

OFFICE OF THE  
INSPECTOR GENERAL

 Smithsonian

## SEMIANNUAL REPORT TO CONGRESS

October 1, 2025 to March 31, 2026



Above: Phalaenopsis Orchidaceae from the *More than a Flower: The Connecting Power of Orchids* exhibit at the National Museum of African American History and Culture. Image credit: William Hoyt

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## Abbreviations

CCI	Collections Care Initiative
CCPF	Collections Care and Preservation Fund
CIGIE	Council of the Inspectors General on Integrity and Efficiency
FY	Fiscal Year
HMSG	Hirshhorn Museum and Sculpture Garden
IT	Information technology
KPMG	KPMG LLP
NCP	National Collections Program
OIG	Office of the Inspector General
OSP	Office of Sponsored Projects
PSCI	Pan-Smithsonian Cryo Initiative
Sikich	Sikich CPA LLC
the Smithsonian	Smithsonian Institution

## Message from the Inspector General

On behalf of the Office of the Inspector General, I am pleased to submit this semiannual report to Congress. This report highlights the accomplishments achieved through our oversight and investigative activities for the 6-month period ending March 31, 2026. As described in this report, our oversight work during this reporting period continued to address high-risk programs and operations of the Smithsonian Institution (the Smithsonian).

During this period, our office issued seven audit reports and conducted work on five ongoing engagements. OIG issued a report assessing the effectiveness of the Smithsonian's oversight of the use of collections care and preservation funds. OIG made nine recommendations to: (1) strengthen controls over the award and monitoring of the funds; (2) ensure recipients submit timely reports on project results; and (3) require recipients to follow proper procedures in administering certain funds.

In another report, we found the Smithsonian was not consistently administering modifications to the contract for the construction of a shared storage facility. We made two recommendations to improve the Smithsonian's process for reviewing and approving contract modifications. In a third report, we found the Hirshhorn Sculpture Garden Revitalization Project Team did not consistently follow contractual requirements when reviewing and approving applications for payment. We made one recommendation to improve the process for reviewing and approving applications for payment.

OIG closed 11 recommendations during this reporting period, and 21 recommendations were unimplemented as of March 31. Nine of these unimplemented recommendations were issued during this semiannual period. For more details on our oversight work, see the Audits, Inspections, and Evaluations 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 37 new complaints, closed 28 complaints, converted 2 complaints into investigations, and completed 4 investigations. For more details on our investigative work, see the Investigations section of this report.

Our office will continue to conduct audits, inspections, evaluations, 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

## 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 and is located in Washington, D.C. As of March 31, OIG consisted of 20 staff: the Inspector General; Assistant Inspector General for Audits, Inspections, and Evaluations; Deputy Assistant Inspector General for Audits, Inspections, and Evaluations; Assistant Inspector General for Investigations, Counsel to the Inspector General, Deputy Counsel to the Inspector General, Assistant Inspector General for Operations; Administrative Officer; nine auditors; and three investigators.

The OIG's organizational structure is described below.

### Audits, Inspections, and Evaluations

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

### Investigations

The Office of Investigations pursues allegations of waste, fraud, abuse, and gross mismanagement; misconduct by employees, contractors, and others who affect the Smithsonian; and criminal violations of law that impact on 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.

### Counsel

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

### 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.

## 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, inspections, 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.

For more information, see the [OIG Strategic Plan, Fiscal Years 2025 – 2029](#) on the OIG website at <https://oig.si.edu>.

## Audits, Inspections, and Evaluations

OIG oversight work focuses on improving the efficiency and effectiveness of the Smithsonian's programs and operations. During this semiannual period, OIG issued 7 audit reports, conducted work on 5 ongoing engagements, and closed 11 recommendations.

### Summary of Issued Reports

Below is a summary of the reports issued during this reporting period.

