

OFFICE *of*  
INSPECTOR GENERAL  
NATIONAL ARCHIVES

Fiscal Year 2017

Work Plan

## **Table of Contents**

|  |    |
|--|----|
| Message from the Inspector General .....           | 3  |
| National Archives and Records Administration ..... | 4  |
| Office of Inspector General .....                  | 4  |
| OIG Organizational Chart.....                      | 5  |
| Audits .....                                       | 6  |
| Investigations .....                               | 10 |
| Special Projects and Other Work Assignments .....  | 11 |
| Professional Commitments .....                     | 13 |

## 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) 2017 Annual Work Plan. This document outlines a plan for how the OIG intends to achieve its mission in FY 2017. The OIG helps NARA carry out its responsibilities 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 2016 the OIG completed audits on the agency's FY 2015 Financial Statements, compliance with FISMA, publicly-accessible websites, refile processes at selected Federal records centers, the preparation and planning for the receipt of President Obama's administration's records and artifacts, and others. The audit program yielded over 100 recommendations to improve NARA's operations. The Investigative program accomplished much of the work planned for FY 2016. In FY 2016 the Office of Investigations (OI) evaluated nearly 500 complaints to our hotline and intake function resulting in opening 25 investigations, 51 preliminary inquiries, and 113 referrals. Our investigative work products resulted in 33 personnel actions taken by NARA including 5 removals, 4 resignations, and 2 suspensions.

We prepared this Work Plan with the agency's mission in mind. Our planning efforts included direct outreach and solicitation of topics and assignment suggestions from NARA's leadership, external stakeholders, and our staff. This plan reflects priority 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 2017. It is ambitious, and we realize it may not be fully completed or may be modified. Further, it 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 provide public access to Federal Government records in its custody and control. Public access to government records strengthens democracy by allowing Americans to claim their rights of citizenship, hold their government accountable, and understand their history so they can participate more effectively in their government.

