

Fiscal Year 2019

Work Plan

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## Message from the Inspector General

I am pleased to present the National Archives and Records Administration (NARA) Office of Inspector General (OIG) Fiscal Year (FY) 2019 Annual Work Plan. This document outlines a plan for how the OIG intends to achieve its mission in FY 2019. The OIG assists NARA in accomplishing its mission by promoting economy, efficiency, and effectiveness in the administration of its programs and operations, while at the same time working to prevent and detect fraud, waste, and abuse.

In FY 2018 the OIG completed audits of the agency's FY 2017 Financial Statements, NARA's Compliance under the Digital Accountability and Transparency Act of 2014, the Office of the Federal Register's Administration of the Electoral College Process, NARA's Legacy Systems, NARA's Human Capital Practices, Research Services' Analog Processing, NARA's Continuity of Operations (COOP) Readiness, and NARA's FY 2017 Compliance with the Improper Payment Requirements. The audit program yielded 71 recommendations to improve NARA's operations.

Our investigative program was also very productive in FY 2018. Specifically, the Office of Investigations (OI) evaluated over 350 complaints to our hotline and intake function resulting in opening 21 investigations, closing 23 preliminary inquiries, and making 89 referrals to the agency. In addition, our investigative work products resulted in 16 agency actions including one removal, one debarment, and eight admonishments.

We prepared this Work Plan with the agency's mission in mind. This plan reflects work we believe is necessary to provide effective oversight of the broad spectrum of NARA's programs and operations. It reflects our demonstrated, ongoing commitment to provide high-quality oversight and service to our stakeholders while helping NARA meet its strategic mission and objectives.

Overall, this plan is a projection of what we would like to accomplish in FY 2019. Our limited resources will assuredly keep us from addressing every item in this plan. Further, the plan should not be viewed as limiting our office to these specific topics, as other issues may certainly rise in importance and require our resources.

I wish to thank each member of NARA's leadership, as well as external stakeholders and our staff for their direct participation in this process. I look forward to a successful year of providing high-quality audit, investigative, and other services to NARA and our stakeholders.



James Springs  
Inspector General

## ***National Archives and Records Administration***

NARA strives to drive openness, cultivate public participation, and strengthen the nation's democracy through public access to high-value government records. NARA's mission is to drive openness, cultivate public participation, and strengthen our nation's democracy through public access to high-value government records. Public access to government records allows Americans to claim their rights of citizenship, hold their government accountable, and understand their history so they can participate more effectively in their government.

