

**NATIONAL ENDOWMENT FOR THE HUMANITIES**  
WASHINGTON, D.C. 20506

**OFFICE OF INSPECTOR GENERAL**

**SEMIANNUAL REPORT  
OF THE INSPECTOR GENERAL  
TO THE CONGRESS**

**OCTOBER 1, 1994 TO MARCH 31, 1995**

**REPORT NUMBER 12**

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

## **NATIONAL ENDOWMENT FOR THE HUMANITIES MISSION STATEMENT**

As a leader in the nation's cultural and intellectual life, the National Endowment for the Humanities promotes knowledge of human history, thought, and culture and enhances the role of the humanities throughout the nation.

The Endowment, an independent federal agency,

- supports significant and innovative scholarship in all humanities disciplines;
- fosters effective teaching and life-long learning in the humanities;
- encourages thoughtful public participation in and enjoyment of the humanities;
- preserves cultural and intellectual resources essential to the people of the United States.

### **OIG MISSION STATEMENT**

The Office of Inspector General provides professional audit, review, investigative, inspection, and advisory services to the National Endowment for the Humanities, its community of grant recipients, other federal agencies and the Congress.

These services engage the agency in a continual process of enhancing the quality and effectiveness of its grant programs and operations.

### **OIG VISION STATEMENT**

The Office of Inspector General aspires to maintain a reputation for professional competence, leadership, and integrity.

We strive to achieve our goal through self-examination and a teamwork environment that fosters professional development, open communication, and creativity.

### **OIG VALUE STATEMENT**

We have a commitment to independence and excellence in the quality of our services. This commitment is characterized by integrity, fairness, cooperation, creativity and respect both within and outside the OIG.

April 28, 1995

The Honorable Sheldon Hackney  
Chairman  
National Endowment for the Humanities  
Washington, DC 20506

Dear Chairman Hackney:

I am pleased to submit the twelfth Semiannual Report on the activities of the Endowment's Office of Inspector General (OIG) for the six-month period ending March 31, 1995. Submission of the report is in accordance with section 5 of the Inspector General Act of 1978 (Public Law 95-452), as amended. The Act requires that you transmit the report, along with any comments you may wish to make, to the appropriate congressional committees and subcommittees within thirty days from receipt of this letter.

In keeping with the governmentwide streamlining and reinvention principles of the National Performance Review, we have reviewed the OIG operations concerning desk reviews of OMB Circular A-133 CPA prepared reports. Based on the review, we will now only look at state humanities council audit reports, media grantees and other non-profits receiving over \$500,000 per year from NEH. This is the most cost-effective approach. Policies and procedures in OIG operations are constantly being refined.

My staff and I appreciate your support and the cooperation of NEH staff. I look forward to this joint commitment to make the Endowment's programs more efficient and effective for the American public. The retirement of one of our auditors will cause our work plan to change during the next reporting period. I am especially thankful that you have allowed the OIG to advertise to fill the vacancy.

Sincerely,

Sheldon L. Bernstein  
Inspector General

Enclosure

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## **EXECUTIVE SUMMARY**

This is the twelfth semiannual report issued by the Office of Inspector General (OIG) of the National Endowment for the Humanities (NEH) pursuant to the Inspector General Act of 1978, as amended. The report summarizes the major activities and accomplishments of the office from October 1, 1994 to March 31, 1995.

### **INTERNAL AUDITS/INSPECTIONS**

We issued five internal reports this period. We reviewed the Endowment's Intergovernmental Personnel Act (IPA) Program; the Endowment's internal controls applicable to Lobbying Activity Certifications; the Endowment's internal controls applicable to Drug-Free Workplace Certifications; performed a follow-up review of the Endowment's AWS Program; and reviewed work done throughout the agency as it pertains to the Federal Managers' Financial Integrity Act.

### **EXTERNAL/GRANTEE AUDITS/SURVEYS**

We visited the four Pacific Rim state humanities councils and issued an interim report for Endowment management. Limited audits were performed at the Hawaii Committee for the Humanities; the Guam Humanities Council; and the CNMI Council for the Humanities (Northern Marianas). We also went to the American Samoa Humanities Council, the newest state council and provided them with technical accounting assistance. A complete report for each council will be issued in the next reporting period. During this period we issued an interim report for NEH management.

**INVESTIGATION ACTIVITY**

During this period fourteen matters were brought to our attention. We made two internal investigations and provided reports to management. Most matters concerned personnel issues. We closed all of the files that were open at the beginning of the period. One investigative matter remains open as of March 31, 1995.

## **REPORTING REQUIREMENTS OF THE SEMIANNUAL REPORT OF THE OFFICE OF INSPECTOR GENERAL**

Indexed below are the specific reporting requirements prescribed by the Inspector General Act of 1978, as amended (Public Law 100-504).

Section 4(a)(2) -- Review of legislation and regulations.....	Page 16
Section 5(a)(1) -- Significant problems, abuses, and deficiencies.....	Page 5
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Section 5(a)(8) -- Statistical table showing number of reports and dollar value of questioned costs ..... Page 28

Section 5(a)(9) -- Statistical table showing number of reports and dollar value of recommendations that funds be put to better use ..... Page 28

Section 5(a)(10) -- Summary of each audit issued before this reporting period for which no management decision was made by end of the reporting period ..... Page 17

Section 5(a)(11) -- Significant revised management decisions ..... Page 18

Section 5(a)(12) -- Significant management decisions with which the Inspector General disagrees ..... Page 18

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\* None.

## **AUDITS AND SURVEYS**

### ***SIGNIFICANT PROBLEMS, ABUSES, AND DEFICIENCIES***

No reports were issued this period that disclosed significant problems.

