



Inspector General

August 15, 2024

TO: Dr. Colleen Shogan
Archivist of the United States

FROM: Dr. Brett M. Baker
Inspector General

SUBJECT: *Audit of NARA's Records Preservation Efforts*
OIG Audit Report No. 24-AUD-06

The Office of Inspector General (OIG) contracted with Williams Adley & Company-DC, LLP (Williams Adley) to conduct an independent performance audit of NARA's Records Preservation Efforts. Attached is Williams Adley's report titled Performance Audit of NARA's Records Preservation Efforts. The objectives of the audit were to 1) evaluate whether NARA established effective strategic plans, policies, and procedures for the Preservation program to ensure all holdings are preserved and available for use; and 2) determine whether open recommendations in the *Audit of NARA's Preservation Program* (OIG Audit Report No. 13-08, dated July 2013), and *NARA Archival Facilities* (OIG Audit Memorandum No. 13-10, also dated July 2013), were adequately implemented. The report contains eight recommendations to assist NARA in its efforts to address the identified weaknesses. Agency staff indicated they had no comments for inclusion in this report.

Williams Adley is responsible for the attached auditor's report dated August 12, 2024 and the conclusions expressed in the report. The findings and conclusions presented in the report are the responsibility of Williams Adley. The OIG's responsibility is to provide adequate oversight of the contractor's work in accordance with Generally Accepted Government Audit Standards.

Please provide planned corrective actions and expected dates to complete the actions for each of the recommendations within 30 days of the date of this report. As with all OIG products, we determine what information is publicly posted on our website from the published report. Consistent with our responsibility under the Inspector General Act of 1978, as amended, we may provide copies of our report to congressional committees oversight responsibility over NARA. We appreciate the cooperation and assistance NARA extended to us during this audit. Please contact me with any questions.

Cc:

William J. Bosanko, Deputy Archivist of the United States
Merrily Harris, Executive Secretariat
Jay Trainer, Acting Chief Operating Officer
Colleen Murphy, Acting Chief of Management and Administration
Meghan Guthorn, Deputy Chief Operating Officer
Chris Naylor, Executive for Research Services
Sarah Farinholt, Chief of Staff, Research Services
Allison Olson, Director, Preservation Programs
Mark Smith, Executive for Business Support Services
Kimm Richards, Accountability
William Brown, Senior Program Auditor
Kurt Thompson, Senior Program Auditor
United States Senate Homeland Security and Governmental Affairs Committee
United States House of Representatives Committee on Oversight and Accountability



National Archives and Records Administration

Performance Audit of NARA's Records Preservation Efforts

August 12, 2024





August 12, 2024

Dr. Brett Baker
Inspector General
Office of Inspector General
National Archives and Records Administration

Dear Dr. Baker:

Williams, Adley & Company-DC, LLP was engaged by the National Archives and Records Administration (NARA) Office of Inspector General (OIG) to conduct a performance audit of NARA's Records Preservation Efforts. The objectives of the audit were to 1) evaluate whether NARA established effective strategic plans, policies, and procedures for the Preservation program to ensure all holdings are preserved and available for use; and 2) determine whether open recommendations in the *Audit of NARA's Preservation Program* (OIG Audit Report No. 13-08, dated July 2013), and *NARA Archival Facilities* (OIG Audit Memorandum No. 13-10, also dated July 2013), were adequately implemented. We performed the audit in accordance with our Contract No. 88310323A00013, dated July 3, 2023. Our report presents the results of the audit and recommendations to management.

We conducted this performance audit 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.

To accomplish our objectives, we interviewed NARA personnel, performed analysis and evaluation of NARA's policies and procedures related to implementation of identified and relevant criteria affecting the records preservation program. We also obtained evidence of corrective actions taken to address open recommendations from OIG Audit Report No. 13-08 and OIG Audit Memorandum No. 13-10. We conducted fieldwork from October 2023 through May 2024. [Appendix 1](#) provides a more detailed description of our objective, scope and the limitation, and methodology.

