

NATIONAL ENDOWMENT for the **ARTS**

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Office of Inspector General
Semiannual Report to Congress
October 1, 2018 – March 31, 2019

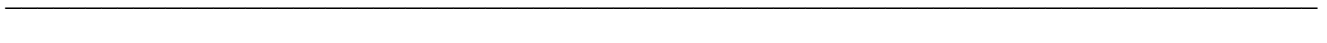


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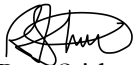
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MESSAGE FROM THE INSPECTOR GENERAL

During this semiannual reporting period, we completed congressionally mandated audits of the National Endowment for the Arts' (NEA) information systems security and financial statements. These audits resulted in recommendations that will help NEA continuously improve information systems security, financial reporting accuracy, and financial transparency.

In addition, we received and addressed seven hotline complaints, primarily enabling us to help citizens avoid scams by individuals fraudulently representing themselves as NEA employees. Furthermore, we issued four grant award audit reports which included \$1.3 million in questioned cost and included recommendations to improve award management. Through our audit follow-up process, we worked with NEA managers and awardees to clear eleven open recommendations, resulting in improved stewardship of NEA award funds.

The value-added work that my staff accomplished this period is due to their commitment and considerable effort, and the support of the NEA Acting 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, 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 IG 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

Completed Audit Reports

Audits completed by NEA OIG during this period identified improvements needed in awardee operations, information systems security, and financial reporting accuracy and completeness.

NEA OIG works with agency management to implement recommendations to improve these areas. A summary of each of the audits conducted during this period is below.

Limited Scope Audit Report on Selected Awards to Mainstreet Uptown Butte, Inc., LS-19-01

Our limited scope audit concluded that Mainstreet Uptown Butte, Inc. generally complied with the financial management system and recordkeeping requirements established by the U.S. Office of Management and Budget (OMB) and NEA. However, we identified the following areas requiring improvement. Mainstreet Uptown Butte, Inc.:

- Included unallowable costs in its total outlays for two NEA awards.
- Did not report accurate costs in its financial management system for one NEA award.
- Did not report actual costs on its Federal Financial Reports (FFR) for three NEA awards.
- Did not maintain adequate documentation to support costs charged to three NEA awards.
- Reported costs outside the period of performance for one NEA award.
- Did not separately identify costs by award in its financial management system.
- Did not submit the required FFR and Final Descriptive Report (FDR) within 90 days from the end of the period of performance for one award.
- Did not have written policies and procedures to ensure that contractors or recipients were not debarred or suspended from receiving Federal assistance prior to award or payment of Federal funds.
- Did not have written policies and procedures for managing Federal awards.

Mainstreet Uptown Butte, Inc. officials generally agreed with the findings and recommendations in the report and stated that they would implement corrective actions.

Limited Scope Audit on Selected Awards to the Mid-America Arts Alliance, LS-19-02

Our limited scope audit concluded that the Mid-America Arts Alliance generally complied with the financial management system and recordkeeping requirements established by OMB and NEA. However, we identified the following areas requiring improvement. Mid-America Arts Alliance:

- Did not report actual costs on its FFR for two NEA awards.
- Reported unsupported costs in its total outlays for one NEA awards.
- Did not have written policies and procedures for the management of Federal awards.
- Did not have written policies and procedures to ensure that contractors or recipients were not debarred or suspended from receiving Federal assistance prior to the award or payment of Federal funds.
- Did not have record retention policies and procedures that met Federal award requirements.
- Did not have written policies and procedures for subrecipient monitoring.

Mid-America Arts Alliance officials agreed with the findings and stated they would implement the recommendations in the report.

Limited Scope Audit on Selected Awards to the Ohio Arts Council, LS-19-03

Our limited scope audit concluded that the Ohio Arts Council generally did not comply with the financial management system and recordkeeping requirements established by OMB and NEA. We identified the following areas requiring improvement. Ohio Arts Council:

- Included unallowable costs on its FFR for one award.
- Included unsupported costs on its FFRs for two awards.
- Included costs incurred outside the period of performance on its FFRs for two awards.
- Did not provide accurate, current, and complete disclosure of the financial results of two awards.
- Did not provide notice of Federal award participation to subrecipients of awards used to meet the Federal cost share/match.
- Generally did not administer NEA awards in compliance with NEA and Federal regulations.