#### [Independent Accountant's Review Report on the Smithsonian Enterprises Net Gain for Fiscal Year 2025 \(OIG-A-26-01, January 16, 2026\)](#)

An independent public accounting firm, KMPG LLP (KPMG), issued its independent accountant's report on the Smithsonian Enterprises Statement of Net Gain as of September 28, 2024. KPMG concluded that no material modifications needed to be made to the Statement of Net Gain to be in accordance with U.S. Generally Accepted Accounting Principles. An OIG auditor was the Contracting Officer's Technical Representative to monitor this audit.

#### [Opportunities to Improve Oversight of the Use of the Collections Care and Preservation Fund \(OIG-A-26-02, February 12, 2026\)](#)

This audit examined the extent to which National Collections Program (NCP) had effective controls over administering Collections Care and Preservation Fund (CCPF) awards and ensuring that these funds were spent in accordance with their intended purposes. OIG reviewed a sample of projects funded with the fiscal year 2021 CC PF allocation.

OIG found that the Smithsonian did not consistently maintain effective controls over the administration of the CC PF. NCP had not developed and implemented key procedures for awarding and monitoring Collections Care Initiative (CCI) projects. OIG reviewed 22 interim and final reports detailing project results and found that units submitted only 2 reports on time, submitted 13 reports past their due dates, and did not submit 7 reports. Further, three Smithsonian units did not consistently follow required procedures in administering the CCI-funded Pan-Smithsonian Cryo Initiative (PSCI). The National Zoo and Conservation Biology Institute did not include all required information in the PSCI Annual Report to NCP. Insufficient detail reporting, purchases without prior approval, and the inappropriate use of CCI funds for salaries and benefits prevent NCP from ensuring that these funds are used to meet the Smithsonian's most pressing collection care needs.

OIG made nine recommendations to strengthen controls over the awarding and monitoring of CCI funds, ensure that recipient units timely submit interim and final reports on project results, and require that units follow proper procedures in administering the PSCI. Management concurred with all recommendations.

[Independent Auditor’s Report on the Smithsonian Institution’s Fiscal Year 2025 Financial Statements \(OIG-A-26-03, February 27, 2026\)](#)

KPMG issued a report on the statement of the Smithsonian’s financial position as of September 30, 2025, and the related statements of financial activity and cash flows. KPMG expressed an unmodified opinion, concluding that the financial statements were presented fairly in all material respects, and in accordance with the applicable financial reporting standards. An OIG auditor was the Contracting Officer’s Technical Representative to monitor this audit.

[Contract Modifications Process for the Pod 6 Construction Contract \(OIG-A-26-04, March 16, 2026\)](#)

OIG contracted with Sikich CPA LLC (Sikich) to determine whether contract modifications for the Pod 6 construction contract were reasonable, necessary, within the scope of the contract, and effectively awarded and administered.

Sikich found that the Smithsonian did not consistently administer contract modifications in accordance with the terms of the contract. This occurred because the Smithsonian’s proposed change number reviews focused on scope of work, quantity, and equipment issues and did not consider whether the contractor or subcontractors applied the appropriate overhead and profit markup to credits owed to the Smithsonian. Further, the Smithsonian did not request or obtain documentation from the contractor or subcontractors showing the applicable overhead and profit markup they used to calculate the original cost of the changed work.

Sikich made two recommendations to improve the Smithsonian’s process for reviewing and approving contract modifications. Management concurred with both recommendations. An OIG auditor was the Contracting Officer’s Technical Representative to monitor this audit.

[Fiscal Year 2024 Audit of the Smithsonian’s Security Incident Prevention, Detection, and Response Capabilities \(OIG-A-26-05, March 26, 2026\)](#)

OIG conducted an audit to assess the Smithsonian’s capabilities to prevent, detect, and respond to information technology (IT) and physical security incidents. As a part of the audit, the OIG contracted with a firm to conduct a covert physical and IT security assessment, which included vulnerability testing.

The OIG identified eight physical security goals and four IT security goals for the OIG contractor to accomplish (for example, accessing certain non-public information/areas). The OIG contractor accomplished two of the eight physical security goals but did not accomplish any of the IT security goals.

