

No.1

WORLD'S BEST COMICS

15¢



96
THRILLING
PAGES IN
FULL
COLOR!

SUPERMAN • BATMAN AND ROBIN
RED, WHITE AND BLUE • ZATARA



LIBRARY
LIBRARY OF CONGRESS

Office of the Inspector General
Semiannual Report to Congress
September 2020

IN THIS SEMIANNUAL
REPORT TO CONGRESS...

the Office of the Inspector General showcases a current exhibit at the Library of Congress, *COMIC ART: 120 YEARS OF PANELS AND PAGES* currently posted online for viewing on the Library's website.* A number of the images are also featured in a prior publication of *Library of Congress Magazine* from September/October 2017 – *COMICS! An American History*.

The world of comic art offers a wide variety of visual and narrative storytelling styles that evolved from panels in early newspapers to contemporary images. It delves into the world of superhero powers, but also offers works of real people, rock stars, and even politicians in the graphic form.

Frank Miller once explained, "The illustrations are not really illustrations of what's going on. The narration isn't really describing what's going on, either. There's a gap there, and somewhere in that gap is reality."

COMIC ART: 120 YEARS OF PANELS AND PAGES was made possible by the Swann Foundation. Copyrights are used by permission and all featured works are from the collections of the Prints and Photographs Division and the Serial and Government Publications Division at the Library of Congress.

* DUE TO THE CORONAVIRUS PANDEMIC, ALL LIBRARY OF CONGRESS BUILDINGS AND FACILITIES ARE CLOSED TO THE PUBLIC, INCLUDING EXHIBITIONS. THIS EXHIBIT IS ACCESSIBLE ONLINE.

COVER IMAGES [CLOCKWISE]: *WORLD'S BEST COMICS*, NO. 1. NEW YORK: WORLD'S BEST COMICS CO., 1941. COPYRIGHT PERMISSION DC COMICS; *CAPTAIN AMERICA* NO. 117, FALL 1969. COPYRIGHT MARVEL; *MAD*, NO. 6. NEW YORK: EDUCATIONAL COMICS, INC., AUGUST/SEPTEMBER 1953. COPYRIGHT PERMISSION E.C. PUBLICATIONS, INC.

THIS PAGE AND FOLLOWING PAGE: *SPIDER-MAN!* FROM *AMAZING FANTASY* NO.15. COPYRIGHT PERMISSION MARVEL.





September 30, 2020

MESSAGE FROM THE INSPECTOR GENERAL

Under Librarian Carla Hayden's leadership, the Library took steps this semiannual period to preserve traditions and prepare for the future, while concurrently responding to a historic challenge. The COVID-19 coronavirus pandemic had an enormous impact on our lives, and yet the Library stayed true to its mission – *Engage, inspire, and inform Congress and the American people with a universal and enduring source of knowledge and creativity.*

The Library demonstrated its commitment to purpose with the 20th annual National Book Festival held virtually for the first time in late September. The novel coronavirus made it impossible to hold an in-person festival as usual given the need to ensure social distancing. Nevertheless, the festival included book talks across multiple genres — more than 120 writers, poets, and illustrators presented — and audience members had opportunities to address questions to authors. The U.S. Copyright Office also had its 150th anniversary, and Librarian of Congress Carla Hayden announced her selection of Shira Perlmutter as the 14th Register of Copyrights. Since its establishment, the Office has provided critical services, helping copyright owners protect their works and preserving a public record of the country's creativity.

During this semiannual period, we issued several financial statement-related audits, an evaluation on the Financial Management and Reporting top management challenge, and an audit on the Contracting top management challenge. As part of the Contracting audit, we determined that the Library's Contracts and Grants Directorate (CGD) reached an important milestone. CGD created a plan following good business practices and made significant progress in addressing operational, human capital, and internal control weaknesses to the extent that it merited removing the procurement function from our list of the Library's Top Management Challenges.

The Library implemented eighteen of our recommendations from prior semiannual periods. Nine of the recommendations are not identified here because they were in reports not released publicly.

A handwritten signature in blue ink, appearing to read "Kurt W. Hyde". The signature is stylized and cursive.

Kurt W. Hyde
Inspector General

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SPIDER-MAN!



LIKE COSTUME HEROES? CONFIDENTIALLY, WE IN THE COMIC MAG BUSINESS REFER TO THEM AS "LONG UNDERWEAR CHARACTERS"! AND, AS YOU KNOW, THEY'RE A DIME A DOZEN! BUT, WE THINK YOU MAY FIND OUR **SPIDERMAN** JUST A BIT... DIFFERENT!

SAY, GANG, WE NEED ONE MORE GUY FOR THE DANCE! HOW ABOUT **PETER PARKER** OVER THERE?

ARE YOU **KIDDIN'?** THAT BOOKWORM WOULDN'T KNOW A **CHA-CHA** FROM A **WALTZ!**

PETER PARKER? HE'S MIDTOWN HIGH'S ONLY PROFESSIONAL **WALL FLOWER!**



Stan Lee + S. DITKO

PROFILES

LIBRARY OF CONGRESS

The Library is the research and information arm of the United States' national legislature and the world's largest knowledge reserve. The Library's mission is to engage, inspire, and inform Congress and the American people with a universal and enduring source of knowledge and creativity. This mission is accomplished through the work of approximately 3,200 permanent employees.

Founded in 1800, the Library is also the nation's first federal cultural institution, holding more than 167 million physical items on approximately 838 miles of bookshelves. These items include books and other print materials, recordings, photographs, maps, sheet music, and manuscripts. The Library occupies three buildings on Capitol Hill and Taylor Street Annex in Washington, DC and the Packard Campus of the National Audio-Visual Conservation Center in Culpeper, Virginia. In addition, the Library operates six overseas offices and stores collections material in purpose-built facilities in Maryland.¹

The Library has six primary components:

- Office of the Librarian
- Chief Operating Officer Service Unit
- Office of the Chief Information Officer
- Library Collections and Services Group, which manages three traditional library operations:
 - Law Library
 - Library Services
 - National Library Service for the Blind and Print Disabled
- U.S. Copyright Office
- Congressional Research Service

The Office of the Librarian provides leadership and executive management to the Library, overseeing the implementation of the Library's mission. It includes the Principal Deputy Librarian, the Office of Communications and External Relations, and the Office of the Chief of Staff. The Office of the Chief of Staff includes two centers that focus on user engagement and fostering access to the Library's collections for research, teaching, and visitor education: the **Center for Exhibits and Interpretation** and the **Center for Learning, Literacy, and Engagement**.

¹ Additionally, the Library has materials stored (per interagency contracts) in Cabin Branch and Landover, Maryland and Pittsfield, Massachusetts as well as per contract in Fredericksburg, Virginia. The Library also has materials stored in its overseas offices.

The Chief Operating Officer Service Unit manages and administers the Library's non-information technology infrastructure functions and daily operations, including oversight of the Human Capital Directorate, the Financial Services Directorate, the Contracts and Grants Directorate, the Integrated Support Services Directorate, the Security and Emergency Preparedness Directorate, and Library Enterprises that operate on a cost recovery basis.

The Office of the Chief Information Officer has agency-wide responsibility over all aspects of managing Library digital strategy and IT strategies and resources. This includes development and implementation of the Library of Congress IT strategic plan, guiding Library leadership on digital futures, advising on the technology market, and serving as a solution broker for the agency. It also includes assessing, designing, developing, maintaining, standardizing, optimizing, and protecting the Library's IT resources. IT resources include all Library budgetary, personnel, equipment, and facilities resources and services that are primarily used for the management, operation, acquisition, disposition and transformation or other activity related to the lifecycle of IT. The Library's digital collections content is managed by the appropriate service unit with statutory or curatorial responsibilities for a given collection.

The Library Collections and Services Group (LCSG) oversees units responsible for acquiring, stewarding, describing, and serving Library collections and manages fellowships and internships. The LCSG includes: the **Law Library**, which assists Congress and the legislative process by providing comprehensive research on foreign, comparative, international, and U.S. law and other legal reference services; **Library Services**, which performs the traditional functions of a national library, such as acquisitions, cataloging, preservation, and reference services for both digital and conventional collections and operates the National Audio-Visual Conservation Center and the American Folklife Center, among other programs; the **National Library Service for the Blind and Print Disabled**, which is a national program that circulates books and magazines in braille and audio formats to people with temporary or permanent low vision, blindness, or a physical disability that prevents them from reading or holding the printed page; and the **John W. Kluge Center**, which brings together the world's best thinkers to contribute to the conversation about the challenges facing democracies in the 21st century through residential fellowships, lectures, and other research opportunities.

The U.S. Copyright Office administers the nation's copyright laws for the advancement of the public good, offers services and support to authors and users of creative works, and provides expert impartial assistance to Congress, the courts, and Executive Branch agencies on questions of copyright law and policy.

The Congressional Research Service supports the legislative process by providing, exclusively to Congress, objective, confidential, and nonpartisan assessments of public policy issues and legislative options for addressing those issues.

OFFICE OF THE INSPECTOR GENERAL

The Library's Office of the Inspector General (OIG) was established in 1988 as a non-statutory office deriving its authority from the Librarian of Congress. OIG became statutory with the passage of the *Library of Congress Inspector General Act of 2005* (2 U.S.C. § 185), with a mandate to independently:

- conduct and supervise audits and investigations of fraud, waste, and abuse relating to the Library;
- lead, coordinate, and recommend policies to promote economy, efficiency, and effectiveness; and
- keep the Librarian of Congress and the Congress fully and currently informed about problems and deficiencies relating to the administration and operations of the Library.

At the end of 2019, the *Library of Congress Inspector General Act* was amended for the first time since its enactment, giving the office, increased parity with Executive Branch IGs, statutory law enforcement authority, and defined independence with respect to budget and hiring.

Through the Council of Inspectors General on Integrity and Efficiency (CIGIE), we are part of a community of Inspectors General, who collectively oversee operations with the Executive and Legislative branches. In the years to come, we look forward to continuing our efforts to provide independent and effective oversight, such as through our Semiannual Reports to Congress as required by the *Inspector General Act*.

Every six months we provide Congress with this report detailing our independent oversight of the Library. The semiannual report presents information on:

- the Library's top management challenges;
- significant audits, investigations, and other activities of the OIG;
- OIG's review of legislation and regulations affecting the Library; and
- Library decisions on OIG recommendations and the status of implementation, along with any resulting monetary benefits.

WONDROUS WOMEN OF COMICS

A curator's picks:

LIBRARY SERIALS REFERENCE SPECIALIST AND KLUGE STAFF FELLOW, MEGAN HALSBAND SHARES A FEW OF HER FAVORITES FROM THE LIBRARY'S COLLECTIONS OF OVER 140,000 COMIC BOOKS. ORIGINALLY APPEARED IN THE LIBRARY OF CONGRESS MAGAZINE - SEPTEMBER/OCTOBER 2017 EDITION.
(SEE FOLLOWING PAGES 4 - 7)



1.



2.

The Audits Division conducts in-depth reviews that address the efficiency, effectiveness, and economy of the Library's programs, activities, and functions; provides information to responsible parties to improve public accountability; facilitates oversight and decision-making; and initiates corrective action as needed.

The Audits Division also contracts with an independent public accounting firm that examines whether financial statements fairly present financial positions, results of operations, and budgetary resources. The firm also assesses whether the Library and other entities have adequate financial reporting internal control systems that comply with applicable laws and regulations. OIG reports are available at www.loc.gov/about/oig.

The Investigations Division addresses alleged or suspected wrongdoing by agency employees, contractors, or others responsible for handling federal resources. Violations of Library regulations or fraud committed against the Library can result in administrative sanctions and criminal or civil prosecution. Contact information for the OIG Hotline is located on the inside back cover of this report.

