



Fiscal Year (FY) 2021

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) 2021 Annual Work Plan. This document outlines a plan for how the OIG intends to achieve its mission in FY 2021 and persevere in the face of challenges presented by the coronavirus pandemic. 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 2020, Office of Audits (OA) completed 19 projects to include audits of NARA's FY 2019 Financial Statements, NARA's Classified Information System, Oversight and Management of Information Technology Contracts, Compliance Under the Digital Accountability and Transparency Act of 2014, Compliance with Requirements of the Improper Payment Elimination and Recovery Act of 2010 for FY 2019, Personnel Security and Suitability Program, and Cybersecurity Risk Management Process. The results of our FY 2020 audit products yielded 51 recommendations to improve NARA's operations, while other types of reports brought attention to other issues at NARA.

Our investigative program was also very productive in FY 2020. Specifically, the Office of Investigations (OI) evaluated 350 complaints received from our hotline and intake function resulting in nine open investigations, 11 closed preliminary inquiries, and 72 referrals made to the agency. In addition, our investigative work products resulted in 82 agency actions including one removal, one suspension, three admonishments, and recoveries totaling over \$102,000.

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 2021. 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 audits, investigations, and other reports 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 (OIG)

The Inspector General Act, as amended (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 the 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

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.

OIG Vision

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

OIG 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.

OIG 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

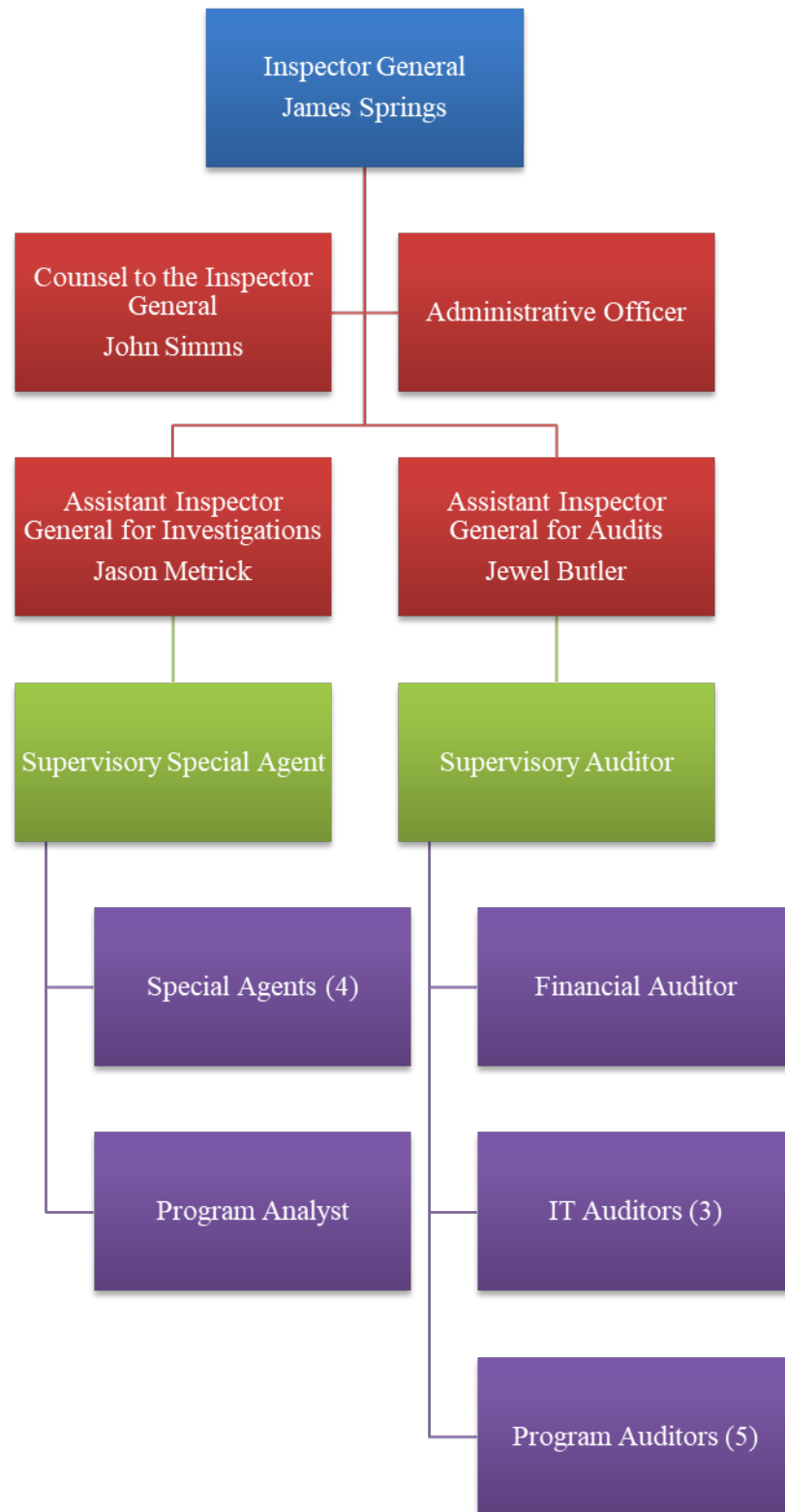
❖ Collaborate across teams to
devise transformational
solutions