### ***SUMMARY OF AUDIT REPORTS***

#### **INTERNAL ACTIVITY**

#### ***Review of the Endowment's Intergovernmental Personnel Act (IPA) Program [95-01 (R)]***

The Office of Inspector General (OIG) recently conducted a review of the NEH's administration of the federal Intergovernmental Personnel Act, commonly referred to as the IPA program. This review was not part of the OIG's original workplan for FY94, but resulted from information received from a confidential source through the OIG's "Hotline Program." The primary objectives of the review were to determine 1) if the agency's management controls (selection and approval process) in the program are adequate and effective, and 2) if the agency's evaluation process (were IPAs successful in meeting their objectives and goals, and whether benefits were derived from the program to the agency and other institutions) is satisfactory. We made several recommendations to enhance the program. Management determined that most of the recommendations were not necessary because the use of IPAs would be limited.

**Follow-up Review of AWS Program [95-01 (I)]**

This is a follow-up review of our Report OIG-94-01 (Internal), entitled "Inspection of the Endowment's Alternate Work Schedule (AWS) Program, issued on November 10, 1993. The major finding in that report was that five offices and divisions failed to maintain the required "Sign-in/sign-out" control sheets for recording the work hours of employees on AWS. In this review, we found many instances of poor recordkeeping by the NEH employees who are on AWS. A number of employees were not always signing-in or signing-out. Also, there are some offices where AWS employees do sign-in in the sequential order that they arrived for work. We have made suggested enhancements to the control sheets currently used by the offices and divisions throughout the agency.

**Federal Managers' Financial Integrity Act [95-02 (IR)]**

We performed a limited review of the information submitted by each office head/division director and the chairman's letter sent to President Clinton. This review covered fiscal year ending September 30, 1994. We found that the agency generally complied with the Act. To the deputy chairman, we made several suggestions on what needs to be followed-up with concerning the office heads and division directors' reports.

**Survey of Internal Controls Applicable to Lobbying Activity Certifications**

**Disclosures [95-03 (IS)]**

We recently performed a survey of the internal controls established to ensure the filing of lobbying activity certifications and appropriate disclosure of lobbying activities by Endowment grantees and contractors. Each year, the Inspector General is required to submit to the Congress, with the budget justification for the agency, an evaluation of the Endowment's compliance with requirements of Section 1352 of title 31, United States Code (U.S.C.) entitled, "Limitation on the Use of Appropriated Funds to Influence Certain Federal Contracting and Financial Transactions." The survey was for fiscal year 1994.

Based on the results of our survey and our previous inspection [OIG-94-03 (Inspection)], we conclude that internal controls established in the Grants Office and the Administrative Services Office are adequate to ensure compliance with Section 1352 of title 31 U.S.C. Therefore, an audit was not performed.

**Survey of Internal Controls Applicable to Drug-Free Workplace  
Certifications [95-04 (IS)]**

The survey was made to determine the adequacy of the internal controls to ensure compliance with the requirements of the Drug-Free Workplace Act of 1988 (The Act). The survey was for fiscal year 1994. The Act requires contractors and grantee organizations to provide and certify to a drug-free workplace for their employees. Individual recipients of a federal contract or grant must certify that they will not engage in drug-related activities during the performance of the contract or grant. Based on the results of our survey and our previous inspection [OIG-94-04 (Inspection)], we conclude that internal controls established in the Grants Office and the Administrative Services Office are adequate to ensure compliance with the requirements of the Drug-Free Workplace Act of 1988. Therefore, an audit will not be performed.

**EXTERNAL ACTIVITY**

**Limited Scope Audit of Contract Awarded to the Association of American Colleges and  
Universities [95-01 (EA)]**

We performed a limited scope audit of NEH contract OP-20240-91 with AACU to determine the allowability of costs charged to the contract on the contractor's books of account. The cost paid directly by the University of Pennsylvania's Institute for Research on Higher Education are subject to audit under OMB Circular A-133, and therefore were not audited by us. The contractors claimed cumulative costs of \$556,048 were found to be allowable. We made a recommendation to the Endowment's contract office concerning application of indirect/overhead costs.

**Interim Report on Limited Audits of Hawaii Committee for the Humanities, Guam Humanities Council, CNMI Council for the Humanities and Visit to American Samoa Humanities Council [95-02 (EA)]**

Overall, our audits of the three councils did not disclose major problems. In the area of gifts and matching only one council, Guam, certified gifts of \$3,277 that we determined to be ineligible. Councils need to improve the 1) monitoring of their regrant programs and 2) documentation supporting the financial information reported to NEH on the Financial Status Reports. They also need to revise their regrant policies and procedures to be in compliance with the general grant provisions and OMB Circular A-110. CNMI charged \$81 for interest and penalties.

## **OTHER AUDIT ACTIVITY**

### ***OMB CIRCULAR A-133 DESK REVIEWS***

During this period we performed thirty-two desk reviews on audit reports prepared by certified public accountants for grantees for whom we are the oversight agency. We have modified for use on A-133 audits the President's Council on Integrity and Efficiency Standards Subcommittee's "Uniform Desk Review Guide for A-128 Single Audits." We reviewed our data-base and have determined that we will only review audit reports only if the grantee received over \$300,000 in Endowment funds during the audit period, or if the grantee is a state humanities council or a media grantee. Based on our analysis, these are high-risk areas of concern.

### ***COGNIZANT AUDIT AGENCY REVIEWS***

We receive audit reports on NEH grantee organizations from other federal agencies, state and local government auditors, and independent public accountants. These reports generally are the result of A-128 or A-133 audits. In most instances, the cognizant agency is the Department of Health and Human Services, the federal agency with the predominant financial interest. The reports are reviewed by the OIG staff and the results of the review are submitted to NEH management for action, if needed, or for information purposes. During this period we reviewed 218 reports.

