

U.S. CONSUMER PRODUCT SAFETY COMMISSION



OFFICE OF THE INSPECTOR GENERAL

SEMIANNUAL REPORT TO CONGRESS

October 1, 2013 - March 31, 2014



UNITED STATES
CONSUMER PRODUCT SAFETY COMMISSION
BETHESDA, MD 20814

Memorandum

Date: Apr 30, 2014

TO : Robert S. Adler, Acting Chairman
Marietta Robinson, Commissioner
Ann Marie Buerkle, Commissioner

FROM : Christopher W. Dentel
Inspector General

SUBJECT : Semiannual Report, October 1, 2013 through March 31, 2014

I hereby submit the Semiannual Report for the Office of the Inspector General for the period October 1, 2013 through March 31, 2014. The report, which is required by the Inspector General Act of 1978, as amended, summarizes the activities of this office during this six-month period. Section 5 of the Act requires that the head of the agency transmit this report to the appropriate Congressional committees within 30 days of its receipt.

I appreciate the cooperation and support received from the Commission staff during the reporting period.

Sincerely,


Christopher W. Dentel
Inspector General

EXECUTIVE SUMMARY

This semiannual report summarizes the major activities performed by the Office of the Inspector General during the reporting period, October 1, 2013 through March 31, 2014. During the reporting period, this office worked on nine audits or reviews. At the end of the reporting period, five audits or reviews and five investigations were in progress.

The Office of the Inspector General received a number of complaints during the reporting period, ten of which resulted in the initiation of a formal investigation. Five investigations were closed or transferred during the reporting period. Management officials acted on the recommendations made in the completed investigations from the previous reporting period in all but one case; final action in that case is pending.

The Office of the Inspector General continues to be involved with the Council of the Inspectors General on Integrity and Efficiency and the Council of Counsels to the Inspectors General.

INTRODUCTION

U. S. CONSUMER PRODUCT SAFETY COMMISSION

The U.S. Consumer Product Safety Commission (CPSC) is an independent regulatory agency created in 1972, under the provisions of the Consumer Product Safety Act (P.L. 92-573) to protect the public against unreasonable risks of injuries associated with consumer products. Under the Consumer Product Safety Act and the Consumer Product Safety Improvement Act, Congress granted the CPSC broad authority to issue and enforce standards prescribing performance requirements, warnings, or instructions regarding the use of consumer products. The CPSC also regulates products covered by a variety of other acts, such as the Virginia Graeme Baker Pool and Spa Safety Act, the Children's Gasoline Burn Prevention Act, the Flammable Fabrics Act, the Federal Hazardous Substances Act, the Poison Prevention Packaging Act, and the Refrigerator Safety Act.

The CPSC is headed by five Commissioners appointed by the President with the advice and consent of the Senate. The Chairman of the CPSC is designated by the President. The CPSC's headquarters is located in Bethesda, MD. The agency has field personnel stationed throughout the country. The CPSC had a budget of \$118 million and 548 authorized full-time equivalent positions for FY 2014.

OFFICE OF THE INSPECTOR GENERAL

The Office of the Inspector General is an independent office established under the provisions of the Inspector General Act of 1978, as amended by the Inspector General Act Amendments of 1988, and the Inspector General Reform Act of 2008. The Inspector General Act gives the Inspector General the authority and responsibility to:

- conduct and supervise audits and investigations of CPSC programs and operations;
- provide leadership, coordination, and recommend policies for activities designed to: (i) promote economy, efficiency, and effectiveness in the

administration of the CPSC's programs and operations and (ii) prevent and detect fraud, waste, and abuse of CPSC programs and operations; and

- keep the Chairman and Congress fully and currently informed about problems and deficiencies related to the administration of CPSC programs and operations and the need for progress or corrective action.

The Office of the Inspector General investigates complaints and information received concerning possible violations of laws, rules, and regulations, mismanagement, abuse of authority, and waste of funds. These investigations are in response to allegations, complaints, and information received from CPSC employees, other government agencies, contractors, and concerned individuals. The objective of this program is to ensure the integrity of the CPSC and guarantee individuals fair, impartial, and independent investigations.

The Office of the Inspector General also reviews existing and proposed legislation and regulations related to the programs and operations of the CPSC concerning their impact on the economy and efficiency in the administration of such programs and operations.

