

# Semiannual Report to Congress

October 1, 2025 – March 31, 2026



National Science Foundation  
Office of Inspector General  
NSF-OIG-SAR-74

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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 first half of fiscal year 2026. During this period, our work led to more than \$1.4 million in potential savings to taxpayers, including \$1,293,147 in investigative recoveries and \$121,981 in questioned costs.

We continued to address threats to the integrity of NSF-funded research by investigating wrongdoing involving organizations and individuals that receive NSF awards. Notably, during this period, an NSF Small Business Innovation Research (SBIR) program awardee agreed to pay up to \$500,000 to resolve allegations that the company's principal investigator violated program requirements by working full-time for another company. In another case, an SBIR program awardee agreed to pay \$152,500 to resolve allegations that it falsely represented expenditures, including personnel costs that had already been paid with a forgiven Paycheck Protection Program loan. The U.S. Department of Justice (DOJ) issued a [press release](#) about this case.

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, we investigated an allegation that a subcontractor at the Amundsen-Scott South Pole Station accessed child sexual abuse material with personal electronic devices, using the U.S. Antarctic Program's network. The employee was subsequently indicted for trafficking of a minor and faces a minimum sentence of 15 years in federal prison if convicted. DOJ issued a [press release](#) about this case. We also investigated two separate cases involving allegations of stalking, sexual harassment, and sexual assault at McMurdo Station.

Our audits 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 information security program and financial statements, as well as awardee management of federal funds. We also conducted desk reviews of 28 single audit reporting packages, totaling more than \$325 million in federal expenditures, including about \$212 million in NSF direct expenditures. We identified deficiencies in 17 of the 28 audit reporting packages.

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". The signature is fluid and cursive, with a long, sweeping underline.

Megan E. Wallace



# 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 including 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 Agrees to Pay Up to \$500,000 to Settle False Claims Act Litigation**

An NSF Small Business Innovation Research (SBIR) Program awardee's principal investigator (PI) violated the Program's primary employment requirement by working full-time for another company. To resolve the matter, the company entered into a civil settlement with DOJ and agreed to an initial payment of \$185,000 and additional contingency payments of up to \$315,000, based on the company's gross revenue over a 5-year period.

### **Company Agrees to Pay \$152,500 to Settle False Claims Act Litigation**

We investigated an SBIR Program awardee and found that personnel costs charged to the NSF award had already been paid with funds from a forgiven Paycheck Protection Program loan. Additionally, the company falsely represented some of the award's expenditures to NSF and charged expenses to the award after the award period. The NSF awardee entered into a civil settlement with DOJ and agreed to pay \$152,500 to resolve the allegations. DOJ issued a [press release](#) about the case.

### **U.S. Antarctic Program Subcontractor Arrested for Child Sex Trafficking Activities**

A subcontractor at Amundsen-Scott South Pole Station accessed child sexual abuse material on personal electronic devices using the U.S. Antarctic Program's network. The subcontractor was indicted for trafficking of a minor. If convicted, the subcontractor faces a minimum sentence of 15 years in federal prison. DOJ issued a [press release](#) about the case.



## **University Repays NSF for Improperly Charged Costs during PI's Administrative Leave**

We investigated allegations concerning a university professor who served as PI or Co-PI on three active NSF awards. NSF requires awardees to notify NSF if a PI or co-PI is absent from the award for more than 3 months. We found the PI was placed on unpaid administrative leave pursuant to an internal investigation, but NSF was not properly notified of the PI's long-term absence until more than a year after it began. Based on our recommendation, NSF suspended the PI's Faculty Early Career Development (CAREER) Program award. During the PI's absence, the university drew down funds on the three awards on more than 90 occasions. For each request for award funds, the university falsely certified its compliance with the award's terms and conditions. The university acknowledged its failure to timely report the PI's absence to NSF. It voluntarily returned more than \$402,000 to NSF across the three awards. Additionally, NSF withheld more than \$84,000 remaining unspent from the CAREER award. The PI resigned from the university. We referred the investigation to DOJ, which declined to prosecute the matter under the False Claims Act.

