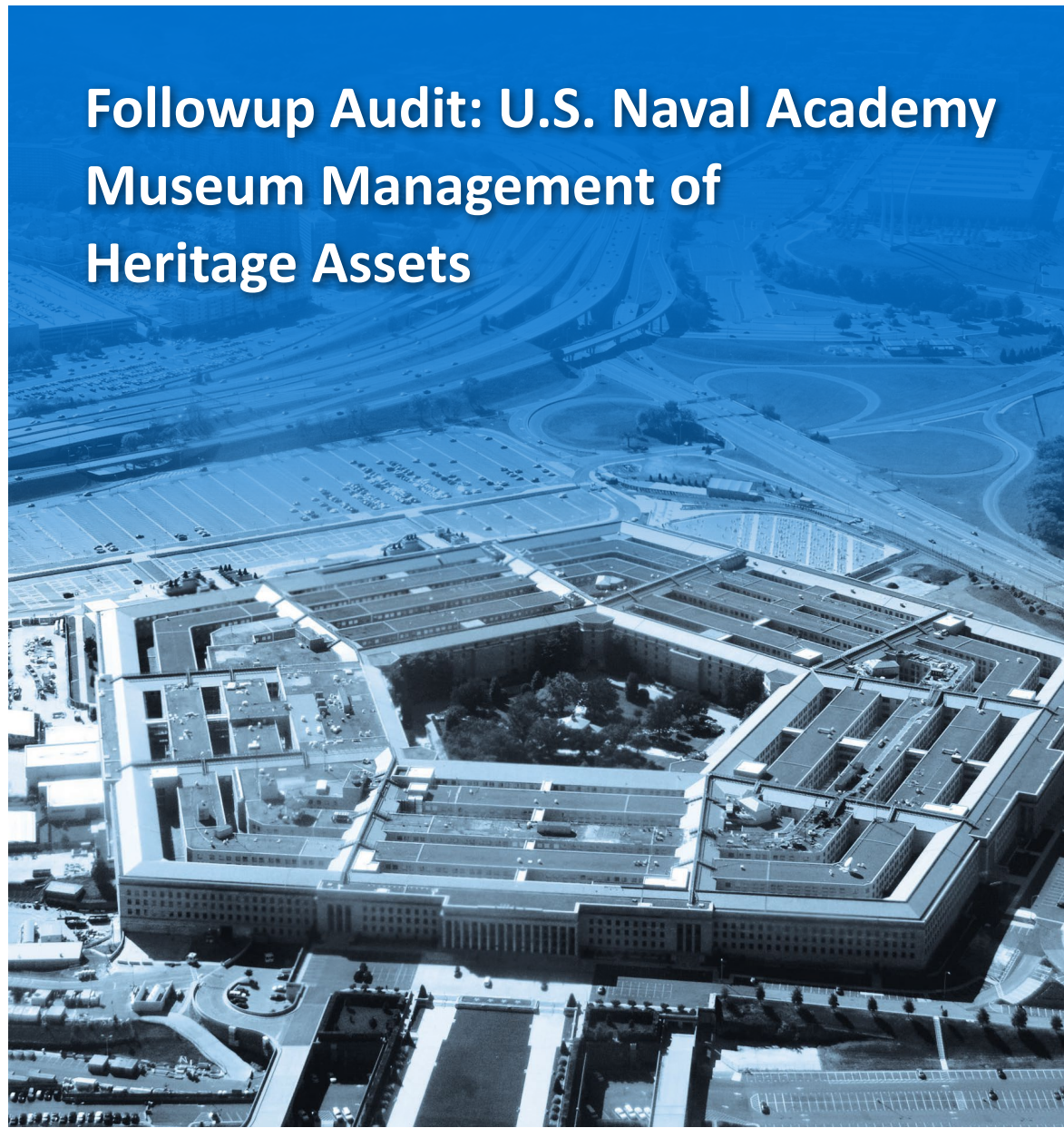




INSPECTOR GENERAL

U.S. Department of Defense

AUGUST 7, 2017



Followup Audit: U.S. Naval Academy Museum Management of Heritage Assets

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Results in Brief

Followup Audit: U.S. Naval Academy Museum Management of Heritage Assets

August 7, 2017

Objective

We determined whether the U.S. Naval Academy (USNA) Superintendent had implemented recommendations in DoD OIG Report No. DODIG-2012-017, “U.S. Naval Academy Officials Did Not Adhere to Contracting and Gift Policies,” November 7, 2011.

The USNA Superintendent had agreed to direct the USNA Museum Director to:

- establish written policies and procedures for recording gifts,
- provide additional oversight and status reports on recording inventory,
- conduct an inventory,
- implement and record all gifts into the Naval Heritage and History Command (NHHC) inventory system,
- assign complete identification numbers to all gift records, and
- establish access controls to the inventory system to prevent unauthorized modification or deletion of inventory records.

Background

Report No. DODIG-2012-017 identified that in-kind gifts (non-monetary gifts classified as heritage assets that have historical significance) were not properly recorded into the inventory system; a complete inventory of all items maintained by the USNA Museum had never been done; 21,700 of nearly 53,000 heritage assets in the Museum’s inventory system did not

Background (cont’d)

have an identification number or a complete identification number; security controls were not established to prevent unauthorized modification or deletion of heritage assets in the inventory system; and the inventory system of the NHHC, which is responsible for preserving, analyzing, and disseminating U.S. Naval history and heritage, was not used.

Finding

The USNA Museum Director implemented recommendations to establish policies and procedures for recording inventory, provide quarterly reports to NHHC, assign identification numbers to items in the inventory system, and establish security access controls to prevent unauthorized modification or deletion of inventory records.

In response to the prior audit, the USNA superintendent stated that a baseline inventory of all heritage assets had been completed in 2014. We requested but USNA museum officials could not provide documentation to support that a baseline inventory was conducted in 2014. We then reviewed their current inventory system to determine when these heritage assets were last inventoried. We determined that 30,857 (50 percent) of 61,693 recorded heritage assets were not inventoried following the issuance of the prior audit report. The Museum officials stated that the museum experienced a complete turnover in management staff since the last audit in 2011, and the documentation was not maintained to support that an inventory was conducted. Using the current inventory system, we also determined that 129 artifacts had been physically transferred to the Smithsonian National Museum of American History, but a transfer agreement was never finalized.

In addition, we identified 270 items that may be duplicates or belong to a group of items that have already been accessioned (accepted by the museum). Furthermore, we identified 45 items that museum officials considered lost; however, museum officials did not complete a DD Form 200 “Financial Liability Investigation of Property Loss” to record those lost items when necessary.

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Results in Brief

Followup Audit: U.S. Naval Academy Museum Management of Heritage Assets

Finding (cont'd)

Additionally, the Director has not implemented the NHHC inventory system as agreed to in the prior report. This occurred because he was waiting for system testing and transfer of inventory records to the new system, both of which were scheduled to be completed by July 2017. Therefore, we determined that this recommendation is resolved but will remain open. We will close the recommendation once we verify that the actions the USNA staff takes fully addresses the recommendation.

