

We also identified several opportunities to enhance the effectiveness of the EOC. The evolution of information technology capabilities and continuity of operations needs have changed how the Agency uses the EOC. These operational changes underscore the need for comprehensive long-term planning and updated control processes. Additionally, we discovered issues with the [REDACTED] in place at the EOC, as well as discrepancies in the Agency's property management system. Finally, the policies and procedures governing the use of the EOC have not been adequately maintained or updated, highlighting a critical area for improvement.

### ***EOC Operational Changes***

FCA did not formalize a long-term plan and update control processes to accommodate the way FCA uses the EOC. The EOC was originally developed as an alternate processing site for essential computing services and potential gathering location for personnel in an emergency. In the event of

loss of access or communication with the headquarters building, FCA could use the EOC as a primary site to organize information technology resources. However, since the EOC was established, information technology has significantly evolved. Reliance on physical assets has decreased due to use of [REDACTED], remote work capabilities, and cloud resources. With all these changes, OIT personnel stated that the [REDACTED] at the EOC primarily provides another source of [REDACTED], if needed.

The EOC's information technology equipment is [REDACTED], and from a physical standpoint, the current equipment occupies a very small portion of the EOC within a [REDACTED] (see Figures 2 and 3). Within this [REDACTED] the equipment fills roughly [REDACTED]. The remaining space at the EOC is not utilized for disaster recovery purposes. In addition, the current DRP states that the EOC no longer serves as a gathering space for employees in an emergency, and Agency personnel are remote-work ready. Historically, only certain OIT and FCSBA employees had access to the EOC.



Figure 2. Information Technology Equipment at the EOC



Figure 3. [REDACTED] with the Information Technology Equipment at the EOC

In 2025, as part of return-to-office mandates, FCA began allowing certain employees to work from the EOC on a regular basis. In April 2025, [REDACTED] employees outside of OIT were granted access to the EOC.

### **EOC Limited Use**

[REDACTED] In order to understand the use of the EOC and access controls, the OIG requested and reviewed EOC

access reports provided by OIT for the period from January 1, 2024, through September 8, 2025.<sup>5</sup> The OIG analyzed access information by organization (FCA, FCSBA, and [REDACTED]). Based on the data, an FCA employee accessed the EOC [REDACTED] for about a 20-month period. For the entire calendar year 2024, an FCA employee accessed the EOC [REDACTED]. In addition, there were [REDACTED] from March through September 2024. From January 1, 2025, through September 8, 2025, [REDACTED]. In addition to FCA and FCSBA employees, the EOC access reports included [REDACTED] during this timeframe, as noted in the chart below.

**Table 1: EOC [REDACTED] Data from January 1, 2024, through September 8, 2025**

Organization	January 1, 2024, to December 31, 2024	January 1, 2025, to September 8, 2025	Total
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

**EOC Long-Term Planning**

While the Agency made operational changes to reduce the information technology equipment and processes at the EOC and permitted certain employees to work at the EOC on a regular basis, it has not formally reevaluated the best long-term plan for EOC operations. Officials stated that there had been discussions about potentially using an FCA field office to house EOC information technology equipment. However, the Agency has not conducted an updated evaluation of resources, site options and availability, and timing.

Currently, FCSBA leases the EOC building on an annual basis for FCA’s use,<sup>6</sup> and there are additional costs associated with maintaining the EOC facility. A cleaning crew services the building, along with a generator servicing company, in addition to ongoing [REDACTED]

For 2026, FCSBA budgeted \$43,570 for the EOC rent, insurance, and utilities. Maintenance projects at the EOC also require financial resources. As an example, there have been numerous instances of leaks in the building, necessitating repairs and clean-up efforts (see Appendix 1 for additional

<sup>5</sup> This data depicts only the unique days that FCA employees [REDACTED] [REDACTED] Because this was a judgmental sample for January 1, 2024, through September 8, 2025, we cannot project the findings to the entire population of access. The OIG relied on the data provided by OIT and did not perform independent testing to verify the EOC access data.

<sup>6</sup> According to the FCSBA FY 2026 budget, the current EOC lease expires on [REDACTED]

photographs taken). Additional maintenance projects will likely increase due to employees using the building on a more frequent and recurring basis. During our site visits, we observed the following:

- **Plumbing:** There were hand-written plumbing maintenance directions in the bathroom (see Figure 4).
- **Fire Extinguishers and First Aid Kits:** The fire extinguishers and first aid kits located at the EOC were outdated (see Figure 5 and Figure 20). The fire extinguishers were subsequently serviced during our review.
- **Evacuation Procedures:** There were no building evacuation procedures posted at the site.
- **Space Heater:** There was a space heater that was continuously running within [REDACTED] in the [REDACTED] (see Figure 17).

The OIG found that the Agency did not fully coordinate the use of the EOC as a location where employees may work on a regular basis. While the Agency installed office furniture and initiated cleaning services over the course of our audit, it did not assess the processes, procedures, and controls to ensure a safe environment for personnel while protecting information technology equipment. Additionally, controls for information technology equipment were not adequately addressed and are discussed in greater detail in the following sections on controls.

