

Highlights of NEA Activities



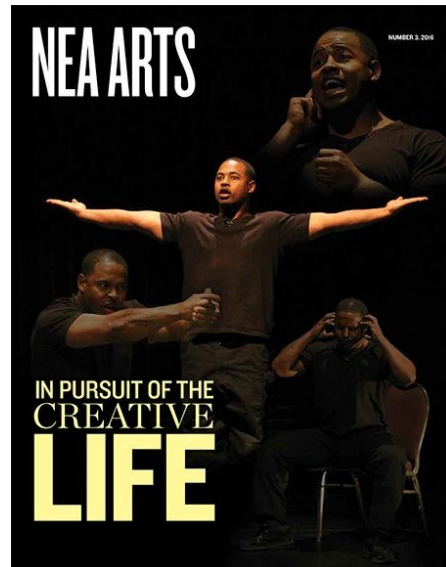
Creative Forces: NEA Military Healing Arts Network

Since 2011, this military healing arts partnership has supported creative arts therapies for service members with traumatic brain injury and associated psychological health issues at two military medical facilities in the Washington, DC, area—the National Intrepid Center of Excellence (NICoE) at Walter Reed Bethesda in Maryland, and the NICoE Intrepid Spirit-1 at Fort Belvoir in Virginia. The President and Congress recognized the success of the program at these facilities, and believed it could do more. In fiscal year 2016, Congress appropriated a \$1.98 million budget increase for the NEA, specifically allocated to expand this military healing arts program.



Creativity Connects

As part of the NEA's 50th anniversary, the agency launched the leadership initiative Creativity Connects*. This initiative shows how the arts contribute to the nation's creative ecosystem, examines the ways in which the support systems for artists are changing, and explores how the arts can connect with other sectors that want and utilize creativity.



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MESSAGE FROM THE INSPECTOR GENERAL

Thirty-eight years ago Congress, recognizing the need for independent voices for integrity, efficiency, and effectiveness within the federal government, passed the Inspector General Act Of 1978 (IG Act). Today, 73 Offices of Inspector General, including our own, uphold the principles of the Act by helping to ensure economy, efficiency, effectiveness, and integrity in the programs and operations of the agencies we oversee. I am honored and pleased to be in a position to lead this important mission at the NEA. My goal is to strengthen the Office of Inspector General (OIG), employ more strategic and risk based planning and partner with NEA leadership and staff to increase the value of OIG work in support of the NEA mission.

This, my first Semiannual Report presents the accomplishments and activities of the OIG from April 1, 2016 to September 30, 2016. The OIG updated the NEA's top management challenges, issued a mandatory report to the Congress on the status of NEA's implementation of the Cybersecurity Act of 2015, and issued a report on our review of a Single Audit involving an NEA grantee. We also collaborated with the NEA to establish a more collaborative and disciplined audit follow-up process to facilitate resolution of OIG recommendations. Finally, we referred two Freedom of Information Act requests to NEA for processing, evaluated seven hotline inquiries and took appropriate action to address the inquires, and completed a policy review as required by the IG Act.

Current work includes OIG oversight of the Fiscal Year 2016 financial statement audit, a review of the NEA's charge card program, a grant evaluation, and a mandatory review of the NEA's information security program required by the Federal Information Security Modernization Act.

I appreciate the support from the Chairman and her staff during my first few months as Inspector General. I look forward to continuously working with NEA's leadership and staff, promoting, economy, efficiency, effectiveness and integrity to help ensure excellence and value in NEA's mission delivery.

Sincerely,

Ronald K. Stith, CPA
Inspector General

NATIONAL ENDOWMENT FOR THE ARTS

The National Endowment for the Arts was established by Congress in 1965 as an independent agency of the Federal government. To date, the NEA has awarded more than \$5 billion to strengthen the creative capacity of communities by providing all Americans with diverse opportunities for arts participation. The NEA extends its work through partnerships with state arts agencies, local leaders, other Federal agencies, and the philanthropic sector. Since its inception, the NEA has awarded more than 145,000 grants, including early support for the Vietnam Veterans Memorial design competition, the Sundance Film Festival, Spoleto Festival USA, PBS's Great Performances series, and the American Film Institute. For five decades, the NEA has encouraged creativity through support of performances, exhibitions, festivals, artist residencies, and other arts projects throughout the country.

In 2016, NEA has been engaging the public with new initiatives to celebrate the 50th anniversary. One new initiative, Creativity Connects*, is in response to the nation's changing arts infrastructure. As part of the initiative, NEA is funding partnerships between arts and non-arts organizations on projects that demonstrate how the arts can benefit the non-arts sectors. In addition, recognizing the success of NEA's military healing arts partnership, the President and Congress provided increased funding in 2016 to support the NEA's Creative Forces: Military Arts Network.