Without a complete and accurate inventory, the museum heritage assets remain vulnerable to loss and theft. In addition, the inventory reported on the Department of the Navy Balance Sheet, Note 9, "Property, Plant and Equipment," Section "Heritage Assets and Stewardship Land," may not be accurate.

Recommendations

We recommend that the USNA Superintendent direct the USNA Museum Director to:

- prioritize the completion of a baseline inventory of all U.S. Naval Academy Museum assets and document the inventory results;
- reconcile the USNA Museum Found-in-Collection and duplicate records with already accessioned inventory items, when possible;
- complete a DD Form 200 for lost assets as the director deems it necessary, or document the reason if the form was not needed; and
- prepare and complete a transfer agreement for any artifacts that were physically transferred to the Smithsonian Museum. If the permanent transfer of these artifacts is not completed, then these artifacts should be recorded as loaned items in the USNA Museum inventory.

We also recommend that the USNA Inspector General provide progress updates to the USNA Superintendent on completion of the baseline inventory.

Management Comments and Our Response

The USNA Superintendent addressed all specifics of the recommendations. Specifically, to prioritize the completion of a baseline inventory, the USNA requested support, reassigned staff, suspended most public and midshipmen tours, and reduced academic support for midshipmen research papers. The USNA will reconcile the USNA Museum Found-in-Collection and duplicate records and will develop a plan to determine the disposition of items that cannot be reconciled to existing records. The USNA will complete the DD Form 200 when required and prepare a transfer agreement for the artifacts that were physically transferred to the Smithsonian Museum. Therefore, the recommendations are resolved but will remain open. We will close the recommendations once we verify that the information provided and actions the USNA takes fully addresses the recommendations.

The USNA Superintendent, responding for the USNA Inspector General, addressed all specifics of the recommendation requiring the Inspector General to update the USNA Superintendent quarterly on the progress of the baseline inventory. The USNA will periodically validate results through on site verification. Therefore, the recommendation is resolved but will remain open. We will close the recommendation once we verify that the information provided and actions the USNA takes fully addresses the recommendation. Please see the Recommendations Table on the next page.

Recommendations Table

Management	Recommendations Unresolved	Recommendations Resolved	Recommendations Closed
Superintendent, U.S. Naval Academy	N/A	1.a, 1.b, 1.c, and 1.d	N/A
U.S. Naval Academy Inspector General	N/A	2	N/A

The following categories are used to describe agency management’s comments to individual recommendations.

- **Unresolved** – Management has not agreed to implement the recommendation or has not proposed actions that will address the recommendation.
- **Resolved** – Management agreed to implement the recommendation or has proposed actions that will address the underlying finding that generated the recommendation.
- **Closed** – OIG verified that the agreed upon corrective actions were implemented.





**INSPECTOR GENERAL
DEPARTMENT OF DEFENSE
4800 MARK CENTER DRIVE
ALEXANDRIA, VIRGINIA 22350-1500**

August 7, 2017

MEMORANDUM FOR NAVAL INSPECTOR GENERAL

**SUBJECT: Followup Audit: U.S. Naval Academy Museum Management of Heritage Assets
(Report No. DODIG-2017-107)**

We are providing this final report for information and use. We identified inaccuracies in the current inventory records and found no evidence that the former USNA Museum Director had conducted a base-line inventory of all heritage assets as agreed to in the prior audit. This audit was conducted in accordance with government auditing standards.

We considered management comments on a draft of this report when preparing the final report. Comments from the USNA Superintendent addressed all specifics of the recommendations and conformed to the requirements of DoD Instruction 7650.03; therefore, we do not require additional comments.

We appreciate the courtesies extended to the staff. Please direct questions to me at (703) 604-8900 (DSN 329-8900).

A handwritten signature in black ink, reading "Troy M. Meyer", is positioned above the typed name.

Troy M. Meyer
Principal Inspector General
for Audit

cc:
Superintendent, U.S. Naval Academy

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Acronyms and Abbreviations

Introduction

Objective

We determined whether the U.S. Naval Academy (USNA) Superintendent implemented Recommendations B.1.a through B.1.f as agreed to in DoD OIG Report No. DODIG-2012-017, “U.S. Naval Academy Officials Did Not Adhere to Contracting and Gift Policies,” November 7, 2011.

Background

The USNA Museum mission is to collect, preserve, and exhibit artifacts and art that are the physical heritage of the U.S. Navy and the USNA. DoD Instruction 5000.64 defines heritage assets as property, plant, and equipment of historical, natural, cultural, educational or artistic significance or with significant architectural characteristics.¹ Heritage assets are expected to be preserved and are disclosed on the Department of the Navy Balance Sheet, Note 9.² The values of the heritage assets at the museum range from \$0 to \$2.6 million. The museum does not appraise items received as donations; items with a \$0 value are donations that do not include an appraised value from the donor.

The museum offers two floors of exhibits about the history of seapower: the development of the U.S. Navy and the role of the USNA in producing officers capable of leading America’s sailors and marines. The museum is governed by directives and policies from the DoD, Navy, Naval History and Heritage Command (NHHC), and USNA.



Figure 1. Entrance to Preble Hall, USNA Museum
Source: USNA Museum.

The NHHC is responsible for the preservation, analysis, and dissemination of U.S. naval history and heritage, and consists of nine official Navy Museums, including the USNA Museum. Further, the NHHC acquires, cares for, and manages Navy

heritage assets. It operates under the policy and guidance of the NHHC Director. The NHHC also issued NHHC Instruction 5775.1A to provide guidance, direction, and best practices for all museum operations.³

¹ DoD Instruction 5000.64 “Accountability and Management of DoD Equipment and Other Accountable Property,” May 19, 2011.

² Department of the Navy Balance Sheet, Note 9, “General Property, Plant and Equipment, Net” Section “Heritage Assets and Stewardship Land.” Heritage Assets are reported and measured in quantity format.

³ NHHC Instruction 5775.1A “Navy Museum Manual,” May 1, 2012.

Summary of Prior Audit

In November 2011, the DoD Office of Inspector General (DoD OIG) issued a report addressing inventory problems at the USNA Museum.⁴ Specifically, USNA officials did not properly record in-kind-gifts (heritage assets) into the inventory system and did not complete an inventory of all items maintained by the museum. In addition, about 21,700 of nearly 53,000 heritage assets in the museum's inventory system did not have an identification number or a complete identification number. The museum inventory system also did not have security controls established to prevent unauthorized modification or deletion of heritage assets in the inventory system. Finally, the museum did not use the NHC inventory system.

