



Office of Inspector General

**SEMIANNUAL
REPORT TO
CONGRESS**

For the Period October 1, 2006 through March 31, 2007

Report No. 36

**"Democracy demands wisdom and vision in its citizens"
National Foundation on the Arts and Humanities Act of 1965**

THE OFFICE OF INSPECTOR GENERAL

serves American taxpayers
by investigating reports of waste, fraud,
mismanagement, abuse, integrity violations or
unethical conduct involving Federal funds.

To report any suspected activity
involving NEH programs, operations, or employees

Call the OIG Hotline

(202) 606-8423

Mailing Address

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National Endowment for the Humanities
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oig@neh.gov

Government employees are protected from reprisal

Caller can remain anonymous

Information is confidential



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ENDOWMENT
FOR THE
HUMANITIES

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April 27, 2007

Honorable Bruce Cole
Chairman
National Endowment for the Humanities
Washington, DC 20506

Dear Chairman Cole:

I am pleased to provide you with the Office of Inspector General's Semiannual Report to Congress for the first half of fiscal year 2007. The report is submitted in accordance with the Inspector General Act of 1978, as amended. Section 5 of the Act requires that you submit this report, with your Report of Final Action, to the appropriate committee or subcommittee of the Congress within 30 days of its receipt. The report provides a summary of the activities of the OIG during the six-month period ended March 31, 2007.

During the current period, we completed and issued final reports concerning two external reviews and two desk reviews of documentation supporting effort allocations to NEH grants. In addition, we reviewed 75 OMB Circular A-133 audit reports and completed five overhead desk reviews. We issued two advisory memoranda, one concerning an internal matter and the other concerning our oversight of the independent public accounting firm (IPA) engaged to perform the annual audit of the agency's financial statements. The OIG was responsible for monitoring the IPA's performance, reviewing the workpapers, and accepting the independent auditor's report. In our investigations program, we received seven "Hotline" contacts. As of March 31, 2007, two matters remain open. The OIG also provided investigative assistance to the Institute of Museum and Library Services.

With the Endowment's recent hiring of a budget officer and a deputy accounting officer, we fully expect that the segregation of duties material weakness, as noted by the IPA, will be eliminated. I appreciate your support and look forward to working with you and all agency staff to further our common purpose of assuring the effectiveness, efficiency and integrity of NEH's vital contributions to the humanities.

Sincerely,

Sheldon L. Bernstein
Inspector General

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MESSAGE FROM THE INSPECTOR GENERAL

Over the past several years, our workload has constantly increased in volume and complexity. The OIG is responsible for contracting with and reviewing the work of an independent public accountant that conducts the annual financial statement audit. The audit is required by the Accountability of Tax Dollars Act of 2002, and applies to many small agencies as well as the Endowment. The Federal Information Security Management Act (FISMA) review has been performed for several years as required. Each year the Office of Management and Budget (OMB) issues guidance for the review. The National Institute for Standards and Technology's (NIST) Computer Security Division issues publications that the agency is responsible for implementing and for the OIG to review. The General Accountability Office and the President's Council on Integrity and Efficiency update their various manuals on auditing, inspections and reviews, and investigations. This increases the burden on the OIG. Consequently, oversight of the Endowment's grantees by the OIG, is diminishing.

OMB Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*, issued pursuant to the Single Audit Act of 1984, (as amended), sets forth audit guidance applicable to the expenditure of Federal awards by non-Federal entities. The threshold for an audit is the expenditure of \$500,000 or more in a fiscal year. This amount eliminates audits for a significant number of non-profit organizations that receive grants from the Endowment, including approximately 17 of the 56 state humanities councils. To remedy this situation, the OIG requires either an additional staff person to concentrate on state humanities councils or funds for contract auditors.

THE NATIONAL ENDOWMENT FOR THE HUMANITIES

In order to promote progress and scholarship in the humanities and the arts in the United States, Congress enacted the National Foundation on the Arts and the Humanities Act of 1965. This Act established the National Endowment for the Humanities as an independent grant-making agency of the Federal government to support research, education, and public programs in the humanities. Grants are made through four divisions - Research Programs, Education Programs, Preservation and Access, and Public Programs -- and two offices -- Challenge Grants and Federal-State Partnership. The divisions and offices also administer the *We the People: NEH's American History* initiative.

