



Smithsonian Institution  
Office of the Inspector General

# SEMIANNUAL REPORT TO THE CONGRESS

October 1, 2016 – March 31, 2017

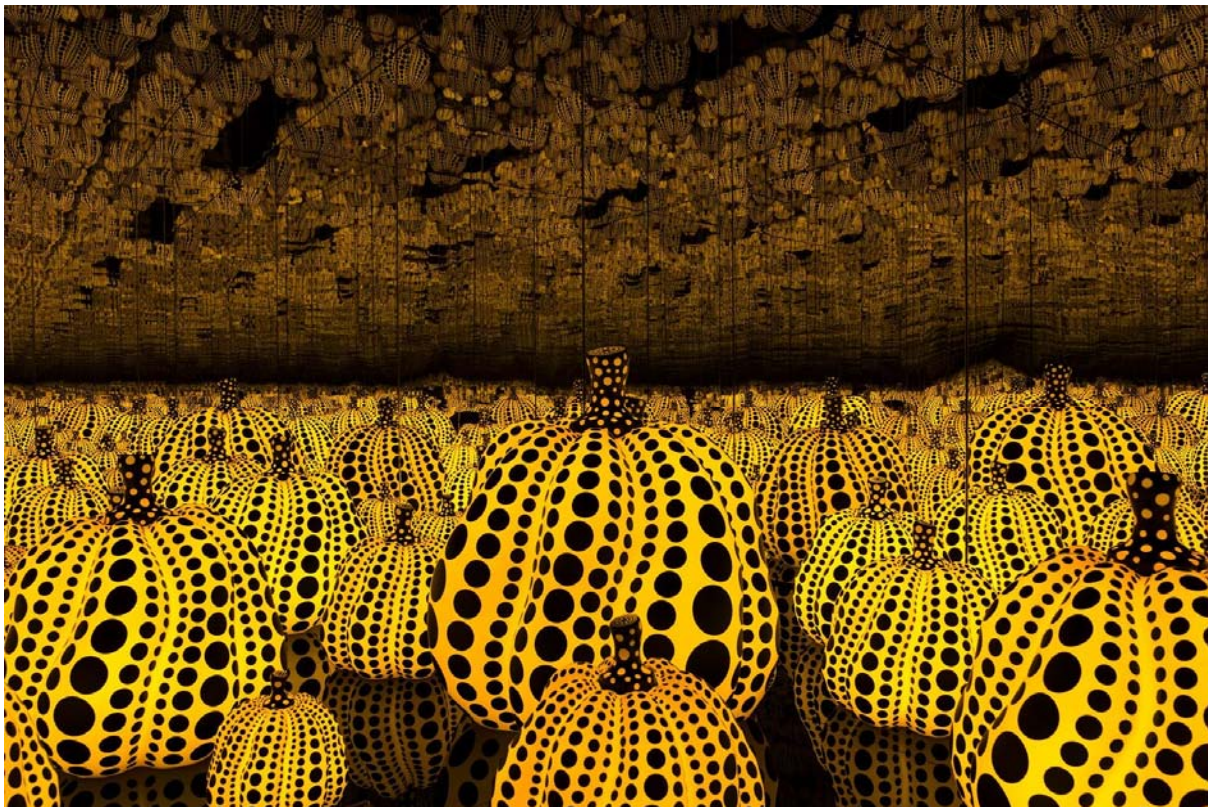


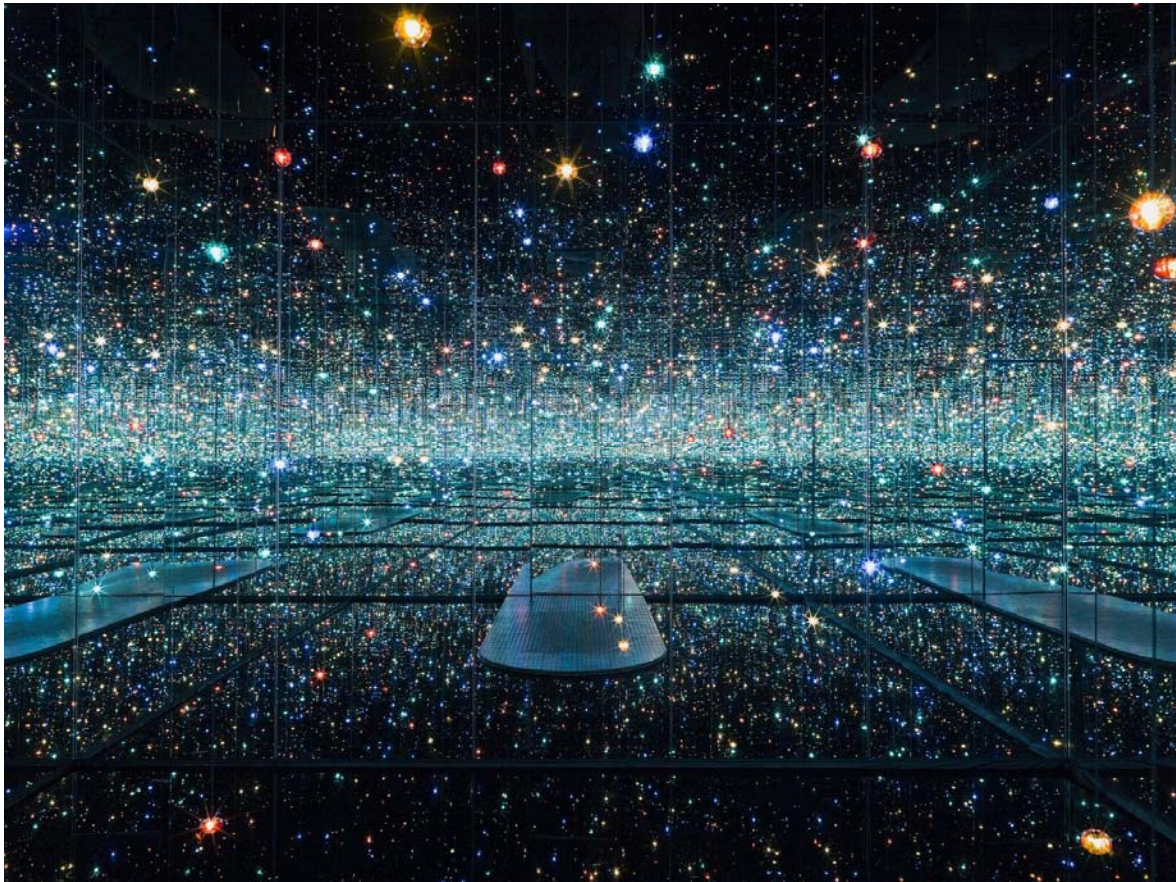
Table 1: Semiannual Reporting Requirements of the Inspector General Act of 1978, as Amended

