

GAO-IG Act Exhibits

Pursuant to P.L. 115-414, the Good Accounting Obligation in Government Act (GAO-IG Act), the following three tables report on unresolved NSF OIG and U.S. Government Accountability Office (GAO) recommendations open for more than one year and their associated statuses as of February 1, 2023.

Open GAO Recommendations, as of February 1, 2023

GAO Report Number	Report Title (Date)	GAO Recommendation	Timeline to Implement
GAO-21-130	Federal Research: Agencies Need to Enhance Policies to Address Foreign Influence (12/17/2020)	Recommendation 9: The Director of the National Science Foundation should include a definition on non-financial conflicts in their agency policies, such as the one developed by OSTP, and address these conflicts, both foreign and domestic.	The National Science Foundation (NSF) has implemented this recommendation. NSF was pleased to coordinate with Congressional colleagues so that a definition and prohibition of malign foreign talent recruitment programs are included in the 2022 CHIPS and Science Act. NSF has had well-defined conflict of interest policies for many years and the agency does not differentiate between foreign and domestic conflicts of interest. However, NSF is committed to communication to the community by the NSF Director and Chief of Research Security Strategy and Policy (CRSSP) regarding research security risks including concerns about malign foreign talent recruitment programs. The NSF Director and CRSSP have communicated frequently over the past year with groups such as APLU, AAU, and COGR regarding such risks. Additionally, NSF co-chaired the NSTC research security subcommittee that released NSPM-33 Implementation Guidance in January 2022 to harmonize disclosure requirements on potential conflicts of interest and commitment with other federal agencies.
GAO-21-152	Data Governance: Agencies Made Progress in Establishing Governance, but Need to Address Key Milestones (12/16/2020)	Recommendation 9: The Director of the National Science Foundation should direct the Chief Data Officer to conduct a gap analysis between the current staff's skills and the skills the agency requires, and establish a baseline performance plan to close the identified data skills and literacy gaps.	NSF is making progress to complete this action but has not completed all activities. We are working to have an updated timeline by Q3 FY23. NSF has completed the following Evidence Act activities: <ul style="list-style-type: none"> • Established an active governance structure • Met strategic planning deadlines (Title I) • Progressed in data infrastructure planning and data use (Title II) • Promoting open data (Title III) NSF is currently addressing the Evidence Act skill gap activities.

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GAO Report Number	Report Title (Date)	GAO Recommendation	Timeline to Implement
GAO-20-187	Sexual Harassment in STEM Research: Agencies Have Taken Actions, but Need Complaint Procedures, Overall Plans, and Better Collaboration (3/19/2020)	Recommendation 15: The Director of NSF should establish goals and an overall plan to assess all of the agency's sexual harassment prevention efforts for their university grantees, including methods to regularly monitor and evaluate its sexual harassment prevention policies and communication mechanisms (e.g. Title IX or sex discrimination websites).	The National Science Foundation expects to implement this recommendation in FY 2023. The evaluation of NSF's harassment prevention efforts focused on the Harassment Notification Term and Condition and the Foundation's expectations regarding conference and travel awards. As previously reported to GAO, this evaluation is being conducted in several phases. The first phase of this evaluation was completed in FY 22, and its findings have provided useful information for the next phase of the evaluation. NSF is now working with the evaluation team on the planning, development, and deployment of surveys and one-to-one interview sessions with a pool of NSF awardee organizations' Title IX Coordinators, Authorized Organizational Representatives, and Principal Investigators. The surveys and interviews are expected to gather more detailed information of on the experiences of these officials with their organizations' implementation of the Harassment Notification Term and Condition and related policies for NSF-funded conferences and travel to conferences.
GAO-20-81	Federal Research: Additional Actions Needed to Improve Public Access to Research Results (11/21/2019)	Recommendation 7: The Director of the National Science Foundation should fully implement plans to ensure appropriate agency-funded research data are readily findable and accessible to the public.	NSF has implemented this recommendation. In December 2021, NSF implemented NSF-PAR version 2.0 which enables the system to accept dataset records and ensure agency-funded research data are readily findable and accessible to the public. This process is continuing to evolve and NSF-PAR 2.5 is being implemented, and scheduled for completion by end of CY 2023.

