

Semiannual Report to Congress

April 1 – September 30, 2025



National Science Foundation
Office of Inspector General
NSF-OIG-SAR-73

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Message From the Acting Inspector General



I am pleased to present our semiannual report, which summarizes our work and accomplishments during the second half of fiscal year 2025. During this period, our work led to more than \$3 million in potential savings to taxpayers, including \$2,917,528 in investigative recoveries and \$105,291 in questioned costs. We also worked with NSF to resolve 156 recommendations on 11 previous audits of award recipients, and NSF sustained over \$3 million in questioned costs from these audits.

Our audits, evaluations, and reviews continued to promote the effectiveness, efficiency, and integrity of NSF's programs and operations, as well as awardee stewardship of federal funds. During this period, we reported on NSF's use of non-federal employees in supervisory positions; safety and health concerns in the United States Antarctic Program (USAP); NSF's purchase card program; and NSF's compliance with the Payment Integrity Information Act. We also conducted desk reviews of 55 single audit reporting packages, which covered nearly \$1.5 billion in total federal expenditures, including about \$739 million in NSF direct expenditures. We identified deficiencies in 29 of the 55 audit reporting packages we reviewed.

We continued to address threats to the integrity of NSF-funded research by investigating wrongdoing involving organizations and individuals that receive awards from NSF. Notably, during this period, an NSF Small Business Innovation Research (SBIR) program awardee agreed to pay \$1.5 million to resolve allegations that it falsely certified compliance with program requirements. The company failed to disclose that it was majority-owned by one or more venture capital operating companies when it received the award, which made it ineligible for the SBIR program.

Investigating sexual assaults and other crimes in Antarctica under the Special Maritime and Territorial Jurisdiction of the United States remains a top priority. During this period, NSF took action on several cases based on our investigations and recommendations. For instance, NSF imposed a 3-year debarment on a [firefighter](#) who provided forged documentation to NSF; banned a researcher from USAP facilities for 3 years for violating the Polar Code of Conduct by harassing a graduate student on their team; and banned a subcontract employee from USAP facilities for 1 year for misconduct.

As always, we remain committed to protecting taxpayer funds and safeguarding the integrity of NSF's operations and investments in science. Our partnerships with NSF management and staff, the National Science Board, and Congress are critical to fulfilling this mission, and we appreciate their support for our work.

A handwritten signature in black ink, appearing to read "Megan E. Wallace".

Megan E. Wallace



AUDITS AND REVIEWS

The Office of Audits, Inspections, and Evaluations provides independent and objective assessments of NSF's programs and operations. We also audit grants, contracts, and cooperative agreements funded by NSF. Our oversight work helps NSF improve its business policies and practices to better support its mission.

AUDITS AND REVIEWS OF NSF PROGRAMS AND OPERATIONS

Review of NSF's Use of Non-Federal Employees in Supervisory Positions

As part of its human capital management strategy, NSF employs temporary, non-federal staff through the Intergovernmental Personnel Act and the Visiting Scientist, Engineer, and Educator program. These individuals — referred to as IPAs or rotators — bring new insights and ideas from the science and engineering community to support NSF's mission. At the time of our review, IPAs accounted for almost 10 percent of all supervisors at NSF and held executive-level supervisory positions in all eight scientific directorates and the Office of the Director. We conducted this review to determine the extent to which NSF's workforce management policies complied with federal guidance related to non-federal employees' performance of supervisory duties and functions.

We found that NSF permitted IPAs to perform supervisory functions prohibited by the U.S. Office of Personnel Management's guidance, such as conducting an employee's annual performance rating, engaging in performance-based or adverse action procedures, and rewarding employees. NSF concurred with our recommendations to resolve instances where non-federal employees are performing prohibited supervisory functions and implement policies and procedures to ensure non-federal employees do not perform prohibited supervisory functions in the future.

Evaluation of Safety and Health Concerns in the U.S. Antarctic Program

NSF facilitates and manages scientific research that must be performed in Antarctica through the United States Antarctic Program (USAP). Each year, about 700 people conduct scientific research at NSF's three research stations, and about 2,500 people provide operational and logistical support. These individuals, known as USAP participants, include federal employees, grant recipients, military members, and contractors. Logistical support for the USAP is accomplished through the Antarctic Support Contract and other agreements.

Antarctica is one of the most hazardous environments on Earth. To help protect USAP participants, NSF provides safety expectations and guidance for activities in Antarctica through contract requirements and policy. The Antarctic Support Contractor (Contractor) also manages a



safety and health program for all USAP participants. We conducted this evaluation to determine whether NSF monitored the Contractor's compliance with occupational safety and health standards and instituted programs to provide safe and healthy working conditions for the USAP. We also evaluated specific complaints we received related to unsafe working and living conditions in McMurdo Station.

We found that NSF monitored occupational safety and health for the USAP and the Contractor's safety program. However, we identified concerns related to central communications staffing, fire department staffing and equipment, and safety hazards in the food storage warehouse. We also found that some USAP participants feared retaliation for reporting safety concerns. Since our review, NSF and the Contractor have taken steps to improve safety and living conditions. Additionally, NSF has an opportunity to include more safety and well-being requirements in the next USAP support contract, which is expected to begin in 2026. NSF agreed with our three recommendations to help improve safety and living conditions for USAP participants.

Risk Assessment of NSF's Purchase Card Program for Fiscal Years 2022 and 2023

The Government Charge Card Abuse Prevention Act of 2012 requires OIGs to conduct periodic risk assessments of agency purchase card programs to analyze the risk of illegal, improper, or erroneous transactions and determine whether an audit is necessary. We determined that the overall risk of NSF's purchase card program was low and that an audit was not necessary. However, we found that in five cases, purchase card holders and approving officials did not follow NSF's guidance for split purchases and purchases made with donated funds. The total dollar amount of the five transactions was low and did not change the overall risk to the program. NSF agreed with our three recommendations to help prevent improper split purchases and ensure donated funds are used properly.



