

SEMIANNUAL REPORT TO CONGRESS

April 1, 2024 to September 30, 2024



Above: Two-year-old female giant panda Qing Bao. **Credit:** Roshan Patel, Smithsonian's National Zoo and Conservation Biology Institute.

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Abbreviations

CARES Act	Coronavirus Aid, Relief, and Economic Security Act
Castro	Castro & Company LLC
CIGIE	Council of the Inspectors General on Integrity and Efficiency
CMc	Construction Manager as Constructor
FPDS	Federal Procurement Data System
GSA	General Services Administration
KPMG	KPMG LLP
NASM	National Air and Space Museum
OCon&PPM	Office of Contracting & Personal Property Management
OHR	Office of Human Resources
OIG	Office of the Inspector General
PCO	Proposed Change Orders
PII	Personally Identifiable Information
Sikich	Sikich CPA LLC
The Smithsonian	Smithsonian Institution
The Zoo	National Zoo and Conservation Biology Institute

Message from the Inspector General

On behalf of the Office of the Inspector General (OIG), I am pleased to submit this semiannual report to Congress. This report highlights the accomplishments achieved through our audit and investigative activities for the 6-month period ending September 30, 2024. As described throughout this report, our oversight work during this reporting period continued to address high-risk programs and operations in the Smithsonian Institution (the Smithsonian).


During this period, our office issued three audit reports and conducted work on seven ongoing audits. In one report, OIG assessed the Smithsonian's capabilities to prevent, detect, and respond to information security. OIG made five recommendations to strengthen the program further. In another report, OIG's contractor determined whether the contract modifications for the National Air and Space Museum (NASM) Revitalization Project were reasonable, necessary, within the scope of the contract, and effectively awarded and administered. OIG's contractor made 10 recommendations to improve the Smithsonian's process for reviewing and approving contract modifications. In a third report, OIG determined that the Smithsonian did not properly allocate charge card rebates received back to the appropriate funding sources. OIG made two recommendations to strengthen the control environment for Smithsonian rebates.

OIG closed 14 recommendations during this reporting period, and 30 recommendations were unimplemented as of September 30, 2024. Sixteen of these unimplemented recommendations were issued during this semiannual period. Fourteen of these unimplemented recommendations were issued in a prior period and are aimed at improving the Smithsonian's programs and operations, such as by ensuring (1) that purchase card transactions are approved only by the approving officials and (2) that all transactions are fully documented and processes are implemented to identify, document, and periodically test security controls for all systems that collect, process, store, or transmit sensitive personally identifiable information. For more details on our audit work, see the Audits section of this report.

Our investigative activities continued to focus on and hold accountable those individuals whose actions harmed the Smithsonian's programs and operations. During the reporting period, OIG received 36 new complaints, closed 34 complaints, converted 2 complaints to investigations, and completed 3 investigations. For more details on our investigative work, see the Investigations section of this report.

Our office will continue to conduct audits and investigations that help the Smithsonian Board of Regents and management meet their stewardship and fiduciary responsibilities, support congressional oversight, and provide information to the public.

In closing, I want to thank the entire Smithsonian OIG team for their dedication and hard work. Without these individuals, the achievements noted in this report would not be possible.



Nicole L. Angarella
Inspector General



Figure 1. "America by Air" at the National Air and Space Museum. "America by Air" is one of the galleries completed for the museum's reopening in October 2022. An OIG audit reviewed Smithsonian's controls over the National Air and Space Museum revitalization project's contracts modification process. Image courtesy of the museum.

Office of the Inspector General Profile

The Office of the Inspector General (OIG) is headed by the Inspector General, who is appointed by, reports to, and is under the general supervision of the Board of Regents. OIG is located in Washington, D.C. As of September 30, OIG consisted of 19 staff: the Inspector General, Assistant Inspector General for Audits, Assistant Inspector General for Investigations, Assistant Inspector General for Operations, Counsel to the Inspector General, Administrative Officer, 10 auditors, and 3 investigators.