Ohio Arts Council officials agreed with the findings and stated that they would implement the recommendations in the report.

Limited Scope Audit on Selected Awards to the South Arts, Inc., LS-19-04

Our limited scope audit concluded that South Arts, Inc. generally did not comply with the financial management system and recordkeeping requirements established by OMB and NEA. We identified the following areas requiring improvement. South Arts, Inc.:

- Reported unallowable costs on its FFRs for two NEA awards.
- Reported duplicate costs on its FFR for one NEA awards.
- Did not report actual costs on its FFRs for two NEA awards.

- Did not maintain adequate documentation to support costs charged to three NEA awards.
- Did not maintain current debarment and suspension policies and procedures.
- Did not comply with Federal requirements related to record retention.
- Did not have policies and procedures for the management of Federal awards.

South Arts officials generally agreed with the findings and recommendations in the report and stated they would implement corrective actions.

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 2018, A-19-01

As required by FISMA, we completed the annual audit of NEA's information security program and practices for its major systems. We contracted with Williams, Adley & Company, LLP to perform the FISMA audit for FY 2018. The report was issued on October 31, 2018 and contained nine recommendations to improve information security. NEA generally concurred with the recommendations and prepared an action plan.

FY 2018 Audit of the NEA Financial Statements, A-19-02

The Accountability of Tax Dollars Act of 2002 requires NEA OIG or an independent external auditor, as determined by the Inspector General, to annually audit the agency financial statements. We contracted with Williams, Adley & Company, LLP to perform the audit. The 2018 Financial Statement Audit report was issued November 14, 2018, and resulted in an unmodified opinion. The auditors identified a need for written procedures and improved controls over the grant accruals accounting estimation process. NEA agreed and prepared an action plan to address the findings and recommendations.

Audit Resolution and Corrective Actions

At the beginning of the reporting period, there were 59 open recommendations from prior reports. During the reporting period, we issued 60 new recommendations. In addition, we received corrective actions that closed 11 recommendations. As a result, there are 108 open recommendations at the end of the reporting period – March 31, 2019. Corrective actions for these recommendations are in process.

Reports Issued with Questioned Costs

There were four reports issued with \$1,320,141 in questioned costs during the reporting period (see Table 3, page 11).

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, 2019, there were 9 reports with 48 recommendations open for more than 180 days. Corrective action on these recommendations is in process (see Table 4, page 12).

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 develop a strategic plan of audits and reviews. Based on the risk analysis, we selected 12 awardees to audit during calendar year 2019, with a total NEA award value of \$33,673,950.

During this period, we have three limited scope audits in process, and three additional limited scope audits we plan to complete during the next semi-annual period ending September 30, 2019. We will initiate three mandatory audits that will be completed by November 2019. Following is a summary of the purpose and approach to conducting the three mandatory audits.

Audit of the NEA Financial Statements

NEA OIG oversees the annual financial statement audit required under the Accountability of Tax Dollars Act of 2002. NEA 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, 2019. 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 NEA OIG to issue a bi-annual report on NEA's compliance with DATA Act requirements. NEA OIG contracted with Williams, Adley & Company, LLP 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 NEA.

Audit of NEA's Compliance with the Federal Information Security Modernization Act of 2014 (FISMA)

The FISMA requires an annual audit of each agency's information security program and practices. NEA 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, 2019.

INVESTIGATIVE ACTIVITIES

The IG Act authorizes NEA OIG to receive and investigate allegations of employee misconduct, 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 NEA 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 NEA 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 an MOU with the Department of Education OIG on an as needed basis.

Criminal, Civil, and Administrative Actions

We did not have any Administrative Actions during this semiannual period. There were no matters referred to the U.S. Department of Justice for prosecution.

