



Office of Inspector General
Semiannual Report to Congress

October 1, 2017 - March 31, 2018

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MESSAGE FROM THE INSPECTOR GENERAL

This Semiannual Report presents the accomplishments and activities of the Office of Inspector General (OIG) from October 1, 2017 to March 31, 2018. During this period, we continued making progress to increase the value of OIG work through strategic planning and partnering efforts with the National Endowment for the Arts (NEA) leadership and staff. Also, we completed structural changes to the OIG that will lead to increased productivity, enhanced performance management, and staff development.

During this semiannual reporting period, we completed congressionally mandated audits of the NEA's information systems security, financial data reported to the Treasury and the Office of Management and Budget, and NEA's financial statements. These audits resulted in recommendations that will help NEA continuously improve information systems security and financial reporting accuracy and transparency.

In addition, we addressed 23 hotline complaints, enabling us to help citizens avoid scams by individuals fraudulently representing themselves as NEA employees. Furthermore, we issued audit reports with \$205,093 in questioned cost and 24 recommendations to improve awards management. Finally, through our audit follow-up process, we collaborated with NEA managers to clear 23 recommendations, which will help improve stewardship of NEA funds by awardees.

These accomplishments would not have been possible without the support and value added work of OIG staff, and the support of the NEA Chairman and her staff. I look forward to continuously working with NEA leadership and staff -- promoting economy, efficiency, effectiveness, and integrity to help ensure excellence and value in NEA's mission delivery.

Ron Stith

Ron Stith, CPA
Inspector General

NATIONAL ENDOWMENT FOR THE ARTS

Established by Congress in 1965, the National Endowment for the Arts (NEA) is an independent Federal agency whose funding and support give Americans the opportunity to participate in the arts, exercise their imaginations, and develop their creative capacities. Through partnerships with state arts agencies, local leaders, other Federal agencies, and the philanthropic sector, the NEA 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 INSPECTOR GENERAL

The Inspector General Act of 1978, as amended, established the Office of Inspector General (OIG) within various departments and agencies. On October 14, 2008, Congress passed the Inspector General Reform Act of 2008 -- enhancing the independence of Inspectors General and creating a Council of Inspectors General on Integrity and Efficiency.

NEA OIG is required by the Inspector General Act to prepare a semiannual report summarizing the activities of the office during the preceding six-month period. The report is sent to the NEA Chairman, the National Council on the Arts, and NEA's appropriating and authorizing Congressional committees.

NEA OIG is composed of the Inspector General, the Assistant Inspector General for Audit, and three auditors. We have a Memorandum of Understanding (MOU) with the Department of Education OIG to provide investigative capacity for our office on a reimbursable basis. We also have a MOU with the U.S. Postal Service OIG for independent legal support.



AUDITS, EVALUATIONS AND RELATED ACTIVITIES

Audits completed by the OIG during the current and prior periods have disclosed deficiencies in awardee operations in the following areas:

- ensuring that contractors and recipients are not debarred or suspended from receiving Federal assistance prior to the award or payment of Federal funds;
- ensuring written policies and procedures exist for managing Federal awards;
- reporting accurate and allowable costs;
- maintaining a Section 504 Self-Evaluation of the organization;
- maintaining supporting documentation for costs charged to awards; and
- ensuring proper accounting for and eligibility of in-kind matching funds.

The OIG continuously works with agency management to implement OIG recommendations, resulting in improved awardee operations in the areas listed above.

Completed Audit Reports

Limited Scope Audit Report on Selected Awards to California Arts Council (CAC), Report No. LS-18-01

The audit concluded that CAC generally complied with the financial management system and recordkeeping requirements established by the Office of Management and Budget (OMB) and NEA. However, we found the following six deficiencies:

- CAC overstated grant expenditures reported on a Federal Financial Report (FFR) submitted to the NEA, resulting in \$1,400 in questioned costs;
- CAC did not maintain adequate support for eight of 35 costs transactions we reviewed for the NEA grant. This resulted in \$202,693 in questioned costs;
- CAC did not submit final reports to NEA on time for two grants;
- CAC did not have written policies and procedures to ensure that contractors or award recipients were not debarred or suspended from receiving Federal assistance prior to the award or payment of Federal funds;
- CAC did not have written policies and procedures for the management of Federal awards; and
- CAC did not have the Section 504 Self-Evaluation on file as required by NEA General Terms.

