

**Treasury General Management and
Infrastructure Support:
Records Management at the
Bureau of the Public Debt**

OIG-02-032

January 30, 2002



Office of Inspector General

The Department of the Treasury

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Abbreviations

AC	Assistant Commissioner
BPD	Bureau of the Public Debt
CFR	Code of Federal Regulations
Department	Department of the Treasury
DO	Departmental Offices
ED	Executive Director
FOIA	Freedom of Information Act
FMS	Financial Management Service
FRC	Federal Records Center

Contents

Abbreviations (continued)

FY	Fiscal Year
GPRB	Graphics, Printing and Records Branch
GRS	General Records Schedules
IIM	Individual Indian Monies
NARA	National Archives and Records Administration
OIG	Office of Inspector General
OMB	Office of Management and Budget
OPDA	Office of Public Debt Accounting
PDI	Public Debt Issuance
SBOO	Savings Bond Operations Office
SF	Standard Form
TD	Treasury Directive
TD P	Treasury Directive Publication
USC	United States Code

*The Department of the Treasury
Office of Inspector General*

January 30, 2002

Van Zeck
Commissioner
Bureau of the Public Debt

The Department of the Treasury (Department) manages records throughout their life cycle to facilitate accomplishment of the agency's programmatic and administrative missions, to preserve official agency records in accordance with statutory and regulatory requirements, and to ensure access to information by Treasury officials and the public, as appropriate. The Department plans and establishes a framework for managing and overseeing a comprehensive agency-wide records management program. All records of the Department should be listed, and accounted for, in records schedules, and their disposition should be in accordance with the schedules.

The Federal Records Act requires agencies to create and preserve records containing adequate and proper documentation of their functions, policies, procedures, and essential transactions. The Federal Records Act also requires that agencies establish and maintain a program for the efficient management of their records and management programs. In addition, the Paperwork Reduction Act of 1995, with respect to records management, requires each agency to implement and enforce applicable policies and procedures, including requirements for archiving information maintained in electronic format, particularly in the planning, design, and operation of information systems.

The objectives of the audit were to determine whether the Bureau of the Public Debt (BPD) had implemented applicable records management policies and procedures in accordance with regulatory guidance, and to evaluate whether BPD had controls that would allow for authorized, timely, and appropriate disposition of records.

In addressing the first objective, we also considered whether procedures regarding litigation activities would enable program staff to appropriately communicate the need for records information and to retrieve documents required for litigation and for Freedom of Information Act (FOIA) and congressional requests prior to disposition. With reference to litigation, it should be noted that the Department has been under Court Order to preserve all documents relating to the Individual Indian Monies (IIM) Trust Fund.¹

As part of this multi-bureau review of controls over records management, we conducted audit work at Departmental Offices (DO), at the Financial Management Service (FMS), and at BPD from April 2000 to January 2001. This report reflects the results of our work at BPD. We plan to issue separate reports for DO and FMS. A more detailed description of our objectives, scope, and methodology is provided as Appendix 1.

Results in Brief

We found that, at the time of our field work, BPD had taken action to improve its records management policies and procedures in accordance with regulatory and Treasury requirements. Over the years, BPD has also enhanced its records management program, by taking steps such as implementing an excellent automated records management system.

Additional action has been taken or planned since we completed our work, as part of an ongoing effort to enhance the BPD records management program within the current operational environment. The actions taken or planned by BPD are reflected under each of the four *Findings* in this report.

¹ Cobell, et al, v. Norton, Civ.No. 96-01285(RCL)(D.D.C.), addressing the Federal government's management of the Individual Indian Monies Trust Fund (referred to as Cobell in this report).

Our report presents four recommendations to the Executive Director, Administrative Resources Center. BPD actions taken or planned address these recommendations.

BPD provided a response to our final draft report. This response, dated January 29, 2002, is included as Appendix 2.

Background

When conducting business, every Federal agency creates a large number of records in a variety of media. Numerous laws, regulations, and directives have been formulated to address records management practices, including the following that apply to BPD.