LC-130 ski-equipped aircraft at McMurdo Station, Antarctica. *Credit: Melissa Prunchak/NSF OIG*



Performance Audit of NSF's Fiscal Year 2024 Compliance with the Payment Integrity Information Act of 2019

The Payment Integrity Information Act of 2019 (PIIA) requires agencies to periodically review and identify programs and activities that may be susceptible to significant improper payments. PIIA also requires OIGs to annually review improper payment reporting in the Agency Financial Report or Performance and Accountability Report and assess the ten requirements of the Act. We contracted Kearney & Company (Kearney) to conduct a performance audit of NSF's compliance with PIIA for FY 2024. Kearney found that NSF complied with PIIA reporting requirements for FY 2024 based on its review of NSF's Agency Financial Report and risk assessments. Additionally, NSF met all applicable requirements established by the Office of Management and Budget (OMB) Memorandum M-21-19 for compliance with PIIA. The report contained no recommendations.

Incurred Cost Performance Audit of Georgetown University

We engaged Castro & Company, LLC to assess the allowability, allocability, and reasonableness of costs that Georgetown University incurred on 102 NSF awards during the period October 1, 2021, through September 30, 2024. The auditors tested more than \$1.9 million of the approximately \$24.2 million of costs claimed during the period, which resulted in more than \$105,000 in questioned costs. The findings included unallowable costs, inadequately supported costs, and unallowable indirect costs. The auditors recommended that Georgetown University strengthen controls over the areas that led to the questioned costs and that NSF recover the questioned costs.

Reviews of Single Audits

Uniform Guidance¹ requires colleges, universities, and non-profit organizations that expend \$1,000,000 (starting October 1, 2024, or later) or more a year in federal awards to obtain an annual independent financial audit, referred to as a "single audit." NSF relies on the results of single audit reports to plan its oversight efforts, including site visits and other post-award monitoring. We conduct desk reviews on all single audit reporting packages for which NSF is the cognizant or oversight agency.² During a desk review, we examine the audit reporting package, which includes financial statements, a schedule of federal award expenditures, and the auditors' reports, but not the underlying auditors' audit documentation, to determine whether it meets Uniform Guidance, Generally Accepted Government Auditing Standards (GAGAS), and American Institute of Certified Public Accountants (AICPA) audit standards.

We conducted desk reviews of 55 single audit reporting packages during this period. The audits, conducted by 36 independent public accounting firms, covered nearly \$1.5 billion in total federal expenditures, including approximately \$739 million in NSF direct expenditures. We identified deficiencies in 29 of the 55 audit reporting packages we reviewed. Deficiencies included reporting

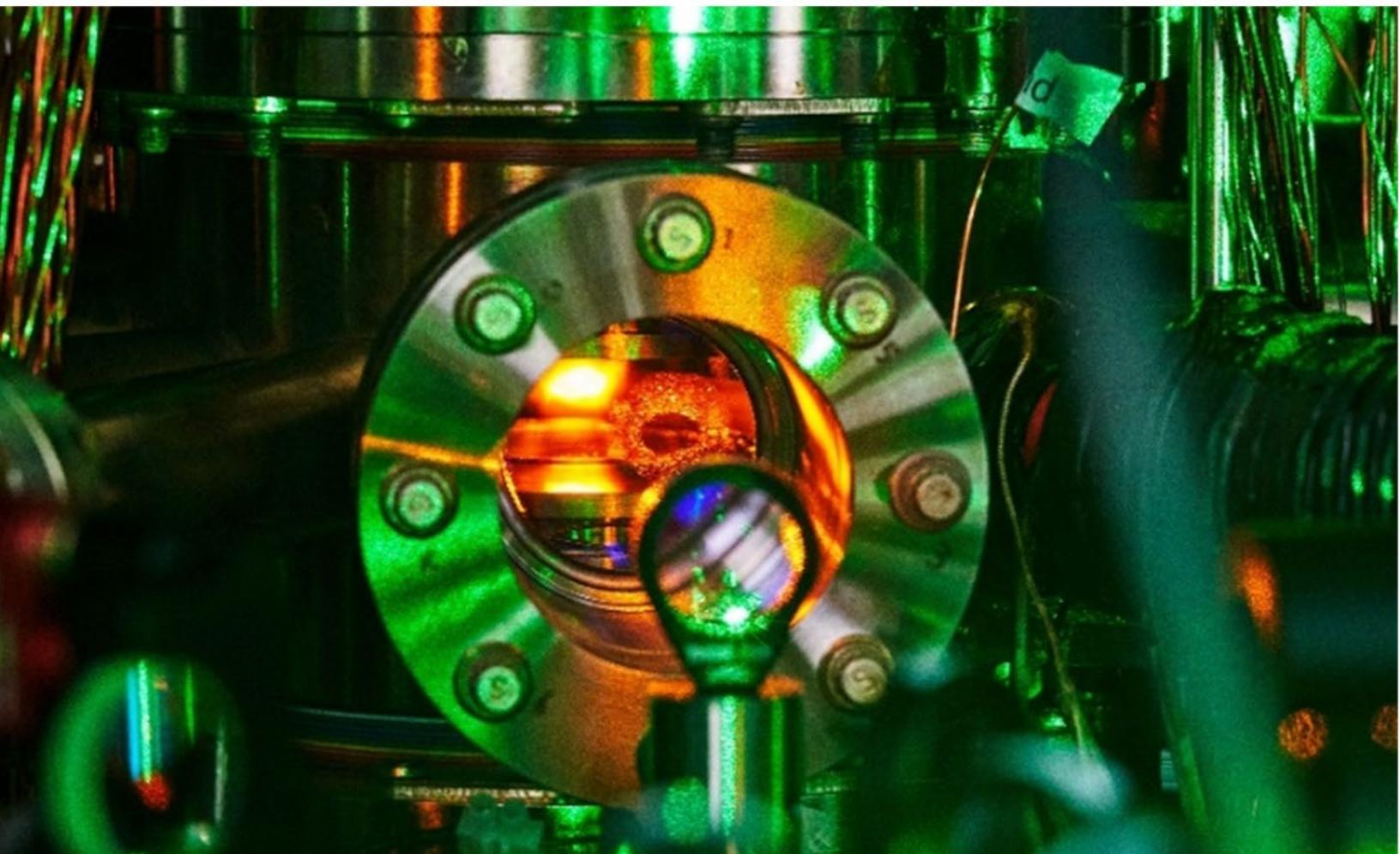
¹ 2 C.F.R. Pt. 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*