The Office of the Inspector General is authorized seven full-time equivalent positions for FY 2014: the Inspector General, a Deputy Inspector General for Audits, an Attorney-Investigator, an office manager, an Information Technology auditor, and two line auditors.

AUDIT PROGRAM

During this period, the Office of the Inspector General worked on nine audits and reviews. A summary of each follows:

AUDIT OF FINANCIAL STATEMENTS

The Consumer Product Safety Commission is required to submit audited financial statements in accordance with the Accountability of Tax Dollars Act of 2002, which retroactively implements the Chief Financial Officers Act of 1990. To conduct this audit, the CPSC OIG contracted with CliftonLarsonAllen (CLA), an independent certified public accounting firm. The contract requires that the audit be performed in accordance with Generally Accepted Government Audit Standards and the Financial Audit Manual. CLA audited the CPSC's financial statements as of September 30, 2013; related notes for the year then ended, and considered internal control over financial reporting and the CPSC's compliance with laws and regulations.

The objective of the audit was to express an opinion on the fair presentation of the financial statements. In connection with the audit, CLA also considered the CPSC's internal control over financial reporting and tested the CPSC's compliance with certain provisions of applicable laws and regulations that could have a direct and material effect on its financial statements. The financial statements of the CPSC as of September 30, 2012, were not audited by CLA. As part of CLA's audit of the FY 2013 financial statements, they also audited adjustments described in Note 15 of the Financial Statements that were applied to restate the FY 2012 financial statements. In CLA's opinion, such adjustments were appropriate and had been properly applied.

In CLA's opinion, the financial statements present fairly, in all material respects, the financial position, net cost, changes in net position, budgetary resources, and custodial activity of the CPSC as of, and for the year ending September 30, 2013, in conformity with accounting principles generally accepted in the United States of America.

CLA was not required to and did not express an opinion on the overall effectiveness of the CPSC's internal control. However, CLA did identify deficiencies in internal control that CLA would consider to be a material weakness. This material weakness in internal control related to the capitalization of leasehold improvements. The CPSC restated its FY 12 Financial Statements to correct its handling of the capitalization of leasehold improvements.

CLA did not test compliance with all laws and regulations applicable to the CPSC. However, CLA's tests of compliance with laws and regulations described in the audit report disclosed instances of noncompliance with laws and regulations that are required to be reported under U.S. Generally Accepted Government Audit Standards or OMB guidance. At the time of the audit, the CPSC had acknowledged one violation of the Antideficiency Act. In fiscal year 2012, the CPSC exceeded an appropriation limit on Reception and Representation expenses. This violation had been appropriately reported. CLA found that at the time of the audit, the CPSC had not reported a second potential violation. This violation related to the use of appropriated funds to pay expenses associated with the CPSC's telework program. An earlier report from the OIG found that this potential violation had in fact occurred and should be reported. At the close of the audit, the agency had not taken final action on the matter.

We reviewed CLA's report and related documentation and made necessary inquiries of its representatives. Our review, as differentiated from an audit in accordance with Generally Accepted Government Auditing Standards, was not intended to enable the OIG to express, and we do not express an opinion on the CPSC's financial statements; nor do we provide conclusions about the effectiveness of internal control or conclusions on CPSC's compliance with laws and regulations. CLA is responsible for the referenced auditor's report. However, the OIG review disclosed no instances where CLA did not comply, in all material respects, with Generally Accepted Government Auditing Standards.

AWARDS PROGRAM AUDIT

The goal of the CPSC's Awards program is to motivate employees by recognizing and rewarding those who attain high levels of performance, thereby contributing to the accomplishment of management goals and objectives. The Awards Program was designed

to encourage employees, both as individuals and in groups, to increase productivity and improve the efficiency and economy of Federal government operations.

The objectives of this audit were to ascertain the program's compliance with laws and regulations and to measure the effectiveness of the program.

To conduct this audit, the CPSC OIG contracted with WithumSmith+Brown (WS+B), an independent certified public accounting firm. The contract requires that the audit be performed in accordance with Generally Accepted Government Auditing Standards.

Field work on this audit was completed and management made aware of draft findings and recommendations before the end of this reporting period; however, the final report was not issued until after the end of the reporting period covered by this semiannual report. The report is available on the CPSC OIG website and will be summarized in our next semiannual report.