To strengthen physical security controls, OIG recommended that the Smithsonian update the relevant handbook to incorporate a procedure on identified physical security threats. To strengthen IT security controls, OIG recommended that the Smithsonian assess how to reduce the risk of security vulnerabilities for certain websites and determine which features must remain publicly accessible for required functionality and implement appropriate encryption

technologies or formally document a risk-based exception. Management concurred with these recommendations.

[Audit of Federal Awards Performed in Accordance with Title 2 U.S. Code of Federal Regulations Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards \(OIG-A-26-06, March 31, 2026\)](#)

In the single audit report, KPMG expressed two unmodified opinions. First, KPMG opined that the Smithsonian's Schedule of Expenditures of Federal Awards was fairly stated, in all material respects, in relation to the Smithsonian's financial statements as a whole. Second, KPMG opined that the Smithsonian complied, in all material respects, with the compliance requirements of the Smithsonian's major federal program, the research and development cluster. The expenditure for this major program totaled \$128.4 million; the top two federal agency sponsors were National Aeronautics and Space Administration (\$112.7 million) and the National Science Foundation (\$9.9 million). An OIG auditor was the Contracting Officer's Technical Representative to monitor this audit.

[Hirshhorn Museum Sculpture Garden Revitalization Project's Applications for Payment Process \(OIG-A-26-07, March 31, 2026\)](#)

OIG contracted with Sikich to determine whether the Smithsonian approved the revitalization project contractor's applications for payment in accordance with the terms and conditions of the contract.

Sikich found that the Hirshhorn Project team did not consistently follow contractual requirements when reviewing and approving applications for payment. The project specifications require that percentages of completion from the Schedule of Values (SOV) be supported by data from the contractor's approved Progress Schedule. However, the Contracting Officer's Technical Representative did not reconcile the percentages of completion from the SOVs with the percentages indicated in the Progress Schedule.

Sikich made one recommendation to improve the Smithsonian's process for reviewing and approving applications for payment. This recommendation will help ensure that the Smithsonian reconciles work activities included in future SOVs to those included in future Progress Schedules. Management concurred with the recommendation. An OIG auditor was the Contracting Officer's Technical Representative to monitor this audit.

## Work in Progress

At the end of the period, OIG had five engagements in progress, as described below.

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

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

[Smithsonian’s Workplace Harassment and Violence Program](#)

OIG is reviewing the extent to which the Smithsonian has established and implemented processes for reporting and investigating alleged incidents of workplace harassment and violence. As part of this evaluation, the OIG conducted a survey of Smithsonian employees and affiliated individuals with a Smithsonian email address.

[Smithsonian’s Collections Storage Space](#)

OIG is determining the extent to which the Smithsonian has effectively 1) addressed unacceptable environmental conditions of collections storage spaces from the 2015 Smithsonian Collections Space Framework Plan and 2) anticipated collections space requirements for future growth.

[Review of Exhibit Content Procedures at Cooper Hewitt, Smithsonian Design Museum](#)

OIG is reviewing a recent exhibit at Cooper Hewitt, Smithsonian Design Museum (Cooper Hewitt) to determine 1) the extent to which Cooper Hewitt followed the Smithsonian’s content review policy in effect at the time the *Patterns of Life* exhibit was in development and 2) the extent to which the revised policy on content review would have impacted the process.

[Fiscal Year 2026 Independent Evaluation of the Smithsonian Institution’s Information Security Program](#)

OIG contracted with Castro & Company, LLC, to evaluate the effectiveness of the Smithsonian’s information security program in fiscal year 2026.

**Other Activities**

[Status of Recommendations](#)

Smithsonian management made progress implementing the recommendations from reports OIG issued in prior semiannual reporting periods. As a result, OIG closed 11 recommendations during the past 6 months. Table 1 provides summary statistics for OIG recommendations during this semiannual reporting period, as of March 31, 2026.

**Table 1. Summary of audit recommendation activity during the semiannual reporting period, as of March 31, 2026**

Status of Recommendations	Number of Recommendations
Open at the beginning of the period	17
Issued during the period	15
<i>Subtotal</i>	32
Closed during the period	11
Open at the end of the period	21

Source: OIG assessment as of March 31, 2026.