² The cognizant or oversight agency is generally defined as an awardee's predominant federal funding agency.



packages submitted after required deadlines; incorrect determination of auditee's low risk status; audit reports with inaccurate or missing required language; inaccurate or incomplete Schedules of Expenditures of Federal Awards; inaccurate Schedules of Findings and Questioned Costs; audit report findings with missing elements and insufficient information to support audit resolution; incomplete and inaccurate reporting on the Data Collection Form; incomplete Corrective Action Plans; and inaccurate Summary Schedules of Prior Audit Findings.

For errors that potentially impacted the reliability of the audit reporting packages, we obtained explanations or additional information from the auditors and awardees to ensure federal agencies could ultimately rely on the audit reporting package. For all reviews, we issued a memorandum to the auditor and awardee informing them of the results of our review and the actions needed to improve the quality and reliability of future audits. We also provided a copy of the memorandum to the awardee's other federal funding agencies for their use in monitoring and oversight.



A vacuum chamber where ultracold gases of dipolar sodium-cesium molecules are made.

Credit: Sebastian Will/Will Lab/Columbia University



Quality Control Review of Gelman, Rosenberg and Freedman

Quality control reviews (QCR) consist of in-depth reviews of auditor documentation in support of single audits. QCRs are an important tool for determining whether single audits meet relevant auditing standards and reporting requirements, and for helping to improve future audit quality. During this period, we issued one report on our QCR of Gelman, Rosenberg and Freedman. We determined that the auditor's report was reliable for federal agencies to use in their oversight of awards. We identified minor issues related to the audit that did not impact the reliability of the audit report. Gelman, Rosenberg and Freedman provided details regarding the process improvements they have implemented or plan to implement to address the minor issues that were identified.

Audit Resolution

We work with NSF to resolve recommendations concerning NSF programs and operations, as well as recommendations to improve controls and recover questioned costs pertaining to award recipients, such as universities.

To resolve recommendations pertaining to NSF programs and operations, NSF sends a corrective action plan to our office with proposed actions and milestone dates. We review the plan and work with NSF to ensure the proposed corrective actions are timely and responsive to the report's recommendations. When we accept the corrective action plan, the recommendations are resolved. Once NSF provides evidence that it has implemented corrective action and we confirm the work is done, we close the recommendation.

Our audit reports involving external organizations generally contain recommendations to improve internal controls and/or recover questioned costs claimed by the award recipients. In such cases, NSF formally issues our report to the auditee and reviews the auditee's response to the report's recommendations. NSF then provides us with a draft management decision record, which details its reasons for sustaining or not sustaining recommendations and questioned costs. Once we agree with NSF's management decision, the recommendations are resolved. NSF notifies our office when it confirms that the auditee has completed corrective actions and repaid questioned costs. We close the recommendations once we receive this notification.

Audit of NSF's Administratively Determined Pay System

We confirmed that NSF has implemented all corrective actions from our report, *Audit of NSF's Administratively Determined Pay System*. NSF has taken significant steps and dedicated resources to address our recommendations to resolve the \$1.6 million in unallowable salary payments and strengthen controls over its excepted service pay system.



Assessment of Zero Trust Architecture Implementation at the U.S. National Science Foundation

We confirmed that NSF has implemented all corrective actions from our report, *Assessment of Zero Trust Architecture Implementation at the U.S. National Science Foundation*. NSF has taken significant steps and dedicated resources to address our recommendation to ensure it meets the requirements of OMB M-22-09.

Inspection of NSF's Compliance with International Telework Requirements

We confirmed that NSF has implemented all corrective actions from our report, *Inspection of NSF's Compliance with International Telework Requirements*. NSF has taken significant steps and dedicated resources to address our recommendations to comply with international telework requirements.

NSF Sustained More Than \$3 Million in Questioned Costs

NSF and NSF OIG resolved 156 recommendations on 11 previous audits of award recipients this semiannual period. NSF sustained over \$3 million in questioned costs, as shown in the following table. NSF also required the award recipients to strengthen internal controls over the areas that led to the questioned costs.

Reports of Award Recipients Resolved This Semiannual Period

Report Number	Issue Date	Award Recipient	Questioned Costs	Sustained Questioned Costs
21-01-004	01/15/2021	University of Florida	\$640,723	\$614,582
24-01-004	01/26/2024	University of New Hampshire	\$7,754	\$4,604
24-01-011	05/24/2024	University of Alabama Tuscaloosa	\$41,311	\$37,268
25-01-001	11/19/2024	University of Georgia	\$0	\$0
25-01-002	01/21/2025	University of Maine	\$12,282	\$12,282
25-01-003	01/22/2025	University of Nebraska Lincoln	\$196,047	\$196,047
24-01-013	08/16/2024	Brown University	\$78,318	\$68,229
24-01-006	01/31/2024	Montana State University	\$119,241	\$119,241
25-01-005	02/06/2025	Northeastern University	\$1,049,082	\$1,049,082
25-01-004	02/04/2025	Columbia University	\$661,353	\$661,353
19-01-017	09/13/2019	Oregon State University	\$369,532	\$264,839
			\$3,175,643	\$3,027,527

Source: NSF OIG



INVESTIGATIONS

The Office of Investigations promotes effectiveness and efficiency in NSF programs and operations. We investigate wrongdoing involving organizations or individuals that receive awards from, conduct business with, or work for NSF.

