



NATIONAL
ARCHIVES

OFFICE *of* INSPECTOR GENERAL

SEMIANNUAL REPORT
to CONGRESS

October 1, 2025 *to* March 31, 2026



Message from the Inspector General

On behalf of the National Archives and Records Administration (NARA) Office of Inspector General (OIG), I am pleased to present our Semiannual Report to Congress. This report summarizes the NARA OIG's activities and accomplishments from October 1, 2025 through March 31, 2026. It is my honor and privilege to continue serving as the Acting Inspector General for this office. I thank the OIG staff for their continued support of this office's mission. I want to thank NARA personnel for their collaboration and coordination in our engagement efforts with them to improve the economy and efficiency of agency programs.

We continued important audit work in critical agency program areas, ensuring taxpayer dollars are spent appropriately. We issued four reports this period, alerting NARA management of critical internal control weaknesses and making recommendations to improve agency operations. Specifically, in the Audit of NARA's Security Management, we identified \$167,974 in questioned costs in security force contracts due to internal control weaknesses in contract oversight. The OIG plans to conduct future work in this area.

The Archival Recovery Team continued its important work to recover lost or stolen archival records, which adds incredible value to the American people, as those recovered records can be made available to all citizens. In January 2026, we successfully recovered archival records related to World War II Prisoners of War. We worked collaboratively with the agency throughout the recovery process. The Archival Recovery Team also continued to perform outreach activities and is piloting new technologies to aid in our recovery efforts.

We continued to implement our newly initiated investigative priorities, focusing on the highest risks to agency programs and operations. Our investigative duties are unique insofar as we help to ensure not only the safety of NARA staff, property, and taxpayer funds, but also the history of our country. Our agents continued to take on a wide variety of complex cases to investigate fraud, mismanagement of funds, and employee misconduct.

I look forward to continuing to lead this office forward, as we promote economical and efficient operations both internally and at NARA. We will strive to ensure taxpayer funds are spent wisely, that waste, fraud, and abuse are identified and acted upon, and the American citizen receives a return on their investment in us.



William C. Brown
Acting Inspector General

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Executive Summary

This report is the 74th Semiannual Report to Congress summarizing the activities of the National Archives and Records Administration (NARA) Office of Inspector General (OIG).

Investigations

The Office of Investigations receives and evaluates complaints and conducts investigations related to fraud, waste, and abuse in NARA programs and operations. The OIG may also issue reports detailing specific issues or vulnerabilities. These reports focus on overviews of potential issues used to alert management. In this period, we received and reviewed 364 complaints and other intake actions and opened 21 new investigative matters.

Audits and Reports

The Office of Audits continued to assess the economy and efficiency of NARA's programs and operations and to examine NARA's Information Technology (IT) systems. During the reporting period, the OIG issued two audit reports, one evaluation report, and one Management Letter:

1. Audit of NARA's Fiscal Year 2025 Financial Statements.
2. Management Letter: Control Deficiencies Identified During the FY 2025 Financial Statements Audit.
3. Audit of NARA's Security Management Program.
4. Evaluation of NARA's Information Technology Inventory.

At the end of the reporting period five audits were in process. During this period, we tracked \$167,974 in questioned costs and \$2,663,966 in funds to be put to better use.

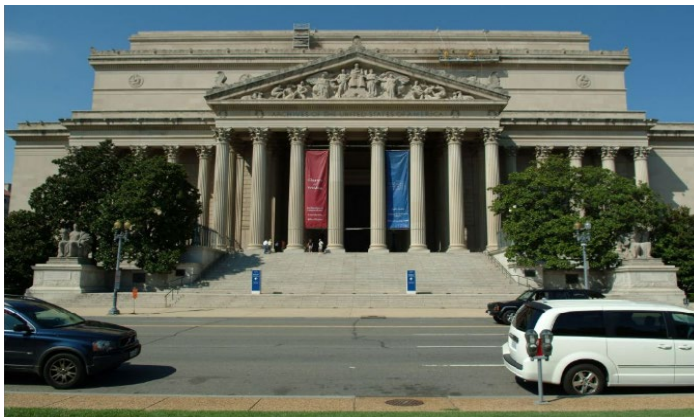


Photo: National Archives Building in Washington, DC. NARA Identifier 184341098.

Investigations

Investigations Overview

The OIG receives and evaluates complaints and conducts investigations related to fraud, waste, and abuse in NARA programs and operations. This includes investigating wrongfully alienated NARA holdings, such as missing and stolen records. Investigations showing violations of law, regulations, rules, or contract terms may result in administrative, civil, or criminal actions. These can include things such as terminations, suspensions and debarments, prison terms, probation, fines, restitution, and other actions. The OIG may alert management to potential problems or vulnerabilities through other reports if a full investigation is not warranted or appropriate. For this reporting period there are no investigations of whistleblower reprisals, and no investigations of senior government employees,¹ to report.