TOP MANAGEMENT CHALLENGES

OIG assesses certain top management challenges for each semiannual report. For this report, we assessed **Contracting**. The Library has six other top management challenges:

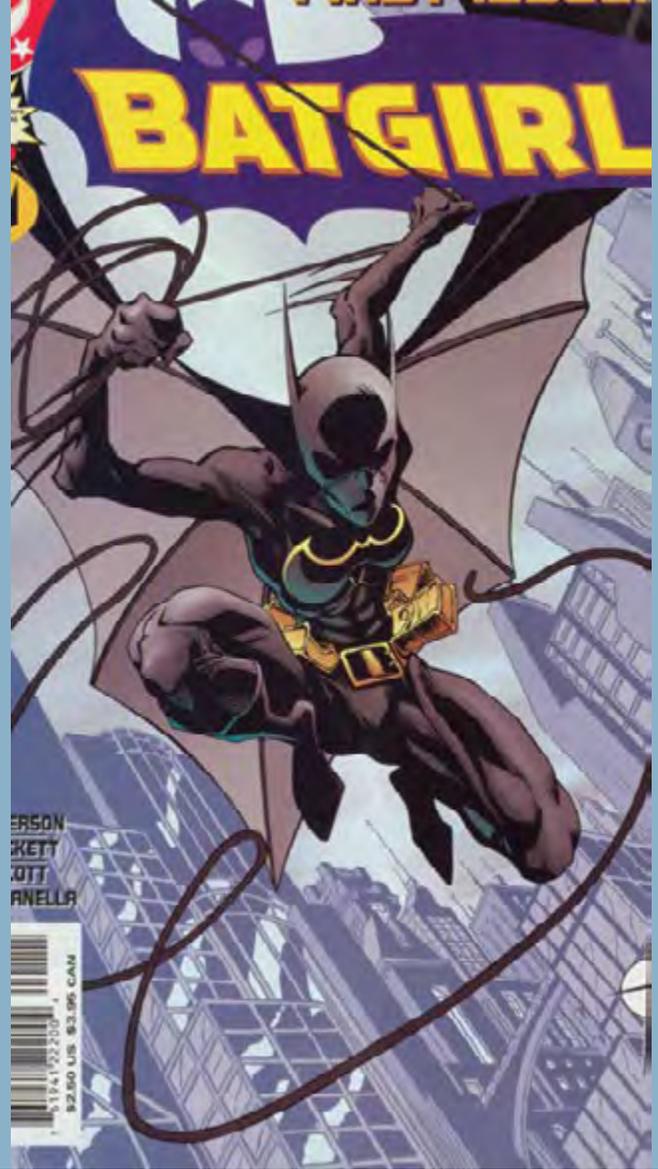
- **Strategic Planning and Performance Management.** Many of the Library's management challenges over the years have flowed from a historic lack of proper strategic planning and performance management.
- **Digital Strategic Planning and Execution.** A more strategic approach to digital services and collections is necessary because of the pace of digital innovation and the need for the Library to act on many fronts to execute a timely and cost-effective digital transformation.
- **IT Modernization.** The key to the Library successfully developing a modern IT environment is the Office of the Chief Information Officer (OCIO) using a strategic approach to improve its IT governance, establishing accountability for IT investments, implementing well-designed, secure, and business-driven networks and computing facilities, and employing IT best practices.
- **Collection Services Workflow.** The Library needs to broaden its capability to perform end-to-end monitoring of its collections services workflow in order to better manage its arrearage and number of items collected and stored. We identify Library Services' collections storage activities as being part of a supply chain of processes that include selection, digitization, preservation, and storage services, among other processes.
- **U.S. Copyright Office's Modernization Program.** In fiscal year (FY) 2018, OCIO and the U.S. Copyright Office (USCO) initiated a joint effort to develop a future-state version of USCO's IT system as part of USCO's larger modernization program. The program poses a top management challenge because of the complexity, magnitude, and importance of the program to fulfilling USCO's mission.
- **Financial Management and Reporting.** A reliable system of internal controls over financial reporting is vital for an agency to accurately and reliably report on its financial transactions and position. We are monitoring the Financial Services Directorate's progress in strengthening its financial management and reporting processes.

CONTRACTING

The procurement function managed by the Library's Contracts and Grants Directorate (CGD) in the Chief Operating Officer (COO) service unit has been a long-standing top management challenge. However, in light of our recent review, we are pleased to announce that we are removing it as a top management challenge. In recent years,



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the Library has made steady improvements in the contracting area. In our February 2018 report – *Incremental Improvement Has Been Made to Modernize the Office of Contracts and Grants Management* – we found that Library management had made incremental progress but not attained a truly modernized operation, although CGD had a plan to improve performance and address our audit findings and outstanding recommendations. In our most recent August 2020 report – *Follow-up Audit of the Contracts and Grants Directorate* – we determined that CGD created a plan following good business practices and had made significant progress in addressing operational, human capital, and internal control weaknesses to the extent that it merited removing the procurement function from our list of the Library’s top management challenges. In the following, we describe the steps taken by the Library to address our prior recommendations and reach this important milestone.

Creating Strategic Goals and Performance Measures

We recommended that COO develop the strategies and tactics to accomplish short-, mid-, and long-term strategic goals for improving the procurement function along with valid and reliable performance measures. We also recommended that COO



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and CGD use the Project Management Institute's Project Management Body of Knowledge (PMBOK) best practices to develop and implement a project plan with a critical path for achieving the goals and addressing our past recommendations that were outstanding. In response, CGD created, or assisted in creating, several strategic planning documents. For example, CGD's *Plan to Improve Contracting for FY 18 – FY 19* (Plan) identified short-, mid-, and long-term goals, as well as performance measures, and COO's *April 2018 Project Plan for Acquisitions* outlined CGD's critical path to completing the remaining items in fulfillment of the goals.

Creating and Implementing a Human Capital Workforce Plan

We recommended that COO work with CGD and the Human Capital Directorate (HCD) to develop a strategic workforce plan for the procurement function using PMBOK's best practices and focus on improving human capital-related metrics, such as reducing average vacancy terms and attrition. We also recommended that HCD expedite its efforts to fill certain key CGD vacancies. In response, COO and CGD took steps that represented the development of a strategic workforce plan with metrics and, with HCD's assistance, filled the key vacancies.

Strengthening Financial Management Controls

To ensure the reliability and accuracy of contract and related financial data, we recommended a full evaluation of the internal control design of the Legislative Branch Financial Management System's (LBFMS) acquisition module; LBFMS is more

commonly known as Momentum. Specifically, we recommended the development and installation of a daily automated reconciliation process for balancing contract/task order open obligations by number and amount between Momentum's acquisition and financial modules. CGD performed the evaluation, which was part of an update to a prior analysis performed in November 2014; the analysis resulted in 22 recommendations, six of which were specific to the module's internal controls. CGD has been working to implement them and we recommended that CGD continue with these efforts. We also determined that the Financial Services Directorate was running a daily automated reconciliation.

Developing and Implementing a Quality Assurance Process

We recommended that CGD's policies and procedures require quality assurance processes for verifying that all systems are operating as designed and compliance is adequate. Specifically, we recommended that CGD obtain assistance from cataloging and systems experts within the Library to design and install a contract file management process that appropriately tracks contracts files. We also recommended that CGD develop quality assurance program performance metrics. CGD revised and implemented new file management and quality assurance standard operating procedures and quality assurance processes that were responsive to our recommendation. The processes were designed to ensure the completeness of contract documentation and consistency between the Momentum system data and the hard-copy contract files. CGD also obtained assistance from a research librarian to design and develop a file management process that appropriately tracks contract files. CGD developed performance metrics for its quality assurance program to track the defects identified.

WONDROUS WOMEN OF COMICS

(SEE PREVIOUS PAGES 4 - 7)

1. *ALL STAR* No. 8 (DECEMBER 1941/ JANUARY 1942) THOUGH THIS ISSUE FEATURES THE JUSTICE SOCIETY OF AMERICA, IT IS BEST KNOWN FOR THE FIRST APPEARANCE OF WONDER WOMAN, CREATED BY WILLIAM MOULTON MARSTON. WONDER WOMAN HAS UNDERGONE MANY CHANGES TO HER POWERS AND HER COSTUME DURING THE LAST 75 YEARS, YET HAS REMAINED A FEMINIST ICON FOR READERS AROUND THE WORLD. COPYRIGHT PERMISSION DC COMICS.
2. *MARGE'S LITTLE LULU* No. 25 (JULY 1950) FIRST APPEARING IN 1935, *LITTLE LULU*, CREATED BY PIONEERING CARTOONIST MARJORIE HENDERSON BUELL, WAS AN INDEPENDENT GIRL WHO BROKE GENDER STEREOTYPES IN THE MALE-DOMINATED COMIC STORIES OF THE DAY. COPYRIGHT PERMISSION DELL COMICS.
3. *CAPTAIN MARVEL* No. 1 (1989) MONICA RAMBEAU WAS THE FIRST WOMAN TO BE KNOWN AS CAPTAIN MARVEL. ALONG WITH BUTTERFLY, STORM AND VIXEN, MONICA RAMBEAU WAS AN EARLY BLACK FEMALE SUPERHERO, AND ONE OF THE FIRST TO HAVE HER OWN TITLE. COPYRIGHT PERMISSION MARVEL.
4. *BATGIRL* No. 1 (APRIL 2000) CASSANDRA CAIN, DAUGHTER OF ASSASSINS DAVID CAIN AND LADY SHIVA (SANDRA WU-SAN), TAKES UP THE ROLE OF BATGIRL IN THIS SERIES. INITIALLY MUTE AND ILLITERATE, CASSANDRA IS LATER TRAINED BY BOTH BARBARA GORDON (BATGIRL/ORACLE) AND BATMAN. COPYRIGHT PERMISSION DC COMICS.
5. *PRINCESS* (2013) *PRINCESS* TELLS THE STORY OF PRINCESS ADRIENNE, A STRONG BRAVE BLACK GIRL WHO QUESTIONS TRADITIONAL PRINCESS STEREOTYPES BY NOT ONLY RESCUING HERSELF, BUT BY SETTING OUT TO RESCUE HER SISTERS. COPYRIGHT PERMISSION ACTION LABS COMICS.
6. *MS. MARVEL* No. 1 (APRIL 2014) KAMALA KHAN A MUSLIM-AMERICAN TEENAGER, BECOMES MS. MARVEL AFTER CAROL DANVERS ASSUMES THE ROLE OF CAPTAIN MARVEL. CO-CREATED BY SANA AMANAT, WHO IS PAKISTANI-AMERICAN, THIS NEW SERIES IS REDEFINING WHAT IT MEANS TO BE A SUPERHERO. COPYRIGHT PERMISSION MARVEL.
7. *PRINCESS LEIA* No. 1 (MAY 2015) DESPITE BEING ONE OF THE MOST FAMOUS FEMALE CHARACTERS IN SCIENCE FICTION, THIS IS THE FIRST EPONYMOUS SERIES FOR PRINCESS LEIA, WHO HAS BEEN A FEATURED CHARACTER IN *STAR WARS* COMICS SINCE 1977. COPYRIGHT PERMISSION MARVEL.

AUDITS, EVALUATIONS, AND REVIEWS

THE LIBRARY CONTINUES TO FACE CHALLENGES ENSURING EFFECTIVE FINANCIAL MANAGEMENT AND REPORTING

REPORT NO. 2019-SP-101

MAY 2020

As part of a series of reports on the Library's progress in addressing its top management challenges, OIG conducted an evaluation to assess the progress made by the Library in addressing the material weakness, significant deficiencies, and noncompliance with laws and regulations reported by the independent public accountants during their FY 2017 Library financial statements audit. The scope of the evaluation included the results of the Library's FY 2018 and 2019 financial statements audit.

We determined that incremental progress has been made since the FY 2017 financial statements audit and that more time is needed for the Library to implement robust financial management and reporting controls and procedures. In addition, the Library faces challenges with implementing a robust IT cost accounting methodology. Further Library progress partially depends on the Financial Services Directorate having adequate funding and well-trained human capital resources to ensure that corrective activities continue.

Library management agreed with all of our recommendations. The Library intends to expand on various initiatives through FY 2023 that focus on assessing and implementing more effective and efficient financial management and reporting through improved business processes and technologies as well as continued optimization of its workforce.

RESULTS OF THE LIBRARY OF CONGRESS' FY 2019 FINANCIAL STATEMENTS AUDIT REPORT NO. 2019-FN-101

MAY 2020

OIG contracted with Kearney to audit the Library's financial statements for FY 2019. For the twenty-fourth consecutive year, the Library received an unmodified (clean) opinion on its financial statements. In the auditor's opinion, the financial statements were fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. The auditor reported a significant deficiency regarding the Library's complex and untimely financial reporting process. The auditor also found no instances of noncompliance with laws and regulations or other matters that were required to be reported in accordance with U.S. generally accepted government auditing standards. As of our September 2018 Semiannual Report to Congress, OIG has identified Financial Management and Reporting as a top management challenge.

RESULTS OF THE LIBRARY OF CONGRESS' FY 2019 FIDUCIARY FUND FINANCIAL STATEMENTS AUDIT

REPORT No. 2019-FN-103

JUNE 2020

OIG contracted with Cotton & Company (Cotton) to audit the Library's fiduciary fund financial statements as of and for the fiscal years ending September 30, 2019 and 2018, and to provide a report on internal control over financial reporting and compliance with laws and other matters.

