

**NATIONAL
ENDOWMENT** for the **ARTS**

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**Office of the Inspector General
Semiannual Report to Congress
October 1, 2020 – March 31, 2021**

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MESSAGE FROM THE INSPECTOR GENERAL

During this semiannual reporting period, we issued five audit reports which included \$3,340,428 in questioned costs and 48 recommendations to improve agency operations and award recipient's stewardship of Federal funds. Through our audit follow-up process, we assisted the National Endowment for the Arts (Arts Endowment) staff and award recipients in clearing 32 recommendations based on corrective actions taken. In addition, we resolved a total of 19 hotline complaints -- 16 new complaints and three from prior reporting periods.

I applaud the Arts Endowment and OIG staff for pressing forward and working together when needed to avoid unreasonable and unnecessary work delays during the Pandemic. This enabled staff to continue delivering the missions of the Agency and OIG in a high quality and timely manner in spite of COVID-19, which required staff to work virtually during this period.

The value-added work that we accomplished this period is due to my staff's commitment to excellence, continued growth, and dedicated work effort; along with the support of the Arts Endowment Acting Chairman and her staff. I look forward to continuously working with my staff, the Chairman, and her staff in promoting economy, efficiency, and effectiveness while helping to ensure integrity, excellence, and value in the delivery of the Arts Endowment mission.

Ron Stith
Ron Stith, CPA
Inspector General

NATIONAL ENDOWMENT FOR THE ARTS

Established by Congress in 1965, the National Endowment for the Arts (Arts Endowment) is an independent Federal Agency that funds, promotes, and strengthens the creative capacity of our communities by providing all Americans with diverse opportunities for arts participation. The Arts Endowment partners with state arts agencies, regional arts organizations, local leaders, other Federal agencies, and the philanthropic sector to help deliver its mission. As part of its mission, the Arts Endowment supports arts learning, affirms and celebrates America's rich and diverse cultural heritage, and extends its work to promote equal access to the arts in every community across America.

OFFICE OF THE INSPECTOR GENERAL

The Inspector General Act of 1978, as amended (IG Act), established Offices of Inspectors General (OIG) within 74 departments and agencies. On October 14, 2008, Congress passed the Inspector General Reform Act of 2008 -- enhancing the independence of Inspectors General (IGs) and creating the Council of Inspectors General on Integrity and Efficiency (CIGIE) to support continuing professional education of OIG staff and collaboration between the IGs.

Each IG is required to prepare a semiannual report summarizing the activities of their office for the preceding six-month period. The report is sent to the Arts Endowment Chairman, the National Council on the Arts, and Arts Endowment appropriating and authorizing Congressional committees.

During this six-month period, we had a Memorandum of Understanding (MOU) with the Department of Education OIG to provide investigative services for our office on a reimbursable basis. We also had a MOU with the U.S. Postal Service OIG for legal services. These MOUs assisted our office with delivering our mission to promote economy, effectiveness, and efficiency within Arts Endowment.



AUDITS AND RELATED ACTIVITIES

Completed Reports

Reviews completed during this period identified improvements needed in awardee stewardship, including financial reporting accuracy and completeness. Following are summary results of the completed audits and reviews.

Federal Information Security Modernization Act of 2014 (FISMA), Independent Auditor Report of the National Endowment for the Arts, Information Security Program and Practices, Fiscal Year 2020, A-21-01

As required by FISMA, we completed the annual audit of the Arts Endowment's information security program and practices for its major systems. We contracted with Williams, Adley & Company, LLP (Williams Adley) to perform the FISMA audit. The report was issued on October 30, 2020, and contained 10 recommendations to improve information security. The Art's Endowment has prepared an action plan to implement the recommendations.

FY 2020 Audit of the National Endowment for the Arts Financial Statements, A-21-02

The Accountability of Tax Dollars Act of 2002 requires the OIG or an independent external auditor, as determined by the Inspector General, to annually audit the agency financial statements. We contracted with Williams Adley to perform the audit. The 2020 Financial Statement Audit report was issued November 16, 2020, and resulted in an unmodified opinion. The audit did not identify any new findings and cleared one open recommendation from the prior year.