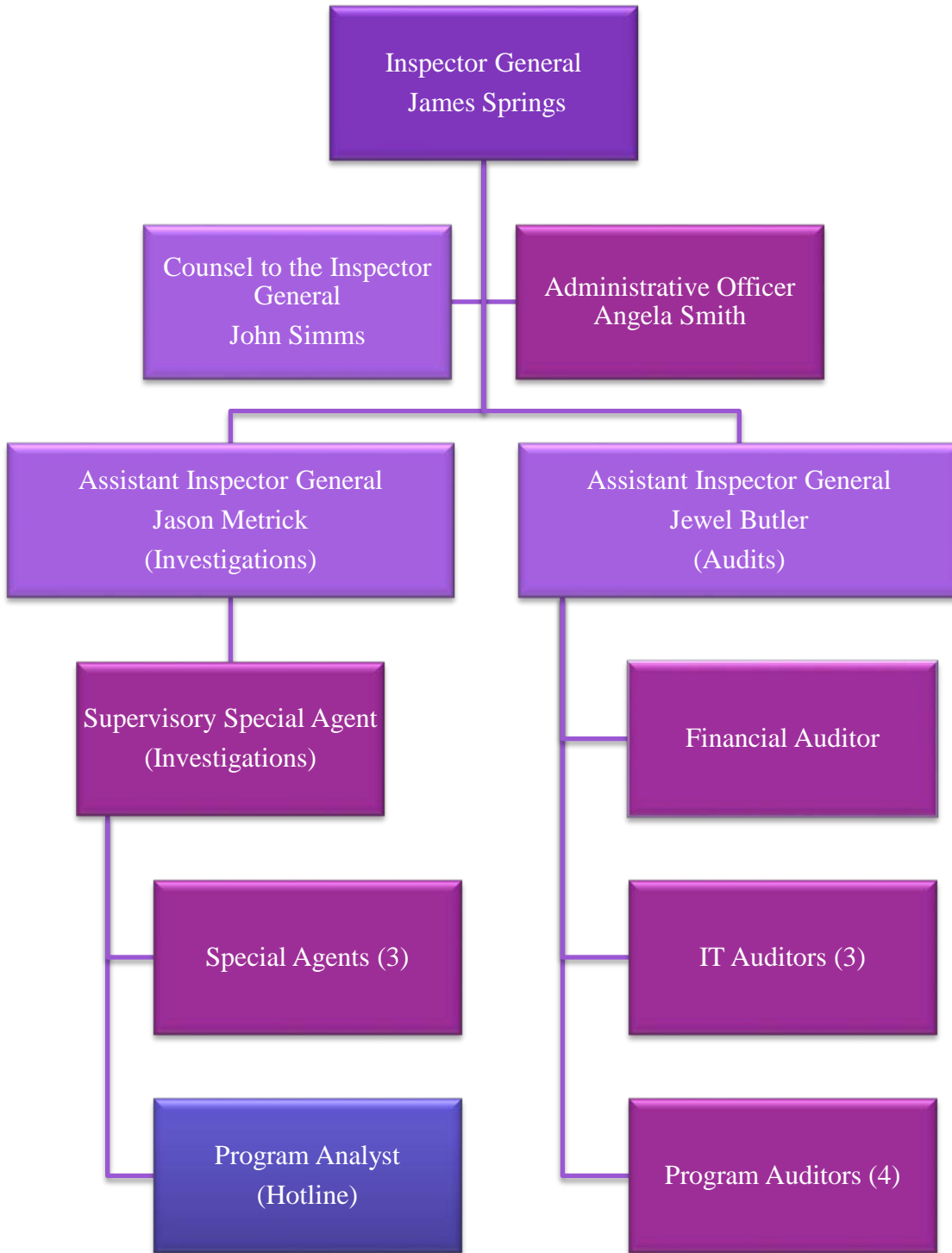
## ***Office of Inspector General***

The IG Act states the Inspector General is responsible for conducting and supervising audits and investigations, and making any reports relating to NARA's programs and operations which the IG deems necessary or desirable. The IG is charged with detecting and preventing fraud, waste, mismanagement, and abuse of agency programs and operations; while providing leadership and coordination. The office makes recommendations designed to promote economy, efficiency, and effectiveness of the agency. Unique in the Federal system, the IG is required to keep both the Archivist and Congress fully and currently informed about fraud and other serious problems, abuses, and deficiencies relating to NARA's programs and operations.

## ***OIG Mission***

The OIG serves the American citizen by improving the effectiveness, efficiency, and economy of NARA programs and operations. We strive to detect and prevent fraud and abuse in NARA programs, and ensure proper stewardship over Federal funds. We accomplish this by providing high-quality, objective audits, investigations, and other activities serving as an independent, internal advocate. Unique to our mission among other OIGs is our duty to ensure NARA protects and preserves the items belonging in our holdings, while safely providing the American people with the opportunity to discover, use, and learn from our nation's history.