## ***INDIRECT COST RATE NEGOTIATIONS/REVIEWS***

Grantees are entitled to recover for total project costs, both direct and indirect. Indirect costs are those costs of an organization or institution that are not readily identifiable with a particular project or activity but are nevertheless necessary to the general operation of the organization or institution and the conduct of the activities it performs.

The cost of office supplies, general telephone, postage, accounting, and administrative salaries are types of expenses usually considered as indirect costs. In theory, all such costs might be charged directly; practical difficulties, however, preclude such an approach. Therefore, they are usually grouped into a common pool(s) and distributed to those organizational or institutional activities that benefit from them through the expedient of an indirect cost rate(s).

Cognizant federal agencies approve the rates after reviewing cost allocation plans submitted by grantees. The approved rate will generally be recognized by other federal agencies.

During this period, we negotiated indirect cost rates with thirteen grantees.

## ***AUDIT RESOLUTION AND FOLLOW-UP***

When the former audit office became part of the OIG, resolution and follow-up duties of the audit office stayed in the OIG. NEH management was reluctant to transfer these duties to another office because many of the auditors' recommendations concern accounting system improvements at the grantee level. The OIG auditors are the only staff in the agency qualified to review and reply to grantees. While we have requested that these functions be transferred, a positive response has not been received. During the current period, we have made a concerted effort to resolve these open audit/survey reports. We are very pleased to report that all prior periods reports are now closed. (See page 17.)

***STATE HUMANITIES COUNCILS***

We performed desk reviews of twenty-four audit reports prepared by certified public accountants according to OMB Circular A-133 (see page 21). In addition, we visited four councils (see page 18).



## INVESTIGATIONS

The Inspector General Act of 1978, as amended, provides that the Inspector General may receive and investigate complaints or information concerning the possible existence of an activity constituting a violation of law, rules, or regulations; mismanagement; gross waste of funds; or abuse of authority. The OIG does not employ special investigators. Should the need arise, either the matter would be referred to the Federal Bureau of Investigation or assistance would be contracted with another federal Office of Inspector General. The results of investigations may be referred to the appropriate federal, state, or local prosecutive authorities for action.

As of October 1, 1994 we had five files open; all have been closed administratively as of March 31, 1995.

During the just completed six-month period October 1, 1994 to March 31, 1995, we received fourteen investigative contacts. Ten were personnel issues concerning NEH employees, one involved a state humanities council, one a rejected applicant and the others were administrative issues.

Seven of the NEH staff personnel issues were referred to other NEH offices for action; we informed the employees that they could revisit our office if it were necessary. Concerning two of the personnel issues, we conducted investigations and provided reports to appropriate Endowment officials; these two matters are now closed. The other matters were closed administratively with no action needed.

As of March 31, 1995, one case remains open.

**HOTLINE AND PREVENTION ACTIVITIES**

We reviewed the feasibility of maintaining our 800 number and local hotline numbers and a rented post office box that we have had since January 1993. Based on recent activity, we decided to keep them for another year. We obtained all three to provide additional confidentiality for those persons bringing matters to the attention of the OIG.

We issued two memorandums through the agency E-mail system. One addressed the problem of using government property for personal reasons. The second addressed what violations of laws or regulations that should be reported to the OIG. We are currently completing a brochure entitled "What An Investigation Means To You" for E-mail circulation. It will be issued on the agency E-mail system.

We provided all offices and divisions with copies of two brochures published by the Software Publishers Association. One is "Is It Okay To Copy My Colleague's Software?" and the other is "Software Use And The Law - A Guide For Individuals, Businesses, Educational Groups and User Groups."

Summary of Investigations

Investigative Workload

Pending at beginning of period	<u>5</u>
Matters brought to the OIG	<u>14</u>
Total Investigative contacts	<u>19</u>
Closed or referred during reporting period	<u>18</u>
Pending at end of period	<u>1</u>

**INVESTIGATION FOR THE INSTITUTE OF MUSEUM SERVICES (IMS)**

The OIG has an agreement to perform audit and investigative services for IMS on an as-needed basis. During this period we had one investigative contact. We are currently working on the matter.

## **OTHER ACTIVITIES**

### ***PEER REVIEW***

The Inspectors General Act of 1978, as amended, requires all OIGs to have a peer review every three years. The Executive Council on INTEGRITY and EFFICIENCY's (ECIE) committee on Peer Review assigned the NEH OIG the responsibility of conducting a review of the Farm Credit Administration. We also will be scheduling to have a Peer Review of our operations. This will be performed by the National Archives and Record Administration's OIG.

### ***STRATEGIC PLANNING FOR THE OIG***

During the last reporting period we developed a strategic plan following guidelines established by the United States General Accounting Office (GAO). This is an on-going effort and the plan is being further reviewed.

### ***COOPERATION WITH MANAGEMENT***

The National Performance Review (NPR) report recommended that Inspectors General change its method of operation. The report states OIG should do more in the area of management control and less compliance work.

During June 1992 the Endowment became involved in total quality management, and the IG was a working partner in the agency's strategic planning effort from the beginning. Members of the OIG staff participate in several NEH management improvement activities. The Inspector General and the Deputy attend weekly meetings of the Endowment's Management Steering Committee. This group is led by the Endowment's Deputy Chairman, Juan Mestas, and consists of all office and division heads and their deputies or assistants.

The IG is on the Quality Enhancement Committee and a project focus team (FPT) concerning the agency's training program. The deputy is on a standing committee for Technology in the Humanities. An auditor is on a FPT for incentive awards.