The report included six recommendations to CAC as follows:

- (1) establish written review policies and implement procedures that allow for accurate, current, and complete disclosure of financial results in accordance with reporting requirements;
- (2) adhere to its policies and procedures to ensure supporting documentation for expenditures charged to NEA grants is maintained for at least three years after submission of the final report;
- (3) develop written policies and implement procedures to ensure that final reports are submitted on time;
- (4) develop written policies and implement procedures to ensure that contractors and award recipients are not debarred or suspended from receiving Federal assistance prior to the awarding or paying them Federal funds;
- (5) develop written policies and implement procedures for the management of Federal awards; and
- (6) complete a Section 504 Self-Evaluation to ensure compliance with the Rehabilitation Act of 1973, as amended.

NEA Performance Audit of the Agency's Compliance with Digital Accountability and Transparency Act of 2014 (DATA Act) - Quarter 2, A-18-01

As required by the DATA Act, we completed the bi-annual audit of NEA's compliance with data standards established by the Department of Treasury and OMB. We contracted with Williams, Adley & Company, LLP to perform the audit and the report was issued on November 3, 2017. The audit concluded that the NEA was substantially in compliance with the DATA Act for FY 2017 Quarter 2. Quarter 2 data was submitted timely with

over 95 percent of data submitted accurately and in accordance with government-wide standards; however, one deficiency was found. It was determined that the NEA erroneously included six procurement awards in one file that were not listed in a corresponding file. This deficiency resulted in the following two recommendations:

- (1) ensure that NEA staff perform a validation check (i.e. tracing information in a File to its corresponding File) as required by Standard Operating Procedures; and
- (2) update NEA DATA Act Standard Operating Procedures to reflect the types of awards that should be included/excluded from DATA Act reporting.

FY 2017 Audit of the NEA Financial Statements, A-18-02

The Accountability of Tax Dollars Act of 2002 requires NEA OIG or an independent external auditor, as determined by the Inspector General, to audit the agency financial statements. We contracted with Williams, Adley & Company, LLP to perform the audit. The 2017 Financial Statement Audit report was issued November 3, 2017 and resulted in an unmodified opinion with the following three deficiencies:

- NEA's configuration management policy needed to be improved;
- NEA's tracking of accountable property and capitalized equipment could be improved; and
- NEA did not comply with their Password Policy document.

The report included eight recommendations to NEA as follows:

- (1) revise the Configuration Management Policy;
- (2) revise the newly implemented Administrative Service Office accountable property inventory policies and procedures to include a section addressing equipment record-keeping to ensure all necessary inventory documentation is retained in the financial system;
- (3) revise capitalized property policies and procedures to provide specific guidelines for asset tracking, disposals, and additions;
- (4) provide proper training to all staff involved with inventory management to ensure that policies and procedures in place are followed;
- (5) ensure that the financial management system are updated with the appropriate documentation;
- (6) update capitalized assets listing to reflect the appropriate items and dollar amount;
- (7) establish procedures for communicating with the Office of Finance any and all capitalized asset dispositions in a timely manner; and
- (8) perform a thorough review of information systems to ensure that it is consistent with the settings established in written policies and procedures.

Evaluation of NEA's Compliance with the Federal Information Security Modernization Act of 2014 (FISMA), ER-18-01

As required by FISMA, we completed the annual OIG evaluation of NEA's informational security program and practices

for its major systems. We contracted with Williams, Adley & Company, LLP to perform the FISMA evaluation and the report was issued on October 31, 2017. The evaluation included four recommendations to improve information security.

Completed Special Reviews, Evaluations and Reports

Evaluation Report on Selected Grants to International Sonoran Desert Alliance (ISDA), ER-18-02

The evaluation concluded that ISDA generally complied with the financial management system and recordkeeping requirements established by OMB and NEA. However, we found four deficiencies resulting in three recommendations to ISDA and one recommendation to the NEA. The deficiencies were as follows:

- ISDA did not maintain adequate support for artist costs charged to the NEA grant. This resulted in questioned costs in the amount of \$1,000;
- ISDA did not submit the required FFR and Final Descriptive Report (FDR) on time for two NEA grants;
- ISDA did not have the Section 504 Self-Evaluation on file as required by NEA *General Terms*; and
- ISDA was experiencing declining financial stability.