Performance Audit on Selected Awards to Massachusetts Cultural Council, Boston, MA, Report No. OIG-21-01

Based on our audit, we concluded that the Massachusetts Cultural Council (Council) did not fully comply with financial management system and recordkeeping requirements established by the U.S. Office of Management and Budget (OMB) and the Arts Endowment. We identified the following areas requiring improvement. The Council:

1. Did not report actual costs on one of three Federal Financial Reports (FFR).
2. Did not follow its FFR reporting policy.
3. Included unsupported costs and costs incurred outside the award period on all three FFRs.
4. Included unallowable fundraising, foreign travel, and entertainment costs on two of three FFRs.
5. Included unallowable subawards on two of three FFRs.
6. Did not follow Federal Financial Accountability and Transparency Act reporting requirements.
7. Did not provide the required notification to all its Federal award participants.
8. Did not submit its FFR and FDR reports by the reporting deadlines.

We identified \$3,014,242 in questioned costs, and the report included ten recommendations to help the Council improve its compliance with Federal award management requirements. The report also included six recommendations to the Arts Endowment regarding allowability of costs.

Financial Desk Review on Selected Awards to National Innovation Collaborative, Palestine, TX, Report No. FDR-21-01

Based on our review, we concluded that the National Innovation Collaborative (Collaborative) generally did not comply with financial management system and recordkeeping requirements established by OMB and the Arts Endowment. We identified the following areas requiring improvement. The Collaborative:

1. Reported improperly calculated and unsupported third-party in-kind contributions on its award FFRs.
2. Reported duplicate costs on its award FFRs.
3. Included unsupported costs on its award FFRs.
4. Included unrelated costs on its 2018 award FFR.
5. Was not familiar with Federal award requirements.

We identified \$9,950 in questioned costs, and the report included nine recommendations to help the Collaborative improve its compliance with Federal award management requirements. The report also included six recommendation to the Arts Endowment regarding allowability of costs.

Financial Desk Review Report on Selected Awards to Association of Writers & Writing Programs, Riverdale, MD, Report No. FDR-21-02

Based on our review, we concluded that the Association of Writers & Writing Programs (AWP) did not fully comply with financial management system and recordkeeping requirements established by OMB and the Arts Endowment. We identified the following areas requiring improvement. AWP:

1. Did not report actual costs on its FFR.
2. Included \$262,476 in unsupported costs on its FFR.
3. Reported \$53,760 in unallowable costs on its FFR.
4. Did not have policies and procedures for the management of Federal awards.

We identified \$316,236 in questioned or unallowable costs, and the report included five recommendations to help AWP improve its compliance with Federal award management requirements. The report also included two recommendations to the Arts Endowment regarding allowability of costs.

Audit Resolution and Corrective Actions

At the beginning of the reporting period, there were 79 open recommendations from prior audit reports. During this reporting period, we issued 48 new recommendations and closed 32 recommendations, leaving 95 open recommendations at the end of this reporting period -- March 31, 2021. Corrective actions are in process.

Reports Issued with Questioned Costs

There were three reports issued with \$3,340,428 in questioned costs during the reporting period (see Table 1, page 9).

Reports Issued with Recommendations that Funds Be Put to Better Use

There were no reports issued with recommendations that funds be put to better use during the reporting period (see Table 2, page 10).

Reports Issued with Recommendations Open for More Than 180 days

As of March 31, 2021, there were 13 reports with 54 recommendations open for more than 180 days. Corrective actions for these recommendations are in process (see Table 4, page 12).

Audits and Other Activities Planned or In-Progress

In March 2021, we completed a risk-based analysis of Arts Endowment awardees and solicited input from Agency employees to develop an audit plan for calendar year 2021. The resulting plan includes eight awardees to audit, with a total award value of \$25,501,986.

As of March 31, 2021, we had two award audits in process that we expect to complete during the six-month period ending September 30, 2021. In addition, we have initiated three legislatively mandated audits that we expect to complete by November 30, 2021. Following is a summary of the objectives of the mandatory audits.

