NATIONAL ARCHIVES

OFFICE *of* INSPECTOR GENERAL

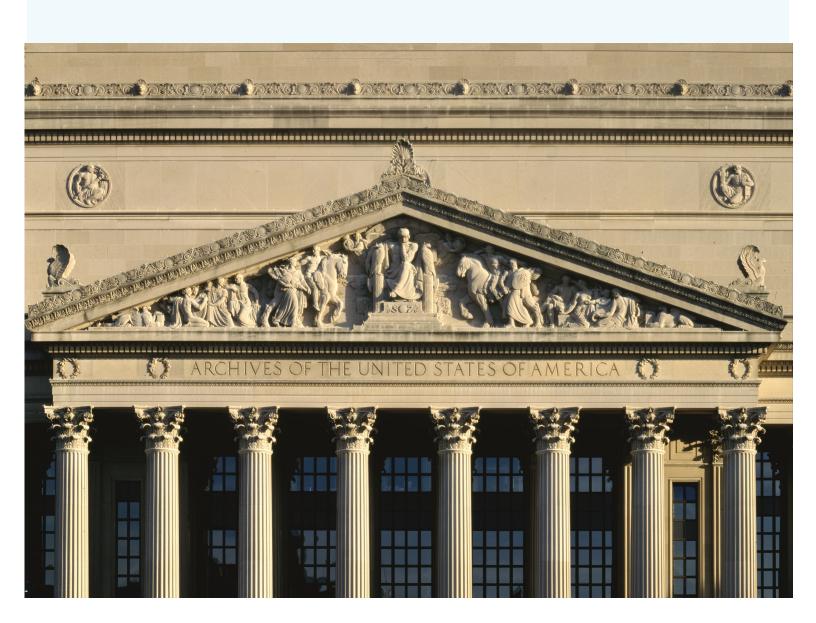# ANNUAL WORK PLAN

FISCAL YEAR 2023

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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) 2023 annual work plan. The plan provides our approach for conducting oversight work designed to help improve the economy, efficiency, and effectiveness of NARA's programs and operations, while also preventing and detecting fraud, waste, and abuse. We coordinated with NARA and other stakeholders to gain insight on work that will further ensure accountability and integrity in agency programs and operations.

The audit and evaluation work in the plan shows our carry over work from FY 2022, as well as mandatory and discretionary work for FY 2023. Our statutory mandates are our highest priority, and with our remaining resources, we focus on work areas that present the highest risks to the agency. As we move forward, we may need to adjust the plan to ensure we are focusing our attention on the highest risks facing NARA or respond to requests from Congress or other stakeholders. This may result in planned work being postponed or canceled to meet those emerging needs. The investigations priorities provide insight on areas that we are paying attention to ensure integrity in NARA programs and operations.

This work plan is aspirational, we realize we likely will not get to every job described. What we can guarantee is hard work by a dedicated staff. As the nation's record keeper, NARA has an important mission in our democracy by providing public access to high-value government records. The OIG is charged with providing effective oversight to help NARA succeed in their mission. This is an agency that can affect the lives of each of our nation's citizens, and I look forward to the opportunities that lie ahead.

Dr. Brett M. Baker
Inspector General

National Archives and Records Administration

NARA drives openness through access to records. NARA's mission is stated as:

> Our mission is to provide equitable public access to federal government records in our custody and control. Equitable access to government records strengthens democracy by allowing all Americans of all backgrounds to claim their rights of citizenship, hold their government accountable, and understand their history so they can participate more effectively in their government.

In FY 2023, NARA was appropriated $388.3 million for operating expenses, including $29 million for expenses necessary to enhance the federal government's ability to electronically preserve, manage, and store government records, and $2 million to implement the Civil Rights Cold Case Records Collection Act; $71 million for Repairs and Restoration, including $20 million for the Ulysses S. Grant Presidential Library in Starkville, Mississippi, and $11.5 million for the Harry S. Truman Library Institute for National and International Affairs in Kansas City, Missouri; $12.3 million for National Historical Publications Records Commission grants; and $5 million for IG operations. With approximately 2,556 employees, NARA operates 44 facilities nationwide.