We concluded that although NARA has made progress in implementing procedures to ensure holdings are preserved and available for use as well as addressing open recommendations, we noted certain findings that affect its ability to safeguard and preserve records. Specifically, we noted the following:

1. The Preservation Programs Division did not conduct sufficient preservation reviews of NARA facilities.

2. NARA does not have a standardized methodology to determine priority for records preservation action needs.
3. NARA facilities' Emergency Preparedness and Records Emergency Response Recovery Plans (Plans) do not include all required elements from NARA Directive 1561.9. Also, NARA facilities were not reviewed annually by facility director/administrator and records emergency management team leaders. Furthermore, the Preservation Program does not have consistent control across all facilities to maintain evidence of annual review of the Plans.
4. The Preservation Programs Division did not accomplish all strategic goals set forth in the Preservation Strategy 2019-2024.

These findings may result in 1) an increased risk of deterioration of records stored in NARA facilities; 2) significant backlog of preservation actions, inconsistent preservation practices, inefficiencies in resource allocation, and reactive approach to preservation; and 3) increased risk of valuable historical records being damaged, destroyed, or lost during emergencies such as fires, flood, or other disasters, and delays in responding to emergencies. Therefore, we have made eight recommendations to assist NARA in its efforts to address the identified weaknesses.

We considered internal controls that were significant and relevant to our audit objective and therefore, we may not have identified all the internal control deficiencies with respect to the Preservation program that existed at the time of this audit. In addition, our work did not include an assessment of the sufficiency of internal control over other matters not specifically outlined in the enclosed report. Williams Adley cautions that projecting the results of our performance audit to future periods is subject to the risks that conditions may materially change from their current status. The information included in this report was obtained from NARA on or before August 5, 2024. We have no obligation to update our report or to revise the information contained therein to reflect events occurring subsequent to August 5, 2024.

We appreciate the opportunity to have conducted this audit. Should you have any questions or need further assistance, please contact us at (202) 371-1397.



Leah Southers, CPA, CISA, CGFM, CFE
Partner

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RESULTS IN BRIEF

Although the Preservation Programs Division has made progress in implementing procedures to ensure holdings are preserved and available for use as well as addressing open recommendations, we identified the following four findings that affect NARA's ability to safeguard and preserve records.

- Finding 1:** The Preservation Programs Division did not conduct sufficient preservation reviews of NARA facilities.
- Finding 2:** NARA does not have a standardized methodology to determine priority for records preservation action needs.
- Finding 3:** NARA facilities' Emergency Preparedness and Records Emergency Response Recovery Plans do not Consistently Meet NARA Requirements.
- Finding 4:** The Preservation Programs Division did not accomplish all strategic goals set forth in the Preservation Strategy 2019-2024.

We recommend NARA's Director of Preservation Programs:

- Recommendation 1:** Develop a plan that includes a timeline within which a preservation review will be performed of all NARA owned or leased records storage facilities to mitigate potential risks and ensure the long-term preservation and accessibility of valuable records;
- Recommendation 2:** Update policies and procedures to include established frequency of reviews;
- Recommendation 3:** Develop contingency plans for assigning responsibilities if a key role in the entity is vacated. In addition, contingency plans should include implementation of alternative procedures for preservation reviews when on-site visit is not possible or curtailed in the future. As an alternative, consider performing part of the preservation reviews remote where possible (i.e. review of preservation plans, inquiries of facility personnel, etc.);
- Recommendation 4:** Develop and implement a comprehensive SOP that can help mitigate the above effects by providing clear guidelines, promoting consistency, and ensuring preservation activities are conducted effectively, uniformly, and systematically across the organization;
- Recommendation 5:** Develop a prioritization method for preservation actions. Budget Requests should be submitted for any additional resources necessary to complete prioritized preservation actions;
- Recommendation 6:** Review all NARA facilities' Plans annually to ensure they include all required minimum elements and that the Plans are reviewed annually by their respective facility director/administrator and Records Emergency Management Team (REMT); and
- Recommendation 7:** Implement consistent controls across all facilities to maintain evidence of annual review of the Plans by the facility director/administrator and REMT.

Recommendation 8: Finalize and implement any remaining risk matrices for vulnerable audio and video formats.

BACKGROUND

The National Archives and Records Administration (NARA), led by the Archivist of the United States, is an independent agency of the U.S. federal government charged with preserving and providing access to government and historical records, which include documents as significant as the U.S. Constitution, the Declaration of Independence, and the Bill of Rights. Title 44 of US Code, Chapter 21, Section 2109 states the Archivist shall “provide for the preservation, arrangement, repair and rehabilitation, duplication and reproduction (including microcopy publication), description, and exhibition of records or other documentary material transferred to him as may be needful or appropriate, including preparation and publication of inventories, indexes, catalogs, and other finding aids or guides to facilitate their use”. Section 2114 extends this responsibility to moving images, still pictures, and sound recordings. These records preservation activities are led by the Preservation Programs Division, located within Research Services.