FEDERAL TRANSIT BENEFIT PROGRAM AUDIT

The Federal Transit Benefit Program (FTBP) is a transportation fringe benefit program that offers qualified Federal employees the option to exclude, from taxable wages and compensation, employee commuting costs incurred through the use of mass transportation and vanpools, not to exceed the maximum level allowed by law. In subsidizing the Federal employees' cost of using public transportation to commute to and from work, the FTBP sought to reduce Federal employee's contribution to traffic congestion and air pollution and to expand the use of public transportation.

The Washington, D.C. National Capital Region constitutes the largest part of the FTBP. Inspectors General of various agencies have identified numerous problems related to the transit benefits program, including ineligible employees receiving benefits, and a lack of agency oversight, policies, and procedures to adequately prevent waste, fraud, and abuse. GAO has found instances of fraud and abuse by current and former Federal employees.

The CPSC Office of Inspector General (OIG) conducted an audit of the FTBP administered by the agency. The OIG conducted this audit in accordance with Generally Accepted Government Auditing Standards. We reviewed FTBP activity at the CPSC during the period October 1, 2011 through December 31, 2012. This included reviewing applicable documents to understand the operations of the FTBP and the related internal controls. Furthermore, to evaluate management's remediation efforts, we performed follow-up procedures over the findings issued in the FTBP Review this office issued in fiscal year 2009. Finally, we assessed the agency's compliance with identified applicable laws, regulations, policies, and provisions.

Overall, we found that the CPSC had a functioning FTBP, but the program had several internal control weaknesses. In addition, we discovered that the program did not comply with certain government-wide policies and procedures mandated by the U.S. Department of Transportation, the entity responsible for the general administration of the FTBP throughout the Federal government.

GOVERNMENT PERFORMANCE AND RESULTS ACT AUDIT (ongoing)

The Government Performance and Results Act of 1993 (GPRA), as amended by the GPRA Modernization Act of 2010 (P.L. 111-352), requires the CPSC to report annual performance data. GPRA is intended to improve the efficiency and effectiveness of Federal Programs through the establishment of specific goals for program performance. Specifically, the act requires the CPSC to prepare multi-year Strategic Plans, Annual Performance Plans, and Annual Performance Reports.

The objectives of this audit are to verify and validate a sample of performance data, published in the CPSC's annual performance reports, used to measure the performance of CPSC's programs. This audit should both ascertain CPSC's compliance with GPRA, as amended, and determine whether the performance data published complies with established guidance, and is reliable.

To conduct this audit, the CPSC OIG contracted with WithumSmith+Brown, an independent certified public accounting firm. The contract requires that the audit be performed in accordance with Generally Accepted Government Auditing Standards.

INFORMATION TECHNOLOGY INVESTMENT MANAGEMENT AUDIT (ongoing)

The CPSIA calls for upgrades of the CPSC's information technology architecture and systems and the development of a database of publicly available information on incidents involving injury or death. The CPSIA also calls for the OIG to review the agency's efforts in these areas.

To assess objectively the current status of the CPSC's efforts in this area, and to help provide the agency with a road map to meet the goals set out in the CPSIA, this office has relied upon the Government Accountability Office's (GAO's) Information Technology Investment Maturity (ITIM) model. The ITIM framework is a maturity model composed of five progressive stages of maturity that an agency can achieve in its IT investment management capabilities. The maturity stages are cumulative; that is, in order to attain a higher stage of maturity, the agency must have institutionalized all of the requirements for one stage, in addition to the requirements for all of the lower stages.

The framework can be used to assess the maturity of an agency's investment management processes as a tool for organizational improvement.

The GAO's ITIM maturity model framework offers organizations a road map for improving their IT investment management processes in a systematic and organized manner. These processes are intended to: improve the likelihood that investments will be completed on time, within budget, and with the expected functionality; promote better understanding and management of related risks; ensure that investments are selected based upon their merits by a well-informed decision-making body; implement ideas and innovations to improve process management; and increase the business value and mission performance of investments.

In 2010, under a contract monitored by the OIG, the independent certified public accounting firm WithumSmith+Brown (WS+B), performed an audit of the CPSC's Information Technology (IT) investment management processes, using the GAO's ITIM framework.