## **Stalking and Sexual Harassment Allegations Investigated**

A contract employee (Employee 1) stalked and sexually harassed another contract employee (Employee 2) at McMurdo Station in Antarctica. Stalking and sexual harassment violate the Polar Code of Conduct and the U.S. Antarctic Program's Harassment Policy. Employee 2 declined to pursue criminal charges, and DOJ declined to accept the case for prosecution. We submitted a report of investigation to NSF and recommended that it take appropriate administrative action. NSF's decision is pending.

## **Allegation of Sexual Assault Investigated**

We investigated an allegation that a contract employee sexually assaulted another contract employee while working at McMurdo Station in Antarctica. Sexual assault violates the Polar Code of Conduct and federal criminal statutes. We referred the investigation to DOJ, which declined to prosecute. We submitted a report of investigation to NSF and recommended that it take appropriate administrative action. NSF's decision is pending.

## **NSF Employee Resigned in Lieu of Termination**

An NSF contracting officer's representative (COR) accepted a cash gift from an employee of a contractor under the COR's oversight. Our investigation revealed that the COR spent the funds for personal use. As a result, NSF issued the COR a proposed removal, and the employee resigned in lieu of termination. We also referred the matter to DOJ, which declined to prosecute.

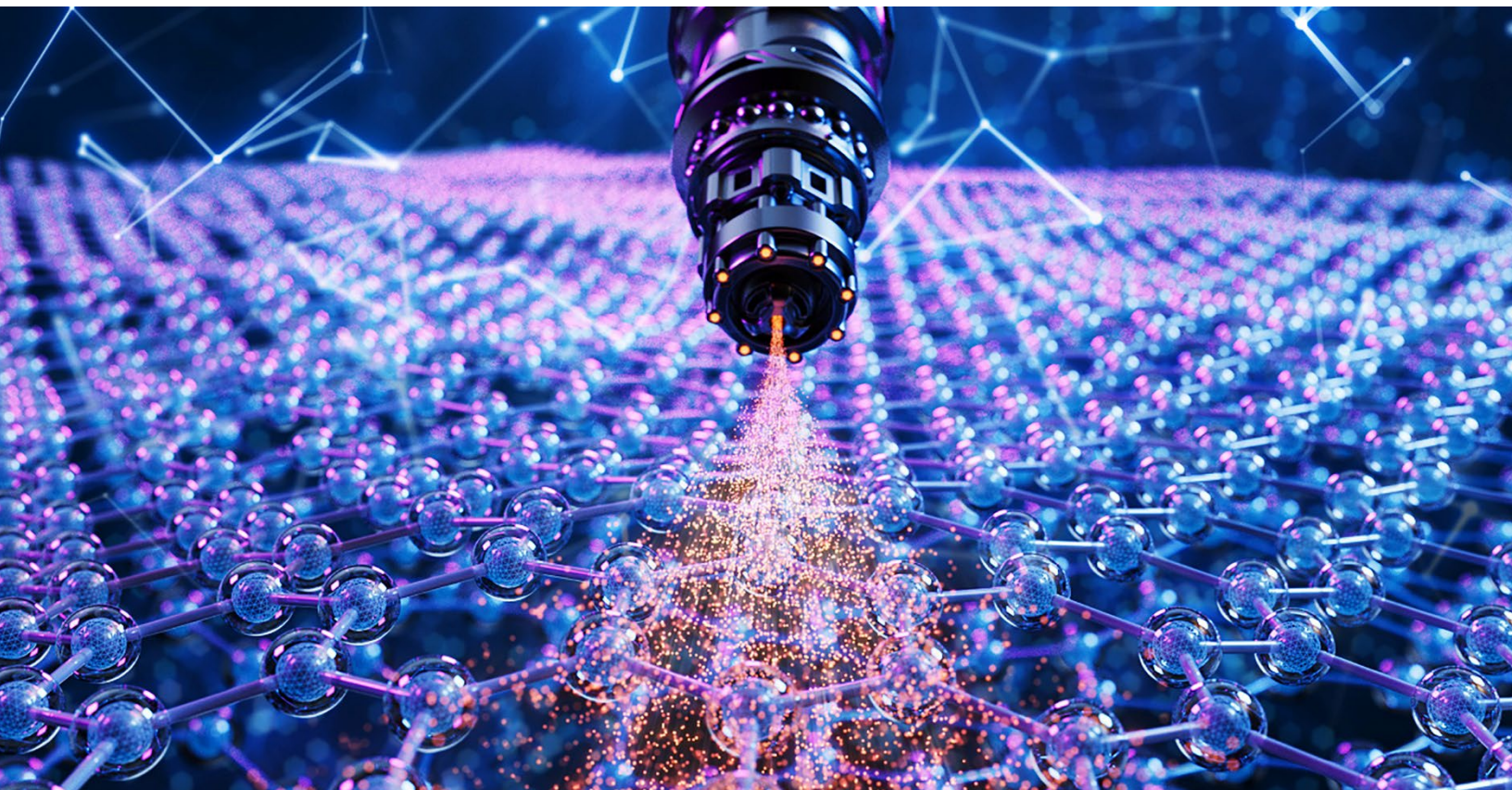


## Actions Resulting from Previously Reported Program Integrity Investigations

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 CEO and Two Small Businesses Debarred After Guilty Plea**

We previously reported that a company's founder and CEO was sentenced to 3 years' probation and ordered to pay \$200,000 in restitution to NSF after pleading guilty to one count of conversion/unlawful conveying of government money related to an SBIR Phase I award.<sup>1</sup> During this reporting period, NSF debarred the CEO, his small business, and another affiliated small business for 3 years.



Ion implantation using a tandem accelerator on bulk material. *Credit: Ella Maru Studio*

<sup>1</sup> SAR April 2018 – September 2018, p.10; SAR October 2020 – March 2021, p. 10; SAR April 2022 – September 2022, p. 3; SAR October 2024 – March 2025, pp. 6-7; and SAR April 2025 – September 2025, p. 9