Cotton reported that the financial statements were fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles; there were no material or significant weaknesses in internal controls over financial reporting; and there was no reportable noncompliance with provisions of laws tested or other matters.

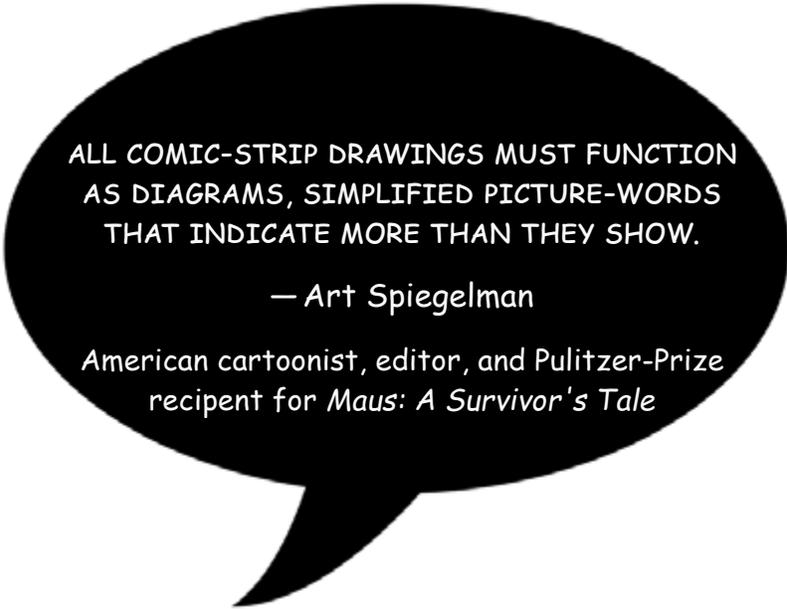
FOLLOW-UP AUDIT OF THE CONTRACTS AND GRANTS DIRECTORATE

REPORT No. 2020-PA-101

AUGUST 2020

OIG contracted with Cotton to perform a follow-up audit of select recommendations made from the February 2018 report on CGD (Report No. 2016-PA-101). A series of OIG reports dating back to 2002 document weaknesses that have beset the Library's contracting function. Contracting was first identified as a top management challenge since OIG began reporting them in September 2011.

Based on the results of Cotton's follow-up audit and prior audits preceding it, OIG has determined that the Library has made significant progress in addressing operational, human capital, and internal control weaknesses to merit removal of Contracting from the Library's list of Top Management Challenges. Cotton did not make any recommendations.



ALL COMIC-STRIP DRAWINGS MUST FUNCTION
AS DIAGRAMS, SIMPLIFIED PICTURE-WORDS
THAT INDICATE MORE THAN THEY SHOW.

— Art Spiegelman

American cartoonist, editor, and Pulitzer-Prize
recipient for *Maus: A Survivor's Tale*

OTHER AUDITS DIVISION ACTIVITIES

RESULTS OF THE OPEN WORLD LEADERSHIP CENTER FY 2019 FINANCIAL STATEMENTS AUDIT

REPORT NO. 2019-FN-104

MAY 2020

The Open World Leadership Center (Open World) hosts emerging political and civic leaders from post-Soviet countries through its congressionally-sponsored exchange program. Librarian Carla Hayden sits on Open World's Board of Trustees.

Through an interagency agreement, OIG supports the effort of Open World by providing oversight of the contract with the independent public accounting firm of Kearney & Company, P.C. (Kearney) to audit Open World's financial statements for FY 2019. The auditor found that the financial statements were fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. The auditor also examined internal controls over financial reporting and did not identify any reportable conditions. The auditor also found no instances of noncompliance with laws and regulations or other matters that were required to be reported in accordance with U.S. generally accepted government auditing standards.

OVERSEAS FIELD OFFICE REPLACEMENT SYSTEM

In April 2020, we reported system development issues related to an Overseas Field Office Replacement System (OFORS) review that extended beyond the scope of our November 2019 audit of the Rio de Janeiro field office (Report No. 2018-PA-101). These issues covered a broad period of time; involved Library Services and other parties, including OCIO and the Financial Services Directorate; and related to Library management's response to our OFORS recommendations made in our February 2017 report (*FY 16 Review of System Development Life Cycle*; Report No. 2016-IT-102). We noted that Library Services needs to strengthen its program and project management of IT systems and follow through on its OFORS project management responsibilities. Library management agreed with our recommendations and stated that they have been working to address the broader issues with respect to engaging Library-wide program/project management planning and accountability.





ARCHIE AND FRIENDS

BEGINNING AS A COMIC BOOK STORY IN 1941, ARCHIE ANDREWS AND HIS TEENAGE FRIENDS LANDED THEIR OWN COMIC BOOK LINE FOUR YEARS LATER—*ARCHIE COMICS*, WHICH FEATURES SEVERAL ADDITIONAL TITLES, INCLUDING *JUGHEAD*, *BETTY*, AND *VERONICA*. INITIALLY WRITTEN BY VIC BLOOM AND ILLUSTRATED BY BOB MONTANA, SEVERAL ARTISTS AND WRITERS CONTINUE TO WORK ON THE COMIC BOOK STORIES. FROM 1947 UNTIL HIS DEATH IN 1975, BOB MONTANA ALSO LED THE STUDIO THAT BROUGHT ARCHIE TO THE NEWSPAPER COMIC STRIP PAGE, EVOKING AN IDEALIZED VERSION OF WHITE AMERICAN TEENAGE CULTURE. THIS COMIC STRIP SHOWS ARCHIE AND HIS FATHER (FRED) RELAXING IN THE YARD UNTIL HIS WIFE (MARY) YELLS AT THEM FOR NOT HELPING WITH THE SPRING CLEANING. FRED ORDERS ARCHIE TO PUT A BUNDLE OF DRAPES IN THE CAR TO BE TAKEN TO THE CLEANERS. FRED DRIVES AWAY QUICKLY AND ARRIVES AT THEIR DESTINATION. FRED TELLS ARCHIE TO UNFOLD THE DRAPES BUT ARCHIE IS CONFUSED BECAUSE THEY ARE NOT AT THE CLEANERS. WHEN ARCHIE UNFOLDS THE DRAPES HE FINDS HIS FATHER'S GOLF CLUBS AND BAG HIDDEN INSIDE. ARCHIE AND HIS FATHER SPEND A RELAXING AFTERNOON PLAYING GOLF. COPYRIGHT PERMISSION BOB MONTANA AND ARCHIE COMICS.

HITTING THE SNOOZE BUTTON

PATRICK McDONNELL HAD ALREADY BEEN WORKING AS AN ILLUSTRATOR, CARTOONIST, AND CARTOON SCHOLAR WHEN IN 1994 HE CREATED HIS GENTLE FEATURE *MUTTS* ABOUT A CAT, MOOCH, AND HIS DOG FRIEND, EARL, ALONG WITH THEIR RESPECTIVE OWNERS. HE CREATED A WORLD FROM THE ANIMALS' POINT OF VIEW, AND AT TIMES USES THE COMIC STRIP AS A PLATFORM TO DEAL WITH ENVIRONMENTAL AND ANIMAL RIGHTS ISSUES. HERE, AN ANGRY BEAR, NOT QUITE READY TO LEAVE THE COMFORT OF THE CAVE IN WHICH HE HAS BEEN HIBERNATING, QUIETS MOOCH. COPYRIGHT 2001 PATRICK McDONNELL, DIST. BY KING FEATURES SYNDICATE, INC.

REVIEW OF LEGISLATION AND REGULATIONS

TABLE 1: REVIEW OF LEGISLATION

REVIEWED	COMMENTS BY THE OFFICE OF THE INSPECTOR GENERAL
-	No legislation was reviewed.

TABLE 2: REVIEW OF LIBRARY OF CONGRESS REGULATIONS (LCRs) AND DIRECTIVES (LCDs)

REVIEWED	COMMENTS BY THE OFFICE OF THE INSPECTOR GENERAL
Various LCRs associated with Gift and Trust Funds	OIG had questions of a clarifying nature on LCR 6-510, <i>Accepting Gifts and Bequests of Money</i> , and no comments on the other documents.
LCR 5-420, <i>Disclosing Vulnerabilities in Public-Facing Websites</i>	OIG sought clarification on various terms, provisions, and requirements.
LCR 9-1070, <i>Enforced Absence from the Workplace</i>	OIG sought clarification on various provisions and responsibilities and suggested clarifying changes.
LCR 11-xxx, <i>Administrative Inquiries</i>	OIG worked with the Library to help ensure the roles and responsibilities of the OIG, various offices within the Library, and employees are clearly defined.
LCR 9-1020, <i>Family and Medical Leave</i>	OIG made a suggestion regarding a definition.
LCR 2-150, <i>Provenance of Cultural Items</i>	OIG had no comments.

OPPOSITE [LEFT]: IN 1957, THE FELLOWSHIP OF RECONCILIATION PUBLISHED *MARTIN LUTHER KING AND THE MONTGOMERY STORY*, A 16-PAGE COMIC BOOK THAT PROVIDED A CONCISE VERSION OF THE STORY OF THE MONTGOMERY BUS BOYCOTT. IT OPENED WITH A SHORT BIOGRAPHY OF KING’S LIFE, THEN AN “EVERYMAN” ACCOUNT OF THE MONTGOMERY BUS BOYCOTT, FOLLOWED BY A DETAILED GUIDE HOW TO DO A NON-VIOLENT PROTEST LIKE THE BUS BOYCOTTS. THE STORY IS TOLD THROUGH THE EYES OF A YOUNG BLACK MAN, WHO BECOMES AN ACTIVIST AFTER BEING INSPIRED BY ROSA PARKS’ BRAVERY. THE STORY PROVIDED AN EXAMPLE OF THE POTENTIAL OF NONVIOLENT ACTION FOR ADVANCING SOCIAL CHANGE. THE COMIC BOOK WAS DISTRIBUTED THROUGH CIVIL RIGHTS ORGANIZATIONS, CHURCHES, AND SCHOOLS. ITS COMPELLING MESSAGE HAS BEEN TRANSLATED INTO MULTIPLE LANGUAGES OVER THE YEARS. NO KNOWN COPYRIGHT.

OPPOSITE [RIGHT]: WHEN CIVIL RIGHTS ICON REP. JOHN LEWIS WAS A YOUNG BOY GROWING UP ON HIS FAMILY’S FARM OUTSIDE OF TROY, ALABAMA, THE WORDS OF MARTIN LUTHER KING, JR. MOVED HIM DEEPLY. HE RECALLED LISTENING TO KING ON THE RADIO. BUT HE ALSO LEARNED ABOUT KING’S WORK FROM A MORE SURPRISING SOURCE, A COMIC BOOK. *MARTIN LUTHER KING AND THE MONTGOMERY STORY* RECOUNTS THE MONTGOMERY BUS BOYCOTT IN WHICH KING, ROSA PARKS, AND TENS OF THOUSANDS OF OTHERS PROTESTED SEGREGATION ON CITY BUSES IN MONTGOMERY, ALABAMA. “THIS BOOK BECAME LIKE A ROAD MAP FOR THOSE OF US THAT GOT INVOLVED IN THE AMERICAN CIVIL RIGHTS MOVEMENT,” LEWIS TOLD AN AUDIENCE OF STUDENTS AT THE LIBRARY OF CONGRESS. THE COMIC ALSO INSPIRED LEWIS MANY YEARS LATER TO TELL HIS OWN STORY USING GRAPHIC NARRATIVE IN THE TRILOGY, *MARCH*. THE THIRD VOLUME WAS THE FIRST GRAPHIC NOVEL TO WIN THE NATIONAL BOOK AWARD IN 2016. *MARCH: BOOK THREE* FEATURES PARKS IN A LATER ROLE, SPEAKING OUTSIDE THE ALABAMA STATE CAPITOL AT THE END OF THE SELMA TO MONTGOMERY VOTING RIGHTS MARCH. THIS MARCH WAS COMPLETED UNDER GUARD OF FEDERAL MARSHALS AND ALABAMA NATIONAL GUARD TROOPS, AFTER THE EARLIER MURDERS OF ACTIVISTS JIMMIE LEE JACKSON AND JAMES REEB, AND THE BEATINGS OF MARCH LEADERS JOHN LEWIS, AMELIA BOYNTON, AND OTHERS ON THE EDMUND PETTUS BRIDGE. COPYRIGHT 2016 TOP SHELF PRODUCTIONS.