OFFICE OF INSPECTOR GENERAL

The Inspector General Act of 1978 (IG Act), as amended, established the OIG mission and also established Inspectors General at departments and agencies, as well as at designated Federal entities and establishments. On October 14, 2008, Congress passed the Inspector General Reform Act of 2008, which enhanced the independence of Inspectors General and created a Council of the Inspectors General on Integrity and Efficiency.

NEA Office of Inspector General (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 and four auditors. While required by the IG Act, there is no investigator or general counsel on the OIG staff. To provide a reactive investigative capability, we have a Memorandum of Understanding with the National Science Foundation's OIG to provide coverage on a reimbursable basis, as needed. No investigative coverage was needed during the six-month period. We also have a Memorandum of Understanding with the National Credit Union Administration's OIG for independent general counsel who provides legal services.

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DEFINITIONS

WE PERFORM THE FOLLOWING SERVICES:

ATTESTATIONS involve examining, reviewing, or applying agreed-upon procedures on a subject matter, or an assertion about a subject matter. Attestations can have a broad range of financial or nonfinancial objectives, such as NEA's compliance with specific laws and regulations, validation of performance against performance measures, or reasonableness of cost.

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. Reporting on financial audits in accordance with Government Auditing Standards also includes reports on internal controls and compliance with provisions of laws, regulations, and contracts as they relate to financial transactions, systems and processes.

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.



AUDITS, INSPECTIONS, EVALUATIONS AND RELATED ACTIVITIES

Audits, evaluations and other reviews completed by OIG during the current and prior periods with open recommendations have disclosed instances of deficient financial management practices by some NEA grantees. Deficiencies were 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;
- Written policies and procedures for the management of Federal awards;
- Reporting accurate and allowable costs;
- Maintaining a Section 504 self-evaluation at the organization;
- Maintaining supporting documentation for costs charged to the NEA grant; and
- Ensuring the proper accounting for and eligibility of in-kind matching funds.

Completed Audits, Inspections, and Evaluation Reports

NEA OIG Report on Agency Information Security Systems Controls

As required by the Cybersecurity Act of 2015 (the Act) we completed an evaluation of NEA's current policies and practices regarding protection of Federal computer systems that include personally identifiable information. Per the Act, we provided the report to the House Oversight and Government Reform committee, the Senate Homeland Security and Governmental Affairs committee, and the Senate Health, Education, Labor, and Pensions committee. No further action was required by the NEA.

We did not conduct any inspections or audits during the reporting period .

Completed Single Audit Desk Reviews

This reporting period, the OIG began identifying and reviewing Single Audit reports that include NEA grantees -- leveraging cooperative audit work by other Federal and non-federal auditors for reporting to NEA questioned costs, recommendations or issues specific to NEA grants.

We completed a desk review of a single audit report on a NEA grantee, the City of Coral Gables, in Florida. We reported to NEA management that the single audit did not include any findings related to NEA grants.

Audit Resolution and Corrective Actions

At the beginning of the reporting period, there were 29 open recommendations from prior reports. Based on the documentation provided to support implementation of corrective actions, six recommendations were closed with 23 remaining open.

Implementation of corrective actions are in progress.

Reports Issued with Questioned Costs

At the end of this reporting period, there was one report with six recommendations awaiting a management decision to allow or disallow \$1,218,275 questioned costs.

Corrective action by management on these recommendations is in progress.

Table 2 (page 12) provides a summary of issued reports with questioned costs.

Reports Issued with Recommendations that Funds Be Put to a Better Use

There were no reports issued with recommendations that funds be put to a better use.

Reports Issued with Recommendations Open for More than 180 days

At the end of the period, there were eight open recommendations from three reports on NEA's information security program. There were also 11 open recommendations from two limited scope audit reports to NEA

grantees; one open recommendation from the FY 2015 Financial Statement audit to the NEA; and three open recommendations from the Management Advisory report related to NEA's FOIA program. These recommendations have been open for more than 180 days. Corrective action on these recommendations is in progress.

Table 4 (page 14-15) provides a summary of reports with recommendations open 180 days or more. Corrective actions are still in progress.

Audits, Inspections, Evaluations and Activities Planned or In-Progress

Three mandatory audits/evaluations and one NEA grant evaluation are in progress. The mandatory audits/evaluations include assessing NEA's financial operations and statements for Fiscal Year 2016, evaluating NEA's charge card program, and assessing NEA's implementation of information security controls required by the Federal Information Security and Modernization Act. The NEA grant evaluation is a limited review of a grantee's financial management system.

