

## **Code of Ethics for Directors, Officers and Employees of Farm Credit Services of Western Arkansas, ACA**

Farm Credit Services of Western Arkansas, ACA (The Association) and its directors and officers have committed to conduct business in accordance with the highest ethical standards as set forth in the Standards of Conduct Policy, which is applicable to the directors, officers and employees relating to ethical conduct, conflicts of interest, and compliance with the law.

This Code of Ethics applies to all of The Association's directors, officers and employees. Farm Credit Services of Western Arkansas, ACA is responsible for the preparation and distribution of its financial statements and related disclosures and for providing relevant information that is true, accurate and complete. Farm Credit Services of Western Arkansas, ACA expects all of its employees to act in accordance with the highest standards of personal and professional integrity in all aspects of their activities, to comply with all applicable laws, rules and regulations, to deter wrongdoing and abide by its Standards of Conduct Policy and other policies and procedures adopted by The Association that govern the conduct of its employees. This Code of Ethics is intended to supplement The Association's Standards of Conduct Policy. As a director, officer, or employee you agree to:

- a. Engage in and promote honest and ethical conduct, including the ethical handling of actual or apparent conflicts of interest between personal and professional relationships.
- b. Avoid conflicts of interest and disclose to the Chief Executive Officer (Standards of Conduct Officer) any material transaction or relationship that reasonably could be expected to give rise to a conflict.
- c. Take all reasonable measures to protect the confidentiality of non-public information about Farm Credit Services of Western Arkansas, ACA and its customers obtained or created in connection with its activities and to prevent the unauthorized disclosure of this information unless required by applicable law or regulation or legal or regulatory process.
- d. Ensure full, fair, accurate, timely and understandable disclosure in Farm Credit Services of Western Arkansas, ACA and District financial statements and related financial reports or communications as well as The Association and District reports and documents filed with, or submitted to, the Funding Corporation and the Farm Credit Administration.
- e. Comply with applicable governmental laws, rules and regulations, as well as the rules and regulations of self-regulatory agreements to which The Association is a party.
- f. Promptly report any possible or actual violation of this Code of Ethics to the Chief Executive Officer (Standards of Conduct Officer), Audit Committee Chairman, or [EthicsPoint.com](http://EthicsPoint.com) (the Confidential Complaint Hotline) by which you may remain anonymous when reporting any possible violation of this Code of Ethics.

You are prohibited from directly or indirectly, taking any action to fraudulently influence, coerce, manipulate or mislead Farm Credit Services of Western Arkansas, ACA's independent public accountant for the purpose of rendering the financial statements misleading.

You understand that you will be held accountable for adherence to the Code of Ethics. Your failure to observe the terms of this Code of Ethics may result in disciplinary action, up to and including termination of employment. Violations of the Code of Ethics may also constitute violations of law and may result in civil and criminal penalties for you, your supervisors or Farm Credit Services of Western Arkansas, ACA.

If you have any questions regarding the best course of action in a particular situation, you should promptly contact the Chief Executive Officer (Standards of Conduct Officer) or Audit Committee Chairman, if the situation involves the Chief Executive Officer.