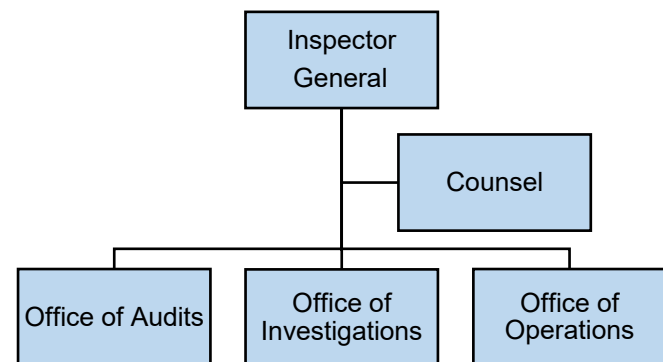
The OIG's organizational structure is described below.

Audits

The Office of Audits conducts audits of the Smithsonian's existing and proposed programs and operations to help improve their efficiency and effectiveness. To guide its work, the office develops a risk-based annual audit plan. The Office of Audits also actively monitors the external audits of the Smithsonian's financial statements.

Counsel

The Counsel to the Inspector General provides independent legal advice to the Inspector General and OIG staff.



Investigations

The Office of Investigations pursues allegations of waste, fraud, abuse, and gross mismanagement; misconduct by employees, contractors, or others who affect the Smithsonian; and criminal violations of law that impact the Smithsonian's programs and operations. It refers matters to federal, state, and local prosecutors for action whenever the Inspector General has reasonable grounds to believe there has been a violation of criminal law. The Office of Investigations also presents any administrative misconduct to management for possible disciplinary action.

Operations

The Office of Operations provides technical and administrative support. It is responsible for OIG administrative matters, such as budgeting, procurement, human resources, information technology, and measuring organizational performance.

OIG's vision, mission, and core values are described below.¹

Vision

OIG's vision is to be a highly effective and trusted organization that promotes positive change in the Smithsonian.

Mission

OIG's mission is to promote the efficiency, effectiveness, and integrity of the Smithsonian's programs and operations through independent and objective oversight. We achieve our mission by conducting independent investigations, audits, and evaluations and by reporting our findings of fraud, waste, abuse, and mismanagement, along with recommendations for improvement.

Values

Consistent with its mission and responsibilities, OIG's efforts are guided by four core values: integrity, objectivity, impact, and innovation. These core values reflect the most important qualities needed for success and are reflected in all of OIG's work:

Integrity. We demonstrate our integrity by acting with honesty and professionalism. We treat people with dignity and respect. We hold ourselves to the highest ethical and professional standards.

Objectivity. Objectivity is the foundation of our work. We maintain independence, gather all relevant facts, and base our findings on supportable evidence. We conduct our work without bias or undue influence.

Impact. Our work provides decision-makers with information they can use to improve Smithsonian programs and operations. We are committed to achieving the highest quality in everything we do. We communicate and share knowledge openly, consistently, and constructively, building mutual trust with associates and stakeholders.

Innovation. We think creatively and encourage sharing new ideas and solutions to existing challenges. We anticipate changing conditions and adjust our priorities and work accordingly. We embrace continuous improvement in our own organization and the Smithsonian.

¹ The OIG vision, mission, goal and objectives, and values are part of the *OIG Strategic Plan, Fiscal Years 2025–2029*, available on the OIG website at <https://oig.si.edu/about/office-inspector-general>

Audits

Audit work focuses on improving the efficiency and effectiveness of the Smithsonian's programs and operations. During this semiannual period, OIG issued 3 reports, conducted work on 7 ongoing audits, and closed 14 recommendations.

Summary of Issued Audit Reports

Below is a summary of the audit reports issued during this reporting period and links to the reports.

[Smithsonian's Controls Over the National Air and Space Museum Revitalization Project's Contract Modifications Process \(OIG-A-24-08, September 26, 2024\)](#)

OIG contracted with Sikich CPA LLC (Sikich) to determine whether the contract modifications for the National Air and Space Museum (NASM) Revitalization Project were reasonable, necessary, within the scope of the contract, and effectively awarded and administered. Sikich found the following:

