

OFFICE *of*
INSPECTOR GENERAL
NATIONAL ARCHIVES

Fiscal Year 2020

Work Plan

Table of Contents

Message from the Inspector General	3
National Archives and Records Administration	4
Office of Inspector General.....	4
Mission, Vision & Core Values	4
Goals & Objectives	5
OIG Organizational Chart	6
Audits	7
Investigations	11
Special Projects and Other Work Assignments	12
Professional Commitments	15

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) 2020 Annual Work Plan. This document outlines a plan for how the OIG intends to achieve its mission in FY 2020. The OIG assists NARA in accomplishing its mission by promoting economy, efficiency, and effectiveness by detecting, fraud, waste, abuse, and mismanagement in NARA programs and operations while keeping stakeholders informed.

In FY 2019, the OIG, Office of Audits (OA) completed 12 projects to include audits of the agency's FY 2018 Financial Statements, NARA's Compliance with the Federal Information Security Modernization Act (FISMA), Presidential Libraries Analog Processing, NARA's Purchase Card Program, and Oversight of Electronic Records Management in the Federal Government, among others. The results of our FY 2019 audits yielded 49 recommendations to improve NARA's operations while additional reports and a management alert brought attention to other NARA operations.

Our investigative program was also very productive in FY 2019. Specifically, the Office of Investigations (OI) evaluated 344 complaints received from our hotline and intake function resulting in 10 open investigations, 8 closed preliminary inquiries, and 144 referrals made to the agency. In addition, our investigative work products resulted in 20 agency actions including 1 removal, 1 suspension, and 15 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 2020. However, our limited resources will assuredly keep us from addressing every item in this plan. 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 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'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 Inspector General Act (IG Act) states the Inspector General (IG) is responsible for conducting and supervising audits and investigations, and issuing 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.

Mission

To promote economy, efficiency, and effectiveness at NARA by detecting and preventing fraud, waste, abuse, and mismanagement in its programs and operations while keeping stakeholders informed.

Vision

To impartially deliver independent and thorough oversight that transforms NARA into a more efficient and effective organization.

Core Values

OIG employees are guided by our core values in all they do as they work and pursue the office objectives. Our core values are:

Integrity – Doing the right thing

Transparency – Being open about what we do and how we do it

Accountability – Embracing responsibility and owning our actions

Professionalism – Taking pride in our work and performing at the highest level

Our employees are the foundation of the OIG, and the most important part of the office. Using these core values, our employees work tirelessly every day carrying out actions meeting our objectives and accomplishing our goals, while completing our mission and leading the agency according to our vision.

Goals & Objectives

GOALS

Promote excellence in the
OIG organization and its
workforce

Deliver high quality
reports that are timely,
relevant, and impactful

Engage with internal and
external stakeholders to
maximize our impact

OBJECTIVES

- ❖ Hire and retain a diverse, highly skilled, and engaged workforce

- ❖ Impartially analyze and accurately report issues

- ❖ Develop processes to engage NARA and motivate management to improve

- ❖ Develop and train our workforce to address the issues facing NARA

- ❖ Deliver information to stakeholders in time for them to prevent or mitigate issues

- ❖ Interact with management in a positive way to educate and raise awareness of fraud, waste, and abuse