The Preservation Programs Division employs a range of specialized techniques and technologies to prevent deterioration and ensure the longevity of government and historical records. These efforts include climate-controlled storage environments, careful handling procedures, and restoration activities for damaged documents. The Preservation Programs Division also develops and disseminates best practices for document preservation. The mission of the Preservation Programs Division is “to support sustainable access to NARA’s holdings for current and future users through preservation, conservation, and research programs. The overarching Preservation Programs Division strategy is to [be established] as the recognized hub of archival preservation expertise, leading the delivery of products and services that support access to holdings. This will be achieved through existing preservation programs and by empowering internal and external stakeholders to champion preservation efforts and support [its] vision.” The Preservation Program Division’s “strategy sets out a vision for preservation programs across NARA that can be used to: 1) Strengthen relationships among the numerous NARA staff who have varying levels of preservation responsibilities; 2) Demonstrate the value and impact of preservation activities and investment for NARA; 3) Build on existing and new relationships within NARA and externally; and 4) Provide accountability for preservation of holdings as defined in Title 44 of the US Code, principally to ‘preserve and make available valuable Federal and Presidential Records.’”

Prior OIG Report and Memorandum

In July 2013, the Office of Inspector General (OIG) issued an audit report titled, *Audit of NARA’s Preservation Program* (OIG Audit Report No. 13-08). The report outlined deficiencies that significantly affected NARA’s ability to fulfill its mission of safeguarding and preserving essential and important records of the Federal Government. Subsequently, on July 19, 2013, the OIG issued *Audit Memorandum No. 13-10: NARA Archival Facilities*, which focused on the results related to NARA’s archival facilities.

OIG Audit Report No. 13-08

OIG conducted this performance audit to determine whether recommendations in its previous report on NARA's preservation program¹ were properly implemented and whether program controls were adequate to meet the mission of preserving federal records. OIG Audit Report No. 13-08 noted three findings that could impact NARA's ability to fulfill its mission:

1. A comprehensive and cohesive strategy for addressing NARA's Preservation Program weaknesses did not exist.
2. Resources are inadequate to address preservation needs.
3. NARA is not maximizing the full effects of risk assessments.

OIG issued six recommendations for NARA as a result of these findings, of which the following two recommendations had not been closed prior to our audit:

OIG Recommendation 2: The Chief Innovation Officer and Executives for Research Services and Legislative Archives, Presidential Libraries and Museum Services should ensure comprehensive preservation policies and procedures for each of their organizations are developed and/or updated.

OIG Recommendation 5a: The Executive for Research Services should ensure an analysis is performed to determine if additional risk assessments for the Washington Area Archives and Presidential Libraries, including older holdings, should be completed. Identify the risks for not completing the assessment.

While we are not responsible for the prior year recommendations issued by the OIG, we conducted procedures to determine whether adequate corrective actions were taken in response to the OIG audit findings and open recommendations applicable to this audit. We noted that OIG Recommendation 2 was partially addressed and should be considered open pending completion of cancellation of the Presidential Libraries and Museum Service policy *NARA 1401, Presidential Libraries Manual, Chapter 8 – Preservation and Security*, which is set to be completed as of July 2024. Furthermore, OIG Recommendation 5a remains until such time Moving Image and Sound Preservation Labs have completed all risk matrices or provides updated changes to current policies and procedures that serve equivalent purpose.

Table 1 – Summary of OIG Audit Report No. 13-08 Open Recommendations and Current Status

OIG Report/Memo	Recommendations	Current Status
13-08	2	Open
13-08	5a	Open: To be subsumed into Recommendation 8 of current audit

Source: Auditor generated from listing provided by OIG of open recommendations from prior OIG Audit Report No. 13-08.

OIG Audit Memorandum No. 13-10

¹ *Evaluation of NARA's Preservation Program* (OIG Audit Report No. 05-13, dated June 2005).

This memorandum described findings related to NARA's archival facilities. The memorandum noted one finding related to archival facilities noncompliant with Archival Storage Standards. OIG issued five recommendations, of which the following four had not been closed prior to our audit.