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	1	\$338,416	\$314,156
Reports issued during the semiannual period	2	\$26,107	\$0
<i>Subtotal</i>	3	\$364,523	\$314,156
Reports for which a management decision was made during the reporting period			
<ul style="list-style-type: none"> <li>• Dollar value of disallowed costs</li> <li>• Dollar value of costs not disallowed</li> </ul>	0 1	\$0 \$11,995	\$0 \$0
Reports for which no management decision has been made by the end of the reporting period	2	\$352,528	\$314,156

Source: OIG assessment as of March 31, 2026. Questioned costs include funds from federal and non-federal sources.

Table 3 summarizes the reports issued with funds to be put to better use.

**Table 3. Reports issued with funds to be put to better use**

Reports	Number	Funds to Be Put to Better Use	Final Action Taken
Reports for which no management decision has been made by the commencement of the reporting period	1	\$3,833,459	
Reports issued during the semiannual period	0	\$0	
<i>Subtotal</i>	1	\$3,833,459	
Reports for which a management decision was made during the reporting period			
<ul style="list-style-type: none"> <li>• Management Agreed</li> <li>• Management Disagreed</li> </ul>	0 0	\$0 \$0	\$0 \$0
Reports for which no management decision has been made by the end of the reporting period	1	\$3,833,459	

Source: OIG assessment as of March 31, 2026. Funds to be put to better use come from federal and non-federal sources.

Table 4 summarizes the reports from a previous period with unimplemented recommendations.

**Table 4. Reports from previous periods with unimplemented recommendations, as of March 31, 2026**

Report Summary	Unimplemented Recommendation
<p><u><i>Grants Management: Opportunities Exist to Improve Sponsored Project Administration and Oversight (OIG-A-25-06, June 26, 2025)</i></u></p> <p>This audit determined the extent to which the Office of Sponsored Projects (OSP) and recipient units complied with: (1) Smithsonian policies and procedures and (2) sponsors' terms and conditions concerning administering and overseeing sponsored projects.</p> <p>OIG made thirteen recommendations. Management concurred with twelve recommendations, partially concurred with one recommendation, and nine remain unimplemented.</p>	<p>The OSP Director should:</p> <ol style="list-style-type: none"> <li>1) Update the Sponsored Projects Handbook in these ways: (a) implement controls related to residual funds on fixed price projects to address excessive balances; and (b) ensure that the financial review, record, and reconciliation procedures provide sufficient guidance for units to meet minimum standards of documentation</li> <li>2) Incorporate key internal processes in written policies and procedures concerning OSP: (a) reviewing project activities and balances; (b) monitoring sponsored projects; and (c) using checklists.</li> </ol> <p>The OSP Director, in coordination with a designated representative for the Arts &amp; Industries Building, should:</p> <ol style="list-style-type: none"> <li>3) Determine and document the allowability of the questioned \$157,850 payroll costs and \$74,382 non-payroll costs charged to Project 505247 and resolve any costs determined to be disallowed with the sponsor.</li> </ol> <p>The OSP Director, in coordination with the Director of Smithsonian Science Education Center, should:</p> <ol style="list-style-type: none"> <li>4) Determine and document the allowability of the questioned \$81,924 payroll costs charged to Project 505223 and resolve any costs determined to be disallowed with the sponsor.</li> <li>5) Develop and implement written unit timekeeping procedures in compliance with Smithsonian policies.</li> </ol> <p>The OSP Director, in coordination with the Director of the National Zoo, should:</p> <ol style="list-style-type: none"> <li>6) Determine and document the allowability of the questioned \$24,260 non-payroll costs charged to Project 786172 and resolve</li> </ol>

