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Office of the Inspector General
Library of Congress
Memo

Date May 23, 2022
To Dr. Carla Hayden
Librarian of Congress
From Kimberly Byrd
Inspector General
Subject Final Evaluation - Report on the Evaluation of the Library of Congress Visitor Experience Project, Report No. 2021-SP-101

This transmits the final report of the Office of the Inspector General's evaluation of the Library of Congress's (Library) Visitor Experience Project performed by Cotton and Company (Cotton). The evaluation focused on the integrated master schedule and the visitor experience master plan to determine whether the Visitor Experience project was on schedule and within budget. Cotton also evaluated cost estimates and whether the Library was on target for reaching its private funding goal.

Cotton concluded that the Visitor Experience project is on schedule and within budget; that cost estimates are reasonable, current, and updated with the actual costs as the project progresses; and that the Library is on target to raise the private funds pledged. Cotton's evaluation found no reportable conditions, therefore it made no recommendations. As such, we do not require a corrective action plan.

We appreciate the cooperation and courtesies extended by the Center for Exhibits and Interpretation and the Development Office.

cc Principal Deputy Librarian

Chief of Staff

Director, Center for Exhibits and Interpretation

Director, Development Office

General Counsel

Cotton and Company's EVALUATION OF THE LIBRARY OF CONGRESS VISITOR EXPERIENCE PROJECT
LIBRARY OF CONGRESS
OFFICE OF THE INSPECTOR GENERAL

May 20, 2022

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EVALUATION OF THE LIBRARY OF CONGRESS'S

VISITOR EXPERIENCE PROJECT

LIBRARY OF CONGRESS OFFICE OF THE INSPECTOR GENERAL

EXECUTIVE SUMMARY

The Library of Congress (Library) Office of the Inspector General (OIG) engaged Cotton & Company Assurance and Advisory, LLC (Cotton), to determine whether the Library's Visitor Experience project is on schedule and within budget, as well as whether the Library is on target for reaching its goal of 20 million dollars in private funding. We conducted our evaluation in accordance with the Council of the Inspectors General on Integrity and Efficiency (CIGIE) Quality Standards for Inspections and Evaluations, as well as the Statement on Standards for Consulting Services promulgated by the American Institute of Certified Public Accountants (AICPA).

In fiscal year (FY) 2018, the Library received congressional funding to begin the planning and implementation of a Visitor Experience initiative, which will primarily be located in the Thomas Jefferson Building. This initiative will be a public/private partnership and is intended to enhance the Library's ability to bring its collections into public spaces. The cost estimate for this initiative is 60 million dollars. As of September 30, 2021, the Library has received appropriations for 30 million dollars out of an anticipated 40 million dollars in taxpayer funding and has secured a commitment for 13.2 million dollars out of an anticipated 20 million dollars in private donations. The Library submitted a request for the final 10 million dollars in appropriations as part of its FY 2022 budget justification. According to the Library's September 30, 2021, Quarterly Report to Congress, all three parts of the project are within budget. The Treasures Gallery is scheduled to open in fall 2023, the Youth Center/Southwest (SW) Corridor is scheduled to open in spring 2024, and the Orientation Gallery/Welcome Area/Oculus is scheduled to open in fall 2025.

Based on the procedures performed, we concluded that the Visitor Experience project is on schedule and within budget; that cost estimates are reasonable, current, and updated with the actual costs as the project progresses; and that the Library is on target to raise the private funds pledged.

We communicated the results of our evaluation to Library management and the OIG.

OBJECTIVES, SCOPE, AND METHODOLOGY

The OIG engaged Cotton to conduct an evaluation of the Library's Visitor Experience project. The objectives of this evaluation were to determine whether: 1. the Library's Integrated Master Schedule (IMS) and Visitor Experience Master Plan (VEMP) are on schedule and within budget; 2. cost estimates are reasonable, current, and updated with the actual costs as the project progresses or whenever requirements change; and 3. the Library is on target to raise the private funds pledged to complete the project on time and with necessary funds.

To meet our audit objectives, we:

Met with key Library personnel to determine how the Library tracks and monitors the project schedule and expenditures.

Obtained and reviewed documentation supporting the project status and expenditures.

Determined the reasonableness of policies and procedures used to track progress and expenditures.

Met with key Library and Architect of the Capitol (AOC) personnel to determine how the Library and AOC prepared the cost estimates.

Obtained and reviewed documentation supporting the cost estimates and the procedures followed.

Determined the reasonableness of the policies and procedures used to prepare the cost estimates.

Met with key Library personnel to determine how the Library arrived at its estimate of 20 million dollars in private donations and to gain an understanding of its plan for obtaining the donations, the amount of additional donations expected, and its plan for obtaining the additional donations.

Obtained and reviewed documentation supporting the donations secured to date.

Obtained and reviewed documentation supporting the Library's estimated additional donations and its plan for obtaining these donations.

Determined the reasonableness of the policies and procedures being used to obtain and track donations.

We conducted our evaluation in accordance with the CIGIE Quality Standards for Inspections and Evaluations, as well as the Statement on Standards for Consulting Services promulgated by the AICPA.