MARTIN LUTHER KING AND THE MONTGOMERY STORY

10c

Now 50,000 NEGROES
FOUND A NEW WAY TO
END RACIAL
DISCRIMINATION.



REAL PEOPLE IN COMICS



Now TAKE ROSA PARKS. SHE REALLY HAD COURAGE. SAT THERE IN THE BUS THAT NIGHT AND JUST QUIETLY SAID NO WHEN THE BUS DRIVER TOLD HER TO GIVE HER SEAT TO A WHITE MAN.



INVESTIGATIONS DIVISION

As shown in Table 3,² during this reporting period, our Investigations Division completed three investigative reports. We opened one investigation, closed five, and forwarded one to Library management for administrative action. Two complaints were opened and two closed. With regard to the OIG Hotline, we received 21 hotline communications, converted one to an investigation, and referred five to management.

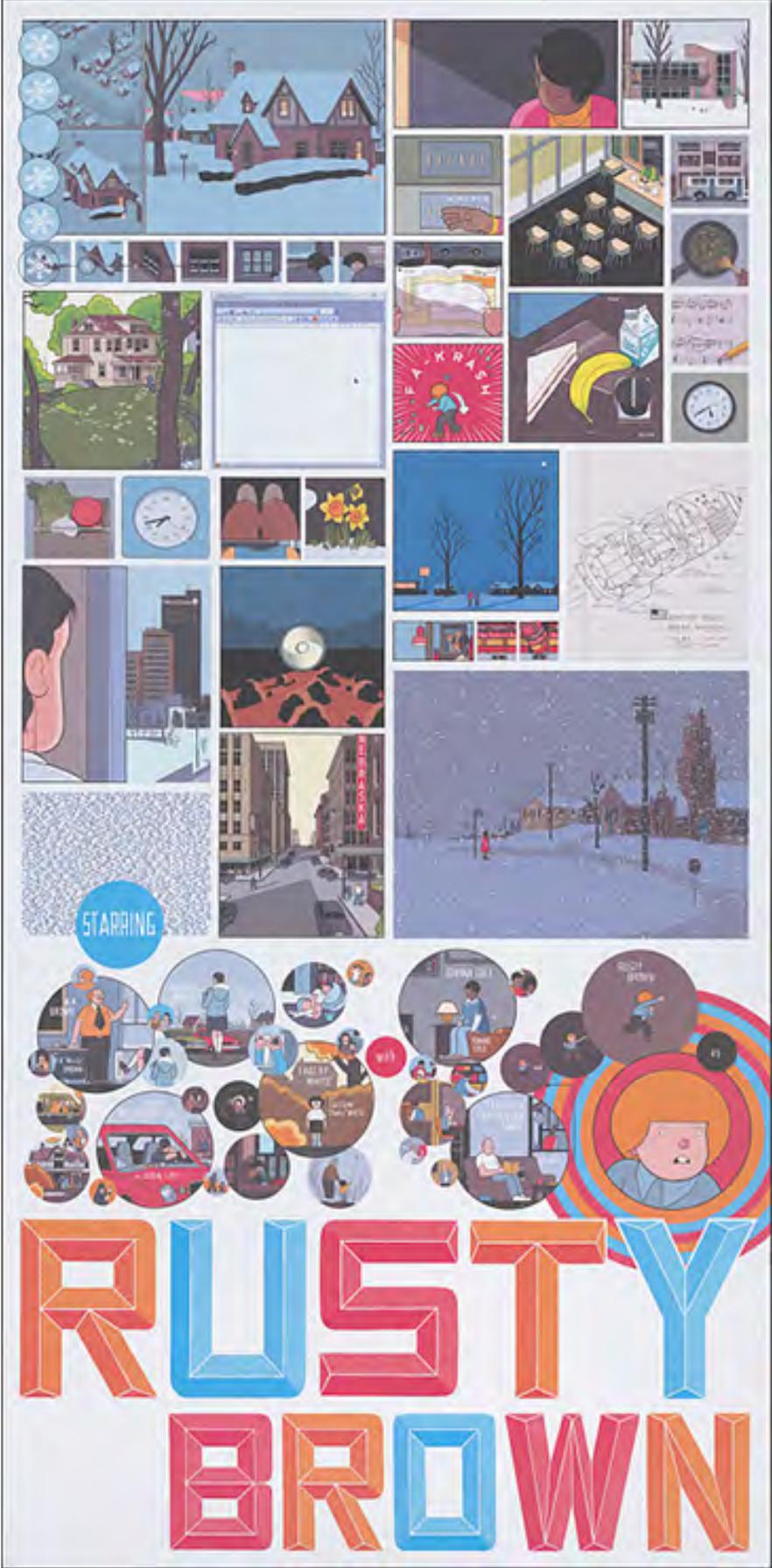
TABLE 3: INVESTIGATIVE DATA

ACTIVITY	TOTAL
Investigative Reports Issued (summarized in this report):	3
Referrals to the Department of Justice:	1
Referrals to State and Local Authorities:	1*
Indictments/Criminal Informations Resulting from Prior Referral to Prosecuting Authorities:	0
Investigations Opened:	1
Investigations Closed:	5
Investigations Forwarded to Library Management for Administrative Action:	1
Complaints Opened:	2
Complaints Closed:	2
Complaints Converted to Investigations:	0
Hotline Communications Received:	21
Hotline Communications Converted to Investigations:	1
Hotline Referrals to Management:	5
* Case was referred in May, declined in July, and re-presented in July to a different jurisdiction.	

RUSTY BROWN

CELEBRATED FOR HIS MELANCHOLY, AWARD-WINNING GRAPHIC NOVELS JIMMY CORRIGAN THE SMARTEST KID ON EARTH (2000) AND BUILDING STORIES (2012), CHRIS WARE RECENTLY PUBLISHED HIS THIRD MAJOR WORK, RUSTY BROWN. IN AN ENTICING OVERVIEW, HE INCLUDES INVITING SNAPSHOTS OF THE OMAHA NEIGHBORHOOD AND SCHOOL IN WHICH HIS STORIES UNFOLD, ALONG WITH CAMEO PORTRAITS OF SUCH KEY CHARACTERS AS RUSTY BROWN, FRIEND CHALKY WHITE, BULLY JORDAN LINT, THEIR TEACHERS, AND EVEN AN IMAGE OF WARE HIMSELF.

² Data were compiled from a review of the Investigations Division's database and files.



OTHER INVESTIGATIONS DIVISION ACTIVITIES

SIGNIFICANT INVESTIGATIONS

EMPLOYEE MISCONDUCT, TIME AND ATTENDANCE IRREGULARITIES

As we reported in our March 2020 *Semiannual Report to Congress*, the OIG Hotline received notification that a Library employee was leaving work early without taking adequate leave. OIG interviewed key witnesses, reviewed leave and other records, and identified approximately 708 hours of time unaccounted for from January 2018 through September 2019, wherein the employee misrepresented arrival or departure times. An investigative report was issued and referred to Library management for action. Library Management, in conjunction with the National Finance Center, corrected the employee's timecards, and the employee was required to pay back approximately \$21,435 for having been overpaid.

SUPERVISOR MISCONDUCT, ALLEGED MISTREATMENT OF EMPLOYEES

As we reported in our March 2020 *Semiannual Report to Congress*, the OIG Hotline received notification of a possible violation of the Library's regulation, *Conduct in Official Positions*, by a Library supervisor. It was alleged that the supervisor was verbally abusive and hostile to colleagues and subordinates. OIG Agents interviewed numerous key witnesses who relayed that the supervisor exhibited hostile and unprofessional behavior that included threats of retaliation if employees reported him to their union; inappropriate comments to women, including comments regarding their appearance and time in the Library's lactation room, inaccurate documentation of performance evaluations; and manipulation of staff, among other complaints.

OIG Agents interviewed the supervisor who explained that he realized some of his comments may have been perceived as discouraging union involvement while making people feel uncomfortable through his tone and comments, but he denied malicious intent. An investigative report was issued and referred to Library management for action. The supervisor resigned while under investigation.

EMPLOYEE MISCONDUCT, MISUSE OF LIBRARY COMPUTER

As reported in previous Semiannual Reports, pursuant to proactive efforts, OIG identified eight Library employees who were possibly misusing their Library-issued computers. OIG conducted investigations and determined that the employees had used their computers to visit inappropriate Internet sites. Eight investigative reports were issued and referred to Library management for action: two employees were removed from Federal Service; one employee retired while under investigation; two employees received 20-workday suspensions; two employees received 10-workday suspensions; and one employee received a written reprimand.

GRANT FRAUD, THEFT OF FUNDS FROM LIBRARY GRANTEE

The OIG assisted the Springfield Police Department (SPD), Springfield, Illinois, which was investigating the theft of funds from a Library Grantee. A portion of those funds were from the Library's *Teaching from Primary Sources* (TPS) grant program. An internal audit conducted by the grantee and subsequent investigation by the SPD determined that from 2010-2017 two employees of the grantee stole a variety of funds by misusing the grantee's credit cards and filing fraudulent travel vouchers. In addition to other grantee funds, the employees embezzled/converted approximately \$276,120 from accounts containing TPS funds. The Library's OIG assisted the SPD by conducting interviews of the TPS program managers and the grant management specialist, conducting enterprise e-mail searches, confirming that funds dispersed to the grantee were appropriated funds, and providing other requested information. The employees were prosecuted and convicted by the Sangamon County State's Attorney's Office in Illinois. One employee of the grantee plead guilty to theft, was sentenced to 24 months' probation, and ordered to pay \$90,000 in restitution. The other employee of the grantee plead guilty to theft, was sentenced to 7 years in prison, and ordered to pay \$315,651 in restitution.



CUBIST INFLUENCE ON COMIC ART

ALTHOUGH INTENDED AS A STANDARD PRETTY-GIRL FEATURE WHEN CLIFF STERRETT FIRST DREW POSITIVELY POLLY IN 1912, THE ARTIST HIT HIS INNOVATIVE STRIDE IN THE 1920s, WHEN HE BEGAN TO INTRODUCE CUBIST-INFLUENCED ART INTO HIS STORY LINES. HERE, HE FOCUSES ON THE HAT BELONGING TO POLLY'S FATHER, SAM'L PERKINS — ALSO CALLED PAW. BY PRINCIPALLY USING PANTOMIME, STERRETT TELLS STORIES ABOUT THE CHARACTER ON WHOM HE PREFERRED TO FEATURE, RATHER THAN THE TITLE CHARACTER POLLY. THIS PROMPTED RENAMING THE STRIP POLLY AND HER PALS.

UNIMPLEMENTED RECOMMENDATIONS

We obtained comments from Library management on the status of all open recommendations. OIG summarized the comments provided for recommendations made in our publicly released reports and provide them in tables 4A and 4B. The assertions made in the tables are the representations of Library management and not of the OIG. The status of recommendation updates have not been audited. OIG periodically performs follow-up audits, inspections and evaluations, and reviews to verify implementation.

TABLE 4A: SIGNIFICANT RECOMMENDATIONS FROM PREVIOUS SEMIANNUAL REPORTS FOR WHICH CORRECTIVE ACTION HAS NOT BEEN COMPLETED

SUBJECT	REPORT No. ISSUE DATE	OFFICE	REC. No.	SUMMARY AND STATUS OF RECOMMENDATION
Office of the Librarian / Office of the Chief Information Officer (OCIO)				
Maturity of System Development Life Cycle Processes and Procedures	2013-IT-105 February 2015	OCIO	4	Report summary: OIG evaluated the Library's System Development Life Cycle (SDLC) methodology for acquiring, designing, implementing, and maintaining IT systems. Establish budget methodology to track project development costs and measure variances against approved costs—The Office of the Chief Information Officer (OCIO) continues to work with the Financial Services Directorate (FSD) on the implementation of the WebTA Labor Module, which is required to capture and report labor actuals on projects and determine project cost variance. The estimated date of completion is the fourth quarter of FY 2022.
Design of Library-wide Internal Controls for Tracking IT Investments	2014-IT-101 March 2015	OCIO	V.1.A	Report summary: OIG reviewed the Library's internal controls for tracking IT investments. Align current cost development processes for IT investments to coincide with requirements for Office of Management and Budget (OMB) reporting, such as the use of an earned value management system to track costs on high-risk projects, as discussed in <i>Capital Programming Guide, V.3.0, Supplement to OMB Circular A-11: Planning, Budgeting, and Acquisition of Capital Assets</i> —The FY 2021 IT Finance Plan will be finalized by first quarter of FY 2021. OCIO continued to improve staff capacity planning and project chartering processes. Plans to publish staff hour estimates for U.S. Copyright Office's Major IT Investment for FY 2021 is well underway. This represents the first use case of developing estimated government labor hours for Major IT Investments, a still maturing staff capacity planning process. The estimated date of completion is the fourth quarter of FY 2021.
Design of Library-wide Internal Controls for Tracking IT Investments	2014-IT-101 March 2015	OCIO	V.1.B	Implementation of these practices may require procedural changes used by the service units for reporting expenditures and systemic modifications to the Library's Legislative Branch Financial Management System (LBFMS) and the Library of Congress Budget System (LCBS) that are used for tracking costs—OCIO continues to work with FSD to conduct quality reviews of FY 2020 data. FSD added the "Vendor ID" column to the IT Expenditure Report to enable OCIO to better track data. The estimated date of completion (for the improved financial tracking using a TBM tool) is the fourth quarter of FY 2021.