# OIG Organizational Chart



## **Audits**

The OIG's Office of Audits conducts and coordinates audits and other reports of NARA's programs, operations and activities. Our auditors examine the management and financial operations of the agency headquarters and field offices, the economy and efficiency with which agency operations are managed, and the program results achieved. We audited program effectiveness and compliance with laws, regulations, and internal policies. Audits are prepared in accordance with generally accepted government auditing standards promulgated by the General Accountability Office and vary in scope and complexity. This work plan is based on major management challenges and risks identified through audits, evaluations, and discussions with stakeholders. The work plan lists projects the OIG has identified as either mandated by law, or of high or medium risk to NARA. Projects ranked (1) will receive OIG coverage because they are in progress, mandated by law, or ranked as medium or high risk. Projects ranked (2) will be initiated based on availability of OIG resources.

### **FY 2018 Carry Over Audits**

The Office of Audits substantially completed the work planned for FY 2018. Some of the assignments span FY 2018 and FY 2019 and are in process and near completion. These include the following audits:

- Consolidated Audit of NARA's FY18 Financial Statements
- Select NARA IT Contracts for Provisioned IT Services (Oversight & Management of IT Contracts)
- NARA's Compliance with FISMA
- NARA's Purchase Card Programs
- NARA's Oversight of Electronic Records Management in the Federal Government
- Presidential Libraries' Analog Processing
- NARA's Classified Systems

## **FY 2019 Planned Audits (New)**

The following audits and reviews are planned for FY 2019.

### **Financial Audit**

#### *Consolidated Audit of NARA's FY19 Financial Statements (1)*

To render an opinion on whether NARA's consolidated financial statements are presented fairly in all material respects. The contractor will issue reports on its conclusion based on the testing of internal controls and compliance with laws and regulations.

### **Regulatory Audits, Compliance, and Other Reviews**

#### *NARA's Compliance with Improper Payments Elimination and Recovery Act (IPERA) (1)*

To determine NARA's compliance with IPERA.

#### *NARA's Compliance with the Federal Information Security Modernization Act (FISMA) 2014 (1)*

To assess the adequacy of controls over information security and compliance with information security policies, procedures, standards, and guidelines. The project will include tests of the effectiveness of information security control techniques.

#### *NARA's Compliance with the Digital Accountability and Transparency (DATA) Act (1)*

To review and assess a sampling of spending data submitted under the DATA Act to assess the completeness, timeliness, utility, and accuracy of the data.

#### *NARA's Travel Card Programs (1)*

To determine the adequacy, efficiency, and effectiveness of internal controls over NARA's Travel Card Program.

### **Information Technology (IT) Audits**

#### *NARA's Cybersecurity Risk Management (1)*

To assess NARA cybersecurity risk management efforts.

#### *Network Discovery and Assessment (1)*

To assess NARA's current and planned network architecture and design; and provide recommendations to improve network performance, security, and efficiency.

### **Program Audits**

#### *Controls Over Processing of Civilian Personnel Records (1)*

To assess the adequacy of controls over the processing and distribution of civilian records.

NARA's Corporate Records Management Program (1)

To determine if NARA's internal records management program is effective and complies with all records management policies and procedures and serves as a model records management program.

NARA's Records Disposition Process (1)

To determine whether adequate controls are in place for disposing of Federal records in NARA's custody.

NARA's Personnel Security and Suitability Program (1)

To evaluate controls over the adjudication of background investigations at NARA and determine if adjudication actions were completed timely and in accordance to policy.

Controls Over NARA's Exit Clearance Process (1)

To determine the effectiveness of NARA's controls over the exit clearance process.

NARA's Holdings Protection Program (1)

To evaluate and assess the effectiveness of NARA's Holdings Protection Program and determine if NARA has adequate controls in place to effectively secure holdings within NARA facilities.

NARA's Insider Threat Program (1)

To determine if NARA has established an effective Insider Threat Program in accordance with federal policies and guidance.

Controls Over External Loans of NARA Holdings (1)

To determine whether proper controls are in place for external loans of NARA holdings.

Controls Over the Declassification and Reclassification of Records (2)

To determine whether controls are in place and adequately implemented for declassifying and reclassifying records.

Anti-Deficiency Act Review of NARA Contract Obligations and Expenditures (2)

To determine whether NARA contract obligations and expenditures complied with appropriation laws.