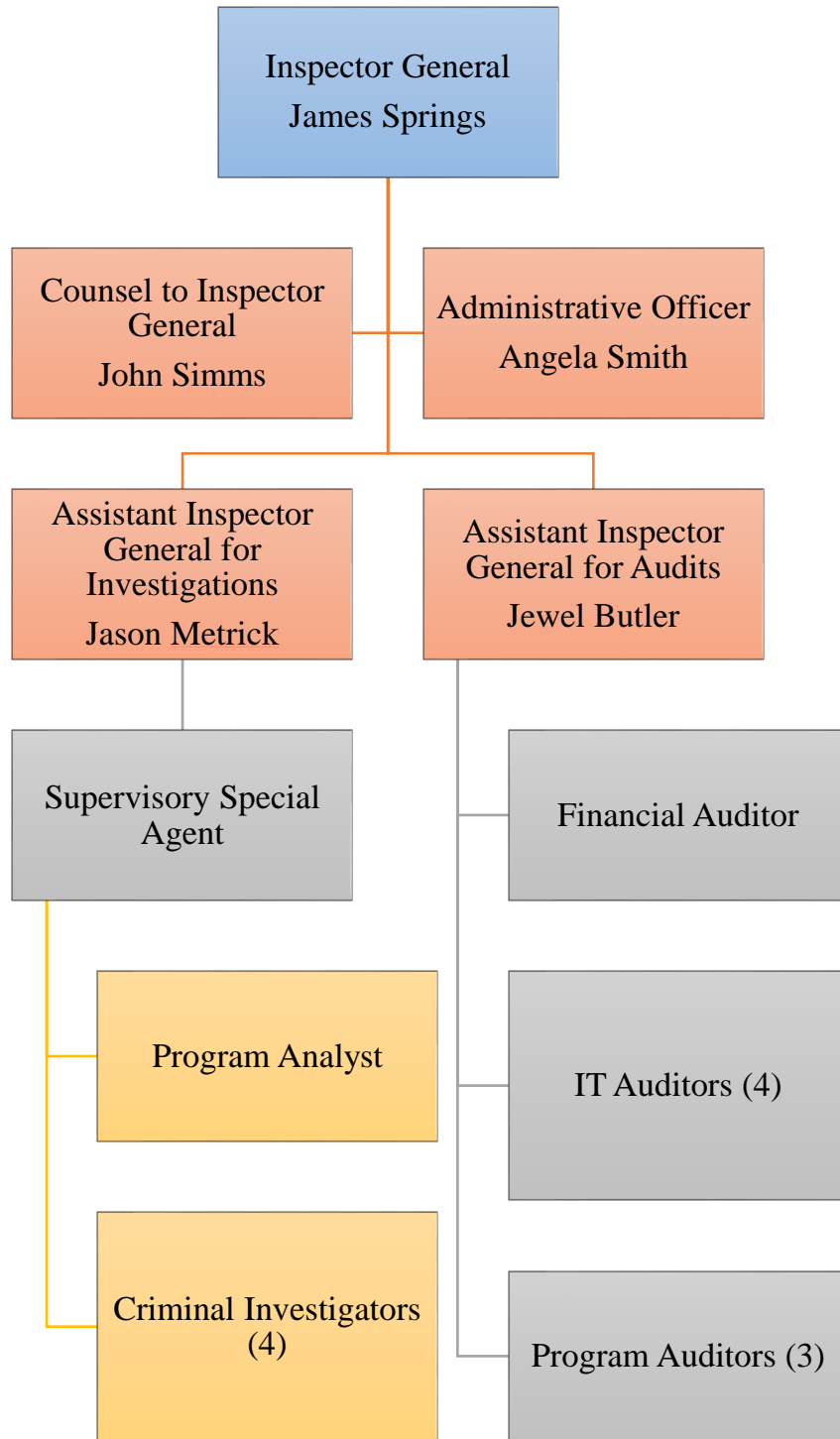
## ***Office of Inspector General***

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 recommends policies 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 documentary heritage.

# 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, including its field offices; the economy and efficiency with which agency operations are managed and the program results achieved; program effectiveness; and compliance with laws, regulations, and internal policies in carrying out programs. Audits are prepared in accordance with generally accepted government auditing standards promulgated by the General Accountability Office and vary in scope and complexity.

### **FY 2016 Carry Over Audits**

The Office of Audits substantially completed the work planned for FY 2016. Some of the assignments span FY 2016 and FY 2017 and are in process, many near finalization. These include:

#### Information Technology (IT) Audits

- Audit of the Electronic Records Archives System
- Audit of NARA's Management Controls over Microsoft Access Databases
- Audit of NARA's Adoption and Management of Cloud Computing Activities
- Audit of NARA's Information System Inventory

#### Program Audits

- Audit of NARA's Compliance with HSPD-12 Policy for a Common Identification
- Audit of NARA's Freedom of Information Act Process
- Audit of NARA's Procurement Program
- Enterprise-Wide Risk Assessment Audit of NARA's Internal Controls
- NARA's Compliance with the Federal Managers' Financial Integrity Act for FY15

## **FY 2017 Planned Audits**

The following audits and reviews are planned for FY 2017.

### **Financial Audit**

#### *Consolidated Audit of NARA's Financial Statements*

Objective: 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**

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

Objective: To determine NARA's compliance with IPERA.

#### *Audit of NARA's Travel and Purchase Card Programs*

Objective: To determine whether NARA's oversight of the purchase and travel card program is effective.

#### *Evaluation of NARA's Compliance with the Federal Information Security Modernization Act (FISMA) 2002*

Objective: 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*

Objective: 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.

#### *CIGIE's Cross-Cutting Purchase Card Project*

Objective: The OIG will participate in a CIGIE cross-cutting project on purchase cards led by USDA OIG. The first phase will be an analysis of data through the same, defined set of criteria, using Excel (in a layout provided by USDA OIG) as the data analytics tool. The second phase will be a review of a statistical sample of the anomalies identified in phase 1.

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

### *Audit of NARA's Legacy IT Systems*

Objective: To determine whether NARA is effectively analyzing and managing operations and maintenance of legacy IT systems.

### *Audit of NARA's Software License Management*

Objective: To determine whether NARA is adequately managing software licenses.

### *Audit of Select NARA IT Contracts for Provisioned IT Services*

Objective: To review select IT contracts to determine whether NARA is acquiring IT services in a way which promotes effective service agreements and monitoring according to applicable laws, regulations, and guidance, such as NIST SP 800-35, the Federal Acquisition Regulation, and CIO/CAOC Best Practices for Acquiring IT as a Service.

### *Network Discovery and Assessment*

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

## **Program Audits**

### *Audit of NARA's Accounting for Scheduled Records*

Objective: To evaluate NARA's processes for accounting for historically significant records scheduled to accession into the agency.

### *Audit of NARA's Continuity of Operations Plan (COOP)*

Objective: To determine whether NARA's COOP is adequate, and planning and testing efforts are efficient and effective to appropriately prepare NARA employees to address emergency situations.