GAO Report Number	Report Title (Date)	GAO Recommendation	Timeline to Implement
GAO-20-81	Federal Research: Additional Actions Needed to Improve Public Access to Research Results (11/21/2019)	Recommendation 37: As the Subcommittee on Open Science moves forward, the National Science Foundation co-chair, in coordination with other co-chairs and participating agencies, should take steps to fully implement leading practices that enhance and sustain collaboration.	NSF has implemented this recommendation. Following the GAO recommendations, the NSF co-chair in coordination with the other co-chairs and participating agencies rebuilt and restructured the subcommittee’s workplan. The new workplan highlighted high-value action categories and clarified relationships between actions and deliverables. The subcommittee used the workplan to organize its activities in calendar years 2020 and 2021, and the SOS continues to move forward with a newly organized workplan that advances updates in CY 2022 to OSTP’s goals (advance equity, maximize accessibility and utility, revolutionize infrastructure, enhance ease and rewards) for open science. NSF continues to have active participation in SOS subgroups, including in the new Year of Open Science group for CY 2023.
GAO-19-227	National Science Foundation: Cost and Schedule Performance of Large Facilities Construction Projects and Opportunities to Improve Project Management (3/27/2019)	Recommendation 1: The Director of NSF should assess the agency’s large facilities oversight workforce to identify any project management competency gaps, develop a plan to address any gaps and time frames for doing so, and monitor progress in closing them.	NSF will complete implementation of this recommendation once internal standard operating guidance is revised in 2023 to incorporate the latest PMIAA competency model and establish the cadence for future staff self-assessments. As part of the implementation of the Program Management Improvement and Accountability Act (PMIAA), NSF has developed a competency model for staff overseeing major facilities and mid-scale research infrastructure, completed an initial gap analysis through self-assessment and supervisor surveys, evaluated available training options to identify future needs, and revised position descriptions. A new Course Curriculum Tool specific to PMIAA was made available to NSF staff in May 2022. GAO will continue to monitor NSF’s progress on PMIAA implementation during their 2023 engagement.

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GAO Report Number	Report Title (Date)	GAO Recommendation	Timeline to Implement
GAO-18-656	Science and Technology: Considerations for Maintaining U.S. Competitiveness in Quantum Computing, Synthetic Biology, and Other Potentially Transformational Research Areas (9/26/2018)	Recommendation 4: As the QIS Subcommittee moves forward, the National Science Foundation co-chair, in coordination with other co-chairs and participating agency officials, should take steps to fully implement leading practices that enhance and sustain collaboration.	NSF has implemented this recommendation. With the amendment to the NQI that was created as part of the revised NDAA legislation, NSF is now a member of the newly-authorized ESIX subcommittee and is coordinating with the other ESIX agencies to focus on addressing topics related to security that are impacted by QIS. In addition to the three existing reports from the Subcommittee that were referred to in last year’s report, the SCQIS has now released a fourth report on “Bringing Quantum Sensors to Fruition.” The working group that assembled this report was co-chaired by the NSF, DHS, and NIH. On December 6, 2022, OSTP sponsored a joint meeting between the directors of the NSF, DOE, and DOD centers to share progress and experiences. The National Quantum Initiative Advisory Committee called for in the NQI act has now been announced and held its first meeting on December 16, 2022.
GAO-18-656	Science and Technology: Considerations for Maintaining U.S. Competitiveness in Quantum Computing, Synthetic Biology, and Other Potentially Transformational Research Areas (9/26/2018)	Recommendation 5: As the Interagency Working Group on Synthetic Biology moves forward, the Director of the National Science Foundation, in coordination with participating agency officials, should take steps to fully implement leading practices that enhance and sustain collaboration.	NSF has implemented this recommendation. NSF’s leadership of the Interagency Synthetic Biology Working Group, participation in the coordinated response to activities associated with the implementation of the Executive Order on Advancing Biotechnology and Biomanufacturing Innovation for a Sustainable, Safe and Secure American Bioeconomy, and NSF’s leadership in collaborating across agencies to address directives set forth in Title IV- Bioeconomy Research and Development Initiative set forth in the Chips and Science Act of 2022 are illustrative of NSF’s implementation of leading practices that enhance and sustain collaboration.