### Physical Security Controls

While the EOC has [REDACTED]  
[REDACTED]  
[REDACTED]

For an FCA employee to access the EOC, OIT generally [REDACTED]  
[REDACTED]. OIT's *Physical Access Standard Operating Procedures* state that, "OIT grants general

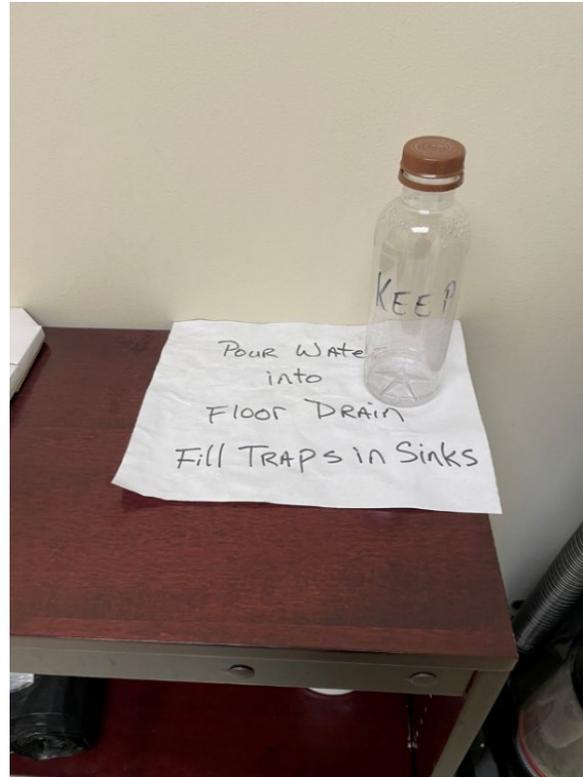


Figure 4. Bathroom Plumbing Directions at the EOC



Figure 5. EOC Fire Extinguisher Example from First Site Visit

access to all FCA locations for employees except [REDACTED].” Additionally, the procedures state that annually, respective directors and the Chief Information Officer will review [REDACTED]. Officials stated if someone needs access to the EOC, office directors send a request that must be approved by the Chief Information Officer.

The OIG tested access controls in place at the EOC. The OIG found that as of September 2025, [REDACTED], and all were included in the annual review of [REDACTED].

However, there was no guidance that discussed which employees should be given access to the EOC, how to request access to the EOC, [REDACTED]

As part of the physical access controls testing for this audit, the OIG identified [REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

FCA employs [REDACTED] to enhance security and monitoring of the EOC. [REDACTED]

[REDACTED]

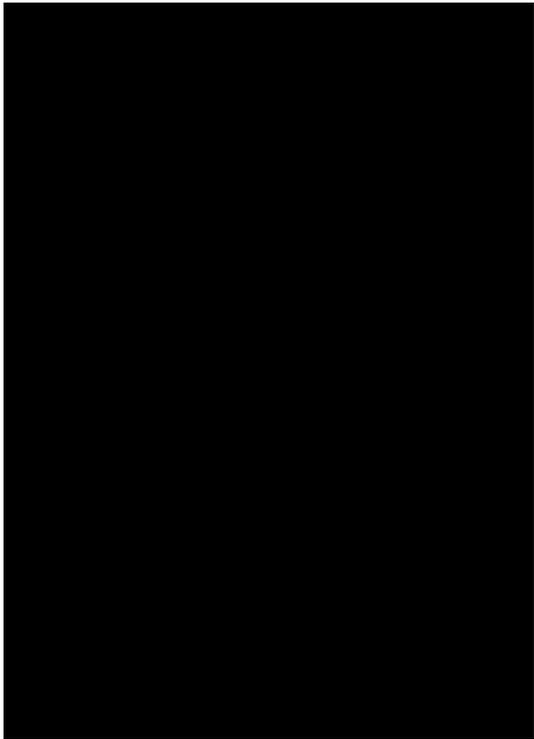


Figure 6.

[REDACTED]

The EOC is equipped with

[REDACTED]

[REDACTED]

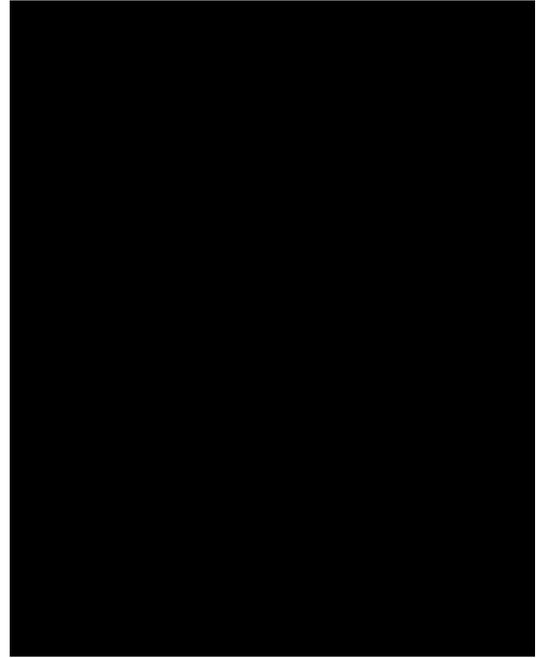


Figure 7.