- The Federal Records Act, 44 United States Code (USC) 3105.
- The Paperwork Reduction Act of 1995, 44 USC 3506.
- The Freedom of Information Act, 5 USC 552.
- Office of Management and Budget (OMB) Circular A-130, *Management of Federal Information Resources*, dated February 8, 1996.
- National Archives and Records Administration (NARA) Regulations, 36 Code of Federal Regulations (CFR) 1220 and following.
- NARA General Records Schedules.
- Treasury Directive (TD) 80-05, *Records and Information Management Program*, dated February 23, 2000.
- Treasury Directive Publication (TD P) 80-05, *Records and Information Management Manual*, issued during March 2000.
- *Records Management Self-Evaluation Guide*, issued by NARA, revised/adopted by Treasury during August 1999.
- Public Debt Issuance (PDI) 25-02, *Records Management Program*, issued on May 17, 1995, and last revised during September 1998.
- PDI 106-01, *Litigation Documents*, issued on May 31, 2000.

BPD is responsible for borrowing the funds needed to operate the Federal Government and accounting for the resulting debt. BPD finances the nation's debt through the sale of marketable securities (bills, notes, and bonds), special purpose securities, and nonmarketable United States Savings Bonds. BPD's primary activities are marketing, issuing, servicing, and retiring public debt securities, and accounting for the public debt and related interest cost.

Responsibility for administering BPD's records management program resides with the Office of the Executive Director, Administrative Resources Center; specifically, within the Graphics, Printing and Records Branch (GPRB) under the Division of Administrative Services. The GPRB Records Officer's responsibilities included:

- Developing and implementing a program to identify, develop, issue, and review recordkeeping requirements regardless of form;
- Issuing a Public Debt directive on the Records Management Program;
- Establishing procedures for the participation of the program to assure compliance of records creation, maintenance, disposal, and evaluation;
- Ensuring adequate training to Public Debt personnel on policies, responsibilities, and techniques;
- Developing and implementing records schedules for all records created and received; and
- Reviewing the Records Management Program periodically to evaluate the adequacy of documentation, maintenance, and disposition.

Through the responsibilities listed above, the GPRB Records Officer has a liaison with the Department, with BPD's Office of Chief Counsel, and with all of the BPD Assistant Commissioner (AC) and Executive Director (ED) offices.

Within the Office of the Commissioner and at each of the five AC and two ED offices, BPD has assigned designated Records Coordinators, secretarial staff, and management personnel the responsibilities for their respective records program activities and functions. This includes the BPD locations in Washington, D.C., and Parkersburg, West Virginia.

Findings and Recommendations

Finding 1 Records Management Policies and Procedures

Overall, we concluded that BPD had taken actions to improve its records management policies and procedures in accordance with regulatory guidance and the Treasury Directives.² At the time of our onsite work, we found several minor omissions to references and authorities from the Treasury Directives. We also found that BPD had addressed records requirements when litigation is involved, but had not developed separate electronic recordkeeping policies and procedures.

To communicate litigation-related retention requirements, BPD records management staff worked with BPD's Office of Chief Counsel to issue PDI 106-01 during May 2000. This issuance established the responsibilities, policies, and procedures for preserving information required for litigation, including electronic records. Additionally, a cooperative working relationship with BPD Counsel offices in Washington and Parkersburg was established to ensure that current records potentially relevant to ongoing litigation, and any future records, are appropriately handled and accounted for.

Further, BPD was using various methods, such as electronic messages, memorandums, meetings, and other reminders for employees, particularly the records management staff, on the

² In this report, the term *Treasury Directives* is used to refer to TD 80-05 and TD P 80-05 collectively. In instances where a statement applies to only one of the two documents, the specific reference is shown.

importance of records preservation. Some of this communication described the administrative and criminal penalties for violation of regulatory requirements or unlawful disposal of records. One example is a September 1, 1999, memorandum that the Commissioner sent to all BPD employees on the importance of retaining documents and data that was potentially relevant to a specific lawsuit against the Department. BPD also has implemented a notice regarding the importance of retaining litigation-related records in its orientation for new employees.

BPD records management staff told us that electronic records are handled in the same manner as all other documentary materials, as stated in an electronic message issued on February 19, 1998. The current policy on electronic mail is the same as that used by NARA, which is that if an electronic message is considered to be a record, it should be printed and filed in an existing recordkeeping system.

