

# HARVESTING CHANGE

A photograph of a person operating a tractor in a field, overlaid with a green tint. The person is seen from behind, wearing a light-colored shirt and a cap. The tractor is a large, modern model with large rear tires and smaller front tires. The field is grassy, and there are trees and a building in the background. The entire image is framed by a dark blue border.

**Farm Credit Administration**

**Office of Inspector General**

**Strategic Plan**

**Fiscal Years 2018-2019**

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# A MESSAGE FROM THE INSPECTOR GENERAL

I am very pleased to present the *Strategic Plan for Fiscal Years 2018-2019* of the Office of Inspector General (OIG), Farm Credit Administration (FCA or Agency). This document outlines the mission, vision, goals, and actions of our office in carrying out our responsibilities under the Inspector General Act, as amended.

As the newly-appointed Inspector General (IG) of FCA beginning in August of this year, our office will continue to focus on its independent, oversight role of:

- Detecting and protecting the Agency from fraud, waste, and abuse;
- Finding more efficient and effective pathways to FCA's programs, processes, and operations;
- Communicating problems and recommendations to FCA senior leadership and Congress; and
- Participating as key contributors to the IG community.

Our office also will focus on greater outreach with all Agency staff to clearly explain our role – how and why we go about conducting our work, what to expect when being audited or investigated, and delivering news from the greater IG community. Our aim will be to continue emphasizing our office as a safe zone for reporting wrongdoing and as a tool for advancing excellence in Agency operations.

Since 1989, the OIG at FCA has successfully assisted the Agency in fulfilling its oversight mission to ensure a safe and sound Farm Credit System and the future of agriculture and rural America. I am honored to join the excellent staff at OIG and to become part of a larger community that protects, strengthens, and ensures the value of government programs.



Wendy R. Laguarda  
Inspector General  
September 27, 2017

# OIG'S STRATEGIC PLAN AT A GLANCE

## Our Mission

*The OIG's independent eyes, ears, and voice serve to protect, inform, and advance Agency programs and operations.*

## Our Vision

*Harvesting Change*

## Our Values

*Relevant, Respectful, Trustworthy, and Objective*

## Our Goals

- 1. Detect and Deter Fraud, Waste, and Abuse*
- 2. Investigate and Protect Against Wrongdoing*
- 3. Promote Quality and Value*
- 4. Advance FCA's Future*

## Our Actions

### GOAL 1

*Perform risk-based audits, inspections, and evaluations*

*Reinforce the OIG as a safe zone for reporting fraud, waste, and abuse*

*Listen to and understand the needs, challenges, and interests of our stakeholders*

### GOAL 2

*Guard Confidentiality*

*Produce timely, clear, focused, and factual reports of investigation*

*Provide outreach on how to prevent fraud, waste, and abuse*

### GOAL 3

*Create benchmarks for improved Agency decision making*

*Ensure the OIG & FCA are models for good government*

*Produce OIG products that are timely, relevant, reasonable, and helpful*

### GOAL 4

*Recruit, retain, and empower a diverse workforce*

*Promote leadership, vision, and expertise*

*Leverage technology*

# MISSION, VISION, AND VALUES

As the independent, safety and soundness regulator of the Farm Credit System (FCS or System), FCA helps to ensure the future of American farmers and ranchers and rural America. As established by the Inspector General Act, as amended (IG Act), the OIG is an independent and objective organization that oversees the programs and operations of FCA.

**MISSION.** *The OIG's independent eyes, ears, and voice serve to protect, inform, and advance Agency programs and operations.*

The OIG pursues its mission by:

- Detecting and deterring fraud, waste, and abuse;
- Promoting efficiency, economy, and effectiveness in FCA programs and operations;
- Analyzing Agency performance through risk-based performance audits, inspections, and evaluations, and providing recommendations designed to strengthen Agency effectiveness and efficiency;
- Investigating wrongdoing and recommending ways to prevent future wrongdoing;
- Reviewing legislation and regulations relating to Agency programs and operations to assess their impact on the Agency's economy and efficiency;
- Fulfilling our reporting responsibilities by providing the FCA Board and Congress with objective, accurate, and comprehensive information for better-informed decision making; and
- Engaging in outreach both within the Agency and with the wider IG community, the latter by taking a leadership role in the committees of the Council of Inspectors General on Integrity and Efficiency (CIGIE).

**VISION.** *Harvesting Change.*

The OIG pursues its vision through:

- Knowledge – by using our knowledge of FCA to focus and understand the Agency's significant, risk-based issues;
- Teamwork – by combining our staff's skills with CIGIE's shared services and the expertise of contractors, when needed;
- Technology – by enhancing the effectiveness and efficiency of our work with the practical application of technology; and
- Stakeholder Focus – by measuring our success by how much we have helped FCA become more successful.