PROGRAM INTEGRITY INVESTIGATIONS

We investigate allegations concerning misappropriation and misuse of NSF funds, false statements in documents submitted to NSF, and NSF employee misconduct. When we identify a violation of a criminal or civil statute, we refer our investigation to the U.S. Department of Justice (DOJ) for criminal prosecution or civil action; if the case is accepted, we work with DOJ attorneys to support any resulting litigation. When appropriate, we also refer matters to NSF for administrative action, such as award termination and government-wide suspension or debarment. The following are brief descriptions of case outcomes during this semiannual period:

Company Agreed to Pay \$1.5 million to Settle False Claims Act Allegations

As part of a False Claims Act settlement, an NSF SBIR program awardee agreed to pay \$1.5 million to resolve allegations that it falsely certified its compliance with program requirements. Specifically, the company failed to disclose that it was majority-owned by one or more venture capital operating companies when it received the award, which made it ineligible for the SBIR program. DOJ issued a [press release](#) about this case.

Company Agreed to Pay \$630,000 to Settle False Claims Act Allegations

We investigated a company that received an NSF award through the SBIR Program. The principal investigator (PI) on the award violated the program's primary employment requirement by not disclosing full-time employment with another company. The NSF awardee entered into a civil settlement with the DOJ and agreed to pay \$630,000 to resolve the allegations.

University Returned Over \$347,000 for Failure to Disclose Foreign Affiliations

A university failed to exercise proper oversight of an NSF award, enabling a professor who was a member of a malign foreign talent recruitment program to obtain NSF funding. We found that the professor held a position at a university with potential foreign military ties, which is now proscribed by the U.S. government. The professor also held several overlapping foreign grants, which led to him being overcommitted. The professor failed to disclose any of his foreign affiliations in the proposal he submitted to the NSF. The university agreed to return the entire award amount of more than \$347,000 to NSF.



SBIR Award Recipient Agreed to Pay \$155,000 for Violating Award Terms and Conditions

As part of a civil settlement agreement, an SBIR company agreed to pay \$155,000 to resolve allegations that the company's PI spent more than 7 months overseas working on the SBIR award, in violation of the award's domestic work requirement. NSF also withheld \$25,000 in award funds from the company. This case resulted from an NSF OIG-led proactive initiative identifying NSF-funded small businesses operating outside the United States.

Company Agrees to Pay \$85,000 to Settle False Claims Act Litigation

We investigated a company that received an NSF award through the SBIR Program. The PI on the award violated the program's primary employment requirement by not disclosing outside employment with another company. The NSF awardee entered into a civil settlement with the DOJ and agreed to pay \$85,000 to resolve the allegations.

Actions Resulting from Previously Reported Program Integrity Investigations

This section describes actions taken on cases discussed in previous Semiannual Reports to Congress (SAR). Investigations may span multiple years and result in a variety of outcomes over multiple semiannual reporting periods. For example, criminal or civil matters may result in prosecution, settlement agreements, fines, and repayments. NSF may take administrative actions such as suspension and termination of awards, or debarment of individuals and businesses. Additionally, universities may return award funds and improve policies and procedures.

SBIR Company Founder and CEO Sentenced for Misuse of NSF Funds

We previously reported that a company's founder and CEO pleaded guilty to one count of conversion/unlawful conveying of government money related to an SBIR Phase I award.³ During this reporting period, the CEO was sentenced to 3 years' probation and ordered to pay \$200,000 in restitution to NSF.

Two NSF Employees Lacked Proper Substantiation for Government Purchase Card Transactions

We investigated allegations that an NSF employee misused a government purchase card and that the cardholder and an approving official did not properly document all purchases made during the past 4 years.⁴ Our investigation did not substantiate misuse of the purchase card. However, it did reveal that documents required by the NSF Purchase Card Handbook and Policy Manual were missing from the administrative file for at least seven transactions. The cardholder and approving

³ SAR April – September 2018, p.10; SAR October 2020 – March 2021, p. 10; SAR April – September 2022, p. 3; and SAR October 2024 – March 2025, pp. 6-7

⁴ SAR April – September 2024, p. 11



official were suspended from their purchase card-related duties, and NSF issued a letter of reprimand to both of them.

Former Contract Employee Debarred for Providing Forged Medical Documents

We previously reported that a contract employee hired to serve as a firefighter at McMurdo Station in Antarctica was [sentenced](#) to 1 year of probation for supplying forged documentation to NSF during the medical screening process.⁵ During this reporting period, NSF debarred the former contract employee for 3 years.

Researcher Banned from USAP Facilities for Violating Polar Code of Conduct

We previously reported that a researcher harassed a graduate student on the researcher's team during a trip to Antarctica, violating the Polar Code of Conduct.⁶ During this reporting period, NSF banned the researcher from USAP facilities for 3 years.



Emperor penguins at McMurdo Station, Antarctica. Credit: Jessica Pierce/NSF OIG

⁵ SAR April – September 2024, p. 10

⁶ SAR October 2024 – March 2025, p. 5



Subcontract Employee Banned from USAP Facilities

We investigated an allegation that a former subcontract employee (Employee 1) sexually assaulted another subcontract employee (Employee 2) at McMurdo Station, Antarctica.⁷ Employee 2 elected not to pursue criminal charges, and DOJ declined to prosecute. We submitted a Report of Investigation to NSF, which found that it was more likely than not that the alleged misconduct occurred and banned Employee 1 from USAP facilities for 1 year.