UNIMPLEMENTED RECOMMENDATIONS

TABLE 4A: SIGNIFICANT RECOMMENDATIONS FROM PREVIOUS SEMIANNUAL REPORTS FOR WHICH CORRECTIVE ACTION HAS NOT BEEN COMPLETED

SUBJECT	REPORT No. ISSUE DATE	OFFICE	REC. No.	SUMMARY AND STATUS OF RECOMMENDATION
Design of Library-wide Internal Controls for Tracking IT Investments	2014-IT-101 March 2015	OCIO	V.2.C	Institute better tracking of IT investments through changes in LBFMS and LCBS—OCIO continues to work with FSD to conduct quality reviews of FY 2019 data and began using FY 2020 actuals from FSD's systems for draft analyses. The estimated date of completion (for the improved financial tracking using a TBM tool) is the fourth quarter of FY 2021.
eDeposit and eCollections Strategy	2014-PA-101 April 2015	OCIO	2	Report summary: OIG evaluated the Library's efforts to ingest and make available for use electronic works (born-digital content). Recommendation: The Librarian should require the Architecture Review Board to: ensure that the eCollections Strategy and related activities are sufficiently addressed in the Enterprise Architecture's current or "as-is" environment, the target or "to-be" environment, and the roadmap leading from the as-is to the to-be environment; sufficiently address and reduce the risk of implementing duplicative, poorly integrated, and unnecessarily costly eCollection activities; and sufficiently address the need for "robust security" to prevent "loss, alteration, and unauthorized access" of eCollections items—We reviewed the documentation submitted by the Library as part of its request to close the recommendation. We notified the Library that it did not demonstrate the "as-is" or "to-be" environments.
Library Working through Agile Delivery Method Challenges for Copyright IT Modernization Project	2018-IT-107 August 2019	OCIO	1	Report summary: OIG reviewed the joint effort involving OCIO and the U.S. Copyright Office (USCO) to develop the future-state version of USCO's Copyright Recordation system, which is part of the larger USCO IT modernization plan. Develop and implement guidance on tracking and resolving project health issues, on development projects that follow an agile, hybrid, or other similar methodology. In addition, OCIO should update its status dashboards to effectively convey project progress—OCIO continues to work with industry experts on developing an approach for implementing Earned Value Management (EVM) on IT projects that meet a materiality threshold (which will be determined through discussions between OCIO and FSD). The estimated completion date is the first quarter of FY 2022.
Library Working through Agile Delivery Method Challenges for Copyright IT Modernization Project	2018-IT-107 August 2019	OCIO	2	Ensure that all relevant stakeholders understand the development methodology used, implement a stakeholder engagement plan, assess the risks associated with the project before beginning the project, and document best practices for governance and status meetings, including best practices relating to the size and content of the meetings—The Library has reported that it completed the work necessary to close this recommendation. We are assessing this as part of a current audit.
Library Working through Agile Delivery Method Challenges for Copyright IT Modernization Project	2018-IT-107 August 2019	OCIO	3	Work with and obtain concurrence from project owners and, where applicable, development governance boards regarding the format and content of program and project reports. Ensure that such content follows the guidelines published by PMI or other risk management standard-setting bodies—The Library has reported that it completed the work necessary to close this recommendation. We are assessing this as part of a current audit.

UNIMPLEMENTED RECOMMENDATIONS

TABLE 4A: SIGNIFICANT RECOMMENDATIONS FROM PREVIOUS SEMIANNUAL REPORTS FOR WHICH CORRECTIVE ACTION HAS NOT BEEN COMPLETED

SUBJECT	REPORT No. ISSUE DATE	OFFICE	REC. No.	SUMMARY AND STATUS OF RECOMMENDATION
Library Working through Agile Delivery Method Challenges for Copyright IT Modernization Project	2018-IT-107 August 2019	OCIO	4	Develop and implement guidance (i.e., directives) for blending SDLC approaches based on the characteristics of individual projects, and that such directives include obtaining the business owners' concurrence regarding the SDLC approach at the start of each project. OCIO should also obtain FSD's concurrence regarding the SDLC approach as it relates to cost management—FSD is an active participant in technical project charter review meetings, which includes a review of the scope, schedule, cost and the SDLC approach. OCIO will be updating the project charter template to include an FSD signatory line. OCIO continues to work with FSD, the CGD, and General Counsel on cost management for IT investments. The review of other federal agencies' policies and the <i>Federal Acquisition Regulation</i> has been completed. The estimated completion date is the fourth quarter of FY 2021
Library Working through Agile Delivery Method Challenges for Copyright IT Modernization Project	2018-IT-107 August 2019	OCIO	5	Prepare a checklist of all required elements for starting a project before beginning system development for the project, including such items as obtaining approval of the SDLC methodology and completing an agile suitability scorecard, and then obtaining the CIO or Deputy CIO's approval of the completed checklist before beginning the project—The Library has reported that it completed the work necessary to close this recommendation. We are assessing this as part of a current audit.
Library Working through Agile Delivery Method Challenges for Copyright IT Modernization Project	2018-IT-107 August 2019	OCIO	6	Map the current methodology used in developing the Recordation Modernization Initiative (RMI) Minimum Viable Product (MVP) to the methodology required in LCD 5-310.2, ensure that it identifies and implements appropriate risk mitigation steps for any substantive deviation from the required methodology, and obtain the FSD and Register of Copyright's concurrence with regard to the mapping and any mitigation steps—The Library has reported that it has completed the work necessary to close this recommendation. We are assessing this as part of a current audit.
Library Working through Agile Delivery Method Challenges for Copyright IT Modernization Project	2018-IT-107 August 2019	OCIO	7	Clearly define the purpose of an MVP in the Library's instance of agile development and develop a process for ensuring that the Library incorporates the agreed-upon definition into its SDLC processes. OCIO should coordinate with CGD for issues related to contract management and with FSD for issues related to cost management. The Library should then codify the process in its policies—The Library has reported that it completed the work necessary to close this recommendation. We are assessing this as part of a current audit.

UNIMPLEMENTED RECOMMENDATIONS

TABLE 4A: SIGNIFICANT RECOMMENDATIONS FROM PREVIOUS SEMIANNUAL REPORTS FOR WHICH CORRECTIVE ACTION HAS NOT BEEN COMPLETED

SUBJECT	REPORT No. ISSUE DATE	OFFICE	REC. No.	SUMMARY AND STATUS OF RECOMMENDATION
Library Working through Agile Delivery Method Challenges for Copyright IT Modernization Project	2018-IT-107 August 2019	OCIO	8	OCIO, in conjunction with OGC and CGD, develop guidance to align key activities and responsibilities defined in application development contracts with Project Management Institute's Agile Practice Guide, or develop risk mitigation strategies for instances in which the Library chooses to deviate from agile best practices. These key activities and responsibilities may include items such as maintenance of the product roadmap—In September 2020, the Agile Contracts Working Group (ACWG) completed the draft <i>Agile Contracting Guide</i> for the development of agile contracting practices. The guidance includes templates and examples to support the creation of standard contract language on the Library's Agile IT efforts. The ACWG has extensively enhanced the OCIO Agile portal to be more prescriptive for the project teams. The ACWG has created a standardized Quality Assurance Surveillance Plan (QASP) for Agile projects that focuses on the quality of the delivery and ensures the Library gets higher value out of the software. OCIO has engaged Agile consultants, which includes training sessions for the Service Units that are new to Agile. The estimated date of completion is the first quarter of FY 2021.
Library Working through Agile Delivery Method Challenges for Copyright IT Modernization Project	2018-IT-107 August 2019	OCIO	9	Update the Agile at the Library Confluence site and any other relevant guidance to be consistent with <i>The Scrum Guide</i> and Project Management Institute guidance—The Library has reported that it has completed the work necessary to close this recommendation. We are assessing this as part of a current audit.
Library Working through Agile Delivery Method Challenges for Copyright IT Modernization Project	2018-IT-107 August 2019	OCIO	10	Develop a checklist and supervisory controls to ensure that it uses updated guidance from the Agile at the Library Confluence site and the appropriate implementation methodologies on development projects—The Library has reported that it completed the work necessary to close this recommendation. We are assessing this as part of a current audit.
Library Working through Agile Delivery Method Challenges for Copyright IT Modernization Project	2018-IT-107 August 2019	OCIO	11	Develop quality control mechanisms for ensuring that it updates templates for project management deliverables, such as the risk register, in a timely manner during ongoing projects, as well as for ensuring that project teams keep project management deliverables current throughout the project—The Library has reported that it completed the work necessary to close this recommendation. We are assessing this as part of a current audit.
Library Working through Agile Delivery Method Challenges for Copyright IT Modernization Project	2018-IT-107 August 2019	OCIO	12	Develop contingency plans for each of the risks identified in the risk register and obtain appropriate management approval for the plans—The Library has reported that it completed the work necessary to close this recommendation. We are assessing this as part of a current audit.

UNIMPLEMENTED RECOMMENDATIONS

TABLE 4A: SIGNIFICANT RECOMMENDATIONS FROM PREVIOUS SEMIANNUAL REPORTS FOR WHICH CORRECTIVE ACTION HAS NOT BEEN COMPLETED

SUBJECT	REPORT No. ISSUE DATE	OFFICE	REC. No.	SUMMARY AND STATUS OF RECOMMENDATION
Office of the Librarian / Chief Operating Officer (COO)				
Comprehensive Redesign Needed of Gift Shop Financial Management and Accounting	2017-PA-102 April 2019	COO	1	Report summary: OIG audited the internal controls of the Library's Gift Shop. The Gift Shop should comprehensively review and redesign the financial and accounting processes and systems. It should implement a financial reporting system for Gift Shop operations that includes an automated trial balance based on double entry accounting, and one that produces a full complement of financial statements (i.e., balance sheet, profit and loss (P&L) statement, and cash flow statement) that is compliant with generally accepted accounting principles on a monthly, quarterly, and annual basis—FY 2021 requisition was submitted for a new financial reporting system, GAAP compliant, that will provide the required automated financial statements. The estimated date of completion is the first quarter of FY 2021.
FEDLINK - Hotline Complaint Regarding the Timeliness of Processing Customer Orders	2018-SP-104 May 2019	COO	1	Report summary: OIG evaluated a hotline complaint regarding the Federal Library and Information Network (FEDLINK) and two of its customers. FEDLINK serves federal libraries and information centers as a purchasing, training, and resource-sharing consortium. FEDLINK should create a formal process for tracking, reviewing, and resolving issues from customers and vendors. Implementing a formal process for centrally documenting customer issues could benefit FEDLINK, as it would allow FEDLINK to quickly identify and resolve systemic issues, thereby improving the services that FEDLINK provides to its customers. Implementing a formal process for tracking customer service issues related to contracts would also assist in ensuring that FEDLINK sufficiently documents issues to enable it to resolve the issues regardless of possible employee turnover. A formalized process would also assist in ensuring that all customer issues received are available to the FEDLINK personnel assigned to the relevant contract, regardless of the process by which the issue was submitted—A formal process for tracking and resolving issues from customers and vendors will be addressed with the assistance of a contractor providing marketing support to the Library Enterprise programs. The estimated date of completion is the second quarter of FY 2021.