IG Act Reference	Reporting Requirement	Page
Section 4(a)(2)	Review of legislation and regulations	12
Section 5(a)(1)	Significant problems, abuses, and deficiencies	None
Section 5(a)(2)	Significant recommendations for corrective action	None
Section 5(a)(3)	Reports with corrective action not completed	7-9
Section 5(a)(4)	Matters referred to prosecutive authorities	11
Section 5(a)(5)	Information or assistance refused	None
Section 5(a)(6)	List of reports issued	4
Section 5(a)(7)	Summaries of significant reports	4
Section 5(a)(8)	Audit, inspection, and evaluation reports—questioned costs	None
Section 5(a)(9)	Audit, inspection, and evaluation reports—funds to be put to better use	None
Section 5(a)(10)(A)	Audit, inspection, and evaluation reports issued before the commencement of the reporting period with no management decision	None
Section 5(a)(10)(B)	Audit, inspection, and evaluation reports issued before the commencement of the reporting period with no management comment within 60 days	None
Section 5(a)(10)(C)	Audit, inspection, and evaluation reports issued before the commencement of the reporting period with unimplemented recommendations	7-9
Section 5(a)(11)	Significant revised management decisions	None
Section 5(a)(12)	Significant management decisions with which the Office of Inspector General (OIG) disagreed	None
Section 5(a)(14-16)	Peer reviews	13
Section 5(a)(17-18)	Investigative tables	11
Section 5(a)(19)	Report on investigations with substantiated allegations involving senior employees	None
Section 5(a)(20)	Whistleblower retaliation	None
Section 5(a)(21)	Attempts to interfere with OIG independence	None
Section 5(a)(22)(A)	Inspections, evaluations, and audits that were closed and not disclosed to the public	None
Section 5(a)(22)(B)	Investigations involving senior employees that were closed and not disclosed to the public	None

Cover: Yayoi Kusama, *All the Eternal Love I Have for the Pumpkins*, 2016, at the Hirshhorn Museum and Sculpture Garden. Wood, mirror, plastic, black glass, LED. Collection of the artist. Courtesy of Ota Fine Arts, Tokyo/Singapore; Victoria Miro, London. © Yayoi Kusama  
Photo by Cathy Carver

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Abbreviations	
CIGIE	Council of the Inspectors General on Integrity and Efficiency
FISMA	Federal Information Security Modernization Act
KPMG	KPMG LLP
OCIO	Office of the Chief Information Officer
OIG	Office of the Inspector General
PII	Personally Identifiable Information
PIA	Privacy Impact Assessment
SAO	Smithsonian Astrophysical Observatory
SE	Smithsonian Enterprises
Smithsonian	Smithsonian Institution



Yayoi Kusama, *Infinity Mirrored Room – The Souls of Millions of Light Years Away*, 2013. Wood, metal, plastic, acrylic panel, rubber, LED lighting system, acrylic balls, and water. 113 ¼ x 163 ½ x 163 ½ in. Courtesy of David Zwirner, N.Y. © Yayoi Kusama.

## Message from the Inspector General

On behalf of the Smithsonian Institution's Office of the Inspector General, I am pleased to submit this semiannual report. This report highlights the audit and investigative activities of our office for the 6-month period ending March 31, 2017.

Throughout this semiannual period, our audit work addressed issues intended to improve the efficiency and effectiveness of the Smithsonian's programs and operations. Our office issued 3 reports, conducted work on 7 ongoing audits, and closed 22 recommendations.

Our investigative activities continued to hold accountable those who sought to harm the Smithsonian's programs and operations and to prevent and deter fraud, waste, and abuse through an active outreach program. During the reporting period, we resolved 45 complaints and completed 3 investigations. As a result of our investigative work, Smithsonian management terminated the employment of one employee and suspended another without pay for 20 days. A third employee left Smithsonian employment after confessing to stealing cash and merchandise from a store.

In the months ahead, our office will continue to focus on issues of importance to the Smithsonian Board and management to help them meet their stewardship and fiduciary responsibilities, support congressional oversight, and provide information to the public. We hope that you find this report informative.



Cathy L. Helm  
Inspector General

# Introduction

## The Smithsonian Institution

The Smithsonian Institution (Smithsonian) is a trust instrumentality of the United States created by Congress in 1846 to carry out the provisions of the will of James Smithson, an English scientist who left his estate to the United States to found “an establishment for the increase and diffusion of knowledge.”

The Smithsonian includes 19 museums, the National Zoological Park, 9 research centers, and numerous research programs carried out in the museums and other facilities throughout the world. In fiscal year 2016, members of the public made more than 29 million visits to the Smithsonian museums and zoo. In addition, more than 134 million people visited the Smithsonian’s public websites.