Open OIG Recommendations - Internal Audits

OIG Report Number	Audit Report Title (Date)	OIG Recommendation	Status as of 2/1/2023¹	Timeline to Implement
17-2-009	Audit of Preservation of Electronic Records and Cooperation with Congressional Requests (7/6/2017)	Recommendation 2) Develop policies, procedures, and controls to capture and retain work-related text messages, social media posts, and electronic records created on government and non-government accounts to meet NARA requirements.	Resolved and Open	9/30/2023
19-2-003	NSF Could Improve its Controls to Prevent Inappropriate Use of Electronic Devices (12/21/2018)	Recommendation 4) Ensure that all existing NSF-owned mobile devices (iPhones and iPads) are enrolled in AirWatch.	Resolved and Open	9/30/2023
21-2-004	EPSCoR: Ensuring NSF Awardees Complying with NSF/Federal Requirements (8/13/2021)	Recommendation 3) Clarify NSF's guidance on participant support costs associated with EPSCoR-funded education, outreach, and diversity programs.	Resolved and Open	5/31/2023
22-6-003	Remote Versus In-Person Merit Review Panels (1/20/2022)	Recommendation 2) Identify and implement solutions to improve merit review panelist demographic data.	Resolved and Open	3/21/2023

1/ Resolved recommendations reflect those where OIG and NSF agree on corrective actions, but the implementation of those corrective actions is ongoing.

Open OIG Recommendations – External Audits

As of February 1, 2023, there were 440 open NSF OIG recommendations stemming from audits of awardees (external audits). These recommendations spanned 23 audits with over \$6.9 million in questioned costs.

- **Unresolved:** 322 open recommendations across 15 audits were unresolved as of February 1, 2023, reflecting nearly \$4.2 million in questioned costs.
- **Resolved:** 118 open recommendations across 8 audits were resolved, meaning that NSF and OIG agree on the corrective actions, but implementation is ongoing.
 - These audits reflect nearly \$2.8 million in questioned costs, of which \$223,525 have been disallowed, and \$28,889 have been allowed.

Open OIG Recommendations – External Audits (Unresolved as of February 1, 2023)

OIG Report Number	Audited Entity (Report Issue Date)	Recommendation	Costs Questioned	Anticipated Resolution Date
19-1-010	University of Maryland College Park (5/2/2019)	1.1) Resolve the \$101,937 in questioned costs related to unreasonable and unallocable payroll transfers near award expiration.	\$101,937	4/30/2023
19-1-010	University of Maryland College Park (5/2/2019)	1.2) Direct UMD to strengthen administrative and management controls and processes over payroll expenditures.	\$0	4/30/2023
19-1-010	University of Maryland College Park (5/2/2019)	2.1) Resolve the \$79,956 in questioned costs for equipment purchases near award expiration.	\$79,956	4/30/2023
19-1-010	University of Maryland College Park (5/2/2019)	2.2) Direct UMD to strengthen administrative and management controls and processes related to the review of expenditures charged to Federal awards.	\$0	4/30/2023

OIG Report Number	Audited Entity (Report Issue Date)	Recommendation	Costs Questioned	Anticipated Resolution Date
19-1-010	University of Maryland College Park (5/2/2019)	3.1) Resolve the \$43,710 in questioned costs for unsupported charges for data collection services, conference fees, & equipment purchases.	\$43,710	4/30/2023
19-1-010	University of Maryland College Park (5/2/2019)	3.2) Direct UMD to provide support that it has repaid the \$1,918 of unsupported questioned costs for equipment purchased.	\$1,918	4/30/2023
19-1-010	University of Maryland College Park (5/2/2019)	3.3) Direct UMD to implement policies and procedures to ensure NSF approves changes to the scope of work regarding subcontractors and maintain source documentation to properly support charges to Federal awards.	\$0	4/30/2023
19-1-010	University of Maryland College Park (5/2/2019)	4.1) Resolve the \$37,812 in questioned costs for equipment and supply purchases near or after award expiration date, and direct UMD to repay or otherwise remove the sustained questioned costs from its NSF awards	\$37,812	4/30/2023
19-1-010	University of Maryland College Park (5/2/2019)	4.2) Direct UMD to strengthen administrative and mgt controls and processes over equipment & supply expenditures near the end of an award.	\$0	4/30/2023
19-1-010	University of Maryland College Park (5/2/2019)	5.1) Resolve the \$31,697 in questioned costs for lab & computer equipment allocations, and direct UMD to repay or otherwise remove the sustained questioned costs from its NSF awards.	\$31,697	4/30/2023

