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Management of Permanent Records at Selected Bureaus and Offices of the Department of the Treasury

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Multiple-Agency Records Management Inspection Report

National Archives and Records Administration
July 2022

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MANAGEMENT OF PERMANENT RECORDS AT
SELECTED BUREAUS AND OFFICES OF THE DEPARTMENT OF THE TREASURY
MULTIPLE-AGENCY RECORDS MANAGEMENT INSPECTION

INSPECTION REPORT

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INTRODUCTION

The National Archives and Records Administration (NARA) is responsible for assessing the proper management of records in all media within federal agencies to protect rights, assure government accountability, and preserve and make available records of enduring value.[1] In this capacity, and based on authority granted by 44 United States Code (U.S.C.) 2904(c)(7) and 2906, NARA inspects the records management (RM) programs of agencies to ensure compliance with federal statutes and regulations and to investigate specific issues or concerns. NARA then works with agencies to make improvements to their programs based on inspection findings and recommendations.

NARA inspected the management of permanent records by selected bureaus and offices of the Department of the Treasury. NARA selected these bureaus due to the high value of permanent records they create in their roles as the stewards of the United States currency creation and financial oversight. The inspection examined Departmental compliance with federal RM statutes and regulations and assessed the effectiveness of agency RM policies and procedures. In particular, it focused on the creation, management and transfer of permanent records with an emphasis on electronic records, including email and social media communications, policies, strategic planning, training, records schedule implementation and oversight. Additionally, it sought to identify practices of interest to the wider federal RM community.

The following bureaus and offices were included in this inspection:

- The Department of the Treasury Headquarters (Department)
  - Office of Foreign Assets Control (OFAC)
  - Office of Financial Stability (OFS)
- The Bureau of Engraving and Printing (BEP)
- The Office of the Comptroller of the Currency (OCC)
- The United States Mint (U.S. Mint)

The scope of the inspection was limited to permanent records in all formats. It was not the intention of NARA to conduct a comprehensive review of the RM programs of the bureaus and offices involved in the inspection. Due to COVID-19 this inspection was conducted virtually through video conferences and a review of supporting documentation (see Appendix A and B for methodology and documentation reviewed).

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[1] 44 U.S.C. Chapter 29, https://www.archives.gov/about/laws/records-management.html.

OVERVIEW OF KEY ASPECTS OF THE RECORDS MANAGEMENT PROGRAMS

There are basic fundamentals of records management regardless of records retention and disposition that include the knowledge of what types of records are being created and maintained, where they are located when needed for decision-making and government accountability, and ensuring they are readily accessible throughout their lifecycle. If these fundamentals are not in place or are not implemented properly, records are at risk of being lost and/or mishandled making them inaccessible to decision makers and others. This extends further for permanent records, as these have been determined to have value to the Nation beyond that of their original business needs. While in agency custody, permanent records must be identified, scheduled, preserved, and protected until they are eligible for transfer to the National Archives, in accordance with NARA-approved retention schedules (36 Code of Federal Regulations (CFR) 1220.32(e)).

Coordination of RM Programs

The Department of the Treasury records and information management (RIM) program is a decentralized federation of component-level programs within Departmental offices and Treasury bureaus. The program is led by the Assistant Secretary for Management, who serves as the Senior Agency Official for Records Management (SAORM). The Deputy Assistant Secretary for Privacy, Transparency, and Records (PTR) oversees the development and issuance of Treasury-wide policy and training; coordinates the implementation of records management initiatives; and provides oversight and reporting to NARA. The day-to-day operations of the RIM program are led by the Department Records Officer (DRO) who coordinates activities with Bureau Records Officers (BRO) on a limited basis. BROs are given considerable latitude to run their RIM programs while following some high-level Departmental policy and training requirements.

Overall, NARA found the Department of the Treasury RIM programs under review to be compliant with regulations regarding the intellectual control and maintenance of permanent records, and well positioned to meet target 2.4 of the Office of Management and Budget (OMB)/NARA memorandum, *Transition to Electronic Records* (M-19-21), that requires the transfer of permanent records to the National Archives in electronic format beginning on January 1, 2023.[2]

Due to the decentralized nature of the Department of the Treasury RIM program, this report will review each program starting with the Departmental RIM program and then the individual bureaus. Findings for each are detailed at the end of the program overview. Combined findings for the Department offices and bureaus are listed after the individual program reviews.

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[2] OMB/NARA *Transition to Electronic Records* (M-19-21), https://www.archives.gov/files/records-mgmt/policy/m-19-21-transition-to-federal-records.pdf.