At the time of our review, we felt that additional guidance should be provided for all records management staff to ensure that electronic records are properly maintained in accordance with regulatory requirements and with the Treasury Directives. This may be accomplished by revising PDI 25-02.

Section 3102 of the Federal Records Act requires each agency to establish and maintain an active, continuing program for the economical and efficient management of records. Additionally, NARA issued General Records Schedule (GRS) Number 20, *Electronic Records*, during 1995 to provide disposal authorization for certain electronic records and specified hard-copy (paper) or microform records that are integrally related to the electronic records.

Recommendations

1. The Executive Director, Administrative Resources Center, should require the Director, Division of Administrative Services, to revise policies and procedures to incorporate references and authorities from the Treasury Directives (TD 80-05 and

TD P 80-05) to reflect any changes that have occurred since BPD's last revisions were made during September 1998.

Management Response

Management stated that records management personnel were fully aware of the provisions of the Treasury Directives and operated in accordance with them, so that BPD's records program was not weakened by the minor omissions presented in this *Finding*. Management plans to incorporate the references and authorities from the Treasury Directives into BPD policies by May 31, 2002.

Office of Inspector General (OIG) Comments

The OIG believes that the action that BPD plans to take addresses the intent of the recommendation.

2. The Executive Director, Administrative Resources Center, should require the Director, Division of Administrative Services, to revise records management procedures in the existing issuance, PDI 25-02, to provide electronic recordkeeping guidance.

Management Response

Management plans to make revisions to PDI 25-02 to provide guidance on electronic recordkeeping by May 31, 2002.

OIG Comments

The OIG believes that the action that BPD plans to take addresses the intent of the recommendation.

Finding 2

Records Management Program

At the time of our review, we concluded that BPD had taken actions to improve its records management program, which for

the most part complied with regulatory requirements and the Treasury Directives. Actions included implementing a new automated records management system during 1994 and assigning Records Coordinators for all BPD offices for the last nine years. BPD continues to refine its records management program.

In general terms, the *Records Management Self-Evaluation Guide* states that an effective records management program includes clear definitions of objectives, responsibilities, and authorities; sufficient resources to administer the program; training and guidance for staff; and periodic internal program evaluations to monitor compliance and program efficiency. Section 3102 of the Federal Records Act requires an agency to establish and maintain an active, continuing program for the economical and efficient management of its records. Moreover, OMB Circular A-130 states that records management programs should provide adequate and proper documentation of an agency's activity, ensure the capability to access records regardless of form or medium, and provide training and guidance to program staff regarding their records management responsibilities.

In our opinion, BPD's automated records management system serves as an excellent records management model. It provides BPD employees with information on storage, retrieval, removal, and destruction of records. The system has the capability to track records and to generate reports as necessary regarding the status of records. Management controls were appropriately built into the system, which transmits destruction notices to offices when records on the automated records schedules have met their retention periods. In addition, controls are in place to require program managers to provide electronic approval to GPRB records specialists before records are removed, destroyed, or held. Beyond this required electronic approval, management advised us that additional procedures have been implemented within GPRB to identify and prevent the destruction of litigation-related records.

Discussed below are three areas for which we believed additional action was warranted at the time of our review, i.e., staffing levels, training and guidance programs, and internal program evaluations. Contributing reasons cited for lack of action in these three areas at that time were low priority given to records management initiatives by senior management and limited resources assigned to GPRB, until involvement in recent litigation.

Staffing Levels

At the time of our review, GPRB had one Records Officer, one Records Specialist, and one Management Assistant, who functions as a records program analyst, to administer the BPD records program. Duties of this staff included maintaining the automated system and storage facilities, conducting training for the five AC and two ED areas, reviewing and coordinating records schedule revisions with NARA, scheduling new computer systems with NARA, coordinating and retrieving active and inactive records, and handling the storage and destruction notices.

Also, GPRB staff had been tasked with assisting the Office of Chief Counsel and the designated AC and ED offices to assess the appropriateness of retention periods for records deemed relevant to specific litigation. At the time of our review, we felt that BPD should consider assigning additional resources to assist with records management functions.

Training and Guidance Programs

At the time of our review, we felt that BPD should enhance its training and guidance program for its records management employees. BPD policies and procedures state that adequate training should be provided to personnel on policies, responsibilities, and techniques. Regulatory guidance and the Treasury Directives include similar requirements.

