

# Audit of Industry-University Cooperative Research Center: Center for Advanced Forestry Systems – University of Maine





# At a Glance

Audit of Industry-University Cooperative Research Center: Center for Advanced Forestry Systems – University of Maine  
OIG 25-01-002 | January 21, 2025

## WHY WE DID THIS AUDIT

NSF created the Industry-University Cooperative Research Center (IUCRC) program in 1973 to foster long-term partnerships among academia, industry, and government. The IUCRC program provides a structure for academic researchers to conduct fundamental, pre-competitive research of shared interest to industry and government organizations. The Center for Advanced Forestry Systems (CAFS) is one of NSF's more than 80 active IUCRCs. CAFS addresses challenges facing the wood products industry, landowners, and managers of the nation's forestland.

We conducted an audit of NSF's CAFS awards to the University of Maine (UMaine) to determine if UMaine mitigated potential conflicts of interest; properly managed and accounted for program income; and claimed costs that were allowable, allocable, reasonable, and in conformity with NSF award terms and conditions and applicable federal requirements.

## WHAT WE FOUND

UMaine's policy on conflicts of interest met award requirements, and UMaine followed that policy for the CAFS awards. However, UMaine did not fully comply with CAFS award terms and conditions. Specifically, UMaine did not always (1) execute membership agreements with its CAFS industry members; (2) properly track receipt of CAFS membership dues and expenditures; or (3) include its CAFS program income and expenditures in annual reports to NSF, as required. Additionally, we found that UMaine spent \$12,282 of NSF award funds for unallowable, unreasonable, or unsupported costs.

## WHAT WE RECOMMEND

We made three recommendations for NSF to direct UMaine to strengthen controls to ensure compliance with IUCRC award requirements and resolve questioned costs.

## AUDITEE RESPONSE

UMaine agreed with the recommendations. Please see Appendix C for UMaine's response to the report.

## CONTACT US

For congressional, media, and general inquiries, email [OIGPublicAffairs@nsf.gov](mailto:OIGPublicAffairs@nsf.gov).



**U.S. NATIONAL SCIENCE FOUNDATION**  
**Office of Inspector General**

**MEMORANDUM**

**DATE:** January 21, 2025

**TO:** Quadira Dantro  
Director  
Division of Institution and Award Support  
U.S. National Science Foundation

Jamie French  
Director  
Division of Grants and Agreements  
U.S. National Science Foundation

**FROM:** Theresa S. Hull [REDACTED]  
Assistant Inspector General  
Office of Audits, Inspections, and Evaluations

**SUBJECT:** Final Report No. 25-01-002, *Audit of Industry-University Cooperative Research Center: Center for Advanced Forestry Systems – University of Maine*

Attached is the final report on the subject audit. We have included the University of Maine's response to the draft report as an appendix.

Please coordinate with our office during the 6-month resolution period, as specified by OMB Circular A-50, to develop a mutually agreeable resolution of the audit findings. The recommendations should not be closed until NSF determines that the recommendations have been adequately addressed and the proposed corrective actions have been satisfactorily implemented.

We appreciate the courtesies and assistance NSF staff provided during the audit. If you have any questions, please contact Philip Emswiler, Audit Manager, at 703-292-7100 or [OIGPublicAffairs@nsf.gov](mailto:OIGPublicAffairs@nsf.gov).

CC: Christina Sarris, Behrooz Shirazi, Prakash Balan, Rochelle Ray, Charlotte Grant-Cobb, Darío Gil, Victor McCrary, Wanda Ward, Scott Stanley, John Veysey, Ann Bushmiller, Micah Cheatham, Karen Marrongelle, Janis Coughlin-Piester, Judy Hayden, Alex Wynnyk, Angel Williams

# Table of Contents

Background.....	1
Results of Audit .....	3
UMaine Complied with Conflict of Interest Requirements .....	3
UMaine Did Not Fully Comply with CAFS Award Terms and Conditions.....	3
UMaine Did Not Include CAFS Program Income in a Report to NSF.....	5
Some of UMaine’s Award Costs Claimed in Our Sample Were Unallowable, Unreasonable, or Unsupported .....	5
Recommendations.....	7
OIG Evaluation of Auditee Response .....	7
Appendix A: Objective, Scope, and Methodology .....	8
Appendix B: Definitions of Allocable, Allowable, and Reasonable Costs.....	10
Appendix C: Auditee Response .....	11
National Defense Authorization Act General Notification .....	12