Report Summary	Unimplemented Recommendation
	<p>any costs determined to be disallowed with the sponsor.</p> <p>The OSP Director, in coordination with the recipient units, should:</p> <p>7) Develop and implement procedures to monitor the following: (a) the timeliness and compliance of units' project expenditure reviews, records, and reconciliations with the updated Sponsored Projects Handbook; and (b) the timely submission of reports to sponsors.</p> <p>The OSP Director, in coordination with the recipient units and other responsible central administrative units, should:</p> <p>8) Develop and implement a process to resolve balances prior to closeout and standardize the timeframe to complete all components of project closeout.</p> <p>9) Resolve the \$3,833,459 available balances identified in this report that could potentially be put to better use.</p> <p>Target completion date: September 30, 2026.</p>
<p><u><i>Financial Management: Opportunities Exist to for Smithsonian Enterprises to Improve Its Retail Cash Management Operations (OIG-A-25-08, September 29, 2025)</i></u></p> <p>This audit evaluated the extent to which Smithsonian Enterprises had effective controls over cash management in its retail operations in fiscal year 2023.</p> <p>OIG made four recommendations. Management concurred with all four recommendations and three remain unimplemented.</p>	<p>The President of Smithsonian Enterprises should:</p> <p>1) Revise and implement document retention policies for Smithsonian Enterprises to a) require retail directors to periodically communicate the contents of this document to store management, and b) require retail directors to perform periodic checks and document their review to ensure that financial document retention complies with Smithsonian Enterprises policy.</p> <p>2) Revise and implement the Retail Green Bag Audit, Store Register Audit, and Retail Safe Fund procedures to: a) assign specific positions with the responsibility to conduct audits and daily safe counts, b) require retail directors and group managers to document their review of monthly audits,</p>

Report Summary	Unimplemented Recommendation
	and c) require retail directors to document their quarterly review of daily safe count sheets.  3) Update and implement Smithsonian Enterprises' Separation/Termination Checklist to include a step to block separated employees' Point-of-Sale system access on their last day of employment.  Target completion date: August 17, 2026

Source: OIG assessment as of March 31, 2026.

[Audit Peer Review](#)

*Government Auditing Standards* require audit organizations 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. Audit organizations are also required to 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 the OIG website. Smithsonian OIG received the highest peer review rating of “pass.” As a result, OIG has reasonable assurance that its audits complied with professional standards in all material respects. OIG remains committed to maintaining an effective system of quality controls and improving its operations.



**Figure 1. Linh Mai is the first Asian elephant born at the National Zoo and Conservation Biology Institute in nearly 25 years. Image credit: Roshan Patel, Smithsonian’s National Zoo and Conservation Biology Institute.**

## Investigations

At the start of the reporting period, OIG had four open complaints and eight ongoing investigations. During the reporting period, OIG received 37 new complaints, closed 28 complaints, converted 2 complaints into investigations, and completed 4 investigations. At the end of the reporting period, there were 11 open complaints and 6 ongoing investigations.

OIG received 646 complaints from 52 complainants that were unrelated to Smithsonian programs and operations. These complaints were consolidated and reported as one of the 37 complaints received in this period.

### Highlights of Investigative Actions

#### [Appearance of Violations of Smithsonian Ethical Standards by Senior Employee](#)

OIG investigated a senior employee who brought their spouse, a registered lobbyist, to an official meeting with a legislative branch agency that involved sensitive issues. The investigation substantiated the appearance of multiple violations of Smithsonian's ethical standards — including the duty of loyalty, conflicts of interest, and the disclosure of information of such character that its disclosure might be contrary to the best interests of the Smithsonian. The investigation also found discrepancies between the senior employee's statement and the statements of others and identified that the senior employee should have sought guidance from an Ethics Counselor before allowing their partner to attend the meeting. OIG reported the investigative findings to management, who informed OIG that the employee was reprimanded.

#### [Internal Control Weaknesses in Smithsonian Network Access](#)

OIG investigated a case in which a senior employee improperly authorized an intern-turned-contractor to maintain remote network access for more than three years, despite the individual's background investigation being found unfavorable. This continued access was based on a misunderstanding of a waiver intended only for permitting account creation before a background investigation was complete, not for accepting an unfavorable outcome. OIG issued a management advisory report detailing control weaknesses in network access and personnel security vetting. Management concurred and subsequently re-evaluated the individual, rendering a favorable determination. Management also outlined corrective actions to revise policies and procedures to strengthen internal controls in personnel security and network access.