[REDACTED]

[REDACTED]

[REDACTED]

### **Property Management and Equipment**

The OIG could not fully reconcile property at the EOC. FCA uses a property management system to maintain control over accountable property throughout its life cycle. According to Policies and Procedures Manual 851, *Property Management Program* (May 2, 2023), accountable property includes tangible items that cost more than \$500 per unit and do not lose their identity or become a component part of another article when put into use. The property management system does not track property by physical location. Instead, the property is tracked by the individual assigned responsibility for the item, and the physical location of the property is noted in a comment box for EOC items.

According to FCA's property management system, there were 25 accountable property items located at the EOC. The OIG found that the 25 items were each assigned to one of six people; however, one of the people was no longer an FCA employee, having retired from service as of

December 2024. That individual was assigned 41 items in total, four of which were located at the EOC. Over the course of the audit, OIT reassigned this property to a current FCA employee.

The OIG compared information in the property management system against the [REDACTED]. The OIG verified 18 out of 25 items. Additionally, 4 out of 25 items appeared to be at the EOC, but the OIG could not verify the [REDACTED]. The OIG could not verify the remaining three items, which did not appear to be located at the EOC. Finally, the OIG located four additional pieces of property at the EOC that did not appear in the property management system.

### ***Tests, Training, and Exercises***

Emergency preparedness tests, training, and exercises did not fully address EOC systems, and the Agency may have missed opportunities to consolidate efforts. FCA conducts EOC checks when there is a readiness level change through FEMA. OIT developed a checklist to verify 16 functions at the EOC, but the checklist is outdated. The checklist completed for March 2025 showed certain items were not being tested or were no longer applicable. OIT had not completed tests of the generator, fax machine, and [REDACTED]. While OIT maintained procedures for testing the generator at the EOC, they were not utilized to avoid potential disruptions and minimize risk. Additionally, with a fax machine no longer maintained and [REDACTED] run by FCSBA, testing was not being performed at the EOC.

In addition to readiness checks, officials stated FCA did not specifically conduct [REDACTED] exercises or training specific to EOC systems. In fact, FCA personnel stated that they believed FCA had not conducted a [REDACTED] exercise to activate EOC systems for at least six years. Furthermore, officials stated there is no formalized training process in place for EOC responsibilities. In the rare situation when a new hire is assigned such duties, they receive an informal walkthrough along with guidance on accessing applicable systems. FCA's Continuity of Operations Plan (COOP) states that most training occurs during annual FEMA sponsored exercises. However, FCA does not always participate in such exercises.

The information technology landscape evolved with additional cloud resources, remote capabilities, and other advancements. The Agency must address these changes by adapting its testing, training, and exercise methodologies for the EOC. Additionally, FCA may identify opportunities for consolidation through automation and modernized equipment that have already been implemented to effectively mitigate the Agency's risk.

### ***Root Causes***

The audit identified several root causes that contributed to the identified opportunities for improvement. Cross-organizational coordination, EOC modernization, and outdated documentation led to the issues identified in our audit.

#### **Cross-Organizational Coordination and EOC Modernization**

One root cause identified during the audit was a lack of understanding and coordinated efforts regarding the EOC. Overall, there appeared to be confusion regarding how the EOC is being used, what is required for the EOC to be a physical alternate site, and what is necessary for the disaster recovery of mission essential functions. The Agency's remote work capabilities, cloud migration,

and equipment modernizations are key aspects of its continuity strategy and risk mitigation. There remains confusion, however, regarding the various offices' requirements and responsibilities, which contributed to the issues at the EOC. Specifically, OAS is responsible for FCA's continuity and emergency preparedness, OIT is responsible for the Agency's disaster recovery strategy and information technology resources, and FCSBA manages facilities and aspects of security and emergency preparedness.

We identified several instances that illustrate how a lack of coordination hindered planning for the EOC or revealed opportunities for the Agency to consolidate efforts.

- While protecting information technology equipment is essential, current efforts have likely resulted in duplicative and unnecessary services that may not effectively mitigate the Agency's risk. Temperature settings at the EOC are controlled by on-site thermostats. In addition, FCSBA has an analog temperature gauge installed on the outside of the EOC [REDACTED] that is used, in part, to ensure the temperature is consistent for information technology equipment (see Figure 8). The temperature at the EOC is monitored three different ways.

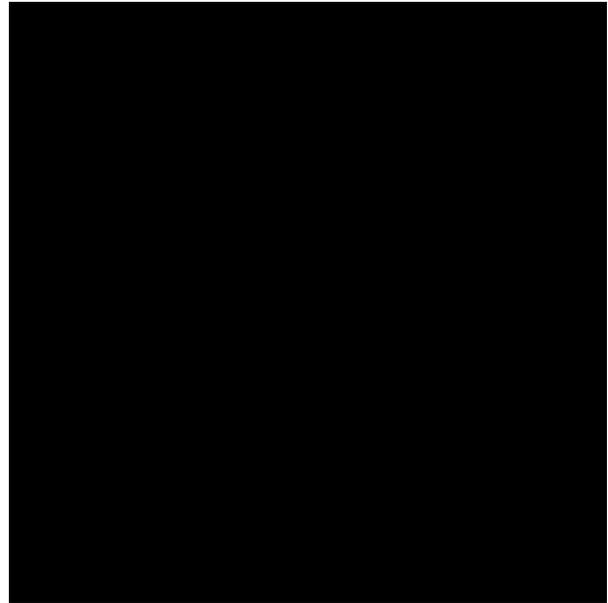


Figure 8. Analog Temperature Gauge at the EOC

[REDACTED] . Second, FCSBA has environmental monitoring for temperature through the [REDACTED] . Finally, OIT [REDACTED]

