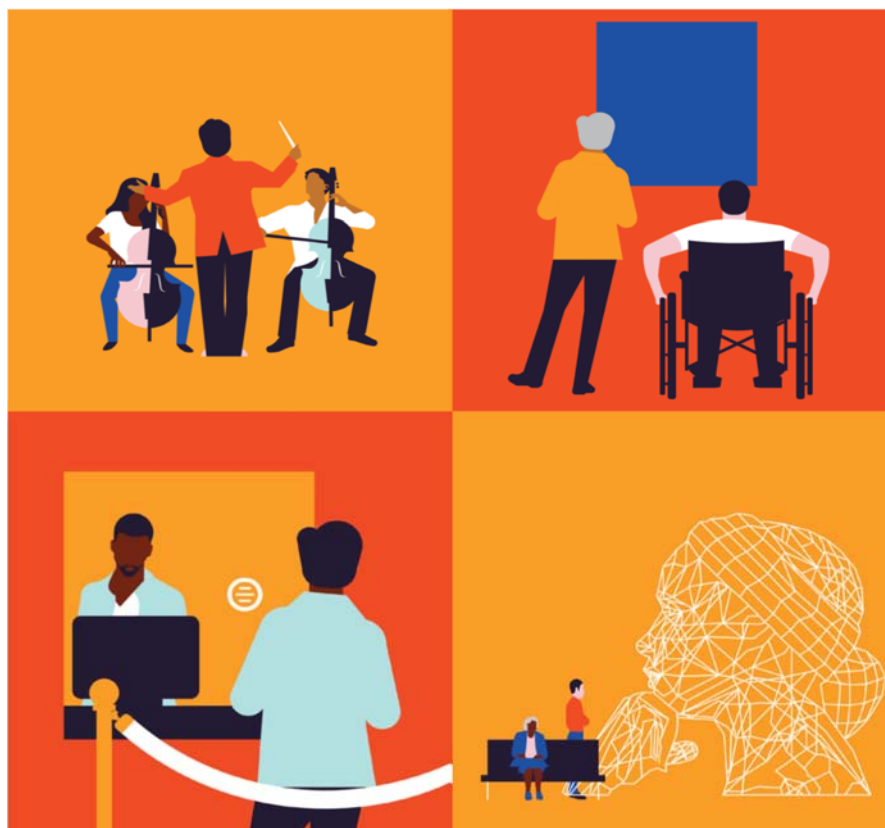




National
Endowment
for the Arts

Office of Inspector General Semiannual Report to Congress



ART WORKS:

Artist in the Workforce and Economy

October 1, 2016 - March 31, 2017

Highlights of NEA Activities



Creative Forces:

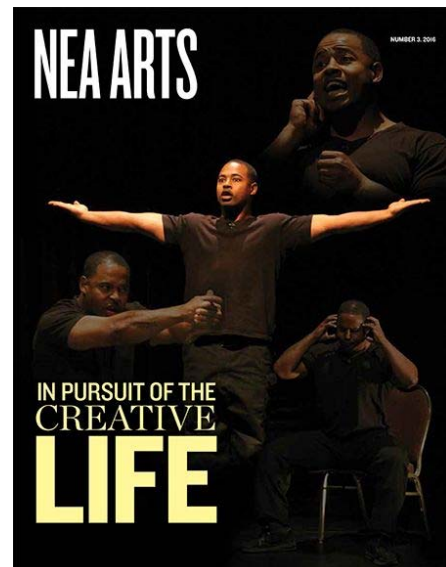
NEA Military Healing Arts Network

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 in Bethesda, 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.



*Creativity Connects™ is used with permission from Crayola, LLC.

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MESSAGE FROM THE INSPECTOR GENERAL

Congress, recognizing the need for independent oversight of 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. My vision is to continue to strengthen the Office of Inspector General (OIG), employ more strategic and risk based planning and partner with National Endowment for the Arts (NEA) leadership and staff to increase the value of OIG work in support of the NEA mission.