## Abbreviations

CAFS	Center for Advanced Forestry Systems
CFRU	Cooperative Forestry Research Unit
COI	Conflict of Interest
IAB	Industry Advisory Board
IUCRC	Industry-University Cooperative Research Center
PAPPG	Proposal & Award Policies and Procedures Guide
RTC	Research Terms and Conditions
UMaine	University of Maine

# Background

The National Science Foundation is an independent federal agency created by Congress in 1950 “[t]o promote the progress of science; to advance the national health, prosperity, and welfare; to secure the national defense; and for other purposes” (Pub. L. No. 81-507). With a budget of about \$9.06 billion (FY 2024), NSF is the funding source for about 25 percent of all federally supported basic research conducted at America’s colleges and universities. In FY 2023, NSF directly supported about 353,000 researchers, postdoctoral fellows, trainees, educators, and students.

## Industry-University Cooperative Research Center (IUCRC) Program

NSF created the Industry-University Cooperative Research Center (IUCRC) program in 1973 to foster long-term partnerships among industry, academia, and government. These partnerships support research programs of mutual interest, contribute to the nation’s research infrastructure base, promote workforce development, and facilitate technology transfer. In its fiscal year 2025 budget request to Congress, NSF proposed \$22.66 million to fund the IUCRC program.

The IUCRC program provides a structure for academic researchers to conduct fundamental, pre-competitive research of shared interest to industry and government organizations. Universities identify a research topic of interest to industry and apply for support from NSF. If approved, the university uses NSF funds to plan and operate the IUCRC, or Center, or to join an existing Center. Industry members, such as large and small businesses, startups, non-profit organizations, and government agencies, pay membership fees to support the Center’s research costs and activities. NSF provides funding for administrative costs and a governance framework to manage membership, operations, and evaluation.

New IUCRCs typically start with a planning award and proceed to a Phase I award that lasts 5 years. At the time of the awards under audit, IUCRC awardees could request support for two subsequent 5-year awards (Phase II and Phase III).<sup>1</sup> IUCRCs are expected to grow and be independently sustainable by the end of NSF support.

According to the IUCRC Program Solicitation,<sup>2</sup> membership fees received by the center are considered program income. Awardees must use at least 90 percent of the IUCRC program income to support direct costs of the research and may use up to 10 percent to support

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<sup>1</sup> NSF 20-570, *Industry-University Cooperative Research Centers Program (IUCRC) Program Solicitation*, dated May 7, 2020, moved IUCRC to a two-phase model and replaced NSF 17-516, dated November 7, 2016.

<sup>2</sup> NSF 17-516, dated November 7, 2016. The program solicitation specifies additional award conditions and reporting requirements and is incorporated by reference into the award.

indirect costs.<sup>3</sup> Each center has an Industry Advisory Board (IAB), composed of representatives of the center's members, which recommends research projects to fund using member fees.

IUCRC awardees must provide annual reports to NSF that include an annual certification of membership fees collected and their sources, which are credited to each awardee as evidence of meeting their awards' terms and conditions. Additionally, all NSF awardees are required to annually submit a Program Income Reporting Worksheet to NSF that either reports program income earned and expended for the institution's grants or validates that the institution did not earn and expend program income during the applicable period.

## **Center for Advanced Forestry Systems Awards to UMaine**

The Center for Advanced Forestry Systems (CAFS) is one of NSF's more than 80 active IUCRCs. Launched in 2007, CAFS addresses challenges facing the wood products industry, landowners, and managers of the nation's forestland.

We reviewed the University of Maine's (UMaine) Phase II CAFS award, which began in 2014 and ended in 2019, and its Phase III CAFS award, which began in 2019 and was active at the time of our audit. According to UMaine's CAFS Phase III proposal, forest science research has taken place over the past 50 years in university-based, industry-supported cooperative research programs. The cooperative at UMaine is called the Cooperative Forestry Research Unit (CFRU) and has existed for more than 40 years. CAFS provides the structure and resources for scientific collaboration among the regional forestry cooperatives.

At UMaine, the Office of Research Administration administers all federal awards involving research and is responsible for assisting researchers in reviewing sponsor award terms and conditions and financial reporting requirements, among other things.