The Smithsonian is the steward of an extensive collection. The total number of artifacts, works of art, and specimens in the Smithsonian’s collections is estimated at 156 million, of which 145 million are scientific specimens at the National Museum of Natural History. The collections form the basis of world-renowned research, exhibitions, and public programs in the arts, culture, history, and the sciences. The Smithsonian Affiliations program brings its collections, scholarship, and exhibitions to 46 states, Puerto Rico, and Panama.



West-facing view of an early morning sunrise at the Smithsonian Institution Building ("The Castle").  
Photo: Eric Long, Smithsonian Institution.

The funding for a substantial portion of the Smithsonian’s operations is annual federal appropriations. The Smithsonian also receives federal appropriations for the construction or repair and restoration of its facilities. Construction of certain facilities has been funded entirely by federal appropriations, while others have been funded by a combination of federal and private funds.

The Smithsonian also receives private support and government grants and contracts and earns income from investments and various business activities. Business activities include Smithsonian magazines and other publications; online catalogs; and theaters, shops, and food services in its museums and centers.

## Office of the Inspector General

The Inspector General Act of 1978, as amended in 1988, created the Office of the Inspector General (OIG) as an independent entity within the Smithsonian. OIG reports directly to the Smithsonian Board of Regents and to the Congress. OIG's organizational structure is described below.

### Office of Audits

The Office of Audits conducts audits of the Smithsonian's programs and operations to improve their efficiency and effectiveness. The office is guided by an annual audit plan that identifies high-risk areas for review. The Office of Audits also monitors the external audits of the Smithsonian's financial statements and of the Smithsonian's information security practices.

### Office of Investigations

The Office of Investigations pursues allegations of waste, fraud, abuse, gross mismanagement, employee and contractor misconduct, and criminal violations of law that have an impact on the Smithsonian's programs and operations. It refers matters to federal, state, and local prosecutors for action whenever OIG has reasonable grounds to believe there has been a violation of criminal law. The Office of Investigations also presents any administrative misconduct to management for possible disciplinary action.

### Office of Operations

The Office of Operations provides technical and administrative support to OIG. It is responsible for OIG administrative matters, such as budgeting, procurement, human resources, information technology, and managing organizational performance.

### Counsel

The Counsel to the Inspector General provides independent legal advice to the Inspector General and OIG staff.

## Audits

During this semiannual period, OIG issued 3 reports, conducted work on 7 ongoing audits, and closed 22 recommendations. OIG's audit work focuses on areas to improve the efficiency and effectiveness of the Smithsonian's programs and operations.

### Summary of Issued Audit Reports

Below are summaries of the three reports that OIG issued during this reporting period.

#### **Independent Audit Report on the Fiscal Year 2016 Audit of the Smithsonian Institution's Federal Closing Package Financial Statements (OIG-A-17-01, November 17, 2016)**

On November 16, 2016, an independent public accounting firm, KPMG LLP (KPMG), issued its independent auditors' report on the Smithsonian's federal closing package financial statements. KPMG expressed an unmodified opinion that concluded the Smithsonian's financial statements were presented fairly, in all material respects, in accordance with the applicable financial reporting standards.

#### **Independent Auditors' Report on the Smithsonian Institution's Fiscal Year 2016 Financial Statements (OIG-A-17-02, January 27, 2017)**

On January 27, 2017, KPMG issued its independent auditors' report on the statement of the Smithsonian's financial position as of September 30, 2016, and the related statements of financial activity and cash flows. KPMG expressed an unmodified opinion that concluded the Smithsonian's financial statements were presented fairly, in all material respects, in accordance with the applicable financial reporting standards. As part of its oversight activities, OIG reviewed KPMG's audit report and documentation and interviewed its representatives.

#### **Independent Accountant's Report on the Smithsonian Enterprises Net Gain for Fiscal Year 2016 (OIG-A-17-03, January 27, 2017)**

On January 27, 2017, KPMG issued its independent accountants' report on the Smithsonian Enterprises Statement of Net Gain, as of September 24, 2016. KPMG concluded that no material modifications should be made to the Statement of Net Gain to be in accordance with Generally Accepted Accounting Principles.