- When OAS did not coordinate with OIT, employees did not have the permissions necessary to enter the facility. When OAS and OIT did not coordinate with the FCSBA, services such as cleaning and waste removal were not available to support consistent use.
- [REDACTED]
- Some personnel were unaware of the remote capabilities that have changed at the EOC while other personnel still referred to the EOC as a gathering place, despite changes to the emergency preparedness plans and [REDACTED] people having access to the site.

Overall, the lack of coordination on what certain offices need from the EOC, the current use of the EOC, and the physical requirements for disaster recovery, prevents the Agency from accurately evaluating whether the facility's costs effectively meet its long-term needs.

### **Outdated Policies and Procedures**

The audit found that while FCA developed certain policies and procedures to address EOC operations, they were not being maintained. OIT provided 24 EOC procedures describing recovery and testing processes, but staff were initially not aware of these documented procedures and the majority were created prior to 2013. OIT procedures from 2012 and 2016 described security and environmental alarming; however, they did not reflect processes for [REDACTED]. In addition, while OIT's procedures included a template of the EOC activation checklist used for FEMA reporting, it did not incorporate when to complete the checklist, update the checklist, or [REDACTED]. Given the passage of time and changes at the EOC, updates are needed to document current requirements, systems, and testing.

In addition, FCA's primary COOP was last updated in September 2023, but planning documentation was not maintained effectively. During our review, the Agency could not locate a complete copy of the primary COOP. FCA only provided the OIG with 5 out of 28 appendices referenced in the COOP. The COOP appendices could provide additional guidance on the use and function of the EOC. As an example, Appendix 1, *Implementation Plans and EOC Activation*, could not be located and was not provided. In addition, the COOP called for development of a detailed test, training, and exercise plan. However, a comprehensive plan with coordination of EOC tests, training, and exercises was not developed and documented, nor did the Agency conduct [REDACTED] exercises to ensure the EOC can be activated.

Overall, technology and its use has drastically changed over the last decade, such as increased remote work capabilities, equipment modernization, and cloud utilization. As a result, a thorough review of requirements, procedures, and planning relating to the utilization and testing of the EOC is necessary. Coupled with the changes in use to allow additional employees to work from the site, the Agency needs to improve the documented policies and procedures to set the tone on EOC expectations and capabilities. As noted above, there may be additional opportunities for consolidation of policies and procedures, exercises, and testing that better inform the Agency on emergency preparedness and disaster recovery.

### **Property Management System and Inventory Verification Process**

FCA's property management system did not effectively identify and track EOC property. FCA officials stated that sometimes inventorying procedures were not fully implemented due to use of different procurement avenues. The way FCA's property system was set up also made it difficult to capture what was at the EOC. When equipment is tracked to an individual rather than a location, for example, it can be difficult to capture items assigned to or present at the EOC. The location of property assigned to the EOC is solely recorded in the comment field, requiring personnel to input this information manually. This process makes it difficult to effectively identify and reconcile EOC property.

## ***Impact***

It is crucial for the Agency to develop a continuity strategy that is both effective and efficient. The primary purpose of the EOC is to support disaster recovery. Given the changes in technology, automation, and remote work, it is prudent for the Agency to decide whether this physical building is necessary, what is required at the EOC if it is necessary, and whether the EOC properly mitigates the risk to the Agency. FCA's dispersed organizational structure, with headquarters and numerous field offices, provides opportunities to efficiently maintain replication and redundancies for disaster recovery purposes while optimizing resources.

Continuity activities require continuous evaluation to best serve the Agency. As technology and space utilization continue to change, so do the systems, responsibilities, and controls that FCA relies on to mitigate risks. Processes must be documented, verified, and communicated to employees. This type of preparation is the only way to assure a successful continuation of FCA's mission essential functions and maintain a high confidence level that FCA systems will run as needed in a worst-case scenario.

## ***Recommendations***

To improve the Agency's Emergency Operations Center, the Office of Inspector General recommends that:

1. The Farm Credit Administration conduct a cost-benefit analysis that addresses whether to maintain the current Emergency Operations Center given the improvements needed, alternatives available that would address long-term needs, and potential opportunities with ongoing modernization efforts for information technology equipment.
2. The Office of Agency Services, in coordination with the Office of Information Technology, develop Emergency Operations Center policies and procedures, that include:
  - criteria for approving personnel working at the site,
  - evacuation and drills,
  - physical security controls, and
  - coordination with the Farm Credit System Building Association and applicable Farm Credit Administration offices.
3. The Office of Agency Services coordinate with the Farm Credit System Building Association to complete the following at the Emergency Operations Center:
  - [REDACTED]
  - [REDACTED]
  - [REDACTED]
  - [REDACTED] and determine if the current practices are efficient, effective, and meet the Agency's needs.
4. The Office of Agency Services and the Office of Information Technology reconcile property at the Emergency Operations Center, ensuring property is entered into the property

management system and removed or reassigned if no longer located at the Emergency Operations Center.