FY 2016 Audit of the NEA Financial Statements

The OIG oversees an annual financial statement audit required under the Accountability of Tax Dollars Act of 2002. We contracted with Williams, Adley & Company, LLP to perform the audit. The purpose of the audit is to express an opinion on the accuracy and completeness of the NEA's financial statements for the fiscal year ending September 30, 2016. The audit will

also test the internal controls over financial reporting and assess compliance with selected laws and regulations.

FY 2016 Evaluation of NEA's Compliance with the Federal Information Security Modernization Act of 2014 (FISMA)

The FISMA requires an annual OIG evaluation of each agency's information security program and practices. The review is in process and includes evaluating the adequacy of NEA's information security program and practices for its major systems. The report will be submitted in Cyberscope once completed.

FY 2016 Review of NEA's Charge Card Program

The OIG also has an evaluation in process looking at NEA's compliance with the Government Charge Card Abuse Prevention Act of 2012. The review includes an assessment of NEA's internal controls over credit card purchases and whether these controls comply with the guidance provided in Appendix B of OMB Circular A-123 and the Charge Card Act.

FY 2016 Evaluation of NEA Grantee

The OIG has an evaluation in process of selected NEA grants to Art 21, Inc. As part of this review, we are assessing Art 21's financial management system and compliance with the terms and conditions of NEA grants.

OTHER PLANNED REVIEWS

Annually, NEA awards more than 2,000 grants and cooperative agreements exceeding \$100 million. These awards

fund the arts in all 50 states and six U.S. jurisdictions, including urban and rural areas, and reach civilian and military populations. Therefore, grants management and oversight is crucial to the mission of the NEA and continued public trust.

In FY 2017, we will conduct a risk based analysis of NEA programs and operations, soliciting input from NEA to plan more strategic audits and reviews. In addition, we will continue evaluating NEA's policies and procedures for managing its programs and operations. We will also continue evaluating award recipients' financial management system and recordkeeping practices to determine compliance with the requirements established by OMB and *NEA's General Terms and Conditions for Grants and Cooperative Agreements to Organizations*.

INVESTIGATIVE ACTIVITIES

Unlike audits, inspections/evaluations, and special reviews which are typically planned in advance, investigative activities tend to be reactive and initiated based on reports of possible fraud, waste, and abuse. 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. 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, waste and abuse 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.

Criminal, Civil and Administrative Actions

There were no criminal, civil or administrative actions initiated, completed, or ongoing during this semiannual period. There were no matters referred to the Justice Department for prosecution.

Hotline Activity

During this reporting period, the OIG received and evaluated seven complaints. Four were referred to NEA management for action and response to the OIG in 30 days. One hotline complaint not related to NEA was referred to the appropriate agency for action. We retained two of the complaints and are reviewing those to determine if an evaluation or audit is warranted.

Investigative Summary

There were no investigations initiated, completed, or ongoing during this semiannual period.

OTHER ACTIVITIES

Activities Within the Inspector General Community

Activities that affect the OIG community are typically coordinated by the Council of Inspectors General for 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. CIGIE holds monthly meetings to discuss and vote on matters impacting the OIG community, and each Inspector General (IG) is a voting member of CIGIE.

Significant Management Decisions

Section 5(a)(12) of the IG Act requires that if an IG disagrees with any significant management decision, such disagreement must be reported in the semiannual report to Congress. Further, Section 5(a)(11) of the IG Act requires that any decision by management to change its response to a significant resolved audit finding must also be disclosed in the semiannual report. For this reporting period, there were no significant management decisions made in which we disagreed, 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. 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, upon request, affecting our operations. We conducted a review of NEA's proposed regulation 45 CFR Part 1154, to implement the National Environmental Policy Act of 1969 (NEPA) as amended. Under NEPA and the Council on Environmental Quality Regulations Implementing the Procedural Provisions of the NEPA (CEQ Regulations), each Federal agency must adopt NEPA implementing procedures that supplement the CEQ Regulations. NEPA requires all agencies in the Executive Branch of the Government to give proper consideration to the potential environment consequences of their actions prior to deciding on any Federal plans, policies, programs, or projects. This proposed rule would ensure the NEA's integration of the NEPA process at the earliest possible time to reflect environmental values in NEA decision-making. Our review did not identify any significant issues and we provided the results of our review to the NEA's General Counsel.

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 processes related to both their audit and investigative operations. These activities cover our role as both the reviewed and the reviewing OIG.

