



OFHEO

- OFHEO is required by its enabling statute - The Federal Housing Enterprises Financial Safety and Soundness Act of 1992 (Title XIII of PL. 102-550) - to develop and administer a quarterly risk-based capital stress test to measure the capital adequacy of Fannie Mae and Freddie Mac. In the stress test, the statute requires OFHEO to use a house price index to account for changes in the loan-to-value (LTV) ratios of mortgages held or guaranteed by Fannie Mae or Freddie Mac

Ofheo Freddie Mac Report

Financial Crisis Inquiry Commission



Ofheo Freddie Mac Report:

Freddie Mac's accounting restatement United States. Congress. House. Committee on Energy and Commerce. Subcommittee on Commerce, Trade, and Consumer Protection, 2004 Report of the Federal Home Loan Mortgage Corporation Federal Home Loan Mortgage Corporation, 1996 **OFHEO's Final Report on Fannie Mae** United States. Congress. House. Committee on Financial Services. Subcommittee on Capital Markets, Insurance, and Government Sponsored Enterprises, 2007 **OFHEO's final report on Fannie Mae : hearing ,** Report to Congress United States. Advisory Commission on Electronic Commerce, 2000 **General Accounting Office Report on the Office of Federal Housing Enterprise Oversight** United States. Congress. House. Committee on Banking and Financial Services. Subcommittee on Capital Markets, Securities, and Government Sponsored Enterprises, 1998 **Review of the Office of Federal Housing Enterprise Oversight and Federal Housing Finance Board** United States. Congress. House. Committee on Financial Services. Subcommittee on Oversight and Investigations, 2004 Fannie Mae and Freddie Mac James R. Cristie, 2007 In the late 1980s and 1990s Fannie Mae grew rapidly into the largest firm in the U S housing finance system and a major global financial institution The Enterprise achieved double digit growth in earnings per common share EPS for 15 straight years and leveraged its extraordinary financial success into enormous political influence That financial and political success gave rise to a corporate culture at Fannie Mae in which senior management promoted the Enterprise as one of the lowest risk financial institutions in the world and as best in class in terms of risk management financial reporting internal control and corporate governance This book describes the development and extent of the problems with Fannie Mae s accounting policies internal controls financial reporting and corporate governance that led to the restatement of the Enterprise s financial reports and the actions to remedy that situation that the Office of Federal Housing Enterprise Oversight OFHEO has directed the Enterprise to take to date The book also recommends that actions be taken to enhance the goal of maintaining the safety and soundness of Fannie Mae *Legislative and Regulatory Options for Minimizing and Mitigating Mortgage Foreclosures* United States. Congress. House. Committee on Financial Services, 2007 **Bad History, Worse Policy** Peter J. Wallison, 2013 In his new book Bad History Worse Policy How a False Narrative about the Financial Crisis Led to the Dodd Frank Act AEI Press Wallison argues that the Dodd Frank Act the Obama administration s sweeping financial regulation law will suppress economic growth for years to come Based on his essays on financial services issues published between 2004 and 2012 Wallison shows that the act was based on a false and ideologically motivated narrative about the financial crisis Provided by publisher **Oversight of Government Sponsored Enterprises' Accounting Practices** United States. Congress. Senate. Committee on Banking, Housing, and Urban Affairs, 2005 Departments of Veterans Affairs and Housing and Urban Development, and Independent Agencies Appropriations for 2005 United States. Congress. House. Committee on Appropriations. Subcommittee on VA, HUD, and Independent Agencies, 2004 *OFHEO's*

riskbased capital stress test incorporating new business is not advisable. ,2002 This report responds to a mandate in the Federal Housing Enterprises Financial Safety and Soundness Act of 1992 the act 1 that we study whether the Office of Federal Housing Enterprise Oversight OFHEO should incorporate new business assumptions into the stress test used to establish risk based capital requirements The stress test is designed to estimate for a 10 year period how much capital the Federal National Mortgage Association Fannie Mae and the Federal Home Loan Mortgage Corporation Freddie Mac would be required to hold to withstand potential economic shocks such as sharp movements in interest rates or adverse credit conditions Incorporating new business assumptions into the stress test would mean specifying details about the types and quality of new mortgages that would be acquired during the 10 year stress period the types of funding that would be used to acquire such mortgages and other operating and financial strategies that would be implemented by Fannie Mae s and Freddie Mac s the enterprises managements Under the terms of the act the current test assumes that the enterprises do not contract for any new business beyond what is on the books at the time of the test OFHEO issued its risk based capital rule on September 13 2001 Four years after issuing its risk based capital rule OFHEO has the option to incorporate new business assumptions into the test Our mandate is to provide within the first year after the rule is issued an opinion on the advisability of including new business after the initial 4 year period *United States Congressional Serial Set, Serial No. 14929, House Reports Nos. 793-803 ,* **The Federal Housing Enterprises Financial Safety and Soundness Act of 1992** United States. Congress. Senate. Committee on Banking, Housing, and Urban Affairs. Subcommittee on HUD Oversight and Structure,1996 **OFHEO's Risk-based Capital Stress Test** United States. General Accounting Office,2002 **The Financial Crisis Inquiry Report** Financial Crisis Inquiry Commission,2011-05-01 From the Publisher In the wake of the most significant financial crisis since the Great Depression the President signed into law on May 20 2009 the Fraud Enforcement and Recovery Act of 2009 creating the Financial Crisis Inquiry Commission The Commission was established to examine the causes domestic and global of the current financial and economic crisis in the United States The 10 members of the bi partisan Commission prominent private citizens with significant experience in banking market regulation taxation finance economics housing and consumer protection were appointed by Congress on July 15 2009 The Chair Phil Angelides and Vice Chair Bill Thomas were selected jointly by the House and Senate Majority and Minority Leadership The FCIC is charged with conducting a comprehensive examination of 22 specific and substantive areas of inquiry related to the financial crisis These include fraud and abuse in the financial sector including fraud and abuse towards consumers in the mortgage sector Federal and State financial regulators including the extent to which they enforced or failed to enforce statutory regulatory or supervisory requirements the global imbalance of savings international capital flows and fiscal imbalances of various governments monetary policy and the availability and terms of credit accounting practices including mark to market and fair value rules and treatment of off balance sheet vehicles tax treatment of financial products and investments capital