## **Audit Objectives**

The objectives of this audit were to determine if UMaine mitigated potential conflicts of interest; properly managed and accounted for program income; and claimed costs that were allowable, allocable, reasonable, and in conformity with NSF award terms and conditions and applicable federal requirements. Please see Appendix A for more information about our objectives, scope, and methodology.

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<sup>3</sup> Per 2 CFR Pt. 200.1, "Indirect (facilities & administrative (F&A)) costs means those costs incurred for a common or joint purpose benefitting more than one cost objective, and not readily assignable to the cost objectives specifically benefitted, without effort disproportionate to the results achieved...."

## Results of Audit

UMaine's policy on conflicts of interest met award requirements, and UMaine followed that policy for the CAFS awards. However, UMaine did not fully comply with CAFS award terms and conditions. Specifically, UMaine did not (1) obtain signed membership agreements with its CAFS industry members in Phase II; (2) properly track receipt of CAFS membership dues and expenditures; or (3) include its CAFS program income and expenditures in annual reports to NSF, as required. Additionally, we found that UMaine spent \$12,282 of NSF award funds for unallowable, unreasonable, or unsupported costs.

## UMaine Complied with Conflict of Interest Requirements

Chapter IX.A of NSF's *Proposal & Award Policies & Procedures Guide* (PAPPG),<sup>4</sup> which is incorporated by reference into UMaine's CAFS awards, requires each grantee organization employing more than 50 persons to maintain an appropriate written and enforced policy on conflict of interest (COI) and that the organization manage, reduce, or eliminate any conflicts of interest prior to the expenditure of award funds. Among other things, the organizational policy should require that each investigator disclose all significant financial interests that would be affected by the research or activities funded or proposed for funding by NSF.

UMaine's COI policy covered all NSF requirements and required investigators to disclose significant financial interest annually and at the time of the submission of the research proposal. We tested UMaine's compliance with its COI policy and found applicable staff submitted the required certifications. There were no conflicts disclosed, so no mitigation was required.

## UMaine Did Not Fully Comply with CAFS Award Terms and Conditions

UMaine did not fully comply with award terms and conditions. Specifically, UMaine did not (1) obtain signed membership agreements in Phase II; (2) properly track membership dues and expenditures; or (3) include its CAFS program income and expenditures in annual reports to NSF.

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<sup>4</sup> The PAPPG, in conjunction with the applicable standard award conditions incorporated by reference in the award, serve as NSF's implementation of 2 CFR Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*.

## UMaine Did Not Provide Signed Membership Agreements in Phase II

NSF IUCRC solicitations, which NSF incorporated by reference into the award terms and conditions, require universities to annually certify their IUCRC membership to NSF and affirm that they obtained signed membership agreements from each industry member. Each IUCRC site must submit a "Certification of Membership" form (certification) signed by an authorized university official, which attests that the IUCRC site met the minimum requirements for dues and members.<sup>5</sup> The certification also details the receipts of annual cash and in-kind membership fees or commitments from its industry members.

Although UMaine submitted Certification of Membership forms to NSF, it did not obtain signed membership agreements in Phase II. Membership agreements are important because they provide evidence of the member's commitment to join the IUCRC and support the center through membership dues in a specific dollar amount. The payment of dues also entitles members to voting rights in determining the projects the center will fund.

In Phase III, UMaine obtained membership agreements for all seven industry members it certified on its Phase III certifications. Additionally, because of our audit, UMaine's Office of Research Administration stated that beginning in 2023, it would ask the IUCRC principal investigator to provide copies of membership agreements prior to signing the certification.

## UMaine Did Not Properly Track CAFS Membership Dues

UMaine did not have a separate account for CAFS membership dues. Instead, it deposited the dues in an existing account of the CFRU, which is a separate cooperative (CAFS members could also be members of the CFRU). The CFRU account did not contain specific accounting codes to allocate income and expenditures to CAFS research projects or project administration.

According to 2 CFR 200.302(b)(3), as implemented by the Research Terms and Conditions, the financial management system of a non-federal entity must provide for records that adequately identify the source (including income) and application of funds for federally funded activities.<sup>6</sup> Because IUCRC membership dues meet the definition of program income, UMaine should have tracked them separately from CFRU dues.