Our analysis found that, for the most part, training had been limited to that provided by the BPD GPRB records staff. Also, outside training, when provided, had been limited to GPRB staff. At the

time of our review, the GPRB Records Officer, Records Specialist, and Management Assistant had had limited records management training within the last three years. For example, the Records Officer had last received records management training during 1990, and the Management Assistant had last attended training during 1994. Thus, we felt that more training opportunities on government-wide and Treasury records management practices should be provided to GPRB staff and to BPD program staff who serve as Records Coordinators.

Of the twelve program staff we interviewed, six (50 percent) had not received training on the regulations and the Treasury Directives. Three (25 percent) had received training from external sources, such as NARA, and three (25 percent) had received internal training, one in early 2000, one in 1999, and one in 1994. Among the six who had not attended training were two managers responsible for records management in their offices. In addition, GPRB staff members responsible for training others had received only limited training from external sources such as NARA.

In general terms, the *Records Management Self-Evaluation Guide* states that an effective management program requires the inclusion of timely and continuing training and guidance for program or records officers, and for others with regular records management duties. The guidance also requires that records management liaisons, secretaries, file clerks, and those program staff with regular records management duties receive guidance and training in records maintenance and filing procedures and records disposition.

Internal Program Evaluations

Although GPRB completed an internal program evaluation of its records management operations during February 2000, no such evaluation had been performed in prior years. At the time of our review, the records specialist was assigned this responsibility and was performing internal reviews as time permitted. Limited staffing and other priorities, including the records duties discussed in the Staffing section above, were cited as the reasons for not completing program reviews in prior years.

Recommendation

3. The Executive Director, Administrative Resources Center, should require the Director, Division of Administrative Services, to continue efforts to implement an effective records management program that complies with regulatory requirements and with the Treasury Directives, by taking actions such as (a) evaluating the sufficiency of current resources, including staffing, (b) providing appropriate training and guidance; and (c) conducting internal program evaluations.

Management Response

BPD enhanced program staffing by adding a Records Specialist during April 2001. In addition to program officials, there are more than 40 Records Coordinators who are accountable for records management within each of the BPD offices, as part of a strong and broad-based program.

During the last seven years, the Records Coordinators have been routinely exposed to records management responsibilities, and have received training on BPD's records management system. All new employees are now briefed on records management as part of BPD's orientation. During 2001, about 200 employees attended five different training sessions presented by a nationally respected vendor and targeted to staff involved in the records management process.

BPD plans to continue to work to make its records management program better by incorporating its own improvements and suggestions from other entities.

OIG Comments

The OIG believes that the actions taken and planned by BPD address the intent of the recommendation.

Finding 3

Records Schedules

At the time of our field work, the *Requests for Records Disposition Authority*, Standard Forms (SF) 115, referred to as records schedules, were not current and needed revision. Records series had either been added or had become obsolete since SFs 115 had been updated, and a new electronic information system had been placed in use since NARA approved an office's last SFs 115. Additionally, we found some offices had unscheduled records that were not included on the existing SFs 115.

NARA, 36 CFR 1222.20, *Agency responsibilities*, states that each Federal agency shall review recordkeeping requirements, as part of the periodic information resources management reviews required by 44 USC 3506, or the periodic records-management evaluations required by 36 CFR 1220.54, in order to validate that they are current and to ensure that recordkeeping requirements are being implemented. Also, 36 CFR 1228.22, *Developing records schedules*, states that agencies should prepare an inventory of records, including a description of their medium, location, volume, inclusive dates, informational content, and use. Furthermore, 36 CFR 1228.24, *Formulation of agency records schedules*, states that an SF 115 shall include only new records not covered by the GRS, deviations from the GRS, or previously scheduled records requiring changes in retention periods or substantive changes in description.

TD 80-05 states that the bureau records management officers shall review all records schedules triennially to ensure that new categories of records are scheduled, that discontinued categories of records are eliminated, and that retention periods are altered where appropriate. In addition, TD 80-05 states that triennial reviews should be made to determine compliance with Federal records management regulations and also to provide the Department's Records and Information Management Officer the required documentation to conduct reviews at a Departmental level.