Research Misconduct Investigations

Research misconduct — plagiarism, fabrication, and falsification — damages the scientific enterprise, is a potential misuse of taxpayer dollars, and undermines the public's trust in government-funded research. NSF-funded researchers must carry out their projects with the highest ethical standards. For each case described in this section, we recommended that NSF make a finding of research misconduct, issue a letter of reprimand, and require interactive responsible conduct of research (RCR) training.⁸ Additional actions are described below. Unless otherwise specified, NSF's decisions are pending.

College Dean and Former NSF Rotator Plagiarized from Privileged Access Material

A university received an allegation that an NSF-funded PI plagiarized text in numerous NSF proposals, reports, and publications. The allegations pertained to research conducted at two universities (University 1 and University 2). The PI served as a dean at both universities and was formerly employed by NSF as a rotator.⁹ The PI resigned from University 1 in lieu of an administrative hearing to determine the extent of the alleged plagiarism. We referred the investigation to University 2, which substantiated a total of 10 research misconduct allegations across 3 NSF awards to the PI. The allegations included plagiarism in an NSF proposal that was copied from a confidential grant proposal submitted to NSF during the PI's time as an NSF rotator, as well as misrepresentation of the PI's credentials in a biographical sketch. University 2 found other instances of plagiarism in non-NSF-supported work, establishing a pattern of research misconduct. We recommended that NSF adopt the report's findings and take appropriate action based on the severity of the misconduct.

Researcher Plagiarized Material in Nine NSF proposals

A university investigated a plagiarism allegation against a PI and substantiated research misconduct in 9 NSF proposals, including 28 instances of data fabrication/falsification involving altered figures. The university determined the PI was solely responsible for these acts and recommended revoking the PI's graduate faculty status and discontinuing the PI's employment at

⁷ SAR April – September 2024, p. 11

⁸ NSF refers to RCR training as "responsible and ethical conduct of research (RECR)" training.

⁹ Rotators are temporary, non-federal staff employed through the Intergovernmental Personnel Act to bring technical or subject matter expertise to federal projects.



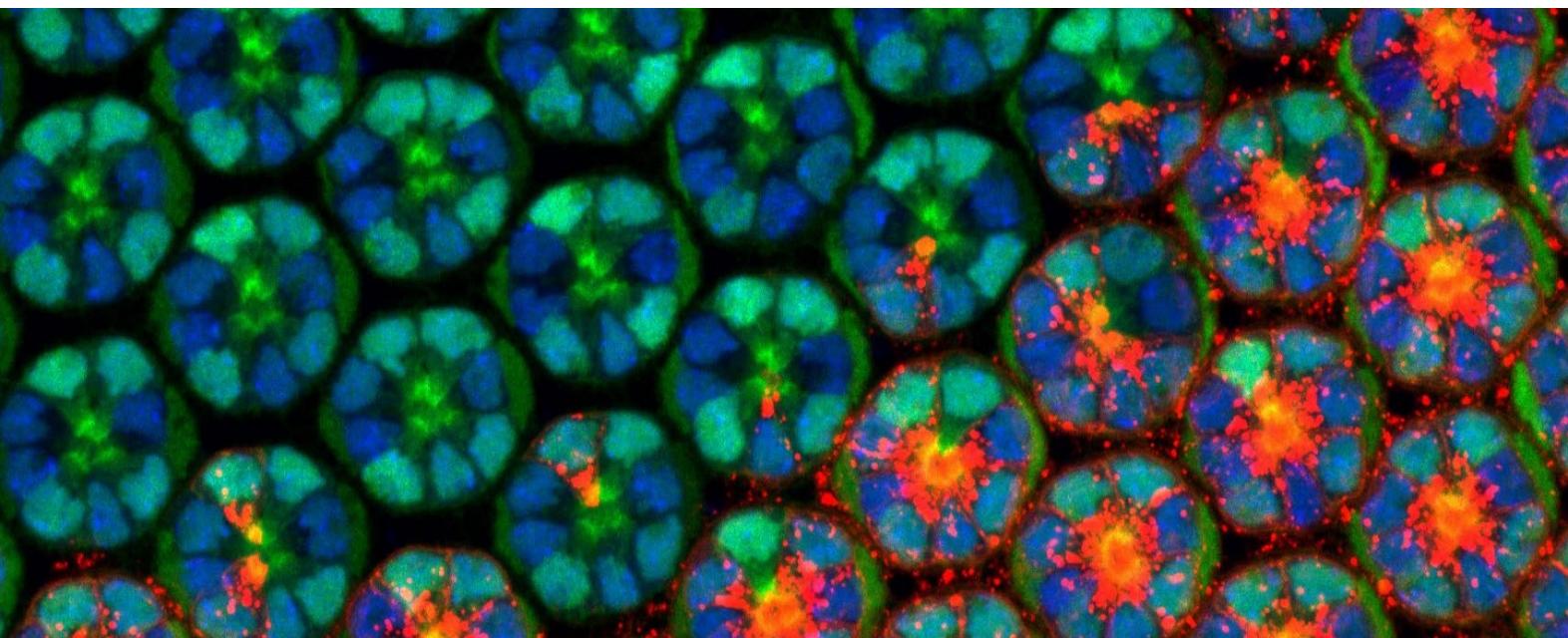
the university, among other sanctions. The PI was placed on administrative leave until their appointment ended. We recommended that NSF debar the PI for 3 years. We also recommended that for 6 years, concurrent with the debarment and 3 years after, NSF prohibit the PI from participating as a peer reviewer, advisor, or consultant; require contemporaneous certifications that any proposals or reports the PI submits to NSF do not contain plagiarized, falsified, or fabricated material (certifications); and require contemporaneous assurances by a responsible official of the PI's employer that any proposals or reports submitted to NSF do not contain plagiarized, falsified, or fabricated material (assurances).