OIG Mission and Authority

NARA's OIG was formally established in April 1989. The Inspector General Act, as amended (IG Act) states the IG is responsible for:

- conducting and supervising independent audits and investigations of agency programs and operations;
- promoting economy, effectiveness, and efficiency within the agency;
- detecting and preventing fraud, waste, mismanagement, and abuse of agency programs and operations; and
- making 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.

FY 2023 Management and Performance Challenges

In executing the OIG mission, the IG summarizes what he considers to be the most significant management and performance challenges facing NARA and assesses the agency's progress in addressing those challenges. The following list summarizes those challenges based on legislative mandates, our experience, stakeholder input, and observations from our oversight work.

1. Records Request Backlog at the National Personnel Records Center (NPRC)
2. Information Technology (IT) Security
3. Office of Management and Budget (OMB) Memorandum M-19-21, Transition to Electronic Records
4. Expanding Public Access to Records
5. Electronic Records Archives (ERA)
6. Pandemic Response

Carry Over Audits

Mandatory

Audit of NARA's FY 2022 Financial Statements
In accordance with the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and explained in OMB Bulletin No. 22-01, *Audit Requirements for Federal Financial Statements* (OMB Bulletin 22-01), the OIG is required to audit NARA's financial statements.

The objective of this audit is to express an opinion on whether NARA's financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America.

Discretionary

Audit of NARA's Off-boarding Process for Separating Employees, Contractors, and Volunteers
NARA in accordance with federal law and regulation must ensure that all personnel ending their work or volunteer relationship with NARA or relocating to a different office or facility account for any outstanding financial responsibilities. NARA must also ensure that the personnel return accountable items for which they are responsible, clear duties, and terminate access to IT systems.

The objective of this audit is to assess the effectiveness of controls over the off-boarding process for separating employees, contractors, and volunteers.

Audit of NARA's Software Asset Management Process
Software licenses are agreements between suppliers and customers about the guidelines for use and distribution of software. Effective software license management allows organizations to maintain accurate software inventories to improve accountability, security, and compliance. OMB Memorandum 16-12, *Category Management Policy 16-1: Improving the Acquisition and Management of Common Information Technology: Software Licensing* addresses challenges agencies have in software licensing including but not limited to the purchasing and management of software licenses as well as accuracy of software inventories. The Making Electronic Government Accountable by Yielding Tangible Efficiencies Act of 2016 requires the Director of OMB to issue a directive on the management of software licenses by the federal government. This directive will require federal executive agencies to develop a comprehensive software licensing policy that includes identifying clear roles and responsibilities and central oversight authority within the agency for managing software licenses.

The objective of this audit is 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.

Evaluation of Records Request Backlog at the National Personnel Records Center (NPRC)
One of NARA's most important responsibilities is to provide access to military service records to veterans and other stakeholders. The pandemic has had a significant, adverse impact on NPRC's performance in this regard, resulting in an unprecedented backlog of over 600,000 requests. Adding to the issue, the majority of military records are paper based, requiring on-site staff to physically retrieve and reproduce records. Pandemic-related safety measures restricted the number of staff that may occupy the facility concurrently and thus the NPRC's throughput. Adding to this challenge, NPRC also has a related backlog of records to be refiled; records which have been retrieved from storage for reference purposes and must now be returned to their proper storage location.

The objective of this evaluation is to evaluate the backlog of records requests at the NPRC and make recommendations for how NARA can more effectively and efficiently reduce the backlog of NPRC records requests to restore service to veterans and other stakeholders.

Audit of NARA's Progress in Implementing Electronic Records Archives 2.0
Electronic records are the future of government archiving, and NARA must become a world leader in preserving, storing, and presenting electronic records to meet its mission. NARA's plan to address this is the ERA system. ERA has become a "system of systems", and the original ERA Base System was not capable of meeting the nation's needs. Thus NARA is developing ERA 2.0. Some components of ERA 2.0 have been put into production and are used by some NARA staff who work with digital materials.

The objective of this audit is to evaluate NARA's progress in implementing ERA 2.0 in order to accept, store, and process records. With the implementation of OMB M-19-21, the volumes of electronic records that will need to be preserved are significant. NARA will need to ensure its processes for accepting, storing, and processing historically significant electronic records are sufficient to make them available to the public.