We found that the SFs 115 for the offices that we reviewed needed revisions. The Office of Public Debt Accounting (OPDA), Federal Investment Branch, had seven records series that were undergoing SF 115 revisions, pending final review and a decision regarding retention periods. Some of the records series included trust fund records inherited by BPD when the trust fund functions were transferred from FMS in 1996. In addition, the BPD Records Specialist was reviewing the SF 115 updates for the OPDA Trust Funds Branch because records were not included in the existing SF 115.

For the Savings Bond Operations Office (SBOO) Case Management Section we found that the Bureau Automated Tracking System, which had not been scheduled, had replaced an automated Case File Control System that was scheduled on the existing SF 115. We were told that the staff from the Case Management Section was working with BPD's Records Specialist to ensure that this new system is scheduled. Also, the SF-115 for the SBOO Bond and Checking Processing Section was being revised because certain records needed to be added to the schedule or were obsolete since NARA approved the last SF 115.

Recommendation

4. The Executive Director, Administrative Resources Center, should require the Director, Division of Administrative Services, to continue efforts to update the existing SFs 115 and/or prepare new SFs 115, and to conduct triennial reviews of the SFs 115.

Management Response

A proposed revised records schedule was submitted to NARA on September 28, 2000, for Government Account Series, which includes Trust Fund records. As of January 28, 2002, NARA had not approved this records schedule.

BPD plans to continue its efforts to update the SF 115s and to conduct triennial reviews as required, with the first due to be completed by February 2003.

OIG Comments

The OIG believes that the actions taken or planned by BPD address the intent of the recommendation.

Finding 4 Disposition of Records

At the time of our review, BPD had on hand records that were scheduled for destruction onsite or at a Federal Records Center (FRC). Due to legal actions to preserve records after the scheduled dates, BPD had not carried out the destruction. We did not find any instances where BPD did not comply with its existing SFs 115 to remove inactive records from offices. BPD had been storing its inactive records at an off-site warehouse facility located in Parkersburg or at an FRC. Records that are scheduled for destruction but are retained beyond the scheduled dates may cause an agency to incur excessive storage costs.

According to 36 CFR 1220.38, *Disposition of records*, agencies must ensure the proper, authorized disposition of their records regardless of format or medium, so that permanent records are preserved and temporary records no longer of use to an agency are promptly deleted or disposed of in accordance with approved records schedules when the required retention period expires. This section of the CFR also states that, as an intermediate step, when records are not needed for current day-to-day reference, they may be transferred to a records storage facility. BPD was following this approach, with offices maintaining active records (up to 2 years old) onsite, and sending inactive records (more than 2 years old) to BPD's warehouse.

BPD did not dispose of records according to the schedules due to several ongoing lawsuits filed against the Department. At the time of our review, there was a freeze on some of BPD's records. However, offices were not disposing of records that were not

under the freeze. Thus, records that were not responsive to litigation were among those that remained at the warehouse.

Until the scope of this freeze is narrowed, BPD litigation-related holdings will increase because new accessions will continue to be retired to the FRC system, but older accessions that are otherwise eligible for disposal will not be destroyed. Consequently, storage and service charges will increase.

Also, if offices do not dispose of non-litigation records that should be destroyed, BPD will incur unnecessary charges. Subsequent destruction of records outside of the normal destruction period, depending on the timing, could also give the appearance of impropriety.

During Fiscal Year (FY) 2000, NARA began charging agencies for storage and service costs for agency records maintained at its FRC facilities. Considering NARA and BPD warehouse costs, storage of BPD's litigation-related records during FY 2001 cost about \$5,300. While costs incurred by BPD and DO are relatively small when compared to those at FMS, the total amount for the Department was close to \$400,000 for FY 2001. As more records reach the retention periods designated in the records schedules but are not destroyed, costs to the Treasury may escalate.

BPD management advised us that because BPD is operating under specific instructions to retain any and all documents that could possibly relate to the Cobell litigation, all other records retention issues, including possible costs, take on a secondary role.

Management also advised us that BPD is currently disposing of records that have no possibility of containing IIM-related information. In addition, BPD has sought authority from the Court to dispose of records that are possibly IIM-related when the information is duplicated in other records or systems. For example, BPD sought, and the Court granted, specific authority to dispose of savings bonds applications under their normal retention schedules because primary records of purchases are being retained permanently.