UMaine certified it received more than \$554,353 in membership fees for Phase III over the first two years of the grant. (This money is separate from award funds received from NSF.) We tested a judgmental sample of 11 expenditures from UMaine's CFRU account in Phase III. None of the transactions we tested were sufficiently supported as CAFS expenditures. For example,

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<sup>5</sup> The requirements were a minimum of \$175,000 total annual membership fees per site, including in-kind contributions if approved by the Industrial Advisory Board (IAB) and three full members in Phase II and \$250,000 in-cash total annual membership fees and five distinct full members in Phase III for UMaine, respectively.

<sup>6</sup> Per 2 CFR 200.1, program income is "gross income earned by the non-Federal entity that is directly generated by a supported activity or earned as a result of the Federal award during the period of performance ...."

some of the transactions were for the CFRU, such as travel for the CFRU Advisory Committee. In other cases, such as expenditures for equipment costs and salary, UMaine did not have support that the purchase was for a CAFS IAB-approved project.<sup>7</sup>

UMaine could not consistently distinguish which income and expenditures were for CAFS and which were for CFRU, as required. Additionally, UMaine did not maintain support that the expenditures of income it paid from the CFRU account were for costs allocable to CAFS nor that it complied with IUCRC award terms and conditions to limit indirect costs to 10 percent of program income expenses.

## **UMaine Did Not Include CAFS Program Income in a Report to NSF**

NSF's Research Terms & Conditions Agency Specific Requirements, which are incorporated in the award terms and conditions of both UMaine's Phase II and Phase III CAFS awards, require grantees to submit annually a Program Income Reporting Worksheet to NSF. The worksheet reports program income earned and expended for any of the institution's NSF awards or certifies that the institution has no program income to report. Within NSF, the Division of Financial Management is responsible for the collection and custodianship of these worksheets. The Program Income Reporting Worksheet is separate from the membership certification, which is specific to the IUCRC award and part of the annual report that is sent to the NSF program officer.

Although UMaine reported program income on its membership certification, it did not include program income on the Program Income Reporting Worksheets during its CAFS Phase II and III awards.<sup>8</sup> According to UMaine's Office of Research Administration, staff did not understand that CAFS membership dues were program income until the start of our audit.

## **Some of UMaine's Award Costs Claimed in Our Sample Were Unallowable, Unreasonable, or Unsupported**

NSF awarded UMaine about \$1 million for Phase II and III.<sup>9</sup> We tested a sample of costs claimed on the NSF awards to determine whether they were allowable, allocable, reasonable, and in accordance with NSF award terms and conditions and applicable federal financial assistance requirements. Specifically, we judgmentally selected a sample of 12 transactions, totaling \$43,384, which UMaine charged directly to its Phase II or Phase III CAFS awards and evaluated supporting documentation. Transactions were selected based on the transaction amount and the type of item or service described in the transaction description. We found \$12,282 of

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<sup>7</sup> Because UMaine used the same accounting system and internal controls in Phase II as it used in Phase III, we did not conduct transaction testing of UMaine's Phase II CAFS award.

<sup>8</sup> UMaine did not submit a Program Income Worksheet to NSF in 2020.

<sup>9</sup> UMaine received and spent \$367,999 for Phase II; UMaine received \$638,119 for Phase III and expended \$510,930, as of October 24, 2023.

unallowable, unreasonable, or unsupported charges for promotional items, meals, and payroll, as shown in Table 1.

**Table 1. Unallowable, Unreasonable or Unsupported Award Costs**

Description	Award No.	Questioned Costs			UMaine Agreed or Removed
		Direct	Indirect	Total	
Unallowable promotional items	1361543	\$6,186	\$619	\$6,805	\$7,074*
Unreasonable meal costs	1915078	\$2,453	\$564	\$3,017	\$3,017
Unsupported payroll costs	1915078	\$2,000	\$460	\$2,460	\$2,460
<b>Total</b>		<b>\$10,639</b>	<b>\$1,643</b>	<b>\$12,282</b>	<b>\$12,551</b>

\*UMaine identified and agreed to remove an additional \$269 in costs for promotional items.

Source: Auditor summary of identified exceptions.

## Unallowable Promotional Items

According to federal regulations, unallowable advertising and public relations costs include the costs of promotional items and memorabilia.<sup>10</sup> However, UMaine charged a total of \$6,186 to the Phase II award for promotional items. Specifically, in June 2019, UMaine charged \$4,885 for hats, fleeces, t-shirts, and vests embroidered with logos such as "CAFS," "CFRU," "The University of Maine," and "Conservation Science." In March 2020, UMaine charged \$1,301 for promotional CAFS mugs for the June 2020 IAB meeting.