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19-1-010	University of Maryland College Park (5/2/2019)	5.2) Direct UMD to strengthen administrative and mgt controls over allocation of lab & computer equipment costs benefitting multiple awards or projects.	\$0	4/30/2023
19-1-010	University of Maryland College Park (5/2/2019)	6.1) Resolve the \$24,559 in questioned travel costs, and direct UMD to repay or otherwise remove the sustained questioned costs from its NSF awards.	\$24,559	4/30/2023
19-1-010	University of Maryland College Park (5/2/2019)	6.2) Direct UMD to strengthen administrative and mgt controls and processes over travel costs, including identifying guidelines for determining reasonableness of lodging costs	\$0	4/30/2023
19-1-010	University of Maryland College Park (5/2/2019)	7.1) Resolve the \$13,905 in questioned costs for unreasonable travel and equipment cost transfers	\$13,905	4/30/2023
19-1-010	University of Maryland College Park (5/2/2019)	7.2) Direct UMD to strengthen administrative and management policies and procedures relating to travel & equipment cost transfers.	\$0	4/30/2023
19-1-010	University of Maryland College Park (5/2/2019)	8.1) Direct UMD to provide support that is has repaid the \$12,659 of questioned indirect costs.	\$12,659	4/30/2023
19-1-010	University of Maryland College Park (5/2/2019)	8.2) Direct UMD to strengthen administrative and mgt controls and processes for reviewing and approving indirect costs for equipment purchases charged to NSF awards.	\$0	4/30/2023

OIG Report Number	Audited Entity (Report Issue Date)	Recommendation	Costs Questioned	Anticipated Resolution Date
19-1-010	University of Maryland College Park (5/2/2019)	9.1) Resolve the \$8,955 in questioned costs for unallowable public relation costs.	\$8,955	4/30/2023
19-1-010	University of Maryland College Park (5/2/2019)	9.2) Strengthen administrative and mgt controls and processes to ensure unallowable public relation cost are not charged to NSF awards.	\$0	4/30/2023
19-1-017	Oregon State University (9/13/2019)	1.1) Resolve the \$169,950 in questioned consulting and subaward costs and direct OSU to repay or otherwise remove the sustained questioned costs from its NSF awards.	\$169,950	4/30/2023
19-1-017	Oregon State University (9/13/2019)	1.2) Direct OSU to establish a policy to ensure that OSU employees are not paid as both employees and independent contractors.	\$0	4/30/2023
19-1-017	Oregon State University (9/13/2019)	1.3) Direct OSU to strengthen its administrative and management procedures over awarding subawards.	\$0	4/30/2023
19-1-017	Oregon State University (9/13/2019)	2.1) Resolve the \$78,153 in questioned costs.	\$78,153	4/30/2023
19-1-017	Oregon State University (9/13/2019)	2.2) Direct OSU to strengthen its administrative and management procedures for obtaining NSF's approval.	\$0	4/30/2023
19-1-017	Oregon State University (9/13/2019)	2.3) Direct OSU to strengthen its administrative and management procedures for allocating salary expenses to sponsored projects.	\$0	4/30/2023

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19-1-017	Oregon State University (9/13/2019)	2.4) Direct OSU to strengthen its administrative and management procedures for allocating travel expenses to sponsored projects.	\$0	4/30/2023
19-1-017	Oregon State University (9/13/2019)	2.5) Direct OSU to strengthen its administrative and management procedures for allocating equipment to sponsored projects.	\$0	4/30/2023
19-1-017	Oregon State University (9/13/2019)	2.6) Direct OSU to strengthen its administrative and management procedures over use of PSC funding under NSF awards.	\$0	4/30/2023
19-1-017	Oregon State University (9/13/2019)	3.1) Resolve the \$65,153 in questioned indirect costs.	\$65,153	4/30/2023
19-1-017	Oregon State University (9/13/2019)	3.2) Direct OSU to strengthen its administrative and management procedures for applying indirect costs to Federal awards.	\$0	4/30/2023
19-1-017	Oregon State University (9/13/2019)	4.1) Resolve \$31,319 in questioned supplies, equipment, and travel costs.	\$31,319	4/30/2023
19-1-017	Oregon State University (9/13/2019)	4.2) Direct OSU to strengthen its administrative and management procedures for purchases at end of a project's POP.	\$0	4/30/2023

