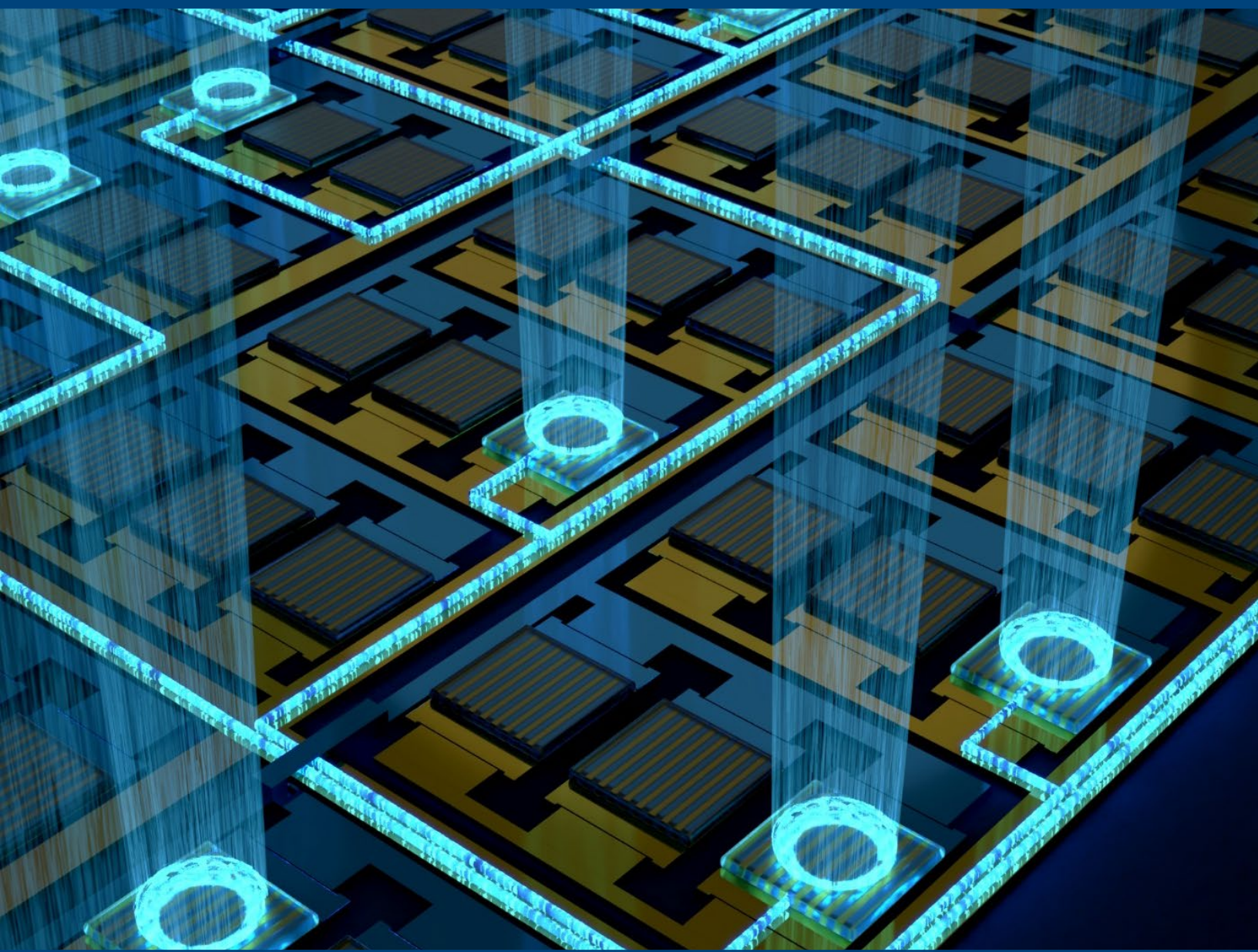


# Semiannual Report to Congress

April 1 – September 30, 2023



**NATIONAL SCIENCE FOUNDATION**  
Office of Inspector General

**NSF-OIG-69**  
November 30, 2023

# Table of Contents

<b>From the Inspector General</b> .....	<b>1</b>
<b>Investigations</b> .....	<b>2</b>
Program Integrity Investigations.....	2
Actions Resulting from Previously Reported Program Integrity Investigations.....	2
Research Misconduct Investigations.....	3
Research Misconduct Investigations with University-wide Actions.....	4
NSF Actions on Previously Reported Research Misconduct Investigations.....	5
Administrative Investigations .....	5
<b>Audits and Reviews</b> .....	<b>6</b>
Audits and Reviews of NSF Programs and Operations .....	6
Audits of NSF Award Recipients .....	6
Reviews of Single Audits .....	7
Audit Resolution .....	8
NSF Sustained \$284,602 of Questioned Costs.....	9
<b>Peer Review</b> .....	<b>10</b>
<b>Statistical Tables</b> .....	<b>11</b>