5. The Office of Agency Services review and update the Continuity of Operations Plan, including appendices, and file it in a centralized location that is accessible to applicable Farm Credit Administration personnel.
6. The Office of Agency Services and Office of Information Technology develop a cohesive testing, training, and exercise plan that incorporates the Emergency Operations Center and includes a revised activation checklist for the Emergency Operations Center.

### **FCA Response**

FCA management agreed with the six recommendations and provided responsive corrective actions for all recommendations in the report. Specifically, management stated they will:

- Conduct a comprehensive analysis on leasing and maintaining the EOC;
- Develop and document EOC-specific policies and procedures;
- Work collaboratively with FCSBA to assess the site [REDACTED];
- Review and update the COOP, including relevant appendices related to alternate facilities, evacuation routes, and EOC operations; and
- Develop a revised, integrated testing, training, and exercise plan that explicitly incorporates the EOC.

Management also reported that the property reconciliation efforts have been successfully completed. Specifically, OAS and OIT inventoried and reconciled all property located at the EOC and ensured accountable property is recorded in the property management system, location data accurately reflects whether property is at the EOC, and property no longer at the EOC has been reconciled.

Management estimated they will complete the remaining actions by August 31, 2026.

### **OIG Response**

OIG finds the actions responsive to our recommendations. In addition, the OIG considers recommendation 4 closed as a result of the corrective actions implemented over the course of the audit.

The Agency waived an exit conference.

Management comments can be found in their entirety in the “Management Comments” section of the report.

## MANAGEMENT COMMENTS

The Farm Credit Administration (FCA) appreciates the opportunity to respond to the Office of Inspector General's (OIG) draft audit report titled, *Farm Credit Administration's Emergency Operations Center*, issued on February 18, 2026. The OIG initiated this audit to determine whether FCA had properly designated and implemented physical security and operational controls over the Emergency Operations Center (EOC).

### Management Response to the Recommendations

FCA maintains a comprehensive and effective continuity program designed to ensure the uninterrupted performance of FCA mission essential functions under all circumstances. This includes having the necessary resources to prepare for, operate during, and reconstitute after an incident or situation that disrupts normal operations. Consistent with National Incident Management System (NIMS) guidance, an EOC, which can be physical, virtual or hybrid serves as a centralized coordination capability that enables senior leadership and designated continuity personnel to manage incident response, maintain situational awareness, and coordinate resources in support of essential operations. The EOC functions as a command and coordination hub, facilitating information sharing, decision-making, and operational continuity at the strategic and operational levels during an emergency or disruption.

In addition to the physical EOC in [REDACTED], FCA has established and exercised the capability to operate under virtual and hybrid continuity coordination models. These capabilities leverage secure remote access technologies, redundant communications systems, and geographically dispersed personnel to ensure operational resilience and flexibility under a wide range of threat scenarios. This layered continuity approach strengthens the Agency's ability to maintain essential functions regardless of the nature, duration, or geographic scope of an incident.

To further support operational readiness and continuity preparedness, FCA has incorporated [REDACTED] at the [REDACTED] EOC for personnel responsible for mission essential and continuity support functions.

**OIG's Recommendation (#1):** The Office of Inspector General recommends that the Farm Credit Administration conduct a cost-benefit analysis that addresses whether to maintain the current Emergency Operations Center given the improvements needed, alternatives available that would address long-term needs, and potential opportunities with ongoing modernization efforts for information technology equipment.

- **Management Decision:** Concur
- **Planned Action:** There has been initial analysis of the financial cost associated with leasing and maintaining (e.g. utilities, security) the EOC. FCA will continue with a more comprehensive analysis this year.
- **Estimated Completion Date:** August 31, 2026

**OIG's Recommendation (#2):** The Office of Inspector General recommends that the Office of Agency Services, in coordination with the Office of Information Technology, develop Emergency Operations

Center policies and procedures that include criteria for approving personnel working at the site, evacuation and drills, physical security controls, and coordination with the Farm Credit System Building Association (FCSBA) and applicable Farm Credit Administration offices.

- Management Decision: Concur
- Planned Action: OAS and OIT will develop and document EOC-specific policies and procedures that clearly define:
  - Evacuation procedures, posted evacuation routes, and periodic drills.
  - Physical security controls, access authorization processes, and [REDACTED]
  - Notification and coordination procedures between FCSBA and FCA as it relates to utilizing the EOC.

OAS has already incorporated limited telework at the EOC for those employees responsible for mission essential and core agency functions. OAS will clarify and document this action in written, EOC-specific guidance. In addition, there may be limited situations where employees without mission essential functions are allowed to telework from the EOC. These situations will be handled on a case-by-case basis.

- Estimated Completion Date: August 31, 2026

OIG's Recommendation (#3): The Office of Inspector General recommends that the Office of Agency Services coordinate with the Farm Credit System Building Association to [REDACTED]

[REDACTED] and determine if the current practices are efficient, effective, and meet the Agency's needs at the Emergency Operations Center.