Significant Investigations and Updates

Contract Employee Sentenced for Income Tax Evasion

As previously reported, the Office of Investigations (OI) determined that a contract employee operated a for-profit tax-preparation service for co-workers but was unable to establish whether the work was performed on NARA time or with NARA resources. The *U.S. Internal Revenue Service* pursued the issue of potential fraud, and, in this reporting period, the contract employee was sentenced on one count of tax evasion, resulting in eight months' imprisonment, six months' home confinement, one year of supervised probation, and restitution in the amount of \$119,410.

Archival Recovery – World War II Interviews of American Prisoners of War

NARA's Research Services notified the Archival Recovery Team that the National Memorial Day Museum in Waterloo, New York, had received a collection of documents involving post-World War II interviews of former U.S. prisoners of war regarding their treatment and experience. The documents had never been part of NARA holdings, but they should have been, and they fit right into an existing records series of the same material. Material that was not appropriate for inclusion was returned to the donor, but NARA added over 300 documents from the collection to its holdings.

NARA Employee Retires in Lieu of Termination for Erroneous Disclosure of Official Military Personnel File

An OIG investigation determined a NARA employee made an erroneous disclosure of an Official Military Personnel File to a third-party requester. The investigation determined the disclosure was made through a careless lack of attention to detail and a failure to follow established guidelines. Faced with a termination proposal, the employee chose to retire.

NARA Employee Resigns in Lieu of Termination for Time and Attendance Fraud

An OIG investigation determined that since at least January of 2025, a NARA employee had frequently left the workplace without authorization or leave, sometimes up to three hours in

¹ A senior government employee is defined as anyone occupying a position classified at or above GS-15, or for those not on the General Schedule, whose rate of basic pay is equal to or greater than 120% of the GS-15 minimum.

Investigations

advance of the end of his assigned workday. Faced with a termination proposal, the employee chose to resign.

Private Citizen Permanently Banned from All NARA Facilities After Threatening Staff

A private citizen who sent an electronic mail message threatening NARA staff has been permanently banned from all NARA facilities.

Investigations of Senior Officials

None this reporting period.

OIG Hotline Activity

OI promptly and carefully reviews Hotline contacts. Hotline intakes that warrant further action may be processed as preliminary inquiries to determine whether they should be investigated as numbered investigations. Some Hotline intakes may not. Some Hotline intakes may not warrant further action by the OI. Where appropriate, referrals may be made to OIG audit staff, NARA management, or external authorities. In this reporting period, we processed 364 Hotline inquiries.



Photo: National Archives Building. NARA Identifier 184341383.

Audits and Reports

During this reporting period, the OIG issued the following reports. The information below is based on results at the conclusion of field work, as depicted in the final reports. It is possible that NARA may have made improvements and/or addressed some of the issues after such time.

Audits and Reports Summaries

Audit of NARA's Fiscal Year 2025 Financial Statements

The OIG contracted Sikich CPA LLC (Sikich) to perform an independent audit of NARA's financial statements for the fiscal year ended September 30, 2025. Sikich issued an unmodified opinion, concluding that the financial statements were presented fairly and in accordance with generally accepted accounting principles. While the audit report identified no material weaknesses in internal control over financial reporting, Sikich reported two significant deficiencies. The report includes eight recommendations² to improve NARA's internal controls over financial reporting. (OIG Audit Report No. 26-AUD-01, dated December 18, 2025)

Management Letter: Control Deficiencies Identified During the Audit of NARA's Fiscal Year 2025 Financial Statements

During the FY 2025 Financial Statements audit, Sikich identified three internal control deficiencies and one repeat deficiency. While these did not rise to the level of significant deficiencies or material weakness, they represented opportunities for NARA to strengthen internal controls and operating efficiencies. The Management Letter contains five recommendations, four new and one repeat. (Management Letter: Control Deficiency Identified During the Audit of NARA's Fiscal Year 2025 Financial Statements, dated January 21, 2026)

Audit of NARA's Security Management

The OIG contracted with Sikich to conduct an independent performance audit to evaluate the efficiency and effectiveness of NARA's Security Management program, including whether guard contract vendor payments made were reasonable and properly supported by services provided, in accordance with contractual provisions. We found that NARA has generally complied with ISC standards, policies, and recommendations. However, NARA has opportunities to better align security practices with ISC standards and improve security incident data controls. Facility Security Level determination scores were inaccurate or inconsistent, and weaknesses were identified related to NARA's process for assigning threat, vulnerability, and consequence scores. NARA also did not consistently obtain, track or analyze security incident information in a centralized database and did not document its consideration of reported security incidents when assessing risk. In addition, NARA could not provide sufficient documentation in support of invoices associated with security guard contracts at three selected Presidential Libraries. The report contains seven recommendations to strengthen NARA's security management program and oversight of funds used for contracted security guards and includes \$167,973.94 in questioned costs. (OIG Audit Report No. 26-AUD-02, dated February 4, 2026).