FINDINGS AND RECOMMENDATIONS

INDIVIDUAL PARTICIPATING AGENCIES

DEPARTMENT RECORDS MANAGEMENT PROGRAM

The Department is in a rebuilding effort to improve intellectual control of its records and modernize its program to fully meet the requirements of OMB/NARA M-19-21. This rebuilding effort is being led by the DRO who is assisted by three full-time RIM staff members. In addition, the Department utilizes a network of 44 Records Liaisons (RL) who manage day-to-day records activities in Departmental offices.

Among the initiatives being undertaken by the RIM program are:

- The revitalization of the RL program and training throughout Departmental offices.
- A complete inventory of electronic records and electronic information systems in Departmental offices along with corresponding file plan updates.
- The development of new media-neutral Departmental records schedules.
- The development of a new electronic records management system (ERMS), OneCT, to manage high-level permanent records.
- Scanning initiatives to convert legacy analog records into digital media including classified records.
- Updates to the Departmental RIM handbook to incorporate the requirements of OMB/NARA M-19-21.
- Updates to the Capstone email schedule[3] and the disposition of legacy email.
- Integration of the RIM program into the Department's system development life cycle (SDLC).
- Enhanced engagement with component offices and bureaus.

NARA found that the DRO and RIM program staff were fully aware of the need to pursue these initiatives to position the Department to effectively manage permanent records throughout its offices and bureaus. The Treasury PTR is aware of significant knowledge gaps within the RL network and is working to provide additional training sessions. NARA did find areas of concern and has the following recommendations for the Department RIM program. Additional findings and recommendations for the Department are detailed in the common findings section of this report.

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[3] See NARA Bulletin 2013-02: *Guidance on a New Approach to Managing Email Records* for more information on the Capstone approach to managing email.

Finding 1: The Department does not have a transition plan for the permanent electronic records of the Office of Financial Stability.

In 2008, the Department of the Treasury created the Office of Financial Stability (OFS) to implement the Emergency Economic Stabilization Act (EESA) of 2008. This act established the Troubled Assets Relief Program (TARP) to make and fund commitments to purchase troubled assets from financial institutions, on terms and conditions as determined by the Secretary of the Department of the Treasury. During the period from 2008 to 2010, the office committed 475 billion dollars to help stabilize the American economy and employed around 200 full-time staff members. After that date, the operations of the office slowly wound down until today. There are currently only five staff members remaining with plans to close out the program in 2023. These staff members maintain control of the OFS program records and have arranged for the transfer of analog program records to NARA's Washington National Records Center in Suitland, Maryland. Once the final staff members are reassigned, however, no provisions are in place to manage the remaining electronic files that make up the bulk of the program records. These records are due for immediate transfer to the custody of the National Archives at the termination of the TARP program.

36 CFR 1222.34(c) requires that agencies assign responsibilities for maintenance of records in all formats within each agency component, including designation of the officials who are responsible for maintenance and disposition of electronic records and management of automated systems used for recordkeeping. The current TARP Operations Director manages the remaining program records and noted that there had not been any discussions with the DRO to determine the disposition of OFS records when the office ceases activities in 2023. Without some type of records transition plan, the Department risks being unable to implement the NARA-approved OFS schedule for the remaining electronic records in accordance with 36 CFR 1235.12, which requires the transfer of permanent records to the National Archives according to approved records schedules.

It was noted by the staff of the OFS that other temporary crisis or sanction-related programs are created by the Department of the Treasury in other parts of the organization on a regular basis. These offices can have limited program goals and finite life spans akin to those seen with the EESA. In these instances, transition planning would also be in order.

Recommendation 1.1: The Department of the Treasury PTR must develop a records transition plan for the records of the Office of Financial Stability to ensure program records are transferred to the National Archives according to NARA-approved records schedules. (36 CFR 1222.34(c))

Recommendation 1.2: The Department of the Treasury PTR must develop records transition policies, plans and procedures to deal with the closure of temporary offices to ensure that all records are dispositioned according to NARA-approved records schedules. (36 CFR 1222.34(c))

THE BUREAU OF ENGRAVING AND PRINTING RECORDS MANAGEMENT PROGRAM

The BEP RIM program is also in a rebuilding phase. It is a component of the Cybersecurity Policy and Compliance Division and is composed of the BRO and three RIM team members, with one position vacant. The RIM network has approximately 76 RLs. The BEP program is currently modernizing to meet the requirements of the transition to digital recordkeeping through a wide variety of initiatives (OMB/NARA M-19-21). Among these initiatives are:

- The creation of a bureau RM manual.
- Implementation of a bureau-wide ERMS.
- The complete inventory of bureau records with corresponding updates to file plans.
- The development of media-neutral bureau records schedules.
- The implementation of pilot scanning projects for legacy records once personnel return to their offices.
- The implementation of the bureau file plan on shared drives and SharePoint sites.
- Implementation of Office 365 for email in coordination with the adoption of the ERMS.
- Implementation of the Capstone schedule for bureau emails.
- Integration of RM into the bureau SDLC process.
- Development of a comprehensive RIM SharePoint site.