- ❖ Promote the most effective and efficient use of OIG resources

- ❖ Work with NARA to ensure they address suggestions for improvement

- ❖ Cultivate relationships with stakeholders

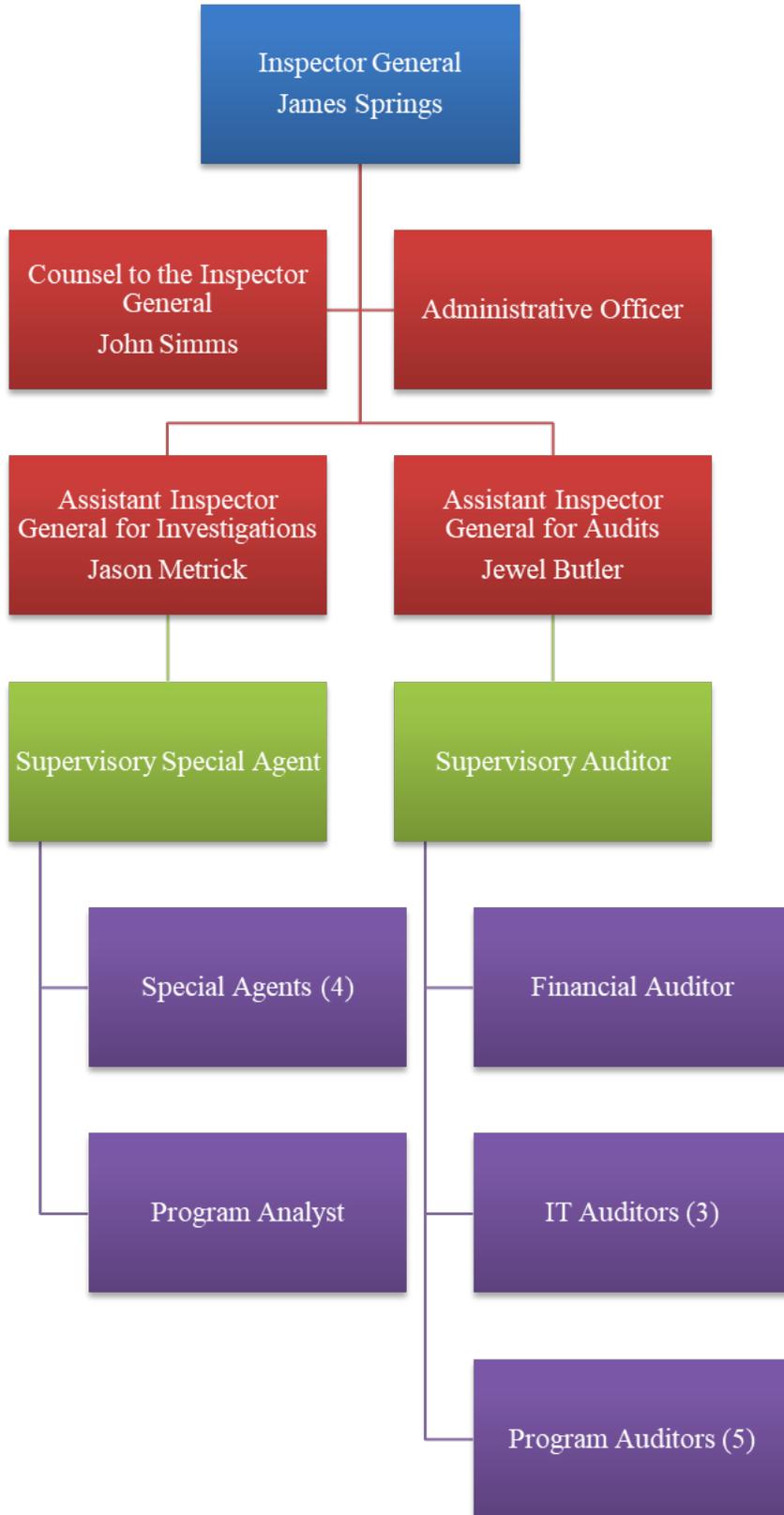
- ❖ Collaborate across teams to devise transformational solutions

- ❖ Disseminate OIG products to the widest practical audience

- ❖ Partner with others to maximize the impact of OIG operations

- ❖ Continuously assess business processes and strategies to adapt and improve

OIG Organizational Chart



Audits

The OIG's Office of Audits (OA) provides independent analyses to management on a full range of NARA's programs and operations. Our auditors examine the management and financial operations of the agency headquarters and field offices, the economy and efficiency in which agency operations are managed, and the program results achieved. We also audit program effectiveness, and compliance with laws, regulations, and internal policies. Audits are conducted in accordance with generally accepted government auditing standards (GAGAS) promulgated by the General Accountability Office and vary in scope and complexity. OA independently establishes its audit objectives, plans, and priorities. The 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, ranked high or medium risk or identified as priority. Projects ranked (2) will be initiated based on availability of OIG resources.

FY 2019 Carry Over Audits

The Office of Audits substantially completed the work planned for FY 2019. Some of the assignments span FY 2019 and FY 2020 and are in process or near completion. These include the following audits.