During the audit, we met with UMaine officials to discuss the unallowable costs that we identified in our sample. UMaine removed the unallowable costs we identified from the Phase II award. In addition, UMaine officials proactively reviewed the universe of promotional items and identified additional costs related to promotional mugs and removed them from the award.

## Unreasonable Meal Costs

We found UMaine charged \$2,453 in unreasonable meal costs to its Phase III award. To be allowable under federal awards, federal cost principles require costs to be reasonable.<sup>11</sup> Specifically, UMaine charged breakfast and lunch costs for 45 IAB members and other guests that exceeded the daily General Services Administration (GSA) breakfast per diem rate by \$21.10 and the lunch per diem rate by \$22.50, for a total of \$1,962 in unreasonable meal costs. In addition, UMaine charged breakfast costs for the 45 guests on another day that exceeded GSA's breakfast per diem by \$10.90 each, for a total of \$491. We question the combined amount of \$2,453 as unreasonable. We used GSA per diem rates as a standard for reasonableness because UMaine did not have a policy addressing cost for meals at meetings.

<sup>10</sup> 2 CFR 200.421(e)(3)

<sup>11</sup> 2 CFR 200.403

## Unsupported Payroll Costs

UMaine charged \$2,000 in payroll to its Phase III CAFS award for an undergraduate student's work, but did not provide the support required for this transaction.

## Recommendations

We recommend that the NSF Director of the Division of Institution and Award Support:

1. Direct the University of Maine to demonstrate to NSF that its policies, procedures, and systems applicable to IUCRC awards ensure compliance with award requirements, including timely and accurate certification and tracking of program income receipts and expenditures.
2. Direct the University of Maine to strengthen controls to ensure it spends Center for Advanced Forestry Systems (CAFS) membership dues only on CAFS Industry Advisory Board-approved projects or administration.
3. Resolve the \$12,282 in questioned promotional, meal, and payroll costs, and direct the University of Maine to repay or otherwise remove the sustained questioned costs from its NSF awards.

## OIG Evaluation of Auditee Response

UMaine agreed with our findings and recommendations. UMaine stated that it implemented new processes to ensure compliance with award requirements, to include certification of program income receipts and expenditures and spending of CAFS membership dues. UMaine also stated that it removed the unallowable costs identified in the report from the CAFS project and is in the process of returning those funds to the NSF.

# Appendix A: Objective, Scope, and Methodology

## Objectives

The objectives of this audit were to determine if UMaine mitigated potential conflicts of interest; properly managed and accounted for program income; and claimed costs on awards that were allowable, allocable, reasonable, and in conformity with NSF award terms and conditions and applicable federal requirements.

## Scope and Methodology

We conducted this audit between September 2022 and July 2024, in accordance with *Generally Accepted Government Auditing Standards*. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions, based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions.


To accomplish our objectives, we selected UMaine's two most recent IUCRC CAFS awards for review. Specifically, we analyzed the requirements in NSF's IUCRC program solicitations, research terms and conditions (RTC), the RTC Agency-specific Requirements, 2 CFR Part 200 as implemented by the RTC and RTC Agency-specific requirements, and PAPPG applicable to the two awards. We tested compliance with these requirements, including UMaine's conflict of interest policy. We interviewed the awards' principal investigator and Office of Contracts and Grants staff.

We tested judgmentally selected samples of UMaine's award cost transactions to determine if costs claimed by UMaine were allowable, allocable, reasonable, and in conformity with NSF award terms and conditions and applicable federal requirements. Specifically:

- NSF awarded, and UMaine spent, \$367,999 for Phase II. We tested 5 award cost transactions, totaling \$18,280.
- NSF awarded UMaine \$638,119 for Phase III. UMaine expended \$510,930 of this amount as of October 24, 2023. We tested 7 award cost transactions, totaling \$25,104.

