

MEMORANDUM OF UNDERSTANDING
Between National Endowment for the Humanities
Office of Inspector General
and
Treasury Inspector General for Tax Administration

1. PARTIES AND PURPOSE

This Memorandum of Understanding (MOU) establishes an agreement between the Office of Inspector General, National Endowment for the Humanities (NEH-OIG) and the Treasury Inspector General for Tax Administration (TIGTA) through which NEH-OIG will reimburse TIGTA for legal services provided.

2. AUTHORITY

This agreement is entered under the authority of the Inspector General Act of 1978, as amended, 5 U.S.C. app. 3 §§ 6(a)(3) and (b)(1), and the Economy Act, as amended, 31 U.S.C. § 1535.

3. SCOPE OF WORK

TIGTA will provide NEH-OIG with legal services.

TIGTA will maintain custody and control of any records that TIGTA generates during the course of providing legal services to NEH-OIG. In the event that a request (i.e. Freedom of Information Act or litigation) for access to records generated during the course of the legal services is received, TIGTA agrees to forward the portion of the request for access dealing with NEH-OIG source documents (NEH-OIG originated) to NEH-OIG for its determination regarding releasability. As to any documents generated by TIGTA (e.g., any final written product, drafts, working papers, etc.), TIGTA would determine what disclosure, if any, is appropriate.

As to custody and control of TIGTA documents, TIGTA will maintain the paper ("hard") copies in lockable file cabinets in locked TIGTA offices. Electronic copies of the TIGTA documents will be encrypted and further secured through passwords.

4. ECONOMY ACT FINDINGS

To the extent necessary, NEH-OIG makes the following Economy Act findings:

1. sufficient funding amounts are available;
2. this agreement is in the best interest of the United States Government;
3. TIGTA is able to provide or get by contract the requested goods and services; and

4. the services requested cannot be provided by contract as conveniently or cheaply by a commercial enterprise.

5. TERMS AND CONDITIONS

TIGTA agrees to provide NEH-OIG legal services at NEH-OIG's request, beginning immediately upon NEH-OIG notification of its acceptance of the terms of this MOU and continuing under this agreement until written notification of withdrawal from the MOU by either NEH-OIG or TIGTA. TIGTA anticipates that most of the services rendered pursuant to this agreement will be furnished by persons employed at the GS-11 through GS-15 levels. TIGTA represents that all members participating in legal services and oversight have had a background investigation to assure suitability for high-risk public trust positions.

TIGTA will maintain administrative records documenting the staff hours and other expenses, including travel and per diem, if any, incurred while furnishing services under this agreement.

6. TERM

This Agreement shall remain in effect until September 30, 2010, subject to extension by written mutual agreement to accommodate completion of any projects.

This Agreement may be extended or renewed at any time by mutual consent of the parties.

7. REIMBURSEMENT AND BILLING PROCEDURES

NEH-OIG agrees to reimburse TIGTA for the actual costs associated with the legal services. TIGTA agrees to provide NEH-OIG with an itemization of costs that TIGTA has incurred while providing legal services.

TIGTA shall submit invoices for the work performed and supporting documentation for actual labor costs and other associated costs incurred prior to billing. TIGTA will bill NEH-OIG on a monthly basis, not to exceed **\$20,000** in any fiscal year, using the Intragovernment Payment and Collection (IPAC) System. A billing statement will be provided in conjunction with the electronic billing. TIGTA staff time will be reimbursed by grade and step of pay of the person performing the work, as reflected in the attached labor cost estimate.

In accordance with the Economy Act, any appropriations obligated by NEH-OIG under the agreement will be deobligated to the extent that TIGTA has not incurred obligations in the performance of the agreement prior to the end of the period of availability for those appropriations.

8. CONTACT

The contacts of each part to this agreement are:

NEH-OIG
Sheldon L. Bernstein
Inspector General
National Endowment for the Humanities
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Room 419
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fax (202) 606-8329
E-mail: SBernstein@neh.gov

TIGTA

Roderick H. Fillinger
Chief Counsel
Treasury Inspector General for Tax Administration
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The parties agree that if there is a change regarding the information in this section, the party making the change will notify the other party in writing of such change.

9. DURATION OF AGREEMENT, AMENDMENTS AND MODIFICATIONS

This agreement will become effective when signed by all parties. The agreement will terminate at the end of the period specified in the interagency agreement September 30, 2010, but may be amended at any time by mutual consent of the parties.


Any party may terminate this agreement by providing two (2) calendar days written notice to the other party. If NEH-OIG cancels this agreement, TIGTA is authorized to collect costs incurred prior to cancellation of the agreement plus any termination costs, up to the total payment amount provided for under this agreement. The agreement is subject to the availability of funds.

10. RESOLUTION OF DISAGREEMENTS

Nothing herein is intended to conflict with current Department of the Treasury or National Endowment for the Humanities directives. If the terms of this agreement are inconsistent with existing directives of either of the agencies entering into this agreement, then those portions of this agreement which are determined to be inconsistent shall be invalid, but the remaining terms and conditions not affected by the inconsistency shall remain in full force and effect. At the first opportunity for review of the agreement, all necessary changes will be accomplished either by an amendment to this agreement or by entering into a new agreement, whichever is deemed expedient to the interest of both parties.

Disputes shall be resolved pursuant to applicable provisions of the Business Rules for Intergovernmental Transactions delineated in the Treasury Financial Manual, Vol. 1, Bulletin 2007-03, Section VII (Resolving Intragovernmental Disputes and Major Differences).

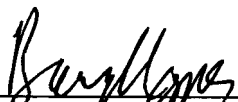
FOR THE NATIONAL ENDOWMENT FOR THE HUMANITIES, OFFICE OF INSPECTOR GENERAL:



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National Endowment for the Humanities
1100 Pennsylvania Ave. NW
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Washington, D.C. 20506

3/23/2010

Date




Barry Maynes
Contracting Officer
National Endowment for the Humanities

3/23/2010

Date

FOR THE TREASURY INSPECTOR GENERAL FOR TAX ADMINISTRATION:



Roderick H. Fillinger, Chief Counsel
Treasury Inspector General for Tax Administration
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Washington, DC 20005

3/25/2010

Date

Joseph I. Hungate, III
Principal Deputy Inspector General