Heritage assets were not recorded because the museum director did not have policies and procedures in place for recording heritage assets. The lack of security controls occurred because the museum director did not provide any oversight of the inventory system. The museum staff did not use the NHC inventory system because they had not received any guidance from NHC to do so. As a result, the museum heritage assets inventory was vulnerable to loss and theft. In addition, Department of the Navy Balance Sheet, Note 10 may be understated.⁵

Recommendations and Agreed-Upon Actions

In the prior report, the DoD OIG recommended that USNA Superintendent direct the museum director to:

- establish written policies and procedures for recording heritage assets that were consistent with NHC policies and procedures (Recommendation B.1.a);
- provide additional oversight and status reports on recording heritage asset inventory (Recommendation B.1.b);
- conduct an inventory of the museum heritage assets (Recommendation B.1.c);
- implement the NHC inventory system, Department of Navy Heritage Asset Management System (DONHAMS) (Recommendation B.1.d);
- assign complete identification numbers to all heritage assets records (Recommendation B.1.e); and
- establish access controls to the inventory system to prevent unauthorized modification or deletion of heritage assets records (Recommendation B.1.f).

⁴ DoD OIG Report No. DODIG-2012-017, "U.S. Naval Academy Officials Did Not Adhere to Contracting and Gift Policies," November 7, 2011.

⁵ In FY 2011, Department of the Navy Balance Sheet, the "General Property, Plant and Equipment, Net" Section, museum Heritage Assets were reported under Note 10. According to the FY 2015 Department of the Navy Balance Sheet, Heritage Assets were reported under Note 9.

In September 2014, the USNA Superintendent responded that the USNA Museum had instituted gift acceptance, inventory, and reporting procedures, and completed a baseline inventory of all 54,929 artifacts in February 2014. The Superintendent further responded that the registrar of the museum had assigned identification numbers to all objects in the museum and established password protected access to the inventory system that was limited to the museum director and the registrar to prevent unauthorized modification or deletion of heritage assets gift records. The Superintendent also stated that NHHC expected to receive authorization to operate the DONHAMS operating system by mid-May 2016.

Review of Internal Controls

DoD Instruction 5010.40 requires DoD organizations to implement a comprehensive system of internal controls that provides reasonable assurance that programs are operating as intended and to evaluate the effectiveness of the controls.⁶ We identified internal control weaknesses related to the implementation of the NHHC Instruction 5775.1A. Specifically, USNA officials did not conduct a complete inventory of all USNA Museum heritage assets as required by the Instruction. We will provide a copy of the report to the senior official responsible for internal controls in the museum.

⁶ DoD Instruction 5010.40, "Managers' Internal Control Program Procedures," May 30, 2013.

Finding

The U.S. Naval Academy Museum's Inventory Controls Improved, but a Baseline Inventory Needs to Be Conducted

In response to the 2011 audit, the director of the USNA Museum issued policies and procedures for recording inventory, provided quarterly reports to NHHHC, assigned identification numbers to items in the inventory system, and established security access controls to prevent unauthorized modification or deletion of inventory records. These actions met the intent of Recommendations B.1.a, B.1.b, B.1.e, and B.1.f.

However, we still identified inaccuracies with the inventory records, and there was no evidence that the former museum director had conducted a baseline inventory of all heritage assets as agreed to in Recommendation B.1.c from the prior audit. This occurred because there was a complete turnover in management staff at the museum since the prior audit, and the former museum staff did not maintain documents to support that an inventory was conducted.

Additionally, the museum director has not implemented the NHHHC inventory system because he was waiting for the system testing and inventory records transfer to be completed, which were scheduled for July 2017. As a result, the museum heritage assets continue to be vulnerable to loss and theft. In addition, the inventory reported on the Department of the Navy Balance Sheet, Note 9, may still not be accurate.

Inventory Policies and Procedures Established

In response to the prior report from the DoD OIG, the USNA Museum Director established USNA Instruction 4001.5B for recording heritage assets that is consistent with NHHHC policies and procedures.⁷ The Instruction establishes policy for soliciting, accepting and processing gifts in accordance with NHHHC. It also contains a required form for recording gifts that includes:

- acceptance authority: USNA official authorized to accept gifts;
- information on gift offer: information such as value of the gift and donor's intent; and

⁷ USNA Instruction 4001.5B "Acceptance of Gifts to the United States Naval Academy," August 5, 2013.

- recommendations and reviews: endorsements by specific USNA officials, such as USNA Comptroller and the Staff Judge Advocate, before the form is forwarded to the USNA Superintendent for final approval.

The USNA Academic Dean and the Director Museum Systems Office also instituted the “USNA Museum Collections Management Policy,” July 2016, to provide detailed guidelines on acquisition, removal, and maintenance of museum collections. With respect to museum inventories and documentation, the USNA Museum Collections Management Policy requires each item held by the museum to have a paper record and collections database entry.

Inventory records are regularly updated as the museum staff conducts more research on each object. The museum registrar and assistant registrar are responsible for updating object location data as objects are placed on display, taken off display, loaned for display within the USNA or to other



Figure 2. A Ship Model From a USNA Museum Exhibit
Source: The DoD OIG.

institutions, or returned to the museum after being loaned. According to the policy, all outstanding loans of museum items are also verified each year, while several collections require annual inventories.

On July 1, 2016, the museum registrar established the “USNA Museum Policy and Procedure for Conducting Inventories” to provide specific information on inventorying items at the museum and on loan. Specifically, this standard operating procedure requires the museum staff to conduct an inventory of all items on a 5-year cycle. Additionally, all items inventoried are required to be accounted for in the database to include updated location and inventory date, as well as a corrected object title. For items that are not located in the database, the standard operating procedure requires that a Found-in-Collection (FIC) number be created in the database and tagged.

We determined that the museum director’s actions to establish written implementing policies and procedures for recording heritage assets were consistent with NHC policies and procedures and met the intent of our recommendation.

According to USNA Instruction 4001.5B, the USNA Superintendent is authorized to accept gifts, other than real property, for the benefit of an institution or organization valued at \$100,000 or less. The USNA Chief of Staff is authorized to accept gifts other than real property and gifts of travel and related expenses valued at \$3,000 or less.

The Staff Judge Advocate is the designated ethics counselor for the USNA. All gift offers are required to receive an “endorsement” from the Staff Judge Advocate prior to being forwarded to the USNA Superintendent. To perform an endorsement, the gift fund officer completes the Gift Offer/Acceptance form, which is then reviewed by the Comptroller, Deputy for Finance and the Staff Judge Advocate before it is forwarded to the Superintendent or Chief of Staff for approval.

Additionally, NHHC Instruction 5775.1A states, “Items from non-government and private sources shall be documented with a deed of gift or a letter of intent.”

We reviewed five recent donations to the museum to determine whether the museum had adequate oversight over accepting heritage assets. For each of these five donations we reviewed the gift offer and acceptance supporting documentation and determined that the appropriate USNA officials approved each donation and that each donation included a deed of gift to the museum as required by USNA Instruction 4001.5B and NHHC Instruction 5775.1A respectively.