## Work in Progress

At the end of the period, OIG had seven audits in progress, as described below.

### Web Application Security

OIG auditors are assessing the extent to which the Smithsonian has processes in place for preventing, detecting, and resolving security vulnerabilities in its publicly accessible web applications. This audit is in support of a broader, government-wide assessment coordinated by the Council of the Inspectors General on Integrity and Efficiency (CIGIE).

### Fiscal Year 2016 Review of the Smithsonian's Information Security Program

Williams, Adley & Company-DC, LLP, an independent public accounting firm, is reviewing the Smithsonian's information security program for the fiscal year ended September 30, 2016. The Federal Information Security Modernization Act (FISMA) directs OIG to annually evaluate the information security program of the entity it oversees. Although the Smithsonian is not subject to FISMA because it is not an executive branch agency, the Smithsonian has adopted FISMA requirements as part of its Technical Standards and Guidelines.

### Smithsonian Astrophysical Observatory's Grants Management

OIG auditors are assessing to what extent the Smithsonian Astrophysical Observatory (SAO) (1) manages grants and contracts it receives in accordance with written policies and procedures and (2) has effective controls over grants for the Chandra X-ray Observatory that it awards under a National Aeronautics and Space Administration contract.

### Employee Background Investigations

OIG auditors are assessing the extent to which the Smithsonian has (1) ensured that new employees have effective pre-employment background reviews, (2) conducted periodic background reviews for existing employees, and (3) appropriately addressed any risks identified in these reviews.

### Emergency Preparedness Program

OIG auditors are assessing to what extent 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.

### Travel Expenses of the Board of Regents for Fiscal Year 2016

OIG auditors are assessing whether the Regent's travel expense reimbursements for fiscal year 2016 complied with laws, regulations, policies, and procedures.

## Fiscal Year 2016 Financial Statements Audits

An independent public accounting firm, KPMG, conducts the Smithsonian's annual financial statement audits, which include the Smithsonian-wide financial statements, the federal special-purpose financial statements, and the audit of federal awards in accordance with *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("the Uniform Guidance"). An OIG auditor serves as the contracting officer's technical representative for these audits.

## Other Audit Activities

### Status of Recommendations

As shown in Table 2, Smithsonian management made significant progress in implementing recommendations from audit reports that OIG had issued in previous semiannual reporting periods. As a result, OIG closed 22 recommendations during the past 6 months.

Table 2: Summary of Audit Recommendation Activity During the Semiannual Reporting Period Ending March 31, 2017

Status of recommendations	Numbers
Open at the beginning of the period	40
Issued during the period	<u>0</u>
<i>Subtotal</i>	<u>40</u>
Closed during the period	<u>22</u>
Open at the end of the period	18

Table 3 summarizes the audit reports from previous periods that have unimplemented recommendations. None of these recommendations has cost savings associated with them.