- Costs were double-counted for 18 of the 54 sampled Proposed Changed Orders (PCOs). The Smithsonian allowed the Construction Manager as Constructor (CMc) and subcontractors to expense supervision and material as direct costs. However, according to the contract, these costs were already recovered as part of the CMc's and subcontractors' overhead markup. Therefore, the Smithsonian may have overpaid a total of \$137,522.
- The Smithsonian did not consistently follow the requirements of the NASM Change Management Plan for the review and approval of PCOs. The Smithsonian could not provide the following: (1) evidence of Change Control Board approvals for any of the 41 sampled PCOs meeting the approval threshold or (2) Change Request Forms for any of the 54 sampled PCOs.
- For three PCOs, the Smithsonian may have recovered up to \$7,915 less from subcontractors than it should have. This occurred because the Smithsonian did not determine whether subcontractors applied the appropriate overhead and profit markups to credited amounts owed to the Smithsonian.
- In two PCOs, the Smithsonian approved \$3,468 in overhead and profit markups applied to equipment rentals that exceeded the amount allowed by the contract.

Sikich made 10 recommendations to improve the Smithsonian's process for reviewing and approving contract modifications. Management concurred with all of the recommendations.

[Information Security: Smithsonian Needs to Improve Its Security Incident Prevention, Detection, and Response Capabilities \(OIG-A-24-09, September 26, 2024\)](#)

OIG issued a report that assessed the Smithsonian's capabilities to prevent, detect, and respond to information security incidents. The OIG contractor staged an attack by conducting online research to identify staff member information such as names, roles, login information, and phone numbers. The contractor then carried out multiple social engineering attacks using

the information collected from the staff members. The OIG contractor delivered malware that, once signed, provided the OIG contractor with access to the users' devices. The incident response team identified some security incidents but did not determine the full scope and extent of the breach. To mitigate the risks associated with the audit findings, OIG made five recommendations. Management concurred with all of the recommendations.

[Acquisition Management: Smithsonian Needs to Improve Its Management and Allocation of the Rebates Received from the GSA SmartPay Program \(OIG-A-24-10, September 30, 2024\)](#)

The Smithsonian receives quarterly rebates as part of its participation in the U.S. General Services Administration (GSA) SmartPay program. For the fiscal years 2017 through 2022, the Smithsonian received nearly \$2.7 million in rebate payments. OIG conducted this audit to assess the extent to which the Smithsonian has developed and implemented written policies, procedures, and guidance for rebates received from the GSA SmartPay program and the extent to which these funds are spent in accordance with applicable laws, regulations, and guidance.

OIG determined that the Smithsonian did not properly allocate the charge card rebates received back to the appropriate funding sources (federal funds and trust funds) because management did not have adequate rebate allocation policy and procedures to establish a clear methodology and guidance for how to allocate rebates equitably. Instead, management allocated the entirety of the rebates to a federal account and then redistributed all of the rebate money to the central trust account to fund the charge card program's salaries and expenses. Management based this decision on informal advice from an Office of Management and Budget representative to "Deposit the whole rebate in the federal account and then transfer it (or make payment) to the trust account to cover those staff costs." To comply with federal appropriations law, the Smithsonian needs to allocate the refunds to the appropriate funding accounts.

OIG made two recommendations to strengthen the control environment for Smithsonian rebates. Management concurred with both recommendations. Further, management closed one recommendation during the audit by adopting a new approach to allocate rebates based on the percentage of overall expenditures that were made during the quarter.

Work in Progress

At the end of the period, OIG had seven audits in progress, as described below.

[Assessment of Detection and Response Capabilities for Information Security Incidents](#)

OIG auditors are evaluating the Smithsonian's capabilities to prevent, detect, and respond to information security incidents.

[Cash Management Operations at Smithsonian Enterprises](#)

OIG auditors are determining the extent to which Smithsonian Enterprises has effective controls over cash management in its retail operations.

Collections Care and Preservation Fund

OIG auditors are determining the extent to which the Smithsonian has effective controls over the process to award money from the Collections Care and Preservation Fund to collecting units and ensure that the funds are spent for their intended purposes.

Contract Modification Process for Pod 6 at the Smithsonian Institution's Museum Support Center

An OIG auditor is monitoring Sikich, which is conducting an audit of contract modifications on the construction contract for Pod 6 at the Museum Support Center. Sikich is to determine whether the contract modifications were reasonable, necessary, within the scope of the contract, and effectively awarded and administered.

