

## What Is the OIG?

The Office of the Inspector General (OIG) is an independent oversight office of the Smithsonian that promotes effective governance and accountability. The OIG provides the Board of Regents, Congress, the Smithsonian, and the public with independent and objective evaluations of the Smithsonian's programs and operations.

The Smithsonian OIG:

- ▶ Conducts and supervises audits and investigations relating to programs and operations.
- ▶ Promotes economy, efficiency, and effectiveness.
- ▶ Prevents and detects fraud, waste, and abuse.
- ▶ Reviews and makes recommendations regarding existing and proposed legislation and regulations relating to the Smithsonian.
- ▶ Keeps the Regents and the Congress fully and currently informed of serious problems.

The OIG has broad authority under the Inspector General Act. The Inspector General reports directly to the Board of Regents and Congress. The OIG has access to any information available to the Smithsonian and may interview Smithsonian employees.

No one may retaliate against an employee for disclosing information to the OIG, and no one may prohibit or interfere with any OIG audits, reviews, or investigations.

## OIG Hotline

Contact the OIG to report any fraud, waste, or abuse at the Smithsonian.

Complaints may be made anonymously and the OIG will keep the identity of the complainant confidential to the extent permitted by law.

### PHONE

(202) 252-0321

### EMAIL

OIGHotline@oig.si.edu

### COMPLAINT FORM

<https://www.si.edu/OIG>

## Contact the OIG

Office of the Inspector General  
Smithsonian Institution  
MRC 524  
PO Box 37012  
Washington DC 20013-7012

[www.si.edu/oig](http://www.si.edu/oig)  
(202) 633-7050



# Smithsonian

Office of the Inspector General



Smithsonian  
Institution

Office of the  
Inspector General

## Understanding the OIG Audit Process



# How Does the OIG Audit Process Work?

As agents for positive change, we strive to make continuous improvements in the Smithsonian's programs and operations through our audit recommendations.

The OIG publishes an annual Audit Plan that identifies key areas for review based on a risk assessment, input from stakeholders, and our prior work. Once we initiate an audit, we conduct the review in compliance with generally accepted government auditing standards. An audit involves planning, field work, reporting, and follow up.

## The OIG Audit Process



### Planning

- Engagement Letter
- Entrance Conference

### Field Work

- Evaluation
- Testing

### Reporting

- Discussion Draft
- Exit Conference
- Draft Report
- Final Report

### Follow Up

- Recommendation Closure

## 1 Planning

### Engagement Letter

The OIG announces the audit by issuing a letter to the responsible program managers. The letter details the objectives and scope of the work to be performed. To answer the objectives, auditors gather sufficient and appropriate evidence and assess the evidence against criteria, such as policies and best practices.

### Entrance Conference

The OIG meets with key staff of the units included in the audit to describe the audit objective and scope. Unit staff are encouraged to provide their insights so auditors can consider them when planning their work.

## 2 Field Work

### Evaluation of Programs and Operations

Auditors gain an understanding of the programs, operations, and related controls by interviewing staff as well as gathering and analyzing evidence, such as data or documents.

### Testing

Auditors conduct detailed testing and perform analytical procedures to evaluate evidence against criteria. These results enable auditors to form conclusions regarding the efficiency and effectiveness of programs and operations.



## 3 Reporting

### Discussion Draft

Auditors provide a discussion draft of the audit report that includes the preliminary findings and recommendations. Auditees review the draft for factual content and may offer insights or additional documentation.

### Exit Conference

The OIG meets with auditees and management to discuss the factual accuracy of the discussion draft report. Management is provided the opportunity to share their viewpoints and reactions to the findings and recommendations.

### Draft Report

Auditors provide to management a formal draft report that includes any changes made based on the exit conference. Management provides a written response concerning the findings, conclusions, recommendations, and any planned corrective actions.

### Final Report

The final report communicates the results of the audit and incorporates management's written response to the draft report. The OIG provides the final report to Smithsonian management, the Board of Regents, and relevant Congressional Committees. The OIG also posts the report on the OIG's public website and summarizes it in a semiannual report to Congress.

## 4 Follow Up

### Recommendation Closure

The OIG tracks open recommendations until they are resolved, and follows up to determine if management has completed actions to correct the problem or deficiency that produced the recommendation.