Audits and Reports

Evaluation of NARA's Information Technology Inventory

The OIG conducted an evaluation to assess the completeness and accuracy of NARA's information technology inventory and determine if adequate policies and procedures are in place to track IT assets. The evaluation found that NARA's internal controls over information technology assets are not operating effectively. The system that Information Services uses to track IT assets contains data that is incomplete and inaccurate. While NARA has taken some steps to improve inventory accuracy, such as physical inventories and surveys of employees, the system cannot currently be relied upon as a complete and accurate source of data on the agency's IT assets. We also found that several key responsibilities outlined in NARA policy and federal guidance are not being fulfilled. Property Accountable Officers are not receiving their required annual training, and government-issued cell phones are not designated in policy as sensitive personal property. The report contains ten recommendations made to strengthen management and internal controls over NARA's IT inventory. (OIG Evaluation Report No. 26-R-03, dated February 25, 2026)

Other Audits and Evaluations in Progress

Audit of NARA's Freight and Shipping Procurement Process: To determine the effectiveness of NARA's freight and shipping procurement process.

Audit of NARA's Controls Over Grant Programs: To evaluate and assess the effectiveness of the controls over the grants program to ensure grant recipients were eligible to receive funding and to assess whether NARA has an effective monitoring system to ensure funds are being used for authorized purposes and met grant objectives and the intended goals.

Audit of NARA's Presidential Library Artifacts: To determine if sufficient internal controls exist to account for and safeguard Presidential Library artifacts.

Audit of NARA's Compliance with the Federal Information Security Modernization Act of 2014 (FISMA) for Fiscal Year 2026: To assess the effectiveness of NARA's information security program in accordance with the FISMA and applicable instructions from the Office of Management and Budget and the Department of Homeland Security Inspector General FISMA Reporting Metrics.

Audit of NARA's Compliance with the Payment Integrity Information Act of 2019 in Fiscal Year 2025: To assess NARA's compliance with the Payment Integrity Information Act, and other applicable guidance, review NARA's payment integrity reporting in its AFR and accompanying materials for fiscal year 2025 and evaluate NARA's efforts to prevent and reduce improper payments.

Audit of NARA's Fiscal Year 2026 Financial Statements: 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.

Other OIG Activities

Other OIG Efforts

In addition to audits and investigations, the OIG continued work in other areas including overseeing the Whistleblower Protection Coordinator program, receiving Freedom of Information Act (FOIA) requests, and participating with the Council of Inspectors General on Integrity and Efficiency (CIGIE). The OIG remains committed to offering all NARA employees and contractors the means by which they can disclose any wrongdoing in the agency without reprisal. While it is NARA’s policy, and the OIG’s, to provide public access to as many of our records as possible, the OIG processes and administers OIG FOIA requests independent of the agency’s FOIA program. Lastly, CIGIE is an independent entity within the executive branch created to address integrity, economy, and effectiveness issues that transcend individual agencies and aid in establishing a professional, well-trained, and highly skilled workforce in the federal OIGs. Past and present OIG staff have participated and maintained active roles in, or associated with, a multitude of CIGIE committees and groups.

Peer Review Information

Peer Review of NARA OIG’s Audit Organization

In September 2025, the Pension Benefit Guaranty Corporation (PBGC) OIG conducted a peer review of the NARA OIG Office of Audits’ operations in accordance with Government Auditing Standards and the Council of Inspectors General on Integrity and Efficiency (CIGIE) guidance for *Conducting Peer Reviews of Audit Organizations of Federal Officers of Inspector General*, dated March 2020. The peer review assessed the internal systems of quality control to the extent to which it provides reasonable assurance the OIG is performing and reporting in conformity with applicable professional standards and regulatory requirements. On February 11, 2026, the NARA OIG Office of Audits received an External Peer Review rating of pass. ([Appendix A – Peer Review Report](#))

Peer Review of NARA OIG’s Office of Investigations

The most recent peer review of the NARA OIG Office of Investigations was performed by PBGC OIG in January 2023. Special agents from the PBGC OIG conducted a comprehensive review of the Office of Investigations’ operations in accordance with CIGIE’s “Quality Standards for Investigations.” The Peer Review results concluded that NARA OIG’s system of internal safeguards and management procedures for investigations were in full compliance with all applicable guidelines and regulations.