The Act that established the National Endowment for the Humanities says "The term 'humanities' includes, but is not limited to, the study of the following: language, both modern and classical; linguistics; literature; history; jurisprudence; philosophy; archaeology; comparative religion; ethics; the history, criticism, and theory of the arts; those aspects of social sciences which have humanistic content and employ humanistic methods; and the study and application of the humanities to the human environment with particular attention to reflecting our diverse heritage, traditions, and history and to the relevance of the humanities to the current conditions of national life."

THE OFFICE OF INSPECTOR GENERAL

The NEH Office of Inspector General was established April 9, 1989, in accordance with the Inspector General Act Amendment of 1988, (Public Law 100-504). In this legislation, Congress established Offices of Inspector General in several departments and in thirty-three agencies, including the NEH. The NEH Inspector General (IG) is appointed by the Chairman. The independence of the IG is an important aspect of the Act. For example, the IG:

- cannot be prevented from initiating, carrying out, or completing an audit or investigation, or from issuing any subpoena;
- has access to all records of the agency;
- reports directly to the Chairman, and can only be removed by the Chairman, who must promptly advise Congress of the reasons for the removal; and
- reports directly to Congress.

The Act states that the Office of Inspector General is responsible for (1) conducting audits and investigations; (2) reviewing legislation; (3) recommending policies to promote efficiency and effectiveness; and (4) preventing and detecting fraud, waste, and abuse in the operations of the agency. The Inspector General is also responsible for keeping the Chairman and Congress fully and currently informed of problems and deficiencies in the programs and operations.

The OIG staff consists of the Inspector General, Deputy Inspector General, two auditors, and a secretary. The OIG and the Office of the General Counsel (OGC) have a Memorandum of Understanding detailing the procedures for the OIG to be provided with OGC legal services. Investigations are handled by the Inspector General, an auditor and as required by the agency's Assistant General Counsel.

AUDIT AND REVIEW ACTIVITIES

LIST OF REPORTS ISSUED

This office is responsible for external and internal audits. External auditing includes grants, pre-award accounting system surveys, review of OMB Circular A-133 audit reports, overhead desk reviews, limited scope desk reviews, and on-site quality control reviews of CPA workpapers. Internal efforts consist of audits, inspections, and reviews/evaluations of NEH administrative, programmatic, and financial operations.

Following is a list of reports issued by the OIG during this reporting period. The Inspector General Act of 1978, as amended, requires us to report on the "Dollar Value of Recommendations that Funds Be Put to Better Use" and the "Total Dollar Value of Questioned Costs" (including a separate category for the "Dollar Value of Unsupported Costs"), (see Table II).

	Report Number	Date Issued
<u>INTERNAL AUDITS/REVIEWS</u>		
Follow-up on Fiscal Year Ended September 30, 2006 Consolidated Review of the Federal Managers' Integrity Act (FMFIA)	OIG-07-02 (AM) ¹	01/11/07
<u>EXTERNAL AUDITS/REVIEWS</u>		
Ways of Knowing	OIG-07-01 (EI) ²	10/26/06
Review of Leon Snead & Co, CPAs Workpapers	OIG-07-01 (AM) ¹	01/11/07
WGBH Educational Foundation	OIG-07-01 (DR) ³	10/13/06
American Council of Learned Societies	OIG-07-02 (DR) ³	01/04/07
Desk Review of OMB Circular A-133 Audit Report on the Alabama Humanities Foundation	OIG-07-03 (DR)	03/30/07
OVERHEAD DESK REVIEWS		
Save Ellis Island!	NEH-07-01 (ODR)	10/16/06
Newberry Library	NEH-07-02 (ODR)	11/27/06
Newberry Library	NEH-07-03 (ODR)	11/27/06
GWETA, Inc.	NEH-07-04 (ODR)	02/12/07
Northeast Document Conservation Center	NEH-07-05 (ODR)	02/14/07

SINGLE AUDIT ACT REVIEWS

75 OMB Circular A-133 Reports

- see Page 5 -

¹ Advisory Memorandum

² External Inspection

³ Desk review of compliance with OMB Circular A-122
concerning support for salaries and wages

AUDIT AND REVIEW ACTIVITIES

SUMMARY OF REPORTS ISSUED

INTERNAL AUDITS/REVIEWS

Follow-up on Fiscal Year Ended September 30, 2006 Consolidated Review of the Federal Managers' Integrity Act (FMFIA) January 11, 2007, OIG-07-02 (AM)

Certain matters came to our attention after we issued our report on the Consolidated Review of the Federal Managers' Integrity Act dated September 28, 2006, which we felt warranted the immediate attention of NEH management. We issued this advisory memorandum noting actions required by NEH management to address the following matters.

