

Office of the Inspector General

LIMITED AUDIT REPORT

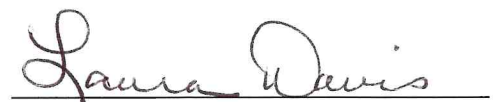
NEH GRANT AWARD

TO

NATIONAL INDIAN EDUCATION ASSOCIATION

(GG-271516-20)

OIG-25-01 (EA)



Laura Davis, Inspector General

April 22, 2025

Date

LIMITED AUDIT REPORT
NATIONAL ENDOWMENT FOR THE HUMANITIES (NEH)
GRANT AWARD TO
NATIONAL INDIAN EDUCATION ASSOCIATION

I. INTRODUCTION

The Office of Inspector General (OIG) performed a limited audit of records maintained by the National Indian Education Association (NIEA) related to the following NEH grant award:

<u>Grant Number</u>	<u>Grant Period</u>	<u>Amount Awarded</u>
GG-271516-20	09/01/2020 – 08/31/2022	\$250,000

Grant Expenditures: As noted below, the intent of the grant award was to support the implementation of an online archive, educational materials, and an oral history exhibition that collects, interprets, and chronicles the contributions of Native American veterans to the United States. NIEA has submitted the final Federal Financial Report to the NEH, which conveys that related expenditures, disbursements, and cash receipts conform to the objectives outlined in the terms and conditions of the grant award.

II. BACKGROUND

The NIEA was formed in 1969 by Native American educators and advocates eager to find ways to enhance the educational system for Native students. NIEA's mission is to provide culturally relevant, all-encompassing educational opportunities for Native Hawaiians, Alaska Natives, and American Indians. NIEA strives to (1) promote educational sovereignty, (2) support continuing use of traditional knowledge and language, and (3) improve educational opportunities and results in their communities. The NIEA promotes the adoption of policies and programs aimed at developing independence and providing comprehensive, culturally relevant educational experiences for Indigenous students. By improving their ability to make decisions, their communities gain the skills, understanding, and representation required to foster the talents, fortitude, and wisdom of Indigenous young people based on ancestral traditions.

NEH awarded grant GG-271516-20 to NIEA entitled, *Warrior Spirit Project* (WSP). The project involves a team of educators, researchers, curriculum writers, technology specialists, and historians. The WSP seeks to uplift the contributions made by Native Americans throughout the history of the United States Military. The NEH grant was awarded to support the development of (1) an online digital archive of personal narratives and artifacts (i.e., photos, letters, audio recordings, and videos) that provides a central repository and displays real-life stories and evidence of service by Native American military personnel; (2) K-12 curriculum and corresponding resource guides to be made available to educators across the United States; and (3) an interactive digital oral history exhibition that encapsulates the project and provides video access to several of the poignant oral histories, that can be presented at museums, historical sites, military installations, and cultural institutions.

III. LIMITED AUDIT OBJECTIVES, SCOPE, AND METHODOLOGY

The principle objectives of our limited audit were to determine whether (1) grant expenditures were made in accordance with applicable provisions of 2 Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (2 CFR Part 200), *NEH General Terms and Conditions for Awards to Organizations (for grants and cooperative agreements issued December 26, 2014, or later)*, and the specific terms and conditions applicable to the grant award; and (2) NIEA implemented proper controls over the administration of the NEH grant award in accordance with minimum standards prescribed in 2 CFR Part 200.

To accomplish the limited audit objectives, we reconciled the final Federal Financial Report (SF-425), as submitted by the NIEA on July 2, 2024, to the General Ledger (G/L) detail for the *Warrior Spirit Project*. We judgmentally selected fifty (50) other direct cost transactions recorded in the project G/L for testing, totaling \$148,079.¹ Additionally, we applied testing procedures to 100 percent of the payroll transactions² recorded in the project G/L, totaling \$76,136. We reviewed supporting documentation provided by NIEA for the selected transactions to determine whether the expenditures are allowable, allocable³, and reasonable, as prescribed by 2 CFR Part 200. We also gained an understanding of relevant accounting procedures and internal controls.