NARA found the BEP in a position not unlike that of the Department with the BRO noting that they have been rebuilding the RIM program from the ground up. NARA was encouraged by the progress the bureau has made thus far. NARA noted some specific areas of concern and has the following findings and recommendations for the bureau. Additional findings and recommendations for the BEP are detailed in the common findings and recommendations section of this report.

Finding 2.1: The BEP retains permanent records that are overdue for transfer to the National Archives and has not submitted a request to retain the records in accordance with 36 CFR 1235.14.

The BEP maintains a Historical Resource Textual Collection (HRTC) that was created to preserve and make accessible historical records to support the research needs of internal and external customers. The HRTC currently comprises over 400 cubic feet of records with documents dating back to 1862 in both scheduled and unscheduled series. The BEP is currently working with NARA to review and schedule records in the collection, but there are numerous series that are scheduled and are overdue for transfer to the custody of the National Archives. For example, the HRTC has 87 cubic feet of records from the Office of the Director dating from 1864 to the present. In 2004, NARA approved an updated schedule for records of the Office of the Director. These records should be reviewed for transfer to the National Archives in accordance with the approved disposition.

NARA also received information from the BEP Office of Technology Development (OTD) that permanent classified records were being maintained past their disposition and that there was no plan to review the records or transfer them to the National Archives. In addition to the OTD, it was found that the Environment, Health, and Safety Office of the Western Currency Facility (WCF) was also maintaining overdue permanent records with no plans to transfer them to the National Archives.

36 CFR 1235.12 requires federal agencies to transfer permanent records to the National Archives according to the disposition dates on their NARA-approved records schedules. Agencies can make a request to retain permanent records under 36 CFR 1235.14(b) by following specific guidance to receive written permission to keep records past the scheduled disposition date.

Recommendation 2.1: The BEP Bureau Records Officer must identify overdue permanent records and create a plan to transfer these records to the National Archives or submit the detailed request to retain the records as prescribed by 36 CFR 1235.14(b).

Finding 2.2: The BEP RIM program oversight of classified records needs improvement.

36 CFR 1222.24 covers general implementation of recordkeeping requirements for federal agencies. Agencies must ensure that procedures, directives, and other issuances; systems planning and development documentation; and other relevant records include recordkeeping requirements for records in all media, including those records created or received on electronic mail systems. This regulation also includes special recordkeeping responsibilities of program managers, information technology staff, systems administrators, and the general recordkeeping responsibilities of all agency employees. In addition, the proper handling and maintenance of classified records is covered by Executive Order 13526: Classified National Security Information.[4]

NARA determined that classified records are being maintained by one office at the BEP, but that the office RL does not have proper access to the records and/or the information necessary to manage them.

All records, regardless of classification, must be managed according to federal regulations including proper identification and disposition of the records. The BRO needs to have an understanding of what records are being created and maintained by this office in order to ensure the records are scheduled and dispositions applied.

Recommendation 2.2a: The BEP RIM program must develop policies and procedures for the proper handling and maintenance of classified federal records in accordance with 36 CFR 1222.24(a)(7) and Executive Order 13526.

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[4]https://www.archives.gov/isoo/policy-documents/cnsi-eo.html.

Recommendation 2.2b: The BEP RIM program should consider security clearances for the Bureau Records Officer and other Records Liaisons who need to assist in the management of classified federal records.

THE OFFICE OF THE COMPTROLLER OF THE CURRENCY RECORDS MANAGEMENT PROGRAM

The OCC has a mature RIM program. It is located in the Office of Information and Technology Services within the Office of the Chief Information Officer and is staffed by a BRO and four RIM specialists. All RIM staff members are assigned to manage specific projects. The OCC also has a network of records coordinators (RC) who manage records in their business units. In addition, each unit has a subject matter expert who assists the RCs in their business unit and is part of the OCC RIM working group.