***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 governmentwide activities to combat fraud and waste in federal programs and operations. The IG is a member of the Law Enforcement Committee and attends the Grants Agency Committee.

***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 or regulation (1) impacts on the economy and efficiency of Endowment programs and operations, and (2) contains adequate internal controls to prevent and detect fraud and abuse. During this period we provided comments to the Endowment's Grants Office on their revised Gifts and Matching Guidelines for State Humanities Councils.

***TRAINING***

The OIG is complying with the continuing education requirements of the General Accounting Office's Government Auditing Standards. For the year ended December 31, 1994, all auditors received at least forty hours of training as required.

## **REPORTS WITH OUTSTANDING MANAGEMENT DECISIONS**

Section 5(a)(3) of the Inspector General Act, as amended, requires an identification of audit recommendations disclosed in previous semiannual reports on which corrective actions are still in process. All reports have final management decisions and have been closed out.

## **SIGNIFICANT RECOMMENDATIONS FROM PREVIOUS SEMIANNUAL REPORTS**

All significant recommendations from previous semiannual reports have been resolved.

## **AGENCY REFUSAL TO PROVIDE INFORMATION OR ASSISTANCE**

There were no reports made to the Chairman of the National Endowment for the Humanities where information or assistance, requested under section 6(b)(2) of the Inspector General Act of 1978, as amended, was unreasonably refused or not provided.

## **SIGNIFICANT REVISED MANAGEMENT DECISIONS**

No significant management decisions were revised during this reporting period.

## **INSPECTOR GENERAL'S DISAGREEMENT WITH SIGNIFICANT MANAGEMENT DECISIONS**

The Inspector General has no disagreement with significant management decisions made during the reporting period.

## LIST OF AUDIT REPORTS

The following is a list of audit/survey reports issued by the OIG during the reporting period. For each audit report where applicable the total dollar value of questioned costs (including a separate category for the dollar value of unsupported costs) is provided. The Act also requires us to report on "the dollar value of recommendations that funds be put to better use." We have no amounts to report and therefore have omitted the column.

### EXTERNAL AUDIT/SURVEY REPORTS ISSUED

	<u>Report Number</u>	<u>Date Issued</u>	<u>Questioned Cost</u>	<u>Unsupported Cost</u>
Limited Scope Audit at the Association of American Colleges and Universities	95-01(EA)	02-21-95	\$ -0-	\$ -0-
Interim Report on Limited Audits of Hawaii Committee for the Humanities Guam Humanities Council CNMI Council for the Humanities Visit to the American Samoa Humanities Council	95-02(EA)	03-29-95	3,277 81	3,277 81
TOTALS			<u>\$3,358</u>	<u>\$3,358</u>



INTERNAL AUDIT/SURVEY OR INSPECTION REPORTS ISSUED

	<u>Report</u>	<u>Date</u>	<u>Questioned</u>	<u>Unsupported</u>
	<u>Number</u>	<u>Issued</u>	<u>Cost</u>	<u>Cost</u>
Review of the Endowment's Intergovernmental Personnel Act (IPA) Program	95-01(R)	11-14-94		
Follow-up Review of AWS Program	95-01(I)	11-18-94		
Federal Managers' Financial Integrity Act	95-02(IR)	11-30-94		
Survey of Internal Controls Applicable to Lobbying Activity Certifications Disclosures	95-03(IS)	02-10-95		
Survey of Internal Controls Applicable to Drug-Free Workplace Certifications	95-04(IS)	02-10-95		

INDIRECT COST RATE DESK REVIEW REPORTS ISSUED

<u>Grantee</u>	<u>Report</u>	<u>Date</u>	<u>Questioned</u>	<u>Unsupported</u>
	<u>Number</u>	<u>Issued</u>	<u>Cost</u>	<u>Cost</u>
Virginia Historical Society	95-01(IDC)	10-11-94		
College of St. Catherine	95-02(IDC)	10-18-94		
Bostonian Society	95-03(IDC)	10-18-94		
Illinois State Historical Society	95-04(IDC)	11-10-94		
John Nicholas Brown Center	95-05(IDC)	11-14-94		
Museum of American Textile History	95-06(IDC)	11-17-94		
Southeastern Library Network, Inc.	95-07(IDC)	11-17-94		
Rochester Museum & Science Center	95-08(IDC)	11-29-94		
Society for the Preservation of New England Antiquities	95-09(IDC)	12-20-94		
Queens Museum of Art	95-10(IDC)	01-24-95		
Marlboro College	95-11(IDC)	03-24-95		
Council for Basic Education	95-12(IDC)	03-24-95		
Saint Mary's College	95-13(IDC)	03-29-95		