The monthly reports that were issued to division directors and office heads during the period that NEH operated the WANG accounting system, have only been issued sporadically during the past three years subsequent to implementation of the new Oracle accounting system. This has caused the recipients of those reports to spend additional time compiling the accounting data manually or by using software programs such as Microsoft Access.

We also learned that many directors, deputies, and office heads were under the impression that the Contracting Officer approves the requisitions that their office/division submits. On the contrary, requisition approval is effected when the office head does not respond to the Contracting Officer's acknowledgement of the requisition, (which is transmitted via e-mail). One weakness with this process is that unauthorized purchases can be made due to the inattentiveness of the office head, deputy, or division director to every e-mail.

EXTERNAL AUDITS/REVIEWS

Ways of Knowing, Inc. October 26, 2006, OIG-07-01 (EI)

The objective of this external inspection was to determine the extent to which Ways of Knowing's accounting system, internal controls, and management policies provide reasonable assurance that the NEH grant project was adequately managed and grant funds are accounted for in accordance with NEH requirements and applicable Federal regulations.

We found that Ways of Knowing needs to 1) contract for an OMB Circular A-133 audit for the year ended December 31, 2003; 2) amend written agreements with the two Co-Producers to reflect changes in performance periods and increases in compensation; and 3) ensure that written agreements that meet the requirements of OMB Circular A-122 are used for all Professional Service workers hired to work on projects supported by Federal funds.

The OIG is working with the grantee to assist them in implementing the recommendations.

Review of Leon Snead and Co, CPA's Workpapers January 11, 2007, OIG-07-01 (AM)

We issued this advisory memo to report to NEH management on our oversight and review of the independent public accountant's (IPA's) performance related to the financial statement audit for the fiscal year ended September 30, 2006.

Prior to issuance of the audited financial statements, we performed a limited review of the IPA's workpapers. Subsequent to the conclusion of the audit and issuance of the IPA's report, we met with the firm's principal and the auditor-in-charge of the engagement to specifically discuss NEH's internal control/separation of duties situation due to the over-reaching span of control of one individual; the approach taken by the firm to determine materiality levels; brainstorming techniques and other procedures used by the IPA in the consideration of fraud; and the IPA's procedures to evaluate the accrual for the amount of estimated unreimbursed grantee expenses.

We concluded that the IPA's work was satisfactory as a basis for continuing with the third year of the contract.

AUDIT AND REVIEW ACTIVITIES

EXTERNAL AUDITS/REVIEWS (Continued)

WGBH Educational Foundation October 13, 2006, OIG-07-01 (DR)

The objective of this review was to assess the adequacy of the time and effort accounting policies and procedures implemented by WGBH Educational Foundation to ensure compliance with OMB Circular A-122. Our review included employee timesheets, payroll-related reports, and general ledger documentation for the period November 1, 2005 through January 31, 2006.

We found that the organization's procedures are adequate to ensure compliance with OMB Circular A-122 concerning support of salaries and wages. However, we observed various "errors" involving the representation of employee effort, (i.e., charges to projects on major holidays and the respective employees did not actually work on the major holidays; entries carried-over from previous timesheets that were not representative of the employee's activity for the period covered by the current timesheet; etc.) The various "errors" observed during our review should have been addressed/corrected by the employee or supervisor before the timesheet was submitted for processing. While the errors observed did not negatively impact the internal processing of the timesheets, we concluded that procedures to review for the elimination of such errors or misstatements would strengthen the authenticity of the information being reported and certified by the employee and supervisor via the timesheets.

The organization has responded that additional steps would be implemented to eliminate "errors" as found during the OIG review.