- Management Decision: Concur
- Planned Action: The FCSBA has already made some corrections that have been identified by the OIG but, OAS will work collaboratively with FCSBA to remediate the remaining deficiencies at the EOC. [REDACTED] Additionally, the FCSBA has already remediated the [REDACTED] but, these items will be inspected again to include an evaluation of the current [REDACTED] FCA will also work with the FCSBA to assess the [REDACTED] [REDACTED] are efficient and effective.
- Estimated Completion Date: August 31, 2026

OIG's Recommendation (#4): The Office of Inspector General recommends that the Office of Agency Services, and the Office of Information Technology reconcile property at the Emergency Operations Center, ensuring property is entered into the property management system and removed or reassigned if no longer located at the Emergency Operations Center.

- Management Decision: Concur
- Planned Action: OAS and OIT have already inventoried and reconciled all property located at the EOC and have ensured:
  - Accountable property is properly recorded in the property management system.
  - Location data accurately reflects whether assets are housed at the EOC.

- Property no longer located at the EOC has been reconciled as appropriate.
- Completion Date: Completed on January 13, 2026

**OIG's Recommendation (#5):** The Office of Inspector General recommends that the Office of Agency Services review and update the Continuity of Operations Plan, including appendices, and file it in a centralized location that is accessible to applicable Farm Credit Administration personnel.

- Management Decision: Concur
- Planned Action: OAS will review and update the COOP, including relevant appendices related to alternate facilities, evacuation routes, and EOC operations. OAS will ensure the updated artifacts are readily accessible to applicable FCA personnel. The artifacts will be provided to the applicable personnel via soft copy, hard copy, and posted to the intranet.
- Estimated Completion Date: August 31, 2026

**OIG's Recommendation (#6):** The Office of Inspector General recommends that the Office of Agency Services and Office of Information Technology develop a cohesive testing, training, and exercise plan that incorporates the Emergency Operations Center and includes a revised activation checklist for the Emergency Operations Center.

- Management Decision: Concur
- Planned Action: OAS and OIT already conduct testing and training of EOC communication during Continuity of Government Readiness Condition (COGCON) changes. OAS and OIT will develop a revised, integrated plan that explicitly incorporates the EOC. This plan will include coordination with OIT disaster recovery testing, annual evacuation drills at the EOC, and a revised EOC activation checklist.
- Estimated Completion Date: August 31, 2026

## OBJECTIVE, SCOPE, AND METHODOLOGY

### Objective

The objective of this audit was to determine whether FCA has designed and implemented appropriate controls over its EOC. We performed this audit at FCA's headquarters in McLean, Virginia, and at the EOC in [REDACTED], from September 2025 to March 2026.

### Scope

The scope of the audit was limited to FCA's EOC.

### Methodology

We took the following steps to accomplish the objective:

- Identified and reviewed related laws, regulations, and other background information applicable to the objective;
- Reviewed prior FCA OIG and other external reviews related to the audit objective;
- Identified and reviewed applicable internal FCA policies and procedures;
- Conducted interviews with personnel from OAS, OIT, and FCSBA with responsibilities related to the physical security and operational capabilities of the EOC;
- Reviewed the Agency's risk information and internal controls for applicability to the audit objective;
- Requested incident reports and continuity plans applicable to the EOC;
- Requested and analyzed EOC access permission logs [REDACTED]. Specifically, the OIG requested a listing of all FCA employee building access permissions as of September 8, 2025. The OIG used the EOC address to determine which FCA employees had access to the EOC and compared the results to FCA's Employee Data Report and Personnel Action Report to ensure current employment status;
- Analyzed reports of all accesses to the EOC [REDACTED]. The OIG analyzed the data to determine [REDACTED]. The OIG judgmentally sampled the data based on the timeframe of January 1, 2024, through September 8, 2025, and thus projections cannot be made to the entire population of EOC accesses. The OIG relied on the data provided by OIT and did not perform independent testing to verify the EOC access data;
- Requested and reviewed a listing of all accountable FCA property and access to FCA's property management system from OIT. Because property is not listed by location in the system, the OIG searched the property data for items listed as located at the EOC and analyzed those listings by employee assignments. The OIG verified the property assignments for the EOC by comparing the list to FCA's Employee Data Report and

Personnel Action Report for current employees. Additionally, the OIG verified the accuracy of the accountable property listing by conducting a property inventory at the EOC on October 21, 2025;

- Analyzed [REDACTED] that showed when [REDACTED] [REDACTED] from January 1, 2024, through October 20, 2025. Because this was a judgmental sample based on the timeframe of January 1, 2024, through October 20, 2025, projections cannot be made to the entire population of alarm data. The OIG relied on the data provided by OIT and did not perform independent testing to verify the EOC access data;
- Tested [REDACTED] to determine physical security controls in place at the EOC. [REDACTED] provided the OIG with [REDACTED] as of October 17, 2025. Because this was a judgmental sample based on the date of October 17, 2025, projections cannot be made to the entire population of settings. The OIG tested [REDACTED] [REDACTED] at the EOC during site visits on September 10, 2025, and October 21, 2025;
- Tested [REDACTED] to determine physical security controls in place at the EOC. The [REDACTED] provided the OIG with the system settings for the EOC as of October 17, 2025. Because this was a judgmental sample based on the date of October 17, 2025, the information cannot be projected to the entire population of settings. The OIG tested the access controls at the EOC during site visits on September 10, 2025, and October 21, 2025, [REDACTED]. The OIG also tested [REDACTED]; and
- Tested the [REDACTED] at the EOC. Specifically, the OIG [REDACTED] [REDACTED] of the OIG's September 10, 2025 site visit, and [REDACTED] maintained.