As a bureau, the OCC produces few permanent records series, but those that are produced are well managed and maintained in electronic formats that will allow their transfer to the National Archives in accordance with target 2.4 of OMB/NARA M-19-21. All offices conduct annual inventories and update their file plans accordingly. Currently, large volumes of permanent banking records are maintained in the OpenText eDOCS system with document management and records management functionality, as well as an Examiner View (EV) system that has been certified as an electronic recordkeeping system by the bureau. Both systems capture adequate metadata encompassing the records. Permanent records are maintained in the systems for 30 years prior to transfer and are not due for transfer to the custody of the National Archives at this time. The OCC is confident that these transfers can be made easily in the future. The OCC has developed their own RIM training, which meets the requirements in NARA Bulletin 2017-01.[5] All staff are required to complete annual RIM training. The OCC has also updated all RM-related policies within the last one to two years. The OCC transitioned to Exchange Online (Outlook in the cloud) in September 2017, with Personal Storage Table (PST) files migration completed (and functionality disabled) in October 2019.

The OCC is also actively scanning selected series of legacy records and anticipates the transfer of remaining analog records to the Federal Records Center (FRC) once COVID-19 restrictions have been lifted by the bureau. Additionally, the OCC is engaged in projects to enhance the effectiveness and efficiency of its RIM program, including:

- An updated RM handbook currently in draft status.
- Updated records management training for RCs and agency staff.
- The submission of a new comprehensive records schedule.
- Implementation of a new ERMS.
- Implementation of new Capstone schedules for email.

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[5] NARA Bulletin 2017-01: *Agency Records Management Training Requirements*, https://www.archives.gov/records-mgmt/bulletins/2017/2017-01-html.

NARA found the OCC permanent records to be well managed. While NARA has no specific findings or recommendations for the OCC, there is one general finding and recommendation detailed in the common findings section of this report.

THE OFFICE OF THE U.S. MINT RECORDS MANAGEMENT PROGRAM

The U.S. Mint RIM program is located in the Office of the Director and includes a BRO as well as two RIM specialists. The placement of the RIM program at this level has helped to raise the profile of records management throughout the agency and assists with the implementation of critical improvements to records management. The U.S. Mint also utilizes a network of RLs. Liaisons assigned to field operations are given latitude to run their internal programs, but ultimately, they report to the BRO.

Like the OCC, the U.S. Mint has few series of permanent records, and these are being adequately maintained. To meet the requirements of OMB/NARA M-19-21, the RIM program at the U.S. Mint is implementing an agency-wide ERMS based on SharePoint that will eventually migrate to the cloud. In anticipation of the implementation of this system, the U.S. Mint has conducted an inventory of almost 1,800 series of records and is updating file plans throughout the bureau. In addition, the bureau is reviewing its records schedules in an effort to create a new integrated comprehensive schedule for field and headquarters units. The BRO is currently working to develop standardized taxonomies to assist the transition to the new ERMS. Among the initiatives underway at the U.S. Mint are:

- Revision of the agency RM handbook.
- Implementing a cloud-based ERMS.
- Recent update of inventories and file plans.
- Updating agency records schedules.
- Scanning legacy analog records for transfer to the National Archives.
- Updating the Capstone email schedule.

The U.S. Mint has successfully migrated permanent records from an older ERMS and shared drives into their current SharePoint system and anticipate no problems with records transfers to the National Archives once the new ERMS is brought online. The ERMS is in the pilot phase with a roll-out date of December 2022. NARA noted two areas of concern for the U.S. Mint, which are addressed in the common findings section below.

COMMON FINDINGS AND RECOMMENDATIONS

Finding 3: The BEP and the U.S. Mint lack approved comprehensive plans that clearly define the goals of their RIM programs for the management of permanent records.

The BEP and the U.S. Mint both lacked a documented RM plan that clearly explains what the RIM program needs to fully manage permanent records in an electronic format. In each case, the BROs have a clear understanding of the path they want to pursue but have not communicated their goals to their bureau offices. A plan that clearly defines initiatives to meet the targets of OMB/NARA M-19-21 or manage permanent records would contribute to successful implementation.

36 CFR 1222.26(e) requires federal agencies to develop policies, procedures, and strategies for ensuring that records are retained long enough to meet programmatic, administrative, fiscal, legal, and historical needs as authorized in a NARA-approved disposition schedule. While there is no NARA regulation specifically requiring that RM programs have strategic plans, OMB Circular A-130[6] includes specific requirements related to strategic elements of records management programs that are to be included in the agency's Information Resources Management (IRM) Plan. In addition, the SAORM for each bureau is responsible for setting the vision and strategic direction for the RM program.[7] Program goals and objectives, supported by senior leaders, are essential to the success of the RIM program. In the case of RM goals, the identification, care and maintenance, and transfer of permanent records are essential parts of such a plan.