American Council of Learned Societies January 4, 2007, OIG-07-02 (DR)

The objective of this review was to assess the adequacy of the time and effort accounting policies and procedures to ensure compliance with OMB Circular A-122. Our review included payroll-related reports and documentation, salary/benefit allocation schedules, general ledger postings, and weekly e-mail reports submitted by employees working on the Edition of the Correspondence of Charles Darwin project supported by an NEH grant for the period August 1, 2005 through August 31, 2006.

Based on the results of our review and our understanding of the organization's policies and procedures, we concluded that the system of effort substantiation, as implemented by the organization, does not ensure compliance with the requirements set forth in OMB Circular A-122 concerning support of salaries and wages charged to Federal awards.

The organization has responded that, effective January 1, 2007, a new system was instituted that would insure compliance with OMB Circular A-122 requirements.

Desk Review of OMB Circular A-133 Audit Report on the Alabama Humanities Foundation (DR) March 30, 2007, OIG-07-03 (DR)

We performed a desk review of the OMB Circular A-133 audit report on the Alabama Humanities Foundation for the years ended October 31, 2006 and 2005. The audit was performed by BKR Borland Benefield, CPAs.

The objectives of the desk review were to (1) ensure that the audit report meets applicable reporting standards and OMB Circular A-133 reporting requirements, (2) identify any follow-up audit work needed, (3) determine if a quality control review should be considered, and (4) identify issues that may require management attention. Our review was limited to an examination of the audit report. We did not examine related working papers to evaluate the adequacy of the audit work performed.

We found that the report did not fully meet OMB Circular A-133 reporting requirements and noted our findings in a letter to the Board of Directors for the Foundation.

There were no findings and recommendations reported by BKR Borland Benefield that required the attention of NEH management.

AUDIT AND REVIEW ACTIVITIES

EXTERNAL AUDITS/REVIEWS (Continued)

Overhead Desk Reviews

The OIG performs overhead desk reviews (ODRs) for grantees requiring indirect cost rates. The reviews are done in accordance with the President's Council on Integrity and Efficiency, *Quality Standards for Inspections*. The OIG sends the results of the ODRs to the Assistant Chairman for Planning and Operations, who negotiates the indirect cost rates with the grantees. We completed five reviews during this period. (See page 2).

Single Audit Act Reviews

During fiscal year 2006, the NEH spent more than 80 percent of its annual expenditures on grantees. The Single Audit Act Amendment of 1996 covers many NEH grantees. Grantees expending \$500,000 or more in Federal dollars per annum are required to obtain an OMB Circular A-133 audit. The objective of the audit is to determine whether the recipients expend Federal funds in accordance with applicable laws and regulations. The OIG receives OMB Circular A-133 reports from other Federal agencies (primarily the Department of Health and Human Services), state and local government auditors, and independent public accountants.

During the six-month period ended March 31, 2007, we reviewed 75 OMB Circular A-133 audit reports. None of the reports reviewed contained findings that required reporting by the OIG to NEH management.

WORK IN PROGRESS

Desk Reviews of Documentation Related To Salaries and Wages Charged to NEH Grants

- Educational Broadcasting Corporation (WNET)
- Washington Educational Television Association (WETA)
- Fine Arts Museum of San Francisco
- Connecticut Historical Society Mid-Atlantic Arts Alliance
- Save Ellis Island!

Overhead Desk Reviews

- Washington Educational Television Association (WETA)

Audit of Challenge Grant Awarded to City Lore, Inc.

External Peer Review of an OIG Audit Operation

Update NEH OIG Strategic Plan

INVESTIGATIVE ACTIVITIES

BACKGROUND

The Inspector General Act provides the authority for the Office of Inspector General to investigate possible violations of criminal or civil laws, administrative regulations, and agency policies, which relate to the programs and operations of the NEH. The OIG Hotline, e-mail address, and regular mail are efficient and effective means of receiving allegations or complaints from employees, grantees, contractors, and the general public. The OIG has obtained assistance from other OIGs, the Federal Bureau of Investigation, the Postal Inspection Service, and other investigative entities as necessary.

When the OIG receives a complaint or allegation of a criminal or administrative violation, we make a determination of the appropriate action to take. The result could be an audit, an investigation, a referral to another NEH office or division, a referral to another Federal agency, or no action is necessary.

