OFFICE OF THE INSPECTOR GENERAL

Smithsonian Institution

AUDIT PLAN
FISCAL YEAR 2017
A Message from the Inspector General

I am pleased to present the fiscal year 2017 audit plan, which communicates the Office of the Inspector General’s (OIG) priorities to the Smithsonian Institution’s Board of Regents, management, and Congress.

Our office seeks to improve the efficiency and effectiveness of Smithsonian operations by conducting independent and objective audits. In developing this plan, we conducted a comprehensive risk assessment and sought input from our stakeholders at the Smithsonian and in Congress.

The audits and related work for fiscal year 2017 fall into three categories:

**Ongoing Audits:** Audits that were ongoing at the beginning of fiscal year 2017.

**Mandatory Audits:** Annual audits of the Smithsonian’s financial statements, information security program, and the travel expenses for the Board of Regents.

**Discretionary Audits:** Audits we selected after assessing the key emerging risks facing the Smithsonian and after evaluating the suggested topics from senior management, our congressional oversight committees, and the Board of Regents.

The list of audits reflects what we can reasonably accomplish with our current resources. This plan is flexible, and we recognize that issues of more immediate concern may arise requiring us to adjust our priorities.

Finally, we are continually working to improve our planning process and welcome suggestions about future work that we should consider. Please direct any questions or suggestions to me or to Joan T. Mockeridge, Assistant Inspector General for Audits. We can be reached at (202) 633-7050.

Cathy L. Helm
Inspector General

October 4, 2016
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Ongoing Audits

Web Application Security

We will assess to what extent the Smithsonian has processes in place for preventing, detecting, and resolving security vulnerabilities on its publicly accessible web applications. This audit is in support of a broader, government-wide assessment coordinated by the Council of Inspectors General on Integrity and Efficiency.

Federal Information Security Management Act Audit, Fiscal Year 2016

We serve as the contracting officer’s technical representative for the annual Federal Information Security Management Act (FISMA) audit, which is evaluating the Smithsonian’s information security program for fiscal year 2016. Independent firms are conducting this audit.

Employee Background Investigations

We are assessing the extent to which the Smithsonian has (1) ensured that new employees have effective preemployment reviews, (2) conducted periodic background reviews for existing employees, and (3) appropriately adjudicated any risks identified in these reviews.

Smithsonian Astrophysical Observatory’s Grants Management

We are assessing to what extent the Smithsonian Astrophysical Observatory (1) manages grants and contracts it receives in accordance with written policies and procedures, and (2) has effective controls over administering grants it awards under a National Aeronautics and Space Administration contract.

Emergency Preparedness Program

We are assessing the extent to which the Smithsonian has effective emergency preparedness policies and procedures in place to protect life and property, and to perform essential functions during circumstances that disrupt normal operations.

Financial Statement Audits, Fiscal Year 2016

We serve as the contracting officer’s technical representative for the Smithsonian’s annual financial statement audits, which include the Smithsonian-wide financial statements, the federal special-purpose financial statements, and the compliance audit of federal awards.
Mandatory Planned Audits

Financial Statement Audits, Fiscal Year 2017

We will serve as the contracting officer’s technical representative for the Smithsonian’s annual financial statement audits, which include the federal special-purpose financial statements, Smithsonian-wide financial statements, and the compliance audit of federal awards.

Federal Information Security Management Act Audit, Fiscal Year 2017

We will serve as the contracting officer’s technical representative for the fiscal year 2017 FISMA audit, which will evaluate the Smithsonian’s information security program.

Travel Expenses of the Board of Regents, Fiscal Year 2016

We will audit the travel expenses for those members of the Board of Regents who seek reimbursement for expenses associated with attending Board meetings in fiscal year 2016.
Discretionary Planned Audits

Management of Revenue-Generating Contracts

We will evaluate whether the Smithsonian has effective and efficient processes to develop and monitor revenue-generating contracts.

Hiring Practices for Trust Employees

We will determine to what extent (1) Smithsonian units have complied with existing policies and procedures, (2) existing policies and procedures have any gaps and conform to leading industry practices, and (3) hiring actions have addressed the Smithsonian’s human resources goals.

Internal Control System Review

We will assess to what extent the Smithsonian has effectively established, maintained, and assessed a system of internal controls.

Effectiveness of Safety Program

We will evaluate to what extent the Smithsonian has an efficient and effective program to manage the safety and environmental risks to Smithsonian staff and visitors.

Smithsonian Tropical Research Institute’s Cost Recovery Operations

We will review to what extent Smithsonian Tropical Research Institute recovers the cost of lodging and other services provided to visiting scientists and researchers.

Inventory Controls for Collections at the National Museum of African American History and Culture

We will assess the inventory controls for the collections at the National Museum of African American History and Culture.

Information Technology Governance

We will assess to what extent the Smithsonian has an information technology governance program to provide efficient and coordinated information technology support for the Smithsonian’s overall mission.
Information Technology Operations Management

We will assess the effectiveness of the Smithsonian’s process for managing information technology operations.

Information Technology Access Management

We will determine to what extent the Smithsonian has an effective process to manage logical and physical access to information technology resources.
Smithsonian Institution
Office of the Inspector General

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The Office of the Inspector General investigates allegations of waste, fraud, abuse, gross mismanagement, employee and contractor misconduct, and criminal and civil violations of law that have an impact on the Smithsonian's programs and operations.

If requested, anonymity is assured to the extent permitted by law. Although you may remain anonymous, we encourage you to provide us with your contact information. The ability to gather additional information from you may be the key to effectively pursuing your allegation.

Information provided is confidential.