Quarterly Status Reports Submitted to NHHC

We reviewed eight recent USNA Museum quarterly status reports and determined that USNA officials had prepared and sent these reports to the NHHC. NHHC Instruction 5775.1A requires all official Navy Museums to submit quarterly the inventory validation of heritage assets that quantifies gains and losses to inventory. Specifically, we reviewed the recent museum quarterly status reports sent to the NHHC to determine whether the museum officials categorized the heritage assets as archeological, archival, historical artifacts, and artwork as required by the Instruction. We determined that all eight status reports were properly categorized and sent to the NHHC as required by the Instruction.

We also reviewed the status reports to determine whether the museum officials consistently reported additions, deletions, and totals on hand for each heritage asset category. Although the museum had prepared and sent the quarterly status reports, we determined that the data reported may have been inaccurate because of the following reasons.

- The prior museum registrar did not reconcile the differences between the quantities of Artwork and Historic Artifacts reported from one quarterly report to the next quarterly report; for example, the ending balances of 1st quarter, FY 2015 did not match with the beginning balances of 2nd quarter, FY 2015.
- The museum has not conducted a complete inventory of its assets.⁸

Identification Numbers Assigned, but Inaccuracies in the Inventory System Remained

We determined that the USNA museum registrar had generally assigned identification numbers to items in the inventory system. We found that only 2 of the 61,693 items in the museum inventory system did not have an assigned number. The museum officials have made significant improvement in assigning identification numbers to items in the inventory system since the prior audit, which found that 21,700 inventory items did not have an identification number or a complete identification number. Therefore, we determined that the museum director's action to assign complete identification numbers to all heritage assets records was implemented and met the intent of our recommendation.

However, we still identified inaccurate information in the inventory system. We selected a nonstatistical sample of 45 items for a floor-to-book inventory test and found that:

- 6 of 15 items selected from the museum storage area were not labeled correctly; and 2 of those 6 items were not recorded in the museum inventory system. Items not labeled correctly included items that did not have a label or did not have a number matching the number in the inventory system. For example, a flag did not have a label with an identification number and was not recorded in the inventory system.



Figure 3. Cannon From a USNA Museum Exhibit
Source: The DoD OIG.

⁸ For additional details, see the section in this report titled, "Complete USNA Museum Inventory Not Conducted."

- 25 of 30 items selected from the museum exhibit area were not labeled correctly. For example, a presentation sword of Admiral John W. Phillip was not labeled with an identification number but was recorded in the inventory system.

In addition, we selected a nonstatistical sample of 45 items for a book-to-floor inventory test, and found that:

- 3 of 45 items were not labeled correctly. For example, a sculpture of Rear Admiral Richard E. Byrd was not labeled with an identification number.
- 2 of 45 items could not be located, and, therefore, we could not determine whether these 2 items had labels or were labeled correctly. For example, USNA museum staff were unable to locate a photograph of the Delaware Baseball Team. (See Appendixes A and B for more details on the inventory tests.)

According to USNA museum officials, the items in the exhibit area were not labeled for aesthetic purposes. However, NHHC Instruction 5775.1A states that “all artifacts are expected to have accession numbers either labeled directly to the object, or tagged in some way.”⁹ USNA museum officials also stated that one selected item in our sample located in the storage area was not part of the museum collection and they did not plan to accession the item. However, the item was co-located with other collection items when we performed the inventory test and the museum officials accompanying us did not indicate that the item was not part of the collection.

In reviewing the inventory system, we found 45 items that museum officials classified as “lost,” but did not have the required form on record. NHHC Instruction 5775.1A states, “If the museum director deems it necessary, DD Form 200, Financial Liability Investigation of Property Loss, should be completed.” In addition, the Instruction states that the Navy will not relieve an organization of accountability for the historical property until it has completed the DD Form 200 process. According to museum officials, they did not have a DD Form 200 for each lost item because the items were lost during the 1970’s and predate the requirement to complete the DD Form 200. However, we determined that 37 of the 45 lost items were last inventoried between January and February 2009. The 45 lost items remained in the museum inventory system in accordance with the Instruction, which states that lost artifacts are not allowed to be removed from the inventory records because the Navy would lose the reported history of the items.

⁹ Accessioning is a formal act of accepting an object into the category of materials that a museum holds in the public trust.

Additionally, we found that museum officials classified 38 items as “missing.” Missing items are items that were still being researched and have not been determined to be “lost.” When we brought this to the attention of museum officials in January 2017, the museum registrar responded that 3 of the 38 missing items had been located and the remaining 35 were still being researched. Following a complete inventory of museum heritage assets, museum officials should complete a DD Form 200 for each lost item as necessary. If a DD Form 200 was not needed, museum officials should document the reason.

Access Controls Established for the Inventory System

We determined that the museum director had established access controls to the Filemaker inventory system, an electronic database repository. We determined that only the museum registrar and the assistant registrar had full access to modify and delete records. We also observed and verified that other museum personnel only had limited capabilities and did not have access to delete records in the Filemaker system.

Complete USNA Museum Inventory Not Conducted

The current museum director could not provide any evidence that the former museum director had conducted a baseline inventory of all museum artifacts in February 2014 because there were no inventory records maintained. In addition, all of the management staff working at the museum during the last audit have departed.

Current museum inventory records indicated that 30,857 (50 percent) of the 61,693 recorded artifacts were not inventoried following the issuance of the DoD OIG audit report in November 2011. For example, 129 of 61,693 artifacts were last inventoried in 1960. According to museum officials, these 129 artifacts had been permanently transferred and are physically located at the Smithsonian National Museum of American History. Further, according to USNA museum officials, these items were included in the inventory system but could not be located until 2014. The museum officials then initiated a transfer agreement. As of June 2017, the transfer agreement still had not been finalized. Museum officials should complete a transfer agreement for any artifacts that were physically transferred to the Smithsonian Museum. If a permanent transfer is not completed, then these artifacts should be recorded as loaned items in the museum inventory.

We also determined that 24,765 (40 percent) of the 61,693 artifacts recorded in the inventory system were marked with Found-in-Collection (FIC) numbers. According to museum officials, these FIC numbers are temporary numbers to track previously unaccounted for items in the inventory system. In addition, of the 24,765 items,

we identified 20,401 (82 percent) with FIC numbers that had location dates before February 2014. Location date represents the dates the items were either donated or last inventoried. Therefore, if there was a complete baseline inventory in February 2014, the FIC items would have been

either linked to an accession identification number or provided a new accession identification number. According to museum officials, not all FIC items can be linked back to already accessioned items because these items may have missing documentation or markings that would help identify the assets. Further, items with FIC numbers not linked to accessioned items will be maintained permanently as part of the collection or will be deaccessioned if found to be outside of the museum's mission.