Researcher Plagiarized Material in NSF Faculty Early Career Development (CAREER) Proposal

A PI obtained a copy of a previously awarded NSF CAREER Program proposal and used a slightly edited version of text copied from it in the PI's own NSF CAREER proposal, which was later declined. A year later, the PI used the same text in a new NSF CAREER proposal, which was funded. The PI acknowledged copying the text and making minimal edits. The PI resigned from the university. We recommended that NSF take action as it deems appropriate.

Graduate Student Fabricated Data in an NSF-Funded Publication

A university investigated an allegation that an NSF-funded publication contained fabricated and/or falsified material. The university identified a graduate student as the publication's first author and determined that the graduate student committed research misconduct by fabricating data represented in a figure. The university required that the publication be corrected or retracted; the publication was retracted. We recommended that NSF debar the graduate student for 1 year, and for 4 years after the finding, require certifications and assurances, as well as prohibit the graduate student from participating as an NSF peer reviewer, advisor, or consultant.



An extreme close-up of the eye of *Drosophila melanogaster*, the common fruit fly. *Credit: Northwestern University*



NSF Actions Taken on Previously Reported Research Misconduct Investigations

This section describes actions taken on cases discussed in previous SARs. Investigations may span multiple years and result in a variety of outcomes over multiple semiannual reporting periods. During this reporting period, NSF acted on seven research misconduct investigations, as summarized below. Each case resulted in NSF making a finding of research misconduct, issuing a letter of reprimand, and requiring interactive RCR training. Additional actions are described below:

- In the case of the PI who fabricated and falsified data in six NSF-funded publications,¹⁰ we recommended NSF debar the PI for 3 years and implement the following for 6 years: require certifications and assurances; prohibit the PI from participating as an NSF peer reviewer, advisor, or consultant; and require a data management plan with annual certifications. NSF debarred the PI for 5 years and, for 8 years, required certifications and assurances, and prohibited the PI from participating as an NSF peer reviewer, advisor, or consultant.
- In the case of a PI whose faculty position was terminated for research misconduct in three publications, repository data, and ongoing unpublished research,¹¹ we recommended that NSF debar the PI for 3 years and, for 6 years: require certifications and assurances; prohibit the PI from participating as an NSF peer reviewer, advisor, or consultant; and require a data management plan with annual certifications. NSF concurred and implemented our recommendations.
- In the case of a PI who misrepresented copied content in two NSF proposals,¹² we recommended NSF debar the PI for 1 year. We also recommended that NSF, for 4 years, require certifications and assurances and prohibit the PI from participating as an NSF peer reviewer, advisor, or consultant. NSF concurred and implemented our recommendations.
- In the case of a university professor who plagiarized text and ideas in his CAREER award proposal and two published papers, NSF implemented our recommendations, which included debarment of the professor for 2 years and, for 4 years, requiring the professor to submit certifications and assurances, as well as a mentoring plan, and prohibiting the professor from participating as an NSF peer reviewer, advisor, or consultant. The professor appealed the decision and related actions.¹³ During this SAR period, NSF affirmed its initial determinations.

¹⁰ SAR April 2024 – September 2024, pp. 12-13

¹¹ SAR October 2022 – March 2023, p. 13; and SAR October 2024 – March 2025, pp. 7-8

¹² SAR October 2024 – March 2025, pp. 8-9

¹³ SAR October 2023 – March 2024, pp. 5-6; SAR October 2024 – March 2025, p. 10



- In the case of a graduate student who intentionally fabricated data collected for an NSF-funded project,¹⁴ we recommended that NSF debar the graduate student for 1 year and that, for 4 years, require certifications and assurances and prohibit the graduate student from participating as an NSF peer reviewer, advisor, or consultant. NSF prohibited the graduate student from participating as an NSF peer reviewer, advisor, or consultant, and required certifications and assurances for 3 years.
- In the case of a professor who plagiarized when he posted a publication that lacked proper attribution to another paper,¹⁵ we recommended NSF require certifications and assurances for 1 year and prohibit the professor from participating as an NSF peer reviewer, advisor, or consultant. NSF required certification that the professor complied with his university's requirements in this matter.
- In the case of a graduate student who falsified data in an NSF-supported publication and a dissertation chapter,¹⁶ we recommended NSF require the graduate student to provide certifications and assurances for 3 years and a 3-year prohibition from participating as an NSF peer reviewer, advisor, or consultant. NSF concurred and implemented our recommendations.

Administrative Investigations

Our office investigates a variety of allegations that are not pursued as criminal or civil matters or do not meet the definition of research misconduct. These cases, which are resolved administratively, include allegations such as retaliation against whistleblowers, violations of human and animal subject regulations, violations of peer review confidentiality, conflicts of interest, and employee misconduct.

NSF Substantiated Retaliation Claims from Former NSF Subcontractor Against Employer

We investigated allegations that an NSF subcontractor retaliated against a former employee for disclosing substantial and specific dangers to public health and safety. The subcontractor maintained that it removed the employee and terminated the employee's contract early due to personal conflicts with other subcontractor employees and other violations of conduct rules. NSF determined that the employee's protected disclosures were a contributing factor in the employer's personnel actions and that the employer did not provide clear and convincing evidence that it would have removed the employee and terminated the employee's contract absent those disclosures. NSF ordered the subcontractor to take affirmative action to abate the reprisal, to make the former employee's contract complete, including paying compensatory damages and employment benefits the employee would have been entitled to, and to pay the former employee all reasonably incurred expenses in connection with bringing the reprisal complaint.