## 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 take appropriate administrative action. Unless otherwise specified, NSF's decisions are pending.

### **Graduate Student Plagiarized and Fabricated Material in Unpublished Dissertation**

A university investigated two allegations of plagiarism and two allegations of fabrication and falsification in a graduate student's unpublished dissertation, which was funded by an NSF grant. The university determined that the graduate student intentionally plagiarized two code files provided to the thesis committee and intentionally fabricated some or all the results included in two sections of the student's unpublished manuscript. The university also noted that the graduate student's actions were part of a clear pattern of dishonest behavior, even though the impact on the greater research community was limited, as the issues were identified before publication. We recommended that NSF adopt the university report's findings and take appropriate action based on the severity of the misconduct.

### **PI Falsified and Fabricated Data in Four Papers and a Preprint**

A university investigated 16 allegations of research misconduct against a PI, 15 of which had a nexus to two NSF awards. During the investigation, NSF terminated the PI's second award at the university's request. The university also suspended the PI's lab activity. The university found that the PI engaged in 16 instances of falsification, fabrication, or plagiarism of data, images, and text within four papers and a preprint. The university determined that the PI's actions were a significant departure from accepted research practice and constituted at least a level of recklessness that significantly impacted the research record. The PI provided us with a response to the university's findings, which included recent scientific developments supporting the PI's research, among other arguments. We determined that the PI's submission dispelled one allegation of plagiarism but did not change the determination about the validity of the data the PI reported in the NSF-supported papers. We recommended that NSF take appropriate action based on the severity of the misconduct.

### **Graduate Student Admits to Falsifying Lab Data**

A university received an allegation that a graduate student falsified data in connection with an NSF-supported project by producing manipulated images on two occasions while working on a lab project. Before the university's investigation began, the school's Research Integrity Officer met with the graduate student to outline the allegations and provide an overview of the university's investigative process. During that meeting, the graduate student confessed to the data falsification, indicating that the allegations were true and that the corresponding raw data had



been erased. We recommended that NSF adopt the university report’s findings and take appropriate action based on the severity of the misconduct.