# From the Inspector General

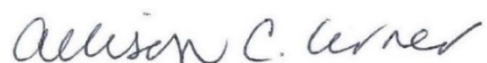
I am pleased to present our semiannual report, which summarizes our work and accomplishments during the second half of fiscal year 2023.

In this reporting period, our work led to more than \$3.5 million in potential savings to taxpayers. Notably, a university agreed to pay \$1.9 million as part of a civil settlement agreement to resolve potential *False Claims Act* liability. The university submitted proposals for research grants to 5 federal agencies, including NSF, that failed to disclose current and pending support that 12 faculty members received from foreign sources. The university also failed to disclose to NSF and other federal agencies that a professor received research funding related to his employment at a foreign public university and from a foreign government's national science foundation. In connection with the settlement, the university agreed to work with the Chief of NSF's Office of Research Security Strategy and Policy on best practices in the areas identified in the case.

During this period, we also began building our capacity to investigate criminal sexual assaults in Antarctica under the Special Maritime and Territorial Jurisdiction of the United States, including aggravated sexual abuse, sexual abuse, abusive sexual contact, and stalking. We have hired an individual with extensive experience investigating sexual assaults in remote environments, who is helping us build our program. Since early July, our special agents have been responding remotely to complaints from individuals deployed at NSF's Antarctic research stations, and we are working toward having an on-site presence during future austral summer seasons. In the meantime, we are working with NSF to build capacity to rapidly deploy trained special agents to Antarctica in the event of a sexual assault. We will continue to work diligently to build the team and acquire the skills needed to undertake this challenging new mission.

Finally, our audits of NSF programs and operations continued to promote effectiveness, efficiency, and integrity. During this period, we reported on four audits of organizations' management and oversight of awards received under NSF's Mid-Scale Research Infrastructure Program. Additionally, we conducted desk reviews of 42 single audit reporting packages. The audits were conducted by 28 different independent public accounting firms and covered more than \$1.5 billion in total federal expenditures, including approximately \$629 million in NSF direct expenditures.

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





# Investigations

The Office of Investigations is dedicated to promoting 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:

### **University Reimbursed NSF More Than \$95,000 for Improper Expenditures**

A university professor who was the Principal Investigator (PI) on several NSF awards failed to disclose secondary full-time employment at a private company. The investigation revealed that the professor had dual employment, which resulted in unallowable salary charges to NSF awards. The university completed a review of expenditures and returned more than \$41,500 to NSF. It also reduced the allowable charges on an affected NSF award by more than \$53,500.

## Actions Resulting from Previously Reported Program Integrity Investigations

This section describes significant actions taken on cases discussed in previous semiannual reports. 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 debarments of individuals and businesses. Additionally, universities may return award funds and/or improve policies and procedures.

### **University Pays Over \$1.9 Million to Settle *False Claims Act* Allegations Related to Disclosure of Foreign Affiliations**

We previously reported that NSF suspended 14 active awards because the university and its PIs did not disclose foreign-funded projects or organizational affiliations in their NSF proposals.<sup>1</sup> A multi-agency investigation found that the university was not in compliance with NSF's Proposal

---

<sup>1</sup> Semiannual Report to Congress October 1, 2022 – March 31, 2023, p. 10

and Award Policies and Procedures Guide (PAPPG) requirements that PIs and Co-PIs disclose all forms of current and pending sources of funding, both foreign and domestic. We reviewed foreign contracts, awards, and restricted gifts entered into by a university over the past 5 years. We also identified a PI who was employed at a foreign university and received foreign research funding, neither of which was disclosed to NSF or other federal agencies. As part of a civil settlement agreement, the university agreed to pay more than \$1.9 million to resolve potential *False Claims Act* liability. NSF's portion of the settlement is more than \$1.2 million. DOJ issued a [press release](#) about this case.