Audit of the National Endowment for the Arts' Financial Statements

The OIG oversees the annual financial statement audit required under the Accountability of Tax Dollars Act of 2002. We contracted with Williams Adley to perform the audit. The purpose of the audit is to express an opinion on the accuracy and completeness of the Arts Endowment financial statements for the fiscal year ended September 30, 2021. The audit also tests the internal controls over financial reporting and assesses compliance with selected laws and regulations.

Audit of NEA's Compliance with the Digital Accountability and Transparency Act of 2014 (DATA Act)

The DATA Act was enacted May 9, 2014, requiring the OIG to issue a bi-annual report on the Arts Endowment's compliance with DATA Act requirements. The OIG contracted with Williams Adley to perform the DATA Act audit in conjunction with the financial statement audit. The objective of the audit is to assess the completeness, timeliness, quality, and accuracy of the data sampled and the implementation and use of data standards by the Arts Endowment.

Audit of the National Endowment for the Arts' Compliance with the Federal Information Security Modernization Act of 2014 (FISMA)

The FISMA requires the OIG to conduct an annual audit of its Agency's information security program and practices. We contracted with Williams Adley to conduct the FISMA audit, which includes evaluating the adequacy of the Arts Endowment's information security program and practices for its major systems.

INVESTIGATIVE ACTIVITIES

The IG Act authorizes the OIG to receive and investigate allegations of employee misconduct, fraud, waste, and abuse occurring within the Arts Endowment's programs and operations. Investigative activities tend to be reactive and initiated based on reports of possible fraud, ethics violations, and other issues of integrity, including possible wrongdoing referred by Arts Endowment employees, other government agency employees, and the public.

Criminal, Civil and Administrative Actions

Reported incidents of possible fraud, ethics violations, and other integrity issues can give rise to criminal, civil or administrative investigations. The IG Act requires the OIG to refer matters to the U.S. Department of Justice whenever there are reasonable grounds to believe there has been a violation of Federal criminal law. There was no criminal, civil, or administrative action taken during this semiannual period.

Hotline

During this reporting period, the OIG received and evaluated sixteen hotline complaints. The evaluations enabled us to close nineteen complaints and help complainants avoid being defrauded by individuals fraudulently claiming to represent the Arts Endowment. Of the nineteen complaints closed, three were from the previous reporting period.

OTHER ACTIVITIES

Activities within the Inspector General Community

Activities that affect the IG community are typically coordinated by the CIGIE. CIGIE also develops and delivers training for the IG community, and each OIG contributes a portion of its budget to support CIGIE operations. Furthermore, CIGIE holds monthly meetings to discuss and vote on matters impacting the IG community, with each IG being a voting member.

CIGIE and each OIG updates Oversight.gov, a website that provides a “one stop shop” to follow the ongoing oversight work of all OIGs that publicly post reports. Oversight.gov allows users to sort, search, and filter the site’s database across agencies to find reports covering their areas of interest.

The Coronavirus Aid, Relief, and Economic Security (CARES) Act established the Pandemic Response Accountability Committee (PRAC) within CIGIE, with the mission of:

- Promoting transparency to the public on the government’s coronavirus spending and the coronavirus response.
- Preventing and detecting fraud, waste, abuse, and mismanagement of that spending.
- Mitigating major risks that cut across programs and agencies.

The government’s coronavirus response includes \$2.6 trillion in economic relief to individual citizens, loans for businesses, and support for hospitals and other medical providers, as well as economic relief for impacted businesses, industries, and state, local and tribal governments. The PRAC membership includes all OIGs that received funding to oversee their agencies spending of funding from the CARES Act. Also, all OIGs, including our office, within an Agency that received CARES Act funding are invited to participate in a monthly meeting to coordinate and collaborate on oversight. The PRAC uses data, along with other law enforcement partners, to detect and combat fraud, waste, abuse, and mismanagement. This coordinated, comprehensive approach to oversight helps CIGIE fulfill its pandemic response accountability mission.