requirements and regulations on leverage and liquidity including the capital structures of regulated and non regulated financial entities credit rating agencies in the financial system including reliance on credit ratings by financial institutions and Federal financial regulators the use of credit ratings in financial regulation and the use of credit ratings in the securitization markets lending practices and securitization including the originate to distribute model for extending credit and transferring risk affiliations between insured depository institutions and securities insurance and other types of nonbanking companies the concept that certain institutions are too big to fail and its impact on market expectations corporate governance including the impact of company conversions from partnerships to corporations compensation structures changes in compensation for employees of financial companies as compared to compensation for others with similar skill sets in the labor market the legal and regulatory structure of the United States housing market derivatives and unregulated financial products and practices including credit default swaps short selling financial institution reliance on numerical models including risk models and credit ratings the legal and regulatory structure governing financial institutions including the extent to which the structure creates the opportunity for financial institutions to engage in regulatory arbitrage the legal and regulatory structure governing investor and mortgagor protection financial institutions and government sponsored enterprises and the quality of due diligence undertaken by financial institutions The Commission is called upon to examine the causes of major financial institutions which failed or were likely to have failed had they not received exceptional government assistance In its work the Commission is authorized to hold hearings issue subpoenas either for witness testimony or documents and refer to the Attorney General or the appropriate state Attorney General any person who may have violated U S law in relation to the financial crisis

The Financial Crisis Inquiry Report United States. Financial Crisis Inquiry Commission,2010 and the use of credit ratings in the securitization markets lending practices and securitization including the originate to distribute model for extending credit and transferring risk affiliations between insured depository institutions and securities insurance and other types of nonbanking companies the concept that certain institutions are too big to fail and its impact on market expectations corporate governance including the impact of company conversions from partnerships to corporations compensation structures changes in compensation for employees of financial companies as compared to compensation for others with similar skill sets in the labor market the legal and regulatory structure of the United States housing market derivatives and unregulated financial products and practices including credit default swaps short selling financial institution reliance on numerical models

Financial Crisis Inquiry Report Phil Angelides,2011-03 The Financial Crisis Inquiry Commission was created to examine the causes of the current financial and economic crisis in the U S In this report the Commission presents the results of its examination and its conclusions as to the causes of the crisis More than two years after the worst of the financial crisis our economy continues to experience the aftershocks Millions of Americans have lost their jobs and their homes and the economy is still struggling to rebound This

report is intended to provide a historical accounting of what brought our financial system and economy to a precipice and to help policy makers and the public better understand how this calamity came to be Charts and tables This is a print on demand report *The Financial Crisis Inquiry Report, Authorized Edition* Financial Crisis Inquiry Commission,2011-01-27

The definitive report on what caused America s economic meltdown and who was responsible The financial and economic crisis has touched the lives of millions of Americans who have lost their jobs and their homes but many have little understanding of how it happened Now in this very accessible report readers can get the facts Formed in May 2009 the Financial Crisis Inquiry Commission FCIC is a panel of 10 commissioners with experience in business regulations economics and housing chosen by Congress to explain what happened and why it happened This panel has had subpoena power that enabled them to interview people and examine documents that no reporter had access to The FCIC has reviewed millions of pages of documents and interviewed more than 600 leaders experts and participants in the financial markets and government regulatory agencies as well as individuals and businesses affected by the crisis In the tradition of The 9 11 Commission Report The Financial Crisis Inquiry Report will be a comprehensive book for the lay reader complete with a glossary charts and easy to read diagrams and a timeline that includes important events It will be read by policy makers corporate executives regulators government agencies and the American people

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