



Smithsonian Institution

Smithsonian Institution Archives

Proceedings of the Board of Regents Meeting held on February 1, 1988

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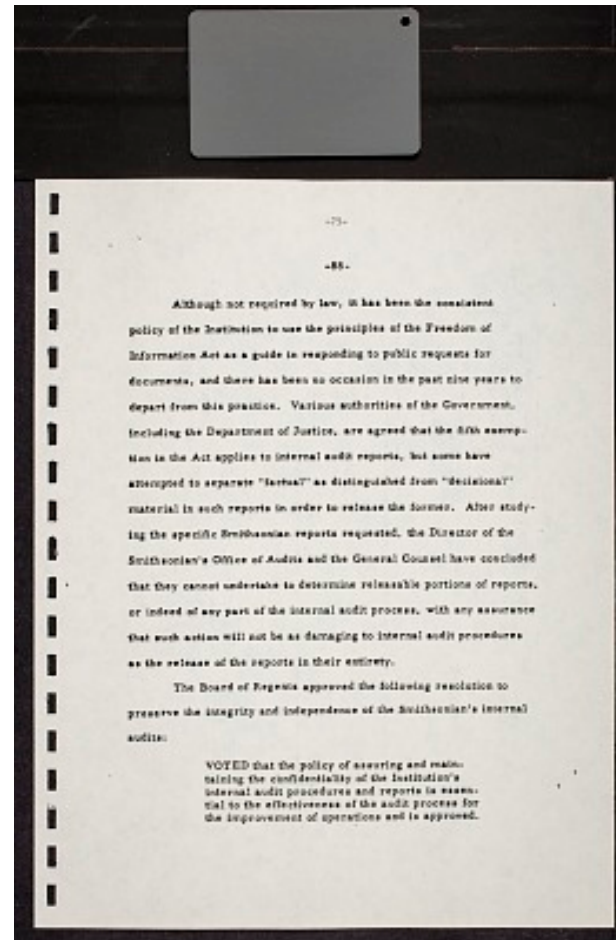
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Although not required by law, it has been the consistent policy of the Institution to use the principles of the Freedom of Information Act as a guide in responding to public requests for documents, and there has been no occasion in the past nine years to depart from this practice. Various authorities of the Government, including the Department of Justice, are agreed that the fifth exemption in the Act applies to internal audit reports, but some have attempted to separate "factual" as distinguished from "decisional" material in such reports in order to release the former. After studying the specific Smithsonian reports requested, the Director of the Smithsonian's Office of Audits and the General Counsel have concluded that they cannot undertake to determine releasable portions of reports, or indeed of any part of the internal audit process, with any assurance that such action will not be as damaging to internal audit procedures as the release of the reports in their entirety.

The Board of Regents approved the following resolution to preserve the integrity and independence of the Smithsonian's internal audits:

VOTED that the policy of assuring and maintaining the confidentiality of the Institution's internal audit procedures and reports is essential to the effectiveness of the audit process for the improvement of operations and is approved.



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