OIG Recommendations 1b-e: The Chief Operating Officer should ensure:

- b) A plan is developed, including a timeline, for when the archival storage facility reviews will be completed. As a part of the reviews, identify facilities with (1) areas of non-compliance, associated costs, risk if the actions are not completed, and action plan, (2) structural, environmental control, fire safety, preservation, and security deficiencies that could be severe enough to permanently damage records.
- c) An accurate listing of facilities currently on-compliant with *Standards*, along with the area of deficiencies is identified and communicated.
- d) Resources needed to make all archival storage facilities compliant by 2016 are identified. If the facility cannot be brought into conformance with the *Standards*, determine and document what mitigating actions have been or will be taken to minimize threats to the holdings.
- e) PMRS is updated to accurately reflect the percentage of archival holdings in appropriate space.

While we are not responsible for the prior year recommendations issued by the OIG, we conducted procedures to determine whether adequate corrective actions were taken in response to the OIG audit findings and open recommendations applicable to this audit. We noted OIG Recommendations 1b, 1c, 1d, and 1e remain open as shown in the table below and will remain open until such time the Preservations Program Division, working with other branches, can provide evidence addressing the recommendations as stated above or provide updates to either cancel or modify policies and procedures to bring archival storage facilities in compliance.

Table 2 – Summary of OIG Audit Memorandum No. 13-10 Open Recommendations and Current Status

OIG Report/Memo	Recommendations	Current Status
13-10	1b	Open
13-10	1c	Open
13-10	1d	Open
13-10	1e	Open

Source: Auditor generated from listing provided by OIG of open recommendations from Audit Memorandum No. 13-10.

AUDIT RESULTS

Although the Preservation Programs Division has made progress in implementing procedures to ensure holdings are preserved and available for use as well as addressing open recommendation, we identified four findings that affect NARA's ability to safeguard and preserve records. Specifically, we noted the following findings:

Finding 1: Insufficient Performance of Preservation Reviews of NARA Facilities

Between January 2020 and September 2022, NARA’s Preservation Programs Division did not conduct any on-site preservation reviews of NARA-owned and -leased records storage facilities to identify high-level preservation risks and potential mitigation strategies.

Of the 35 NARA buildings subject to reviews, zero preservation reviews were conducted between 2020 and 2021, while only four preservation reviews were conducted between 2022 and 2023.

Table 3 – On-Site Preservation Reviews Performed Between 2020 and 2023

Year	Number of Facilities Sampled	Number of Facilities Reviewed
2020-2021	35	0
2022	35	1
2023	35	3

Source: Auditor generated from list of onsite reviews conducted between 2020 and 2023 provided by the Preservation Programs Division.

In 2020, the Preservation Programs Division stopped performing preservation reviews due to the COVID-19 pandemic and in 2022, the retirement of the Preservation Officer for Presidential Libraries, which according to NARA, impacted its ability to perform reviews.² Although NARA Notice 2020-071, *Curtailment of Nonessential Government Travel*, restricted nonessential Government travel, the provision specifically allowed NARA to travel for preservation reviews.

Without regular preservation reviews, there is an increased risk of deterioration of records stored in NARA facilities. This can lead to the loss of valuable information and historical artifacts. In addition, the absence of preservation reviews may result in inadequate implementation of preservation measures, such as temperature and humidity control, pest management, and proper handling procedures, which can compromise the long-term preservation and accessibility of records.

According to NARA 1571.3(c), *Archival Storage Standards, Responsibilities*, the Preservation Programs “undertakes Preservation Reviews of NARA-owned and -leased records storage facilities to identify high-level preservation risks and potential mitigation strategies....”

Furthermore, the Government Accountability Office (GAO)’s Standards for Internal Control in the Federal Government (Green Book), *Section OV-2.03*, states:

"An entity determines its mission, sets a strategic plan, establishes entity objectives, and formulates plans to achieve its objectives. Management, with oversight from the entity’s oversight body, may set objectives for an entity as a whole or target activities within the entity. Management uses internal control to help the organization achieve these objectives."

GAO Green Book, *Section 4.08*, states:

² This position was filled December 31, 2023.