## 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 one research misconduct investigation, as summarized below. The 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 plagiarized, fabricated, and falsified data in 9 NSF proposals,<sup>2</sup> we recommended NSF debar the PI for 3 years and implement the following for 6 years: require certifications and assurances, as well as prohibit the PI from participating as an NSF peer reviewer, advisor, or consultant. NSF concurred and implemented our recommendations.



A time-lapse image of the NSF-DOE Vera C. Rubin Observatory on Cerro Pachón in Chile.  
*Credit: Hernan Stockebrand/NSF-DOE Rubin Observatory*

<sup>2</sup> SAR April 2025 – September 2025, pp. 11-12

# 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

### **Audit of U.S. National Science Foundation's Fiscal Year 2025 Financial Statements**

NSF is required to prepare annual financial statements, which must be audited by an independent entity. Under a contract with NSF OIG, Kearney & Company (Kearney) audited NSF's fiscal year (FY) 2025 financial statements. Kearney issued an unmodified opinion on the financial statements and did not identify instances of noncompliance or other matters that must be reported under Generally Accepted Government Auditing Standards. Additionally, Kearney's tests disclosed no instances in which financial management systems did not substantially comply with the Federal Financial Management Improvement Act of 1996. This marks the 28th consecutive year NSF has received a "clean" opinion on its financial statements. See the [full report](#) for more information.

### **Performance Audit of NSF's Information Security Program for FY 2025**

NSF depends on computerized information systems to process, maintain, and report essential information. The Federal Information Security Modernization Act of 2014 (FISMA, Pub. L. No. 113-283) requires an annual independent evaluation of NSF's information security program and practices and an assessment of its compliance with FISMA requirements. Under a contract with NSF OIG, Kearney performed the FY 2025 FISMA audit. Kearney found that NSF's security controls were effective in five of the ten FISMA metric domains. However, NSF's security controls were ineffective in the remaining five domains, which resulted in an ineffective rating for NSF's overall Information Security Program for FY 2025, according to the Inspector General FISMA Reporting Metrics maturity model criteria. For the FY 2025 audit, the auditors issued six new findings and four modified repeat findings with associated recommendations to address weaknesses in information technology security controls. NSF agreed with the findings and plans to incorporate information from the audit to continue improving its information security program. We will evaluate the progress and effectiveness of NSF's corrective actions as part of the FY 2026 FISMA audit. See the [public report](#) for more information.



## Performance Audit of Incurred Costs – Cornell University

We engaged Sikich CPA LLC to assess the allowability, allocability, and reasonableness of costs incurred by Cornell University on 781 NSF awards during the period October 1, 2021, through September 30, 2024. The auditors tested approximately \$4.8 million of the \$349.9 million in costs claimed during the period, which resulted in \$121,981 in questioned costs. The findings included unallowable expenses, inadequately supported expenses, inappropriately allocated expenses, and indirect cost rates not appropriately applied to expenses. The auditors recommended that Cornell University strengthen controls over the areas that led to the questioned costs and that NSF recover the questioned costs. See the [full report](#) for more information.

## Charge Card Letter Submitted to the Office of Management and Budget

The Government Charge Card Abuse Prevention Act of 2012 (Pub. L. No. 112-194) requires Inspectors General to submit a report to the Director of the Office of Management and Budget (OMB) that describes the agency's progress in implementing audit recommendations related to government charge cards. We reported to OMB that as of January 27, 2026, there were three outstanding audit recommendations to NSF regarding charge cards. The Act also requires semiannual joint purchase card violation reports if purchase card activity exceeds \$10 million and periodic audits of agencies' travel card programs if travel card spending exceeds \$10 million. NSF's FY 2025 purchase card activity was less than \$2 million, and its FY 2025 travel card activity was less than \$3 million. See the [letter to OMB](#) for more information.

