

Document Custodian Notice RDC-2026-02

March 20, 2026

Summary

This Document Custodian Notice includes the following topics:

- Independent Audit Requirements for Document Custodians (IARDC).
- Independent Audit Requirements for Document Custodians – Supplemental Requirements for Information Security and Business Resiliency Assessments.

Revised: Independent Audit Requirements for Document Custodians (IARDC)

Fannie Mae has published the latest Independent Audit Requirements for Document Custodians that apply to 2026 Audit submissions. The Document Custodian must verify all requirements are addressed in the auditor's report prior to submitting it to Fannie Mae.

New Assessment: Independent Audit Requirements for Information Security and Business Resiliency Assessment

To strengthen the protection of Confidential Information and Fannie Mae systems, improve resiliency in business-critical operations, and support alignment with industry regulations and best practices, Fannie Mae has implemented new Information Security and Business Resiliency supplemental requirements for Document Custodians.

These requirements are outlined in the *Fannie Mae Information Security and Business Resiliency Supplement* ("Supplement"), which is incorporated by reference into the *Requirements for Document Custodians (RDC)*.

Document Custodians were notified of the application of the Supplement in **Document Custodian Notice 2025-02** and informed that full compliance with the Supplement is required by **April 1, 2026**.

Assessment Guides

To support compliance reviews, Fannie Mae has issued two new Independent Audit Assessment Guides:

- **Independent Audit Requirements for Document Custodians – Supplemental Requirement for Information Security**
- **Independent Audit Requirements for Document Custodians – Supplemental Requirement for Business Resiliency**

Document Custodians must use these assessment criteria to confirm that all applicable information security and business resiliency requirements are met. These criteria must also be addressed in the Agreed Upon Procedures (AUP) Auditor's report submitted to Fannie Mae.

Results from these assessments should be provided to Fannie Mae in a separate report, along with the requirements outlined in the IARDC.

Effective Date

Effective immediately.



For any questions regarding this Document Custodian notice, please contact Fannie Mae at custodian_oversight@fanniemae.com. Custody Operations Team