In practice, operational or strategic planning is vital to establishing a coordinated framework, sponsorship, communication, and milestones for a compliant RM program. A comprehensive plan is essential to properly identify, maintain, and transfer eligible permanent records to the National Archives in a consistent and coordinated way.

Recommendation 3: The BEP and the U.S. Mint must develop and approve a comprehensive RM plan that includes the proper management of permanent records. (36 CFR 1222.26(e), OMB Circular A-130, and NARA Bulletin 2017-02)

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[6] OMB Circular A-130: *Managing Information as a Strategic Resource*, https://www.whitehouse.gov/wp-content/uploads/legacy_drupal_files/omb/circulars/A130/a130revised.pdf.
[7] NARA Bulletin 2017-02: *Guidance on Senior Agency Officials for Records Management*, https://www.archives.gov/records-mgmt/bulletins/2017/2017-02-html.

Finding 4: The Department, the BEP, and the U.S. Mint do not have adequate internal controls for the digitization of records.

Treasury offices and bureaus are planning or are already implementing plans to digitize legacy analog permanent records. Guidance for this process is provided by NARA Bulletin 2014-04, *Format Guidance for the Transfer of Permanent Electronic Records, Appendix A*[8] (revised 2018),[9] which provides direction to agencies for the transfer of analog records to digital formats and the subsequent requirements for the transfer of these records to the custody of the National Archives. NARA is currently drafting revisions to the regulations for the digitization of permanent records and will also be updating any related guidance.

The Department of the Treasury, the BEP, and the U.S. Mint lack standardized policies and procedures that include internal controls for the digitization of permanent records. The Department RIM program is currently surveying offices to digitize legacy records and needs to provide direction to ensure this work is done according to NARA guidance. Some offices are already engaged in efforts to digitize permanent records and should be provided with guidance as soon as possible. The Department RIM program should also review digitization projects being done in offices to ensure they are being carried out in accordance with NARA guidance.

As part of the implementation of their new ERMS, the BEP is digitizing some records to put into the system. As the ERMS is fully implemented, more records will be scanned and stored in the system increasing the need for policies and procedures for bureau offices. The HRTC at the BEP includes legacy analog permanent records that will need to be digitized for transfer to the National Archives unless the bureau transfers these records before the M-19-21 deadline or is granted an exception to target 1.2 of OMB/NARA M-19-21. One office at the BEP noted that they were unaware of any standards for the digitization of records and stated that they used a desktop scanner to do the work.

Similar to the BEP, the U.S. Mint is still inventorying their permanent records to develop a plan to digitize legacy records to meet target 1.2 of OMB/NARA M-19-21. The U.S. Mint RIM staff noted that they did not have internal digitization guidance, but that they followed NARA guidance for several legacy scanning projects. It was noted that in the past, records were sent to the bureau historian who would digitize the records and destroy the originals though this practice has been halted now. Such practices illustrate the need for a bureau policy regarding the digitization and disposition of permanent records. While NARA guidance is important to the proper digitization of analog documents, the Department and bureaus should develop internal policies and procedures to guard against improper scanning or inadequate digital preservation, which puts their permanent records at risk. Cooperation and coordination between the Departmental RIM program and the bureau RIM programs would contribute to effective implementation of digitization plans.

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[8] https://www.archives.gov/records-mgmt/bulletins/2014/2014-04.html.
[9] https://www.archives.gov/records-mgmt/bulletins/2018/2018-01.

Recommendation 4: The Department, the BEP, and the U.S. Mint must develop standardized internal controls for the digitization and transfer of permanent records with appropriate metadata. (OMB/NARA M-19-21 and OMB Circular A-123: Management's Responsibility for Internal Control [10])

Finding 5: The RIM programs lack oversight of the collection activities of historians, archivists, and curators within the Department, the BEP, and the U.S. Mint.

The Department, the BEP, and the U.S. Mint maintain history and museum collections. However, none of the programs have internal guidance covering the records collection activities of historians, archivists and curators and their responsibilities for proper disposition of records in their collections. To ensure the application of RM policies to agency history collections, there must be clearly defined roles and responsibilities between the historian, archivists, or curators and staff of RIM programs. Over time, collections at each entity have been allowed to grow without RIM program oversight or the application of NARA-approved records schedules to record series.

The Department employs a curator, and is updating their records schedule. However, they do not have policies and procedures regarding collection activities or the relationship of the program to the RIM program. At present, the BEP has an informal policy that details the records that are to be added to the HRTC mentioned above, but it has not documented policies and procedures regarding interactions between office staff and RIM program staff. At the U.S. Mint, the Office of Heritage Assets maintains artifacts and records relating to the production of hard currency, but has no formal procedures documenting their collection process and only interacts with the RIM program on an ad hoc basis. In addition, the Office of Design Management sends its records to the agency historian to be scanned, but it was not clear if the historian's office was keeping copies or originals of the records or both. It was also not clear the extent of the history collection or whether approved disposition authorities were being implemented by the office. It was noted that policies and procedures regarding the scanning and retention of records by the historian were in development.