Table 3: Reports from Previous Periods with Unimplemented Recommendations

Report Summary	Unimplemented recommendations	Target completion date
<p><b><i>Smithsonian Needs to Improve Preventative Controls for the Purchase Card Program</i></b> (A-13-04, 3/31/2014).</p> <p>The Smithsonian generally exercised effective management and oversight of the Smithsonian purchase card program. However, some additional preventative controls could improve the program. For example, the Smithsonian had not fully implemented best practices to ensure effective strategic sourcing when employees use government purchase cards to acquire commonly purchased goods and services. Six recommendations were made to strengthen the purchase card program, and one remains unimplemented.</p>	<p>The Director of the Office of Contracting &amp; Personal Property Management should develop and implement a strategic sourcing program that encompasses all procurement methods.</p>	<p>3/31/2017</p>
<p><b><i>Fiscal Year 2014 Independent Evaluation of the Smithsonian Institution's Information Security Program</i></b> (OIG-A-16-02, 12/14/2015).</p> <p>The Office of the Chief Information Officer (OCIO) continued to make progress in improving controls over information technology resources. However, OCIO needed to do additional work to ensure controls were in place and operating effectively. In addition, there were some control weaknesses because the OCIO was not implementing security patches or software updates in a timely manner. Also, some system managers were not consistently submitting quarterly monitoring reports or remediating security vulnerabilities within established timeframes. The report made 17 recommendations, and one remains unimplemented.</p>	<p>The Chief Information Officer should strengthen the security assessment and authorization process to align with updated NIST requirements.</p>	<p>9/30/2017</p>
<p><b><i>Audit of the Smithsonian Institution's Privacy Program</i></b> (OIG-A-16-04, 3/14/2016).</p> <p>The Smithsonian has made progress in privacy management since the previous OIG privacy audit in May 2009. However, significant work was still needed to institute key privacy processes and controls. For</p>	<p>The Privacy Officer (1) should strengthen management of the Smithsonian's PII holdings by developing a formal process to periodically conduct and document a comprehensive inventory of PII used by the Smithsonian, (2) develop and implement a plan to reduce PII holdings where possible, (3) strengthen</p>	<p>12/1/2017</p>

Report Summary	Unimplemented recommendations	Target completion date
<p>example, key activities that have not been completed include developing an organization-wide privacy strategic plan and documenting a comprehensive list of personally identifiable information (PII) being collected, processed, and stored throughout the Smithsonian. Without a clear understanding of the types of personally identifiable information being handled, management officials do not have reasonable assurance that they are collecting only the information needed to carry out the Smithsonian's mission and are adequately protecting that information from unauthorized use or disclosure. In addition, the Smithsonian's privacy impact assessment (PIA) process needs improvement. Eleven recommendations were made, and seven remain unimplemented.</p>	<p>policies and procedures to identify systems requiring a PIA, (4) ensure a PIA is completed for all systems containing PII, (5) periodically test compliance with requirements to safeguard PII in physical form, and (6) implement controls to ensure the Smithsonian's breach notification policy is updated as necessary. Also, (7) the Chief Information Officer should implement a process to test compliance with requirements to safeguard passwords.</p>	
<p><b>Smithsonian Enterprises: Audit of the Effectiveness of the Information Security Program</b> (OIG-A-16-05, 3/25/2016).</p> <p>In evaluating the effectiveness of the Smithsonian Enterprises (SE) information security program and practices, as well as SE's compliance with Payment Card Industry Data Security Standard, the auditors concluded that improvements were needed to address vulnerabilities in four key areas: identity and access management; configuration management; information stored on unencrypted laptops and backup tapes; and unsupported systems. Seven recommendations were made to strengthen SE's information security program, and one remains unimplemented.</p>	<p>SE should encrypt all mobile media, including laptops and backup tapes, to protect against unauthorized information disclosure in the event of loss or theft.</p>	8/31/2017
<p><b>Acquisition Management: Oversight and Monitoring Would Improve Compliance with Policies for Sole-Source Purchases</b> (OIG-A-16-10, 9/28/2016).</p>	<p>The Under Secretary for Finance and Administration /Chief Financial Officer should ensure that the Director of the Office of Contracting and Personal Property Management conducts compliance reviews in accordance with the Smithsonian's procurement procedures manual and report to the Under Secretary</p>	9/30/2017