OPEN AT OCTOBER 1, 2006

No matters were open.

CONTACTS DURING THE PERIOD

We received seven "Hotline" contacts during this reporting period. Three concerned internal matters, two concerned grantees, and one did not concern NEH and we referred it to the affected agency. For one contact, we cannot identify the problem and have requested additional information.

OPEN AT MARCH 31, 2007

Two contacts remain open at the end of the reporting period. One concerns a grantee that had been awarded a grant in 1990. The other contact requires additional information before we can proceed or close the file.

MATTERS REFERRED TO PROSECUTIVE AUTHORITIES

None during this period.

HOTLINE AND PREVENTION ACTIVITIES

We maintain a local Hotline phone number, agency e-mail address, and an internet address to provide additional confidentiality for those persons bringing matters to the attention of the OIG. We continue to issue agency-wide e-mail messages informing NEH staff of violations that should be reported to the OIG. We also send e-mail messages several times during the year to inform NEH staff about the OIG operations. We display posters advising staff to contact the OIG throughout the agency's facilities.

ANONYMOUS E-MAIL

We have on the NEH intranet and the internet a system for staff, grantees, contractors, etc. to report waste, fraud, abuse, and mismanagement in an anonymous manner.

INVESTIGATIVE ACTIVITIES

SUMMARY OF INVESTIGATION ACTIVITY

Open at beginning of period	- 0 -
Matters brought to the OIG during the reporting period	7
Total investigative contacts	7
Closed, referred, or no action needed during the reporting period	5
Open at end of period	2

OTHER ACTIVITIES

PARTICIPATION ON THE EXECUTIVE COUNCIL ON INTEGRITY AND EFFICIENCY

The Executive Council on Integrity and Efficiency (ECIE) was established by the President in 1992 to coordinate and implement government-wide activities to combat fraud and waste in Federal programs and operations. OIG staff regularly attend ECIE meetings and provide input to the ECIE. The Inspector General is a member of the Audit Committee of the President's Council on Integrity and Efficiency.

REGULATORY AND LEGISLATIVE REVIEWS

The Inspector General Act of 1978, as amended, requires the Office of Inspector General to review proposed legislation and regulations. The reviews are made to assess whether the proposed legislation and/or regulations affect the economy and efficiency of agency programs and operations, and (2) contain adequate internal controls to prevent and detect fraud and abuse. During this period, no reviews were required.

WORKING WITH THE AGENCY

In this period, OIG staff attended and engaged in various NEH meetings - panel meetings (where grant applications are reviewed by outside consultants), pre-council meetings (where program staff discuss panel review results with the Chairman and his immediate staff), and the National Council meeting. In addition, the IG or Deputy IG attended the Chairman's monthly policy group meetings. An OIG staff person attended monthly NEH Employee Association meetings.

The Office of Inspector General contributes to the discussions; however, the office does not participate in policymaking.

OIG INTERNET AND INTRANET

The OIG has listed several semiannual reports on the internet. The reports are accessible through the NEH homepage and the OIG homepage (<http://www.neh.gov/whoweare/OIG.html>).

To enhance the NEH staff's recognition of the OIG mission and responsibilities, we provide links to several other Federal agencies such as the Office of Management and Budget, the General Accountability Office, the Office of Government Ethics, and the IGMET.

TECHNICAL ASSISTANCE

Throughout the reporting period, OIG staff provided telephone technical assistance to NEH grantees and independent public accountants concerning various matters. Generally, these involve the preparation of indirect cost proposals and the implementation of the Federal audit requirements of OMB Circular A-133.

ASSISTANCE TO THE INSTITUTE OF MUSEUM AND LIBRARY SERVICES (IMLS)

The National Endowment for the Humanities OIG has an interagency agreement to provide investigation assistance to the IMLS. The agreement allows the NEH OIG to recover all direct and other costs that meet the legal requirements of the Economy Act. During this period the OIG provided assistance on three matters.