Fiscal Year 2024 Financial Statements Audits

An OIG auditor is monitoring KPMG in conducting the Smithsonian's annual financial audits, which include the Smithsonian-wide financial statements, the compliance audit of federal awards, and the review of Smithsonian Enterprises' net gain.

Smithsonian's Information Security Program, Fiscal Year 2024

An OIG auditor is monitoring Castro & Company (Castro) in conducting an audit to evaluate the Smithsonian's information security program for fiscal year 2024.

Smithsonian's Management of Sponsored Projects

OIG auditors are determining the extent to which the Office of Sponsored Projects and recipient units have complied with the following: (1) the terms and conditions of awards received from external sources and (2) Smithsonian policies and procedures concerning the administration and oversight of awards.

Other Audit Activities

Status of Recommendations

Smithsonian management made progress implementing the recommendations from audit reports we issued in prior semiannual reporting periods. As a result, OIG closed a total of 14 recommendations during the past 6 months. Table 1 on the following page provides summary statistics for OIG recommendations during this semiannual reporting period, as of September 30, 2024.

Table 1. Summary of audit recommendation activity during the semiannual reporting period, as of September 30, 2024

Status of Recommendations	Number of Recommendations
Open at the beginning of the period	27
Issued during the period	17
<i>Subtotal</i>	44
Closed during the period	14
Open at the end of the period	30

Source: OIG assessment as of September 30, 2024.

Table 2 summarizes the reports issued with questioned costs.

Table 2. Reports issued with questioned costs

Reports	Number	Questioned	Unsupported
Reports for which no management decision has been made by the commencement of the reporting period	0	\$0	\$0
Reports issued during the semiannual period	1	\$148,905	\$0
<i>Subtotal</i>		\$	\$0
Reports for which a management decision was made during the reporting period			
• Dollar value of disallowed costs	0	\$0	\$0
• Dollar value of costs not disallowed	0	\$0	\$0
Reports for which no management decision has been made by the end of the reporting period	1	\$148,905	\$0
Reports for which no management decision was made within six months of issuance	0	\$0	\$0

Source: OIG assessment as of September 30, 2024.

Table 3 summarizes the audit reports from previous periods with 15 unimplemented recommendations and their target completion dates, as of September 30, 2024. None of these recommendations involve cost savings.

Table 3. Reports from previous periods with unimplemented recommendations, as of September 30, 2024

Report Summary	Unimplemented Recommendations
<p><i>Human Resource Management: Smithsonian Needs to Strengthen Its Procedures for Hiring Trust Employees When Not Using the Federal Process</i> (OIG-A-21-01, October 9, 2020)</p> <p>This audit examined to what extent the Office of Human Resources (OHR) and the units comply with Smithsonian policies and procedures for hiring employees funded by the Smithsonian Trust, not by federal appropriations.</p>	<p>The Director of OHR should develop and implement procedures to monitor OHR and the units' compliance with policies and procedures.</p> <p>Target completion date: November 29, 2024</p>

Report Summary	Unimplemented Recommendations
<p>To help ensure a fair and consistent process for hiring Trust employees when not using the federal process, OIG made three recommendations. Management concurred with all three recommendations, and one remains unimplemented.</p>	
<p><u><i>Acquisition Management: Improvements Needed in Monitoring and Oversight of Purchase Card Use (OIG-A-23-01, November 18, 2022)</i></u></p> <p>This audit determined whether the Smithsonian had effective controls over purchase cards.</p> <p>OIG made seven recommendations to strengthen the management and oversight of purchase cards. Management concurred with the recommendations, and two remain unimplemented.</p>	<p>The Director of the OCon&PPM should do the following:</p> <p>(1) Develop and implement procedures to ensure that purchase card transactions are approved only by the approving officials and that all transactions are fully documented.</p> <p>(2) Develop and implement a requirement for periodically reporting information to the Director of OCon&PPM, who will assist in the oversight of the purchase cards. The report should provide statistical and narrative information on the use and management of the Purchase Card Program, such as compliance with training requirements, the results of compliance reviews, and the monitoring of purchase card transactions. In addition, the report should determine whether the program's internal controls continue to be effective.</p> <p>Target completion date: December 31, 2024</p>
<p><u><i>Information Security: Report on the Effectiveness of the Smithsonian Privacy Program and Practices, Fiscal Year 2022 (OIG-A-23-02, November 30, 2022)</i></u></p> <p>This audit assessed the effectiveness of the Smithsonian's privacy program and practices. Castro made three recommendations to enhance security controls over sensitive Personally Identifiable Information (PII). Management concurred with the recommendations, and one remains unimplemented.</p>	<p>The Chief Information Officer should develop and implement a formal process to identify, document, and periodically test security controls for all systems (major and minor) that collect, process, store, or transmit sensitive PII. If the systems processing sensitive PII are considered minor, documentation should clearly identify the controls that are being inherited from other systems and the controls that are specific to the system.</p> <p>Target completion date: October 31, 2024</p>
<p><u><i>Information Security: Fiscal Year 2023 Independent Evaluation of the Smithsonian Institution's Information Security Program (OIG-A-24-03, February 12, 2024)</i></u></p>	<p>The Chief Information Officer should do the following:</p> <p>1) Update Smithsonian policy to require periodic scanning of database for compliance with established baselines.</p>

