



SRA INTERNATIONAL
ANNUAL MEETING
SEATTLE 2023
OCTOBER 14-18



Office of Audit Update

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NATIONAL SCIENCE FOUNDATION
OFFICE OF INSPECTOR GENERAL

SRA International Annual Meeting 2023

What are we covering today?

- Federal Audit Environment
- Who We Are & What We Do
- Case Studies
- Ongoing Audit Work
- Whistleblower Information



Federal Audit Environment



Single Audits

- Required
- Standardized



Internal Audits

Customized at organization's discretion



Agency Reviews

- Required
- Varying scopes and objectives



Inspector General Audits

- Required
- Varying scopes and objectives
- Internal and External to NSF
- Independent

WHO WE ARE & WHAT WE DO



Office of Audits

We conduct audits of:

- NSF operations and programs
- NSF award recipients (grantees and contractors)
- Financial / IT Reviews

Office of Investigations



We investigate allegations of:

- Fraud, waste, and abuse
- Research misconduct
- Violations of law, regulation, directive, or policy

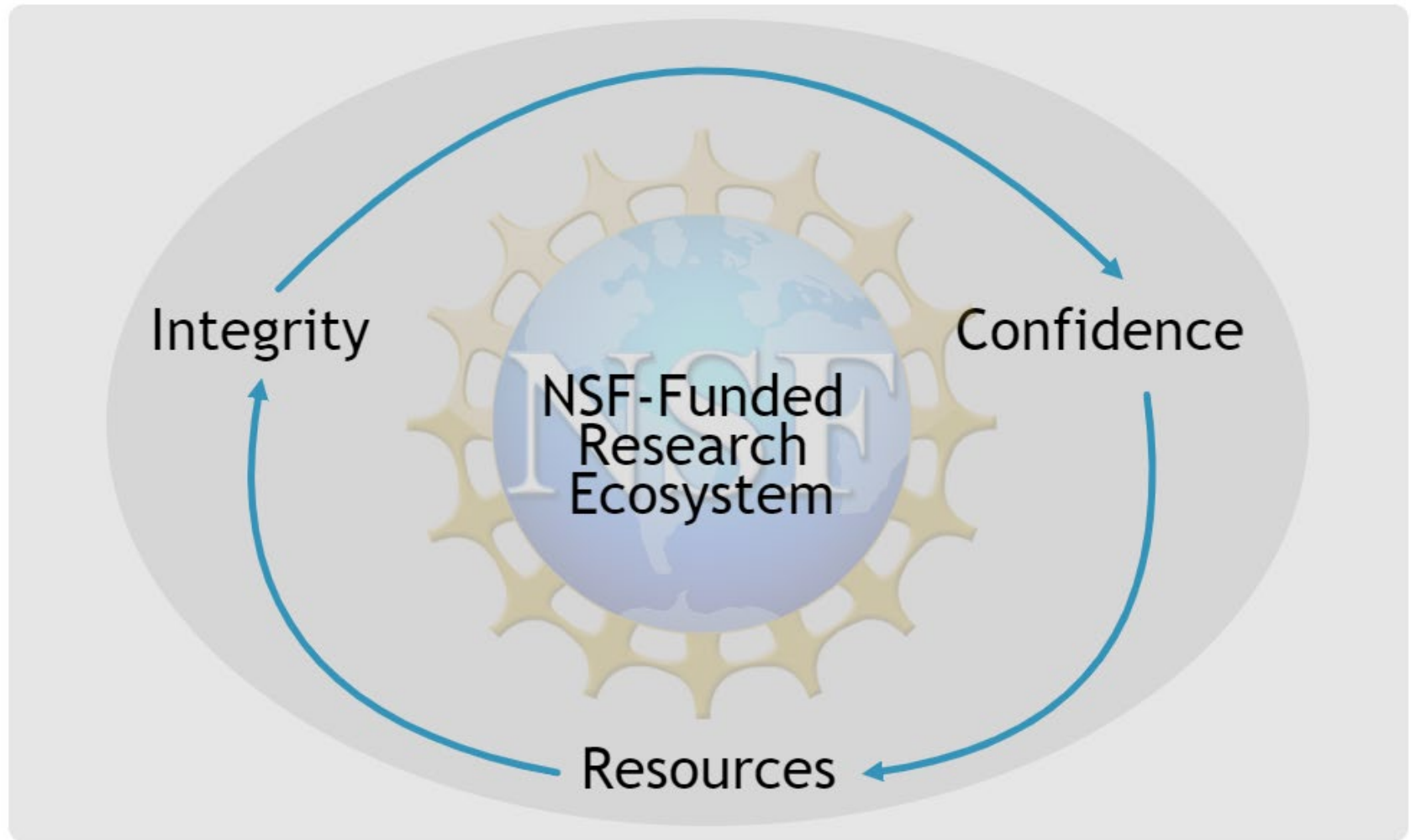


Outreach

We invest in outreach:

- Presentations
- Briefings
- www.nsf.gov/oig/reports
- www.nsf.gov/oig/outreach

OUR ROLE



Case Studies

Unallowable Participant Support Costs

OIG 22-1-012
August 12, 2022

\$888 in unallowable entertainment costs

\$1,500 in unallowable costs for employee registration and participants who did not attend

\$2,910 & \$4,837 in unallowable participant support cost rebudgeting



Case Studies

Inappropriately Allocated Expenses

OIG 22-1-012
August 12, 2022

\$3,856 in insurance premiums paid for four students

\$4,108 in airfare costs incurred for the PI to attend and present at conferences

\$11,236 in lab consultant services that did not appear to benefit the NSF award

\$3,548 (100 percent of the cost) to purchase a laser projector



Case Studies

Inappropriately Allocated Expenses

\$4,000 in participant support costs not properly allocated

\$9,998 related to an unsupported allocation method

\$4,525 in charges near award expiration

OIG 21-1-008
May 13, 2021



Case Studies

Inadequately Supported Expenses

OIG 22-1-012
August 12, 2022

\$7,177 in salary paid to a temporary employee

\$3,666 in costs incurred to purchase 50 gift cards for distribution to NSF award participants

\$13,500 in stipend payments made to two students participating in summer programs



Case Studies

Unallowable Indirect Costs

OIG 21-1-008
May 13, 2021

\$9,532 in unallowable indirect costs applied to miscoded equipment expenses

\$3,154 in unallowable indirect costs applied to miscoded participant support costs



Case Studies

Professional Services Agreement Not Appropriately Executed

\$39,850 in vendor costs that were not supported by an appropriately executed Professional Services and Consulting Agreement

OIG 20-1-007
August 11, 2020



Promising Practices for NSF Award Management

REPORT PREPARED BY COTTON & COMPANY LLP

NATIONAL SCIENCE FOUNDATION
OFFICE OF INSPECTOR GENERAL

January 21, 2022
OIG 22-6-002



<https://oig.nsf.gov/sites/default/files/reports/2022-01/22-6-002-Promising-Practices-NSF-Award-ManagementRedacted.pdf>



Ongoing Audit Work

NSF's Oversight of Awardee Compliance with Harassment Term and Condition

Grant General Conditions

19. Safe and Inclusive Working
Environments for Off-Campus or Off-Site
Research

49. Notification Requirements Regarding
Sexual Harassment, Other Forms of
Harassment, or Sexual Assault



Ongoing Audit Work

Subaward Oversight and Management

2 CFR § 200.331 Subrecipient and contractor determinations

2 CFR § 200.332 Requirements for pass-through entities

2 CFR § 200.333 Fixed amount subawards



WHISTLE BLOWER PROTECTION

Who is protected from Retaliation for making Protected Disclosures?



Current and Former NSF Employees



Applicants for NSF Employment



Employees of a Federal Contractor or Subcontractor



Employees of Grantee or Subgrantee

What are protected disclosures?



Violations of any law, rule, or regulation



Gross waste of funds, gross mismanagement, and abuse of authority



Substantial and specific danger to public health and safety

Protected disclosures can be made to management, OIG, or Congress
Additional Information: www.nsf.gov/oig/whistleblower.jsp



whistleblower OMBUDSMAN/COORDINATOR

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Help OIG Eliminate Fraud and Improve Management



CONTACT US

FRAUD, WASTE,
ABUSE,
MISMANAGEMENT,
FABRICATION,
FALSIFICATION,
PLAGIARISM,
UNNECESSARY
EXPENSES?



WHISTLE BLOWERS

SAVE TAXPAYER
DOLLARS



PROTECT

NSF EMPLOYEES,
CONTRACTORS, AND
GRANTEES WHO
REPORT POTENTIAL
WRONGDOING





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Report Fraud, Waste, & Abuse

<https://oig.nsf.gov/hotline>

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