We tested a judgmental sample of UMaine's Phase III member dues transactions to determine if costs claimed by UMaine were allowable, allocable, reasonable, and in conformity with NSF award terms and conditions and applicable federal requirements. Specifically:

- UMaine certified \$554,353 in membership fees for Phase III over the first two years of the grant. We tested 11 member dues expenditures, totaling \$68,031.
- UMaine certified at least \$2,472,912 in membership fees for Phase II. Because UMaine used the same systems and internal controls in Phase II it used in Phase III, with the same deficiencies for accounting member dues and expenditures, we did not conduct additional transaction testing.



We obtained computer-processed data from UMaine and NSF during our audit. UMaine provided detailed transaction data for costs charged to the NSF awards, and we obtained NSF award data by directly accessing NSF's data systems. We assessed the reliability of the data by (1) interviewing UMaine staff knowledgeable about the data, (2) reviewing information about the data and the system that produced them, and (3) performing reconciliations and testing of various data elements.

### **Internal Control Assessment**

In assessing the allowability of UMaine's costs claimed, we gained an understanding of the internal control structure applicable to the scope of this audit through interviewing UMaine staff, reviewing policies and procedures, reviewing general ledger transactions and accounting system documentation, and conducting transaction testing. We assessed all five components of internal control: control environment, risk assessment, information and communication, monitoring activities, and existing control activities.

## Appendix B: Definitions of Allocable, Allowable, and Reasonable Costs

**Allocable Cost:** According to 2 CFR § 200.405, a cost is allocable to a particular federal award or other cost objective if the goods or services involved are chargeable or assignable to that federal award or cost objective in accordance with relative benefits received. This standard is met if the cost:

- Is incurred specifically for the federal award.
- Benefits both the federal award and other work of the non-federal entity and can be distributed in proportions that may be approximated using reasonable methods.
- Is necessary to the overall operation of the non-federal entity and is assignable in part to the federal award in accordance with the principles in this subpart.

**Allowable Cost:** According to 2 CFR § 200.403, except where otherwise authorized by statute, costs must meet general criteria in order to be allowable under federal awards, including the following three criteria:

- Be necessary and reasonable for the performance of the federal award and be allocable thereto under these principles.
- Conform to any limitations or exclusions set forth in these principles or in the federal award as to types or amount of cost items.
- Be consistent with policies and procedures that apply uniformly to both federally-financed and other activities of the non-federal entity.

**Reasonable Cost:** According to 2 CFR § 200.404, a reasonable cost is a cost that, in its nature and amount, does not exceed that which would have been incurred by a prudent person under the circumstances prevailing at the time the decision to incur the cost was made.

# Appendix C: Auditee Response

Office of Research  
Administration



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Dec 17, 2024

Theresa S. Hull  
Assistant Inspector General for Audits  
Inspections, and Evaluations  
National Science Foundation  
2415 Eisenhower Avenue  
Alexandria, VA 22314

Dear Ms. Hull:

The University of Maine has received the draft audit report titled *Audit of Industry-University Cooperative Research Center: Center for Advanced Forestry Systems – University of Maine*.

We appreciate the opportunity to respond to the recommendations outlined in the draft report. The University of Maine is committed to ensuring compliance with NSF requirements and maintaining the highest standards of financial and programmatic accountability. Below, we address the recommendations from the report:

**1. Compliance with CAFS Award Requirements & Spending of Membership Dues**

The University has implemented new processes to ensure compliance with award requirements including the timely and accurate certification of program income receipts and expenditures as well as ensuring CAFS membership dues are only spent on CAFS board approved projects and administration.

**2. Resolution of Questioned Costs**

The University has removed the unallowable costs identified in the report from the CAFS project and is in the process of returning those funds to the NSF.

We thank the National Science Foundation for supporting CAFS.

Sincerely,

Christopher Boynton,  
Director

Digitally signed by Christopher  
Boynton, Director  
Date: 2024.12.17 09:04:34 -05'00'

Christopher Boynton  
Director of Research Administration  
Authorized Organizational Representative  
University of Maine

Maine's Land Grant and Sea Grant University  
*A Member of the University of Maine System*

# 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](mailto:OIGPL117-263@nsf.gov), no later than February 23, 2025. 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.

## About Us

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.

## Contact Us

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Report violations of laws, rules, or regulations; mismanagement; and research misconduct involving NSF operations or programs via our Hotline:

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- Anonymous Hotline: 1-800-428-2189
- Mail: 2415 Eisenhower Avenue, Alexandria, VA 22314 ATTN: OIG HOTLINE

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