UNIMPLEMENTED RECOMMENDATIONS

TABLE 4A: SIGNIFICANT RECOMMENDATIONS FROM PREVIOUS SEMIANNUAL REPORTS FOR WHICH CORRECTIVE ACTION HAS NOT BEEN COMPLETED

SUBJECT	REPORT No. ISSUE DATE	OFFICE	REC. No.	SUMMARY AND STATUS OF RECOMMENDATION
Library Services (LS)				
eDeposit and eCollections Strategy	2014-PA-101 April 2015	LS	1	To become more cost efficient and to ensure that eCollection activities are meeting the Library’s strategic business objectives, the Library needs an overarching, transformative eCollections Strategy for collecting electronic works that does the following: groups programs, projects, and other IT work together to facilitate effective portfolio management of activities related to collecting electronic works, including born-digital works; identifies the Library’s organizational priorities related to these programs and projects and other IT work, makes investment decisions, and allocates resources accordingly; and focuses on meeting common requirements that span across the Library’s service units—The Library will determine the extent to which existing documentation may be aligned with project management best practice guidance pursuant to more recent OIG requests. Library Services has assigned a staff person to compare LC documents (directional plans, proposals, working group documentation, etc.) with the standard project management guidance. Information gathering and analysis have begun. The target date for completion for the comparison report is the first quarter of FY 2021 and for the response or additional documentation is the second quarter of FY 2021.
eDeposit and eCollections Strategy	2014-PA-101 April 2015	LS	4	The Librarian should take the following steps to implement better governance and accountability in order to ensure timely implementation of the Librarian’s vision to acquire digital works: create a mechanism for the Librarian and the Librarian’s immediate leadership team to receive executive-level reports on a regular basis on eCollection activities, mandate their review, and take timely action as necessary to ensure that such activities stay in-line with the Librarian’s vision and with senior leadership’s cost, schedule, and performance expectations; provide greater clarity on the role of the Executive Committee (EC) in monitoring and overseeing cross-cutting IT programs; and ensure the EC’s consistent involvement, support, and oversight of the eDeposit Program and the eSerials Project—Library Services has assigned a staff person to compare Library documents (directional plans, proposals, working group documentation, etc.) with the standard project management guidance. Collaborating with OCIO staff, she has begun information gathering and analysis. The estimated date of completion for the comparison report is the first quarter of FY 2021 and for the response or additional documentation is the second quarter of FY 2021.

UNIMPLEMENTED RECOMMENDATIONS

TABLE 4A: SIGNIFICANT RECOMMENDATIONS FROM PREVIOUS SEMIANNUAL REPORTS FOR WHICH CORRECTIVE ACTION HAS NOT BEEN COMPLETED

SUBJECT	REPORT No. ISSUE DATE	OFFICE	REC. No.	SUMMARY AND STATUS OF RECOMMENDATION
eDeposit and eCollections Strategy	2014-PA-101 April 2015	LS	5	The Information Technology Steering Committee (ITSC) does not have the necessary data to align IT goals, objectives, and priorities with the strategic needs and plans of the Library. The Librarian should do the following to correct this: direct the Chief Financial Officer (CFO) to provide information on the full universe of IT investments budgeted in each fiscal year for eCollection activities to the ITSC on an ongoing basis, as well as provide actual year-to-year costs for budget versus actual comparisons; require ITSC to formulate approval and monitoring criteria that align with the Library's organizational priorities as stated in an eCollections Strategy and associated enterprise architecture, as well as with common requirements spanning the Library's service units for ingesting and protecting electronic works; and require the chair of the ITSC to report regularly to the Librarian, a designee, and/or the EC about ITSC decisions and oversight issues related to the schedule, cost, and performance of eCollection activities—See the status update provided for recommendation 4 for report no. 2014-PA-101.
eDeposit and eCollections Strategy	2014-PA-101 April 2015	LS	6	To improve the organizational and financial management of its eCollection activities, the Librarian needs to require that service units: adopt and implement Library-wide best practices for standardizing program and project management to increase the likelihood of delivering effective digital transformations on time and on budget; and collect, track, and use quantitative data demonstrating variances in project delivery and investment targets to inform management oversight and reporting, including budget, planning, and investment decision-making going forward. This information should be used as part of the Library's performance management process—See the status update provided for recommendation 4 for report no. 2014-PA-101.
eDeposit and eCollections Strategy	2014-PA-101 April 2015	LS	7	For all IT investments, the Librarian should: (1) require service units and sponsors of significant IT investments (regardless of funding source) to complete a business case document that demonstrates how each IT project would meet organizational needs; outlines benefits, estimated costs, and risks, including the results of a cost-benefit analysis; and establishes a preliminary schedule for implementation; (2) require the business case document to be submitted to the ITSC for review during an early phase of product development and require the business case to be periodically reviewed and verified by ITSC with respect to the business need(s) being supported; (3) direct the CFO to develop the capability to fully project, capture, and track the actual costs of IT-related activities, including payroll costs; and (4) require the Strategic Planning Office or another unit to develop the capability for the Librarian and her immediate leadership team to monitor significant IT investments across the Library's various planning, budgeting, program/project management, and financial accounting systems to reveal inefficiencies and ineffectiveness in order to address problems in a timely manner—Only item (3) remains outstanding. After completing a planned WebTA upgrade, the Library will implement a new module to track the payroll costs of IT projects. The estimated date of completion is fourth quarter of FY 2022.

UNIMPLEMENTED RECOMMENDATIONS

TABLE 4A: SIGNIFICANT RECOMMENDATIONS FROM PREVIOUS SEMIANNUAL REPORTS FOR WHICH CORRECTIVE ACTION HAS NOT BEEN COMPLETED

SUBJECT	REPORT NO. ISSUE DATE	OFFICE	REC. NO.	SUMMARY AND STATUS OF RECOMMENDATION
Library Services Needs to Strengthen Its Performance Measurement of the Collection Services Workflow	2018-SP-101 August 2019	LS	1	Develop and implement performance measures for the collection services workflow that measure desired outcomes aligned with the first goal of the Library’s new strategic plan to expand user access and the goal’s first objective to increase the discoverability and availability of collection materials, including measures for analog and electronic collection materials of cycle time and the age of LS’s inventory of unprocessed materials—LS has completed its FY 2020 <i>Report on the Age of Library Services’ Inventory of Unprocessed Materials</i> , which focuses on the amount of time collections in special formats arrearage (as defined by the LS FY 2019 New and Expanded Program Request (NEPR)) have spent in arrears. LS plans to make its FY 2021 Directional Plan available to OIG, thereby reporting on both carryover and new measures. The Library will determine the extent to which existing documentation may be aligned with project management best practice guidance pursuant to more recent OIG requests. LS has assigned a staff person to compare LC documents (Directional Plans, proposals, working group documentation, etc.) with the standard project management guidance. Collaborating with OCIO staff, LS has begun information gathering and analysis. The target date of completion for the comparison report is first quarter of FY 2021 and for the response or additional documentation is second quarter of FY2021. LS will develop additional measures as progress on recommendations 2 and 3 yield new opportunities and information. The estimated date of completion is the fourth quarter of FY 2023.
Library Services Needs to Strengthen Its Performance Measurement of the Collection Services Workflow	2018-SP-101 August 2019	LS	2	Utilize baseline and trend data in measuring progress in fulfillment of the first goal of the Library’s new strategic plan to expand user access and the goal’s first objective to increase the discoverability and availability of collection materials—LS’s work will be iterative and dependent on interim and final results from 2018-SP-101 recommendation 3. LS began FY 2020 using historic arrearage data from the LC annual report to demonstrate reduction in the special formats arrearage. LS will develop or discover additional baseline or trend data as progress on recommendation 3 yields new opportunities and information. The estimated date of completion is the fourth quarter of FY 2023.
Library Services Needs to Strengthen Its Performance Measurement of the Collection Services Workflow	2018-SP-101 August 2019	LS	3	Broaden LS’s capability to perform end-to-end monitoring of its collection services activities, such as by mapping business processes that are key to meeting user needs, as part of an effort to identify, analyze, and respond to risks related to achieving the Library’s strategic goals and objectives. Mapping activities should include the use of IT systems and/or software programs—LS developed a methodology for monitoring collection processing flows. The first pilot to test this methodology with the CIP ebook flow is in the end stages. A second pilot to test this methodology with the Manuscript collection flow is underway. A third pilot to test this methodology with a to-be-determined print monography flow is in the planning stages. Results from these pilots will be circulated in the first quarter of FY 2021, and will inform the expansion of this effort. The estimated date of completion is an, as of yet, unspecified quarter in FY 2022.

UNIMPLEMENTED RECOMMENDATIONS

TABLE 4A: SIGNIFICANT RECOMMENDATIONS FROM PREVIOUS SEMIANNUAL REPORTS FOR WHICH CORRECTIVE ACTION HAS NOT BEEN COMPLETED

SUBJECT	REPORT No. ISSUE DATE	OFFICE	REC. No.	SUMMARY AND STATUS OF RECOMMENDATION
Library Services Needs to Strengthen Its Performance Measurement of the Collection Services Workflow	2018-SP-101 August 2019	LS	4	Create a more precise definition of “arrearage” that LS applies consistently across all of its areas to help ensure that it has a complete and accurate inventory of unprocessed <i>analog</i> collection materials—LS has gathered data and comments from all Directorates and expects to have a final definition early in FY 2021. The estimated date of completion is an, as of yet, unspecified quarter in FY 2021.
Library Services Needs to Strengthen Its Performance Measurement of the Collection Services Workflow	2018-SP-101 August 2019	LS	5	Create a complete and accurate inventory of unprocessed <i>electronic</i> collection materials—A LS team continues to develop a framework for a complete, accurate, and maintainable inventory of processed and unprocessed digital collection materials. Piloting of this inventory process is underway for eBooks, eSerials, and Web Archives. Development of a framework for digital special collection items is underway. The estimated date of completion is an, as of yet, unspecified quarter in FY 2022.
Library Services Needs to Strengthen Its Performance Measurement of the Collection Services Workflow	2018-SP-101 August 2019	LS	6	Use complete and accurate data to establish an outcome-oriented target for reducing the size of its inventory of unprocessed <i>analog</i> collection materials (e.g., using a ratio of unprocessed analog materials to analog collection materials overall) and use the target to measure performance—Once LS has developed a measurable and maintainable definition of arrearage that applies consistently across all division within LS and all analog formats held by the service unit, it will use that data to establish an outcome-oriented target for reducing the size of its inventory of unprocessed analog collection materials and use the target to measure performance. This recommendation requires additional data from LS divisions. LS will conduct a survey of divisions not participating in the special formats arrearage program to obtain numbers of work on hand items, and numbers of any other items that are not work on hand but not included in the current arrearage data. The estimated date of completion is an, as of yet, unspecified quarter in FY 2021.
Library Services Needs to Strengthen Its Performance Measurement of the Collection Services Workflow	2018-SP-101 August 2019	LS	7	Use complete and accurate data to establish plans to set an outcome-oriented target for reducing the size of its inventory of unprocessed <i>electronic</i> collection materials (e.g., using a ratio of unprocessed electronic materials to electronic collection materials overall)—Once LS has created a complete, accurate, and maintainable inventory of unprocessed digital collection materials, it will use that data to establish plans to set an outcome-oriented target for reducing the size of that inventory of unprocessed digital collection materials. This effort will be helped by the reporting of eSerials and eNewspapers digital acquisitions received via Copyright in the LC Annual Report, starting in FY 2021. Counting efforts will be expanded to all born digital formats in subsequent years. The estimated date of completion is an, as of yet, unspecified quarter in FY 2022.