We analyzed the description title field, a short description of each item, in the museum inventory system and found 270 repeated titles with at least one accessioned number and a FIC number. These FIC items may be duplicates or belong to a group of items that have already been assigned an accession identification number. For instance, one ship model was already assigned an accession number in 1995 and later, in July 2009, it was assigned a separate FIC number. Therefore, it was counted twice in the inventory system. We also identified 24 records with duplicate accessioned or FIC numbers. This indicates 12 items were recorded twice in the inventory system. Museum officials should perform a complete inventory and reconciliation of all museum heritage assets and eliminate, when possible, FIC items by either linking items that are already accessioned with a matching FIC number or assigning a new accession number to items identified as FIC items.

According to the museum director, it would take 5 months to conduct a complete baseline inventory of all heritage assets with all the staff solely dedicated to completing the inventory. NHC Instruction 5775.1A requires, at a minimum, every 5 years a complete inventory of heritage assets to be accounted for in DONHAMS. The Instruction also recommends that 20 percent of the collection be inventoried



Figure 4. Ship Engraving From a USNA Museum Exhibit.
Source: The DoD OIG.

annually to meet this requirement. Without a complete inventory, the museum inventory assets continue to be vulnerable to loss and theft. In addition, DoD reporting entities must demonstrate accountability over these assets by reporting on their existence and condition, as required by the DoD Financial Management Regulations.¹⁰ USNA museum heritage assets, required to be disclosed on the Department of the Navy Balance Sheet, Note 9, may not be accurate.

DONHAMS Inventory System Not Implemented

We determined that USNA Museum staff continued to use the Filemaker Database System to record heritage assets. On October 6, 2016, museum staff received authorization to operate the DONHAMS, but has yet to implement the new system until system testing and transfer of museum heritage asset records are complete. According to NHHHC officials, system testing and record transfer were estimated to be completed by the end of July 2017.¹¹ Therefore, Recommendation B.1.d in the prior report is resolved but will remain open. We will close the recommendation once we verify that the actions the USNA staff takes fully addresses the recommendation.

Actions Taken by Museum Officials to Address Inventory Deficiencies

During our audit, the museum director took action to address inventory deficiencies. The museum director requested additional labor resources from the USNA and NHHHC, and planned to institute an internal realignment of labor to assist in conducting a complete inventory. For example, museum officials requested six ensigns on temporary assigned duty devoted to conducting an inventory at the museum for 10 weeks during the summer of 2017. In addition, the museum director informed us that he, the museum registrar, assistant registrar, and one additional staff member will work together for 4 hours every day to conduct the inventory.

¹⁰ DoD FMR volume 6b, "Form and Content of the Department of Defense Audited Financial Statements" chapter 4, "Balance Sheet."

¹¹ Although the museum director expected to receive authorization to operate the DONHAMS operating system by mid-May 2016, it wasn't received until October 2016. In addition, museum staff could not begin using the DONHAMS system because testing and transfer of records was needed.

Conclusion

We determined that the inventory at the USNA Museum still needs improvement. Specifically, there was no evidence that the former museum director had conducted a baseline inventory of all heritage assets as agreed to in the prior DoD OIG audit report. In addition, the museum director has not yet implemented the NHHC inventory system. Without a complete and accurate inventory, museum assets continued to be vulnerable to loss and theft. Further, because USNA heritage assets are disclosed on the Department of the Navy Balance Sheet, Note 9, the current reported inventory may not be accurate.

Recommendations, Management Comments, and Our Response

Recommendation 1

We recommend that the U.S. Naval Academy Superintendent direct the U.S. Naval Academy museum director to:

- a. Prioritize the completion of a baseline inventory of all U.S. Naval Academy Museum assets and document the inventory results.**
- b. Reconcile the U.S. Naval Academy Museum Found-in-Collection and duplicate items with already accessioned inventory items when possible.**
- c. Complete a DD Form 200 for lost assets as the director deems necessary. If a DD Form 200 was not needed, document the reason.**
- d. Prepare and complete a transfer agreement for any artifacts that were physically transferred to the Smithsonian Museum. If the artifacts are not permanently transferred, then these artifacts should be recorded as loaned items in the USNA Museum inventory.**

USNA Superintendent Comments

The USNA Superintendent agreed with our finding and recommendations, and the Acting Assistant Secretary of the Navy (Manpower and Reserve Affairs) concurred with the proposed actions. In response to Recommendation 1.a, the Museum Director has:

- requested and received reserve support from one navy reserve officer at the museum for 1 week in June 2017;
- requested NHHC support, and one headquarters staff member has been on site 1 day per week for the past 4 months;
- received three ensigns to conduct inventory for the summer of 2017;

- reassigned personnel internally;
- discontinued all public tours (except for VIP tours as directed by the chain of command);
- discontinued all midshipmen class tours;
- discontinued all responses to reference requests by the public;
- reduced academic support for midshipmen research papers; and
- revised collection loan program.

The Superintendent stated that the USNA anticipates extra assistance from interns, volunteers, and recent USNA graduates. The Museum Director plans to periodically reevaluate priorities based on resources available and mission requirements.

In response to Recommendation 1.b, the USNA Museum will develop a plan to determine disposition of Found-in-Collection items that cannot be reconciled to existing records. The current priority for the USNA Museum is to ensure all items in the collection are identified in the inventory as quickly as possible. Following completion of the inventory, research will begin to reconcile Found-in-Collection items. In the interim, the museum staff is noting any issues with current or new Found-in-Collection as they are encountered and highlighting them in the system. The estimated completion date is dependent upon staffing and completion of baseline inventory.

In response to Recommendation 1.c, the USNA Museum will complete the DD Form 200 when required or document rational for not initiating the form. The estimated completion date for this recommendation is October 1, 2017.

In response to Recommendation 1.d, the USNA Museum staff recently received an inventory list of these artifacts transferred to the Smithsonian and will prepare and complete the transfer agreement. The estimated completion date for this recommendation is October 1, 2017.

Our Response

Comments from USNA Superintendent addressed all specifics of the recommendations; therefore, the recommendations are resolved but will remain open. We will close the recommendations once we verify that the information provided and actions the USNA takes fully addresses the recommendations.

Recommendation 2

We recommend that the U.S. Naval Academy Inspector General provide progress updates to the Superintendent on completion of the baseline inventory.

USNA Inspector General Comments

The USNA Superintendent, responding for the USNA Inspector General, agreed with our recommendation. The USNA Inspector General will update the Superintendent quarterly on the progress of the baseline inventory and periodically validate results through on site verification. An estimated completion date was not provided, however action is ongoing. The Acting Assistant Secretary of the Navy (Manpower and Reserve Affairs) concurred with the proposed actions.

Our Response

Comments from USNA Superintendent addressed all specifics of the recommendation; therefore, the recommendation is resolved but will remain open. We will close the recommendation once we verify that the information provided and actions the USNA takes fully addresses the recommendation.

Appendix A

Scope and Methodology

We conducted this performance audit from August 2016 through June 2017 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

We conducted interviews with USNA personnel. We collected, reviewed, and analyzed Filemaker Access control authorizations and USNA:

- collection policies and procedures;
- inventory universe; and
- quarterly reports.