A clear relationship between Department and bureau historians and their RIM programs is of crucial importance to the handling, maintenance and disposition of permanent records according to federal records requirements. The failure to define this relationship can lead to federal records not being identified and managed according to NARA-approved records schedules. In addition, there could also be delays in the transfers of permanent records to the custody of the National Archives according to scheduled dispositions, the disruption of series-level provenance, the creation of artificial collections, the alienation of records, and even the loss or destruction of records.

Recommendation 5: The Department, the BEP, and the U.S. Mint should develop policies and directives that specify the roles and responsibilities between the RIM programs and the bureau

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[10] https://obamawhitehouse.archives.gov/omb/circulars_a123_rev.

history and museum programs.

Finding 6: Routine, comprehensive RM evaluations for the identification, care, and maintenance of permanent records are ad hoc.

This finding applies to all participating agencies in this inspection. Federal regulations require agencies to conduct formal evaluations to assess the effectiveness of their RIM program and practices (36 CFR 1220.34(j)). Routine RM evaluations allow records officers to identify areas of non-compliance or risk in the management of permanent records. Evaluations provide data on whether staff are appropriately managing permanent records and can provide an additional opportunity for training to ensure that these historically significant records are preserved until eligible for transfer to the National Archives. Documenting evaluations in the form of a report with corrective actions for follow-up and review is important to ensuring that risks to permanent records have been minimized.

As part of its five-year strategic plan (2017-2021), the Department was to establish a review and update cycle for the RIM program. The goal of this plan was to identify risks, develop action plans, and monitor progress of corrections within the Department. A supplemental part of this plan was to support and oversee bureau efforts to improve their RIM programs. This plan was reiterated in the Treasury RM Directive TD P 80-05 of 2018, which included similar language regarding the evaluation and monitoring of Departmental and bureau RIM programs by the Treasury PTR.

Due to COVID-19 restrictions, the Department and bureaus are not conducting evaluations. Conversely, prior to these restrictions, a formal program of reviews in accordance with 36 CFR 1220.34(j) did not exist within any of the components. The Treasury DRO noted that ad hoc evaluations were conducted in the past and that he hoped to return to that method and develop a maturity model to aid offices and bureaus with their own evaluations. The BEP has an assessment element in its draft RM manual that will enable the RIM program to review the effectiveness of records operations in offices, divisions, and programs. The BEP BRO did an initial assessment of the WCF at the Fort Worth, Texas facility in FY 2019, but no comprehensive assessment program has been developed to date. The U.S. Mint RM manual includes requirements for both headquarters and field evaluations of RIM programs, but no formal evaluations have taken place outside of annual records inventory reports by bureau offices. The OCC historically conducted regular evaluations of paper-base records, with the last evaluation completed in 2017. Currently, the OCC does not have a formal evaluation process, but does conduct quarterly audits of the filing practices of community, midsize, and large bank operations.

Among the bureaus and offices, all interviewed indicated that they wanted to develop more robust evaluation programs or mechanisms for their components; however, several lacked dedicated resources for a comprehensive program at this time.

Recommendation 6: The Department of the Treasury and its bureaus must create and institute formal, routine and comprehensive RM evaluations that ensure permanent records are being managed in compliance with federal regulations and remediate program activities found in need of improvement. (36 CFR 1220.34(j))

NOTEWORTHY PRACTICES

SAORM Support

The SAORMs for all bureaus and offices are very engaged and are working with agency RIM staff to improve RIM programs. All bureaus and offices reported having at least quarterly meetings with their SAORMs, and all have developed other executive-level relationships. For example, the Treasury DRO receives support from the Deputy Assistant Secretary for Privacy, Transparency, and Records, who reports directly to the SAORM. The Deputy meets with the SAORM at least once a week to provide updates on RM strategy and activities, and to remove any barriers to progress, if needed. The Treasury SAORM also meets with the BEP BRO, who shares the same SAORM, every three to six months. The U.S. Mint RIM program is organizationally embedded within the Director's office which gives it visibility and allows for executive-level agency connections. The OCC RIM staff meets at least quarterly with their SAORM, who is also the Chief Information Officer (CIO) and the Chief Data Officer (CDO). For the most part, the SAORMs are working towards increasing awareness, strategic direction, and support from senior agency leadership at multiple levels.