DESK REVIEW OF NONPROFIT GRANTEES' A-133 AUDIT REPORTS

<u>Grantee</u>	<u>Report Number</u>	<u>Date</u>	<u>Questioned</u>	<u>Unsupported</u>
		<u>Issued</u>	<u>Cost</u>	<u>Cost</u>
Independent Media Artists of Georgia, Etc.	95-01(DR)	11-11-94		
Museum of Fine Arts	95-02(DR)	11-11-94		
Southeastern Library Network, Inc.	95-03(DR)	11-17-94		
Folger Shakespeare Memorial Library	95-04(DR)	11-26-94		
Jewish Museum	95-05(DR)	11-26-94		
Connecticut Humanities Council	95-06(DR)	11-28-94		
Oklahoma Foundation for the Humanities	95-07(DR)	12-20-94		
American Academy of Religion	95-08(DR)	12-20-94		
Fundación Puertorriqueña de las Humanidades	95-09(DR)	01-19-95		
Association of American Colleges	95-10(DR)	01-19-95		
Louisiana Endowment for the Humanities	95-11(DR)	01-31-95		
Texas Committee for the Humanities	95-12(DR)	01-31-95		
Illinois Humanities Council	95-13(DR)	01-31-95		
Hawaii Committee for the Humanities	95-14(DR)	01-31-95		
Missouri Humanities Council	95-15(DR)	01-31-95		
Georgia Humanities Council	95-16(DR)	01-31-95		
Idaho Humanities Council	95-17(DR)	01-31-95		
California Council for the Humanities	95-18(DR)	01-31-95		
California Council for the Humanities	95-19(DR)	01-31-95		
Delaware Humanities Council	95-20(DR)	01-31-95		
Kentucky Humanities Council	95-21(DR)	01-31-95		
Massachusetts Foundation for the Humanities	95-22(DR)	01-31-95		
Commonwealth of the Northern Mariana Islands Council for the Humanities	95-23(DR)	01-31-95		
Florida Humanities Council	95-24(DR)	03-13-95		
D.C. Community Humanities Council	95-25(DR)	03-13-95		
American Theological Library Association	95-26(DR)	03-13-95		
Arkansas Humanities Council	95-27(DR)	03-13-95		
New Mexico Endowment for the Humanities	95-28(DR)	03-13-95		
Massachusetts Foundation for the Humanities	95-29(DR)	03-13-95		
Vermont Council for the Humanities	95-30(DR)	03-13-95		
South Carolina Humanities Council	95-31(DR)	03-13-95		
North Dakota Humanities Council	95-32(DR)	03-13-95		

COGNIZANT AUDIT AGENCY REVIEW REPORTS ISSUED

<u>Grantee</u>	<u>Report Number</u>	<u>Date Questioned</u>	<u>Unsupported Cost</u>	<u>Cost</u>
Indiana University	95-01(CAA)	10-14-94		
Harvard University and Radcliffe College, MA	95-02(CAA)	10-14-94		
Purdue University, IN	95-03(CAA)	10-14-94		
Wright State University, OH	95-04(CAA)	10-14-94		
Illinois Institute of Technology	95-05(CAA)	10-14-94		
Northwestern University, IL	95-06(CAA)	10-14-94		
Madonna University, MI	95-07(CAA)	10-14-94		
Macalester College, MN	95-08(CAA)	10-14-94		
Northland College, WI	95-09(CAA)	10-14-94		
University of Minnesota	95-10(CAA)	10-14-94		
Research Foundation of the City University of New York	95-11(CAA)	10-18-94		
Metropolitan Museum of Art	95-12(CAA)	10-18-94		
Jewish Theological Seminary of America	95-13(CAA)	10-18-94		
George Eastman House	95-14(CAA)	10-18-94		
Adirondack Historical Association	95-15(CAA)	10-18-94		
National Council on the Aging	95-16(CAA)	10-18-94		
Philadelphia Museum of Art	95-17(CAA)	10-18-94		
Claremont Univ. Center	95-18(CAA)	10-18-94		
Dartmouth College	95-19(CAA)	10-18-94		
Medical College of PA	95-20(CAA)	10-18-94		
Southern Illinois University, Carbondale	95-21(CAA)	10-18-94		
State System of Higher Education, PA	95-22(CAA)	10-18-94		
Trinity College, Hartford	95-23(CAA)	10-18-94		
University of Hawaii, Manoa	95-24(CAA)	10-18-94		
University of Notre Dame, IN	95-25(CAA)	10-18-94		
Wheaton College, MA	95-26(CAA)	10-18-94		
American Council on Education	95-27(CAA)	11-07-94		
American Music Center, Inc.	95-28(CAA)	11-07-94		
American Repertory Theatre	95-29(CAA)	11-07-94		
Kurt Weill Foundation for Music	95-30(CAA)	11-07-94		
National Academy of Sciences	95-31(CAA)	11-07-94		
Northeast Document Conservation Center	95-32(CAA)	11-07-94		
Pierpont Morgan Library	95-33(CAA)	11-07-94		
Research Libraries Group, Inc.	95-34(CAA)	11-07-94		
The Frick Collection	95-35(CAA)	11-07-94		
WGBH Educational Foundation	95-36(CAA)	11-07-94		
Art Institute of Chicago	95-37(CAA)	11-07-94		
Community College of Philadelphia	95-38(CAA)	11-07-94		
Garret-Evangelical Theological Seminary	95-39(CAA)	11-07-94		
Georgetown University	95-40(CAA)	11-07-94		
Kalamazoo Valley Community College	95-41(CAA)	11-07-94		

