



## National Endowment for the Arts Office of Inspector General

### Testimony Developed or Presented

Testimony prepared and presented by OIG for Congress, judicial or administrative proceeding to promote integrity, improvement, and accountability.

### Administrative Actions *(other than debarment/suspension)*

a result of OIG work, 1) personnel actions such as reprimands, demotions, terminations of federal, state or local government employees (including grantee/contract employees) 2) compliance agreements or cease and desist orders.

### Indictments/Convictions *(counted separately)*

Based upon NEA OIG work or referral: 1) Indictments or information by a judicial body where there is preliminary reasonable evidence of a violation of a law or statute. 2) Conviction, guilty plea, pre-trial diversion agreements based upon proof of evidence of a violation of law as decided by a judicial body.

### Civil Actions or Judgments

Based on OIG work, civil actions include civil judgments, settlements and Court Orders.

### Actions Taken and Improvements Realized

Changes made in any process, practice policy, grants, decisions, controls, regulations, legislation, risks reduced, material corrections made to improve program or operational economy, efficiency, effective, integrity or accountability influenced by OIG work.

#### Report Possible Fraud, Waste and Abuse

Call NEA-OIG Hotline

**1-877-535-7448**

Learn more about the NEA OIG

<https://www.arts.gov/oig>

### Performance Results Scorecard Definitions

*How the NEA OIG Measures and records performance outputs and action outcome results.*

#### \$ Questioned Costs

The dollar value of questioned costs defined by the IG Act as: 1) an alleged violation or provision of the law, regulation, grant, cooperative agreement or other document governing the expenditure of funds, therefore not an eligible or proper expenditure; 2) a finding that at the time of the audit, such cost is not supported by adequate documentation; or 3) a finding that the expenditure of funds for the intended purpose is unnecessary or unreasonable and subject to recovery/repayment.

#### \$ Recommended Efficiencies, Costs Saved, Avoided, or Can Be Put to Better Use

The immediate and near future monetary benefit of savings or funds put to better use on an NEA program, grant, contract, process or operations as a result NEA action on an OIG recommendation, referral or advisory comment, including: 1) Savings from eliminating work products, processes or products that were unnecessary or too costly; 2) Savings from improved or streamlined processes, work products, instituted to save time and/or money such as costs avoided or contracts or grants terminated; 3) Reduction in outlays; 4) Deobligations of funds from programs and operations; 5) Withdrawal of interest subsidy costs on loans, loan guarantees, insurance or bonds; 6) Avoidance of unnecessary expenditures such as preaward reviews of contracts or grants; 7) Costs not incurred by implementation of recommended improvements related to the operations of the NEA, a contractor or grantee; 8) Other savings which are specifically identified.

## **Recommendations for Improvement/Risks and Management Challenges Identified**

Recommendations for management, operational or program improvement, compliance, correction of weaknesses or risk reduction from OIG reports, analyses or formal briefings, based upon supportable evidence. Includes identification of risks, threats, challenges and opportunities. (*Recommendations for cost savings or recoveries are captured in Questioned Costs and Cost Efficiencies.*)

## **Certifications/Verifications/Validations/Allegations Disproved**

Certifications, verifications or validations made by or resulting from OIG work contributing to knowledge or understanding of NEA information, actions, data, systems or conditions upon which decisions, actions and public confidence depend. This includes unqualified opinion on financial statements; a review or assessment which concludes that no material deficiencies were found; OIG concurrence that NEA agreed-to actions on OIG recommendations were taken; determination after review, that allegations of possible wrongdoing are sufficiently unfounded.

## **Awareness Briefings, Training Conducted or Outreach Activities**

Developed or provided to promote economy, efficiency and effectiveness, apply knowledge and information to assist or influence OIG stakeholders and decision makers in taking corrective actions, making program and operational improvements and in preventing, detecting, deterring and reporting possible fraud, waste and abuse. Also to ensure understanding and compliance with the IG Act and obtain necessary input or actions from NEA stakeholders/grantees.

## **\$ Fines, Recoveries, Restitutions, Settlements**

Dollar value of recoveries and penalties including: 1) Recoveries during the course of an OIG review (audit, inspection, investigation, analysis) or following referral for administrative action, civil judgment, or judicial action such court ordered settlements, restitutions, fines; 2) Out of court settlements resulting from administrative agreements or decisions.

## **\$ Questioned Costs Efficiencies/ Savings or Costs Avoided Sustained**

Dollar amount of: 1) questioned costs agreed-to by the NEA or other designated action official; 2) efficiencies, savings, or avoided agreed-to by NEA or other designated official (as an audit dispute resolution official, GAO, OMB or grantee).

## **Recommendations Sustained for Agreed-to Action**

Management recommendations accepted, concurred in or agreed-to for action by NEA or other designated official (such as an audit dispute resolution official, GAO, OMB or grantee).

## **Debarments or Suspensions**

As a result of OIG work, recommendation or referral, sanctions taken to prevent, limit, or disqualify persons firms or entities from doing business with or receiving benefits or funds from the Federal Government or state and local grantees using federal monies.

## **Referrals for Agency Action**

Referrals to NEA or other federal, state or local government entity for further review, investigation and consideration of corrective, administrative, or enforcement action. Such referrals are usually from Hotline complaints or other OIG assessment to determine the need for possible action.