Report Summary	Unimplemented recommendations	Target completion date
<p>Based on a sample of fiscal year 2014 purchase orders, OIG estimated that half of the purchase orders exceeding \$10,000 were sole-source awards. In addition, 38 percent of the sole-source purchase orders had missing or inadequate documentation or approvals to justify the decision to award them without competition. In addition, the contracting office did not have effective controls to ensure compliance and conflict of interest reviews were conducted or that key personnel received procurement training, and the accounting office needed improvements in segregating duties for purchase orders to mitigate fraud risk. OIG made 11 recommendations to enhance monitoring and oversight for the purchase order process, and three remain unimplemented.</p>	<p>on the results of these reviews. The Director of the Office of Contracting and Personal Property Management should ensure that SAO follows the requirement to conduct compliance reviews in accordance with the procurement procedures manual, and, in coordination with the SAO Director, modify the Sole Source Justification form to fit SAO's procurement structure and enforce its use.</p>	
<p><b><i>Fiscal Year 2015 Independent Evaluation of the Smithsonian Institution's Information Security Program</i></b> (OIG-A-16-11, 9/30/2016).</p> <p>The Smithsonian generally exercised effective management and oversight of its information security program. However, controls in the following areas required strengthening: identity management and user access; incident response monitoring; risk management; contractor systems oversight; and role-based security training. The auditors made 11 recommendations to address the control deficiencies, of which 5 remain unimplemented.</p>	<p>The Chief Information Officer (1) should periodically review the use of local administrator access to ensure access is granted with proper justification and need and should ensure users with the privilege receive adequate training, (2) ensure access requests are properly documented, justified, and authorized prior to granting access, (3) ensure that security events are correlated and alerts are automated if an incident or abnormal activity is detected, (4) complete the implementation of the system inventorying process, and, (5) ensure that all documented connections have an interconnection security agreement in place and that the agreement is current and valid.</p>	12/31/2017

# Investigations

At the start of the reporting period, OIG had 40 open complaints and 12 ongoing investigations. During the reporting period, OIG received 38 new complaints, resolved 45 complaints, opened 3 investigations, and completed 3 investigations. At the end of the reporting period, there were 33 open complaints and 12 ongoing investigations.

## Highlights of Investigative Actions

### Misuse of Smithsonian Property

OIG determined that a Smithsonian employee used a work computer to access pornographic websites. OIG also found that the employee attempted to access other pornographic websites that were blocked by the Smithsonian's content filtering system. The employee admitted to the misuse of his Smithsonian-furnished computer to access pornographic websites while on duty. As a result of OIG's investigation, the employee was terminated.

### Theft of Government Funds

OIG determined that a Friends of the National Zoo employee stole cash and merchandise from a Smithsonian store. The employee confessed to the OIG that he had stolen cash from the sales register and stolen merchandise to sell on eBay. OIG obtained an arrest warrant from the District of Columbia. However, after leaving his interview with the OIG, he never returned to work and fled the District of Columbia. The arrest warrant remains outstanding.

### Theft of Government Property

The OIG found that a Smithsonian employee misappropriated a government fuel card to steal gas for his personal vehicle. The employee was able to gain access to an unsecured government fuel card at his place of work, and the employee admitted to pumping government-owned fuel into his personal vehicle. The employee was given a 20-day suspension without pay and made restitution for the fuel taken.

### Attempted Theft of Visitor's Property

The OIG investigated a Smithsonian employee for attempting to steal a visitor's purse that was left unattended at a Smithsonian museum. The museum surveillance video showed the Smithsonian employee acting suspiciously with the purse, but the purse ultimately was returned to the visitor with no items missing. The Smithsonian employee denied any attempt to hide or steal the purse, and the OIG was not able to confirm that the employee had attempted to steal the purse or its contents. However, OIG found several other violations of Smithsonian policies pertaining to the handling of high-value lost and found property. Subsequent to this investigation, the employee retired, and no administrative actions were taken.

## Alleged Travel Irregularities

OIG investigated a Smithsonian employee for allegedly using a personal credit card while on government travel in order to receive points for a personal credit card reward program. Smithsonian policy requires frequent travelers to use a government travel card. OIG found that the employee did not have a government credit card and had received permission from his supervisor to use his personal credit card because he was an infrequent traveler.

Table 4 below contains a statistical summary of the OIG's investigative results.