Nonstatistical Audit Sample of USNA Museum Inventory Items

We performed inventory tests of 90 nonstatistically selected items to determine if the museum implemented the agreed-upon actions.

Floor-to-book testing. In profiling the inventory, we selected 30 artifacts from various locations in the museum and 15 artifacts from various locations in the storage area. We then compared the catalog number (when there was one) with the electronic file. We determined that of the 30 selected artifacts in the museum, 25 were not labelled correctly. Of the 15 artifacts selected in the storage area, 6 were not labelled correctly, and 2 of the 6 items were also not recorded in the museum inventory system.

Book-to-floor testing. We selected a nonstatistical sample of 45 items to be used for the book-to-floor inventory test. Of the total 45 items sampled, 3 items were not labelled correctly, and 2 items were not located.

Use of Computer-Processed Data

We obtained and used computer-processed data from the USNA Filemaker system, an electronic database repository. Specifically, we used the FY 2016 USNA inventory data from the USNA Filemaker system to select samples for our inventory tests. To assess the reliability of the USNA Filemaker system, we reviewed its access controls and determined that the controls were adequate and determined that only the museum registrar and the assistant registrar had full

system capabilities. Although the museum inventory still needs improvements, we determined that the data in the Filemaker system were sufficiently reliable for the purpose of selecting the inventory samples to achieve our audit objective.

Use of Technical Assistance

We obtained support from the DoD OIG Quantitative Methods Division (QMD) to develop sample of book-to-floor inventory test. In addition, QMD analyzed description fields from USNA inventory universe records to determine potential duplicate records.

Prior Coverage

During the last 5 years, the DoD Office of Inspector General issued three reports related to the Military service museum. DoD OIG reports can be accessed at <http://www.dodig.mil/pubs/index.cfm>.

DoD OIG

Report No. DODIG-2015-066, “U.S. Military Academy, West Point, Controls Over Gift Funds Need Improvements”, January 14, 2015

West Point and Museum controls for accepting monetary and nonmonetary gifts and recording monetary gifts were generally effective; however, the controls for recording nonmonetary gifts, reporting monetary and nonmonetary gifts, and disbursing monetary gifts were not effective.

Report No. DODIG- 2013-138, “The U.S. Air Force Academy Lacked Effective Controls Over Heritage Assets and Guest House Inventories, and Inappropriately Solicited and Accepted Monetary Gifts” September 23, 2013

The U.S. Air Force Academy, its nonappropriated fund instrumentalities, and its supporting nonprofit organizations had adequate controls over some aspects of their gift and nonappropriated fund processes. However, improvements could be made regarding accepting, recording, reporting, and conserving heritage assets; recording guest house inventories; awarding contracts using monetary gifts; soliciting and accepting monetary gifts; and reporting nonmonetary gifts of services.

Report No. DODIG-2012-017, “U.S. Naval Academy Officials Did Not Adhere to Contracting and Gift Policies,” November 7, 2011

The USNA Museum Director did not properly record all of its in-kind gifts into its inventory system and never conducted a complete inventory. This occurred because Museum officials did not have policies and procedures in place for recording in-kind gifts. As a result, inventory was vulnerable to loss and theft.

Appendix B

Inventory Test Results

Floor-to-Book Inventory

Heritage Asset	Description	Location	Labeled Correctly	Not Labeled Correctly	Not Recorded
1	Globe: Terrestrial	Preble Hall Attic	X		
2	Sculpture: Porcelain Geisha Girl	Preble Hall Attic	X		
3	Ship Model: Flower Boat Chinese	Preble Hall Attic	X		
4	Ship Model: Gun Ship	Preble Hall Attic	X		
5	Ship Model: USS Constitution 44 gun frigate	Preble Hall Attic	X		
6	Sculpture: Bust of Admiral David Dixon Porter	Preble Hall Attic	X		
7	Painting: Admiral David Dixon Porter	Preble Hall Attic	X		
8	Painting: USS Jamestown	Preble Hall Attic	X		
9	Painting: George Washington	Preble Hall Attic	X		
10	Flag	Preble Hall Attic		X	X
11	Sculpture	Preble Hall Attic		X	X
12	Ship Model: Star of Scotland	Preble Hall Attic		X	
13	Sculpture: ADM Chester W. Nimitz	Preble Hall Attic		X	
14	Riefler Precision Pendulum Clock	Preble Hall Attic		X	
15	USS Fern/13 state flag	Preble Hall Attic		X	
16	Uniform: White Works Blouse	Preble Hall Exhibit	X		
17	Name Plate: White, Sandy Mahlum	Preble Hall Exhibit	X		
18	Uniform: Shoes	Preble Hall Exhibit	X		

Floor-to-Book Inventory (cont'd)

Heritage Asset	Description	Location	Labeled Correctly	Not Labeled Correctly	Not Recorded
19	Edged Weapon: Sword	Preble Hall Exhibit	X		
20	Manuscript: Mullowny Journal	Preble Hall Exhibit	X		
21	Uniform: USNA Color Girl Dress	Preble Hall Exhibit		X	
22	12 sided Mirror	Preble Hall Exhibit		X	
23	Edged Weapon: Presentation Sword of Admiral John W. Phillip	Preble Hall Exhibit		X	
24	Ship Model: CSS Virginia Ironclad	Preble Hall Exhibit		X	
25	Flag: USS Saginaw	Preble Hall Exhibit		X	
26	Sculpture: Lincoln's Steamer River Queen Eagle	Preble Hall Exhibit		X	
27	Cannon: Signal Gun of the CSS Shenandoah	Preble Hall Exhibit		X	
28	Ship Model: USS Maine Battleship 1894	Preble Hall Exhibit		X	
29	Ship Equipment: Double Steering Wheel Helm from Hartford	Preble Hall Exhibit		X	
30	Ship Model: Duke, British 2nd rate 98-gun ship	Preble Hall Exhibit		X	
31	Ship Model: Unidentified British 2nd rate 90 gun ship	Preble Hall Exhibit		X	
32	Uniform: Japanese Army Jacket	Preble Hall Exhibit		X	
33	Navigation Equipment: German Submarine Chronometer	Preble Hall Exhibit		X	
34	Uniform: RADM John Hubbard Uniform Cocked Hat	Preble Hall Exhibit		X	
35	Numismatics: Keys to old Superintendents Quarters	Preble Hall Exhibit		X	
36	Cannon: Ordnance Cannon Model	Preble Hall Exhibit		X	
37	Japanese Incense Burner	Preble Hall Exhibit		X	

Floor-to-Book Inventory (cont'd)