#### [Alleged Preferential Treatment by Senior Employee](#)

OIG investigated allegations that a senior employee gave preferential treatment to a museum board member by providing free use of meeting space for an event that presented a potential conflict of interest for the board member. OIG did not substantiate the allegations because the

museum's practice was to provide its board members with free use of meeting space and the meeting benefited the museum.

## Other Investigative Activities

### Investigative Peer Review

The Office of Investigations complies with guidelines established by the U.S. Attorney General. On March 19, 2025, the Corporation for Public Broadcasting 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.

For a statistical summary of OIG's investigative results during the semiannual reporting period, see Table 5.



**Figure 2.** Rendering of the Hirshhorn Sculpture Garden revitalization by Hiroshi Sugimoto. View of Central Garden from the West Lawn looking east toward Seventh Street, with filled water features and art platform. On the right-hand side, *Passage of Reflectance* (2026), an artwork by Sugimoto, fills the underground passageway to the Hirshhorn Plaza. Courtesy of NMRL/ Darestudio.

**Table 5. Statistical summary of the OIG’s investigative results during the semiannual reporting period ending March 31, 2026**

Investigative Activity or Result	Number or Amount
<b>Caseload</b>	
Investigations pending at beginning of reporting period	8
Investigations opened during the reporting period	2
<i>Subtotal</i>	10
Investigations closed during the reporting period	4
Investigative reports issued	1
Investigations carried forward	6
<b>Referrals for prosecution</b>	
Referrals to the Department of Justice	2
Referrals to state and local prosecuting authorities	1
Indictments and criminal information from current period referrals	0
Indictments and criminal information from prior period referrals	0
<b>Successful prosecutions</b>	
Convictions	0
Fines	0
Probation	0
Confinement	0
Monetary restitutions	0
Forfeiture of assets and seized evidence	0
<b>Administrative actions</b>	
Terminations	0
Resignations	0
Reprimands or admonishments	1
Suspensions	0
Monetary loss prevented	0
Value of items recovered	0

Source: OIG investigative activity statistics as of March 31, 2026.

## 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 promoted collaboration on issues of integrity, economy, and efficiency that transcend individual agencies. The Inspector General was a member of the CIGIE Inspections & Evaluations Committee and two working groups (Inspectors General Reporting to Boards/Commissions and Small OIG). The Counsel to the Inspector General led the Small OIG Counsel working group, attended Legislation Committee meetings on behalf of the office, and participated in the Council of Counsels to Inspectors General, and the OIG Freedom of Information Act, and Deputy Inspector General working groups. The Assistant Inspector General for Operations was chair of the CIGIE Technology Committee Small OIG working group. OIG staff also served on the following:

- CIGIE I&E Peer Review Working Group
- CIGIE Connect, Collaborate, and Learn Subcommittee
- CIGIE Technology Committee and subcommittees
- CIGIE Forensics Subcommittee
- CIGIE Mentoring Subcommittee

OIG staff also participated in the Institute of Internal Auditors, the Association of Certified Fraud Examiners, the American Institute of Certified Public Accountants, and ISACA.<sup>1</sup>

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<sup>1</sup> ISACA is an international professional association focused on IT governance.

**Table 6. 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	15
Section 5(a)(1)	Significant problems, abuses, and deficiencies	None
Section 5(a)(2)	Significant recommendations for corrective action	9
Section 5(a)(3)	Reports with corrective action not completed	9
Section 5(a)(4)	Matters referred to prosecutive authorities	14
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	4
Section 5(a)(7)	Summaries of significant reports	4
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	8
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	9
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	11,13
Section 5(a)(17–18)	Investigative tables	14
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 March 31, 2026.

# OFFICE OF THE INSPECTOR GENERAL



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## 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.

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## 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](mailto: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

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