NARA's Accountability for Actions Taken on Civil Rights Complaints (2)

To determine whether NARA's Equal Employment Opportunity (EEO) office is operating as mandated.

NARA's Performance Management System (2)

To determine the efficiency and effectiveness of Human Capital's administration of performance appraisals, performance ratings, awards, and within-grade increases for NARA employees.



NARA's High Value Assets (Systems) (2)

To evaluate the NARA's efforts in implementing controls to protect its High-Value Assets (HVAs).

NARA's Preservation Program (2)

To determine whether weaknesses identified in the Audit of NARA's Preservation Program (OIG Audit Report 13-08, dated July 9, 2013) still exist and program/internal controls are adequate to meet the mission of preserving Federal records.

## Investigations

The OIG's Office of Investigations (OI) adds value to the agency's programs and operations by identifying and investigating allegations of fraud, waste, abuse, and misconduct leading to criminal, civil, administrative, and other remedies. Investigations typically originate as a result of a complaint to our Hotline program. Investigations, referrals, and inquiries emerge based on varying OIG criteria. The OIG's investigative program also established initiatives designed to monitor high-risk areas within NARA's programs and operations in order to identify vulnerabilities.

The following activities are planned for FY 2019 in the OI:

- Hotline Program

The OI operates a nationwide hotline program allowing individuals to report any suspicious activities or complaints through our website, by telephone, by email, or to a designated physical mailing address. All intakes are reviewed, and when warranted, we will do additional investigative work or refer the intake to the appropriate corresponding entity to address the issue.

- OIG National Outreach Program

The OI will continue to raise OIG awareness by reaching out to both internal NARA employees and external sources and provide information on the OIG's mission, roles, and responsibilities. The main goal of this program is to drive the reporting of criminal, civil, and administrative misconduct to our Hotline Program and expand OI's investigative caseloads. The OI will also review and revise the OIG's public website, brochures, and fraud posters.

- Assessing NARA Programs, Policy, and Procedures

The OI will continue to proactively assess various components of NARA programs, policy, and procedures to identify areas that are susceptible to fraud, waste, abuse, and misconduct. In FY2019, the OI will focus on NARA contracting and procurement, information technology and data analytics.

- Internal Reviews of OI Policy, Procedures, Accountable Property, and Annual Training

The OI will conduct periodic reviews of its internal Special Agent Handbook and policies, and revise and update areas of concern based upon any legal updates or issues identified by our internal reviews in maintaining compliance with the latest professional standards. The OI review team will also conduct reviews of accountable property, evidence, and other material to ensure compliance and identify areas of vulnerability.

## Special Projects and Other Work Assignments

An important goal of the OIG is to add value to the agency and the oversight community. This year, NARA's OIG will continue to complete special projects and other work assignments that benefit the agency and the oversight community as a whole. The following special projects and other work assignments are planned for FY 2019. Additional special projects and work assignments may be undertaken based on need and available resources.

- Management Alerts

A Management Alert is used to notify the agency of an issue which should be addressed on a time sensitive basis. They generally identify situations which should not wait for, or do not warrant an audit, investigation, or other OIG product. They do not follow government auditing standards or any other standard. Management alerts may require no further work, or may be followed up by another OIG product.

- Special Reports

A Special Report is used to convey information or issues to management officials without the technicalities of an audit or investigation. They are designed to be a broad vehicle for transmitting various kinds of information. In general, Special Reports are designed to convey information to NARA in a shorter timeframe than other, more structured OIG products, but do not have the urgency of a Management Alert. Like Management Alerts, Special Reports do not follow government auditing standards or any other standard. Depending on the circumstances, they may or may not include recommendations or suggestions. They may or may not be followed up by another OIG product, or they also may be issued in conjunction with other OIG products. For example, if an issue outside the scope of an audit is noticed during field work, a Special Report may be issued.