Heritage Asset	Description	Location	Labeled Correctly	Not Labeled Correctly	Not Recorded
38	Ship Model: Metallic Ware	Preble Hall Exhibit		X	
39	Steuben Glass Sculpture of USS Nautilus	Preble Hall Exhibit		X	
40	Ship Model: USS English	Preble Hall Exhibit		X	
41	Armament Accessory: 5 inch powder casing base frame	Preble Hall Exhibit		X	
42	Flag: Viet Cong Flag	Preble Hall Exhibit		X	
43	Weapon: SubMachGun 7.62mm USSR PPSH	Preble Hall Exhibit		X	
44	Sculpture: Marble Head from Ephesus	Preble Hall Exhibit		X	
45	Weapon: Blunderbuss Flintlk T. American M1808	Preble Hall Exhibit		X	

*Book-to-Floor Inventory**

Heritage Asset	Description	Location	Labeled Correctly	Not Labeled Correctly	Not Located
1	Print: Chase of Essex	Preble Hall Attic	X		
2	Engraving: John Paul Jones	Preble Hall Attic	X		
3	Glorious 1st of June (Lord Howe's Victory)	Preble Hall Attic	X		
4	Periodical: Magazine Page: Harper's Weekly	Preble Hall Attic	X		
5	Print: Action of Rochefort	Preble Hall Attic	X		
6	Periodical: Magazine Page: Harper's Weekly	Preble Hall Attic	X		
7	Lithograph: Man of War's	Preble Hall Attic	X		
8	Book: Engeland's Gods-Dienst en Vryheid Hersteld	Preble Hall Basement	X		
9	Engraving: Le Chevalier Walter Raleigh	Preble Hall Attic	X		

Book-to-Floor Inventory (cont'd)

Heritage Asset	Description	Location	Labeled Correctly	Not Labeled Correctly	Not Located
10	Painting: Commander Howard Gilmore	Bancroft Hall	X		
11	Lithograph: First Naval Conflict between Iron Clad	Preble Hall Attic	X		
12	Painting: Commodore Isaac McKeever	Preble Hall Attic	X		
13	Periodical: Magazine Page: Harper's Weekly	Preble Hall Attic	X		
14	Painting: VADM William P. Mack USN	Dahlgren Hall	X		
15	Lithograph: Buddhist Priest at Simoda	Preble Hall Attic	X		
16	Engraving: Position of French Flt at Battle of Nile	Preble Hall Attic	X		
17	Print: Engagement in the Thousand Islands	Preble Hall Attic	X		
18	Print: Siege of Ostend	Preble Hall Attic	X		
19	Manuscript: Xmas Cards	Preble Hall Attic	X		
20	Ship Equipment: Foremast Studding Sail Boom for Main Yard	Temp Box 232	X		
21	Painting: LT Commander Edwin J De Haven	Preble Hall Attic	X		
22	Watercolor: Fish Creek	Preble Hall Attic	X		
23	Manuscript: Appointment of MIDN Ed Harrison	Preble Hall Attic	X		
24	Manuscript: Items from Keel Laying & Launching	Preble Hall Attic	X		
25	Watercolor: USS Brooklyn Flag Ship of Adm Crosby South Atlantic Station	Preble Hall Attic	X		
26	Periodical: Harper's Weekly	Preble Hall Attic	X		
27	Engraving: Battle of Camperdown	Preble Hall FLR 2	X		
28	Uniform: Button: Commodore Edward Preble	Preble Hall FLR 1		X	
29	Sculpture: Bust of RADM Richard E. Byrd Jr USNA	Preble Hall FLR 1		X	

Book-to-Floor Inventory (cont'd)

Heritage Asset	Description	Location	Labeled Correctly	Not Labeled Correctly	Not Located
30	Photograph: Model Ship Photo	Preble Hall Attic			X
31	Numismatics: Ribbon Medals	Preble Hall Attic	X		
32	Manuscript: John Paul Jones document titled Memorial of Janette Taylor	Preble Hall Basement	X		
33	Engraving: John Penn Twin Screw Steamer	Preble Hall Attic	X		
34	Photograph: Gen. Ulysses S. Grant	Preble Hall Basement	X		
35	Armament Accessory: German Gunsight from SMS Radetzky	Preble Hall Attic	X		
36	Numismatics: Dewey Syracuse Chilled Plow	Preble Hall Attic	X		
37	Photograph: MIDN E.P. Moore	Preble Hall Attic	X		
38	Photograph: B.E. Cuantemcc De La Armada De Mexico	Preble Hall Attic	X		
39	Ship Model: Armed Brig	Preble Hall Attic	X		
40	Ceramics: Coffee Saucer	Preble Hall Attic	X		
41	Edged Weapon: Pen Knife	Preble Hall Attic	X		
42	Postcard: USS New York flying homeward bound pennant	Preble Hall Attic	X		
43	Numismatics: New York for Mexican War	Preble Hall Attic	X		
44	Periodical: The American Neptune	Preble Hall Attic		X	
45	Photograph: Delaware Baseball team	Preble Hall Attic			X

* For sampling purposes, items numbers 1 – 30 were selected from inventory records with appraised values, and items numbers 31 – 45 were selected from inventory records with no appraised values.

Management Comments

Assistant Secretary of the Navy Comments



THE ASSISTANT SECRETARY OF THE NAVY
(MANPOWER AND RESERVE AFFAIRS)
1000 NAVY PENTAGON
WASHINGTON, D.C. 20350-1000

JUL 18 2017

MEMORANDUM FOR THE INSPECTOR GENERAL, DEPARTMENT OF THE
NAVY

Subj: Review of Follow Up Audit: U.S. Naval Academy Museum's Controls Improved,
but a Baseline Inventory Needs to Be Conducted (Project No. D2016-D000XD-
0200.000)

Encl: (1) Superintendent, U.S. Naval Academy, Memo to Navy Inspector General, Subj:
Review of DoDIG Draft Report, dated June 26, 2017

I have reviewed the subject follow up audit of the U.S. Naval Academy Museum and concur with the Academy Superintendent's review, as well as the actions taken and proposed by the Academy to correct the identified deficiencies. Enclosure (1).

Please let me know if I can be of further assistance.

A handwritten signature in black ink, appearing to read "Robert L. Woods".

Robert L. Woods
Acting

U.S. Naval Academy Comments



DEPARTMENT OF THE NAVY
UNITED STATES NAVAL ACADEMY
121 BLAKE ROAD
ANNAPOLIS MARYLAND 21402-1300

5000
Ser 28/478
26 Jun 17

From: Superintendent, U.S. Naval Academy
To: Navy Inspector General

Subj: REVIEW OF DODIG DRAFT REPORT

Ref: (a) DoD Draft Report, Project No. D2016-D000XD-0200.000

Encl: (1) Department of the Navy Response to AIG(A) Draft Report of 13 June 2017

1. As directed, the U.S. Naval Academy conducted a review of reference (a). Comments are provided in enclosure (1).


W. E. CARTER, JR

U.S. Naval Academy Comments

Department of the Navy Response

to

AIG(A) Draft Report of 13 June 2017

On

Followup Audit: U.S. Naval Academy Museum's Controls Improved, but a Baseline Inventory Needs to Be Conducted (Project No. D2016-D000XD-0200.000)

Summary of AIG(A) findings and recommendations: The draft report notes that U.S. Naval Academy museum officials could not provide documentation to support that the required baseline inventory was conducted following their last audit. The report also notes the recommendation to implement and record all gifts into the Naval History and Heritage Command (NHHC) inventory system is resolved but will remain open until the NHHC inventory system is implemented and USNA heritage assets are entered into that system. DoD OIG also identified several additional inventory deficiencies and made the following recommendations to correct deficiencies:

Recommendation 1:

- USNA Superintendent direct the Museum Director to: (a) prioritize the completion of a baseline inventory of all Museum assets and document the results; (b) reconcile the Museum Found-in-Collection and duplicate records with already accessioned inventory items, when possible; (c) complete a DD Form 200 for lost assets as the director deems it necessary, or document the reason if the form was not needed; and (d) prepare and complete a transfer agreement for any artifacts that were physically transferred.