### *Audit of NARA's Grant Oversight and Select Grantees Use of Grant Funds*

Objective: To determine whether grant funds are being expended in accordance with grant goals and objectives. Specifically, we will determine whether grant funds can be properly accounted for, and assess the allowability of grant expenditures. Additionally, we will review the National Historical Publications and Records Commission's internal controls to determine whether they are adequate to properly account for and manage grant funds.

### *Audit of NARA's Holdings Protection Program*

Objective: 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.



*Audit of NARA's Human Capital Operations*

Objective: To determine whether NARA's human capital practices are operating efficiently and effectively.

*Audit of NARA's Online Access to Digitized Holdings*

Objective: To evaluate NARA's controls in place to achieve its Strategic Goal of "Make Access Happen" by providing online access to its digitized holdings through the National Archives Catalog.

*Audit of NARA's Oversight of Electronic Records Management in the Federal Government*

Objective: To determine whether weaknesses identified in the Audit of NARA's Oversight of Electronic Records Management in the Federal Government (OIG Audit Report 10-04, dated April 2, 2010) still exist and program/internal controls are adequate to meet the mission of electronic records management.

*Audit of NARA Preservation Program*

Objective: 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.

*Audit of NARA's Processing of Textual Records*

Objective: To determine whether weaknesses identified in the Audit of NARA's Processing of Textual Records (OIG Audit Report 13-04, dated September 18, 2013) still exist and program/internal controls are adequate to meet the mission of processing textual records.

*Audit of NARA's Records Scheduling Process*

Objective: To determine NARA's processes for the development, review, and approval of Federal records schedules.

*Audit of the Office of the Federal Register's Administration of the Electoral College Process*

Objective: To determine whether the Office of the Federal Register implemented proper controls for the administration of the Electoral College process, including properly maintaining records from the process.

## Investigations

The OIG's Office of Investigations (OI) adds value to the agency's programs and operations by identifying and investigating fraud, waste, abuse, and misconduct leading to criminal, civil, administrative, and other remedies. The OIG's investigative program also provides initiatives designed to monitor high-risk areas within NARA's programs and operations in order to identify vulnerabilities to identify fraud, waste, and abuse.

The following activities are planned for FY 2017 in the OI.

- Investigations

The OI routinely conducts all types of investigations. These efforts typically originate as a result of a complaint or allegation made to our Hotline and Intake program.

Investigations, referrals and inquiries emerge based on varying OIG criteria.

Investigations revealing violations of law, regulations, rules, or contract terms may result in administrative, civil or criminal actions.

- Hotline Program

The OI runs a nationwide hotline program allowing individuals to report all suspicious activities or complaints through our website, phone number, email, or mail box. All intakes are reviewed, and when warranted, we will do additional investigative work or refer the intake to another 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 to provide education on the OIG mission, including our roles and responsibilities. These efforts are aimed at driving the reporting of criminal, civil, and administrative misconduct to our Hotline function expanding 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 FY 2017, the OI will focus on NARA contracting and procurement, information technology, and security.

- 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 to revise and update areas of concern based upon any legal updates or issues identified by our internal reviews. The OI review team will also annually conduct reviews of

accountable property, evidence, and other material to identify and resolve any issues identified.

## **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/other work assignments are planned for FY 2017. Additional special projects and work assignments may be undertaken during FY 2017 based on available resources.

- 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 Letters

Whenever an issue arises that must be communicated to the agency before an audit or investigation is completed, does not warrant a full audit or investigation, or it is otherwise appropriate, the OIG will issue a management letter to the agency. This letter will explain the issue and may or may not have suggestions for correcting it.

- 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. In FY 2017, the Office of Audits is scheduled to be peer reviewed by the National Labor Relations Board for the three-year period ending September 30, 2016. The Office of Investigations will be reviewed in FY 2018.

- 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 Ombudsman

The IG has designated a Whistleblower Protection Ombudsman. The Ombudsman will run a program providing training and information to potential whistleblowers on various rules and protections available.

- Responses to Standing Congressional Requests

There are standing requests from the Chairmen of the Senate Committee on Homeland Security and Governmental Affairs, the Senate Committee on the Judiciary, and the House Committee on Oversight and Government Reform for various items of information from the OIG. These generally include information on reports on audits, evaluations, and investigations conducted by the OIG; whether the OIG has been provided with access to all information needed to accomplish its duties and responsibilities; and unimplemented audit recommendations.

- 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 Freedom of Information Act (FOIA) requests for OIG records, court orders for OIG records, and will post all 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 FY2017, to include, but are not limited to, the following listed below. The IG and OIG staff also participates 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, 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.