**VALUES.** *OIG strives to be Relevant, Respectful, Trustworthy, and Objective.*

The OIG pursues its values by:

- Producing high quality products that are timely, relevant, reasonable, and helpful;
- Listening to and understanding the needs, challenges, and interests of our stakeholders;
- Continuously improving our education, understanding, and expertise;
- Serving as a model for good government;
- Guarding confidentiality; and
- Being honest, reliable, and impartial in all that we say and do.

# GOALS, ACTIONS, AND PERFORMANCE

The OIG strives to fulfill its oversight statutory responsibilities through its goals and actions. Accompanying each action are illustrative strategies and qualitative and quantitative performance measures to reach and measure our goals.

GOAL 1	GOAL 2	GOAL 3	GOAL 4
Perform risk-based audits, inspections, and evaluations	Guard Confidentiality	Create benchmarks for improved Agency decision making	Recruit, retain, and empower a diverse workforce
Reinforce the OIG as a safe zone for reporting fraud, waste, and abuse	Produce timely, clear, focused, and factual reports of investigation	Ensure the OIG and FCA are models for good government	Promote leadership, vision, and expertise
Listen to and understand the needs, challenges, and interests of our stakeholders	Provide outreach on how to prevent fraud, waste, and abuse	Produce OIG products that are timely, relevant, reasonable, and helpful	Leverage technology

## GOAL ONE: *DETECT AND DETER FRAUD, WASTE, AND ABUSE*

Critical to the OIG's mission is detecting and deterring fraud, waste, and abuse. We will employ a multi-faceted approach of detection, deterrence, and prevention.

### Action: Perform risk-based audits, inspections, and evaluations

**Performance:** The OIG will conduct a risk assessment of emerging issues to detect and deter fraud, waste, and abuse. We will regularly communicate with FCA leadership and management to develop our audit plan and to determine how best to improve the efficiency and effectiveness of Agency processes, programs and operations. We will perform all our audits, inspections, and evaluations in a timely, accurate, comprehensive, and helpful manner. We will strive to be a problem-solver and consultant when performing our oversight work. Key focus areas include: Agency spending, use of contractors, internal controls, and the training and retention of FCA's staff.

### Action: Reinforce the OIG as a safe zone for reporting fraud, waste, and abuse

**Performance:** OIG will reinforce the office as a safe zone for reporting fraud, waste, and abuse by vigilantly safeguarding information and confidentiality. We will share useful, applicable information and best practices that we learn through CIGIE with the Agency. We will always remain respectful, reasonable, trustworthy, and

helpful even as we guard the independence of our role. We will provide guidance to Agency staff on detecting and preventing fraud.

**Action: Listen to and understand the needs, challenges, and interests of our stakeholders**

**Performance:** The OIG will keep open the lines of communication with all our stakeholders, including the Agency, Congress, the IG community, and the public. We will be active listeners and will keep abreast of FCA functions and responsibilities to better understand Agency risks, priorities, and concerns. We will regularly report to the FCA Board and Congress and remain responsive to their requests for information and concerns. We will actively participate in CIGIE as a means of contributing to the IG community, sharing ideas on ways to best fulfill our mission, and receiving continuing education and training.

**GOAL TWO: INVESTIGATE AND PROTECT AGAINST WRONGDOING**

The OIG will conduct timely, relevant, and high quality investigations. Our investigative reports will fairly and accurately report results and make recommendations, where appropriate, to prevent and deter future misconduct, fraud, waste, or abuse.

**Action: Guard confidentiality**

**Performance:** The OIG will protect the confidentiality and rights of employees as fully as possible. We will conduct our investigations with respect and due professional care. We will protect employee confidentiality throughout the investigative process, including the interviewing, evidence gathering, and reporting stages. OIG will maintain and protect information obtained during investigations and through the OIG Hotline in a manner consistent with law and policy. We will provide the appropriate warnings and notify employees of their rights and responsibilities in all interviews. As a general practice, the OIG will allow employees to obtain legal representation in non-custodial interviews on a discretionary basis. The OIG will provide all subjects or witnesses who provide a signed sworn statement with an opportunity to review the statement to ensure its accuracy and fairness.

**Action: Produce timely, clear, focused, and factual reports of investigation**

**Performance:** The OIG will ensure that reports of investigation are impartial, concise, timely, and focused on issues of alleged wrongdoing. OIG reports will be supported by documentation in the investigative case file and include relevant mitigating information. We will support all factual assertions in a report of investigation with cites to corresponding evidence. We will provide reports of investigations to appropriate FCA leadership and management that may include recommendations to correct and prevent further wrongdoing.