We conducted this performance audit in accordance with Generally Accepted Government Auditing Standards (GAGAS), as promulgated by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

IV. RESULTS OF LIMITED AUDIT

According to the final Performance Progress Report (PPR) submitted by NIEA, the project supported by NEH grant GG-271516-20 was completed on August 31, 2022, through collaboration between NIEA and Viola Research Associates (VRA)⁴. NEH grant award GG-271516-20 supported the development of (1) an online digital archive entitled, “Warriors in Uniform”⁵, which provides a central repository for and shares with the world, the stories and

¹ We tested 32 non-payroll transactions recorded in the project G/L **during** the grant performance period, (September 1, 2020 through August 31, 2022) totaling \$118,925, and 18 non-payroll transactions recorded in the G/L **after** the grant performance period, (September 1, 2022 through October 31, 2022) totaling \$29,154.

² Payroll transactions include Salaries Expense (NIEA Staff) ~ \$54,485; Fringe Benefits (NIEA Staff) ~ \$13,442; and Paid Leave (NIEA Staff) ~ \$8,209.

³ In general, a cost is allocable to a Federal award or other cost objective if the cost is assignable to that Federal award or other cost objective in accordance with the relative benefits received. [2 CFR section 200.405, *Allocable Costs*]

⁴ NIEA executed a Memorandum of Agreement (MOA) with Viola Research Associates (VRA), which establishes terms and conditions, scope of work, and responsibilities of NIEA and VRA pertaining to the *Warrior Spirit Project*, as supported by NEH grant award GG-271516-20. Through the MOA, NIEA engaged the services of Dr. Herman Viola to serve as the Project Director, providing direction and broad oversight of the project, and two staff who would manage day-to-day project implementation, including writing oversight, training, and professional development workshop implementation oversight.

⁵ <http://www.warriorsinuniform.com/>

evidence of service by Native American military personnel; and (2) educational resources for educators that feature inquiry-based questions and utilize primary and secondary sources and various resources to analyze historical materials⁶. Additionally, the “Warriors in Uniform” website provides an active search engine, which allows users to search for Native American veterans that have been added to the archive, and a space for users to submit Native Americans for future consideration. According to the final PPR, as of the end of the grant performance period, the “Warriors in Uniform” website was complete and fully functional, housing information on 38 Native American veterans and 72 educational inquiry kits.

NIEA certified total Federal expenditures related to the WSP in the amount of \$250,000.⁷ Our limited audit identified questioned costs totaling \$16,723 and internal control deficiencies, as discussed below.

A. Questioned Costs

The Inspector General Act of 1978 (as amended) defines “questioned cost” as a cost that is questioned due to —

- An alleged violation of a provision of a law, regulation, contract, grant, cooperative agreement, or other agreement or document governing expenditure of funds;
- A finding that, at the time of the audit, the cost is not supported by adequate documentation; or
- A finding that the expenditure of funds for the intended purpose is unnecessary or unreasonable.⁸

During our audit testing, we identified questioned costs as follows:

1. NIEA Staff Salary Mischarges and Applicable Salary Related Costs (\$5,783)

2 CFR Part 200 stipulates that charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must be supported by a system of internal control that provides reasonable assurance that the charges are accurate, allowable, and properly allocated.⁹

During the grant performance period, NIEA employees completed their timesheets but were not effectively “certifying” the accuracy of effort charges being reported through the

⁶ The “Inquiry Kits” are differentiated for each Native American veteran in elementary (Kindergarten through fifth grade) and middle/high school (sixth through twelfth grade) formats.

⁷ The NIEA submitted a final Federal Financial Report (FFR) on July 2, 2024, whereby the organization certified Federal expenditures totaling \$250,000 during the grant performance period, (September 1, 2020 through August 31, 2022). The NIEA did not report and certify any cost-sharing.

By signing the FFR, the authorized official certifies, to the best of his/her knowledge, that the report is true, complete, and accurate, and the expenditures, disbursements, and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. The authorized official further acknowledges awareness that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject the authorized official to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise.

⁸ 5 U.S. Code section 405 (a)(4)

⁹ 2 CFR section 200.430(g)(1), *Compensation – Personal services*

respective timesheet. NIEA employees also noted within their timesheet reporting, a brief description of activities associated with effort charges recorded in the respective timesheet. The NIEA Executive Director¹⁰ reviewed the completed timesheets prior to submission to the payroll company for processing by the external bookkeepers.