COGNIZANT AUDIT AGENCY REVIEW REPORTS ISSUED

<u>Grantee</u>	<u>Report Number</u>	<u>Date Questioned</u>	<u>Unsupported Cost</u>	<u>Cost</u>
Saint Mary's University of San Antonio	95-42(CAA)	11-07-94		
Samford University Foundation	95-43(CAA)	11-07-94		
Stanford University	95-44(CAA)	11-07-94		
Western Washington University	95-45(CAA)	11-07-94		
State of New Jersey	95-46(CAA)	11-10-94		
City of New York	95-47(CAA)	11-10-94		
Dartmouth College, NH	95-48(CAA)	11-10-94		
University of Pittsburgh, PA	95-49(CAA)	11-10-94		
University of Maine System	95-50(CAA)	11-10-94		
Onondaga County, NY	95-51(CAA)	11-10-94		
Wartburg College, IA	95-52(CAA)	11-10-94		
Saint John's College, MD	95-53(CAA)	11-10-94		
University of New Hampshire System	95-54(CAA)	11-10-94		
Washington University, MO	95-55(CAA)	11-10-94		
State of Florida	95-56(CAA)	11-10-94		
College of Notre Dame of Maryland/of Baltimore	95-57(CAA)	11-14-94		
College of Holy Cross, MA	95-58(CAA)	11-14-94		
Mount Holyoke College, MA	95-59(CAA)	11-14-94		
Rice University (William Rice Marsh Rice University, TX)	95-60(CAA)	11-14-94		
University of Maine System, Orono	95-61(CAA)	11-14-94		
University of Mississippi	95-62(CAA)	11-14-94		
University of Missouri System	95-63(CAA)	11-14-94		
University of Puerto Rico	95-64(CAA)	11-14-94		
University System of New Hampshire	95-65(CAA)	11-14-94		
Union College	95-66(CAA)	11-14-94		
FilmAmerica, Inc.	95-67(CAA)	11-17-94		
Media Resource Associates, Inc.	95-68(CAA)	11-17-94		
Espirtruth Films, Inc.	95-69(CAA)	11-17-94		
National Council on the Aging, Inc.	95-70(CAA)	11-17-94		
Abigail Adams Smith Museum	95-71(CAA)	11-17-94		
Southwest Museum	95-72(CAA)	11-17-94		
California State University, Long Beach Foundation	95-73(CAA)	11-17-94		
Renaissance Society of America	95-74(CAA)	11-17-94		
Southeastern Library Network, Inc.	95-75(CAA)	11-17-94		
White House Historical Association	95-76(CAA)	11-17-94		
Massachusetts Historical Society	95-77(CAA)	11-17-94		
State of Texas	95-78(CAA)	12-05-94		
Saint John's University, MN	95-79(CAA)	12-05-94		
Princeton University, NJ	95-80(CAA)	12-05-94		
Princeton University, NJ	95-81(CAA)	12-05-94		

COGNIZANT AUDIT AGENCY REVIEW REPORTS ISSUED

<u>Grantee</u>	<u>Report Number</u>	<u>Date</u>	<u>Questioned</u>	<u>Unsupported</u>
		<u>Issued</u>	<u>Cost</u>	<u>Cost</u>
Science Museum of Minnesota	95-82(CAA)	12-05-94		
Japan Society, Inc., NY	95-83(CAA)	12-05-94		
New Mexico State University	95-84(CAA)	12-05-94		
County of Los Angeles, CA	95-85(CAA)	12-05-94		
State of Nevada	95-86(CAA)	12-05-94		
State of Alabama	95-87(CAA)	12-05-94		
Emory University, GA	95-88(CAA)	12-05-94		
Montgomery County Public Schools, MD	95-89(CAA)	12-05-94		
Sealaska Heritage Foundation, AK	95-90(CAA)	12-05-94		
University of Wisconsin System	95-91(CAA)	12-05-94		
Mount Saint Mary's College, MD	95-92(CAA)	12-05-94		
University of Missouri-Columbia	95-93(CAA)	12-05-94		
City Lore, Inc.: The New York Center for Urban Folk Culture	95-94(CAA)	12-05-94		
Syracuse University, NY	95-95(CAA)	12-05-94		
City of Los Angeles	95-96(CAA)	12-05-94		
University of Puerto Rico-System	95-97(CAA)	12-12-94		
State of South Carolina	95-98(CAA)	12-12-94		
Saint Mary's College	95-99(CAA)	12-12-94		
County College of Morris	95-100(CAA)	12-12-94		
University of Miami	95-101(CAA)	12-12-94		
Massachusetts Institute of Technology	95-102(CAA)	12-12-94		
Cleveland Medical Library Association	95-103(CAA)	12-12-94		
Brooklyn Historical Society	95-104(CAA)	12-12-94		
Emory University	95-105(CAA)	12-12-94		
Hampshire College	95-106(CAA)	12-12-94		
Rochester Institution of Technology	95-107(CAA)	12-12-94		
Vermont Folklife Center	95-108(CAA)	12-12-94		
National Humanities Center	95-109(CAA)	01-26-95		
Sweet Briar College	95-110(CAA)	01-26-95		
Pennsylvania Historical & Museum Commission	95-111(CAA)	01-26-95		
State of West Virginia	95-112(CAA)	01-26-95		
Rollins College	95-113(CAA)	01-26-95		
Trinity College, District of Columbia	95-114(CAA)	01-26-95		
Catholic University of America	95-115(CAA)	01-26-95		
Fordham University	95-116(CAA)	01-26-95		
Hofstra University	95-117(CAA)	01-26-95		
State of Delaware	95-118(CAA)	01-26-95		
Moberly Area Community College	95-119(CAA)	01-26-95		
University of Rochester	95-120(CAA)	01-20-95		
University of Alabama, Huntsville	95-121(CAA)	01-20-95		
State of Mississippi	95-122(CAA)	01-20-95		
State of Iowa	95-123(CAA)	01-20-95		