The recommendations to ISDA were to:

- (1) adhere to its policies and procedures to ensure supporting documentation for

expenditures charged to NEA grants is maintained for at least three years after submission of the final FFR;

- (2) develop written policies and implement procedures to ensure that final reports (FFRs and FDRs) are submitted on time;
- (3) complete a Section 504 Self-Evaluation to ensure compliance with the Rehabilitation Act of 1973, as amended.

We also recommended that NEA retain ISDA on a cost reimbursement method of payment for current and future grants until ISDA is able to demonstrate a sustainable financial condition.

Audit Resolution and Corrective Actions

At the beginning of the reporting period, there were 37 open recommendations from prior reports. During the reporting period, we received documented corrective actions that closed 23 recommendations, and we issued 24 new recommendations. As a result, there were 38 open recommendations at the end of the reporting period -- March 31, 2018. Corrective actions for these recommendations are in process.

Reports Issued with Questioned Costs

There were two reports issued with \$205,093 in questioned costs during the reporting period (see Table 3 on page 12).

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 11).

Reports Issued With Recommendations Open for More Than 180 days

As of March 31, 2018, there were four reports with 14 recommendations open for more than 180 days. Corrective action on these recommendations is in process (see Table 4 page 13).

Audits and Other Activities Planned or In-Process

We conducted a risk based analysis of NEA programs and operations, and solicited input from agency employees to plan more strategic audits and reviews. Based on the risk analysis, we selected 12 awardees to audit during FY 2018 with an NEA award value of \$33,980,425.

We will initiate two mandatory audits and one limited scope audit that will be completed by November 2018. We also have two limited scope audits in process. Following is a summary of the purpose and approach to conducting these audits.

Audit of the NEA Financial Statements

The OIG oversees the NEA annual financial statement audit required under the Accountability of Tax Dollars Act of 2002. The OIG contracted with Williams, Adley & Company, LLP, an independent public accounting firm, to perform the audit. The purpose of the audit is to express an opinion on the accuracy and completeness of NEA's financial statements for the fiscal year ending September 30, 2018. 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 Federal Information Security Modernization Act of 2014 (FISMA)

The FISMA requires an annual OIG audit of each agency's information security program and practices. The OIG contracted with Williams, Adley & Company, LLP to conduct the FISMA audit. The audit includes evaluating the adequacy of NEA's information security program and practices for its major systems. The FISMA report will be submitted to the OMB by October 31, 2018.

Limited Scope Audit Report on Selected Awards to the American Architectural Foundation (AAF)

The OIG has initiated a limited scope audit of the AAF. Audit objectives include a review of AAF's financial management system and compliance with the terms and conditions relating to NEA awards totaling \$1,247,000.

Limited Scope Audit Report on Selected Awards to the Texas Commission on the Arts (TCA)

The OIG will initiate a limited scope audit of the TCA. Audit objectives include a review of TCA's financial management system and compliance with the terms and conditions relating to NEA awards totaling \$3,047,120.

Limited Scope Audit Report on Selected Awards to Mainstreet Uptown Butte (Mainstreet)

In addition to our audit plan, the OIG initiated a limited scope audit of MUB, based on the results of a desk review. The objectives include a review of Mainstreet's financial management system and compliance with the terms and conditions relating to NEA awards totaling \$205,000.

INVESTIGATIVE ACTIVITIES

The IG Act authorizes the OIG to receive and investigate allegations of employee misconduct as well as fraud, waste and abuse occurring within NEA programs and operations. Investigative activities tend to be reactive and initiated based on reports of possible fraud, ethics violations, and other issues of integrity. Matters of possible wrongdoing are referred to the OIG as allegations or complaints from a variety of sources, including NEA employees, other government agencies and the public. 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 is

reasonable grounds to believe there has been a violation of Federal criminal law.

Our investigative needs are met through a memorandum of understanding with the Department of Education OIG on an as needed basis.

Criminal, Civil and Administrative Actions

We initiated one administrative review which was still in process during this semiannual period. There were no matters referred to the U.S. Department of Justice for prosecution.

Hotline Activity

During this reporting period, the OIG received and evaluated 23 hotline complaints. Two hotline complaints were referred to the NEA for action. We retained 21 of the complaints, taking actions that enabled us to close 17 and assist complainants reporting scams to avoid being defrauded by individuals fraudulently representing NEA. We are in the process of addressing the four remaining complaints.