We reviewed timesheet notations for seven (7) bi-weekly payroll periods¹¹ and observed several instances where NIEA employees charged effort to the WSP for activities unrelated to the project and/or activities that were not associated with the NEH grant award. For example, we identified instances where an employee charged effort expended for medical appointments and “family matters” to the WSP. There is no evidence that the Approving Official’s review detected the mischarges.

Based on our review of timesheet notations for seven (7) bi-weekly payroll periods, we take exception to the allocability of salary and salary-related charges to the NEH grant award as follows:

➤ Salary Charges	\$4,403
➤ Fringe Benefits	894
➤ Paid Leave Charges	<u>486</u>
Total	<u>\$5,783</u>

2. Payments to Consultant in Excess of Fee Provided in the Related Memorandum of Agreement (\$3,420)

NIEA signed a Memorandum of Agreement (MOA) on October 15, 2020 with Viola Research Associates (VRA) to set forth terms and conditions, scope of work, and responsibilities of the NIEA and VRA (collectively referred to as “the Parties”) associated with the WSP, as supported by NEH grant award GG-271516-20. Through the MOA, NIEA engaged the services of Dr. Herman Viola to serve as the Project Director, providing direction and broad oversight of the project. The MOA includes a fee schedule, which addresses compensation related to the engagement for Year 1 and Year 2 of the project. According to the MOA, the fee schedule could only be modified through agreement, in writing, by both Parties. Total payments to Dr. Herman Viola during the NEH grant performance period exceed the total set forth in the MOA for Dr. Viola in the amount of \$3,420.¹²

NIEA officials were unable to provide sufficient evidence to substantiate modification of the fee schedule. Consequently, we take exception to the fee payments in excess of the fee set forth in the MOA.

¹⁰ The NIEA Executive Director was also the Institutional Grant Administrator (IGA) for the NEH grant award. The IGA is the designated representative of the recipient organization with authority to act on the organization’s behalf in matters related to the administration of NEH awards. IGA responsibilities include, but are not limited to, accountability both for the appropriate use of grant funds awarded and performance of the NEH-supported project or activities, as specified in the approved application, and in compliance with 2 CFR Part 200 and the terms and conditions of the award. [NEH *General Terms and Conditions for Awards to Organizations (for grants and cooperative agreements issued between December 26, 2014 and December 31, 2021)*]

¹¹ The performance period for NEH grant award GG-271516-20 includes 52 bi-weekly payroll periods, (26 bi-weekly payroll periods per year).

¹² Total Payments to Dr. Viola during Grant Performance Period: \$15,700
Consultant Fee per MOA 12,280
Payments in Excess of MOA \$ 3,420

3. **Lack of Documentation to Substantiate Charges to the NEH Grant Award for Video Production Services (\$6,000)**

During our testing of consultant charges to the NEH grant award, we identified two transactions representing payments to a consultant for video production services.¹³ NIEA executed an agreement with the consultant on April 7, 2021 for “creative services”, which include producing, writing for main experience (joint effort with NIEA and grant partners), art direction, and creative oversight for experience and website. The agreement outlines additional services that may be provided for an additional charge. The additional services include –

- Film crews and coordination for capturing oral histories on location
- Editing of any new or existing oral histories
- Creation of a video teaser for the website

During our testing procedures, we noted other services that were provided by the consultant, for which an “Addition to Professional Services” agreement was executed to document and authorize the expanded scope of services. NIEA officials were unable to provide sufficient evidence to substantiate (1) NIEA’s formal engagement for the video production services¹⁴, and (2) the basis for charging costs related to the services to the NEH grant award. Consequently, we take exception to the allocability of payments for the video production services to the NEH grant award.

4. **Indirect Costs. (\$1,520)**

NIEA elected to use the 10 percent de minimis rate to recover operational costs related to the WSP. The organization proposed to apply the rate to modified total direct costs (MTDC)¹⁵. We used the 10 percent de minimis rate to compute questioned indirect costs as shown in Exhibit A below.

¹³ The payment transactions are supported by two invoices. **First Invoice:** ‘Service Description’ Noted on Invoice 1007 dated August 31, 2021 – Warrior Spirit NEH Grant project – Video Production services for Quarter 4, July – September 2021. Work includes: prep and development for video trailer to be hosted on new website, interview transcriptions and rough edits. **Second Invoice:** ‘Service Description’ Noted on Invoice 1011 dated December 1, 2021 – TPS/LOC Grant project – Video Production services for work on Warrior Spirit website video Oct – December 2021. Work includes: prep and development for video trailer to be hosted on new website, final editing, sound design and rendering for upload to website.