❖ 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



One IT Auditor position is vacant

Audits

The OIG's Office of Audits (OA) provides independent analyses to management on the 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 Government 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 a priority. Projects ranked (2) will be initiated based on availability of OIG resources. In addition to published planned work, the Office of Audits is committed to addressing congressional requests and other priority work via special reports as necessary.

FY 2020 Carry Over Audits

Despite the unprecedented disruption of normal operations, the Office of Audits substantially completed the work planned for FY 2020. Some of the assignments span FY 2020 and FY 2021 and are in process or near completion. The carryover audits include the following.

Controls over Loans of Holdings (1)

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

Travel Card Programs (1)

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.

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

To determine whether controls are adequate and effective to prevent and deter inappropriate use of the internet on government-assigned computing resources and mobile devices, as defined by NARA Directive 802, *Use and Monitoring of NARA Office and IT Equipment and Resources*.

Holdings Protection Program (1)

To determine whether NARA has controls in place to reasonably secure and protect holdings from theft or vandalism.

High Value Assets (Systems) (1)

To determine whether NARA has controls in place to adequately protect its HVA.

Records Disposition Process (1)

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

FY 2020 Compliance with the Federal Information Security Modernization Act (FISMA) (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.

Consolidated Audit of FY 2020 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.

*Processing of Discrimination Complaints (1)*¹

To determine whether NARA processed discrimination complaints in a timely and efficient manner.

FY 2021 Planned Audits (New)

The following audits and reviews are planned for FY 2021.

Mandatory

Financial Audit

Consolidated Audit of FY 2021 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.

¹ One audit was postponed due to the Program Office's attention to COVID 19 activities.

Regulatory Audits, Compliance, and Other Annual Reviews

Compliance with Improper Payments Elimination and Recovery Act (IPERA) (2)

To determine NARA's compliance with IPERA.

Compliance with the FISMA (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.

Purchase Card Risk Assessment (2)

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

Discretionary

Insider Threat Program (1)

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

Controls over Off-boarding Process for Separating Employees, Contractors, and Volunteers (1)

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

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.

Performance Management and Reporting System (1)

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

Awarding and Management of Information Technology Support Services Contract (1)

To determine whether NARA awarded the contract for Information technology support services in accordance with Federal statutes, Federal regulations, and NARA policies and procedures.

Software Asset Management Process (1)

To determine if governance structures are in place to provide adequate direction and establish accountability for procuring, tracking, and monitoring software assets, in order to minimize shortage, waste, and security risks.

Implementation of the Federal Data Strategy (1)

To determine whether NARA has effectively implemented the Federal Data Strategy.

Preservation Program (1)

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

Document Conversion (2)

To determine efficiency and effectiveness of controls over the Federal Records Center Program's (FRCF) document conversion services.

Information Security Oversight Office (ISOO) (2)

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

Drug-Free Workplace Program Plan (2)

To determine to what extent the drug testing program for NARA meets Federal statutes, regulations, and guidance; and whether NARA is drug testing in accordance with its program requirements.

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 2021 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 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, policies, and procedures to identify areas that are susceptible to fraud, waste, abuse, and misconduct. In FY 2021, the OI will focus on NARA procurement practices, vulnerabilities to information technology, and data analytics.

- Internal Reviews of OI Policies, Procedures, and Accountable Property

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 types of special projects and other work assignments are planned for FY 2021. 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. It generally identifies situations which should not wait for, or do not warrant an audit, investigation, or other OIG product. It does 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. It is 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 may also 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 management officials to take corrective action before the final report is completed.

- Assessments

An Assessment is 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. It is intended to be a brief review of potential issues, and is not designed to be in-depth, detailed account. Accordingly, Assessments 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 a significant

number of outstanding audit recommendations. The OIG, in concert with the agency, has implemented and 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 2021 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 made by the agency to meet these challenges.

- 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 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 conclusions, 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 2021 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/subgroups, CIGIE Technology Committee, and Financial Statement Audit Network Group).

- Complete Semiannual Reporting

In accordance with the IG Act, the OIG will prepare the semiannual reports to Congress 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 2021 to maintain and improve their professional competencies and gain additional knowledge, skills, and abilities to address emerging issues that affect the IG community.