Response to Congressional Items

The OIG continues to keep Congress informed about agency and OIG activities. The OIG also worked on requests from various Congressional committees.

Top Management Challenges

The following summarizes NARA's most significant management and performance challenges based on legislative mandates, our experience, stakeholder input, and our observations.

1. Information Technology (IT) Management

Over the past decade, the annual Federal Information Security Modernization Act (FISMA) audits or assessments have consistently identified IT security areas in need of significant improvement. Additionally, NARA's internal controls over IT asset management are not operating effectively to ensure IT asset data is complete and accurate, and IT assets are properly safeguarded.

2. Electronic Records Archives (ERA)

ERA has become a "system of systems," and the original ERA Base System was not capable of meeting the nation's needs. Thus, NARA deployed the initial version of ERA 2.0 in late 2018, and is continuing to evolve and expand the system, with a lifecycle cost of \$143 million to date, including development costs, cloud hosting expenses, and operations and maintenance services for all ERA instances. However, until ERA 2.0's functionality is completely built, longstanding deficiencies may continue to impact NARA. Further, the vast volumes of electronic records that will need to be preserved are significant, and NARA is challenged to meet data storage requirements for them. NARA's on-premises data storage is reaching capacity, impacting the agency's digitization efforts and other IT programs.

3. Transition to Electronic Records

NARA must work with Federal agencies to ensure proper appraisal, scheduling, and transfer of permanent records in all formats. Broadly speaking, NARA ensures that agencies identify and send proper records for preservation. However, the major challenge is how to best accomplish this in a rapidly changing technological environment. It is unknown what amount, or exact formats of data and electronic records will be coming to NARA. Consequently, it is unclear if existing NARA systems will be able to intake, process, preserve, store, and provide access to this information.

4. Expanding Public Access to Records

Ten percent of NARA's analog holdings (by series) have not been processed, so the public does not have efficient and effective access to them. To meet its mission, NARA must work to ensure it has the processes and resources necessary to establish intellectual control over this backlog of unprocessed records. In addition, the transition of federal record-keeping to a fully electronic environment will present additional challenges to making records accessible to the public.

5. Oversight of Grants Management

NHPRC has seen a significant increase in Congressionally-directed spending grants it must oversee. The volume of grants and the dollar amounts associated with these grants are well beyond NHPRC's normal grant-making activities. Further, Congressionally-directed spending grants have been issued to NHPRC in areas where NHPRC staff do not have adequate expertise (e.g. construction grants). In upcoming fiscal years, the same level of these grants is expected to continue to be routed to NHPRC for their oversight, which will challenge NARA to provide sufficient oversight and implement internal controls.

Reporting Requirements

| <u>U.S.C. §</u> | <u>Subject</u> | <u>Page(s)</u> |
|----------------------------|---|------------------------|
| § 405(b)(1) | Significant problems, abuses, and deficiencies | 3,5,6,8,12, & 14-16 |
| § 405(b)(2) | Recommendations for corrective action with respect to significant problems, abuses, or deficiencies | 5,6 |
| § 405(b)(3) | Prior significant recommendations on which corrective action has not been completed | 14 |
| § 405(b)(4) | Summary of prosecutions and convictions resulting from investigations | 3,10 |
| § 405(b)(5),(7) | Summary of each audit, inspection, or evaluation report issued, and significant reports | 5 |
| § 405(b)(6) | List of audit, inspection, and evaluation reports | 12 |
| § 405(b)(8),(9) | Audit, inspection, and evaluation statistical tables | 13 |
| § 405(b)(10),(11), (12) | Summary of each audit, inspection, or evaluation report on which no management decision has been made | none |
| § 405(b)(13) | Information described under section 804(b) of the Federal Financial Management Improvement Act of 1996 | none |
| § 405(b)(14),(15), (16) | Peer review results | 7,17 |
| § 405(b)(17),(18) | Investigative statistical tables and supporting metrics | 10,11 |
| § 405(b)(19) | Investigations involving a senior Government employee where allegations of misconduct were substantiated | 4 |
| § 405(b)(20) | Description of any instance of whistleblower retaliation | 12 |
| § 405(b)(21) | Attempts to interfere with the independence of the OIG | 12 |
| § 405(b)(22) | Each inspection, evaluation, and audit conducted by the OIG that is closed and was not disclosed to the public; and investigations conducted by the office involving a senior government employee that is closed and not disclosed to the public. | 12 |

ANNEX ON COMPLETED CONTRACT AUDIT REPORTS

Section 845 of the 2008 Defense Authorization Act, Public Law 110-181, requires certain information on completed contract audit reports containing significant audit findings to be included as an annex to this report. While the OIG conducts audit work involving contracts, these are generally program audits as opposed to contract audits.