Report Summary	Unimplemented Recommendations
<p>This audit evaluated the effectiveness of the Smithsonian's information security program in fiscal year 2023.</p> <p>Castro made three recommendations to strengthen the Protect cybersecurity function. Management concurred with all three recommendations, and all remain unimplemented.</p>	<p>2) Develop, document, and fully implement a process to periodically scan databases for compliance with required configuration baselines.</p> <p>3) Implement multifactor authentication for all Tier 1 privileged accounts.</p> <p>Target completion date: January 31, 2025</p>
<p><u><i>Acquisition Management: Smithsonian Did Not Consistently Comply with Spending and Reporting Requirements for CARES Act Funds (OIG-A-24-05, February 23, 2024)</i></u></p> <p>This audit determined the extent to which the Smithsonian (1) spent CARES Act funding in accordance with applicable laws, policies, and procedures and (2) accurately reported the use of those funds in the Federal Procurement Data System (FPDS) and at USASpending.gov.</p> <p>OIG made 10 recommendations to strengthen controls over the purchasing and reporting processes related to emergency appropriations. Management concurred with the recommendations, and two remain unimplemented.</p>	<p>1) In coordination with OCon&PPM, distribute guidance that includes examples of the information required to support sole-source justifications for purchase orders, and provide training to Smithsonian Facility employees who participate in sole-source purchasing on the applicable policies and procedures for sole-source purchases.</p> <p>2) Assign responsibility over monitoring the accuracy and completeness of FPDS data.</p> <p>Target completion date: March 29, 2025</p>
<p><u><i>Acquisition Management: Controls and Monitoring for Sole-source Purchase Orders Need to Be Strengthened (OIG-A-24-06, March 12, 2024)</i></u></p> <p>This audit determined the extent to which the Smithsonian had effective controls and monitoring over sole-source purchase orders created under Simplified Acquisition Procedures that were entered into the Enterprise Resource Planning Financials System (ERP Financials) in fiscal year 2021.</p> <p>OIG made six recommendations to strengthen controls and monitoring over sole-source procurements. Management concurred with the recommendations, and all remain unimplemented.</p>	<p>1) Reinforce that OCon&PPM staff adhere to the policy that sole-source justification forms must be reviewed and approved by unit Procurement Delegates.</p> <p>2) Reinforce that OCon&PPM staff adhere to the policy that sole-source justification forms must be reviewed and approved by unit Procurement Delegates.</p> <p>3) Update training materials for Procurement Delegates approving the sole-source justification forms and develop guidance to assist requestors completing the forms, including the following:</p> <ul style="list-style-type: none"> (a) examples of well-justified sole-source purchases for each of the four allowable categories for both goods and services and (b) detailed examples of what constitutes an adequate justification. <p>4) Revise and implement procedures to conduct compliance reviews and report to the Under Secretary on the results of these</p>

