



NATIONAL  
ARCHIVES

OFFICE *of* INSPECTOR GENERAL

# Annual Work Plan Fiscal Year 2026



## **Table of Contents**

<b>MESSAGE FROM THE INSPECTOR GENERAL</b>	<b>2</b>
<b>OFFICE OF INSPECTOR GENERAL MISSION AND AUTHORITY</b>	<b>2</b>
<b>AUDITS AND EVALUATIONS FY 2026</b>	<b>3</b>
<b>CARRY OVER AUDITS AND EVALUATIONS</b>	<b>3</b>
<i>Mandatory</i>	<i>3</i>
<i>Discretionary</i>	<i>3</i>
<b>NEW AUDITS AND EVALUATIONS</b>	<b>4</b>
<i>Mandatory</i>	<i>4</i>
<i>Discretionary</i>	<i>5</i>
<b>INVESTIGATIONS – PRIORITIES, OBJECTIVES, AND INITIATIVES FOR FY 2026</b>	<b>7</b>

## 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) 2026 annual work plan. The plan guides our work for the fiscal year for both audits and investigations. The plan outlines our oversight approach for the year, as we seek to help improve the economy, efficiency, and effectiveness of NARA's programs and operations, while also preventing and detecting fraud, waste, and abuse. I appreciate the input provided to this plan by both OIG staff and NARA management.

The audit and evaluation work in the plan shows our carryover work from FY 2025, as well as mandatory and discretionary work for FY 2026. As we move forward, we may need to adjust the plan based on emerging risks at NARA, or to 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 detail our on-going effort to protect the health and safety of NARA people, places, and holdings.



William C. Brown  
Acting Inspector General

## 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.

## Audits and Evaluations FY 2026

### Carry Over Audits and Evaluations

#### Mandatory

##### 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 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 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.

##### 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.

### *Evaluation of NARA's IT Inventory*

NARA is responsible for ensuring the accountability and stewardship of government property, including information technology (IT) assets. These assets range from laptops and mobile devices to servers that support critical operations across the agency and must be managed through their full lifecycle, from acquisition to disposal.

The objective of this evaluation is to assess the completeness and accuracy of NARA's IT inventory and determine if adequate policies and procedures are in place to track IT assets.

## **New Audits and Evaluations**

### **Mandatory**

*Audit of NARA's FY 2025 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 2025 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 2026*

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 2025 IG FISMA Reporting Metrics.

#### *Audit of NARA's FY 2026 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, 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**

#### *Evaluation of NARA's Compliance with Executive Order 14295*

Executive Order 14295, *Increasing Efficiency at the Office of the Federal Register*, directs the Archivist of the United States, acting through the Office of the Federal Register, to reduce publication delays to the greatest extent feasible, including by modernizing computer systems and eliminating unnecessary bureaucracy.

The objective of this evaluation is to evaluate the Federal Register's compliance with EO 14295, and to assess the efficiency of their continued publication times.

#### *Audit of NARA's Repairs and Restoration Program*

Repairs and Restoration funding provides for building repair projects that are necessary to maintain building systems to meet archival storage requirements, keep interiors and exteriors in a proper state of repair, and provide facilities that are safe and efficient environments for employees, researchers, and visitors. NARA received more than \$30 million in funding across FYs 2024 and 2025.

The objective of this audit is to evaluate NARA's repairs and restoration program.

#### *Audit of NARA's Presidential Library Artifacts*

Presidential Libraries contain thousands of artifacts, the objects that document a life and career of the President. Whether a gift from a foreign head of state or a cherished childhood memento, the artifacts provide a unique record of a President's life, in and out of the public eye. NARA holds nearly 800,000 objects given to Presidents, their families, and administrations.

The objective of this audit is to determine if sufficient internal controls exist to account for and safeguard Presidential Library artifacts.



### *Evaluation of NARA's Oversight of Congressionally-Directed Spending Grants*

NHPRC is the grant making affiliate of NARA. Each year, NHPRC receives Congressionally-Directed spending (CDS) grants to oversee. In FY2025, NHPRC received 27 CDS grants totaling more than \$15 million.

The objective of this evaluation is to evaluate NARA's oversight of selected CDS grants.

### *Audit of NARA's Contracts for Security Force Services*

NARA maintains security force contracts at its facilities. This audit will be a follow-on audit of the OIG's *Audit of NARA's Security Management*.

The objective of this audit is to review contracts in place at NARA-owned facilities for security force services.

### *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 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.

## Investigations – Priorities, Objectives, and Initiatives for FY 2026

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 2026 in the OI:

- Hotline Program

The OI operates a nationwide hotline program allowing individuals to report any suspicious activities or complaints by email 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.

- Archival Recovery Team

OI will continue its Archival Recovery Team (ART) outreach program by attending collector shows and maintaining a social media presence through Facebook and a Missing Documents website.

- 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 accept contacts through email and facsimile.

Visit <https://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
- **Online**  
[Online Complaint Form | Office of Inspector General OIG](#)

## 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 [OIG Contractor Reporting Form | Office of Inspector General OIG](#)