BACKGROUND

The Library is the world's largest and most comprehensive library, maintaining a collection of more than 170 million items – many of them unique and irreplaceable – in more than 470 languages. The Library's central mission is to provide Congress, the federal government, and the American people with a rich, diverse, and enduring source of knowledge that can be relied upon to inform, inspire, and engage them, and to support their intellectual and creative endeavors.

The Library's OIG was established in 1988 as a non-statutory office deriving its authority from the Librarian of Congress. The OIG became statutory with the passage of the Library of Congress Inspector

General Act of 2005 (2 U.S. Code [U.S.C.] section 185), with a mandate to:

Independently conduct and supervise audits and investigations of fraud, waste, and abuse relating to the Library.

Lead, coordinate, and recommend policies to promote economy, efficiency, and effectiveness.

Keep the Librarian of Congress and the Congress fully and currently informed about problems and deficiencies relating to the administration and operations of the Library.

The Library's Inspector General is a member of the CIGIE, a unified council of all federal statutory Inspectors General. The OIG Audits Division conducts in-depth reviews that address the efficiency, effectiveness, and economy of the Library's programs, activities, and functions; provides information to responsible parties to improve public accountability; facilitates oversight and decision-making; and initiates corrective action as needed.

In FY 2018, the Library received congressional funding to begin the planning and implementation of a Visitor Experience initiative, which will primarily be located in the Thomas Jefferson Building. This initiative centers on three new features for the Thomas Jefferson Building: a Treasures Gallery, a Youth Center/SW Corridor, and an Orientation Gallery/Welcome Area/Oculus. The initiative is intended to enhance the Library's ability to bring its collections into public spaces and will support the Library's goal of inviting people from across the country to build lifelong connections with the Library.

The cost estimate for this initiative is 60 million dollars, including 40 million dollars in appropriated funds and \$20 million in funds raised from private donors. The Treasures Gallery is budgeted at 10 million dollars and will host some of the rarest and most remarkable items in the Library's collection, with a rotating selection for repeat visitors. The Youth Center/SW Corridor is budgeted at 10 million dollars and will reach children ages 7 or older with educational and interactive exhibits about Library operations, modes of creative expression, and civic engagement. The Orientation Gallery/Welcome Area/Oculus is budgeted at 29 million dollars and will provide visitors with an introduction to the Library, access to Thomas Jefferson's Collection, and a view of the Main Reading Room, including the ceiling mural.

As of September 30, 2021, the Library has received appropriations for 30 million dollars out of an anticipated 40 million dollars in taxpayer funding and has secured a commitment for 13.2 million dollars out of an anticipated 20 million dollars in private donations. The Library submitted a request for the final 10 million dollars in appropriations as part of its FY 2022 budget justification. According to the Library's September 30, 2021, Quarterly Report to Congress, the project is within budget, having spent 10.6 million dollars in fiscal years 2018 - 2021. The Treasures Gallery is scheduled to open in fall 2023, the Youth Center/SW Corridor is scheduled to open in spring 2024, and the Orientation Gallery/Welcome Area/Oculus is scheduled to open in fall 2025. These dates have been pushed back from the original VEMP targets, but those changes have been disclosed to Congress in the quarterly reports.

EVALUATION RESULTS

Based on the procedures performed, we concluded that:

The Visitor Experience project is on schedule and within budget. The schedule has been extended since the original VEMP in 2019, which had completion targeted for 2023, in-line with the Library's 5-year strategic plan. These changes have been due to the scope of the project needing to be more well-defined than it was in the VEMP, and contract termination with a

design vendor. The Library updates Congress on these schedule changes with quarterly progress reports. The Library accurately tracks its progress and provides updates, and it is continuing to improve the timeliness of these updates. The initiative is well under budget at this time, but it is still in the design phase.

The Library's cost estimates are reasonable, current, and updated with the actual costs as the project progresses. The Library also adjusted the cost estimates as it solidified the design and scope of the project. The Library based these revised cost estimates on data from Library and AOC personnel, as well as from third-party contractors. The Library and AOC track and update the estimates as they revise the scope and award contracts. As the project is still in the early stages of design and defining scope, the cost estimates and schedule are expected to continue to shift as the design is finalized.

The Library's Development Office is still in the process of raising private funds. It is on track with its internal fundraising targets, and it has procedures in place to attract and retain donors.

COTTON and COMPANY ASSURANCE AND ADVISORY, LLC
Jason Boberg, CPA, CFE
Partner

Appendix B: Management Response

Library of Congress
Office of the Librarian
Memorandum

Date: April 25, 2022 date

To: Kim Byrd, Inspector General
From: J. Mark Sweeney, Principal Deputy Librarian of Congress

Subject: Management Response to OIG report 2021-SP-101, Evaluation of Visitor Experience Project

Thank you for providing the draft report evaluating the Library of Congress' Visitor Experience project.

The Center for Exhibits and Interpretation, Center for Learning, Literacy and Engagement and the Development Office have been diligently working to maintain progress on this project despite the unusual circumstances of the last several years. We are pleased that the report acknowledges the efforts put into the Visitor Experience Master Plan by concluding that the Visitor Experience project is on schedule and within budget; cost estimates are reasonable, current, and updated with the actual costs as the project progresses; and that the Library is on target to raise the private funds pledged.

cc: David Mandel, Director, CEI

Kaffie Milikin, Director, Development Office

Elizabeth Pugh, General Counsel

Ryan Ramsey, Chief of Staff