### **University Professor Sentenced to 27 Months in Prison and Fined for False Statement**

We previously reported<sup>2</sup> that a university professor plead guilty to one count of false statements after DOJ charged him with more than 10 criminal counts for misuse of funds from NSF and another federal agency. During this reporting period, the professor was sentenced to 27 months in federal prison, \$10,000 in fines, and approximately \$2 million in restitution to the other agency. DOJ issued a [press release](#) about this case.

### **University Pays More Than \$46,000 for Professor with Undisclosed Foreign Affiliations**

We previously reported that NSF suspended a professor governmentwide after a multiagency investigation found that the professor failed to disclose his foreign positions, income, and financial and other support for research.<sup>3</sup> During this reporting period, the university repaid NSF more than \$46,000 in salary and benefits that overlapped with the professor's foreign employment. The university also addressed two deficiencies identified by our investigation — the Sponsored Projects Office will now review disclosures in a proposal for undue foreign influence concerns, and that office now has access to the university's conflict of commitment disclosures system.

## **Research Misconduct Investigations**

Research misconduct 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. Pursuing allegations of research misconduct — plagiarism, fabrication, and falsification — continues to be a focus of our investigative work. NSF takes research misconduct seriously, as do NSF's awardee institutions.

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, except where noted. Unless otherwise specified, NSF's decisions are pending.

---

<sup>2</sup> Semiannual Report to Congress October 1, 2020 – March 31, 2021, p. 8; Semiannual Report to Congress April 1, 2021 – September 30, 2021, p. 3

<sup>3</sup> Semiannual Report to Congress, April 1, 2020 – September 30, 2020, p. 3

## **NSF Suspended an Award Pending Research Misconduct Investigation**

Due to retractions of publications by the award's PI and additional allegations of research misconduct, we recommended that NSF suspend an award pending the completion of our investigation. NSF concurred with our recommendation.

## **Research Misconduct Investigations with University-wide Actions**

This section highlights cases that resulted in university-wide actions to help prevent research misconduct, in addition to actions taken against the PIs. The universities' willingness to expand their responses beyond the individuals who committed research misconduct reflects a commitment to preventing future acts of research misconduct that we felt warranted highlighting in this report. We encourage universities that must address an instance of research misconduct to consider if a similar approach is appropriate.

For each case in this section, we recommended that NSF make a research misconduct finding, issue a letter of reprimand, and require interactive RCR training, except where noted. Unless otherwise specified, NSF's decisions are pending.

### **Professor Intentionally Plagiarized from a Resume and Other Sources into Multiple Proposals**

We investigated an allegation that a professor plagiarized material from a job seeker's research statement into an NSF proposal. We identified substantive copied text and figures from multiple sources, including the research statement, in the proposal and referred the investigation to the university. The university discovered plagiarism in 16 additional proposals to 5 federal agencies, including 7 more NSF proposals. It found that the professor intentionally committed 341 acts of plagiarism, including 147 acts in NSF proposals, totaling 808 lines of text and 45 figures. The university terminated the professor's employment effective the end of the 2024 academic year and removed all his research responsibilities for the rest of his university appointment.

We also found a small amount of plagiarism in a proposal not identified in the university investigation. We concluded the professor intentionally committed plagiarism in the NSF proposals. We recommended that NSF require the professor to submit contemporaneous certifications that any proposals or reports submitted to NSF do not contain plagiarized, falsified, or fabricated material (certifications); submit contemporaneous assurances by a responsible official of the professor's employer that any proposals or reports submitted to NSF do not contain plagiarized, falsified, or fabricated material (assurances); prohibit the professor from participation as an NSF peer reviewer, advisor, or consultant for 5 years; debar the professor for 3 years; and require a mentoring plan with annual certifications.

The university also voluntarily developed required RCR training for faculty and staff, a new course for graduate students, and a mentoring series for all faculty, staff, and students. Additionally, the

professor's college is now requiring its faculty, staff, and students to attend Best Practices for Research Excellence workshops.

## NSF Actions on Previously Reported Research Misconduct Investigations

NSF acted on two research misconduct investigations reported in previous semiannual reports. Except where noted, each case resulted in NSF making a finding of research misconduct, issuing a letter of reprimand, and requiring interactive responsible conduct of research training. Investigations may span multiple years, and NSF may take various actions based on our recommendations in multiple semiannual reporting periods. Significant actions taken during this period are summarized below:

- In the case of a PI who knowingly plagiarized material in a declined proposal,<sup>4</sup> NSF prohibited the PI from participating as an NSF peer reviewer, advisor, or consultant, and required certifications and assurances for 1 year.
- In the case of a Faculty Early Career Development Program (CAREER) awardee who allegedly plagiarized material from a funded award,<sup>5</sup> NSF suspended the award until the completion of our investigation.