¹⁴ SAR October 2024 – March 2025, p. 8

¹⁵ SAR April 2024 – September 2024, pp.13-14

¹⁶ SAR April 2024 – September 2024, p. 13



NSF Determined That PI's Dismissal Was Not Whistleblower Retaliation

We investigated a former professor and NSF PI's allegation that a university retaliated against the PI for making protected disclosures regarding gross mismanagement of a federal grant, gross waste of federal funds, and abuse of authority related to a federal grant. Specifically, the PI alleged that the university recommended the PI be dismissed, removed the PI from two NSF awards, and threatened to withhold payment for the PI's work on three NSF-funded awards. We investigated the matter pursuant to provisions of 41 U.S.C. § 4712 and provided our findings to NSF. NSF determined the PI's disclosures did not evidence gross mismanagement of a federal grant, gross waste of federal funds, abuse of authority, or a violation of law, rule, or regulation. NSF also determined that, even if the PI's actions qualified as a protected disclosure, the university would have taken the same actions absent the disclosures.

NSF Did Not Substantiate Retaliation Claims from Former Director Against University

We investigated allegations that a university retaliated against a former director for making protected disclosures regarding its non-compliance with intellectual property reporting requirements under the Bayh-Dole Act, a lack of financial conflict of interest reporting, and a breach of the Internal Revenue Service's unrelated business income tax reporting requirements.

The university maintained that it originally intended to terminate the director for performance issues, but it decided to lay off the director instead because the layoff process was more straightforward. We investigated the matter pursuant to provisions of 41 U.S.C. § 4712 and provided our findings to NSF. NSF determined the disclosures did not evidence gross mismanagement of a federal grant, gross waste of federal funds, abuse of authority, or a violation of law, rule, or regulation. NSF also determined that, even if the complainant's actions qualified as a protected disclosure, the university would have taken the same actions in the absence of such disclosures.

NSF Actions on Previously Reported Administrative Investigations

- In the case of the graduate student who falsified an image in an attempt to reinstate an award,¹⁷ NSF debarred the graduate student for 1 year.
- In the case of a university faculty member who violated the confidentiality of NSF's merit review process by sharing a proposal with a student without NSF's permission,¹⁸ NSF prohibited the faculty member from participating as an NSF peer reviewer, advisor, or consultant for 2 years.

¹⁷ SAR October 2024 – March 2025, p. 9

¹⁸ SAR October 2024 – March 2025, p. 10



- In the case of an NSF employee who submitted false travel vouchers for baggage and ground transportation charges totaling approximately \$700,¹⁹ NSF issued a letter of reprimand to the employee.



This 3D rendering shows a new way to manufacture circuits directly onto neurons. Credit: Ella Maru Studio and Yoon Seok Kim/Jia Liu, Deisseroth/Bao laboratories, Stanford University



¹⁹ SAR October 2024 – March 2025, p. 11

Peer Review

Peer review is a process where independent reviewers assess an OIG's audit and investigative operations, ensuring adherence to standards, policies, and procedures, and promoting quality and integrity in government oversight. Each statutory OIG should receive an independent, comprehensive peer review of its audit, investigative, and evaluation operations once every 3 years.

Office of Audits, Inspections, and Evaluations

We conduct audits in accordance with Generally Accepted Government Auditing Standards. We conduct inspections, evaluations, and other reviews under the Council of the Inspectors General on Integrity and Efficiency's Quality Standards for Inspection and Evaluation. We are also responsible for conducting peer reviews. The reviews follow the guidelines and focus on the organization's quality control system. A federal Office of Inspector General can receive a rating of pass, pass with deficiencies, or fail.

In January 2025, our office received a "pass" rating for the fiscal year ending September 30, 2024, for work conducted under the Council of the Inspectors General on Integrity and Efficiency's Quality Standards for Inspection and Evaluation. In March 2024, our office received a "pass" rating for the fiscal year ending September 30, 2023, for work conducted in accordance with Generally Accepted Government Auditing Standards.

Our office conducted a peer review of the U.S. Office of Personnel Management (OPM) OIG in accordance with the July 2023 and December 2020 editions of the *Guide for Conducting External Peer Reviews of Inspection and Evaluation Organizations of Federal Offices of Inspectors General*. We conducted the peer review from April 28, 2025, through August 12, 2025. We issued the peer review report with an overall rating of "pass" to OPM OIG on September 16, 2025.

Office of Investigations

Per the Council of the Inspectors General on Integrity and Efficiency's guidelines and the Attorney General's Guidelines for Offices of Inspector General with Statutory Law Enforcement Authority, the Office of Investigations underwent a Quality Assessment Review (Peer Review) in April 2023 by the U.S. Department of State Office of Inspector General. For these peer reviews, investigative offices can receive a rating of compliant or non-compliant. We received a rating of "compliant." The reviewers also noted that the management of our evidence retention program, as well as our holistic approach to identifying trends involving plagiarism and prevention strategies, were positive attributes worth highlighting.



Statistical Tables

Investigative Outcomes

Investigative Reports Issued to NSF Management for Action*	11
Referrals to DOJ Criminal Prosecutors (individuals and entities counted separately for all referrals)	2
Referrals to Criminal State/Local Authorities	0
Indictments/Criminal Information	0
Criminal Convictions/Pleas	0
Number of No-knock Entries	0
Substantiated Senior Government Employee Misconduct	0
Substantiated Whistleblower Retaliation	1
Substantiated Agency Interference	0
Referrals to DOJ Civil Prosecutors	9
Referrals to Civil State/Local Authorities	0
Civil Settlements/Judgements/Compliance Plans	4
Research Misconduct Findings Issued by NSF**	7
Government-wide Suspensions/Debarments/Voluntary Exclusions	5
Administrative Actions taken by NSF (includes actions related to findings of research misconduct, suspension/termination of awards, or employee misconduct)	35
Total Investigative Recoveries (includes funds returned to NSF, restitution, fees, proceeds from civil settlements, and funds put to better use)	\$2,917,528

*For "Investigative Reports Issued to NSF Management for Action," we count only investigative reports issued to NSF that include recommendations for administrative action (e.g., findings of research misconduct, imposition of government-wide suspension or debarment, or suspension/terminations of awards). We count recommendations for each individual and entity separately.