Oversight and Management of Contracts

To assess the control environment of NARA's leadership and its organizational alignment to the acquisition functions, as well as the coordination, collaboration, and communication of the Chief Acquisition Officer across NARA's enterprise.¹

Classified Systems

To determine whether NARA's classified systems are adequately managed and secured in accordance with federal and NARA policies and guidelines

Cybersecurity Risk Management

To assess whether NARA's cybersecurity risk management framework is effectively implemented

Compliance with the Digital Accountability and Transparency (DATA) Act

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.

¹The objective was adjusted during the course of the audit.

FY 2019 Compliance with the Federal Information Security Modernization Act (FISMA)

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.

Controls over Loans of Holdings

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

Consolidated Audit of FY 2019 Financial Statements

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.

Personnel Security and Suitability Program

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

FY 2020 Planned Audits (New)

The following audits and reviews are planned for FY 2020.

Mandatory

Financial Audit

Consolidated Audit of FY 2020 Financial Statements

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

Compliance with Improper Payments Elimination and Recovery Act (IPERA)

To determine NARA's compliance with IPERA.

Compliance with the FISMA

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.

Travel Card Program

To determine whether NARA's Travel Card Program has effective internal controls to safeguard against unauthorized use, abuse, and improper transactions not associated with official travel.

Purchase Card Risk Assessment

To assess and analyze the risks of illegal, improper, or erroneous purchases.

Discretionary

Information Technology (IT) Audits

High Value Assets (Systems) (1)

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

Controls over Use of Information Technology Equipment and Resources (1)

To determine whether controls are in place and adequately implemented for limiting personal use of government-furnished information technology equipment and resources in accordance with federal and NARA policies.

Insider Threat Program (2)

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

Program Audits

Accountability for Actions Taken on Civil Rights Complaints (1)

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

Controls over Offboarding Process for Separating Employees, Contractors, and Volunteers (1)

To evaluate and assess the effectiveness of controls over the offboarding process for separating employees, contractors, and volunteers.

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.

Transfer and Management of Classified Records (1)

To evaluate and assess the adequacy of controls over the management and handling of classified records.

Resource, Description, and Access Standard Implementation (1)

To evaluate NARA's performance in implementing the Resource, Description, and Access Standard.

Controls over the Declassification and Reclassification of Records (1)

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

Records Disposition Process (1)

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

Preservation Program (1)

To evaluate and assess the adequacy of controls in place for preserving Federal records in NARA's custody.

Controls over Processing of Civilian Personnel Records (2)

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

Corporate Records Management Program (2)

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.

Information Security Oversight Office (ISOO) (2)

To determine whether ISOO is meeting the intent for which it was established.

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 2020 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, and remain active in various professional working groups within the law enforcement community.

- 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 2020, the OI will focus on NARA procurement practices, vulnerabilities to information technology, and data analytics.

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

The OI will conduct an extensive review of its internal Special Agent Handbook and policies, and revise and update areas of concern based upon relevant legal updates or issues identified by our internal reviews to maintain 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 any 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 2020. 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 to identify areas of vulnerabilities, as well as ensure compliance and adherence to NARA's existing policies and procedures. They are intended to be a brief review of 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 the audit recommendation and follow-up process to ensure audit recommendations are closed in a timely manner. On-going audit follow-up during FY 2020 will consist of the following responsibilities: 1) review implemented audit recommendations to ensure the audit finding has been resolved; 2) review and comment on management's corrective action plans that detail the agency's plans for resolving outstanding audit recommendations; 3) conduct bi-monthly meetings with NARA's Accountability Office to discuss progress in implementing audit recommendations; 4) provide quarterly open recommendation reports to NARA Executives, and 5) complete an annual compendium of agency-wide open recommendations detailing progress made by management and any ongoing OIG concerns.

- 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 next Audit Peer Review will be conducted by the Federal Trade Commission (FTC) no later than March 31, 2020.

- CIGIE Training Institute

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 Congressional Members and Committees on a very wide variety of topics.

- Non-audit Services

In very limited circumstances, the 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 and Oversight.gov.

- Legislative Review

The OIG will review proposed legislation to determine the 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, Office of Management and Budget (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 2020 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, CIGIE Technology Committee, and Financial Statement Audit Network Group).

- Complete Semiannual Reporting

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

- Professional Development and Training

OIG staff will attend professional training during FY 2020 to maintain and improve their professional competencies and gain additional knowledge, skills, and abilities to address emerging issues that affect the IG community.