## 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.

### **Reviewer Admitted Sharing Proposals with His Students**

A Professor and PI, who reviewed more than 100 NSF proposals in the past 4 years, admitted sharing proposals with his students and asking them to review the proposals. We substantiated at least three NSF proposals were shared with students, in addition to one Department of Energy proposal. We recommended NSF take appropriate administrative action.

### **NSF Program Director Investigated for Violations of Travel Regulations and Ethical Standards**

We investigated allegations about ethical and other violations by an NSF program director. We reported our findings of potential violations of the federal travel regulation, NSF travel policy, and

---

<sup>4</sup> Semiannual Report to Congress April 1, 2022 – September 30, 2022, p. 7

<sup>5</sup> Semiannual Report to Congress, October 1, 2022 – March 31, 2023. p. 13

the Standards of Ethical Conduct for Employees of the Executive Branch to NSF for appropriate administrative action.

## Audits and Reviews

The Office of Audits reviews NSF programs and operations to ensure that administrative, programmatic, and financial aspects of NSF operations are conducted effectively, efficiently, and economically. We also audit grants, contracts, and cooperative agreements funded by NSF. By providing independent and objective assessments of NSF's program and financial performance, we help NSF improve its business policies and practices to better support its mission.

### Audits and Reviews of NSF Programs and Operations

#### **NSF Met Payment Integrity Information Act Requirements for FY 2022**

As required by the *Payment Integrity Information Act of 2019* (PIIA, Pub. L. No. 116-117), we reported on NSF's compliance with agency reporting requirements on improper payment reduction activity. In addition to requirements related to annual reporting as part of the Agency Financial Report, PIIA requires agencies with low-risk programs to perform a risk assessment at least once every 3 years for significant improper payments. We determined that NSF complied with all applicable PIIA reporting requirements for FY 2022. We also confirmed that NSF met its milestones to date for the ongoing 3-year PIIA risk assessment, which must be included in its FY 2024 Agency Financial Report. Finally, we determined that NSF continues to strengthen its risk assessment methodology and continues to make progress toward preventing and reducing improper payments.

### Audits of NSF Award Recipients

#### **NSF's Mid-Scale Research Infrastructure Program Awards**

OIG contractors completed four audits of organizations' management and oversight of awards received under NSF's Mid-Scale Research Infrastructure Program — [Ohio State University](#), [Smithsonian Astrophysical Observatory](#), [Monterey Bay Aquarium Research Institute](#), and [University of Connecticut Health Center](#). The audits assessed the allowability, allocability, and reasonableness of costs charged to NSF. The findings included unallowable costs, inadequately supported costs, and inappropriately allocated costs, which resulted in questioned costs. The audits also identified areas for improvement for which no costs were questioned, such as non-compliance with Mid-scale Program reporting requirements. The auditors made associated recommendations for NSF to resolve the questioned costs and to ensure the recipients strengthen administrative and management controls.



