



NATIONAL  
ARCHIVES

OFFICE *of* INSPECTOR GENERAL

Fiscal Year 2025  
Annual Work Plan

October 2024



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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) 2025 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 2024, as well as mandatory and discretionary work for FY 2025. 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 2024 NARA was appropriated approximately \$427.3 million for operating expenses, including up to \$2 million to make publicly available records related to missing Armed Forces and civilian personnel; \$25.5 million for Repairs and Restoration, including \$17.5 million for improvements to the Dwight D. Eisenhower Presidential Library and Museum; \$48.4 million for National Historical Publications Records Commission (NHPRC) grants; and \$5.9 million for Inspector General (IG) operations. In addition to funds provided directly to NARA, the FY 2024 Appropriation also provided \$9 million to the U.S. General Services Administration (GSA) for the Seattle Archives and Federal Records Center building in Sand Point, WA. This funding was appropriated to develop requirements and design a new building to replace NARA's Sand Point facility. With approximately 2,900 employees, NARA operates over 40 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 2025 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. Information Technology (IT) Security
2. Electronic Records Archives
3. Transition to Electronic Records
4. Expanding Public Access to Records
5. Human Capital Management



## Audits and Evaluations FY 2025

### Carry Over Audits and Evaluations

#### Mandatory

##### 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 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.

#### Discretionary

##### 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 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 Security Management*

Security Management involves the physical protection of an organization's personnel, assets, and facilities. NARA has implemented security measures to protect its staff, its visitors, its holdings, and its facilities. NARA's Executive for Business Support Services serves as NARA's Chief Security Officer and provides executive guidance to managers of NARA's information, personnel, safety, and physical security programs. NARA's Security Management Division manages a number of agency security programs, including physical security of agency facilities and occupants, including managing the security force contract at Archives 1 and Archives 2 and consulting with other NARA locations regarding their security force contracts.

The objective of this audit is to evaluate the efficiency and effectiveness of NARA's Security Management program.

## **New Audits and Evaluations**

### **Mandatory**

*Audit of NARA's FY 2024 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.

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 2024 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 Compliance with the FISMA for FY 2025*

The Federal Information Security Modernization Act (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 2025 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 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." NARA's Office of the Chief Records Officer Records Management Oversight and Reporting Unit 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 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 2024, 32 grants were awarded totaling \$4,070,583 for projects in 20 states to improve public access to historical records.

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

#### *Audit of NARA's Freight and Shipping Procurement Process*

NARA procures services for shipping freight and holdings from one location to another. The items NARA transports may comprise federal government records, Presidential records, artifacts, and museum collections, among others. NARA's role as the nation's record keeper underscores the importance of effectively procuring and managing such services.

The objective of this audit is to determine the effectiveness of NARA's freight and shipping procurement process.

#### *Audit of NARA's Zero Trust Architecture*

Federal agencies face persistent and increasingly sophisticated malicious cyber campaigns that threaten the public sector, the private sector, and ultimately the American people's security and privacy. Agencies must improve their efforts to identify, deter, protect against, detect, and respond to these actions and actors. The Zero Trust Architecture (ZTA) is an end-to-end approach to enterprise resource and data security that encompasses identity, credentials, access management, operations, endpoints, hosting environments, and the interconnecting infrastructure and is based on the premise that trust is never granted implicitly but must be continually evaluated. Executive Order 14028, Improving the Nation's Cybersecurity (May 12, 2021), requires federal agencies to advance a zero-trust security model. In addition, the Office of Management and Budget Memorandum M-22-09, Moving the U.S. Government Toward Zero Trust Cybersecurity Principles (January 26, 2022), established the milestones and criteria that agencies should follow to implement a ZTA.

The objective of this audit is to assess NARA's progress on the implementation of ZTA and compliance with federal mandates.

#### *Audit of NARA's National Declassification Center*

NARA's National Declassification Center (NDC) was established in accordance with Executive Order 13526 in 2009. Section 3.7 of the Executive Order establishes the National Declassification Center to streamline declassification processes, facilitate quality-assurance measures, and implement standardized training regarding the declassification of records determined to have permanent historical value. Its mission is to advance the declassification and public release of historically valuable permanent records while maintaining national security.

The objective of this audit is to evaluate the effectiveness of the National Declassification Center and identify best practices and potential improvements to its program to achieve its mission.

#### *Audit of NARA's Digitization Efforts to Provide Online Access to Holdings*

With its strategic plan, 2018-2022, NARA committed to digitize 500 million pages of records and make them available online to the public through the National Archives Catalog by December 31, 2026. This goal will be accomplished, in part, by integrating digitization into the responsibilities of archival units nationwide and through entering into new public-private digitization partnerships. NARA's Digitization Strategy outlines a combination of five approaches to strive towards NARA's strategic goals and making NARA's holdings available online.

The objective of this audit is to assess NARA's digitization strategy efforts and NARA's progress toward meeting digitization strategic goals.

#### *Audit of NARA's Preparedness for FOIA Requests on Donald J. Trump Presidential Library Records*

The Donald J. Trump Presidential records are governed by the Presidential Records Act (PRA). Under the provisions of the PRA, Trump Presidential records are not available to public access requests for the first five years after the end of the Administration. Trump Presidential records will become subject to Freedom of Information Act (FOIA) requests on January 20, 2026.

The objective of this audit is to review NARA's preparedness to respond to FOIA requests on records of the Donald J. Trump Presidential Library.

## Investigations – Priorities, Objectives, and Initiatives for FY 2025

The OIG's Office of Investigations (OI) adds value to the agency's mission by identifying and investigating credible allegations of fraud, waste, abuse, and misconduct leading to criminal, civil, administrative, and other remedies. Investigations often originate from a variety of sources, however complaints received by our Hotline program continue to be the major source.

Investigations, referrals, and inquiries emerge and are worked based on OIG identified priorities:

- Threats directed toward the health and safety of NARA staff, contractors and patrons,
- Threats to, or affecting, NARA sites (including Presidential Libraries),
- Crimes against (including theft, attempts to damage or deface) the irreplaceable historical and culturally significant holdings entrusted to NARA's custody, and,
- Efforts to mitigate fraud, waste, abuse and misconduct within the agency's programs and processes.

The OIG's investigative program also established initiatives designed to monitor high-risk areas within NARA's programs and operations to identify and mitigate vulnerabilities.

The following activities are planned for FY 2025 in the OI:

- 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 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.

- Innovation and Modernization

OI will procure technologies, software, and licenses, to enhance investigative capabilities. Collaborate with law enforcement partners and industry experts to provide enhanced support to investigators; allowing for better allocation of investigative resources, which will result in increased efficiency and enhanced workflows streamlining the investigative process.

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

The OI will revise, and update policies and procedures based upon advances in technology, relevant legal updates, and issues identified by internal reviews to maintain compliance with the latest professional standards, best practices and executive orders.

## **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 maintain an online referral form. Walk-ins are always welcome.

Visit [www.naraoig.oversight.gov](http://www.naraoig.oversight.gov) 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>.