

Performance Audit of the U.S. National Science Foundation's Information Security Program for FY 2024

REPORT PREPARED BY KEARNEY & COMPANY, P.C.





At a Glance

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OIG 25-02-004 | November 19, 2024

AUDIT OBJECTIVE

The U.S. National Science Foundation Office of Inspector General engaged Kearney & Company, P.C. (Kearney) to conduct a performance audit of NSF's Information Security Program for fiscal year 2024, as required by the Federal Information Security Modernization Act of 2014 (FISMA, Pub. L. No. 113-283). The audit, which was conducted in accordance with the performance audit standards established by Generally Accepted Government Auditing Standards (GAGAS), included an assessment of the corrective actions taken by NSF in response to the FY 2023 FISMA audit.

AUDIT RESULTS

Kearney found that NSF's security controls were effective in eight of the nine FISMA metric domains and that NSF's Information Security Program was effective for FY 2024 in accordance with the U.S. Department of Homeland Security's FY 2024 Inspector General FISMA Reporting Metrics. Kearney determined that NSF corrective actions remediated three prior year findings and that NSF is in the process of implementing corrective actions to address the remaining two prior year findings. Kearney identified four new findings for FY 2024. Kearney is responsible for the Performance Audit and the conclusions expressed in the report. NSF OIG does not express any opinion on the conclusions presented in Kearney's audit report.

RECOMMENDATIONS

The auditors included four new and two modified repeat findings in the report related to the Protect and Respond functions with associated recommendations for NSF to address weaknesses in information technology security controls.

AUDITEE RESPONSE

NSF agreed with all of the findings in the report and plans to incorporate information gained and lessons learned from the review to continue making improvements in its information security program.

National Defense Authorization Act

General Notification

Pursuant to Pub. L. No. 117-263 § 5274, business entities and non-governmental organizations specifically identified in this report have 30 days from the date of report publication to review this report and submit a written response to NSF OIG that clarifies or provides additional context for each instance within the report in which the business entity or non-governmental organizations is specifically identified. Responses that conform to the requirements set forth in the statute will be attached to the final, published report.

If you find your business entity or non-governmental organization was specifically identified in this report and wish to submit comments under the above-referenced statute, please send your response within 30 days of the publication date of this report to OIGPL117-263@nsf.gov, no later than December 22, 2024. We request that comments be in .pdf format, be free from any proprietary or otherwise sensitive information, and not exceed two pages. Please note, a response that does not satisfy the purpose set forth by the statute will not be attached to the final report.

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NSF OIG was established in 1989, in compliance with the *Inspector General Act of 1978* (5 USC 401-24). Our mission is to provide independent oversight of NSF to improve the effectiveness, efficiency, and economy of its programs and operations and to prevent and detect fraud, waste, and abuse.

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