We also closed a prior period hotline complaint of alleged mismanagement of funds by issuing a Memorandum Report (MR-18-01). The Memorandum Report included a desk review of two NEA awards. We found that the awardee had not maintained proper supporting documentation for the allocation of personnel costs charged to the awards. We recommended that the grantee establish policies and procedures to maintain supporting documentation that adheres to 2 CFR 200.430 for claimed personnel costs for all NEA awards.

OTHER ACTIVITIES

Activities Within the Inspector General Community

Activities that affect the OIG community are typically coordinated by the Council of the Inspectors General on Integrity and Efficiency (CIGIE). CIGIE also develops and delivers training for the Inspector General 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. Each IG is a voting member of CIGIE.

CIGIE continues to coordinate an initiative that developed and launched Oversight.gov, a website that provides a “one stop shop” to follow the ongoing oversight work of all OIGs that publicly post reports. With the launch of Oversight.gov, users can now sort, search, and filter the site’s database across agencies to find reports covering their areas of interest.

Significant Management Decisions

Section 5(a)(12) of the IG Act requires that OIG disagreements with significant management decisions be reported in the semiannual report to Congress. Section 5(a)(11) 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

The IG shall be provided with ready access to all agency records, information, or assistance when conducting an investigation or audit. 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 a summary of each report submitted to the agency head about any refusal must be provided in the semiannual report. During this reporting period, we 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. We conducted a review of the following legislation and provided appropriate comments:

- NEA Directive 2723, *Reasonable Accommodation for Individuals with Disabilities*;
- *Federal Information Security Modernization Act of 2014 FY 2017 Annual Report to Congress*;
- OMB Circular A-123, Appendix C, *Requirements for Effective Measurement and Remediation of Improper Payments*; and
- *National Council on the Arts Selected Ethics Topics of October 25, 2017*.

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. These activities cover our role as both the reviewed and the reviewing OIG. Peer reviews are conducted on a 3-year cycle of OIG audit organizations' systems of quality control in accordance with the 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. In keeping with Section 989C, we are reporting the following information related to NEA OIG peer review activities.

The Federal Election Commission OIG conducted our most recent audit peer review and issued its report on January 27, 2017. The peer review determined that our audit organizations system of quality control, for the year ended March 31, 2016, complied with *Government Auditing Standards*. We received a peer review rating of "pass with a deficiency."

The deficiency in the peer review report contained a recommendation to strengthen our system of quality control. We have completed the corrective action for the recommendation. The report is posted on our website at <https://www.arts.gov/oig/reports/external-peer-reviews>. Our next peer review is scheduled for March 31, 2019.

We conducted a peer review of the Equal Employment Opportunity Commission (EEOC) during the reporting period. Based on our review, EEOCs' policies and

procedures for the audit function for the year ended March 31, 2017, were current and consistent with applicable professional standards. We found no deficiencies and assigned EEOC a rating of “pass.”

OUTREACH AND AWARENESS

Website

We maintain an ongoing internet presence at <https://www.arts.gov/oig> to inform NEA employees, grantees, and the public of our work.

During the reporting period, the OIG increased its visibility to the public and NEA employees by participating in Oversight.gov. This website developed by the CIGIE allows the public and other stakeholders to access reports and recommendations from all OIGs.

Consultations with the National Council on the Arts and Congress

The IG Act directs Inspectors General 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 (NCA) is the Head of the Establishment. To address this requirement, the IG has biweekly meetings with the NCA Chairman and also attends NCA meetings. Furthermore, we provide OIG semiannual reports to the NEA Chairman, NCA and 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
ER-18-01	Oct 31, 2017	Evaluation of NEA’s Compliance with the Federal Information Security Modernization Act of 2014	0	0
A-18-01	Nov 3, 2017	NEA Performance Audit of the Agency’s Compliance with Digital Accountability and Transparency Act of 2014 (DATA Act) - Quarter 2	0	0
A-18-02	Nov 3, 2017	FY 2017 Audit of the NEA Financial Statements	0	0
LS-18-01	Mar 29, 2018	Limited Scope Audit Report on Selected Awards to California Arts Council	204,093	0
ER-18-02	Mar 29, 2018	Evaluation Report on Selected Grants to International Sonoran Desert Alliance	1,000	0
TOTAL			\$205,093	0