New Audits and Evaluations

Mandatory

Audit of NARA's Compliance with the FISMA for FY 2023
The *FISMA of 2014* requires federal agencies to develop, document, and implement an agency-wide information security program to protect their information and information systems, including those provided or managed by another agency, contractor, or other source. FISMA also requires agency IGs to assess the effectiveness of agency information security programs and practices. IGs are required to assess the effectiveness of information security programs on a maturity model spectrum, in which the foundational levels ensure that agencies develop sound policies and procedures, and the advanced levels capture the extent that agencies institutionalize those policies

and procedures. IGs are to consider both their and management's assessment of the unique missions, resources, and challenges when assessing the maturity of information security programs.

The objective of this audit is to evaluate the effectiveness of NARA's information security program and practices. Specifically, we will assess NARA's information security program in accordance with FISMA of 2014 and the Department of Homeland Security's FY 2023 IG FISMA Reporting Metrics.

Audit of NARA's FY 2022 Compliance with the Payment Integrity Information Act (PIIA) of 2019
The *Improper Payments Elimination and Recovery Act of 2010* (IPERA) amended the *Improper Payments Information Act of 2002* and required agencies to identify and review all programs and activities they administer that may be susceptible to significant improper payments based on guidance provided by the OMB. On March 2, 2020, the *Payment Integrity Information Act of 2019* (PIIA) repealed IPERA (and other laws) but set forth similar improper payment reporting requirements, including an annual compliance report by Inspectors General.

Significant improper payments are defined as gross annual improper payments (i.e., the total amount of overpayments and underpayments) in the program exceeding (1) both 1.5 percent of program outlays and $10,000,000 of all program or activity payments made during the fiscal year reported or (2) $100,000,000 (regardless of all the improper payment percentage of total program outlays).

The objective of this audit is to determine whether NARA has met all requirements of the (PIIA) of 2019 in the Payment Integrity section of the FY 2022 Agency Financial Report/Performance and Accountability Report and accompanying materials. In addition, we will evaluate NARA's efforts to prevent and reduce improper payments.

Audit of NARA's FY 2023 Financial Statements
In accordance with the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and explained in OMB Bulletin No. 22-01, *Audit Requirements for Federal Financial Statements* (OMB Bulletin 22-01), the OIG is required to audit NARA's financial statements.

The objective of this audit is to express an opinion on whether NARA's financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America.

Discretionary

Audit of NARA's Cloud Computing Services
In 2011, OMB issued its Federal Cloud Computing Strategy which required agencies to use cloud infrastructure, as they planned new missions, supported applications, or consolidated existing applications. In 2019, the Federal Cloud Computing Strategy was updated, tasking federal agencies to accelerate migration to cloud-based computing solutions and modernize information technology (IT) infrastructure. The strategy focused on enhancing security and high-quality IT service to the American people. In May 2021, the President issued an Executive order

detailing his administration's goal to modernize federal government cybersecurity. Specifically, to keep pace with today's dynamic and increasingly sophisticated environment, the federal government should accelerate the movement to secure cloud services, adopt security best practices, and develop migration plans for Zero Trust Architecture.

The objective of this audit is to assess NARA's efforts relating to cloud computing management. Specifically, we would examine whether the agency has effectively implemented plans and procedures to meet federal requirements.

Evaluation of NARA's Response to the Coronavirus Pandemic
On January 31, 2020, the U.S. Department of Health and Human Services declared a public health emergency for the United States to aid the nation's healthcare community in responding to the Coronavirus Disease 2019 (COVID-19). On March 11, 2020, the COVID-19 outbreak was characterized as a pandemic by the World Health Organization. State and local jurisdictions rapidly enacted social distancing guidelines recommended by the Centers for Disease Control, and NARA took steps to protect their employees and mitigate the spread of a novel disease in their communities.

The objective is to evaluate the impact of NARA's pandemic response on their workforce. Specifically, we will evaluate the implementation of policies and procedures relating to health and safety in an effort to achieve NARA's mission.