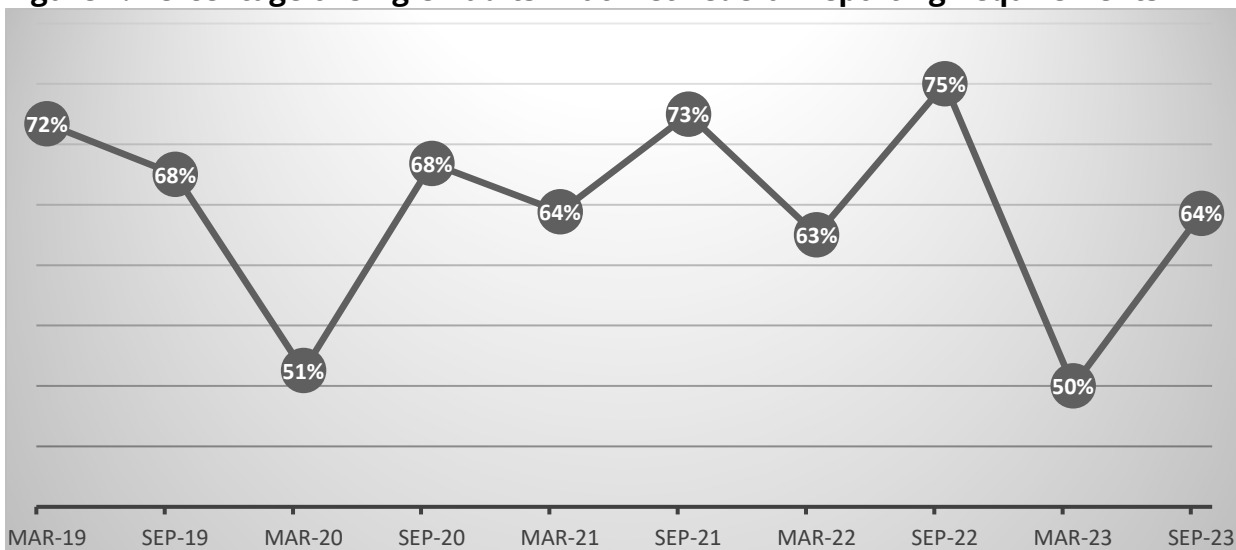
## Reviews of Single Audits

### Quality of Single Audits Increased from Prior Period

Uniform Guidance<sup>6</sup> requires colleges, universities, and non-profit organizations that expend \$750,000 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.<sup>7</sup> During a desk review, we examine the audit reporting package, which includes financial statements, federal award expenditures, and 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 (AICPA) audit standards.

During this period, we conducted desk reviews of 42 single audit reporting packages. The audits were conducted by 28 different independent public accounting firms and covered more than \$1.5 billion in total federal expenditures, including approximately \$629 million in NSF direct expenditures. There was an increase (14 percent) from the prior period in audit reporting packages that fully met federal reporting requirements. Also, the percentage of audit reporting packages that fully met federal reporting requirements during the period neared the 5-year average of 65 percent. As shown in Figure 1, 27 audit reporting packages (64 percent) fully met federal reporting requirements.

**Figure 1. Percentage of Single Audits That Met Federal Reporting Requirements**



Source: NSF OIG Semiannual Reports

<sup>6</sup> 2 CFR Pt. 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*

<sup>7</sup> Generally defined as an awardee's predominant federal funding agency.

We identified deficiencies in 15 audit reporting packages, including reporting packages submitted after required deadlines; audit reports missing required language; incomplete identification of awards within the major programs; incomplete and inaccurate Schedules of Expenditures of Federal Awards; audit report findings with missing elements and insufficient information to support audit resolution; incomplete and inaccurate Summaries of Audit Results; incomplete and inaccurate Schedules of Findings and Questioned Costs; incomplete and inaccurate reporting on the Data Collection Form; and 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 other federal funding agencies for their use in monitoring and oversight.

## Audit Resolution

We work closely with NSF to resolve recommendations resulting from our findings to improve operations and internal controls, recover questioned costs, and put funds to better use. We have different processes for resolving recommendations pertaining to NSF programs and operations and those pertaining to external organizations, 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 the 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. The auditee also has the opportunity to discuss concerns with NSF, and in some circumstances, NSF may discuss those concerns with us. NSF then provides us with a draft management decision record, which details its reasons for sustaining or not sustaining recommendations and questioned costs. If necessary, we may ask for clarification or additional information and discussion on NSF's management decision. Once we agree with NSF's management decision, the recommendations are resolved. NSF notifies our office when it confirms that the auditee has completed recommended internal control corrective actions or repaid questioned costs. We close the recommendations once we receive this notification.

## NSF Improved its Controls to Prevent Inappropriate Use of Electronic Devices

We confirmed that NSF implemented all corrective actions from our report [NSF Could Improve its Controls to Prevent Inappropriate Use of Electronic Devices](#). These actions improved NSF's controls to detect, deter, and remedy inappropriate use of its electronic devices. For example, NSF developed a standard operating procedure for validating mobile device management enrollment for NSF-issued mobile devices. (NSF uses mobile device management software to meet federal security requirements, including password protection, encryption, and the capability to remotely wipe data from mobile devices if they are lost or stolen.) NSF also identified and addressed previously unenrolled devices.