“Management defines contingency plans for assigning responsibilities if a key role in the entity is vacated without advance notice. The importance of the key role in the internal control system and the impact to the entity of its vacancy dictates the formality and depth of the contingency plan.”

Although NARA Notice 2020-071, *Curtailment of Nonessential Government Travel*, restricted nonessential Government travel, the provision allowed NARA travel for eight purposes, including “Travel to a NARA facility, commercial records storage facility, or affiliated archive to inspect the facility and ensure compliance with architectural, records storage, security, or preservation standards.”

We recommend the Director of Preservation Programs:

1. Develop a plan that includes a timeline within which a preservation review will be performed for all NARA owned or leased records storage facilities to mitigate potential risks and ensure the long-term preservation and accessibility of valuable records;
2. Update policies and procedures to include established frequency of reviews; and
3. Develop contingency plans for assigning responsibilities if a key role in the entity is vacated. In addition, contingency plans should include implementation of alternative procedures for preservation reviews when on-site visit is not possible or curtailed in the future. As an alternative, consider performing part of the preservation reviews remote where possible (i.e., review of preservation plans, inquiries of facility personnel, etc.).

Finding 2: Non-Standardized Methodology for Determining Priority for Records Preservation Action Needs

The Preservation Programs Division does not have a structured methodology or Standard Operating Procedures (SOP) documenting its approach for addressing identified preservation action needs. The agency uses a risk assessment planning tool to address the most critical preservation issues by collecting information on the use, preservation problems, and needed preservation actions of NARA holdings. While the Records Preservation program implemented this risk assessment tool to rank its preservation needs assessment into need levels of (1) Urgent, (2) High, (3) Medium, (4) Low, and (5) No Preservation Now, the agency does not have a standardized documented methodology to determine priority in addressing identified needs.

Based on our analysis of preservation actions maintained by Records Preservation program, we noted while 34 urgent-need-level preservation actions were received between January 1, 2021, and June 30, 2023, only four (12%) urgent-need-level preservation actions were completed during the same time frame. In addition, while 167 high-need-level preservation actions were received between January 1, 2021, and June 30, 2023, only 63 (38%) high-need-level preservation actions were completed during that time frame.

Furthermore, out of the 84,549 records in its 2023 needs assessment that required some level of preservation action, only 0.07% were listed as “in-process,” leaving 99.94% for which

preservation had not begun. Out of the Urgent and High need categories, preservation actions had not begun for 99.30% and 99.93% of the records, respectively, as shown in the table below.

Table 4 – Current Status of Preservation Actions

Need Levels	Preservation Action Needs (#)	Preservation Actions In Process (#)	Preservation Actions In Process (%)	Preservation Actions <u>not</u> Completed or In Process (#)	Preservation Actions <u>not</u> Completed or In Process (%)
Urgent	715	5	0.70%	71	99.30%
High	18,310	13	0.07%	18,297	99.93%
Medium	33,919	17	0.05%	33,902	99.95%
Low	31,605	19	0.06%	31,586	99.94%
Total	84,549	56	0.07%	84,495	99.94%

Source: Auditor generated risk assessment information provided by the Preservation Programs Division.

The condition occurred because NARA has a large volume of records collections but does not have adequate dedicated personnel resources to address all high-level actions.

Not having an SOP for addressing preservation needs at NARA is characterized by significant backlog of preservation actions, inconsistent preservation practices, inefficiencies in source allocation, and a reactive approach to preservation.

The absence of an SOP to address preservation needs at Records Preservation can have several detrimental effects on the agency's preservation practices:

- **Significant backlog:** The absence of an SOP standardizing the agency's approach and well-defined strategies to address identified preservation needs can result in a significant backlog of preservation actions.
- **Inconsistent preservation practices:** Without a documented SOP, NARA staff may adopt individual or ad-hoc methods to address preservation needs. This lack of standardization can result in inconsistent approaches across different departments or individuals within the agency.
- **Inefficiencies in resource allocation:** A well-defined SOP would provide clear guidelines on how to allocate resources effectively to address preservation needs. Without such guidance, the agency may face challenges in prioritizing and distributing resources efficiently. This can result in the misallocation of limited resources, such as staff time, funding, equipment, or specialized expertise. As a result, critical preservation needs may be overlooked or delayed, compromising long-term integrity of the records.
- **Reactive rather than proactive preservation:** An SOP enables a proactive approach to preservation by outlining preventive and ongoing maintenance activities. In its absence, preservation efforts are often reactionary, focusing on urgent or high-profile cases while

neglecting systematic and routine preservation practices. This reactive approach can lead to missed opportunities for early intervention, increasing the likelihood of irreversible damage and costly conservation efforts in the future.

