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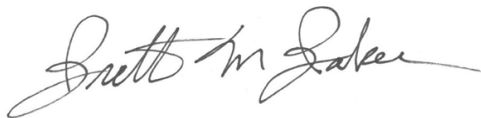
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## Message from the Inspector General

I am pleased to present the National Archives and Records Administration (NARA) Office of Inspector General (OIG) fiscal year (FY) 2024 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 2023, as well as mandatory and discretionary work for FY 2024. 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, in order to ensure integrity in NARA programs and operations.

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:

We drive openness, cultivate public participation, and strengthen our nation's democracy through equitable public access to high-value government records.

In FY 2023, NARA was appropriated approximately \$427.5 million for operating expenses, including up to \$2 million which shall remain available until expended to implement the Civil Rights Cold Case Records Collection Act; \$22.2 million for Repairs and Restoration, including \$6 million for the Ulysses S. Grant Presidential Museum in Starkville, Mississippi, and \$7.3 million for the Jimmy Carter Presidential Library in Atlanta, Georgia; \$34.6 million for National Historical Publications Records Commission (NHPRC) grants, including up to \$2 million to preserve and make publicly available the congressional papers of former Members of the House and Senate and \$22.6 million for specific projects provided in the explanatory statement accompanying the appropriations Act; and \$6 million for Inspector General (IG) operations. Funding includes amounts provided to advance racial equity by digitizing, describing, and providing free, online access to records that document the history of underserved communities in America, and for a NHPRC grants program to preserve and digitize the records of the creation of Historically Black Colleges and Universities. With approximately 2,759 employees, NARA operates 42 facilities nationwide.

## Office of Inspector General 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 of the United States and Congress fully and currently informed about fraud and other serious problems, abuses, and deficiencies relating to NARA's programs and operations.

## FY 2024 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
2. Information Technology (IT) Security
3. Electronic Records Archives
4. Transition to Electronic Records
5. Expanding Public Access to Records
6. Human Capital Management

## Audits and Evaluations FY 2024

### Carry Over Audits and Evaluations

#### **Mandatory**

##### *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 Office of Management and Budget (OMB) Bulletin No. 24-01, *Audit Requirements for Federal Financial Statements* (OMB Bulletin 24-01), 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.

##### *Audit of NARA's Compliance with the Federal Information Security Modernization Act (FISMA) for FY 2023*

FISMA, passed in 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 and the Department of Homeland Security's FY 2023 IG FISMA Reporting Metrics.

#### **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 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 the Information Security Oversight Office (ISOO)*

ISOO is a component of NARA and is responsible for overseeing the implementation of Executive Order 13526, *Classified National Security Information*, and other government-wide security classification policies. ISOO's role within NARA is to promote the proper classification, protection, and declassification of national security information by providing policy guidance and oversight to federal agencies. Specifically, ISOO conducts oversight, evaluates, and analyzes 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 program as it relates to establishing policy and oversight of the government-wide classified national security information system and controlled unclassified information. We will also identify best practices and potential improvements to the ISOO program to achieve its mission.

### *Audit of 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.

### *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 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.

### *Audit of the 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.

#### *Evaluation of NARA's Controls over Relocation of Records*

Holdings in NARA's physical and legal custody may be transported between NARA facilities for reasons including more efficient archival research and public access to the records. NARA must ensure the protection and physical safety of the records when the records are being relocated.

The objective of the evaluation is to assess NARA's controls in place to safeguard and account for records during the relocation of records between NARA facilities.

### **New Audits and Evaluations**

#### **Mandatory**

#### *Audit of NARA's Compliance with the FISMA for FY 2024*

FISMA, passed in 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 and the Department of Homeland Security's FY 2024 IG FISMA Reporting Metrics.

#### *Audit of NARA's FY 2023 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 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 \$10,000,000 and 1.5 percent of program outlays of all program or activity payments made during the fiscal year reported or (2) \$100,000,000 (regardless of 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 2023 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 2024 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. 24-01, *Audit Requirements for Federal Financial Statements* (OMB Bulletin 24-01), 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 Preparation and Planning for Potential Presidential Transition*

NARA plays a key role in the physical transfer of hundreds of millions of textual, electronic, audiovisual records, and artifacts from the White House at the end of an administration. Presidential and Vice Presidential records and artifacts from the outgoing administration transfer into the legal custody of NARA at the end of the President's term of office. NARA coordinates the transfer of hundreds of millions of textual, electronic, and audiovisual records that document all aspects of the constitutional, statutory, official or ceremonial duties of the President and the administration, both in the domestic and foreign policy arenas.

The objective of this audit is to evaluate the extent to which NARA is prepared for the transfer of Presidential records, including electronic records, artifacts, gifts, and classified materials.