**Action: Provide outreach on how to prevent fraud, waste, and abuse**

**Performance:** The OIG will continue to educate and train on how to detect, report, and prevent fraudulent activity. OIG staff also will maintain and enhance its competencies and professional development in the areas of fraud, waste, and abuse. OIG will partner with the CIGIE community for sharing of best practices on detecting, reporting, and resolving wrongdoing.

## **GOAL THREE: PROMOTE QUALITY AND VALUE**

As the safety and soundness regulator of the Farm Credit System, FCA ensures the well-being and future of agricultural producers and rural communities. OIG is committed to promoting FCA's quality of oversight and maximizing the value of funds invested in such oversight.

### **Action: Create benchmarks for improved Agency decision making**

**Performance:** The OIG will undertake evaluations to compare our spending, including our use of contractors, to the other federal financial regulators and to agencies of similar size. We intend for these benchmarking studies to allow the FCA leadership and management to make more informed decisions about the use of Agency funds. Key focus areas include: benchmarking Agency spending and staff training and retention.

### **Action: Ensure the OIG and FCA are models for good government**

**Performance:** The OIG and FCA must be models for good government by fulfilling our roles with integrity, knowledge, trust, and confidence. We will strive for the highest ethical standards. We will have appropriate internal controls for all aspects of our operations that are updated as needed. We will be responsive to concerns and requests from Congress and members of the public. We will use our funds prudently and carefully. We will strive for a diverse workforce that treats everyone with respect.

### **Action: Produce OIG products that are timely, relevant, reasonable, and helpful**

**Performance:** The OIG will use a risk-based approach in determining what initiatives to undertake. We will also solicit FCA leadership for initiatives they would like the OIG to consider. The OIG will strive for a balanced approach in our undertakings, taking into consideration the needs and viewpoints of our stakeholders. We will regard much of our work as a problem-solving exercise where all interested parties have a chance to participate in reaching the most optimal solution. All OIG initiatives should be time sensitive and will have set time schedules that the OIG will strive to meet, with the understanding that more complex undertakings will require more time. All written products will be in plain language, using the active voice whenever possible. To this end, plain language training will be made available to OIG staff.

## **GOAL FOUR: ADVANCE FCA'S FUTURE**

The OIG continuously strives to advance excellence and innovation in our own organization and operations.

### **Action: Recruit, retain, and empower a diverse workforce**

**Performance:** The OIG achieves its mission through its workforce. To identify, understand, and address the challenges facing FCA, we will continue to invest in our workforce by recruiting and retaining talented employees. We will foster a work environment that enhances productivity, innovation, excellence, and employee satisfaction. We will cultivate a culture of continuous improvement. We will strive for a diverse workforce whenever hiring opportunities arise. Looking ahead: The OIG will assess how to best organize the office based on the skills and experience of each team member, providing opportunities for career advancement and the desire for a diverse workforce.



### Action: Promote leadership, vision, and expertise

**Performance:** All OIG staff are encouraged to seek training and leadership opportunities both within and outside of OIG for their career development. OIG staff members work both independently and in teams to enhance their knowledge and expertise. The OIG approaches its mission by anticipating future risks. We strive to have a transformative influence on the Agency by seeking sound and innovative solutions.

### Action: Leverage technology

**Performance:** The OIG leverages data analytics and technology to inform our decisions about where to best direct our resources. In this way, we maximize the return on our investments. OIG staff keeps abreast of information technology (IT) developments and continually seeks ways to improve our use of IT products for more effective and efficient operations. We will meet quarterly with our IT provider to assess the IT needs of our office.

## KEY PERFORMANCE MEASURES

The OIG uses a variety of qualitative and quantitative performance measures to monitor, manage, and report on our progress toward our goals. Performance measures include:

- Budget cost savings
- Completion time of OIG work assignments
- Accepted audit, inspection, and evaluation recommendations
- Activity on the OIG Hotline
- Interaction with Congress
- Communication with the FCA Board and management
- Aligning audit planning with FCA's top management and performance challenges
- Outreach efforts
- Participation in CIGIE
- Training taken
- Diversity of OIG staff when hiring opportunities arise

# KEY FACTORS AFFECTING THE STRATEGIC OUTLOOK

## THE FARM CREDIT SYSTEM ENVIRONMENT

The environment in which System institutions exist is continually changing. Evolving legislation affecting the System, such as the Farm Bill and legislation affecting the System's status as a Government Sponsored Enterprise, impacts the way FCA regulates. The agricultural economy and trade and immigration laws have a direct effect on farmers and ranchers which, in turn, affect the health and operations of the System. Accordingly, the OIG will continue to review FCA's oversight role to ensure that it keeps the System safe and sound as it navigates through challenging and ever-changing conditions.