Report Summary	Unimplemented Recommendations
	<p>reviews, including the following:</p> <p>(a) determining whether sole-source justification forms were adequately justified and properly approved and (b) ensuring the accuracy of the competition data in the accounting system.</p> <p>5) Develop and implement monitoring procedures to identify trends in sole-source purchasing. This could include the following (a) determining the specific reports that will be used for monitoring sole-source purchase orders, (b) establishing the frequency of the reports, (c) identifying a list of individual directors and management officials who will receive reports, and (d) developing clear guidelines on what constitutes discrepancies and how they are identified, addressed, documented, and retained for future reference.</p> <p>6) Revise the procurement procedures manual to clarify the responsibility of unit Procurement Delegates to review purchase orders and to ensure the accuracy of the data entered in the accounting system.</p> <p>Target completion date: February 28, 2025</p>

Source: OIG assessment as of September 30, 2024.

Audit Peer Review

Government Auditing Standards require audit organizations to (1) establish and maintain a system of quality control designed to provide the audit organization with reasonable assurance that the organization and its personnel comply with professional standards and applicable legal and regulatory requirements and (2) undergo external peer reviews by independent reviewers every three years. On September 8, 2023, the Library of Congress OIG completed the most recent peer review, which is posted on our website. The Smithsonian OIG received the highest peer review rating of “pass.” As a result, our office has reasonable assurance that our audits complied with professional standards in all material respects. We remain committed to maintaining an effective system of quality controls and improving our operations.

Investigations

At the start of the reporting period, OIG had 31 open complaints and 12 ongoing investigations. During the reporting period, OIG received 37 new complaints, closed 34 complaints, converted 3 complaints to investigations, and completed 3 investigations. At the end of the reporting period, there were 32 open complaints and 11 ongoing investigations.

OIG received 704 complaints from 50 complainants that were unrelated to Smithsonian programs and operations. These complaints are consolidated and reported as 1 of the 37 complaints received in this period.

Highlights of Investigative Actions

[Alleged Performance of Contracting Duties Without Certification](#)

OIG received an allegation that a senior employee was performing the functions of a Contracting Officer's Technical Representative without certification. However, the senior employee resigned during the investigation; therefore, OIG did not pursue the allegation.

Other Investigative Activities

[Investigative Peer Review](#)

The Office of Investigations complies with guidelines established by the U.S. Attorney General. On February 27, 2015, the Government Publishing Office OIG completed a peer review of the Smithsonian OIG investigative program based on the *Quality Assessment Review Guidelines for Investigative Operations of Federal Offices of Inspector General*. The Smithsonian received the highest peer review rating. Our next investigative peer review is scheduled for fall 2024.

For a statistical summary of OIG's investigative results during the semiannual reporting period, see Table 4 on the following page.

Table 4. Statistical summary of the Office of the Inspector General’s investigative results during the semiannual reporting period ending September 30, 2024

Investigative Activity or Result	Number or Amount
Caseload	
Investigations pending at beginning of reporting period	12
Investigations opened during the reporting period	2
<i>Subtotal</i>	14
Investigations closed during the reporting period	3
Investigative reports issued	0
Investigations carried forward	11
Referrals for prosecution	
Referrals to the Department of Justice	1
Referrals to state and local prosecuting authorities	0
Indictments and criminal information from current period referrals	0
Indictments and criminal information from prior period referrals	0
Successful prosecutions	
Convictions	0
Fines	0
Probation	0
Confinement	0
Monetary restitutions	0
Forfeiture of assets and seized evidence	0
Administrative actions	
Terminations	0
Resignations	0
Reprimands or admonishments	0
Suspensions	0
Monetary loss prevented	0
Value of items recovered	0

Source: OIG investigative activity statistics as of September 30, 2024.

Other OIG Activities

Legislative and Regulatory Review

In accordance with the *Inspector General Act of 1978*, as amended, OIG monitored and reviewed legislative and regulatory proposals for their impact on the Smithsonian's programs and operations. Additionally, the Counsel to the Inspector General monitored congressional bills and issues relating to the inspector general community. OIG also reviewed draft Smithsonian policies for their impact on OIG operations.

