



Office of the Inspector General

Date March 29, 2013

To Albert Horvath, Under Secretary for Finance and Administration/Chief
Financial Officer
Richard Kurin, Under Secretary for History, Art and Culture
Eva Pell, Under Secretary for Science
Scott Miller, Deputy Under Secretary for Collections and Interdisciplinary
Support

cc Sudeep Anand, Treasurer
Nancy Bechtol, Director, Office of Facilities, Engineering and Operations
William Lynch, Director, Office of Protection Services
William Tompkins, Director, National Collections Program

From Michael Sinko, Assistant Inspector General for Audits

A handwritten signature in blue ink, appearing to read "Michael Sinko".

Subject Audit of Security of Transporting High-Value Objects, (Audit Number
A-13-05)

On January 8, 2013 we issued an engagement letter announcing the Audit of Security of Transporting High-Value Objects. We have since met with representatives from the Office of Protection Services, the National Collection Program, and the Office of the Treasurer to obtain background information and to gain an understanding of the current program and operating procedures.

During the course of these meetings, we found that management is processing a draft update to the policy relating to the security of transporting objects outside of Smithsonian buildings (Smithsonian Directive 600, *Collections Management*, Implementation Manual). Management stated that Smithsonian stakeholders were reviewing this draft and that a revised policy was expected to be implemented by early summer 2013.

Based on our preliminary review of the draft policy, it appears that the planned updates would have been the focus of our audit objectives and scope of review. Therefore, in order to allow management time to implement these changes, we have decided to suspend this audit at this time.

As part of our fiscal year 2014 audit planning process, we will reconsider this audit based on our assessment of its overall risk to the Smithsonian.

Please contact me or Joan Mockeridge at 202.633.7050 if you have any questions or comments. Thank you for your cooperation.