NARA's Insider Threat Program
An insider threat can happen when someone close to an organization with authorized access misuses that access to negatively impact the organization's critical information or systems. Insider threats can be unintentional or malicious, depending on the threat's intent. NARA's Insider Threat program is responsible for detecting, deterring, and mitigating any potential malicious acts by employees, cleared contractors, and the employees and contractors of other federal agencies who have access to classified information within NARA facilities, and who may represent a risk to national security. potential insider threats.

The objective of this audit is to determine the effectiveness of NARA's Insider Threat Program in accordance with federal policies, guidance, and requirements.

Information Security Oversight Office (ISOO)
ISOO states they conduct oversight, evaluate, and analyze the effectiveness of the security classification programs established by Government and industry to protect information vital to our national security interests.

The objective of the audit is to evaluate the effectiveness of ISOO's oversight of federal agencies' security classification programs.

Federal Records Center Document Conversion
NARA's Federal Records Center Program (FRCP) offers reimbursable production digital imaging services for government agencies. The system is designed to digitize hard copy documents for federal agencies on a fee-for-service basis. Federal agencies report that private

and in-house document conversion services cannot always provide adequate services for a number of reasons, including confidentiality, security, and efficiency.

The objective of the audit is to determine efficiency and effectiveness of controls over the Federal Records Center's Document Conversion Units (DCU) planning, processes, and fees for projects done for other federal agencies.

NARA's Records Preservation Efforts
Everyday NARA's holdings age and slowly degrade. This is true for all records, not just paper, as time affects the physical media that electronic and audiovisual records are stored on as well. Further, as computer programs become obsolete, the records stored in those formats may become impossible to use. Preserving records is a fundamental element of NARA's duties to the public, as NARA cannot provide access to records unless it can preserve them for as long as needed. Without action, pieces of the unique history of America may be lost.

The objective of the audit is to evaluate whether NARA established effective strategic plans, policies, and procedures for the Preservation program to ensure all holdings are preserved and available for use.

Office of the Chief Records Officer Records Management Oversight and Reporting
The Office of the Chief Records Officer, Oversight and Reporting Unit (ACO) coordinates and participates in national records management projects such as audits, inspections, evaluations, or surveys of records and records management programs across headquarters, field locations, and other federal agencies.

The objective of the audit is to determine the effectiveness of ACO inspections, and if ACO produces a reliable and complete understanding of the inspected entity's records management practices.

Investigations – Priorities, Objectives, and Initiatives for FY 2023

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 2023 in the OI:

- Investigate Misconduct and Fraud Associated with NARA Programs and Operations

  The OI will continue to identify, investigate, and report instances of misconduct by NARA employees and others. Additionally, the OI will remain focused on identifying and combating fraud associated with NARA programs and operations to include the Military Records Fraud initiative involving records obtained from the National Personnel Records Center. We also remain committed to identifying and recovering missing and stolen artifacts and records that are historically significant.

- 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 stakeholders and provide information on the OIG's mission, roles, and responsibilities. The OI will also continue to administer content on the OIG's public website and remain active in various professional working groups within the law enforcement and OIG community.

- 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.

OIG Hotline

The OIG Hotline provides a confidential channel for reporting fraud, waste, abuse, and mismanagement to the OIG. In addition to receiving telephone calls at a toll-free Hotline number and letters to the Hotline post office box, we also accept emails through the Hotline email system and an online referral form. Walk-ins are always welcome.
Visit *www.archives.gov/oig/* for more information, or contact us:

By telephone
Washington, DC, Metro area: 301-837-3500
Toll-free: 800-786-2551

By mail
NARA OIG Hotline
P.O. Box 1821
Hyattsville, MD 20788-0821

By facsimile
301-837-3197

By online referral form
www.archives.gov/oig/referral-form/index.html

Contractor Self-Reporting Hotline
As required by the Federal Acquisition Regulation, a web-based form allows NARA contractors to notify the OIG, in writing, whenever the contractor has credible evidence a principal, employee, agent, or subcontractor of the contractor has committed a violation of the civil False Claims Act or a violation of federal criminal law involving fraud, conflict of interest, bribery, or gratuity violations in connection with the award, performance, or closeout of a contract or any related subcontract. The form can be accessed through the OIG's home page or found directly at *www.archives.gov/oig/contractor-form/index.html*.