## NSF Improved its Program Guidance and Outreach for EPSCoR Awards

We confirmed that NSF completed all corrective actions from our report [Audit of NSF's Established Program to Stimulate Competitive Research \[EPSCoR\] Awards](#). For example, to help awardees comply with NSF and federal award administration requirements, NSF's Office of Budget, Finance and Award Management increased its outreach to EPSCoR recipients, including attending annual principal investigator meetings and EPSCoR Section-led site visits to discuss financial stewardship. NSF also updated its subrecipient monitoring oversight form and clarified program solicitation language to better ensure proposal budgets, particularly participant support costs, comply with *NSF's Proposal and Award Policies and Procedures Guide* requirements.

## NSF Sustained \$284,602 of Questioned Costs

NSF and OIG resolved four previous audits of award recipients this semiannual period, and NSF sustained \$284,602 in questioned costs as shown in the following table.

### Reports of Award Recipients Resolved This Semiannual Period

Report No.	Issue Date	Award Recipient	Questioned Costs	Sustained Questioned Costs
<a href="#">20-1-007</a>	8/11/20	Yale University	\$251,973	\$188,817
<a href="#">21-1-008</a>	5/13/21	Emory University	\$89,884	\$35,465
<a href="#">22-1-012</a>	8/12/22	North Carolina Central University	\$60,320	\$60,320
<a href="#">22-6-006</a>	8/23/22	Massachusetts Institute of Technology	\$0	N/A
<b>Total</b>			<b>\$402,177</b>	<b>\$284,602</b>

Source: NSF OIG

All the recommendations in the Yale University and Massachusetts Institute of Technology reports were closed this period. Also, 11 recommendations in the North Carolina Central University and 5 recommendations in the Emory University report were closed this period.

In addition to sustaining questioned costs at these universities, NSF required the award recipients to strengthen administrative and management controls in areas such as participant support costs; travel; publications; equipment, materials and supplies purchased near the award expiration date; professional services; and indirect costs.

The Massachusetts Institute of Technology (MIT) revised its process for managing Graduate Research Fellowship Program awards, strengthened controls to ensure fellows were not over or underpaid, and developed controls to ensure the accuracy of Program Expense Reports.

## Peer Review

### Office of Audits

Federal audit organizations performing work under Government Auditing Standards must have an external peer review by reviewers independent of the organization every 3 years. The reviews are conducted under guidelines established by the Council of the Inspectors General on Integrity and Efficiency and focus on the audit 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 *Generally Accepted Government Auditing Standards*. For these peer reviews, audit organizations can receive a rating of pass, pass with deficiencies, or fail. The Office of Audits received a rating of "pass" in March 2021 for the year ending September 30, 2020. A copy of the final peer review report is posted on our [website](#). Our next peer review for the year ending September 30, 2023, is scheduled to begin in early FY 2024.

### Office of Investigations

Per the guidelines established by the Council of the Inspectors General on Integrity and Efficiency 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 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." Further, the review identified two best practices — one related to our evidence program and the other relating to our proactive efforts in addressing plagiarism within the research community.



# Statistical Tables

## Investigative Outcomes

Investigative Reports Issued to NSF Management for Action <sup>8</sup>	13
Referrals to DOJ Criminal Prosecutors (individuals and entities counted separately for all referrals)	7
Referrals to Criminal State/Local Authorities	0
Indictments/Criminal Information	0
Criminal Convictions/Pleas	0
Substantiated Senior Government Employee Misconduct	0
Substantiated Whistleblower Retaliation	0
Substantiated Agency Interference	0
Referrals to DOJ Civil Prosecutors	5
Referrals to Civil State/Local Authorities	1
Civil Settlements/Judgements/Compliance Plans	1
Research Misconduct Findings Issued by NSF <sup>9</sup>	1
Government-wide Suspensions/Debarments/Voluntary Exclusions	0
Administrative Actions taken by NSF (Includes actions related to findings of research misconduct, suspension/termination of awards or employee misconduct)	13
Total Investigative Recoveries (includes funds returned to NSF, restitution, fees, proceeds from civil settlements and funds put to better use)	\$3,560,598

<sup>8</sup> 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.

<sup>9</sup> Research misconduct statistics are reported on our [website](#).