¹⁴ 2 CFR section 200.459, *Professional service costs*, advises that costs of professional and consultant services rendered by persons who are members of a particular profession or possess a special skill are allowable. However, on a case-by-case basis, adequacy of the contractual agreement for the service is relevant in determining the allowability of the related professional service cost.

¹⁵ Modified Total Direct Costs (MTDC) means all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel, and up to the first \$25,000 of each subaward (regardless of the period of performance of the subawards under the award). MTDC excludes equipment, capital expenditures, charges for patient care, rental costs, tuition remission, scholarships and fellowships, participant support costs, and the portion of each subaward in excess of \$25,000. Other items may be excluded when necessary to avoid a serious inequity in the distribution of indirect costs, and with the approval of the cognizant agency for indirect costs. [2 CFR section 200.1, *Definitions*]

EXHIBIT A	
NIEA Staff Salary Charges and Applicable Salary-Related Costs	\$5,783
Consultant Charges in Excess of Fee Provided in the Related Memorandum of Agreement	3,420
Charges to the NEH Grant Award for Video Production Services	6,000
Total MTDC	<u>\$15,203</u>
Indirect Costs (10% De Minimis Rate Applied to MTDC)	<u>\$1,520</u>

B. Internal Control Deficiencies

1. Time and Effort Reporting Activities

According to the NIEA Timekeeping Policy, employees must accurately record the number of hours worked each day. Employees must also accurately identify the NIEA program or office that benefitted from the work. It is the employee's responsibility to electronically submit his or her time record to certify the accuracy of all time recorded. The Executive Director, or his/her designee, reviews and approves employee timesheets before submitting them for payroll processing.

In addition to the instances of NIEA staff mischarges to the WSP, which were not detected and addressed by the Approving Official, we noted no evidence of employee time and effort certifications during our testing of salary charges to the NEH grant award. We were informed by the NIEA external bookkeepers that, during the period in which the NEH grant award was active, employees were not completing the submission process to effect certification of time recorded in their timesheets. According to NIEA external bookkeepers, employees are currently certifying their timesheets, as enabled by a feature within the organization's payroll system.

2. Weak Record Management Practices

We identified several instances where "agreements" with consultants and curriculum writers were not properly documented. Specifically, we noted:

- 18 instances where "Writers' Contracts" were not signed by the NIEA official.¹⁶ The "Writers' Contract" documents the engagement of individuals to perform professional educational writing services for the WSP. Writers were engaged to create and develop K-12 lesson plans, corresponding resource guides, and professional development components, which align with developed lesson plans.
- 4 instances where the documentation representing executed agreements with curriculum writers were missing pages.
- The Memorandum of Agreement with Viola Research Associates was not signed by Dr. Herman Viola, (WSP Project Director).

¹⁶ Our sample included 21 transactions that are associated with 18 discrete contractual agreements.

Recommendation

Considering the negligent nature of conditions observed during our audit, indicative of ineffective internal control, we recommend that NEH disallow costs associated with grant award GG-271516-20 in the amount of \$16,723.

Total Federal Expenditures Certified	\$250,000
Less: Charges Questioned by OIG	<u>(16,723)</u>
OIG-Adjusted Federal Expenditures	<u>\$233,277</u>

SUMMARY OF NIEA'S REPOSE

On April 1, 2025, the NIEA transmitted a formal response to the NEH-OIG limited audit report. The NIEA acknowledges and agrees with all findings presented in the report. The NIEA asserts that proactive steps have been taken to address the identified issues and corrective action has been implemented to strengthen internal controls and the organization's compliance framework. A complete copy of the NIEA response is attached.

V. EXIT CONFERENCE

The results of our limited audit were discussed with the following NIEA officials on January 23, 2025 – Mr. Kerry Bird, President; Mr. Jason Dropik, Executive Director; Mr. Rusty Creed Brown, Deputy Director; Ms. Kelly Metz, External Bookkeeper; and Ms. Amy Foulkes, External Bookkeeper.