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19-1-017	Oregon State University (9/13/2019)	4.3) Direct OSU to strengthen its administrative and management procedures for travel taken within the final 90 days of an award's POP.	\$0	4/30/2023
19-1-017	Oregon State University (9/13/2019)	5.1) Resolve \$10,574 in Questioned unallocable costs.	\$10,574	4/30/2023
19-1-017	Oregon State University (9/13/2019)	5.2) Direct OSU to strengthen its administrative and management procedures for allocating expenses to sponsored projects.	\$0	4/30/2023
19-1-017	Oregon State University (9/13/2019)	5.3) Direct OSU to encourage PIs to identify all award participants.	\$0	4/30/2023
19-1-017	Oregon State University (9/13/2019)	6.1) Resolve the \$8,820 in questioned costs.	\$8,820	4/30/2023
19-1-017	Oregon State University (9/13/2019)	6.2) Direct OSU to strengthen its administrative and management procedures for honorarium payments.	\$0	4/30/2023
19-1-017	Oregon State University (9/13/2019)	7.1) Resolve \$5,563 in questioned lodging and M&IE costs.	\$5,563	4/30/2023
19-1-017	Oregon State University (9/13/2019)	7.2) Direct OSU to strengthen its administrative and management procedures for reimbursing M&IE expenses.	\$0	4/30/2023
19-1-017	Oregon State University (9/13/2019)	7.3) Direct OSU to strengthen its administrative and management procedures for reimbursing lodging expenses.	\$0	4/30/2023

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19-1-017	Oregon State University (9/13/2019)	8.1) Direct OSU to strengthen its administrative and management procedures for travel, procurement, PSCs, effort certifications, cost transfers, fellowship appointments, and currency conversions.	\$0	4/30/2023
19-1-017	Oregon State University (9/13/2019)	9.1) Direct OSU to strengthen its administrative and management procedures for establishing indirect cost rates for Federal awards.	\$0	4/30/2023
20-1-004	University of North Carolina at Chapel Hill (7/13/2020)	1.1) Resolve the \$136,024 in questioned conference, travel, and AURA service costs and direct UNC to repay or otherwise remove the sustained questioned costs from its NSF awards.	\$136,024	9/30/2023
20-1-004	University of North Carolina at Chapel Hill (7/13/2020)	1.2) Direct UNC to provide support verifying that it has repaid or otherwise credited the \$39,389 of questioned equipment, internal service center, salary, and other direct costs for which it has agreed to reimburse NSF.	\$39,389	9/30/2023
20-1-004	University of North Carolina at Chapel Hill (7/13/2020)	1.3) Direct UNC to strengthen its policies and procedures related to the creation and retention of documentation.	\$0	9/30/2023
20-1-004	University of North Carolina at Chapel Hill (7/13/2020)	1.4) Direct UNC to strengthen its administrative and management processes and procedures surrounding the approval of travel expense reports.	\$0	9/30/2023

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20-1-004	University of North Carolina at Chapel Hill (7/13/2020)	1.5) Direct UNC to strengthen its administrative and management processes and procedures surrounding the approval of vendor and service provider invoices.	\$0	9/30/2023
20-1-004	University of North Carolina at Chapel Hill (7/13/2020)	1.6) Direct UNC to strengthen its administrative and management processes and procedures surrounding the internal service center billing process.	\$0	9/30/2023
20-1-004	University of North Carolina at Chapel Hill (7/13/2020)	1.7) Direct UNC to strengthen its administrative and management processes and procedures surrounding the reconciliation and tracking of gift cards or other prepaid cards.	\$0	9/30/2023
20-1-004	University of North Carolina at Chapel Hill (7/13/2020)	2.1) Resolve the \$164,313 in questioned subaward costs and direct UNC to repay or otherwise remove the sustained questioned costs from its NSF awards.	\$164,313	9/30/2023
20-1-004	University of North Carolina at Chapel Hill (7/13/2020)	2.2) Direct UNC to strengthen the administrative and management controls and processes over transferring significant parts of federally funded research to other organizations.	\$0	9/30/2023
20-1-004	University of North Carolina at Chapel Hill (7/13/2020)	3.1) Direct UNC to provide support verifying that it has repaid or otherwise credited the \$103,250 of questioned unsupported ACM\$ cash drawdowns for which it has agreed to reimburse NSF.	\$103,250	9/30/2023