Reporting Requirements

SUMMARY OF INVESTIGATIONS AND PROSECUTORIAL REFERRALS Requirement § 405(b)(17),(18)

| <i>Investigative Workload</i> | |
|---|-----|
| Total number of investigative reports issued during the reporting period | 12 |
| Total number of persons referred to the Department of Justice for criminal prosecution during the reporting period | 6 |
| Total number of persons referred to State and local prosecuting authorities for criminal prosecution during the reporting period | 0 |
| Total number of indictments and criminal information during the reporting period that resulted from any prior referral to prosecuting authorities | 0 |
| <i>Trafficking Victims Prevention and Protection Reauthorization Act</i> | |
| Number of Suspected Violations Reported | 0 |
| Number of Investigations | 0 |
| Status and Outcomes of Such Investigations | N/A |
| Improvement Recommendations | N/A |

The numbers in the table above were compiled by our electronic case management system and only reference actions that happened within the reporting period. If the case was a joint case worked with another investigative office, the statistics above show the total numbers for the case and do not apportion numbers to each office.



National Archives II Panoramic. NARA Identifier 184341499.

Reporting Requirements

LIST OF AUDIT, INSPECTION, AND EVALUATION REPORTS ISSUED Requirement § 405(b)(6)

| Report No. | Title | Date | Questioned Costs | Unsupported Costs | Funds Put to Better Use |
|--------------------------------|---|-------------------|------------------|-------------------|-------------------------|
| 26-AUD-01 | Audit of NARA's Fiscal Year 2025 Financial Statements | December 18, 2025 | \$0 | \$0 | \$0 |
| 26-AUD-01 Management Letter | Management Letter: Control Deficiency Identified During the Audit of NARA's Fiscal Year 2025 Financial Statements | January 21, 2026 | \$0 | \$0 | \$0 |
| 26-AUD-02 | Audit of NARA's Security Management Program | February 4, 2026 | \$167,974 | \$0 | \$0 |
| 26-R-03 | Evaluation of NARA's Information Technology Inventory | February 25, 2026 | \$0 | \$0 | \$0 |

OTHER REQUIRED INFORMATION

| REQUIREMENT | CATEGORY | SUMMARY |
|--------------|--|---|
| § 405(b)(2) | Any management decision made during the reporting period with respect to any audit, inspection, or evaluation issued during a previous reporting period. | We meet and engage with NARA staff at all levels to coordinate addressing open recommendations. During this reporting period, 14 of them were closed. |
| § 405(b)(20) | Any instance of whistleblower retaliation, including information about the official found to have engaged in retaliation; and, if any, consequences the establishment imposed to hold the official accountable. | None. |
| § 405(b)(21) | Interference by the agency, including any attempt by the agency to interfere with the independence of the OIG, including with budget constraints designed to limit the capabilities of the OIG; and incidents where the agency has resisted or objected to oversight activities or restricted or significantly delayed access to information, including the justification of the agency. | None. |
| § 405(b)(22) | Closed inspections, evaluations, and audits not disclosed to the public. | All closed audits and evaluations were disclosed to the public; no inspection products were produced during this reporting period. |

Reporting Requirements

AUDIT, INSPECTION, AND EVALUATION REPORTS WITH QUESTIONED COSTS Requirement § 405(b)(8)

| Category | Number of Reports | DOLLAR VALUE | |
|---|-------------------|------------------|-------------------|
| | | Questioned Costs | Unsupported Costs |
| A. For which no management decision had been made by the commencement of the reporting period | 0 | \$0 | \$0 |
| B. Which were issued during the reporting period | 1 | \$167,974 | \$0 |
| Subtotals (A + B) | 1 | \$167,974 | \$0 |
| C. For which management decision was made during the reporting period | 1 | \$167,974 | \$0 |
| (i) dollar value of disallowed costs | 1 | \$9,094 | \$0 |
| (ii) dollar value of costs not disallowed | 1 | \$158,880 | \$0 |
| D. For which no management decision has been made by the end of the reporting period | 0 | \$0 | \$0 |

AUDIT, INSPECTION, AND EVALUATION REPORTS WITH RECOMMENDATIONS THAT FUNDS BE PUT TO BETTER USE Requirement § 405(b)(9)

| Category | Number of Reports | Dollar Value |
|---|-------------------|--------------|
| A. For which no final action had been taken by the commencement of the reporting period | 1 | \$2,663,966 |
| B. Which were issued during the reporting period | 0 | \$0 |
| Subtotals (A + B) | 1 | \$2,663,966 |
| C. For which final action had been taken during the reporting period | 0 | \$0 |
| (i) dollar value of recommendations that were agreed to by management | 0 | \$0 |
| Based on proposed management action | 0 | \$0 |
| Based on proposed legislative action | 0 | \$0 |
| (ii) dollar value of recommendations that were not agreed to by management | 0 | \$0 |
| D. For which no final action has been taken by the end of the reporting period | 1 | \$2,663,966 |