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

		Number 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

		Dollar Value		
		Number of Reports	Questioned Costs	Potential Refunds
A.	For which no management decision has been made by the commencement of the reporting period			
B.	Which were issued during the reporting period	2	205,093	0
	Subtotals (A+B)	2	205,093	0
C.	For which a management decision was made during the reporting period	2	627,847	47,465
	(i) dollar value of the disallowed costs			
	(ii) dollar value of the cost not disallowed	2	627,847	0
D.	For which no management decision was made by the end of the reporting period	2	205,093	0
E.	Reports for which no management decision was made within six months of issuance			

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

Report Number	Report Date	Report Title	Recommendations
LS-13-02	Mar 1, 2013	Limited Scope Audit Report on selected NEA Grants to Music-Theatre Group	The report includes eleven recommendations with five remaining open. Corrective actions are in process.
A-17-01	Oct 31, 2016	FY 2016 NEA Audit of Financial Statements	The report includes fifteen recommendations with one remaining open. Corrective action is in process.
ER-17-01	Jan 10, 2017	The Federal Information Security Modernization Act of 2014	The report includes seven recommendations with six remaining open, including a repeat recommendation from the 2012 report. Corrective actions are in process.
SCE-17-01	Jul 27, 2017	Financial Management System & Compliance Evaluation on Selected NEA Grants to Art 21	The report includes eight recommendations with two remaining open. Corrective actions are in process.

TABLE 5: INVESTIGATIVE AND ADMINISTRATIVE ACTION DATA

Civil/Criminal Investigative/Administrative Activities	Number of Actions
Referrals to Prosecutors	0
Civil Settlements	0
Investigative Recoveries	0
Debarments/Suspensions	0
Administrative Actions	0
Hotline Contacts	
Telephone Calls	7
Email	16
Standard Mail	0
Referred by Other Sources	0
Referred to Other Sources	2
In Assessment Process for Possible Action	4
Closed with Recommended Action	17
Total	23
Freedom of Information Act Requests	
Requests Received	3
Requests Processed or Referred	3
Total	3

TABLE 6: SUMMARY OF INSPECTOR GENERAL REPORTING REQUIREMENTS

IG ACT Reference	Reporting Requirement	Page(s)
Section 4(a)(2)	Review of legislation and regulations	8
Section 5(a)(1)	Significant problems, abuses and deficiencies	2-5
Section 5(a)(2)	Recommendations with respect to significant problems, abuses and deficiencies	2-5
Section 5(a)(3)	Prior significant recommendations on which corrective actions have not been completed	5 and 13
Section 5(a)(4)	Matters referred to prosecutive authorities	7
Section 5(a)(5)	Summary of instances where information was refused	8
Section 5(a)(6)	List of audit reports by subject matter, showing dollar value of questioned costs and funds put to better use	10
Section 5(a)(7)	Summary of each particularly significant report	2-5
Section 5(a)(8)	Statistical tables showing number of reports and dollar value of questioned costs	12
Section 5(a)(9)	Statistical tables showing number of reports and dollar value of recommendations that funds be put to better use	11
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	13
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	8
Section 989(c)	<i>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 Office of Inspector General during the reporting period; or if no peer review was conducted, a statement identifying the date of the last peer review.</i>	8-9

DEFINITIONS

WE PERFORM THE FOLLOWING SERVICES:

PERFORMANCE AUDITS are used to assess the efficiency, effectiveness, and economy of NEA's 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.

LIMITED SCOPE AUDITS involve a limited review of financial and non-financial information of grant 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 NEA's programs and operations. The OIG refers matters to the U.S. Department of Justice whenever there is 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.

INSPECTIONS AND EVALUATIONS are short term limited scope reviews generally conducted to obtain facts, answer a specific question or address an immediate urgent issue. They may also be conducted to identify trends and patterns or to obtain a broad perspective of potential issues or opportunities for recommended improvement.

AWARENESS BRIEFINGS AND BULLETINS are presented to NEA management, staff, and grantees 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.

CONTACTING THE OFFICE OF INSPECTOR GENERAL

HELP PROMOTE INTEGRITY, ECONOMY AND EFFICIENCY

REPORT SUSPECTED FRAUD, WASTE, ABUSE OR MISMANAGEMENT

NATIONAL ENDOWMENT FOR THE ARTS

OFFICE OF INSPECTOR GENERAL

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LOCAL CALLS: (202) 682-5479

FAX: (202) 682-5649

EMAIL: OIG@ARTS.GOV

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 ENHANCE OUR ABILITY TO INVESTIGATE YOUR COMPLAINT.