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20-1-004	University of North Carolina at Chapel Hill (7/13/2020)	3.2) Direct UNC to strengthen the administrative and management controls and processes over its ACM\$ reconciliation process.	\$0	9/30/2023
20-1-004	University of North Carolina at Chapel Hill (7/13/2020)	4.1) Resolve the \$26,505 in inappropriately allocated materials and supplies, travel, and equipment costs for which UNC has not agreed to reimburse NSF and direct UNC to repay or otherwise remove the sustained questioned costs from its NSF awards.	\$26,505	9/30/2023
20-1-004	University of North Carolina at Chapel Hill (7/13/2020)	4.2) Direct UNC to provide support verifying that it has repaid or otherwise credited the \$61,496 of questioned materials and supplies, travel, equipment, and other direct costs for which it has agreed to reimburse NSF.	\$61,496	9/30/2023
20-1-004	University of North Carolina at Chapel Hill (7/13/2020)	4.3) Direct UNC to strengthen its administrative and management processes and procedures surrounding the approval of materials and supplies, travel, equipment, and other direct costs charged or transferred to an NSF award near the award's expiration date.	\$0	9/30/2023
20-1-004	University of North Carolina at Chapel Hill (7/13/2020)	4.4) Direct UNC to strengthen its administrative and management processes and procedures surrounding the approval of travel expense reports.	\$0	9/30/2023

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20-1-004	University of North Carolina at Chapel Hill (7/13/2020)	4.5) Direct UNC to strengthen its administrative and management processes and procedures surrounding the allocation of equipment and publication expenses to NSF awards	\$0	9/30/2023
20-1-004	University of North Carolina at Chapel Hill (7/13/2020)	4.6) Direct UNC to strengthen its administrative and management processes and procedures surrounding the allocation of publication expenses.	\$0	9/30/2023
20-1-004	University of North Carolina at Chapel Hill (7/13/2020)	5.1) Resolve the \$11,542 in meal and lodging per diem expenses for which UNC has not agreed to reimburse NSF and direct UNC to repay or otherwise remove the sustained questioned costs from its NSF awards.	\$11,542	9/30/2023
20-1-004	University of North Carolina at Chapel Hill (7/13/2020)	5.2) Direct UNC to provide support verifying that it has repaid or otherwise credited the \$75,065 in questioned pre-award, PSC, airfare, and other direct cost expenses for which it has agreed to reimburse NSF.	\$75,065	9/30/2023
20-1-004	University of North Carolina at Chapel Hill (7/13/2020)	5.3) Direct UNC to strengthen its administrative and management processes and procedures surrounding the review of pre-award travel expenses.	\$0	9/30/2023
20-1-004	University of North Carolina at Chapel Hill (7/13/2020)	5.4) Direct UNC to update its meal and lodging per diem policies to comply with Federal regulations.	\$0	9/30/2023