Hotline Activity

During this reporting period, NEA OIG received and evaluated seven hotline complaints. The evaluations enabled us to close six complaints and assist complainants reporting scams to avoid being defrauded by individuals fraudulently representing NEA. One complaint remains open for review.

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 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. 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)(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

NEA 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, 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 NEA 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. We did, however, review and comment on an ethics briefing prepared by NEA's Office of General Counsel, NEA Civil Penalties Notification in the Federal Register, and NEA Freedom of Information Act regulations.

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. Conforming to Section 989C, we are reporting the following information related to NEA OIG peer review activities.

The Federal Election Commission OIG conducted our most recent peer review and issued its report on January 27, 2017. The peer review determined that our audit organization's 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 the period ending March 31, 2019.

OUTREACH AND AWARENESS

Website

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

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 Acting Chairman and also attends NCA meetings, as necessary. 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
LS-19-01	Oct. 18, 2018	Limited Scope Audit Report on Selected Awards to Mainstreet Uptown Butte, Inc.	\$178,809	0
A-19-01	Oct. 31, 2018	Federal Information Security Modernization Act of 2014 Independent Auditor Report of the National Endowment for the Arts Information Security Program and Practices, Fiscal Year 2018	0	0
A-19-02	Nov. 14, 2018	FY 2018 Audit of the NEA Financial Statements	0	0
LS-19-02	Feb. 28, 2019	Limited Scope Audit Report on Selected Awards to Mid-America Arts Alliance	387,949	0
LS-19-03	Mar. 18, 2019	Limited Scope Audit Report on Selected Awards to Ohio Arts Council	308,145	0
LS-19-04	Mar. 22, 2019	Limited Scope Audit Report on Selected Awards to South Arts, Inc.	445,238	0
TOTAL			\$1,320,141	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	4	\$ 982,444	\$265,018
B.	Which were issued during the reporting period	4	1,320,141	210,234
	Subtotals (A+B)	8	2,302,585	475,252
C.	For which a management decision was made during the reporting period	0	0	0
	(i) dollar value of the disallowed costs	0	0	0
	(ii) dollar value of the cost not disallowed	0	0	0
D.	For which no management decision was made by the end of the reporting period	8	2,302,585	475,252
E.	Reports for which no management decision was made within six months of issuance	4	982,444	475,252

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

Report Number	Report Date	Report Title	Open Recommendations
LS-13-02	Mar 1, 2013	Limited Scope Audit Report on selected NEA Grants to Music- Theatre Group	5
ER-17-01	Jan 10, 2017	FY 2016 Evaluation of NEA Compliance with The Federal Information Security Modernization Act of 2014	4
A-18-01	Nov 3, 2017	Data Act Audit	2
A-18-02	Nov 3, 2017	FY 2017 NEA Audit of Financial Statements	1
ER-18-01	Nov 31, 2017	FY 2017 Evaluation of NEA Compliance with The Federal Information Security Modernization Act of 2014	3
ER-18-02	Mar 29, 2018	International Sonoran Desert Alliance	4
LS-18-01	Mar 29, 2018	California Arts Council	6
LS-18-02	August 2, 2018	The American Architectural Foundation	18
LS-18-03	August 29, 2018	Texas Commission on the Arts	5
TOTAL OPEN RECOMMENDATIONS			48

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	2
Email	5
Standard Mail	0
Referred by Other Sources	0
Referred to Other Sources	0
In Assessment Process for Possible Action	1
Closed	6
Total Hotline Contacts	7
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	7
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 14
Section 5(a)(4)	Matters referred to prosecutive authorities	5
Section 5(a)(5)	Summary of instances where information was refused	5
Section 5(a)(6)	List of audit reports by subject matter, showing dollar value of questioned costs and funds put to better use	11
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	12
Section 5(a)(9)	Statistical tables showing number of reports and dollar value of recommendations that funds be put to better use	13
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	5
Section 5(a)(12)	Significant management decisions with which the inspector general disagrees	5
Section 6(b)(2)	Access to information	5
Section 989(c)	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.	6

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.

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

**NATIONAL ENDOWMENT FOR THE ARTS
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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.