



National Archives and Records Administration

8601 Adelphi Road
College Park, Maryland 20740-6001

Date : November 20, 2006

Reply to
Attn of : Office of Inspector General (OIG)

Subject : Audit Memorandum No. 07-04: Audit of NARA's Hurricane Katrina Related Mission Assignments

To : Allen Weinstein
Archivist of the United States

The purpose of this Audit Memorandum is to advise you as to the results of our Audit of NARA's Hurricane Katrina Related Mission Assignments. The Department of Homeland Security (DHS) asked us to perform this audit to determine the efficiency and effectiveness of the mission assignment process at NARA. DHS OIG is reviewing mission assignments that Federal Emergency Management Agency (FEMA) provided to other federal agencies in the aftermath of Hurricane Katrina. DHS will use the information gathered from federal agencies to improve the mission assignment process.

The objectives of our audit included assessing whether:

- Mission assignments were clear and approved in a timely manner.
- NARA has controls in place to effectively manage and account for mission assignment funds.
- NARA has controls over the mission assignment implementation process, including staff availability and expertise.
- NARA has controls over monitoring the mission assignment process, including coordinating and cooperating with FEMA and monitoring NARA services provided.

One mission assignment, with funding up to \$600,000, was issued by FEMA to NARA in response to Hurricane Katrina in October 2005. NARA reported to FEMA on October 4, 2006 that all tasks have been completed for the mission assignment. As of September 15, 2006, NARA billed FEMA for \$434,350.20. To accomplish our objective we reviewed FEMA guidance pertaining to the mission assignments. We held discussions with NARA officials and reviewed documentation to determine whether NARA has adequate controls to perform and monitor FEMA mission assignments. We also reviewed documentation supporting the costs incurred to accomplish the mission assignment and bills forwarded to FEMA for reimbursement. Our audit was performed in accordance with generally accepted government auditing standards.

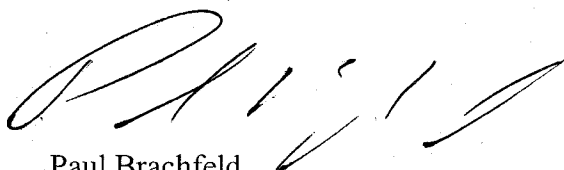
Based on our audit, the mission assignment was clear and approved in a timely manner. In addition, NARA had effective controls over the mission assignment implementation process and controls were

in place over monitoring the mission assignment process internally. Progress reports or summaries were provided by Preservation Programs (NWT) staff on-site or after key events to NWT supervisors. However, controls over communicating progress to FEMA could be improved as progress reports were not submitted to FEMA on a monthly basis. Additionally, while controls were in place to effectively manage and account for the \$434,350.20 spent on the mission assignment, bills were not promptly submitted to FEMA for reimbursement and more than half of the credit card information was not provided to FEMA for their reporting purposes.

NARA did not submit bills, progress reports and credit card information to FEMA in accordance with DHS guidance. This was the first mission assignment issued to NARA. Due to poor communication between NARA programs, it was unclear who was responsible for submitting online progress reports to FEMA and requesting a bill to be prepared for reimbursement from FEMA. As a result, FEMA was not kept up to date on the progress of the mission assignment¹ and NARA could have been reimbursed for funds expended in a timelier manner and had funds available for other use.

Subsequent to the issuance of this Audit Memorandum, management designated an employee in NWD as the agency's External Coordinator for Disaster Preparedness and Response. This employee will be the point of contact for external requests for NARA assistance in all areas relating to disaster response, as well as ensuring that NARA develops partnerships with stakeholders who have concerns about emergency preparedness. As a result of this action taken by management we are making no recommendations.

If you have any questions concerning this Audit Memorandum, or you require additional information, please contact me.



Paul Brachfeld
Inspector General

cc:

Adrienne Thomas, Assistant Archivist for
Administrative Services

Michael J. Kurtz, Assistant Archivist for
Office of Records Services – Washington, DC

¹ In addition, communication with FEMA was poor and resulted in FEMA sending NARA a letter in January 2006 requesting final billings for the mission assignment, believing the mission assignment had been completed. NARA requested an extension through September 30, 2006 to finalize the mission assignment.