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20-1-004	University of North Carolina at Chapel Hill (7/13/2020)	5.5) Direct UNC to strengthen its administrative and management processes and procedures surrounding the use of PSC funding.	\$0	9/30/2023
20-1-004	University of North Carolina at Chapel Hill (7/13/2020)	5.6) Direct UNC to strengthen its administrative and management processes and procedures surrounding the approval of airfare expenses.	\$0	9/30/2023
20-1-004	University of North Carolina at Chapel Hill (7/13/2020)	5.7) Direct UNC to strengthen its administrative processes surrounding the approval of other direct costs charged to Federal awards.	\$0	9/30/2023
20-1-004	University of North Carolina at Chapel Hill (7/13/2020)	6.1) Direct UNC to provide support verifying that it has repaid or otherwise credited the \$65,314 of questioned indirect costs for which it has agreed to reimburse NSF.	\$65,314	9/30/2023
20-1-004	University of North Carolina at Chapel Hill (7/13/2020)	6.2) Direct UNC to strengthen its administrative and management procedures for applying indirect costs to Federal awards.	\$0	9/30/2023
20-1-004	University of North Carolina at Chapel Hill (7/13/2020)	7.1) Resolve the \$30,435 in questioned costs related to inappropriately procured equipment and services for which UNC has not agreed to reimburse NSF and direct UNC to repay or otherwise remove the sustained questioned costs from its NSF awards.	\$30,435	9/30/2023

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20-1-004	University of North Carolina at Chapel Hill (7/13/2020)	7.2) Direct UNC to provide support verifying that it has repaid or otherwise credited the \$5,143 in server costs for which it has agreed to reimburse NSF.	\$5,143	9/30/2023
20-1-004	University of North Carolina at Chapel Hill (7/13/2020)	7.3) Direct UNC to strengthen its administrative and management procedures related to competitive bidding.	\$0	9/30/2023
20-1-004	University of North Carolina at Chapel Hill (7/13/2020)	8.1) Direct UNC to provide support to verify that it has repaid or otherwise credited the \$17,136 of questioned costs caused by accounting issues for which it has agreed to reimburse NSF.	\$17,136	9/30/2023
20-1-004	University of North Carolina at Chapel Hill (7/13/2020)	8.2) Direct UNC to strengthen its administrative and management procedures related to handling NSF awards.	\$0	9/30/2023
20-1-004	University of North Carolina at Chapel Hill (7/13/2020)	9.1) Direct UNC to provide support to verify that it has repaid or otherwise credited the \$9,059 of questioned costs in inappropriately treated GRFP expenses for which it has agreed to reimburse NSF.	\$9,059	9/30/2023
20-1-004	University of North Carolina at Chapel Hill (7/13/2020)	9.2) Direct UNC to update its current practices for award set-up to ensure that personnel working on the award, directly or indirectly, have knowledge of specific NSF terms and conditions that apply to special types of NSF awards.	\$0	9/30/2023

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20-1-004	University of North Carolina at Chapel Hill (7/13/2020)	10.1) Direct UNC to strengthen its administrative and management procedures related to the processing and certification of effort.	\$0	9/30/2023
20-1-004	University of North Carolina at Chapel Hill (7/13/2020)	11.1) Direct UNC to update its current practices for award set-up to ensure that personnel set up accounts for NSF awards such that the account applies indirect costs at the rates in effect as of the awarding date of the NSF award.	\$0	9/30/2023
20-1-004	University of North Carolina at Chapel Hill (7/13/2020)	12.1) Direct UNC to strengthen the administrative and management policies and procedures in place related to establishing agreements with, and making payments to contractors and consultants	\$0	9/30/2023
20-1-004	University of North Carolina at Chapel Hill (7/13/2020)	12.2) Direct UNC to strengthen its policies and procedures related to the creation and retention of documentation, including introducing additional controls to help ensure that UNC appropriately creates and maintains all documentation necessary to support	\$0	9/30/2023
20-1-004	University of North Carolina at Chapel Hill (7/13/2020)	12.3) Direct UNC to strengthen its policies and procedures related to establishing and monitoring subawards.	\$0	9/30/2023

OIG Report Number	Audited Entity (Report Issue Date)	Recommendation	Costs Questioned	Anticipated Resolution Date
20-1-004	University of North Carolina at Chapel Hill (7/13/2020)	12.4) Direct UNC to strengthen its policies and procedures related to approving travel expense reports.	\$0	9/30/2023
20-1-004	University of North Carolina at Chapel Hill (7/13/2020)	12.5) Direct UNC to issue clarifying guidance regarding its competitive bidding and sole-source justification requirements.	\$0	9/30/2023
20-1-004	University of North Carolina at Chapel Hill (7/13/2020)	12.6) Direct UNC to strengthen its administrative and management processes and procedures surrounding the internal service center billing process.	\$0	9/30/2023
20-1-004	University of North Carolina at Chapel Hill (7/13/2020)	12.7) Direct UNC to provide periodic training to personnel responsible for capitalizing equipment to ensure items that do not qualify as capital assets are not capitalized.	\$0	9/30/2023
20-1-004	University of North Carolina at Chapel Hill (7/13/2020)	12.8) Direct UNC to strengthen its administrative and management processes and procedures surrounding the payment of hourly employees.	\$0	9/30/2023
20-1-005	University of Houston (7/23/2020)	1.1) Resolve the \$32,153 in questioned unallocable software, tuition remission, stipend, supply, and travel costs for which UH has not agreed to reimburse NSF and direct UH to repay or otherwise remove the sustained questioned costs from its NSF awards.	\$32,153	12/15/2023