In addition, the CARES Act established the Special Inspector General for Pandemic Recovery to oversee spending of all government funds issued in response to the COVID-19 pandemic in the United States.

Significant Management Decisions

Section 5(a)(11) of the IG Act requires that OIG disagreements with significant management decisions be reported in the semiannual report to Congress. Section 5(a)(12) of the IG Act also requires that any management decision changing their response to a significant resolved audit finding must be disclosed in the semiannual report. For this reporting period, there were no OIG disagreements with management decisions, and management did not revise any earlier decisions on our audit recommendations.

Access to Information

Section 6(b)(2) of the IG Act requires the IG to report to the Agency head, without delay, if the IG believes that access to required information, records or assistance has been unreasonably refused, or has not been provided. Section 5(a)(5) of the IG Act requires that reports to the Agency head about any refusal or delay in accessing records be summarized in the semiannual report. During this reporting period, while there were some delays due to the COVID-19 work environment, the OIG did not have a problem obtaining assistance or access to Agency records.

Review of Legislation and Regulations

Section 4(a)(2) of the IG Act requires that the OIG review and comment on proposed legislation or regulations relating to the Agency or, affecting our operations. During this reporting period, we did not review any proposed legislation.

Peer Review Activity

Section 989C of the Dodd-Frank Act contains additional semiannual reporting requirements pertaining to peer review reports. Federal IGs are required to engage in peer review activities related to both their audit and investigative operations. Peer reviews are conducted on a three-year cycle and evaluate an OIG audit organization's systems of quality control, in accordance with CIGIE's *Guide for Conducting External Peer Reviews of the Audit Organizations of Federal Offices of Inspector General*.

These guidelines are based on requirements in the Government Accountability Office's *Government Auditing Standards*. Federal audit organizations can receive a rating of pass, pass with deficiencies, or fail. Conforming to Section 989C, we are reporting the following information related to our peer review activities.

The U.S. Commodity Futures Trading Commission OIG conducted our most recent peer review for the three-year period ending March 31, 2019. The audit peer review report was issued August 2019, and concluded that our audit organization's system of quality control complied with Government Auditing Standards. We received a peer review rating of "pass." The report is posted at www.arts.gov/oig/reports/external-peer-reviews.

We provided copies of the peer review report to the Chairman, National Council on the Arts, the Inspector General Council Chairman, and Audit Committee Chair. We also posted the report on

our website at www.arts.gov/oig. Our next peer review is scheduled to be conducted by the National Labor Relations Board OIG, covering the three-year period ending March 31, 2022.

We conducted a modified peer review of the Postal Regulatory Commission (PRC) OIG during the reporting period. Based on our review, PRC OIG's policies and procedures for the audit function for the year ended September 30, 2020, were current and consistent with applicable professional standards.

OUTREACH AND AWARENESS

Website

We maintain an ongoing internet presence at <https://www.arts.gov/oig> to inform Arts Endowment employees, awardees, and the public of our mission and to post the results of our work as required by the IG Act. During this semiannual reporting period, we updated our website content to ensure we included resources to assist the Arts Endowment and its awardees in achieving excellence in delivery of the Arts Endowment mission, in particular through high quality stewardship of Federal award funding.

Consultations with the National Council on the Arts and Congress

The IG Act directs IGs to keep the Head of the Establishment and Congress fully and currently informed. For purposes of the IG Act, the National Council on the Arts (the Council) is the Head of the Establishment. To address this requirement, the IG has biweekly meetings with the Council Chairman and attends Council meetings as necessary. Also, we provide semiannual reports summarizing OIG work to the Council Chairman and its members and to the Congress.