## THE FCA ENVIRONMENT

Congressional priorities and requests may affect OIG's goals and resource allocation. Changes on the FCA Board bring change to Agency priorities, personnel, and organization. And, as the System continues to become more complex and data driven, the Agency's oversight of the System must evolve. The OIG, in turn, must stay abreast of FCA Board goals and direction and the growth in complex data that FCA collects and analyzes. We will remain vigilant over Agency performance and internal controls.

## BUDGET CHALLENGES

When FCA faces budget pressures, so does the OIG. As a model for effective and efficient government, the OIG must continue to use an efficient and prudent mix of its core competencies and external resources to fulfill its mission.

# DETECTING, PROTECTING AND ADVANCING FCA'S FUTURE

In pursuit of our goals, we set actions and performances to detect, protect, and advance FCA's future. These actions and performances flow from our core values of being relevant, respectful, trustworthy, and objective. We also use a variety of performance measures to monitor, manage, and report on the progress toward our goals.

## WE ADVANCE OUR GOALS



## THROUGH OUR VALUES



## AND ACTIONS AND PERFORMANCE



## TO ACHIEVE RESULTS



# OIG – WHO WE ARE

OIG provides independent and objective oversight that promotes economy, efficiency, and effectiveness in FCA programs and operations. The OIG exercises its oversight activities in accordance with the IG Act and professional standards and requirements established by the Government Accountability Office, the Department of Justice, and the IG community. We execute our mission through our audits, inspections, evaluations, investigations, legislative reviews, and outreach.

## Audit, Inspection, and Evaluation Services

Through its three auditors, the OIG conducts audits, inspections, and evaluations to provide FCA, Congress, and the public with timely, useful, and reliable information on significant issues. Audits, inspections, and evaluations are the primary vehicles through which the OIG develops recommendations to promote economy, efficiency, and effectiveness in Agency programs and prevent waste and mismanagement.

## Investigation Services

Investigations encompass all OIG activities designed to detect or prevent fraud and abuse in Agency programs. When appropriate, the OIG actively coordinates with the Department of Justice and other Federal, State, and local law enforcement authorities. The OIG also manages a Hotline to enable FCA employees and the public to easily report wrongdoing.

## Outreach Services

Outreach by the OIG includes providing the Agency and the public with IG educational and explanatory material, reaching out and reporting to Congress, participating in the IG community, and ensuring the public's awareness of the OIG through its public website. A key outreach program is the OIG's ongoing, quarterly survey of FCS institutions regarding the quality and consistency of the Agency's examination function and examiners' performance. The Agency uses these survey results to obtain performance information related to the quality of the examiners and the examination function. The OIG's outreach also includes a new quarterly publication – *The diG: Harvesting Change* – informing FCA employees about the OIG, including its mission and operations. The OIG conducts training for FCA employees, and is in the final planning stage of developing fraud awareness training for all FCA employees.

## Management of OIG

The IG oversees the activities of the OIG and sets the vision, direction, priorities, and budget for the office. The IG serves as the spokesperson for the OIG and as the liaison with FCA leadership and management, Congress, and other stakeholders. The IG is responsible for fully informing the FCA Board and the Congress about fraud and other serious problems in Agency programs, including management's progress in carrying out corrective actions. In collaboration with all OIG staff, the IG engages in strategic planning. Additionally, the OIG plans, conducts, and participates in various projects with the larger IG community.

The IG is supported by a counsel and a management analyst. The counsel provides independent legal advice, analysis of proposed legislation and regulations, and legal sufficiency reviews. The counsel also represents and defends the OIG in all legal issues and conducts investigations. The management analyst helps to manage the budget, IT planning, procurement, training, human resources, reporting duties, and all other administrative duties in the office. The management analyst also will conduct investigations beginning in the second half of FY 2018.

# WANT TO LEARN MORE ABOUT...

## **Our budget?**

The [OIG's Budget Allocations by Products and Services](#) presents our resource requirements and planned activities for fiscal years 2018 and 2019.

## **Our plans for future work?**

The [OIG's Audit Plan](#) presents the audits/inspections/evaluations that OIG is hoping to undertake over fiscal years 2018 and 2019. Throughout the year, OIG responds to emerging issues and makes any necessary changes to the audit plan.

## **What we are semiannually reporting to Congress?**

The [OIG's Semiannual Report to Congress](#) communicates the impact of our audit, inspection, evaluation, investigation, and outreach efforts during the previous 6-month period.

## **How to report fraud, waste, or abuse?**

The [OIG Hotline](#) accepts tips and complaints from all sources about fraud, waste or abuse in FCA programs and operations.

**FARM CREDIT ADMINISTRATION**  
**OFFICE OF INSPECTOR GENERAL**



**Report Fraud, Waste, Abuse, Mismanagement**

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