On a 3-year cycle, peer reviews are conducted of an OIG audit organization's system 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 U.S. Consumer Product Safety Commission's OIG conducted our most recent audit peer review and issued its report on December 13, 2013. According to the report, the system of quality control for our audit organization in effect for the year ending March 31, 2013 had been suitably designed and complied with to provide our office with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. We received a peer review rating of pass.

The peer review report's accompanying letter of comment contained five recommendations that, while not affecting the overall opinion, were designed to strengthen our system of quality control. We have completed corrective actions for all of the recommendations. The report is posted on our Website at <https://www.arts.gov/oig/reports/external-peer-reviews>. Our next peer review is scheduled to occur in December 2016.

During FY 2015, we conducted a peer review of the U.S. Government Accountability Office OIG. The report can be found on their website. Our investigative needs are met through a memorandum of understanding with another OIG on an as needed basis.

We do not have an investigative program and as such do not receive peer reviews in this area.

Website

We maintain an ongoing Internet presence at <https://www.arts.gov/oig> to assist and inform NEA employees, grantees, and the Public. During the semiannual period, the OIG increased its visibility to the Public and NEA employees by strategically adding additional links to the OIG on NEA's website. The OIG site includes pages for *Whistleblower Protections, Reporting Fraud, Waste and Abuse, Reports, Guidance, Career Opportunities, Frequently Asked Questions, Grant Fraud, OIG Act Highlights Brochure, and Other Resources*.

Consultations with the Chairman and Congress

The IG Act directs IGs to keep the Head of the Establishment and Congress fully and currently informed. To address this requirement, biweekly meetings have been held with the Chairman. Also during this reporting period, we provided the March 31, 2016 *Semiannual Report to Congress* to the Chairman and Congress.

OUTREACH AND AWARENESS

NEA's Top Management Challenges

The Consolidated Reports Act of 2000 and OMB Circular A-136 require OIGs to annually assess and report on their respective agency's Top Management and Performance Challenges. Following is a summary of the challenges for NEA.

Financial Management. NEA's top financial management challenge for FY 2017 and beyond will be to keep pace with the various government-wide modernization efforts and regulatory changes while maintaining accounting operations and improving the efficiency and effectiveness of NEA work procedures, systems, and staff cross-training. During FY 2016, NEA filled key staff positions as well as the Finance Director position. While these positions have been filled, the new staff and Director are challenged with getting acclimated to the NEA financial reporting system while coordinating the financial statement audit, and also working to comply with regulatory changes and modernization requirements. The financial management team is also faced with assisting the NEA in developing and bringing on-line its new electronic grants management system that is being developed with the National Endowment for the Humanities (NEH).

Human Capital. NEA's top human capital challenge is ensuring an effective human capital strategy to attract and

develop candidates with the right skills, ability and knowledge to replace long-term employees leaving due to retirement and the change in administration.

Information Technology. NEA's top information technology management challenge continues to be the need to transition to a new, more robust electronic Grants Management System (eGMS). This need is being addressed through an OMB-approved partnership with NEH to jointly develop a new shared system. Work on this cloud-based system began in September 2012. The new eGMS, built on a more flexible, operationally efficient platform, is to be fully integrated with NEA business processes and seamlessly connected to both Grants.gov and the NEA service provider DELPHI financial system. NEA expects to transition to the eGMS in FY 2017.

New government-wide requirements for information security provides challenges to all Federal agencies, including NEA. The Federal Information Security Modernization Act of 2014 (FISMA) requires each Federal agency to develop, document, and implement an agency-wide information security program to provide information security over the operations and assets of the agency.

Although we have identified improvement opportunities in the information security program, NEA continues to make progress to comply with these requirements. Privacy reporting has been included as part of the FISMA reporting process in light of the occurrence of data theft and losses at several Federal agencies. The E-Government Act and

Privacy Act provide legislative guidance for the control and dissemination of personal information and personally identifiable information. This will continue to be an area requiring attention across the Government, including NEA.

Grantee Accountability. The NEA, along with the federal grant making community, faces the challenge to help grantees fully implement the accountability requirements of 2 CFR Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. There continues to be a number of grantees that have not complied with all applicable Federal grant requirements. These organizations are typically identified by NEA's Grants & Contracts team and referred to the NEA OIG for audit or review.