Recommendation 2:

- USNA Inspector General provide progress updates to the USNA Superintendent on completion of the baseline inventory.

Statement of DON position:

The report findings are correct. The following details the specific findings and actions taken and proposed by USNA to correct the identified deficiencies.

Recommendation No. 1.

We recommend that the U.S. Naval Academy Superintendent direct the U.S. Naval Academy Museum Director to:

Enclosure (1)

U.S. Naval Academy Comments (cont'd)

a. Prioritize the completion of a baseline inventory of all U.S. Naval Academy Museum assets and document the inventory results.

The Naval academy agrees with this recommendation and the Museum Director has taken the following actions.

- Requested and received reserve support from one navy reserve officer at the museum for one week in June 2017.
- Requested NHHC support, and one headquarters staff member has been on site one day a week for the past 4 months. This will continue based on availability.
- Received three ensigns to conduct inventory for the summer of 2017.
- Reassigned personnel internally (director and managing director each allocated a 4-hour period 1 day a week for inventory; education specialist reassigned 50% to inventory; Beverly R. Robinson Collection curator assigned to 50% inventory.)
- Terminated all public tours (except for VIP tours as directed by the chain of command.)
- Terminated all midshipmen class tours.
- Terminated all responses to reference requests by the public.
- Reduced academic support for midshipmen research papers.
- Revised collection loan program.

Based on this reprioritization, the museum staff has made significantly more progress on the inventory in the past 6 months than in the previous 2-year period. Additionally, they anticipate good progress over the summer months with extra assistance from interns, volunteers, and recent USNA graduates. They have inventoried over 10,000 items so far this year, and most have been photographed. ECD: The Museum Director plans to periodically reevaluate priorities based upon available staffing and mission requirements.

b. Reconcile the U.S. Naval Academy Museum Found-in-Collection and duplicate items with already accessioned inventory items when possible.

The Naval Academy agrees with this recommendation. Additionally, the Naval Academy Museum will develop a plan to determine disposition of FIC items that cannot be reconciled to existing records. Disposition options will include accessioning the items into the collection through the gift of acceptance process, and deaccessioning items not relevant to the collection through transfers or DRMO. The current priority is to ensure all items in the collection are identified in the inventory as quickly as possible. Following completion of the inventory, research will begin to reconcile Found-in-Collection items. In the interim, the museum staff is noting anything discernible about current or new Found-in-Collection as they are encountered and highlighting them in the system. ECD: Dependent upon staffing and completion of baseline inventory.

c. Complete a DD Form 200 for lost assets as the director deems necessary. If a DD Form 200 was not needed, document the reason.

U.S. Naval Academy Comments (cont'd)

The Naval Academy agrees with this recommendation and will complete the DD Form 200 when required or document rational for not initiating the form. ECD: 1 Oct 2017

d. Prepare and complete a transfer agreement for any artifacts that were physically transferred to the Smithsonian Museum. If the artifacts are not permanently transferred, then these artifacts should be recorded as loaned items in the USNA Museum inventory.

The Naval Academy agrees with this recommendation. The museum staff recently received an inventory list of these artifacts the USN's head ship model curator. The USNA Museum will prepare and complete the transfer agreement. ECD: 1 Oct 2017

Recommendation No. 2.

We recommend that the U.S. Naval Academy Inspector General provide progress updates to the Superintendent on completion of the baseline inventory.

The Naval Academy agrees with this recommendation. The Inspector General will update the Superintendent quarterly on the progress of the baseline inventory and periodically validate results through on site verification. ECD: Ongoing

Open Recommendation from Prior Audit Report

Recommendation B.1.d, to implement and record all gifts into the NHHHC inventory system, is resolved but will remain open. We will close the recommendation once we verify that the actions the USNA staff takes fully addresses the recommendations.

Per USNA Inspector General discussions with the NHHHC Deputy Director and the Assistant Director for Collection Management, the U.S. Naval Academy Museum does not currently have access to DONHAMS. USNA will migrate to DONHAMS upon approval from NHHHC.

Response from NHHHC CIO

Technical Input: Currently establishing user accounts and implementing access for training environment and user testing for all NHHHC museums, to include U.S. Naval Academy Museum. This will be conducted while mapping final data before the live database is completed. Expected date for complete access for all users in the live database, based upon user training, management and technical solutions implemented is currently expected 09 October 2017. This will be the fully functional, live open to all NHHHC KE users. U.S. Naval Academy Museum may have access before this date.

Response from NHHHC Collection Management Director

NHHHC is in the process of establishing DONHAMS as a single cloud-based service to provide access to the database for accountability and collection management purposes across the enterprise, including institutions outside the .mil domain like the U.S. Naval Academy Museum.

U.S. Naval Academy Comments (cont'd)

This process includes the migration of inventory data from standalone collecting unit systems to the cloud system, a process that is in progress now. As this process continues, collecting units are ensuring that personnel are trained to operate in the system and that enterprise-wide procedures are in effect to standardize inventory management features that did not require standardization before migration. The establishment of this kind of data in a cloud environment is new to the Navy, but (subject to unforeseen technical issues) NHHC intends to have cloud functionality in place by the end of CY2017. U.S. Naval Academy Museum will be included in this functionality along with other collecting units in the NHHC enterprise.

Acronyms and Abbreviations

DONHAMS Department of Navy Heritage Asset Management System

FIC Found-In-Collection

NHHC Naval History and Heritage Command

USNA U.S. Naval Academy

Whistleblower Protection

U.S. DEPARTMENT OF DEFENSE

The Whistleblower Protection Ombudsman's role is to educate agency employees about prohibitions on retaliation and employees' rights and remedies available for reprisal.

The DoD Hotline Director is the designated ombudsman.

For more information, please visit the Whistleblower webpage at www.dodig.mil/programs/whistleblower.

For more information about DoD OIG reports or activities, please contact us:

Congressional Liaison

congressional@dodig.mil; 703.604.8324

Media Contact

public.affairs@dodig.mil; 703.604.8324

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