## Office of Audits Reports Issued This Semiannual Period

Report Number & Date Issued	Report Title	Questioned Costs	Unsupported Costs <sup>10</sup>	Better Use of Funds	Total Recs.	Mgmt. Decision <sup>11</sup>
23-1-007 06/23/23	<a href="#">Performance Audit of Mid-Scale Research Infrastructure Incurred Costs – The Ohio State University</a>	\$960	\$0	\$0	5	0
23-1-008 07/18/23	<a href="#">Performance Audit of Mid-Scale Research Infrastructure Incurred Costs – Smithsonian Astrophysical Observatory</a>	\$2,496	\$0	\$0	4	0
23-1-009 08/04/23	<a href="#">Performance Audit of Mid-Scale Research Infrastructure Incurred Costs – Monterey Bay Aquarium Research Institute</a>	\$2,891	0	0	5	0
23-1-010 08/18/23	<a href="#">Performance Audit of Mid-Scale Research Infrastructure Incurred Costs – University of Connecticut Health Center</a>	\$1,049	0	0	5	0
N/A 04/05/23	<a href="#">FY 22 PIIA Memorandum</a>	N/A	N/A	N/A	0	N/A
<b>Total</b>	<b>5 Reports</b>	<b>\$7,396</b>	<b>\$0</b>	<b>\$0</b>	<b>19</b>	<b>0</b>

<sup>10</sup> Unsupported costs are a subset of questioned costs.

<sup>11</sup> Number of recommendations for which a management decision has been made by 9/30/23. A "Management Decision" is NSF's response to findings and recommendations including actions it determined necessary.

## Office of Audits Recommendations Made Before April 1, 2023, for Which Corrective Actions Have Not Been Completed

Report Number & Date Issued	Report Title	Total Recs.	Open Recs. as of 9/30/2023	Total Potential Cost Savings <sup>12</sup>
17-2-009 07/06/17	<a href="#">NSF Could Strengthen Key Controls Over Electronic Records Management</a>	5	1	N/A
19-1-010 05/02/19	<a href="#">Performance Audit of Incurred Costs - University of Maryland College Park</a>	19	19	\$357,108
19-1-017 09/13/19	<a href="#">Performance Audit of Incurred Costs - Oregon State University</a>	24	24	\$369,532
20-1-004 07/13/20	<a href="#">Performance Audit of Incurred Costs - University of North Carolina Chapel Hill</a>	43	43	\$744,671
20-1-005 07/23/20	<a href="#">Performance Audit of Incurred Costs - University of Houston</a>	30	30	\$133,305
20-2-002 11/22/19	<a href="#">Performance Audit of the National Science Foundation's Information Security Program for FY 2019</a>	23	3	\$0
21-1-001 01/07/21	<a href="#">Performance Audit of Incurred Costs on EPSCoR Awards - University of Kansas Center for Research Inc.</a>	11	11	\$1,550,054
21-1-002 12/17/20	<a href="#">Performance Audit of Incurred Costs - Texas A&amp;M University</a>	24	24	\$137,558
21-1-003 01/13/21	<a href="#">Performance Audit of Incurred Costs on EPSCoR Awards - University of Wyoming</a>	15	6	\$0
21-1-004 01/15/21	<a href="#">Performance Audit of Incurred Costs - University of Florida</a>	17	17	\$640,723
21-1-007 04/30/21	<a href="#">Performance Audit of Incurred Costs - Clemson University</a>	35	35	\$276,440
21-1-008 05/13/21	<a href="#">Performance Audit of Incurred Costs - Emory University</a>	8	3	\$35,465
21-1-009 05/13/21	<a href="#">Performance Audit of the Implementation of OMB COVID-19 Flexibilities - University of New Mexico</a>	9	9	\$20,965
21-1-010 05/18/21	<a href="#">Performance Audit of the Implementation of OMB COVID-19 Flexibilities - State University of New York at Stony Brook</a>	10	4	\$0

<sup>12</sup> Potential Cost Savings includes both Questioned Costs and Funds Put to Better Use