### **Generally Accepted Government Auditing Standards**

We conducted this audit in accordance with Generally Accepted Government Auditing Standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

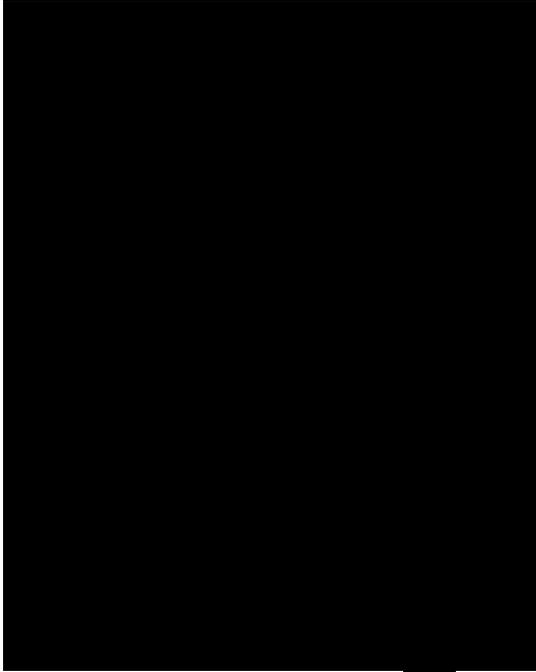
We reviewed internal controls identified as significant to the audit objective and did not identify any material control weaknesses. We designed audit procedures to assess internal controls to the extent necessary to address our objective. We also assessed the reliability of data relevant to our audit objective and determined that the data was sufficiently reliable. We considered the risk of fraud and abuse during our audit, and nothing came to our attention to indicate fraud or abuse was occurring. Because our review was limited, it would not necessarily have disclosed all internal control deficiencies that may have existed at the time of our audit or if fraud has occurred or was occurring.

## ACRONYMS

COOP	Continuity of Operations Plan
DRP	Disaster Recovery Plan
EOC	Emergency Operations Center
FCA or Agency	Farm Credit Administration
FCSBA	Farm Credit System Building Association
FEMA	Federal Emergency Management Agency
OAS	Office of Agency Services
OIG	Office of Inspector General
OIT	Office of Information Technology

## APPENDIX 1-EOC PHOTOS FROM SITE VISITS

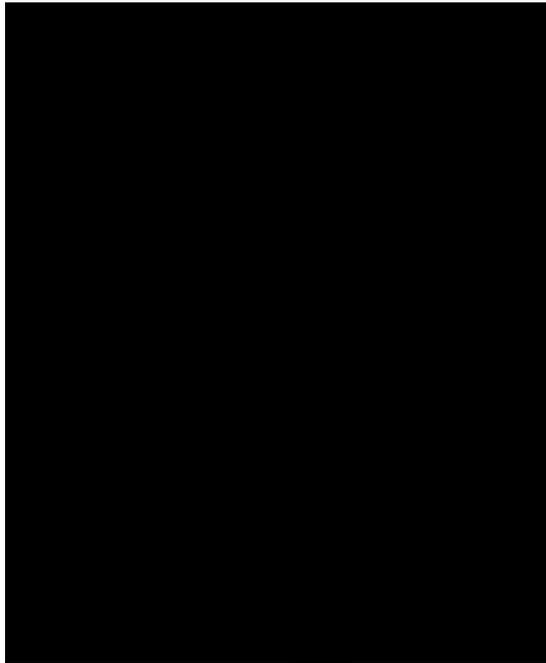
All pictures were taken by the Office of Inspector General during site visits at FCA's EOC conducted on September 10, 2025, and October 21, 2025.