ERMS Implementation

Many of the Treasury bureaus are actively implementing ERMS.

- The Department of the Treasury has launched a case management system as a permanent records repository for many program offices.
- The BEP is in the process of rolling out Office 365 to program offices. In conjunction with this project, the BEP is also piloting RM software that will add recordkeeping functionality to their Office 365 suite through Gimmal Software to meet their RM needs.
- The OCC is largely conducting business electronically, managing both temporary and permanent records in their eDOCS system, which is used both enterprise-wide and by their Large Bank Supervision (LBS) division. The OCC's Midsize and Community Bank Supervision (MCBS) division deemed their EV as a Certified Electronic Record Keeping (CERK) system in January 2019 for all MCBS supervisory records. The OCC is also in the contract phase of a new electronic recordkeeping system that will combine the functionality of their current systems for even better management of permanent records.
- The U.S. Mint is moving towards fully-electronic recordkeeping. Records are currently maintained on both shared drives and in SharePoint, while they continue piloting an AvePoint system that they hope to fully implement in December 2022.

Upon the completion of these initiatives, the Department, bureaus, and offices will be well-positioned to manage all permanent records in an electronic format.

Records Inventories and File Plans

The Department of the Treasury, bureaus, and offices are all actively conducting (or have just recently completed) comprehensive records inventories. The Departmental offices are conducting inventories with a focus on electronic records and systems due to COVID-19 in-office restrictions. They plan to inventory paper records once they return to the office. The BEP's bureau-wide records inventory is approximately 95 percent complete. The completed inventories will be used to update file plans, which are shared with the BRO and posted to their SharePoint site. The U.S. Mint recently completed a comprehensive records inventory and is updating file plans accordingly. The OCC also recently completed a comprehensive records inventory in addition to a file plans update, which stood out from the others due to it being thoroughly documented in OCC RM Policies and Procedures (RMPP) 2014-4, *Annual File Plan Process* (dated April 2016). The bureau's Records Management Program Office (RMPO) also trains the records coordinators on the annual process. As an added benefit to these bureaus and offices, the inventory and file plan activities will aid them in drafting and updating records schedules, determining digitization needs, and gaining a better understanding of whether they will meet the OMB/NARA M-19-21 2022 goals.

CONCLUSION

The management of permanent records among the offices and bureaus of the Department of the Treasury is moving towards a fully electronic state. The effective oversight of these records is foremost among the objectives of each program. While each program is independently pursuing the management of these records, NARA noted that there are opportunities for Departmental RIM leadership to create common policies and procedures that can be utilized by offices and bureaus. Department-level policies that provide direction in areas such as training, digitization, systems development and evaluations would provide Treasury bureaus more freedom to pursue internal initiatives of importance to them. Barring this direction, each office and bureau should develop independent policies and procedures to minimize the risks to permanent records and to ensure they are readily available to support mission-essential functions and provide access to the American people through their eventual transfer to the National Archives.

APPENDIX A
INSPECTION PROCESS

OBJECTIVE AND SCOPE

The objective of this inspection was to determine how well the Department, bureaus and offices that were included in this multiple-agency inspection comply with federal RM statutes and regulations relating to permanent records and to assess the effectiveness of their RM policies and procedures.

METHODOLOGY

Due to the COVID-19 pandemic, NARA carried out this inspection by conducting video and teleconferences with RIM staff and program staff on the management of permanent records. In addition, the inspection team:

- Reviewed RM policies, directives, and other documentation provided by the agencies;
- Used a detailed checklist of questions based on federal statutes and regulations, and NARA guidance;
- Reviewed responses to current and past annual Records Management Self-Assessments (RMSA), electronic records and email management reports, and Senior Agency Official for Records Management (SAORM) reports; and
- Reviewed internal NARA data regarding agency records schedules and records transfers and accessions.

BUREAUS INTERVIEWED

- Department of the Treasury Headquarters (Department)
- The Bureau of Engraving and Printing (BEP)
- The Office of the Comptroller of the Currency (OCC)
- The United States Mint (U.S. Mint)

Other offices included were: the Treasury's Office of Foreign Assets Control (OFAC) and the Office of Financial Stability (OFS); the BEP's Office of Technology Development (OTD), Historical Resource Center (HRC), Office of Product Design (PDD), Environment, Health and Safety (EHS), Western Currency Facility (WCF), and the Chief Administrative Officer/Chief Operating Officer (CAO/COO); the OCC's Large Bank Supervision (LBS), Midsize and Community Bank Supervision (MCBS), and the Comptroller's Office; the U.S. Mint's Office of Design Management (ODM), Office of Corporate Communications, the Denver Mint, the West Point Mint, and the Office of Heritage Assets.