**Research misconduct statistics are reported on our [website](#).



Reports Issued This Semiannual Period

Report No. and Date Issued	Report Title	Questioned Costs	Unsupported Costs*	Better Use of Funds	Total Recs.	Mgmt. Decision**
25-02-005 05/12/2025	Performance Audit of NSF's FY2024 Compliance with the Payment Integrity Information Act of 2019	\$0	\$0	\$0	0	0
25-03-001 05/12/2025	Evaluation of Safety and Health Concerns in the U.S. Antarctic Program	\$0	\$0	\$0	3	0
25-09-005 08/22/2025	Review of NSF's Use of Non-Federal Employees in Supervisory Positions	\$0	\$0	\$0	2	0
25-01-006 09/17/2025	Performance Audit of Incurred Costs – Georgetown University	\$105,291	\$22,120	\$0	18	0
25-06-001 09/09/2025	Risk Assessment of NSF's Purchase Card Program for Fiscal Years 2022 and 2023	\$0	\$0	\$0	3	0
Total	5 Reports	\$105,291	\$22,120	\$0	26	0

*Unsupported costs are a subset of questioned costs.

**Number of recommendations for which a management decision has been made this semiannual period. A "Management Decision" is NSF's response to findings and recommendations, including actions it determined necessary.

Recommendations Made Before the Beginning of the Reporting Period for which Corrective Actions Have Not Been Completed

Report No. and Date Issued	Report Title	Total Recs.	Open Recs. as of 9/30/2025	Total Potential Cost Savings*
19-1-017 09/13/2019	Performance Audit of Incurred Costs — Oregon State University	24	4	\$289,996
21-1-004 01/15/2021	Performance Audit of Incurred Costs — University of Florida	17	6	\$640,723
21-1-017 07/20/2021	Performance Audit of Incurred Costs — Tennessee State University	13	6	\$0
22-2-006 09/02/2022	Audit of NSF's Divestment of Major Facilities	3	1	\$0
23-2-001 11/04/2022	Performance Audit of the National Science Foundation's Information Security Program for FY 2022	2	1	\$0



23-2-003 01/09/2023	Audit of NSF's Vetting Process for Individuals Assigned Under the Intergovernmental Personnel Act	5	2	\$0
24-1-006 01/31/2024	Performance Audit of Incurred Costs — Montana State University	18	3	\$82,280
24-1-013 08/16/2024	Audit of Brown University	14	1	\$17,059
24-2-001 11/09/2023	Performance Audit of NSF's Information Security Program for Fiscal Year 2023	5	4	\$0
24-3-002 09/24/2024	Review of NSF's U.S. Antarctic Program Sexual Harassment Prevention and Response	2	1	\$0
24-6-004 09/27/2024	Internal Penetration Testing of NSF and U.S. Antarctic Program Networks	1	1	\$0
25-01-004 02/04/2025	Performance Audit of Incurred Costs — Columbia University	23	5	\$460,627
25-01-005 02/06/2025	Performance Audit of Incurred Costs — Northeastern University	20	16	\$429,575
25-02-001 10/28/2024	Audit of NSF's Mid-scale Research Infrastructure Programs	5	4	\$0
25-02-003 11/13/2024	Audit of National Science Foundation's Fiscal Years 2024 and 2023 Financial Statements	2	2	\$0
25-02-004 11/19/2024	Audit of the National Science Foundation's Information Security Program for FY 2024	11	9	\$0
25-09-004 02/27/2025	Review of NSF Recipient Compliance with NSF Harassment Terms and Conditions	4	1	\$0
Total	17 Reports	169	67	\$1,920,260

*Potential Cost Savings includes both Questioned Costs and Funds Put to Better Use.



About the U.S. National Science Foundation

NSF 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.” NSF leadership has two major components: a Director who provides oversight of NSF staff and management responsible for program creation and administration, merit review, planning, budget, and day-to-day operations; and a 24-member National Science Board to establish overall policies.

With a budget of \$9.06 billion in FY 2025, NSF is the funding source for approximately 25 percent of all federally supported basic research conducted by America’s colleges and universities. Each year, NSF supports about 350,000 scientists, engineers, educators, and students at universities, laboratories, and field sites.

About the NSF Office of Inspector General

The NSF Office of Inspector General promotes effectiveness, efficiency, and economy in administering NSF’s programs; detects and prevents fraud, waste, and abuse within NSF or by individuals who receive NSF funding; and identifies and helps to resolve cases of research misconduct. NSF OIG was established in 1989, in compliance with the *Inspector General Act of 1978* (5 U.S.C. 401-24). Because the Inspector General reports directly to the National Science Board and Congress, the Office is organizationally independent from NSF.

Connect with Us

For more information or questions, please contact us at oigpublicaffairs@nsf.gov. Follow us on [X](#) and [LinkedIn](#), or visit our [website](#).

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- Anonymous Hotline: 1.800.428.2189
- Mail: 2415 Eisenhower Avenue, Alexandria, VA 22314 ATTN: OIG HOTLINE

Credit

Cover image: Underwater research in McMurdo Sound, Antarctica. Photo by Brett Seymour, NSF award #2037670