Report Number & Date Issued	Report Title	Total Recs.	Open Recs. as of 9/30/2023	Total Potential Cost Savings <sup>12</sup>
21-1-011 05/19/21	<a href="#">Performance Audit of the Implementation of OMB COVID-19 Flexibilities – Florida International University</a>	9	4	\$7,977
21-1-014 05/26/21	<a href="#">Performance Audit of the Implementation of OMB COVID-19 Flexibilities – California Institute of Technology</a>	11	11	\$50,721
21-1-017 07/20/21	<a href="#">Performance Audit of Incurred Costs – Tennessee State University</a>	13	13	\$155,432
21-1-019 08/30/21	<a href="#">Performance Audit of Incurred Costs – University of Pittsburgh</a>	12	12	\$106,659
21-1-020 09/29/21	<a href="#">Performance Audit of Incurred Costs – University of California, San Francisco</a>	20	20	\$136,810
22-1-001 10/15/21	<a href="#">Performance Audit of Incurred Costs– University of Rhode Island EPSCoR Awards</a>	21	21	\$627,748
22-1-002 12/09/21	<a href="#">Performance Audit of Incurred Costs – University of Texas at Dallas</a>	24	24	\$249,210
22-1-003 04/15/22	<a href="#">Performance Audit of Incurred Costs – University of California, Merced</a>	33	33	\$226,652
22-1-006 06/21/22	<a href="#">Performance Audit of Incurred Costs – Cal Poly Corporation</a>	13	13	\$30,177
22-1-007 06/22/22	<a href="#">Performance Audit of Incurred Costs – San Francisco State University</a>	6	6	\$260
22-1-008 06/28/22	<a href="#">Performance Audit of Incurred Costs – Education Development Center</a>	12	12	\$88,089
22-1-009 06/28/22	<a href="#">Performance Audit of Incurred Costs – BSCS Science Learning</a>	16	16	\$158,050
22-1-011 08/09/22	<a href="#">Performance Audit of Incurred Costs - Arctic Research Consortium of the United States</a>	10	10	\$14,847
22-1-012 08/12/22	<a href="#">Performance Audit of Incurred Costs – North Carolina Central University</a>	14	3	\$60,320
22-1-013 09/23/22	<a href="#">Performance Audit of Incurred Costs – Colorado School of Mines</a>	10	10	\$10,260
22-2-003 11/17/21	<a href="#">Performance Audit of the National Science Foundation’s Information Security Program for FY 2021</a>	5	2	\$0
22-2-006 09/02/22	<a href="#">Audit of NSF’s Divestment of Major Facilities</a>	3	3	\$0



Report Number & Date Issued	Report Title	Total Recs.	Open Recs. as of 9/30/2023	Total Potential Cost Savings <sup>12</sup>
22-3-001 09/14/22	<a href="#">Inspection of NSF's Compliance with International Telework Requirements</a>	6	3	\$0
22-6-004 03/18/22	<a href="#">NSF Vetting of United States Antarctic Program Contractors</a>	2	2	\$0
23-1-001 10/27/22	<a href="#">Performance Audit of Incurred Costs - Cary Institute of Ecosystem Studies</a>	15	15	\$33,024
23-1-002 10/28/22	<a href="#">Performance Audit of Incurred Costs - Computing Research Association</a>	27	27	\$319,674
23-1-003 11/18/22	<a href="#">Performance Audit of Incurred Costs - University of Mississippi</a>	16	16	\$129,95
23-1-004 02/03/23	<a href="#">Performance Audit of Incurred Costs - University of North Carolina, Charlotte</a>	10	10	\$6,048
23-1-005 02/07/23	<a href="#">Performance Audit of Incurred Costs - Incorporated Research Institutions for Seismology</a>	5	5	\$470
23-1-006 03/22/23	<a href="#">Performance Audit of Incurred Costs- Rensselaer Polytechnic Institute</a>	22	22	\$198,137
23-2-001 11/04/22	<a href="#">Performance Audit of the National Science Foundation's Information Security Program for FY 2022</a>	2	1	\$0
23-2-003 01/09/23	<a href="#">Audit of NSF's Vetting Process for Individuals Assigned Under the Intergovernmental Personnel Act</a>	5	3	\$0
23-2-004 03/30/23	<a href="#">Audit of NSF's Controls over Graduate Research Fellowship Program Funding</a>	6	6	\$0
<b>Total</b>	<b>42 reports</b>	<b>621</b>	<b>552</b>	<b>\$6.876,337</b>

## About the 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 about \$9.9 billion (FY 2023), NSF is the funding source for about 25 percent of all federally supported basic research conducted by America’s colleges and universities. Each year, NSF supports about 300,000 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 USC 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 Twitter at [@nsfoig](https://twitter.com/nsfoig). Visit our website at [oig.nsf.gov](https://oig.nsf.gov).

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

- File an online report: [oig.nsf.gov/contact/hotline](https://oig.nsf.gov/contact/hotline)
- Anonymous Hotline: 1.800.428.2189
- Mail: 2415 Eisenhower Avenue, Alexandria, VA 22314 ATTN: OIG HOTLINE

## Photo Credit

Front cover image: [Silicon photodiode array](#). Credit: Donhee Ham Research Group/Harvard SEAS