#### *Audit of NARA's Compliance with OMB Memorandum M-23-07*

Memorandum M-19-21, *Transition to Electronic Records*, issued jointly by OMB and NARA, established several requirements to move federal agencies to a fully electronic environment, where appropriate. Memorandum M-23-07, *Update to Transition to Electronic Records*, reinforces the requirements established in M-19-21, reaffirms the underlying goal of the transition to electronic records, and updates the previous target dates described in M-19-21. M-23-07 also describes NARA's plans to issue updated guidance, as appropriate.

The objective of this audit is to determine NARA's compliance with OMB Memorandum M-23-07 requirements including timely issuance of updated guidance and regulations and NARA's



process for granting exceptions to the memorandum requirements. We will also examine NARA's preparedness to accept electronic records.

#### *Audit of NARA's Controls over Unauthorized Disposition of Federal Records*

Federal agencies are required to "notify the Archivist of any actual, impending, or threatened unlawful removal, defacing, alteration, corruption, deletion, erasure, or other destruction of records in the custody of the agency." ACO is responsible for handling all unauthorized disposition cases. NARA responds to actual or alleged instances of records being improperly destroyed or removed from the legal or physical custody of federal agencies, informs agencies about allegations of unauthorized destruction or removal of records, and solicits information from agencies on the circumstances of the destruction or removal and actions taken to prevent recurrence. Further, NARA establishes unauthorized disposition case files to track each allegation and any communications with the agency until the issue is resolved.

The objective of this audit is to assess the effectiveness of NARA's controls in place to respond to unauthorized disposition of records in the legal or physical custody of Federal agencies.

#### *Audit of NARA's Office of Human Capital Hiring Practices*

For more than two decades, strategic human capital management has been a high-risk area government-wide in part because of the need to address current and emerging skills gaps that are undermining agencies' abilities to meet their missions. NARA's Office of Human Capital plans, directs, and provides human capital management services; develops and administers NARA human capital policies and procedures; performs executive personnel management functions; consults on the implementation of organizational development initiatives; ensures the agency meets NARA human capital goals and targets identified in the NARA's Strategic Plan, Annual Performance Plan, and Human Capital Operating Plan; manages office resources and oversees process and organizational improvement initiatives to facilitate targeted achievements; and administers the information technology and business intelligence systems that support the agency's human capital programs and functions.

The objective of this audit is to assess the effectiveness of NARA's Human Capital hiring practices.

#### *Audit of NARA's Research Room Activities*

NARA maintains historical documents that tell the stories of America's history as a nation and as a people, available to researchers in 33 locations nationwide. These valuable records are evidence of our national experience. NARA has stated its commitment to providing easy, effective, and equitable access to the records in its custody through the broad range of services it provides for our diverse customers—educators, federal agencies, genealogists, researchers, students, veterans, and visitors.

The objective of this audit is to evaluate controls in place at selected research rooms.

#### *Audit of NARA's Purchase Card Program*

The General Services Administration's (GSA's) SmartPay program was established to streamline transaction processing, increase accountability, and provide a more efficient and effective means

to monitor transactions and identify fraud, waste, and abuse. The purchase card program can be used for simplified acquisitions, including micro-purchases, as well as to place orders and make payments on contract activities. Agencies are also responsible for establishing policies and procedures and maintaining internal controls that reduce the risk of fraud, waste, and error in their government charge card program.

The objective of this audit is to determine whether NARA's Purchase Card Program adequately designed and appropriately implemented internal controls to effectively deter fraud, waste, or abuse; had effective oversight and management; and was operating in compliance with applicable laws, regulations, and agency policies.

*Audit of NARA's Grants Program*

NHPRC is the grant making affiliate of NARA. NHPRC provides grant funds to preserve, publish, and facilitate the use of historical records. The Commission is a 15-member body, chaired by the Archivist of the United States, and administered by the NHPRC Executive Director and staff. Each year the NHPRC receives a Congressional appropriation from which it awards grants. In 2023, 47 grants were awarded totaling \$6,510,701 for projects in 27 states and the District of Columbia to improve public access to historical records.

The objective of this audit is to evaluate NARA's controls over its grants program.

## Investigations – Investigative Priorities for FY 2024

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 often 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 2024 in the OI:

- Investigate Misconduct and Fraud Associated with NARA Programs and Operations

In FY 2024, the OI will continue to identify, investigate, and report instances of misconduct by NARA employees. 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 or by telephone. 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.

## 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, we also accept emails and maintain an online referral form. Walk-ins are always welcome. Visit [www.archives.gov/oig/](http://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 facsimile**

301-837-3197

### **By online complaint form**

<https://naraoig.oversight.gov/online-complaint-form>

### **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 <https://naraoig.oversight.gov/oig-contractor-reporting-form>.