UNIMPLEMENTED RECOMMENDATIONS

TABLE 4A: SIGNIFICANT RECOMMENDATIONS FROM PREVIOUS SEMIANNUAL REPORTS FOR WHICH CORRECTIVE ACTION HAS NOT BEEN COMPLETED

SUBJECT	REPORT No. ISSUE DATE	OFFICE	REC. No.	SUMMARY AND STATUS OF RECOMMENDATION
Library Services Needs to Strengthen Its Performance Measurement of the Collection Services Workflow	2018-SP-101 August 2019	LS	8	Establish outcome-oriented measures focused on LS's performance related to meeting user needs associated with the collection services workflow—In development of FY 2001 annual performance goals, LS continued to implement an outcome oriented approach for performance measurement. LS will begin in FY 2021 by increasing the percentage of outcome and customer-need performance measures (as compared to FY 2020). The service unit will develop additional measures as progress on 2018-SP-101 recommendations 1, 2, and 3 yield new opportunities and information. The estimated date of completion is an, as of yet, unspecified quarter in FY 2023.
Library Services Needs to Strengthen Its Performance Measurement of the Collection Services Workflow	2018-SP-101 August 2019	LS	9	Adopt a cross-organizational approach to performance measurement related to the collection services workflow that facilitates collaboration across LS's organizational units—In development of FY 2001 annual performance goals, LS continued to implement a cross-organizational approach in areas that were organizationally siloed. This work will be iterative and is dependent on interim and final results from 2018-SP-101, recommendations 1, 2, and 3. While LS performance measures will continue to identify ownership/ accountability for reaching performance goal targets at the Directorate level with the information obtained through recommendation 3, LS will seek opportunities to highlight critical paths, critical systems, dependencies and effects within and between its performance measures. The estimated date of completion is an, as of yet, unspecified quarter of FY 2023.
Library Services Needs to Strengthen Its Performance Measurement of the Collection Services Workflow	2018-SP-101 August 2019	LS	10	Track the allocation of resources associated with outcome-based performance measures for all stages of the collection services workflow for analog and electronic collection materials—LS will begin to track the allocation of resources associated with outcome-based performance measures for all stages of the collection services workflow for analog and electronic collection materials. This work will be iterative and is dependent on interim and final results from 2018-SP-101, recommendations 1, 2, 3, and 9. LS will begin in FY 2021 by linking budget and staffing requests to the LS Directional Plan (cross walking to the LC Strategic Plan). While this will not demonstrate allocation of resources associated with specific performance measures, it will connect resources with LS Directional/ LC Strategic Plan goals and objectives. LS will develop additional measures as progress on recommendations 1, 2, and 3 yield new opportunities and information. The estimated date of completion is an, as of yet, unspecified quarter of FY 2023.
Library Services Needs to Strengthen Its Performance Measurement of the Collection Services Workflow	2018-SP-101 August 2019	LS	11	Establish capacity utilization performance measures that track the effectiveness of its collection services workflow—LS reports that its work will be iterative and is dependent on interim and final results from 2018-SP-101 recommendations 1, 2, 3, 9 and 10. The estimated date of completion is an, as of yet, unspecified quarter of FY 2023.

IMPLEMENTED AND CLOSED RECOMMENDATIONS³

TABLE 4B: SIGNIFICANT RECOMMENDATIONS FROM PREVIOUS SEMIANNUAL REPORTS FOR WHICH WERE IMPLEMENTED OR CLOSED DURING THIS PERIOD

SUBJECT	REPORT No. ISSUE DATE	OFFICE	REC. No.	SUMMARY OF RECOMMENDATION AND ACTION
Office of the Librarian / Chief Operating Officer (COO)				
Comprehensive Redesign Needed of Gift Shop Financial Management and Accounting	2017-PA-102 April 2019	COO	2	The Gift Shop should develop and implement GAAP-compliant and accurate perpetual inventory information, including cost of goods sold and gross margin reporting on the manual P&L statement—Financial staff know how to calculate the perpetual inventory value.
Comprehensive Redesign Needed of Gift Shop Financial Management and Accounting	2017-PA-102 April 2019	COO	3	The Gift Shop should reconcile monthly financial results and selected accounts between the Business Enterprises' Financial and Accounting and Momentum financial systems—Financial reports are now prepared monthly. They were prepared through FY 2020.
Comprehensive Redesign Needed of Gift Shop Financial Management and Accounting	2017-PA-102 April 2019	COO	13	The Gift Shop should prepare and communicate to senior management and Gift Shop management an annual merchandise plan documenting goals, inventory levels, themes, major events, primary vendors, and how funds will be allocated between merchandise categories and vendors. Also, ensure that yearly or more frequent proper analysis is done comparing actual to plan—Management will be provided a merchandise plan that includes major events and themes, a purchase plan, a sales plan, and a staffing and expense plan prior to the start of the fiscal year. A status review will be conducted on a monthly basis. .
Comprehensive Redesign Needed of Gift Shop Financial Management and Accounting	2017-PA-102 April 2019	COO	18	The Gift Shop should re-evaluate the sales return process to ensure it contains sufficient management controls and audit trails, and permits easy and efficient research methods—The merchandise return process was revised to include sufficient management controls and audit trails.

³ The status of recommendation updates are Library management's assertions and have not been audited.

IMPLEMENTED AND CLOSED RECOMMENDATIONS

TABLE 4B: SIGNIFICANT RECOMMENDATIONS FROM PREVIOUS SEMIANNUAL REPORTS FOR WHICH WERE IMPLEMENTED OR CLOSED DURING THIS PERIOD

SUBJECT	REPORT No. ISSUE DATE	OFFICE	REC. No.	SUMMARY OF RECOMMENDATION AND ACTION
The Library Should Collect Discounts for Early Payments on Vendor Invoices on GSA Schedule Contracts	2018-FN-105 January 2020	COO	1	Report summary: OIG evaluated the accuracy of the Financial Service Directorate's estimate of lost early payment discounts on accounts payable invoices, among other activities, and found that the Library had not taken advantage of the early payment discount terms offered on schedules. CGD should incorporate early payment discount terms, offered by vendors in GSA schedules, into Library contracts so that the Library has the opportunity to earn the discounts offered—CGD reviewed General Services Administration (GSA) schedules to identify discount terms offered and incorporated the discounts where appropriate.
The Library Should Collect Discounts for Early Payments on Vendor Invoices on GSA Schedule Contracts	2018-FN-105 January 2020	COO	2	CGD should to the extent it is legally and administratively possible, pursue collections for invoices paid both prior to and after February 24, 2019, for the 38 Library contracts awarded from GSA contracts containing early payment discount terms. In addition, the Library should also earn, and receive all discounts on invoices submitted for these contracts subsequent to the audit report—CGD will negotiate modifications with identified vendors to incorporate prompt payment discount terms into the contracts. CGD demanded repayment for the discounts that the Library determined were available for repayment due to prompt payment discounts.
The Library Should Collect Discounts for Early Payments on Vendor Invoices on GSA Schedule Contracts	2018-FN-105 January 2020	COO	3	The Library should instruct Contracting Officers' Representatives (CORs) to notify FSD of any early payment discount terms offered by a vendor on an invoice, which are not included in the Invoice Processing Platform (IPP) drop down menu. FSD should then update the drop down menu to include the applicable discount terms, to ensure that the vendor can select the appropriate early payment discount terms from the drop down menu on future invoices—Action was taken to identify and take GSA Prompt Payment Discounts. COR training was updated and made available.
The Library Should Collect Discounts for Early Payments on Vendor Invoices on GSA Schedule Contracts	2018-FN-105 January 2020	COO	4	The Library should instruct CORs to review the actual invoice submitted by the vendor for early payment discount terms being offered—COR training was updated and made available.
The Library Should Collect Discounts for Early Payments on Vendor Invoices on GSA Schedule Contracts	2018-FN-105 January 2020	COO	5	The Library should instruct the CORs to review the comment section in IPP for each invoice, and identify any early payment discount terms offered by the vendor—COR training was updated and made available.

UNIMPLEMENTED FINANCIAL STATEMENTS RECOMMENDATIONS

The objective of the financial statements audit is to obtain reasonable assurance that the Library's financial statements are free of material misstatements. OIG summarized the Library's FY 2019 financial statements audit recommendations and the Library's corrective action plan in table 4C.⁴ Details on recommendations are provided for the auditor's publicly released reports but not for management letter comments distributed internally to Library management. The implementation of recommendations will be evaluated during the Library's FY 2020 financial statements audit.

TABLE 4C: FY 2019 FINANCIAL STATEMENTS RECOMMENDATIONS MADE BY THE INDEPENDENT PUBLIC ACCOUNTANT

SUBJECT	REPORT NO. ISSUE DATE	REC. NO.	SUMMARY OF RECOMMENDATION AND ACTION
Internal Control over Financial Reporting Reportable Findings			
Office of the Librarian / Chief Operating Officer / Financial Services Directorate			
Complex and Untimely Financial Reporting Process	2019-FN-101 May 2020	I.1	Perform an analysis of current financial reporting processes to identify any complex processes that could be simplified or eliminated, to include an analysis on how transactions are reported in the financial reporting system—The Library completed various contracted support activities, including an evaluation of the allocated working fund and financial reporting process. The Budget Office and the Financial Reports Division (FRD) are identifying recommendations to implement for FY 2021. A contractor is also scheduled to complete an evaluation of the internal use software process by December, 30 2020. The Library plans on issuing other contracts for creation of financial reports, documentation of external financial reports, and mapping of General Ledger accounts to reports.
Complex and Untimely Financial Reporting Process	2019-FN-101 May 2020	I.2	Once financial reporting processes are reviewed and simplified, where possible, document all steps needed to report financial transactions in desk guides or procedures documents—FRD hired a contractor to implement extensive FY 2021 General Ledger changes implemented by Treasury. Ongoing efforts will continue into FY 2021. The Chief Financial Officer also drafted a Position Description for a Policy and Documentation Analyst to assist in this area; posting is anticipated in the first quarter of FY 2021.
Complex and Untimely Financial Reporting Process	2019-FN-101 May 2020	I.3	Perform an assessment of who should be performing the processes, such that procedures are pushed down to the lowest level feasible to allow for a timely detailed review below the management level, where possible, and take any necessary action to ensure that staffing levels and skills sets are sufficient to perform the processes and procedures—The Library hired a contractor to perform an assessment of tasks to streamline processes and determine appropriate level for review by the fourth quarter of FY 2020. A competency assessment was completed in FSD informing common skills gaps to address in training/development plans. FRD continues to review processes to document in SOP and desk guides and identify skill gaps and positions needed in FRD. Five accountant vacancies are expected to be filled in the first quarter of FY 2021.
Complex and Untimely Financial Reporting Process	2019-FN-101 May 2020	I.4	Develop and establish high-level analytical procedures at the supervisor and manager level, as well as make sure adequate resources are available at the supervisor and manager level and trained appropriately to execute analytical procedures and ensure the identification and correction of errors in financial reporting processes—See the status of recommendation update provided for recommendation I.3. FRD also hired a contractor to configure a collaboration tool for managing tasks. FRD will initially pilot the tool through December 2020 with an extension through November 2021.

⁴OIG contracted with an independent certified public accounting firm to complete the Library's FY 2019 financial statements audit.

UNIMPLEMENTED FINANCIAL STATEMENTS RECOMMENDATIONS

TABLE 4C: FY 2019 FINANCIAL STATEMENTS RECOMMENDATIONS MADE BY THE INDEPENDENT PUBLIC ACCOUNTANT

SUBJECT	REPORT No. ISSUE DATE	REC. No.	SUMMARY OF RECOMMENDATION AND ACTION
Complex and Untimely Financial Reporting Process	2019-FN-101 May 2020	I.5	Establish and enforce a time line to prepare and issue the annual financial statements and related notes within a reasonable time period after the close of the fiscal year– Loss of expertise, and the need to onboard and train new staff at year end, has impeded the ability to shift tasks to an earlier close date for FY 2020.



INSPIRATION FOR ALTERNATIVE COMICS

THE FORT THUNDER ARTS COLLECTIVE OF PROVIDENCE, RHODE ISLAND, BEGAN PUBLISHING THE FREE COMIC TABLOID NEWSPAPER *PAPER RODEO* IN 2000. IT DREW UPON THE HAND-MADE COMICS TECHNIQUES OF THE 1990s COMBINED WITH AN UNDERGROUND ART AESTHETIC AND PROVOCATIVE SUBJECT MATTER. AND LIKE ITS UNDERGROUND COMICS PREDECESSORS, ISSUES WERE OFTEN DISTRIBUTED AT MUSICAL VENUES AND CONVENTIONS.

CONTINUING THE TRADITION OF FANTASY

CREATOR OF COMICS AND GRAPHIC NOVELS, MISS LASKO-GROSS HAS TURNED RECENTLY TO VISUAL STORYTELLING SET IN IMAGINARY REALMS, WHICH FEATURE HYBRID CHARACTERS WHO GRAPPLE WITH NON-CONFORMITY AND SELF-DISCOVERY. IN THIS DRAWING (A POSTER CREATED FOR THE AMERICAN LIBRARY ASSOCIATION), HENNI THE EPONYMOUS CHARACTER OF HER GRAPHIC NOVEL IS SITTING AT THE EDGE OF A FOREST. IT EVOKES KEY ASPECTS OF THE NARRATIVE: HENNI'S INQUISITIVE, CONTEMPLATIVE CHARACTER AND THE MYSTERIOUS, WOODED LANDSCAPE. COPYRIGHT PERMISSION MISS LASKO GROSS, 2015.