According to WS+B's findings, at the time of their initial audit, the CPSC had reached Stage 1 of the five-stage IT investment maturity model. The CPSC had already implemented several of the key practices and critical processes that constitute Stage 2, and WS+B provided recommendations on improving the CPSC's IT investment processes. WS+B later conducted a follow-up assessment of the CPSC's IT investment process, in 2012, and determined that although progress had been made, the CPSC was still at Stage 1.

Another contract has been awarded to WS+B to review the CPSC's Information Technology Architectures with a special emphasis on the public database. Once again, the review is being conducted using the GAO's ITIM framework (A Framework for Assessing and Improving Process Maturity, GAO-04-394G).

The audit will build upon the results of the prior assessments of the CPSC's IT investment management maturity and will evaluate what improvements have been made and where additional progress is needed.

FREEDOM OF INFORMATION ACT (FOIA) AUDIT (terminated)

The Freedom of Information Act (FOIA) provides that any person has a right, enforceable in court, to obtain access to Federal agency records, except to the extent that such records (or portions of them) are protected from public disclosure by one of nine exemptions or by one of three special law enforcement record exclusions. A FOIA request can be made for any agency record.

The objectives of this audit were to ascertain both the CPSC's FOIA program's compliance with laws and regulations and measure the effectiveness of the program. We have terminated this audit due to a lack of resources in the OIG and the higher priority placed on those resources by other, statutorily required, audits or reviews.

EMPLOYEE CLEARANCE PROCEDURES AUDIT (terminated)

It is CPSC policy that employees separating from the agency must be cleared by appropriate CPSC personnel prior to their departure to assure that the employee has accounted for property entrusted to them, liquidated all debts owed to the Commission, and fulfilled any other outstanding obligation.

The objectives of this audit were to ascertain both the Clearance program's compliance with laws and regulations and measure the effectiveness of the program. We have terminated this audit due to a lack of resources in the OIG and the higher priority placed on those resources by other, statutorily required, audits or reviews.

EVALUATION OF THE COLLECTIONS OF EMPLOYEE DEBTS OWED TO THE GOVERNMENT (ongoing)

The Standards of Conduct for Federal employees require that Federal Employees pay their just debts, to include debts to the Federal Government. Despite this fact, past reviews by the IRS and Federal Inspectors General have repeatedly found Federal employees who are not paying their just debts to the Federal Government.

The purpose of this evaluation is to determine if the CPSC has adequate internal controls, policies, and procedures in place to monitor and manage delinquent employee debt related to debts owed to the Federal Government; and if same are functioning in a reasonable manner. The guidelines that will be applied to evaluate the collection of delinquent employee debt will include, but will not be limited to: the Debt Collection Improvement Act of 1996, the Code of Federal Regulations (CFR), and the applicable CPSC policies and procedures.

IMPROPER PAYMENTS ELIMINATION AND RECOVERY ACT (IPERA) INSPECTION

Improper Federal payments to individuals, organizations, and contractors totaled an estimated \$106B during fiscal year 2013. The Improper Payments Elimination and Recovery Act of 2010 (IPERA), as implemented by OMB Memorandum M-11-16, requires that Federal agencies take several steps to reduce improper payments and that

Inspectors General review annually their agency's improper payment reporting in their agency's Performance and Accountability Report (PAR) or Agency Financial Report (AFR) as appropriate.

In 2011, as a result of an Office of Inspector General's review, the CPSC acknowledged that it was not in compliance with IPERA. The agency did not conduct an initial estimate of improper payments or a formal program risk assessment. The PAR did not include any information regarding the agency's efforts to recapture improper payments. The CPSC indicated in their 2011 PAR that in 2012 they planned to refine the risk assessment criteria such that a, ". . . gross estimate is included and to be more substantially compliant with OMB's guidance and IPERA."

In 2012, the CPSC OIG retained the services of Withum, Smith & Brown (WS+B) an independent certified public accounting firm, to assess the CPSC's compliance with IPERA. Under a contract monitored by the Office of Inspector General, WS+B concluded that the CPSC was in compliance with IPERA. They found that the CPSC had taken several steps to identify risk and establish a systematic method to estimate improper payments. However, they also identified certain areas where they believed that the CPSC could improve its process of estimating improper payments and better comply with OMB guidance.