Other Activities

OIG remained actively involved with the Council of the Inspectors General on Integrity and Efficiency (CIGIE), a statutory council of federal inspectors general that promotes collaboration on issues of integrity, economy, and efficiency that transcend individual agencies. The Inspector General is a member of the CIGIE Inspections & Evaluations Committee and two working groups (Inspectors General Reporting to Boards/Commissions and Small OIG). The Assistant Inspector General for Operations is co-chair of the CIGIE Technology Committee Small OIG working group. OIG staff also serve on the following:

- Council of Counsels to Inspectors General
- Federal Audit Executive Council Financial Statement Audit Network
- Audit Training Committee, and Quality Management Working Group
- OIG Freedom of Information Act Working Group
- CIGIE I&E Expansion Working Group, CIGIE Connect, Collaborate, and Learn
- CIGIE Technology Committee
- CIGIE Mentoring Committee
- Shared Services Working Group

OIG staff also participated in the Association of Certified Fraud Examiners, the American Institute of Certified Public Accountants, and ISACA.²

² ISACA is an international professional association focused on IT governance.

Table 5. Semiannual reporting requirements of the *Inspector General Act*, as amended

Public Law Section	Reporting Requirement	Page
Section 4(a)(2)	Review of legislation and regulations	14
Section 5(a)(1)	Significant problems, abuses, and deficiencies	None
Section 5(a)(2)	Significant recommendations for corrective action	8
Section 5(a)(3)	Reports with corrective action not completed	8
Section 5(a)(4)	Matters referred to prosecutive authorities	13
Section 5(a)(5)	Information or assistance refused	None
Section 5(a)(6)	List of reports issued with dollar value of questioned costs and recommendations that funds be put to better use	8
Section 5(a)(7)	Summaries of significant reports	5
Section 5(a)(8)	Audit, inspection, and evaluation reports—questioned costs	8
Section 5(a)(9)	Audit, inspection, and evaluation reports—funds to be put to better use	None
Section 5(a)(10)(A)	Audit, inspection, and evaluation reports issued before the commencement of the reporting period with no management decision	None
Section 5(a)(10)(B)	Audit, inspection, and evaluation reports issued before the commencement of the reporting period with no management comment within 60 days	None
Section 5(a)(10)(C)	Audit, inspection, and evaluation reports issued before the commencement of the reporting period with unimplemented recommendations	8
Section 5(a)(11)	Significant revised management decisions	None
Section 5(a)(12)	Significant management decisions with which the Office of the Inspector General disagreed	None
Section 5(a)(13)	Information described under section 804(b) of the Federal Financial Management Improvement Act of 1996	None
Section 5(a)(14–16)	Peer reviews	11,12
Section 5(a)(17–18)	Investigative tables	13
Section 5(a)(19)	Reports on investigations with substantiated allegations involving senior employees	None
Section 5(a)(20)	Whistleblower retaliation	None
Section 5(a)(21)	Attempts to interfere with OIG independence	None
Section 5(a)(22)(A)	Inspections, evaluations, and audits that were closed and not disclosed to the public	None
Section 5(a)(22)(B)	Investigations involving senior employees that were closed and not disclosed to the public	12

Source: OIG assessment as of September 30, 2024.

OFFICE OF THE INSPECTOR GENERAL



OIG's Mission

Our mission is to promote the efficiency, effectiveness, and integrity of the Smithsonian Institution's programs and operations through independent and objective audits and investigations and to keep stakeholders fully and currently informed.

Reporting Fraud, Waste, and Abuse to OIG Hotline

OIG investigates allegations of waste, fraud, abuse, gross mismanagement, employee and contractor misconduct, and criminal and civil violations of law that have an impact on Smithsonian Institution programs and operations.

If requested, anonymity is assured to the extent permitted by law. Although you may remain anonymous, we encourage you to provide us with your contact information. The ability to gather additional information from you may be the key to effectively pursuing your allegation.

To report fraud and other serious problems, abuses, and deficiencies, you can do one of the following:

Send an email to: oighotline@oig.si.edu.

Visit OIG's website: <https://oig.si.edu>.

Write to:

Office of the Inspector General

Smithsonian Institution

P.O. Box 37012, MRC 524

Washington, D.C. 20013-7012.

Obtaining Copies of Reports

To obtain copies of Smithsonian Institution OIG reports, go to OIG's website: <https://oig.si.edu> or the Council of the Inspectors General on Integrity and Efficiency's website: <https://oversight.gov>.