## Reviews of Single Audits

Uniform Guidance<sup>3</sup> requires colleges, universities, and non-profit organizations that expend \$1 million 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 typically conduct desk reviews on all single audit reporting packages for which NSF is the cognizant or oversight agency.<sup>4</sup> However, during this semi-annual period, we implemented a temporary desk review process focused on high-risk reporting packages rather than all reporting packages. During a desk review, we analyze 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, and American Institute of Certified Public Accountants audit standards.

We conducted desk reviews of 28 single audit reporting packages during this period. The audits, conducted by 24 independent public accounting firms, covered more than \$325 million in total

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<sup>3</sup> 2 C.F.R. Pt. 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards

<sup>4</sup> Generally defined as an awardee's predominant federal funding agency.



federal expenditures, including approximately \$212 million in NSF direct expenditures. We identified deficiencies in 17 of the 28 audit reporting packages we reviewed. Deficiencies included:

- reporting packages submitted after required deadlines;
- incorrect determination of the auditee's low-risk status;
- incorrect determination of the major programs;
- 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; and
- missing or incomplete corrective action plans.

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 federal funding agencies for their use in monitoring and oversight.

## 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. The recommendations are considered "resolved" when we accept NSF's corrective action plan. We close the recommendations once we confirm that NSF has implemented the corrective actions.

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.



## Quality Control Review of Gelman, Rosenberg and Freedman

We confirmed that Gelman, Rosenberg and Freedman implemented all corrective actions from our September 2025 report, *Quality Control Review of Gelman, Rosenberg and Freedman*. The firm has taken steps to improve its audit processes to address the minor issues identified in our report.

## Review of NSF Award Recipient Compliance with NSF's Harassment Terms and Conditions

We confirmed that NSF implemented corrective actions to address some of the recommendations in our February 2025 report, *Review of NSF Award Recipient Compliance with NSF's Harassment Terms and Conditions*. For example, NSF provides technical assistance to recipients and has taken steps to implement procedures to notify recipients of the issued award type. It also updated its Organizational Notification of Harassment Form to more clearly capture the reasons for placing the principal investigator or co-principal investigator on administrative leave or imposing administrative action. For the remaining recommendations, NSF further evaluated the issues and accepted the risks associated with not developing and implementing further corrective actions, including expanding the applicability of terms, conditions, and policies related to safe and inclusive working environments for off-campus or off-site activities, proposals that include travel, and proposals that include conferences as well as providing outreach to recipients related to incorporating NSF harassment terms and conditions into their institutional policies. Accordingly, OIG has closed all recommendations. See the [full report](#) for more information.



3D rendering of genetically targeted chemical assembly of functional materials.

Credit: Ella Maru Studio and Yoon Seok Kim/Jia Liu, Deisseroth/Bao laboratories, Stanford University

# PEER REVIEW

*Peer review is an independent assessment of an OIG's audit and investigative operations to ensure compliance with applicable standards, policies, and procedures, and to promote quality and integrity in government oversight. Each statutory OIG undergoes a 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 appropriate standards and focus on the organization's quality control system. A quality control system includes the office's organizational structure, as well as policies and procedures that facilitate compliance with standards. 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.

## 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*	5
Referrals to DOJ Criminal Prosecutors (individuals and entities counted separately for all referrals)	4
Referrals to Criminal State/Local Authorities	0
Indictments/Criminal Information	3
Criminal Convictions/Pleas	0
Number of No-knock Entries	0
Substantiated Senior Government Employee Misconduct	0
Substantiated Whistleblower Retaliation	0
Substantiated Agency Interference	0
Referrals to DOJ Civil Prosecutors	1
Referrals to Civil State/Local Authorities	0
Civil Settlements/Judgements/Compliance Plans	2
Research Misconduct Findings Issued by NSF**	1
Government-wide Suspensions/Debarments/Voluntary Exclusions	4
Administrative Actions taken by NSF (includes actions related to findings of research misconduct, suspension/termination of awards, or employee misconduct)	6
Total Investigative Recoveries (includes funds returned to NSF, restitution, fees, proceeds from civil settlements, and funds put to better use)	1,293,147