This Semiannual Report presents the accomplishments and activities of the OIG from October 1, 2016 to March 31, 2017. During this reporting period, the OIG issued a mandatory report to the Congress and the Office of Management & Budget (OMB) on the status of NEA's implementation of the Federal Information Systems Modernization Act (FISMA), and the 2016 Financial Statement Audit Report. In addition we addressed 16 hotline complaints. By addressing five of these complaints, we helped citizens avoid scams by individuals falsely representing NEA.

Through the audit follow-up process, we collaborated with NEA managers to clear seven recommendations resulting in better stewardship of NEA funds by putting in place stronger financial controls, policies, and procedures for grantees subject to OIG recommendations. NEA also put in place a process to more timely identify funds available for de-obligation, resulting in over \$790,000 in funds put to better use in the first six months of FY 2017.

I appreciate the support of the OIG staff, the Chairman and her staff, and the National Council on the Arts during the semiannual period. 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.

Ronald K. Stith, CPA
Inspector General

NATIONAL ENDOWMENT FOR THE ARTS

The National Endowment for the Arts (NEA) was established by Congress in 1965 as an independent agency of the Federal government. 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.

NEA extends its work through partnerships with state arts agencies, local leaders, other Federal agencies, and the philanthropic sector. Since its inception, 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, NEA has encouraged creativity through support of performances, exhibitions, festivals, artist residencies, and other arts projects throughout the country.

OFFICE OF INSPECTOR GENERAL

The Inspector General Act of 1978 (IG Act), as amended, established the Office of Inspector General (OIG) mission and Inspectors General at departments, agencies, and designated Federal entities and establishments. 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 (CIGIE).

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 NEA Chairman, the National Council on the Arts (NCA), and NEA's appropriating and authorizing Congressional committees.

NEA OIG is composed of the Inspector General and four auditors. To provide an investigative capability, we have a Memorandum of Understanding with the National Science Foundation's OIG to provide coverage on a reimbursable basis, as needed. We also have a Memorandum of Understanding with the National Credit Union Administration's OIG for independent general counsel legal services.



AUDITS, INSPECTIONS, EVALUATIONS AND RELATED ACTIVITIES

Audits, evaluations and other reviews completed by OIG during the current and prior periods have disclosed deficiencies in grantee 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;
- Written policies and procedures for managing 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.

During this semiannual reporting period we worked with agency management to implement OIG recommendations, resulting

in improved grantee operations in the areas listed above.

Completed Audits, Inspections, and Evaluation Reports

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

As required by FISMA, we completed the annual OIG evaluation of NEA's informational security program and practices for its major systems and submitted the results of the evaluation through Department of Homeland Security's (DHS) Cyberscope website. The FISMA report included seven recommendations with corrective actions in process.

Based on our review, we determined that NEA operates at a maturity level of "Consistently Implemented" and overall security controls are automated where possible, operating as intended, and monitored effectively.

NEA's success in addressing information security requirements is due primarily to its early adoption of the "shared services model" utilizing the General Services Administration (GSA) NETWORKX contract to obtain Managed Trusted Internet Protocol Services that is compliant with the Office of Management & Budget (OMB) security guidance. In addition, NEA has joined the DHS EINSTEIN Program which supports Federal agencies in their efforts to comply with FISMA requirements for information security, including compliance with

information assurance guidelines prepared by OMB.

While security controls are operating as intended and being monitored, NEA recognizes the need for continuous improvement and is working to improve organization-wide risk management, maintenance of Plans of Action and Milestones, enforcement of personal identification verification cards in multifactor authentication, software patching of network devices, protections against insider threats, the level of instructional detail in contingency and disaster plans, and controls over Information Technology inventory.