APPENDIX B
RELEVANT INSPECTION DOCUMENTATION

The inspection team received and reviewed copies of the following documentation provided by the Department and each of the bureaus and offices, if applicable:

- Organizational charts
- RIM program strategic plans, goals and objectives
- RM policies, directives, manuals, standards and other RM-related issuances relating to the management of permanent records
- Internal controls or guidance used to manage permanent records
- RM templates or other instruments used for managing the records lifecycle
- Permanent records schedules
- Documentation of RM training related to permanent records
- Inventory of scheduled and unscheduled electronic systems that contain permanent records
- Migration and metadata standards and practices in use for permanent records
- Inspection, audit, or evaluation reports of RM permanent records practices and any follow-up actions
- Notices of permanent records freezes or holds
- Departing staff exit clearance procedures and/or checklist, particularly around safeguarding against unauthorized removal of records, the identification of permanent records eligible for transfer to the National Archives, including senior executive staff, political appointees, and other senior agency officials
- RM language in contractual agreements.

APPENDIX C
AUTHORITIES AND FOLLOW-UP ACTIONS

AUTHORITIES

- 44 U.S.C. Chapter 29
- 36 CFR Chapter XII, Subchapter B
- 36 CFR 1239, Program Assistance and Inspections

OTHER GUIDANCE

- OMB/NARA *Transition to Electronic Records* (M-19-21)
- Other NARA Bulletins currently in effect - https://www.archives.gov/records-mgmt/bulletins

STATUTES AND REGULATIONS

36 CFR Chapter XII, Subchapter B, specifies policies for federal agencies' records management programs relating to proper records creation and maintenance, adequate documentation, and records disposition. The regulations in this Subchapter implement the provisions of 44 U.S.C. Chapters 21, 29, 31, and 33. NARA provides additional policy and guidance to agencies at its records management website - http://www.archives.gov/records-mgmt/.

At a high level, agency heads are responsible for ensuring several things, including:
- The adequate and proper documentation of agency activities (44 U.S.C. 3101);
- A program of management to ensure effective controls over the creation, maintenance, and use of records in the conduct of their current business (44 U.S.C. 3102(1)); and
- Compliance with NARA guidance and regulations, and compliance with other sections of the Federal Records Act that give NARA authority to promulgate guidance, regulations, and records disposition authority to federal agencies (44 U.S.C. 3102(2) and (3)).

FOLLOW-UP ACTIONS

The Department and each bureau inspected will submit to NARA a Plan of Corrective Action (PoCA) that specifies how they will address each applicable inspection report recommendation, including a timeline for completion and proposed progress reporting dates. The plans must be submitted within 60 days after the date of transmittal of the final report.

NARA will analyze the adequacy of each PoCA, provide comments on each within 60 calendar days of receipt, and assist in implementing recommendations.

The Department and each bureau will submit to NARA progress reports on the implementation of their PoCA until all actions are completed. NARA will inform each when progress reports are no longer needed.

APPENDIX D
ACRONYMS AND ABBREVIATIONS

BEP	Bureau of Engraving and Printing
BRO	Bureau Records Officer
CAO	Chief Administrative Officer
CDO	Chief Data Officer
CERK	Certified Electronic Record Keeping
CFR	Code of Federal Regulations
CIO	Chief Information Officer
COO	Chief Operating Officer
DRO	Department Records Officer
EESA	Emergency Economic Stabilization Act
EHS	Environment, Health and Safety
ERMS	Electronic Records Management System
EV	Examiner View
FRC	Federal Records Center
HRC	Historical Resource Center
HRTC	Historical Resource Textual Collection
IRM	Information Resources Management
LBS	Large Bank Supervision
MCBS	Midsize and Community Bank Supervision
NARA	National Archives and Records Administration
OCC	Office of the Comptroller of the Currency
ODM	Office of Design Management
OFAC	Office of Foreign Assets Control
OFS	Office of Financial Stability
OMB	Office of Management and Budget
OTD	Office of Technology Development
PDD	Office of Product Design
PoCA	Plan of Corrective Action
PTR	Privacy, Transparency, and Records
PST	Personal Storage Table
RC	Records Coordinator
RIM	Records and Information Management
RL	Records Liaison
RM	Records Management
RMPO	Records Management Program Office
RMPP	Records Management Policies and Procedures
RMSA	Records Management Self-Assessment
SAORM	Senior Agency Official for Records Management
SDLC	Systems Development Life Cycle
TARP	Troubled Assets Relief Program
U.S.C.	United States Code
WCF	Western Currency Facility