PRIOR AUDIT REPORTS UNRESOLVED

- Several recommendations from prior FISMA and Information Technology Security reviews have not been implemented. The NEH Office of Information Resources Management staff are currently working on implementing some of the recommendations.
- Couple of recommendations disclosed in the Independent Auditor's Report on the financial statements for fiscal year ended September 30, 2005 and September 30, 2006 are still open. NEH management has indicated that they are taking action to resolve these issues.
- An opinion from the Office of the General Counsel is required in order to close OIG-06-02 (IA), *Audit of the Selection, Purchase and Implementation of the Oracle Accounting System*, issued July 19, 2006.

TABLE I

REPORTING REQUIREMENTS

The Inspector General Act of 1978, as amended (Public Law 100-504), specifies reporting requirements for semiannual reports. The requirements are listed and cross-referenced to the applicable pages in this report.

<u>IG Act Reference</u>	<u>Reporting Requirements</u>	<u>Page</u>
Section 4(a)(2)	Regulatory and Legislative Reviews.....	9
Section 5(a)(1)	Significant Problems, Abuses, and Deficiencies.....	*
Section 5(a)(2)	Recommendations for Corrective Action	*
Section 5(a)(3)	Prior Significant Recommendations Unimplemented.....	*
Section 5(a)(4)	Matters Referred to Prosecutive Authorities.....	7
Section 5(a)(5)	Instances Where Information Was Refused or Not Provided.....	*
Section 5(a)(6)	List of Reports Issued.....	3
Section 5(a)(7)	Summary of Reports Issued.....	4-6
Section 5(a)(8)	Audit Reports - Questioned Costs.....	12
Section 5(a)(9)	Audit Report - Funds To Be Put to Better Use.....	12
Section 5(a)(10)	Prior Audit Reports Unresolved.....	10
Section 5(a)(11)	Significant Revised Management Decisions.....	*
Section 5(a)(12)	Significant Management Decisions with which OIG Disagreed....	*

* None this period

**TABLE II
INSPECTOR GENERAL-ISSUED REPORTS
WITH QUESTIONED COSTS**

	Number Of Reports	Questioned Cost	Unsupported Cost
A. For which no management decision has been made by the commencement of the reporting period.	- 0 -	\$ - 0 -	\$ - 0 -
B. Which were issued during the reporting period.	- 0 -	\$ - 0 -	\$ - 0 -
Subtotals (A+B)	- 0 -	\$ - 0 -	\$ - 0 -
C. For which a management decision was made during the reporting period.			
i. Dollar value of disallowed costs.	- 0 -	\$ - 0 -	\$ - 0 -
ii. Dollar value of costs not disallowed (grantee subsequently supported all costs).	- 0 -	\$ - 0 -	\$ - 0 -
iii. Dollar value of costs not disallowed based on the "Value of Services Received."	- 0 -	\$ - 0 -	\$ - 0 -
D. For which no management decision has been made by the end of the reporting period.	- 0 -	\$ - 0 -	\$ - 0 -
E. Reports for which no management decision was made within six months of issuance.	- 0 -	\$ - 0 -	\$ - 0 -

**TABLE III
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 the 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 -
ii. Dollar value of recommendations that were not agreed to by management.		\$ - 0 -
D. For which no management decision was made by the end of the reporting period.	- 0 -	\$ - 0 -

GLOSSARY OF AUDIT TERMINOLOGY

Questioned Cost - A cost that is questioned by the OIG because of an alleged violation of a provision of a law, regulation, contract, grant, cooperative agreement, or other agreement or document governing the expenditure of funds; because such cost is not supported by adequate documentation; or because the expenditure of funds for the intended purpose is unnecessary or unreasonable.

Unsupported Cost - A cost that is questioned because of the lack of adequate documentation at the time of the audit.

Disallowed Cost - A questioned cost that management, in a management decision, has sustained or agreed should not be charged to the government.

Funds Be Put To Better Use - Funds, which the OIG has disclosed in an audit report, that could be used more efficiently by reducing outlays, de-obligating program or operational funds, avoiding unnecessary expenditures, or taking other efficiency measures.

Management Decision - The evaluation by management of the audit findings and recommendations and the issuance of a final decision by management concerning its response to such findings and recommendations.

Final Action - The completion of all management actions, as described in a management decision, with respect to audit findings and recommendations. When management concludes no action is necessary, final action occurs when a management decision is made.

Source: Excerpt from Section 106(d) of the Inspector General Act Amendments of 1988 (P.L. 100-504).