COGNIZANT AUDIT AGENCY REVIEW REPORTS ISSUED

<u>Grantee</u>	<u>Report Number</u>	<u>Date</u>	<u>Questioned</u>	<u>Unsupported</u>
		<u>Issued</u>	<u>Cost</u>	<u>Cost</u>
Southern Methodist University	95-124(CAA)	01-20-95		
Carleton College	95-125(CAA)	01-20-95		
Drake University	95-126(CAA)	01-20-95		
University of Rochester	95-127(CAA)	01-20-95		
University of Alabama	95-128(CAA)	01-20-95		
Trenton State College	95-129(CAA)	01-20-95		
Shimer College	95-130(CAA)	01-24-95		
San Jose State University Fdn.	95-131(CAA)	01-24-95		
California State University, Sacramento Foundation	95-132(CAA)	01-24-95		
Auburn University	95-133(CAA)	01-24-95		
State of Utah	95-134(CAA)	01-24-95		
Wesleyan College	95-135(CAA)	01-24-95		
Robert Morris College	95-136(CAA)	01-24-95		
University of Southern California	95-137(CAA)	01-24-95		
New York University	95-138(CAA)	01-24-95		
Yale University	95-139(CAA)	01-24-95		
Cleveland Museum of Art	95-140(CAA)	03-23-95		
Washington Press Club	95-141(CAA)	03-23-95		
Museum of New Mexico Foundation	95-142(CAA)	03-23-95		
Council for Basic Education	95-143(CAA)	03-23-95		
New England Foundation for the Humanities	95-144(CAA)	03-23-95		
Oklahoma State University	95-145(CAA)	03-23-95		
University of New Mexico	95-146(CAA)	03-23-95		
Virginia Historical Society	95-147(CAA)	03-23-95		
City of Baltimore, MD	95-148(CAA)	03-08-95		
City of Wheatland, CA	95-149(CAA)	03-08-95		
Flathead County, MT	95-150(CAA)	03-08-95		
Manatee Community College	95-151(CAA)	03-08-95		
State of Colorado	95-152(CAA)	03-08-95		
State of Maryland	95-153(CAA)	03-08-95		
State of Missouri	95-154(CAA)	03-08-95		
State of Montana	95-155(CAA)	03-08-95		
State of North Carolina	95-156(CAA)	03-08-95		
State of Washington	95-157(CAA)	03-08-95		
Commonwealth of Pennsylvania	95-158(CAA)	03-08-95		
School District of Pittsburgh, PA	95-159(CAA)	03-08-95		
State of Arizona	95-160(CAA)	03-08-95		
State of California	95-161(CAA)	03-08-95		
State of Georgia	95-162(CAA)	03-08-95		
State of Tennessee	95-163(CAA)	03-08-95		
Town of Concord, MA	95-164(CAA)	03-08-95		
University of Northern Colorado	95-165(CAA)	03-08-95		
University of Southern Mississippi	95-166(CAA)	03-08-95		
Franklin and Marshall College, PA	95-167(CAA)	03-10-95		
La Salle University, PA	95-168(CAA)	03-10-95		
Johns Hopkins University, MD	95-169(CAA)	03-10-95		

COGNIZANT AUDIT AGENCY REVIEW REPORTS ISSUED

<u>Grantee</u>	<u>Report Number</u>	<u>Date</u>	<u>Questioned</u>	<u>Unsupported</u>
		<u>Issued</u>	<u>Cost</u>	<u>Cost</u>
Ohio Dominican College, OH	95-170(CAA)	03-10-95		
University of Arkansas at Fayetteville	95-171(CAA)	03-10-95		
Wayne State College	95-172(CAA)	03-10-95		
Amarillo College, TX	95-173(CAA)	03-10-95		
Eckerd College, FL	95-174(CAA)	03-10-95		
Agnes Scott College, GA	95-175(CAA)	03-10-95		
University of Puget Sound, WA	95-176(CAA)	03-10-95		
Wheelock College, MA	95-177(CAA)	03-16-95		
Kenyon College, OH	95-178(CAA)	03-16-95		
Dickinson College, PA	95-179(CAA)	03-16-95		
Twin Cities Public Television, MN	95-180(CAA)	03-16-95		
Bishop Museum, HI	95-181(CAA)	03-16-95		
Boise State University	95-182(CAA)	03-16-95		
University of South Alabama, AL	95-183(CAA)	03-16-95		
Natrona County School District	95-184(CAA)	03-16-95		
County of Fairfax, Virginia	95-185(CAA)	03-16-95		
Phoenix Art Museum	95-186(CAA)	03-16-95		
American Studies Film Center	95-187(CAA)	03-16-95		
Association of American Colleges and Universities	95-188(CAA)	03-21-95		
International Research & Exchanges Board	95-189(CAA)	03-21-95		
Huntington Library	95-190(CAA)	03-21-95		
Founders Society, Detroit Institute of Arts	95-191(CAA)	03-21-95		
Denver Art Museum	95-192(CAA)	03-21-95		
Peabody Essex Museum	95-193(CAA)	03-21-95		
New-York Historical Society	95-194(CAA)	03-21-95		
American Research Center in Egypt, Inc.	95-195(CAA)	03-21-95		
Atlanta Historical Society	95-196(CAA)	03-21-95		
Colorado Springs Fine Arts Center	95-197(CAA)	03-30-95		
Central Michigan University	95-198(CAA)	03-30-95		
Marquette University	95-199(CAA)	03-30-95		
Samford University Foundation	95-200(CAA)	03-30-95		
Saint Joseph's College	95-201(CAA)	03-30-95		
Great Plains Chautauqua Society	95-202(CAA)	03-30-95		
American Film Institute	95-203(CAA)	03-30-95		
Waverly Consort, Inc.	95-204(CAA)	03-30-95		
Wadsworth Atheneum	95-205(CAA)	03-30-95		
ETV Endowment of South Carolina	95-206(CAA)	03-30-95		
Society of American Archivists	95-207(CAA)	03-30-95		
Emory University	95-208(CAA)	03-30-95		
Museum of the City of New York	95-209(CAA)	03-30-95		
Museum of the City of New York	95-210(CAA)	03-30-95		
American School of Classical Studies	95-211(CAA)	03-30-95		

