SMITHSONIAN INSTITUTION

Implementation of Governance Reforms Is Progressing, but Work Remains

What GAO Found

Since May 2008, the Smithsonian has implemented 9 reforms recommended by its Governance Committee—in addition to the 30 it had implemented prior to May 2008—and 1 of 4 GAO recommendations, but work remains on 3 reforms and 3 recommendations, as summarized in the following table.

<table>
<thead>
<tr>
<th>Source</th>
<th>Total</th>
<th>Implemented as of May 2008</th>
<th>Implemented as of December 1, 2009</th>
<th>Work Remains</th>
</tr>
</thead>
<tbody>
<tr>
<td>Governance Committee, June 2007</td>
<td>42</td>
<td>30</td>
<td>9</td>
<td>3</td>
</tr>
<tr>
<td>GAO, May 2008</td>
<td>4</td>
<td>N/A</td>
<td>1</td>
<td>3</td>
</tr>
</tbody>
</table>

The nine Governance Committee reforms implemented since May 2008 include efforts such as revising policies related to travel and expense reimbursement and event expenses, creating a regents' annual public forum, and clarifying roles and responsibilities of and developing an assessment process for the Board of Regents. The Smithsonian has not completed implementation of three Governance Committee reforms related to the Smithsonian’s contracting policy, a comprehensive review of financial reporting and internal controls, and enhancing the role of advisory boards.

Regarding GAO’s May 2008 recommendations, the Smithsonian implemented GAO’s recommendation to evaluate what actions it can take in the event of persistent neglect of duties by a regent, but has not completed implementation of the following three recommendations:

- The Board of Regents took steps towards, but has not implemented, GAO’s recommendation to develop and make public its process for the selection, use, and evaluation of nonregents. The Board of Regents posted on its Web site the process for selecting nonregent committee members but did not make a final decision regarding a proposed bylaw to give nonregent committee members the same roles and responsibilities as regents.

- The Board of Regents took steps to improve its relationship with stakeholders, including advisory boards. However, due to limitations of the efforts thus far—such as their informal nature and focus on dissemination of information from the regents rather than two-way communication—several advisory board chairs with whom we spoke expressed concern that the Board of Regents still lacked a sufficient understanding of Smithsonian museums and other entities to govern as effectively as possible.

- The Board of Regents has not yet conducted a comprehensive evaluation of its reforms but plans to do so in fiscal year 2010.

View GAO-10-190R or key components. For more information, contact Mark L. Goldstein, (202) 512-2834 or goldsteinm@gao.gov.