To assess agency compliance with IPERA for fiscal year 2013, the CPSC OIG retained the services of Kearney & Company (Kearney) an independent certified public accounting firm. Under a contract monitored by the Office of Inspector General, Kearney, issued an inspection report regarding the CPSC's compliance with IPERA. The contract required that the audit be performed in accordance with the Council of the Inspectors General on Integrity and Efficiency's Quality Standards for Inspection and Evaluation.

Field work on this audit was completed and management made aware of draft findings and recommendations before the end of this reporting period; however, the final report was not issued until shortly after the end of the reporting period covered by this semiannual report. The report is available on the CPSC OIG website and will be summarized in our next semiannual report.

FEDERAL INFORMATION SECURITY MANAGEMENT ACT REVIEW

The Federal Information Security Management Act of 2002 (FISMA) requires each Federal agency to develop, document, and implement an agency-wide program to provide information security for the information and information systems that support the operations and assets of the agency, including those provided or managed by another agency, contractor, or other source.

FISMA also requires agency program officials, Chief Information Officers, and Inspectors General to conduct annual reviews of the agency's information security program and report the results to the Office of Management and Budget (OMB). The OIG conducted this review in accordance with the Quality Standards for Inspections issued by the Council of Inspectors General on Integrity and Efficiency's Inspection and Evaluation Committee and not the Generally Accepted Government Audit Standards issued by the Government Accountability Office.

This year's FISMA evaluation found that management continues to make progress in implementing the FISMA requirements, although much work remains. The CPSC's General Support System (GSS LAN) has completed the security accreditation process and retained an active security accreditation. In addition, the Consumer Product Safety Risk Management System (CPSRMS), the International Trade Data System/Risk Automation Methodology System (ITDS/RAM) application, and cpsc.gov completed independent security assessments.

The agency's system monitoring and reporting capabilities have improved substantially. The system reporting and monitoring now possible are far greater than system reporting and monitoring were in the past, and management has shown a commitment to continuing to improve these capabilities.

Management has also substantially improved the incident response process. The agency's improved system reporting and monitoring capabilities, combined with the agency's improved incident handling process, have positioned management to be able to take proactive steps to address known and potential vulnerabilities.

Although much has been accomplished, a good deal of work remains. The OIG noted that management has not updated and approved the major applications' security documentation, nor has management formally accepted the risk associated with operating

these applications. Additionally, management has not fully implemented the NIST SP 800-37 Risk Management Framework. Management has not accredited or explicitly authorized the operation of 88 of the 91 inventoried CPSC applications in accordance with OMB Memorandum M-10-15.

This year's review included 64 findings (8 high-risk findings). The IT challenges currently facing the agency are particularly relevant as the agency continues to deal with the implementation of the Consumer Product Safety Improvement Act (CPSIA), in general, and with the CPSIA's impacts on the agency's IT operations, in specific.

INVESTIGATIVE PROGRAM

A number of individuals contacted the Office of the Inspector General, directly or anonymously, during the reporting period to discuss their concerns about matters involving CPSC programs and activities. These complaints resulted in the initiation of nine investigations. One case was transferred to this office by the Department of Justice (DoJ). Two cases were referred by this office to the DoJ for criminal prosecution; one case involving a violation of the Antideficiency Act and one case involving a violation of 18 USC 207. In each case the DoJ declined to prosecute the cases criminally. Each of these cases are being pursued administratively. One case was transferred to another government agency for final disposition after initial investigation indicated that it would be more appropriately dealt with outside of CPSC IG channels. In one case the investigation is complete but the case is still "open" pending final agency action and will be reported on in the next semiannual report.

Investigations

	No. of Cases
Beginning of period	0
Opened	10
Closed	4
Transferred/Incorporated into existing investigation	1
End of the period	5

REPORTABLE INVESTIGATIONS

Allegations Regarding Federal Transit Benefit Program Debit Cards

A contractor doing business with the Bureau of Prisons, contacted a commercial credit card processing firm and requested that \$17,636.00 in TransServe debit card transactions be processed on their behalf under the Federal Transit Benefit Program (FTBP). In order to justify the transaction, the contractor provided a copy of a CPSC standard operating procedure (SoP) and their assurances that they had been in contact with the CPSC's FTBP coordinator who authorized the transactions (it was later confirmed that no communication took place between any CPSC employee and the contractor).

Preliminary investigation determined that no CPSC appropriated funds had been expended and that all of the debit cards in question had been issued to Bureau of Prison's personnel. As the case clearly fell outside the jurisdiction of this office, it was transferred to the appropriate agency.