Government Accountability Office (GAO)'s Standards for Internal Control in the Federal Government (Green Book), *Section OV4.08*, states:

"Documentation is required for the effective design, implementation, and operating effectiveness of an entity's internal control system. The Green Book includes minimum documentation requirements as follows:

- Management develops and maintains documentation of its internal control system. (Paragraph 3.09)
- Management documents in policies the internal control responsibilities of the organization. (Paragraph 12.02)"

We recommend the Director of Preservation Programs:

4. Develop and implement a comprehensive SOP that can help mitigate the above effects by providing clear guidelines, promoting consistency, and ensuring preservation activities are conducted effectively, uniformly, and systematically across the organization.
5. Develop a prioritization method for preservation actions. Budget Requests should be submitted for any additional resources necessary to complete prioritized preservation actions;

Finding 3: Emergency Preparedness and Records Emergency Response Recovery Plans do not Consistently Meet NARA Requirements

The Emergency Preparedness and Records Emergency Response and Recovery Plans (the Plans) maintained by NARA facilities do not meet the established standards or criteria set forth by NARA for the protection and preservation of records during emergencies. Specifically, 1) the Plans do not contain all 15 required minimum elements; and 2) there is no evidence all Plans were reviewed by a facility director/administrator and a Records Emergency Management Team (REMT) leader as required.

Out of the 35 Plans examined, 26 (74%) did not contain all minimum required elements resulting in a total of 63 instances of missing elements across the Plans

Further, 14 Plans (40%) had no evidence of annual review by a facility director or administrator and 16 Plans (46%) had no evidence of an annual review by an REMT between January 1, 2021 and June 30, 2023.

Some facility directors/administrators stated yearly reviews were not performed because the Plans did not change from year to year. Others stated they were not aware of the required annual review of the Plans by the REMT or there were no major changes to the related directive and therefore a review was not done by the REMT. Furthermore, NARA has not implemented

consistent controls across all facilities to maintain evidence of review of the Plans by the facility director/administrator and REMT.

Without all the required minimum elements in the Plans, there is an increased risk valuable historical records may be damaged, destroyed, or lost during emergencies such as fires, flood, or other disasters. Secondly, although there were no actual delays to any record emergency due to record emergency plans, incomplete plans may lead to confusion and delays in responding to emergencies. Without clear guidelines and procedures for staff to follow, there is a higher likelihood of mistakes or miscommunication during critical moments resulting in a less effective response to emergencies, further jeopardizing the safety of records. Lastly, in the event of an emergency, a comprehensive and well-executed response plan can help minimize damage and expedite the recovery process. However, if the plan does not contain essential elements, recovery efforts may be prolonged and more costly.

NARA Directive 1561.9, *What elements must be included in a records emergency response and recovery plan*, requires that “a records emergency response and recovery plan must be a written plan for responding to a threat of damage to records and for recovering records that are damaged...” At a minimum, the plan must contain fifteen required elements.

Also, NARA Directive 1561.10, *How often must plans be reviewed*, states:

“The facility director/administrator and the REMT must annually review the records emergency preparedness plan and the records emergency response and recovery plan, and update the plans, as needed.”

We recommend the Director of Preservation Programs:

6. Review all NARA facilities’ Plans annually to ensure they include all required minimum elements and are reviewed annually by their respective facility director/administrator and REMT.
7. Implement consistent controls across all facilities to maintain evidence of annual review of the Plans by the facility director/administrator and REMT.

Finding 4: Implementation of Strategic Plan

The Preservations Program Division did not accomplish the following Strategic Goals from its Preservation Strategy 2019-2024:

- Sub-Goal 1.2 - Managing the risks to dynamic media: audio, video, and motion picture film;
- Sub-Goal 2.1.2 - By the end of Fiscal Year (FY) 2024, all textual, cartographic, and still picture holdings identified as ‘urgent’ as of 2020 will be reviewed, and appropriate preservation interventions will be identified and planned.³

³ See Finding 2 for cause, criteria, effect, and recommendations concerning this goal.