FY 2016 Audit of the NEA Financial Statements

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 2016 Financial Statement Audit report was issued October 31, 2016, and resulted in an unmodified opinion and four recommendations with corrective actions in process. The NEA Financial Statement audit noted the following significant deficiencies: 1) the fund balances with Treasury reconciliations for November 2015 and January 2016 were not approved in a timely manner for one out of four funds; evidence of approval was not present in the November 2015 and January 2016 reconciliation for three out of four fund balances; and 2) NEA did

not provide evidence of required periodic reviews of access privileges for its automated time and attendance system — webTA.

Audit Resolution and Corrective Actions

At the beginning of the reporting period, there were 23 open recommendations from prior reports. During the reporting period, 10 recommendations were issued. We also received documentation to support implementation of corrective actions that closed seven recommendations. As a result, there are 26 open recommendations and corrective actions for these recommendations are in process.

Reports Issued with Questioned Costs

There were no new reports issued with questioned costs.

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

During the reporting period, the FY 2016 Audit of the NEA Financial Statements included a recommendation that resulted in \$791,511 in funds put to better use.

Reports Issued with Recommendations Open for More than 180 days

At the end of the period, there were 16 recommendations from five reports open for more than 180 days. Corrective action on these recommendations is in process.

Table 4 (page 11) provides a summary of the reports with recommendations open 180 days or more.

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

Four mandatory audits/evaluations, three reviews, two NEA grant evaluations, and a limited scope audit are planned or in process. The mandatory audits and evaluations include the audit of NEA's financial operations and statements for Fiscal Year 2017, the audit of NEA's compliance with the Digital Accountability and Transparency Act (DATA) of 2014, an evaluation of NEA's charge card program, and an evaluation of NEA's implementation of information security controls required by the FISMA of 2014. The following is a summary of the Congressionally mandated work in process.

Audit of the NEA Financial Statements

The OIG oversees NEA 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 NEA's financial statements for the fiscal year ending September 30, 2017. The audit will also test the internal controls over financial reporting and assess compliance with selected laws and regulations.

Audit of NEA's Compliance with the DATA Act of 2014

The DATA Act was enacted May 9, 2014, requiring Federal agencies annually report financial and payment data in accordance with data standards established by the Department of Treasury and OMB. The OIG will oversee the NEA DATA Act audit performed by an independent public accountant. 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 Federal agency.

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 OIG will oversee the FISMA evaluation performed by an independent public accountant. The review 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.

Evaluation of NEA's Charge Card Program

The OIG also has an evaluation in process reviewing NEA's compliance with the Government Charge Card Abuse Prevention Act of 2012 (Charge Card Act). The evaluation will include 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.

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 NEA and continued public trust.

For FY 2017, we conducted a risk based analysis of NEA programs and operations, and solicited input from NEA to plan more strategic audits and reviews. Based on the risk analysis, we selected fifteen grantees based on the awarded dollar amount — \$27,949,980 of NEA funds for FY's 2014-2016.

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 U.S. Department of Justice for prosecution.

Hotline Activity

During this reporting period, the OIG received and evaluated 16 hotline complaints. Two hotline complaints not related to NEA were referred to other appropriate agencies for action. We retained two of the complaints and are reviewing those to determine if an evaluation or audit is warranted. We closed 12 hotline complaints with recommended actions, enabling the OIG to help NEA avoid Facebook scams of citizens by individuals masquerading as NEA officials. As a result, NEA implemented a press release instructing the public not to respond to fraudulent inquiries.

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 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. CIGIE holds monthly meetings to discuss and vote on matters impacting the IG community, and each IG is a voting member of CIGIE.

During the reporting period, Congress passed the Inspector General Empowerment Act. This bill amends the Inspector General Act of 1978 to exempt inspectors general (when they are conducting an authorized audit, investigation, inspection, evaluation, or review) from: (1) information privacy protections that require agreements between agencies for computerized comparisons of automated Federal records systems under the Computer Matching and Privacy Protection Act of 1988, and (2) procedural requirements for information collections under the Paperwork Reduction Act.