Investigations	Amount or number
<b>Caseload</b>	
Cases pending at beginning of reporting period	12
Cases opened during the reporting period	3
<i>Subtotal</i>	15
Cases closed during the reporting period*	3
Cases carried forward	12
<b>Referrals for prosecution</b>	
Pending at the beginning of the period	1
Referrals to the Department of Justice	3
Referrals to State and Local Prosecuting Authorities	0
Declined during the period	3
Accepted during the period	<u>0</u>
Pending at the end of the period	1
<b>Successful prosecutions</b>	
Convictions	0
Fines	0
Probation	0
Confinement	0
Monetary restitutions	0
Forfeiture of assets and seized evidence	0
<b>Administrative actions</b>	
Terminations	2
Resignations	0
Reprimands or admonishments	0
Suspensions	1

\*OIG issues one investigative report for each closed case.

## Other Investigative Activities

*Management Advisory Regarding Fraud Risk with SE Cash Registers (M-17-01, December 22, 2016)*

OIG issued an advisory to alert SE management about a possible control weakness with a certain cash register function key. This weakness exposed the Smithsonian to an increased risk of cash theft by SE employees. Management implemented additional controls to address the weakness.

### Fraud Awareness Program

OIG investigators continued efforts to reach out to Smithsonian staff and provide information on fraud awareness in Smithsonian programs and operations. During this reporting period, OIG investigators made fraud awareness presentations to 465 new employees during their orientation sessions.

## Other OIG Activities

### Legislative and Regulatory Review

In accordance with the Inspector General Act, OIG monitored and reviewed legislative and regulatory proposals for their impact on the Smithsonian's programs and operations. Additionally, the Counsel to the Inspector General, working with counsel from other federal Inspector General offices, monitored congressional bills and issues relating to the Inspector General community. OIG also reviewed draft Smithsonian directives that establish policies and procedures affecting OIG and the Smithsonian's programs and operations.

### Other Activities

OIG remained actively involved with CIGIE, a group of federal Inspectors General that promotes collaboration on integrity, economy, and efficiency issues that transcend individual agencies. The Inspector General, Assistant Inspectors General, and staff participated in monthly and other CIGIE meetings. The OIG Counsel leads the Smaller OIG Counsel Working Group and serves on the steering committee for the OIG Freedom of Information Act Working Group. OIG is also actively involved in a CIGIE project to assess web application security across the federal government.

In addition, OIG staff participated in the Washington Metro Electronic Crimes Task Force, the Metropolitan Area Fraud Task Force, the Association of Certified Fraud Examiners, the Institute of Internal Auditors, a Security Association of Financial Institutions workgroup, the Federal Audit Advisory Committee for Enterprise Technology Solutions, the Financial Statement Audit Network, and the Interagency Fraud Risk Data Mining Group.



## Peer Reviews

### Office of Audits

Generally Accepted Government Auditing Standards require audit organizations to (1) establish and maintain a system of quality control that is designed to provide the audit organization with reasonable assurance that the organization and its personnel comply with professional standards and applicable legal and regulatory requirements and (2) undergo external peer reviews by independent reviewers every 3 years. On August 13, 2014, the Railroad Retirement Board's OIG completed the most recent peer review of the Smithsonian OIG. The Smithsonian OIG received a peer review rating of "pass," the highest rating. OIG's next peer review will be in 2017.

### Office of Investigations

The Office of Investigations complies with guidelines established by the U. S. Attorney General. On February 27, 2015, the Government Publishing Office's OIG completed a peer review of the Smithsonian OIG investigative program based on the *Quality Assessment Review Guidelines for Investigative Operations of Federal Offices of Inspector General*. The Smithsonian received a peer review rating of "compliant," the highest rating.



Smithsonian Institution  
Office of the Inspector General

## **HOTLINE**

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or write to

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P.O. Box 37012, MRC 524  
Washington, D.C. 20013-7012

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.