TABLE 1: SUMMARY OF REPORTS ISSUED DURING THE REPORTING PERIOD

REPORT NO.	REPORT DATE	REPORT TITLE	QUESTIONED COSTS	FUNDS PUT TO A BETTER USE
A-21-01	Nov. 2, 2020	Fiscal Year 2020 Evaluation of National Endowment for the Arts' Compliance with the Federal Information Security Modernization Act of 2014	\$0	\$0
A-21-02	Nov. 16, 2020	Fiscal Year 2020 Financial Statement Audit	0	0
FDR-21-01	Dec. 10, 2020	National Innovation Collaborative	9,950	0
FDR-21-02	Feb. 24, 2021	Association of Writers & Writing Programs	316,236	0
OIG-21-01	Mar. 24, 2021	Massachusetts Cultural Council	3,014,242	0
TOTAL			\$3,340,428	\$0

**TABLE 2: INSPECTOR GENERAL ISSUED REPORTS WITH RECOMMENDATION
THAT FUNDS BE PUT TO BETTER USE**

		NO. OF REPORTS	DOLLAR VALUE
A.	For which no management decision has been made by the commencement of the reporting period	0	\$0
B.	Which were issued during this reporting period	0	\$0
C.	For which a management decision was made during the reporting period	0	\$0
	i. Dollar value of recommendations that were agreed to by management	0	\$0
	- Based on proposed management actions	0	\$0
	- Based on proposed legislative action	0	\$0
	ii. Dollar value of recommendations that were not agreed to by management	0	\$0
D.	For which no management decision has been made by the end of the reporting period	0	\$0
E.	Reports for which no management decision was made within six months of issuance	0	\$0

TABLE 3: INSPECTOR GENERAL ISSUED REPORTS WITH QUESTIONED COSTS

		NO. OF REPORTS	DOLLAR VALUE	
			QUESTIONED COSTS	POTENTIAL REFUNDS
A.	For which no management decision has been made by the commencement of the reporting period	4	\$1,313,911	\$325,483
B.	Which were issued during the reporting period	3	3,340,428	60,906
	Subtotals (A+B)	7	4,654,339	386,389
C.	For which a management decision was made during the reporting period	2	785,010	264,778
	i. Dollar value of the disallowed costs	2	783,270	264,742
	ii. Dollar value of the cost not disallowed	1	1,740	36
D.	For which no management decision was made by the end of the reporting period	5	3,869,329	121,611
E.	Reports for which no management decision was made within six months of issuance	3	\$538,851	\$61,611

TABLE 4: REPORT RECOMMENDATIONS WITH CORRECTIVE ACTIONS NOT COMPLETED WITHIN 180 DAYS

REPORT NO.	REPORT DATE	REPORT TITLE	OPEN RECOMMENDATIONS
LS-13-02	March 1, 2013	Limited Scope Audit Report on Selected NEA Grants to Music Theatre Group	5
LS-19-01	October 18, 2018	Limited Scope Audit on Selected Awards to Mainstreet Uptown Butte, Inc.	3
A-19-01	October 31, 2018	FY2018 Evaluation of NEA Compliance with the Federal Information Security Modernization Act of 2014	2
A-20-01	October 31, 2019	FY2019 Evaluation of NEA Compliance with the Federal Information Security Modernization Act of 2014	6
A-20-02	November 8, 2019	Report on NEA’s Compliance with the Digital Accountability Transparency Act of 2014 for First Quarter FY2019	2
Revised Memo 20-02	January 10, 2020	Alleged Deletion of Emails	2
A-20-04	February 19, 2020	Information System Security Review	5
OIG-20-02	April 22, 2020	Limited Scope Audit Report on Selected Awards to New Jersey State Council on the Arts	10
I-01-20	June 2, 2020	Report of Investigation	1
OIG-20-04	June 16, 2020	Performance Audit on Select Awards to North Carolina Arts Council	5
A-20-05	July 30, 2020	Government Charge Cards	6
A-20-06	July 30, 2020	Improper Payment Risk Assessment	4
A-20-07	July 31, 2020	Performance Audit of Information System Contracts	3
TOTAL OPEN RECOMMENDATIONS FOR MORE THAN 180 DAYS			54