Allegations Regarding Enforcement of Consumer Protection Statutes

Initial investigation determined that the alleged mismanagement involved the enforcement of statutes that were not within the jurisdiction of the CPSC. The case was transferred to the appropriate agency.

ONGOING INVESTIGATIONS

Five investigations were ongoing at the end of the period. These cases involve allegations of violations of various agency or Federal regulations and/or statutes.

OTHER ACTIVITIES

LEGISLATION AND REGULATIONS

The Office of the Inspector General reviews internal and external legislation and regulations that affect the Office of the Inspector General in specific, or the CPSC's programs and activities, in general. The OIG reviewed and commented on procedures applicable to the following subjects during the reporting period:

Purpose Statute
EO 12674 (Standards of Conduct for Federal Employees),
18 USC 207 (Restrictions on Former Federal Employees),
Internal Revenue Code,
Whistle Blower Protection Act,
Antideficiency Act,
Consumer Product Safety Improvement Act,
Prompt Payment Act,
Improper Payments Elimination and Recovery Act,
Travel Card Program,
Debt Collection Improvement Act,
Conflicts of Interest,
Background Check Procedures,
Federal Information Security Management Act, and
Inspector General Reform Act

COUNCIL OF INSPECTORS GENERAL ON INTEGRITY AND EFFICIENCY

The Inspector General, as a member of the Council of Inspectors General on Integrity and Efficiency (Council), maintains active membership with the Council and its associated activities. The Council identifies, reviews, and discusses issues that are of interest to the entire IG community. The Inspector General attended regular meetings held by the Council and joint meetings of the Council and the GAO. The Office of the Inspector General's staff attended seminars and training sessions sponsored or approved by the Council and its associated activities.

COUNCIL OF COUNSELS TO THE INSPECTORS GENERAL

The Council considers legal issues of interest to the Offices of Inspectors General. During the review period, the Council reviewed existing and pending laws affecting the CPSC in general and the Office of the Inspector General in specific and provided other support as needed to the Inspector General.

REPORTING REQUIREMENTS SUMMARY

Reporting requirements specified by the Inspector General Act of 1978, as amended, are listed below:

<u>Citation</u>	<u>Reporting Requirements</u>	<u>See Page</u>
Section 4(a)(2)	Review of Legislation and Regulations.....	16
Section 5(a)(1)	Significant Problems, Abuses, Deficiencies.....	4-14
Section 5(a)(2)	Recommendations With Respect to Significant Problems, Abuses, and Deficiencies.....	4-14
Section 5(a)(3)	Significant Recommendations Included in Previous Reports on Which Corrective Action Has Not Been Taken.....	None
Section 5(a)(4)	Matters Referred to Prosecutive Authorities.....	14
Section 5(a)(5)	Summary of Instances Reported under Section 6(b)(2).....	None
Section 5(a)(6)	Reports Issued.....	4-14
Section 5(a)(7)	Summary of Significant Reports.....	4-14
Section 5(a)(8)	Questioned Costs.....	None
Section 5(a)(9)	Recommendations That Funds Be Put to Better Use.....	None
Section 5(a)(10)	Summary of Audit Report Issued Before the Start of the Reporting Period for Which No Management Decision Has Been Made.....	None
Section 5(a)(11)	Significant Revised Management Decisions.....	None
Section 5(a)(12)	Management Decisions with Which the Inspector General Is in Disagreement.....	None
Section 5(a)(13)	Information Described Under Section 804(b) of the Federal Financial Management Improvement Act of 1996.....	None
Section 5(a)(14) through 5(a)(16)	Information Regarding Peer Review Reports.....	Appendix B
Section 845 of The NDAA of 2008	Significant Contract Audit Reports.....	None

PEER REVIEW RESULTS

The last peer review conducted by another Office of Inspector General on the CPSC's OIG was issued on March 14, 2014, and it is available on the CPSC OIG's Web page. No deficiencies were noted, no recommendations for improvement were made, no letter of comment was issued, and this office received a peer review rating of pass.

The last peer review conducted by the CPSC's OIG on another Office of Inspector General occurred on December 13, 2013, and it involved the National Endowment of the Arts Office of Inspector General (NEA OIG). No deficiencies were noted and no formal recommendations were made in that review. A letter of comment was issued to the NEA OIG.