NARA's Preservation Programs Division did not accomplish Strategic Goal 1.2 because risk matrices needed to manage risks to dynamic media were not finalized. Not meeting the strategic goals can lead to increased vulnerability to risks to holdings. In addition, without risk matrices, NARA may struggle to identify and prioritize potential risks to dynamic media holdings.

Government Accountability Office (GAO)'s Standards for Internal Control in the Federal Government (Green Book), *Section 7.06*, states:

"Management estimates the significance of the identified risks to assess their effect on achieving the defined objectives at both the entity and transaction levels. Management estimates the significance of a risk by considering the magnitude of impact, likelihood of occurrence, and nature of the risk. Magnitude of impact refers to the likelihood of occurrence, and nature of the risk. Magnitude of impact refers to the likely magnitude of deficiency that could result from the risk and is affected by factors such as the size, pace, and duration of the risk's impact. Likelihood of occurrence refers to the level of possibility that a risk will occur. The nature of the risk involves factors such as the degree of subjectivity involved with the risk and whether the risk arises from fraud or from complex or unusual transactions. The oversight body may oversee management's estimates of significance so that risk tolerances have been properly defined."

Government Accountability Office (GAO)'s Standards for Internal Control in the Federal Government (Green Book), *Section 7.09*, states:

"Based on the selected risk response, management designs the specific actions to respond to the analyzed risks. The nature and extent of risk response actions depend on the defined risk tolerance. Operating within the defined risk tolerance provides greater assurance that the entity will achieve its objectives."

NARA's Preservation Strategy 2019-2024, *Strategic Goal 1* states, in part:

"Between FY 2021-24, [the Preservations Program Division] will prioritize the most at risk audio and video formats, and define the mechanisms needed for a stepped-up program of reformatting."

We recommend the Director of Preservation Programs:

8. Finalize and implement any remaining risk matrices for vulnerable audio and video formats.

Other Matter: Cold Storage Space Capacity

During the audit, we performed certain inquiries related to records requiring cool or cold/below-freezing storage that are not in such storage and whether NARA has sufficient cold storage space available. Cold storage is considered one of the most important strategies for ensuring the long-term preservation of film and color photographs. From inquiries of the Director of Preservation Programs, it was noted NARA is currently near capacity for cold storage. Research Services estimates that by 2035, there will be a shortage of approximately 100,000 cubic feet of available cold storage for current and future accessioned special media records.

In an effort to address the current space challenges, Business Support Services has developed plans to expand cold storage capacity. Based on our inquiries of the Executive for Business Support Services, NARA's Morrow facility in Atlanta, Georgia has been identified to have additional space that could be utilized in expanding NARA's cold storage capacity. A Space Conversion Study was performed in 2020 evaluating three different storage strategies to provide additional dedicated archival space in the existing NARA facility in Atlanta without requiring an expansion of the building's footprint.

In March 2024, the Executive for Business Support Services submitted, and the Chief of Management and Administration approved, the FY2024 Expenditure Plan for Repairs and Restoration, which addressed the design component of the cold storage expansion project. The Executive for Business Services noted that progress has been made towards building cold storage as far as finding a location where cold storage facility would be built; however, Business Support Services must first revise the space conditioning report, which was last updated in 2020, to include the space available in Morrow and configure construction costs associated with expanding NARA's cold storage capabilities. While it is estimated NARA is likely to experience cold storage shortage by 2035, Business Support Services represented the cold storage expansion project could be completed within the next five years, provided sufficient funding and resources are allocated.

APPENDIX 1: OBJECTIVE, SCOPE, AND METHODOLOGY

Audit Objective

The objectives of the audit are to 1) evaluate whether NARA established effective strategic plans, policies, and procedures for the Preservation Program Division to ensure all holdings are preserved and available for use; and 2) determine whether open recommendations in the Audit of NARA's Preservation Program (OIG Audit Report No. 13-08, dated July 2013), and Audit Memorandum No. 13-10, NARA Archival Facilities (which separately presented issues related to NARA's archival facilities); were adequately implemented.

This performance audit was conducted in accordance with Government Auditing Standards, also known as generally accepted government auditing standards, issued by the Comptroller General of the United States (GAO-21-368G), general and performance audit chapters.