TABLE 5: INVESTIGATIVE AND ADMINISTRATIVE ACTION DATA

CIVIL/CRIMINAL INVESTIGATIVE/ADMINISTRATIVE ACTIVITIES	NO. OF ACTIONS
Referrals to Prosecutors	0
Civil Settlements	0
Investigative Recoveries	0
Debarments/Suspensions	0
Administrative Actions	0
HOTLINE CONTACTS	NO. OF ACTIONS
Telephone Calls	0
Email	16
Standard Mail	0
Referred by Other Sources	0
Referred to Other Sources	0
In Assessment Process for Possible Action	0
Closed	16
Total Hotline Contacts	16
FREEDOM OF INFORMATION ACT REQUESTS	NO. OF ACTIONS
Requests Received	1
Requests Processed or Referred	1
Total Freedom of Information Act Requests	1

TABLE 6: SUMMARY OF INSPECTOR GENERAL REPORTING REQUIREMENTS

IG ACT REFERENCE	REPORTING REQUIREMENT	PAGE(S)
Section 4(a)(2)	Review of legislation and regulations	7
Section 5(a)(1)	Significant problems, abuses, and deficiencies	2-4
Section 5(a)(2)	Recommendations with respect to significant problems, abuses, and deficiencies	2-4
Section 5(a)(3)	Prior significant recommendations on which corrective actions have not been completed	4&11
Section 5(a)(4)	Matters referred to prosecutive authorities	5
Section 5(a)(5)	Summary of instances where information was refused	7
Section 5(a)(6)	List of audit reports by subject matter, showing dollar value of questioned costs and funds put to better use	9
Section 5(a)(7)	Summary of each particularly significant report	2-4
Section 5(a)(8)	Statistical tables showing number of reports and dollar value of questioned costs	9-11
Section 5(a)(9)	Statistical tables showing number of reports and dollar value of recommendations that funds be put to better use	10
Section 5(a)(10)	Summary of each audit report issued before this reporting period for which no management decision was made by the end of the reporting period	11
Section 5(a)(11)	Significant management decisions	7
Section 5(a)(12)	Significant management decisions with which the Inspector General disagrees	7
Section 6(b)(2)	Access to information	7
Section 989C	Peer Review – Sec. 989C of the Dodd-Frank Wall Street Reform and Consumer Protection Act (Public Law 111-203) requires Inspectors General to include the results of any peer review conducted by another OIG during the reporting period; or if no peer review was conducted, a statement identifying the date of the last peer review.	7

OIG FUNCTIONS

WE PERFORM THE FOLLOWING FUNCTIONS:

Performance Audits are used to assess the efficiency, effectiveness, and economy of Arts Endowment programs, activities, and functions; provide information to responsible parties to improve public accountability; facilitate oversight and decision making; and initiate corrective actions as needed. These audits also consider compliance with applicable laws and regulations, and soundness of the internal organizational and operational controls.

Financial Audits provide an independent assessment of whether an entity's reported financial condition, results, and use of resources are presented fairly and in accordance with generally accepted accounting principles.

Financial Desk Reviews involve a limited review of award recipients to ensure validity and accuracy of reported information, and compliance with state and Federal requirements.

Investigations are conducted based on alleged or suspected fraud, waste, abuse or gross mismanagement, employee and contractor misconduct, and criminal and civil violations of law that have an impact on Arts Endowment programs and operations. The OIG refers matters to the U.S. Department of Justice whenever there are reasonable grounds to believe there has been a violation of Federal criminal law. The OIG also identifies fraud indicators and recommends measures to management to improve the Agency's ability to protect itself against fraud and other wrongdoing.

Awareness Briefings and Bulletins are presented to Arts Endowment management, staff, and awardees to promote greater knowledge and understanding of potential or actual conditions, vulnerabilities, opportunities for improvement, or loss prevention. Briefings may be used internally or with stakeholders in lieu of formal reports.

**HELP PROMOTE INTEGRITY, ECONOMY AND EFFICIENCY
REPORT SUSPECTED FRAUD, WASTE, ABUSE OR MISMANAGEMENT**

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Complaints may be made anonymously. However, we would have no way of contacting you. Any information you provide will be held in confidence unless disclosure is required by law. Providing your name and means of communicating with you may increase our ability to investigate your complaint.