While records retention costs are a concern when considered on a Treasury-wide basis, these costs will continue to be borne by the Department until such time as the Cobell case is adjudicated, or until the Court rules otherwise. Although NARA officials told us that some agencies are attempting to have the parties that have requested that records be retained; i.e., the Justice Department or, in some cases, the plaintiffs; pay the costs associated with storing records, this is not a course of action that Treasury plans to pursue.

In this instance, then, BPD management feels there is every need for caution and deliberate action, and that the retention of some records past their scheduled disposition dates is to be expected, a position we respect. It is our understanding that once the constraints of litigation are lifted, Treasury management plans to resume the proper disposition of records on an ongoing, structured basis, in accordance with each office's records schedule.

Because of the circumstances surrounding current litigation, we defer to the decisions of senior management at BPD regarding records retention, and make no further recommendations at this point.

* * * * *

We would like to extend our appreciation to BPD for the cooperation and courtesies extended to our staff during the review. If you have any questions, please call me at (202) 927-6512 or Maria V. Carmona, Audit Manager, Banking and Fiscal Service, at (202) 927-6345. Major contributors to this report are listed in Appendix 3.

Donald R. Kassel
National Director, Banking and Fiscal Service

The objectives of the audit were to determine whether BPD had implemented applicable records management policies and procedures in accordance with regulatory guidance, and to evaluate whether BPD had controls in place that would allow for authorized, timely, and appropriate disposition of records. In addressing the first objective, we also considered whether procedures regarding litigation activities would enable program staff to appropriately communicate the need for records information and to retrieve documents required for litigation and for FOIA and congressional requests prior to disposition.

Our audit work focused on the Office of the ED, Administrative Resources Center, which has primary responsibility for records management activities, and on selected Branches and Sections within the Offices of the ACs for OPDA and for SBOO.

We obtained documentation during our entrance conference and in numerous interviews with key program staff, including records management officers, records specialists, managers, and others. We reviewed and evaluated the applicable records management policies and procedures at BPD using a checklist developed for that purpose. We also evaluated the controls implemented in BPD's records management system designed to ensure authorized, timely, and appropriate disposition of records. We also conducted inventory assessments at selected program offices.

This review was not part of the OIG Annual Plan for FY 2000, but rather was initiated, in part, based on the results of prior audit work³ and in response to concerns raised about the disposal of historical records during pending litigation. Also, the Department's Office of General Counsel had expressed interest in this matter.

As part of this multi-bureau review of controls over records management, we conducted audit work at DO, at FMS, and at BPD's Washington, D.C., and Parkersburg, West Virginia, locations.

³ Report titled *Financial Management Service's Deposit Fund Accounts Used for the Implementation of the Competitive Equality Banking Act*, OIG-00-088, issued on May 30, 2000.

This report reflects the results of our work at BPD. We plan to issue separate reports for DO and FMS.

We started our field work during April 2000 and completed onsite work at the three organizations during January 2001. We conducted our audit in accordance with generally accepted government auditing standards.


Appendix 2
Management Comments



DEPARTMENT OF THE TREASURY
BUREAU OF THE PUBLIC DEBT
WASHINGTON, DC 20239-0001

January 29, 2002

MEMORANDUM TO: Donald R. Kassel
National Director, Banking and Fiscal Service

FROM: Van Zeck
Commissioner 

SUBJECT: Draft of the Report "Treasury General
Management and Infrastructure Support: Records
Management at the Bureau of the Public Debt"

This memorandum is submitted in response to the Office of the Inspector General's January 28, 2002, draft report on the review of Public Debt's records management program.

The draft report accurately reflects the Bureau's records program. As shown in the report, Public Debt accepts the four recommendations and will implement the stated actions as described in each Management Response. I was especially pleased to see that your review took note of and recognized the need for the special records management circumstances under which we are operating because of the ongoing *Cobell* litigation.

Therefore, I have no comments on this draft final report and agree with its findings.

cc: David Aufhauser
Donald Hammond
Brian Ferrell

www.publicdebt.treas.gov

Washington Headquarters

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