COGNIZANT AUDIT AGENCY REVIEW REPORTS ISSUED

<u>Grantee</u>	<u>Report Number</u>	<u>Date</u>	<u>Questioned</u>	<u>Unsupported</u>
		<u>Issued</u>	<u>Cost</u>	<u>Cost</u>
Pittsburgh Regional Library Center	95-212(CAA)	03-30-95		
Balch Institute for Ethnic Studies	95-213(CAA)	03-30-95		
University of the State of New York	95-214(CAA)	03-30-95		
Ohio University	95-215(CAA)	03-30-95		
Founders Society, Detroit Institute of Arts	95-216(CAA)	03-30-95		
American Dance Festival	95-217(CAA)	03-30-95		
Maine Collaborative	95-218(CAA)	03-30-95		



TABLE I

INSPECTOR GENERAL-ISSUED REPORTS  
WITH QUESTIONED COSTS

DOLLAR VALUE

	No.	Questioned Costs	Unsupported Costs
A. For which no management decision has been made by the commencement for the reporting period	1	\$ -0-	\$ -0-
B. Which were issued during the reporting	<u>1</u>	<u>3,358</u>	\$ <u>3,358</u>
Subtotals (A+B)	2	\$ 3,358	3,358
C. For which a management decision was made during the reporting period	2	\$ -0-	-0-
(i) dollar value of disallowed costs	-0-	\$ -0-	-0-
(ii) dollar value of costs not disallowed (grantee subsequently supported all costs)	-0-	\$ -0-	-0-
D. For which no management decision has been made by the end of the reporting period	1	\$ 3,358	3,358
Reports for which no management decision was made within six months of issuance	-0-	\$ -0-	-0-

TABLE II

INSPECTOR GENERAL-ISSUED REPORTS  
WITH RECOMMENDATIONS THAT FUNDS BE PUT TO BETTER USE

During this period, we did not issue any audit reports with recommendations that funds be used more efficiently.

## **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, deobligating 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).

## **OVERVIEW OF 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 six divisions--Education Programs, Fellowships and Seminars, Preservation and Access, Public Programs, Research Programs, and State Programs.

### **THE HUMANITIES**

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."

## WHAT THE ENDOWMENT SUPPORTS

The National Endowment for the Humanities supports exemplary work to advance and disseminate knowledge in all the disciplines of the humanities. Endowment support is intended to complement and assist private and local efforts and to serve as a catalyst to increase nonfederal support for projects of high quality.

Although the activities funded by the Endowment vary greatly in cost, in the numbers of people involved, and in their specific intents and benefits, they all have in common two requirements for funding: significance to learning in the humanities, and excellence in conception. In the most general terms, NEH-supported projects aid scholarship and research in the humanities, help improve humanities education, and foster in the American people a greater curiosity about and understanding of the humanities.

SOURCE: Overview of Endowment Programs, 1994, National Endowment for the Humanities booklet.

**APPENDIX 2 OF 3**

**NATIONAL ENDOWMENT FOR THE HUMANITIES  
ORGANIZTIONAL CHART**

**WAS NOT REPRODUCED FOR THE ELECTRONIC VERSION OF THIS  
SEMIANNUAL REPORT**

## **ESTABLISHMENT OF THE OFFICE OF INSPECTOR GENERAL**

On October 18, 1988, former President Reagan signed into law the Inspector General Act Amendments of 1988, Public Law 100-504. In this legislation, Congress established Offices of Inspector General in several departments and in thirty-three agencies, including 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 OIG has the responsibility and authority to:

- conduct audits and investigations;
- provide leadership and coordination, and recommend policies to promote efficiency and effectiveness and to prevent fraud;

- keep the Chairman and Congress fully and currently informed of problems and deficiencies; and
  
- comply with governmental auditing standards.

The Act requires the IG to report semiannually to the Chairman and Congress. The report is provided to the Chairman, who may comment on the report. The report must be forwarded to Congress within thirty days. Serious or flagrant problems can be reported anytime to the Chairman, who may comment but must transmit the report intact to Congress within seven days of receipt.

The OIG staff consists of the Inspector General (IG), a Deputy IG, an auditor/investigator, two auditors, a secretary, and a clerk-typist. In addition, through a "memorandum of understanding," the deputy general counsel provides legal services for our office.

Over 88 percent of the agency's funding is for grants. These grants are to colleges, universities, nonprofit organizations, state and local governmental organizations, and individuals. Our audit plan for the fiscal year ending September 30, 1995 calls for 50 percent of our effort to be devoted to external audits, surveys, inspections, cognizant audit agency reviews of single audits, desk reviews of single audits, and indirect cost rate negotiations. This is similar to the fiscal year 1994 work plan.

Considering administration, the actual review, and supervisory review, we spend one man-year or 25 percent of our resources on negotiating indirect cost rates. We have brought this matter to the attention of agency senior staff and have discussed the transfer of this function to the Grants Office. In a small agency, we believe this position is appropriate for the OIG because we have the expertise on board. The major problem is that since the prior audit office was formed into the OIG, we have not received any new resources.

## **THE OFFICE OF INSPECTOR GENERAL**

serves American taxpayers  
by investigating reports of waste, fraud,  
mismanagement, or abuse  
involving federal funds.

If you want to report any matter  
involving NEH programs, operations, or employees

please call

(202) 606-8423

1-800-366-4650

or,

you may write

Office of Inspector General  
National Endowment for the Humanities  
P.O. Box 14242  
Washington, DC 20044

### **ELECTRONIC MAIL HOTLINE**

**[oig@neh.gov](mailto:oig@neh.gov)**

***Be assured that government employees are protected  
from reprisal and that anyone may have  
his or her identity held in confidence,  
unless the Inspector General determines  
that such disclosure is unavoidable.***