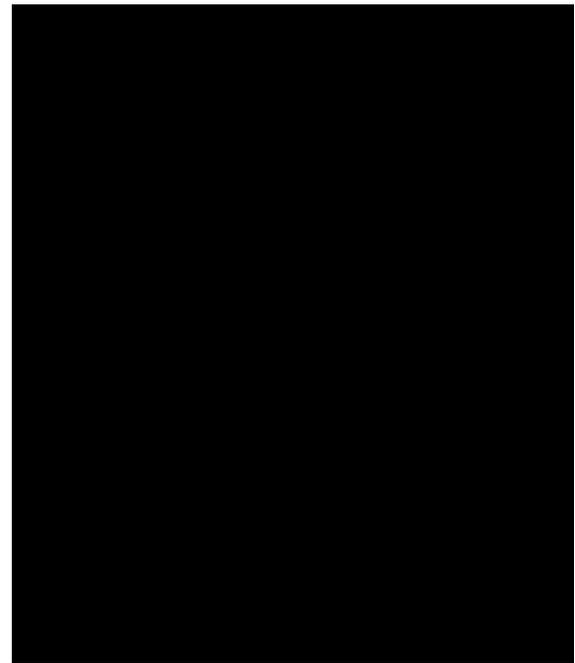
*Figure 9. Water Damaged Tiles Above*



*Figure 10. Loose Ceiling Tiles Above*



*Figure 11. Floor Damage in*



*Figure 12.*

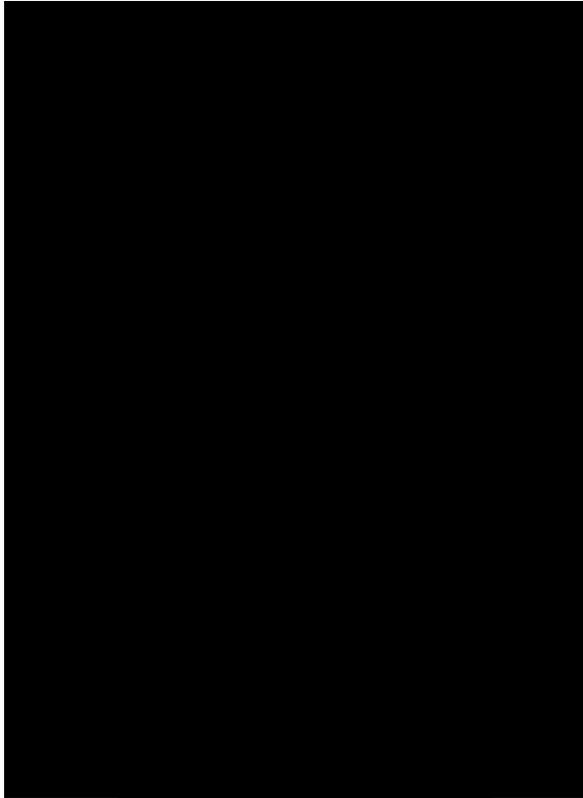


Figure 13.

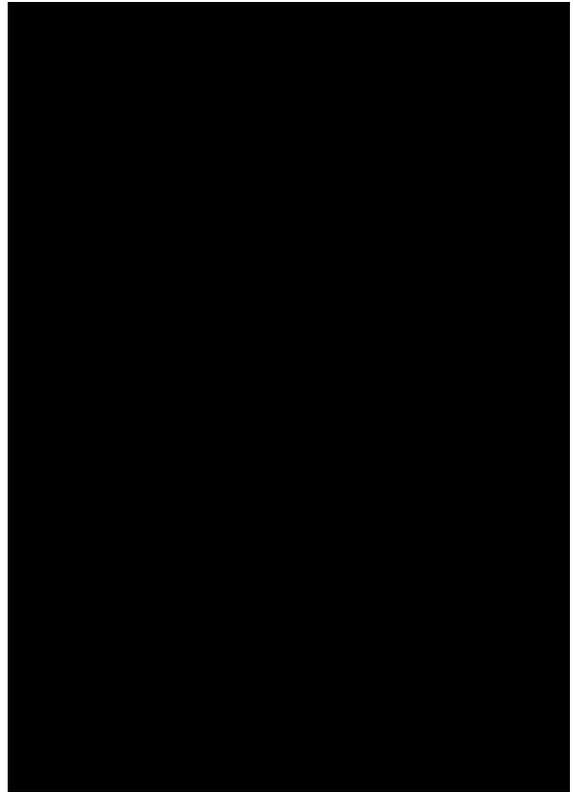


Figure 14.

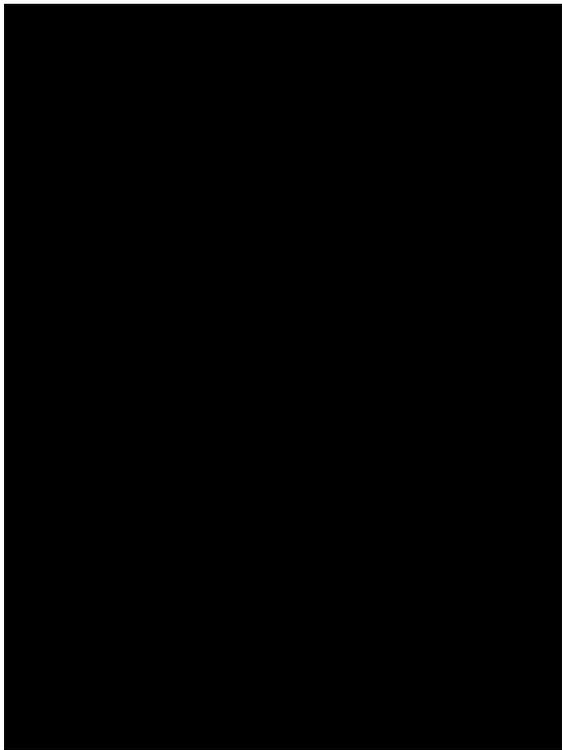


Figure 15.



Figure 16. Propane Tanks at the EOC





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, FCA 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

**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>.