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, affecting our operations. We conducted a review of NEA's proposed regulation 45 CFR 1148, Implementing the Freedom of Information Act. Our review resulted in a few suggested editorial changes.

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.

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 Federal Election Commission OIG conducted our most recent audit peer review and issued its report on January 27, 2017. According to the report, the system of quality control for our audit organization in effect for the year ended March 31, 2016 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 with a deficiency.

The peer review report's accompanying letter of comment contained one recommendation that, while not affecting the overall opinion,

was designed to strengthen our system of quality control. We have completed 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 to occur in December 2019.

Our investigative needs are met through a memorandum of understanding with another OIG on an as needed basis. Thus, we do not receive investigative peer reviews.

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 and available services. During the semiannual period, the OIG increased its visibility to the public and NEA employees by strategically adding additional links to the OIG section of NEA's website.

Consultations with the Chairman, the NCA, 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 NCA is the Head of the Establishment. To address this requirement, biweekly meetings were held with the NCA Chairman. The OIG also attended a meeting with all Council members. Also during this reporting period, we provided the September 30, 2016 *Semiannual Report to Congress* to the Chairman and Congress.

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
ER-17-01	Jan 10, 2017	The Federal Information Security Modernization Act of 2014	0	0	0
A-17-01	Oct 31, 2016	FY16 NEA Financial Statement Report	0	0	791,511
TOTAL			0	0	\$791,511

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	1	791,511
C.	For which a management decision was made during the reporting period	1	791,511
	(i) dollar value of recommendations that were agreed to by management	1	791,511
	- 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	Unsupported 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	-			
	Subtotals (A+B)				
C.	For which a management decision was made during the reporting period	1	1,218,275	1,218,275	204,534
	(i) dollar value of the disallowed costs	-			
	(ii) dollar value of the cost not disallowed		1,218,275	1,218,275	0
D.	For which no management decision was made by the end of the reporting period	-			
E.	Reports for which no management decision was made within six months of issuance	-			

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 actions are in process.
R-13-03	Feb 15, 2013	Evaluation of NEA Perimeter Security	The report include seven recommendations with two remaining open. Corrective actions are in process.
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
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 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
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 process.
A-17-01	Oct 31, 2016	FY 2016 NEA Audit of Financial Statements	The report includes four open recommendations. Corrective actions are in process.
ER-17-01	Jan 10, 2017	The Federal Information Security Modernization Act of 2014	The report includes six open recommendations and a recommendation from the 2012 evaluation report. 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	6
Email	10
Standard Mail	0
Referred by Other Sources	0
Referred to Other Sources	2
In Assessment Process for Possible Action	2
Closed with Recommended Action	12
Total	16
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	6
Section 5(a)(1)	Significant problems, abuses and deficiencies	2-3
Section 5(a)(2)	Recommendations with respect to significant problems, abuses and deficiencies	2
Section 5(a)(3)	Prior significant recommendations on which corrective actions have not been completed	3 and 11
Section 5(a)(4)	Matters referred to prosecutive authorities	5
Section 5(a)(5)	Summary of instances where information was refused	6
Section 5(a)(6)	List of audit reports by subject matter, showing dollar value of questioned costs and funds put to better use	8
Section 5(a)(7)	Summary of each particularly significant report	2-3
Section 5(a)(8)	Statistical tables showing number of reports and dollar value of questioned costs	10
Section 5(a)(9)	Statistical tables showing number of reports and dollar value of recommendations that funds be put to better use	9
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	11-12
Section 5(a)(11)	Significant 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

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.

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.

CONTACTING THE OFFICE OF INSPECTOR GENERAL

HELP PROMOTE INTEGRITY, ECONOMY AND EFFICIENCY

REPORT SUSPECTED FRAUD, WASTE, ABUSE OR MISMANAGEMENT

OFFICE OF INSPECTOR GENERAL

400 7TH STREET, SW

WASHINGTON, D.C. 20506

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

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