\*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**
26-02-001 12/17/2025	<a href="#">Audit of the U.S. National Science Foundation's Fiscal Year 2025 Financial Statements</a>	\$0	0	0	0	0
26-02-002 12/18/2025	<a href="#">Performance Audit of NSF's Information Security Program for Fiscal Year 2025</a>	\$0	0	0	14	0
26-01-001 03/09/2026	<a href="#">Performance Audit of Incurred Costs – Cornell University</a>	\$121,981	0	0	17	0
<b>Total</b>		<b>\$121,981</b>	<b>0</b>	<b>0</b>	<b>31</b>	<b>0</b>

\*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 3/31/2026	Total Potential Cost Savings*
21-1-004 01/15/2021	<a href="#">Performance Audit of Incurred Costs – University of Florida</a>	17	6	\$640,723
21-1-017 07/20/2021	<a href="#">Performance Audit of Incurred Costs – Tennessee State University</a>	13	6	\$0
22-2-006 09/02/2022	<a href="#">Audit of NSF's Divestment of Major Facilities</a>	3	1	\$0
23-2-001 11/04/2022	<a href="#">Performance Audit of the National Science Foundation's Information Security Program for FY 2022</a>	2	1	\$0
23-2-003 01/09/2023	<a href="#">Audit of NSF's Vetting Process for Individuals Assigned Under the Intergovernmental Personnel Act</a>	5	2	\$0
24-2-001 11/09/2023	<a href="#">Performance Audit of NSF's Information Security Program for Fiscal Year 2023</a>	5	1	\$0
24-3-002 09/24/2024	<a href="#">Review of NSF's U.S. Antarctic Program Sexual Harassment Prevention and Response</a>	2	1	\$0
24-6-004 09/27/2024	<a href="#">Internal Penetration Testing of the NSF and U.S. Antarctic Program Networks</a>	1	1	\$0



25-01-006 09/17/2025	<a href="#">Performance Audit of Incurred Costs – Georgetown University</a>	18	18	\$105,291
25-02-001 10/28/2024	<a href="#">Audit of NSF's Mid-scale Research Infrastructure Programs</a>	5	4	\$0
25-02-004 11/19/2024	<a href="#">Performance Audit of the U.S. National Science Foundation's Information Security Program for Fiscal Year 2024</a>	11	4	\$0
25-03-001 05/12/2025	<a href="#">Evaluation of Safety and Health Concerns in the U.S. Antarctic Programs</a>	3	2	\$0
25-06-001 09/09/2025	<a href="#">Risk Assessment of NSF's Purchase Card Program for Fiscal Years 2022 and 2023</a>	3	3	\$0
25-09-005 08/22/2025	<a href="#">Review of NSF's Use of Non-Federal Employees in Supervisory Positions</a>	2	1	\$0
<b>Total</b>		<b>90</b>	<b>51</b>	<b>\$746,014</b>

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



Hawaiian bobtail squid (*Euprymna scolopes*) at Marine Biological Laboratory Woods Hole.  
Credit: Tom Keindinst/Marine Biological Laboratory

## 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](mailto:oigpublicaffairs@nsf.gov). Follow us on [X](#) and [LinkedIn](#), or visit our [website](#).

## Report Fraud, Waste, Abuse, or Whistleblower Retaliation

- File an online report: [oig.nsf.gov/contact/hotline](https://oig.nsf.gov/contact/hotline)
- Anonymous Hotline: 1.800.428.2189
- Mail: Randolph Building, 401 Dulany Street, Alexandria, VA 22314, ATTN: OIG HOTLINE

## Credit

Cover image: View of the Robert C. Byrd Green Bank Telescope, Green Bank, West Virginia.  
Credit: NSF/Green Bank Observatory/Jill Malusky