- Interim Reports

An interim report is used to notify the agency of significant matters needing immediate action and allows them to take corrective action before the final report is completed.

- Assessments

Assessments are typically designed to proactively review limited aspects of NARA's programs and operations such as contract compliance and telework adherence. They are intended to be quick looks at potential issues, and are not designed to be in-depth, detailed accounts. Accordingly, they do not follow any set standards or procedures.

- On-Going Audit Follow-up

An important responsibility of the OIG is to follow-up on previously issued audit reports with outstanding audit recommendations. Over the years, there have been significant numbers of outstanding audit recommendations. The OIG, in concert with the agency,

has implemented an improved audit recommendation and follow-up process to ensure audit recommendations are closed in a timely manner.

- Management Challenges

The OIG reports annually on the important new and existing issues and challenges facing the agency, and on efforts by the agency to meet these challenges.

- Peer Review

The Council of the Inspectors General on Integrity and Efficiency (CIGIE) Peer Review Committee schedules external quality control reviews, or peer reviews, of OIG audit and investigative functions every three years. The FY 2019 Audit Peer Review will be conducted by the Federal Trade Commission.

- CIGIE Training Institute

The NARA OIG has an active role in helping develop the IG community. OIG staff will assist the CIGIE Training Institute by serving as instructors for courses to the community on various topics.

- Whistleblower Protection Coordinator

The IG has designated a Whistleblower Protection Coordinator (WPC). The WPC runs a program providing training and information to potential whistleblowers on various options, rules, and the protections available.

- Keeping Congress Fully and Currently Informed

The IG Act requires the IG to keep Congress fully and currently informed on various topics. Aside from our semiannual reporting, the OIG also briefs Congressional staff on topics of particular interest. Throughout the year the OIG also responds to individual requests from Members and Committees on a very wide variety of topics.

- Non-audit Services

In very limited circumstances, OIG audit staff may perform non-audit services in accordance with GAGAS. Such work does not usually provide a basis for conclusion, recommendations, or opinions on the information or data. In the case of non-government auditors who conduct audits under GAGAS, the term non-audit service is typically synonymous with consulting services.

- Transparency and Information Disclosure

The OIG will process all requests for OIG records, including Freedom of Information Act (FOIA) requests, Privacy Act requests, and court orders. In accordance with the IG Act, the OIG will post publicly available reports to the OIG website.

- Legislative Review

The OIG will review proposed legislation to determine potential impact on NARA's programs and operations and provide feedback to the appropriate parties as necessary.

The OIG will also review various proposed testimony to Congress, OMB regulations, and others.

- Review NARA Regulations and Directives

The OIG will review proposed NARA regulations and directives to determine the impact on NARA and OIG operations, and provide feedback to the agency as necessary.

## **Professional Commitments**

In addition to the OIG's audit and investigative responsibilities, the OIG has professional commitments during FY 2019 including, but not limited to, those listed below. The IG and OIG staff also participate in several Federal Inspectors General community working groups on topics related to law, audits, and investigations. These additional requirements positively contribute to the success and mission of the OIG.

- Participation and Attendance in Professional Working Groups and Other Meetings

The IG or OIG staff will regularly attend CIGIE professional working group meetings (Audit Committee, Investigative Committee, Council of Counsels to the Inspector General, Federal Audit Executive Council, Data Analytics, Enterprise Risk Assessment, Special Agent in Charge (SAC) Training Committee, SAC Mentoring Program, Peer Review Working Group, and Financial Statement Audit Network Group).

- Complete Semiannual Reporting

In accordance with the IG Act, the OIG will prepare and transmit to the Congress semiannual reports on the activities of the OIG. Semiannual reports summarize OIG activities during the immediately preceding six-month periods ending March 31st and September 30th of each year.

- Professional Development and Training

OIG staff will attend professional training during the FY to maintain and improve their professional competencies and gain additional knowledge, skills, and abilities on emerging issues that affect the IG community.