TABLE 1: SUMMARY OF REPORTS ISSUED DURING THE REPORTING PERIOD

Report No.	Report Date	Report Title	Questioned Costs	Unsupported Costs	Funds Put To A Better Use
R-16-01	August 12, 2016	Report on Agency Information Security System Controls	0	0	0
TOTAL			0	0	0

TABLE 2: INSPECTOR GENERAL ISSUED REPORTS WITH QUESTIONED COSTS

		Dollar Value			
		Number of Reports	Questioned Costs	Unsupported Costs	Potential Refunds
A.	For which no management decision has been made by the commencement of the reporting period	2	1,257,417	1,257,417	205,049
B.	Which were issued during the reporting period	-	-	-	-
	Subtotals (A+B)	2	1,257,417	1,257,417	205,049
C.	For which a management decision was made during the reporting period	1	39,142	39,142	39,142
	(i) dollar value of the disallowed costs		515	515	515
	(ii) dollar value of the cost not disallowed		38,627	38,627	-
D.	For which no management decision was made by the end of the reporting period	1	1,218,275	1,218,275	204,534
E.	Reports for which no management decision was made within six months of issuance	1	1,218,275	1,218,275	204,534

TABLE 3: 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 4: REPORTS WITH RECOMMENDATIONS ON WHICH CORRECTIVE ACTIONS HAVE NOT BEEN COMPLETED

Report Number	Report Date	Report Title	Recommendations
R-13-01	Dec 17, 2012	FY 2012 Evaluation of NEA’s Compliance with the Federal Information Security Management Act of 2002	The report includes four recommendations with one remaining open. Corrective action is in process.
R-13-03	Feb 15, 2013	Evaluation of NEA Perimeter Security	The report includes seven recommendations with two remaining open. Corrective actions are in process.
R-16-01	Oct 28, 2015	FY 2015 Evaluation of NEA’s Compliance with the Federal Information Security Management Act of 2002	The report includes five open recommendations. Corrective actions are in progress.

TABLE 4: REPORTS WITH RECOMMENDATIONS ON WHICH CORRECTIVE ACTIONS HAVE NOT BEEN COMPLETED (CONTINUED)

Report Number	Report Date	Report Title	Brief Summary of Significant Recommendations/Planned Corrective Actions
LS-13-02	Mar 1, 2013	Limited Scope Audit Report on selected NEA Grants to Music-Theatre Group	The report includes 11 recommendations with five remaining open. Music-Theatre Group is repaying \$135,000 in questioned costs and has provided written policies and procedures.
LS-16-01	Nov 3, 2015	Limited Scope Audit Report on Selected NEA Grants to the Mississippi Arts Commission (MAC)	The report includes six open recommendations. NEA will consider MAC's request to waive \$1,218,275 in questioned costs after MAC implements all of the recommendations.
A-16-01	Nov 23, 2015	FY 2015 NEA Audit of Financial Statements	The report includes one open recommendation. Confirmation of corrective action is in process.
M-15-07	Sept 17, 2015	Management Advisory Report—NEA's Freedom of Information Act (FOIA) Program	The report includes three open recommendations. Corrective actions are in process to ensure non-career officials are informed of their responsibilities for the handling of FOIA requests.

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 Evaluated as With Possible Merit	2
Email	3
Standard Mail	2
Referred by Other Sources	0
Referred to Other Sources	5
In Assessment Process for Possible Action	2
Closed with Recommended Action	2
Total	7
Freedom of Information Act Requests	
Requests Received	2
Requests Processed or Referred	2
Total	2

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	6
Section 5(a)(2)	Recommendations with respect to significant problems, abuses and deficiencies	6-7
Section 5(a)(3)	Prior significant recommendations on which corrective actions have not been completed	4 and 14
Section 5(a)(4)	Matters referred to prosecutive authorities	6
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	11
Section 5(a)(7)	Summary of each particularly significant report	3-4
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 reports issued before this reporting period for which no management decision was made by the end of the reporting period	4
Section 5(a)(11)	Significant revised management decisions	6
Section 5(a)(12)	Significant management decisions with which the inspector general disagrees	6
Section 6(b)(2)	Access to information	6
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>	7

CONTACTING THE OFFICE OF INSPECTOR GENERAL

HELP PROMOTE INTEGRITY, ECONOMY AND EFFICIENCY

REPORT SUSPECTED FRAUD, WASTE, ABUSE OR MISMANAGEMENT

COMPLAINT MAY BE MADE ANONYMOUSLY

OFFICE OF INSPECTOR GENERAL

400 7TH STREET, SW

WASHINGTON, D.C. 20024

TOLL-FREE HOTLINE: 1 (877) 535-7448

LOCAL CALLS: (202) 682-5479

FAX: (202) 682-5649

EMAIL: OIG@ARTS.GOV

ANY INFORMATION YOU PROVIDE WILL BE HELD IN CONFIDENCE.

**HOWEVER, PROVIDING YOUR NAME AND MEANS OF COMMUNICATING
WITH YOU MAY ENHANCE OUR ABILITY TO INVESTIGATE.**