Audit Scope

The scope of the performance audit includes assessing the effectiveness of NARA's Records Preservation Program during the period of January 1, 2021 through June 30, 2023. In planning and performing our audit, we identified the following control components and underlying principles as significant to the audit objective:

- Control Activities – Design Control Activities and Implemented Control Activities
- Risk Assessments – Identify, Analyze, and Respond to Risks

We assessed the design and implementation of these internal controls and identified deficiencies that we believe could affect the Preservation Programs Division's ability to effectively perform program management and oversight functions. The internal control deficiencies we found are discussed in the Audit Results section of this report. However, because our audit was limited to aspects of these internal control components and underlying principles, it may not have disclosed all internal control deficiencies that may have existed at the time of this audit.

Audit Methodology

During the planning phase, we developed our overall strategy for the expected scope and timing of audit procedures. The planning phase objectives were to develop an understanding of the entity and the objectives of the audit as well as develop testing steps to address the audit objectives.

In the Fieldwork Phase, we obtained sufficient evidence related to the objectives and researchable questions identified in the planning phase. Our fieldwork phase consisted of obtaining an understanding of internal controls related to NARA's records preservation program, and testing those controls.

To address our audit objectives, we:

- Conducted interviews with NARA personnel.

APPENDIX 1: OBJECTIVE, SCOPE, AND METHODOLOGY

- Performed analysis and evaluation of NARA’s policies and procedures related to implementation of identified and relevant criteria affecting the records preservation program.
- Reviewed Emergency Preparedness Plans, their required elements, and updates.
- Performed analysis and evaluation of NARA’s needs assessment policy and validation process.
- Performed analysis and evaluation of preservation actions needed to determine the sufficiency of NARA’s preservation actions.
- Obtained and inspected a listing of holding facilities to determine the length of time since their last on-site inspection.
- Obtained evidence, through inquiries and review of supporting documents, of corrective actions taken to address recommendations from prior OIG Audit Report No. 13-08 and OIG Audit Memorandum No. 13-10.
- Reviewed the current organizational structure and preservation strategy.
- Evaluated the adequacy and sufficiency of documentation collected.

The purpose of the reporting phase is to report on the results of the audit. Our reporting approach involved an assessment of audit evidence and summary of the results of testing to support audit conclusions.

We conducted this performance audit between July 2023 and May 2024 in accordance with 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.

APPENDIX 2: MANAGEMENT RESPONSE

Agency management stated their general agreement with the findings and recommendations and opted not to provide formal comments for inclusion in this report.

APPENDIX 3: ACRONYMS

Acronym	Definition
NARA	National Archives and Records Administration
OIG	Office of Inspector General
GAO	Government Accountability Office
CFR	Code of Federal Regulations
FY	Fiscal Year
SOP	Standard Operating Procedures
REMT	Records Emergency Management Team

APPENDIX 4: REPORT DISTRIBUTION LIST

Archivist of the United States

Deputy Archivist of the United States

Executive Secretariat

Acting Chief Operating Officer

Acting Chief of Management and Administration

Deputy Chief Operating Officer

Executive for Research Services

Chief of Staff, Research Services

Director, Preservation Programs

Executive for Business Support Services

Accountability

United States Senate Homeland Security and Governmental Affairs Committee

United States House of Representatives Committee on Oversight and Reform

APPENDIX 5: OIG Hotline

The OIG Hotline provides a confidential channel for reporting fraud, waste, abuse and mismanagement to OIG. In addition to receiving telephone calls at a toll-free Hotline number and letters to the Hotline post office box, we also accept emails through an online referral form. Walk-ins are always welcome. Visit <https://naraoig.oversight.gov/> for more information, or contact us:

By telephone

Washington, DC, Metro area: 301-837-3000

Toll-free: 800-786-2551

By facsimile

301-837-3197

By online referral form

<https://naraoig.oversight.gov/online-complaint-form>

Contractor Self-Reporting Hotline

As required by the Federal Acquisition Regulation, a web-based form allows NARA contractors to notify the OIG, in writing, whenever the contractor has credible evidence a principal, employee, agent, or subcontractor of the contractor has committed a violation of the civil False Claims Act or a violation of Federal criminal law involving fraud, conflict of interest, bribery, or gratuity violations in connection with the award, performance, or closeout of a contract or any related subcontract. The form can be accessed through the OIG's home page or found directly at <https://naraoig.oversight.gov/oig-contractor-reporting-form>.