REPORTING REQUIREMENTS

TABLE 5: REPORTING REQUIREMENTS UNDER THE INSPECTOR GENERAL ACT OF 1978, AS AMENDED,⁵ AND THE LIBRARY OF CONGRESS INSPECTOR GENERAL ACT OF 2005, AS AMENDED

IG ACT SECTION	OIG REPORTING REQUIREMENTS	PAGE NUMBER
4(a)(2)	Review of legislation and regulations.	13
5(a)(1)	Significant problems, abuses, and deficiencies.	9-18
5(a)(2)	Recommendations for corrective action.	19-28, 31-32
5(a)(3)	Significant outstanding recommendations.	19-28, 31-32
5(a)(4)	Matters referred to prosecutorial authorities.	15
5(a)(5)/6(c)(2)	Information or assistance unreasonably refused or not provided.	N/A
5(a)(6)	Listing of completed audit, inspection and evaluation, and investigative reports.	9-18
5(a)(7)	Summary of significant reports.	9-18
5(a)(8)	Statistical table pertaining to questioned costs for audits, inspections and evaluations, and investigations.	34
5(a)(9)	Statistical table pertaining to funds recommended to be put to better use for audits, inspections and evaluations, and investigations.	34
5(a)(10)	Prior OIG reports unresolved, uncommented upon, desired timetable for achieving a management decision.	N/A
5(a)(11)	Significant revised management decisions.	N/A
5(a)(12)	Management decision disagreements.	N/A
5(a)(14)	Information regarding peer reviews involving the OIG.	36
5(a)(15)	List of any outstanding recommendations from any peer review conducted by another OIG.	N/A
5(a)(16)	List of any peer reviews conducted by the IG of another OIG during reporting period.	36
5(a)(17)	Statistical tables pertaining to OIG investigations.	15
5(a)(18)	Description of the metrics for OIG investigative table.	15
5(a)(19)	Reports involving senior Government employees where allegations of misconduct were substantiated, including the facts and circumstances of the investigation and status and disposition of the matter.	N/A
5(a)(20)	Instance of whistle blower retaliation.	N/A
5(a)(21)	Attempted agency interference with OIG independence, including budget constraints designed to limit OIG capabilities; and incidents where agency has resisted, objected, or significantly delayed access to information.	N/A
5(a)(22)	Inspections, evaluations, audits, and investigations of senior Government employees undisclosed to the public.	N/A

⁵ Section 5 (except (a)(13)) of the *Inspector General Act of 1978*, as amended, 5 U.S.C App, applies to the Library's OIG through the *Library of Congress Inspector General Act of 2005*, as amended, 2 U.S.C § 185. Section 5 states, "Each Inspector General shall, not later than April 30 and October 31 of each year, prepare semiannual reports summarizing the activities of the Office during the immediately preceding six-month periods ending March 31 and September 30."

TABLE 6: FUNDS QUESTIONED OR PUT TO BETTER USE FOR THIS PERIOD⁶

REPORTING AREA	NUMBER OF REPORTS	NUMBER OF RECOMMENDATIONS	QUESTIONED COSTS
Audits	4	5	-
Inspections and Evaluations	1	3	-
Investigations	1	-	\$297,555

TABLE 7: FY 2020 AUDITS WITH RECOMMENDATIONS FOR BETTER USE OF FUNDS

REPORTING PERIOD	NUMBER OF AUDIT REPORTS	TOTAL FUNDS PUT TO BETTER USE
No management decision was made by the start of the period:	-	-
Issued during the period:	-	-
In need of management decision during the period:	-	-
Management decision made during the period:		
Value of recommendations agreed to by management:	-	-
Value of recommendations not agreed to by management:	-	-
No management decision made by the end of the period:		
Less than six months old:	-	-
More than six months old:	-	-

TABLE 8: FY 2020 AUDITS WITH QUESTIONED COSTS

REPORTING PERIOD	NUMBER OF AUDIT REPORTS	TOTAL QUESTIONED COSTS	UNSUPPORTED COSTS
No management decision made by the start of the period:	-	-	-
Issued during the period:	-	-	-
In need of management decision during the period:	-	-	-
Management decision made during the period:			
Value of recommendations agreed to by management:	-	-	-
Value of recommendations not agreed to by management:	-	-	-
No management decision made by the end of the period:			
Less than six months old:	-	-	-
More than six months old:	-	-	-

⁶Funds that (1) are questioned by OIG of an alleged violation of a provision; costs not supported by adequate documentation (unsupported costs); or a finding that the expenditure of funds for the intended purpose is unnecessary or unreasonable; or (2) could be used more efficiently if management took actions to implement and complete the recommendation. For example, recommendations that funds be put to better use could result in reductions in spending, deobligations of funds or funds, or avoidance of unnecessary spending.



PEER REVIEW REPORTING

OIG's audit division undergoes external peer reviews at least once every three years. OIG was most recently the subject of a Council of the Inspectors General on Integrity and Efficiency (CIGIE) peer review for compliance with audit standards by the Architect of the Capitol OIG for the period ending March 31, 2019. The Architect of the Capitol OIG concluded that OIG's system of quality control was suitably designed and complied with to provide reasonable assurance of conforming with applicable professional standards in all material respects. Accordingly, the Architect of the Capitol OIG provided a "pass" rating, and no recommendations were made; this is the highest available rating. There were no outstanding recommendations from a previous peer review.

OIG was also the subject of its first CIGIE peer review for compliance with standards for inspections and evaluations by the Securities and Exchange Commission OIG; the review was for the period ending May 1, 2018. The team focused on OIG's policies and procedures. The review determined that OIG generally met the standards under review, and no recommendations were made.

OIG completed its most recent peer review of the Federal Housing Finance Agency audit division OIG in September 2019 for the period ending March 31, 2019. OIG issued a "pass" rating, did not make any recommendations in the peer review, and does not have any outstanding recommendations from past peer reviews that we conducted of other audit organizations.

BATMAN AND ROBIN

ALTHOUGH THE FADED SIGNATURE OF BOB KANE APPEARS ON THIS ORIGINAL BATMAN COMIC BOOK ILLUSTRATION, THE STORY WAS PENCILED BY SHELDON MOLDOFF, INKED BY JOE GIELLA, WRITTEN BY GARDNER FOX (1911–1986), AND LETTERED BY GASPAR SALADINO (1927–2016). HERE, IN THE STORY *FRIGHT OF THE SCARECROW* BATMAN AND ROBIN, WHO HAVE BECOME TEMPORARILY BLIND, FIGHT TWO OF THE SCARECROW'S WILD CATS. HAVING FIRST APPEARED IN *DETECTIVE COMICS*, NO. 27 IN 1939, BATMAN HAS BECOME PART OF DC COMICS PANTHEON OF SUPERHEROES THAT ALSO APPEAR IN MOTION PICTURES, TELEVISION SHOWS, AND PROMOTIONAL PRODUCTS. COPYRIGHT PERMISSION DC COMICS. [BATMAN No. 1, 1940]

SUPERMAN

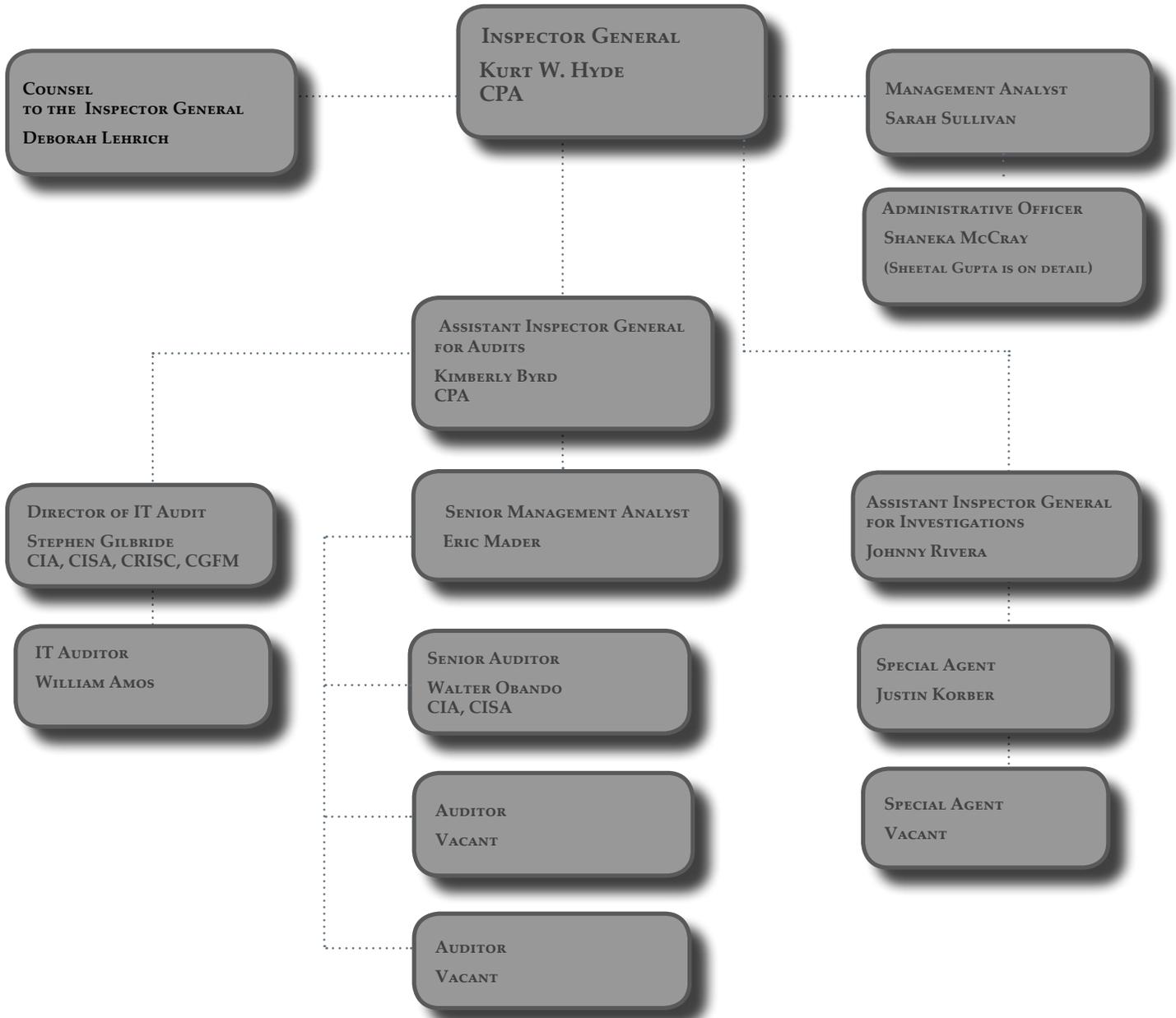
IN A FULL DISPLAY OF SUPERHERO POWERS, THE MAN OF STEEL NOT ONLY DEFLECTS BULLETS BUT USES HIS X-RAY VISION TO MELT TRUCK BRAKES. CREATED BY WRITER JERRY SIEGEL AND ARTIST JOE SHUSTER IN 1933 IN A FANZINE, *SUPERMAN* HIT THE STANDS IN *ACTION*, NO. 1 IN 1938. IT QUICKLY BECAME THE ANCHOR TO THE DC COMICS LINE-UP. WAYNE BORING SUCCEEDED SHUSTER IN DRAWING THE SUPERHERO. HAVING WORKED IN SHUSTER'S STUDIO STARTING IN 1937, BORING WAS THE PRIMARY PENCILER THROUGHOUT THE 1950s, GIVING THE CHARACTER HIS CLASSIC BULK AND MUSCULAR DEFINITION. BORING WAS TEAMED WITH INKER STAN KAYE. COPYRIGHT PERMISSION DC COMICS. [DETAIL FROM *SUPERMAN* No. 1 COVER, 1939]

SUPERHERO HULK

IN HER COVER DRAWING OF *THE INCREDIBLE HULK*, ARTIST MARIE SEVERIN CAPTURES THE SUPERHERO'S DUAL NATURE BY SHARPLY CONTRASTING IMAGES: THE CREATURE OF MONSTROUS RAGE VERSUS THE CHASTENED CAPTIVE. BEGINNING AS A COLORIST OF COMIC BOOKS, SEVERIN WAS ONE OF THE FEW WOMEN TO ADVANCE TO DRAWING MAJOR SUPERHERO TITLES FOR MARVEL COMICS. SINCE ARTIST JACK KIRBY FIRST INTRODUCED THE HULK IN 1962, THE CHARACTER'S STORY HAS BEEN TOLD AND RETOLD IN COMIC BOOKS, TELEVISION, AND MOVIES. COPYRIGHT PERMISSION DC COMICS.



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