NIEA RESPONSE TO AUDIT REPORT



NATIONAL INDIAN EDUCATION ASSOCIATION

April 1, 2025

Laura Davies
Inspector General
National Endowment for the Humanities
Office of Inspector General
400 7th Street, SW
Washington, DC 20024
Attn: Audit Resolution

Subject: Response to OIG Limited Audit Findings and Corrective Actions

Dear Ms. Davies-

We appreciate the Office of Inspector General's thorough review and the opportunity to respond to the findings outlined in the OIG Report Number OIG-25-01 (EA). The National Indian Education Association takes compliance and accountability seriously and is committed to maintaining the highest standards of integrity, transparency, and operational efficiency.

We acknowledge and agree with all findings presented in the report. In many cases, we have already taken proactive steps to address the identified issues and have implemented corrective actions to strengthen our internal controls and compliance framework. Below, we provide a summary of our response to each finding and the actions taken or planned:

Summary of Findings and Corrective Actions

Questioned Costs Finding 1: NIEA Salary Mischarges

Description of Issues Identified: During the grant period, NIEA employees completed their timesheets but were not effectively "certifying" the accuracy of efforts charges being reported through the respective timesheet. NIEA employees also noted, within their timesheet reporting, a brief description of activities associated with effort charges recorded in their respective timesheets. In several instances, the OIG noted that NIEA employees charged effort to the NEH grant for activities that were unrelated to the project. For example, there were instances of an employee charging time to the NEH grant with notations of appointments and "family matters." There is no evidence that the approving official's review detected the mischarges.

NIEA Response: We concur with the findings noted above. With respect to employees failing to certify their timesheets, we acknowledge this was an issue during the grant period. The Paychex timekeeping system was newly implemented prior to the start of the NEH grant period of performance, and NIEA was under the impression that the act of "submitting" a timesheet by an employee was effectively the same



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as “certifying” the timesheet. However, we have subsequently come to understand that in order for an employee to “certify” their timesheet, they must first “submit” the timesheet and then “approve” it. The approval process is NIEA’s way of requiring employees to certify the accuracy and completeness of the timesheet.

With respect to the effort charged to the NEH grant for what appears to have been unrelated activities, we agree with the OIG findings.

Corrective Actions Taken: NIEA now has a better understanding of the Paychex timekeeping system and the approval and submission process. NIEA employees are now required to certify the accuracy and completeness of their respective timesheets by “approving” their own timesheets after submitting them. The timesheets are then reviewed and approved by their supervisors. Additionally, NIEA had previously updated its timesheet review policies to ensure direct supervisors are reviewing and approving employee timesheets. Because the supervisors are more closely involved in the work performed by their direct reports, they are in a better position to ensure timesheets accurately reflect the work being performed.

Questioned Costs Finding 2: Payments to Consultant in Excess of Fee Provided in the Related Memorandum of Agreement

Description of Issue Identified: NIEA signed a Memorandum of Agreement (MOA) with Viola Research Associates (VRA) to document terms and conditions, scope of work, and responsibilities of both NIEA and VRA associated with the NEH grant award under audit. Through the MOA, NIEA engaged the services of Dr. Herman Viola to serve as the Project Director. The MOA included a fee schedule that documents compensation for Years 1 and 2 of the NEH project. According to the MOA, the fee schedule could only be modified through written agreement. Total payments to Dr. Herman Viola exceeded the total fee outlined in the MOA although the MOA was not modified.

NIEA Response: We concur with this finding.

Corrective Action To Be Taken: To address this issue, NIEA will take a multi-pronged approach focused on policy updates, internal controls, and approval workflows.

Policy Updates

NIEA will revise its procurement policy to require a written contract amendment whenever payments will exceed the original contract amount. Before approving contractor invoices, the invoice approver will be required to verify that the fees align with the executed contract terms, and NIEA will update its standard contract terms to require contractors to submit written justification for any work exceeding the original fee; this notification would trigger a contract amendment before additional work is performed.



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Internal Controls

NIEA will also update its procurement policy to develop a centralized contract repository where all fee schedules, modifications, and approvals are logged for easy access and reference. In addition, NIEA will provide supplemental training for all budget owners to ensure understanding of their roles and responsibilities relating to contractor invoice approval. Finally, NIEA will conduct regular exception reporting to identify unauthorized payments or contract deviations.

Workflow Approvals

NIEA will update its accounts payable policy to require a pre-payment compliance check to ensure that before a payment is authorized, it is reviewed and validated against the contract terms, using the centralized contract repository noted above. The final invoice approver will validate this pre-payment compliance check was completed final to authorizing payment. All corrective actions will be taken no later than June 30, 2025.