Open Audit Recommendations

SUMMARY OF OPEN AUDIT RECOMMENDATIONS Requirement § 405(b)(3)

An important responsibility of the OIG is to follow up on previously issued reports with outstanding recommendations. Although NARA has made significant progress, closing the remaining open audit recommendations remains important to improving NARA's programs and operations. As of this semi-annual reporting period, NARA has 158 outstanding open recommendations, with the oldest issued over 13 years ago. Per *OMB Circular No. A-50, Revised*, audit follow-up is an integral part of good management and is a shared responsibility of agency management officials and auditors. The OIG continues to meet and engage NARA staff at all levels to coordinate addressing open recommendations. Further, NARA may also be leaving itself vulnerable to IT security and other risks by not implementing agreed upon actions to close open recommendations. We encourage NARA to place continued emphasis on addressing open recommendations.

During this period, 14 recommendations were closed. At the close of the period, there were 158 total open recommendations.

| Report Number | Date Issued | Title | Number of Open Recommendations |
|---------------|-------------|---|--------------------------------|
| 12-09 | 05/10/2012 | Data Center Consolidation Initiative | 1 |
| 12-11 | 08/27/2012 | Network Discovery and Assessment | 1 |
| 12-15 | 07/23/2012 | Classified Systems | 3 |
| 14-10 | 05/09/2014 | Enterprise Wireless Access | 1 |
| 15-15 | 09/30/2015 | Assessment of Cable Infrastructure | 2 |
| 16-01 | 10/19/2015 | Web Hosting Environment | 2 |
| 16-07 | 05/17/2016 | Refile Processes at Selected Federal Records Centers | 2 |
| 17-AUD-01 | 10/28/2016 | Enterprise-Wide Risk Assessment of NARA's Internal Controls | 2 |
| 17-AUD-04 | 11/18/2016 | Management Control Over Microsoft Access Applications and Databases | 2 |
| 17-AUD-06 | 11/15/2016 | Procurement Program | 7 |
| 17-AUD-07 | 02/19/2017 | Compliance with Homeland Security Presidential Directive 12 | 3 |
| 19-AUD-03 | 12/20/2018 | Presidential Libraries' Analog Processing | 1 |
| 19-AUD-07 | 03/29/2019 | Purchase Card Program <i>Questioned Costs - \$10,815</i> | 6 |
| 20-AUD-03 | 12/12/2019 | Classified Information Systems | 9 |

Open Audit Recommendations

| Report Number | Date Issued | Title | Number of Open Recommendations |
|---------------|-------------|---|--------------------------------|
| 20-AUD-06 | 03/04/2020 | Oversight and Management of Information Technology Contracts | 1 |
| 20-AUD-12 | 06/18/2020 | Personnel Security and Suitability Program | 2 |
| 20-AUD-15 | 08/27/2020 | Cybersecurity Risk Management Process | 1 |
| 21-AUD-03 | 11/10/2020 | FY 2020 Financial Statements Audit | 1 |
| 21-AUD-08 | 06/14/2021 | Controls Over the Use of Information Technology Equipment and Resources | 3 |
| 21-AUD-10 | 08/26/2021 | Controls over Loans of NARA Holdings | 4 |
| 21-AUD-11 | 08/26/2021 | High Value Assets | 3 |
| 21-AUD-12 | 09/07/2021 | Records Disposal Processes | 4 |
| 21-AUD-13 | 09/29/2021 | Travel Card Program | 2 |
| 22-AUD-01 | 11/02/2021 | Compliance under the DATA Act of 2014 | 1 |
| 22-AUD-05 | 03/30/2022 | Corporate Records Management Program | 1 |
| 22-AUD-06 | 04/25/2022 | Holdings Protection Program | 1 |
| 23-AUD-03 | 05/04/2023 | Software Asset Management Process <i>Funds Put to Better Use - \$2,663,966</i> | 2 |
| 23-AUD-06 | 09/01/2023 | Electronic Records Archives (ERA) 2.0 System | 1 |
| 24-AUD-01 | 10/24/2023 | FY 2023 Federal Information Security Modernization Act (FISMA) Audit | 8 |
| 24-AUD-03 | 03/14/2024 | NARA's Offboarding Process | 4 |
| 24-AUD-06 | 08/15/2024 | Records Preservation Efforts | 3 |
| 24-AUD-07 | 09/27/2024 | FY 2024 Federal Information Security Modernization Act (FISMA) Audit | 8 |
| 24-AUD-09 | 09/30/2024 | Cloud Computing Services | 2 |
| 24-R-10 | 09/30/2024 | Evaluation of NARA's Controls over Relocation of Records | 6 |
| 25-AUD-01 | 11/14/2024 | FY 2024 Consolidated Financial Statements Audit | 10 |
| 25-AUD-04 | 09/8/2025 | Compliance with OMB Memorandum M-23-07 | 1 |