Questioned Costs Finding 3: Lack of Documentation to Substantiate Charges to the NEH Grant Award for Video Production Services

Description of Issue Identified: During testing of consultant expenses, the OIG identified two payments to a consultant for video production services. NIEA executed an agreement with the consultant for “creative services,” which included producing, writing, art direction, creative oversight, and other services for experience and website. An additional professional services agreement was executed with the same consultant to document and expand the scope of services. However, NIEA was unable to provide substantiation that the organization had engaged the consultant to provide video production services, nor could NIEA provide documentation that supported the basis for charging these costs to the NIEA grant.

NIEA Response: We agree that the documented scope of services did not clearly identify video production services within the scope of work, however the organization assumed video production services were included in the “creative services” noted in the agreement.

Corrective Action To Be Taken: Along with other updates to the procurement policy noted elsewhere, NIEA will ensure the policy requires all significant deliverables are specifically identified within contract scope of service. To the extent there are material changes in the scope of services, contracts will be modified to document such changes. NIEA staff will be informed of and trained on these changes to the procurement policy.

These corrective actions will be taken no later than June 30, 2025.



Internal Control Deficiencies Finding 1: Time and Effort Reporting Activities

Description of Issue Identified: The NIEA timekeeping policy requires employees to accurately record the number of hours worked each day and to accurately identify the NIEA program or office that benefited from that work. It is the employee's responsibility to electronically submit their time record to certify the accuracy of all time recorded. During the NEH grant period, the Executive Director, or her designee, reviewed and approved employee timesheets before submitting them for payroll processing. As noted in Questioned Costs Finding 1 above, several instances of staff time miscoding were neither detected nor addressed by the Executive Director. Additionally, NIEA was unable to provide evidence of employee time and effort certifications, as the organization mistakenly believed that employees were certifying their time by submitting it for approval.

NIEA Response: We concur with this finding. As noted above, we acknowledge this was an issue during the grant period. The Paychex timekeeping system was newly implemented prior to the start of the NEH grant period of performance, and NIEA was under the impression that the act of "submitting" a timesheet by an employee was effectively the same as "certifying" the timesheet. However, we have subsequently come to understand that for an employee to "certify" their timesheet, they must "approve" the timesheet in Paychex after submission. For these purposes, the Paychex process of employees "approving" their timesheets meets the requirement under the Uniform Guidance to certify time records.

With respect to the effort charged to the NEH grant for what appears to have been unrelated activities, we agree with the OIG findings.

Corrective Actions Taken: As noted above, we have modified the timesheet certification and submission process whereby all employees are approving/certifying their timesheets after submission. Regarding the miscoding of time, NIEA has provided several timekeeping trainings to all staff to ensure employees are accurately recording time and effort to benefiting programs. In addition, NIEA has shifted responsibility for reviewing and approving employee timesheets from the Executive Director to the Program Directors and Supervisors, thus ensuring the individuals who are most familiar with the work the employees are doing are the reviewing and approving timesheets.

Internal Control Deficiencies Finding 2: Weak Record Management Practices

Description of Issue Identified: During the audit, the NEH OIG identified several instances where agreements with consultants and curriculum writers were not properly documented. More specifically, several writers' contracts were not signed by NIEA, some agreements were missing pages, and the Memorandum of Agreement with Viola Research Associates was not signed by Dr. Herman Viola.

NIEA Response: We concur with this finding.



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Corrective Action Taken: Prior to the start of the NEH OIG audit, NIEA began using DocuSign, which provides a secure, efficient, and transparent way to manage legal contracts. DocuSign allows for role-based access and approvals, audit trails, and automated routing for signatures. In addition, it provides a centralized storage repository of signed contracts, prevents unauthorized modifications, and ensures that all parties have access to the fully countersigned agreements.

Conclusion

NIEA remains dedicated to upholding the highest standards of compliance and operational excellence. We appreciate the OIG's insights and recommendations, and we will continue to monitor and enhance our internal controls to further strengthen our operations.

Should you require any further details or documentation regarding our corrective actions, please do not hesitate to contact Jason Dropik at jdropik@niea.org. Thank you for the opportunity to address these matters.

Sincerely,

Jason Dropik
Executive Director