Open Audit Recommendations

| Report Number | Date Issued | Title | Number of Open Recommendations |
|---------------|-------------|---|--------------------------------|
| 25-AUD-05 | 09/23/2025 | Research Room Activities | 5 |
| 25-AUD-06 | 09/29/2025 | Office of Human Capital's Hiring Practices | 4 |
| 25-AUD-07 | 09/29/2025 | Purchase Card Program <i>Questioned Costs - \$17,557</i> | 4 |
| 25-AUD-08 | 9/30/2025 | FY 2025 Federal Information Security Modernization Act (FISMA) Audit | 7 |
| 26-AUD-01 | 12/18/2025 | FY 2025 Financial Statements Audit <i>and</i> Management Letter: Controls Deficiencies Identified During the FY 2025 Financial Statements Audit | 10 |
| 26-AUD-02 | 02/04/2026 | Security Management Program <i>Questioned Costs - \$167,974</i> | 7 |
| 26-R-03 | 02/25/2026 | Evaluation of NARA's Information Technology Inventory | 10 |

Appendix A - Peer Review Report



Office of Inspector General

February 11, 2026

System Review Report

Mr. William Brown
Acting Inspector General
Office of Inspector General
National Archives and Records Administration
8601 Adelphi Road, Room 2800
College Park, MD 20740

Dear Mr. Brown:

We have reviewed the system of quality control for the audit organization of National Archives and Records Administration Office of Inspector General (NARA OIG) in effect for the year ended September 30, 2025. A system of quality control encompasses NARA OIG's organizational structure and the policies adopted and procedures established to provide it with reasonable assurance of conforming in all material respects with *Government Auditing Standards* (2018 Revision) and applicable legal and regulatory requirements. The elements of quality control are described in *Government Auditing Standards*.

In our opinion, the system of quality control for the audit organization of NARA OIG in effect for the year ended September 30, 2025, has been suitably designed and complied with to provide NARA OIG with reasonable assurance of performing and reporting in conformity with applicable professional standards and applicable legal and regulatory requirements in all material respects.

Audit organizations can receive a rating of *pass*, *pass with deficiencies*, or *fail*. NARA OIG has received an External Peer Review rating of *pass*.

Monitoring of GAGAS Engagements Performed by Independent Public Accountants

In addition to reviewing its system of quality control to ensure adherence with *Government Auditing Standards*, we applied certain limited procedures in accordance with guidance established by the Council of the Inspectors General on Integrity and Efficiency (CIGIE) related to NARA OIG's monitoring of engagements conducted in

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accordance with generally accepted government auditing standards (GAGAS engagements) by Independent Public Accountants (IPAs) under contract where the IPA served as the auditor.

It should be noted that monitoring of GAGAS engagements performed by IPAs is not an audit and, therefore, is not subject to the requirements of *Government Auditing Standards*. The purpose of our limited procedures was to determine whether NARA OIG had controls to ensure IPAs performed contracted work in accordance with professional standards. However, our objective was not to express an opinion; accordingly, we do not express an opinion on NARA OIG's monitoring of work performed by IPAs.

Basis of Opinion

Our review was conducted in accordance with *Government Auditing Standards* and the *CIGIE Guide for Conducting Peer Reviews of Audit Organizations of Federal Offices of Inspector General* (March 2020).

During our review, we interviewed NARA OIG personnel and obtained an understanding of the nature of the NARA OIG audit organization, and the design of NARA OIG's system of quality control sufficient to assess the risks implicit in its audit function. Based on our assessments, we selected GAGAS engagements and administrative files to test for conformity with professional standards and compliance with NARA OIG's system of quality control. The GAGAS engagements selected represented a reasonable cross-section of NARA OIG audit organization, with an emphasis on higher-risk engagements.

In performing our review, we obtained an understanding of the system of quality control for the NARA OIG audit organization. In addition, we tested compliance with NARA OIG's quality control policies and procedures to the extent we considered appropriate. These tests covered the application of NARA OIG's policies and procedures on selected GAGAS engagements. Our review was based on selected tests; therefore, it would not necessarily detect all weaknesses in the system of quality control or all instances of noncompliance with it.

Prior to concluding the peer review, we reassessed the adequacy of the scope of the peer review procedures and met with NARA OIG management to discuss the results of our review. We believe that the procedures we performed provide a reasonable basis for our opinion. Enclosure 1 to this report identifies NARA OIG engagements we reviewed.

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Responsibilities and Limitation

NARA OIG is responsible for establishing and maintaining a system of quality control designed to provide NARA OIG with reasonable assurance that the organization and its personnel comply in all material respects with professional standards and applicable legal and regulatory requirements. Our responsibility is to express an opinion on the design of the system of quality control and NARA OIG's compliance based on our review.

There are inherent limitations in the effectiveness of any system of quality control; therefore, noncompliance with the system of quality control may occur and may not be detected. Projection of any evaluation of a system of quality control to future periods is subject to the risk that the system of quality control may become inadequate because of changes in conditions, or because the degree of compliance with the policies or procedures may deteriorate.

Enclosure 1 to this report identifies the NARA OIG audits we reviewed.

Sincerely,

NICHOLAS
NOVAK

 Digitally signed by
NICHOLAS NOVAK
Date: 2026.02.11
07:34:56 -05'00'

Nicholas J. Novak
Inspector General

Enclosure

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Enclosure 1

Scope and Methodology

We tested compliance with NARA OIG audit organization's system of quality control to the extent we considered appropriate. These tests included a review of one engagement report conducted in accordance with generally accepted government auditing standards (GAGAS engagement) issued from October 1, 2022, through September 30, 2025. We also reviewed the internal quality control reviews performed by NARA OIG.

In addition, we reviewed NARA OIG's monitoring of GAGAS engagements performed by IPAs where the IPA served as the auditor from October 1, 2022, through September 30, 2025. During the period, NARA OIG contracted for the audit of its agency's fiscal year 2024 financial statements. NARA OIG also contracted for other GAGAS engagements that were performed in accordance with *Government Auditing Standards*.

Reviewed GAGAS Engagements Performed by NARA OIG:

- *Audit of NARA's Off-boarding Process (24-AUD-03) dated March 14, 2024.*

Reviewed Monitoring Files of NARA OG for Contracted GAGAS Engagements:

- *Audit of NARA's Fiscal Year 2024 Consolidated Financial Statements (25-AUD-01) dated November 14, 2024.*

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Inspector General

February 10, 2026

Nicholas J. Novak
Inspector General
Pension Benefit Guaranty Corporation
445 12th St, SW
Washington, DC, 20024-2101

Dear Inspector General Novak:

Thank you for the opportunity to comment on the draft System Review Report summarizing the results of the external peer review for the National Archives and Records Administration's Office of Inspector General (NARA OIG), Office of Audits.

We are pleased with the rating of pass, and the opinion that our system of quality control for the audit organization of the NARA OIG in effect for the year ended September 30, 2025, has been suitably designed and complied with to provide NARA OIG with reasonable assurance of performing and reporting in conformity with applicable professional standards and applicable legal and regulatory requirements in all material respects. We have no further comments on the draft document.

We appreciate the professionalism and efforts of your staff during this peer review. If you have any questions regarding this letter, please contact me.

Best Regards,

William Brown
Acting Inspector General

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Appendix B - Contact the OIG

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 an online referral form. 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
- **By online referral form**
<https://naraoig.oversight.gov/online-complaint-form>

Contractor Self-Reporting

Effective December 12, 2008, the Federal Acquisition Regulation (FAR) was amended to, in part, require that contractors timely notify the relevant OIG whenever there is credible evidence to believe that a violation(s) of criminal law and/or the civil False Claims Act have occurred in connection with a Federal contract.

Specifically, contractors must disclose, in writing, to the OIG whenever they have credible evidence that a principal, employee, agent, or subcontractor of the contractor has committed a violation of the civil False Claims Act (31 U.S.C. 3729-3733) or Federal criminal law involving fraud, conflict of interest, bribery or gratuity violations (found in Title 18 of the United States Code) in connection with the award, performance, or closeout of a Government contract or any related subcontract. Disclosures must be made by a senior officer or manager authorized to speak for the contractor.

Penalties for knowing failure to timely disclose include potential suspension and/or debarment. For additional details see: Contractor Business Ethics Compliance Program and Disclosure Requirements, [73 Fed. Reg. 219, 67064](#) (Nov. 12, 2008) (48 C.F.R 52.203-13(c)(2)(ii)(F)).

Disclosures and/or supporting documentation can be submitted via the online referral form at <https://naraoig.oversight.gov/oig-contractor-reporting-form>.

Disclosures and/or supporting documentation can also be mailed to:

NARA Office of Inspector General
Attn: Contractor Disclosure
8601 Adelphi Road, Suite 2800
College Park, MD 20740