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OIG Report Number	Audited Entity (Report Issue Date)	Recommendation	Costs Questioned	Anticipated Resolution Date
20-1-005	University of Houston (7/23/2020)	1.2) Direct UH to provide documentation that it has repaid or otherwise credited the \$21,513 in questioned conference, travel, and workshop costs for which it has agreed to reimburse NSF.	\$21,513	12/15/2023
20-1-005	University of Houston (7/23/2020)	1.3) Direct UH to strengthen its administrative and management controls and processes for allocating expenses to sponsored projects.	\$0	12/15/2023
20-1-005	University of Houston (7/23/2020)	1.4) Direct UH to encourage PIs to identify all award participants and report all award-related travel in the annual reports submitted to NSF.	\$0	12/15/2023
20-1-005	University of Houston (7/23/2020)	2.1) Resolve the \$17,787 in questioned conference, supply, currency conversion, and publication expenses for which UH has not agreed to reimburse NSF and direct UH to repay or otherwise remove the sustained questioned costs from its NSF awards.	\$17,787	12/15/2023
20-1-005	University of Houston (7/23/2020)	2.2) Direct UH to provide documentation that it has repaid or otherwise credited the \$19,790 in questioned fringe, conference, airfare, parking, and lodging costs for which it has agreed to reimburse NSF.	\$19,790	12/15/2023
20-1-005	University of Houston (7/23/2020)	2.3) Direct UH to strengthen its policies and procedures related to the creation and retention of documentation	\$0	12/15/2023

OIG Report Number	Audited Entity (Report Issue Date)	Recommendation	Costs Questioned	Anticipated Resolution Date
20-1-005	University of Houston (7/23/2020)	2.4) Direct UH to strengthen its administrative and management processes and procedures surrounding the approval of travel expense reports.	\$0	12/15/2023
20-1-005	University of Houston (7/23/2020)	2.5) Direct UH to strengthen its administrative and management procedures surrounding expenses charged to NSF awards after the award has expired.	\$0	12/15/2023
20-1-005	University of Houston (7/23/2020)	2.6) Direct UH to strengthen its administrative and management procedures surrounding the processing of invoices to ensure that it pays all invoices in a timely manner.	\$0	12/15/2023
20-1-005	University of Houston (7/23/2020)	2.7) Direct UH to ensure that it only applies fringe benefits based on eligible employee salary costs, as outlined in its Negotiated Indirect Cost Rate Agreement.	\$0	12/15/2023
20-1-005	University of Houston (7/23/2020)	2.8) Direct UH to establish clear guidance regarding the allowability of publication expenses.	\$0	12/15/2023
20-1-005	University of Houston (7/23/2020)	2.9) Direct UH to establish clear guidance regarding the allowability of participant expenses.	\$0	12/15/2023
20-1-005	University of Houston (7/23/2020)	3.1) Direct UH to provide documentation that it has repaid or otherwise credited the \$19,445 in questioned indirect costs for which it has agreed to reimburse NSF.	\$0	12/15/2023

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OIG Report Number	Audited Entity (Report Issue Date)	Recommendation	Costs Questioned	Anticipated Resolution Date
20-1-005	University of Houston (7/23/2020)	3.2) Direct UH to strengthen its administrative and management procedures for applying indirect costs to Federal awards.	\$0	12/15/2023
20-1-005	University of Houston (7/23/2020)	4.1) Resolve the \$7,650 in questioned inappropriately procured goods and services for which UH has not agreed to reimburse NSF and direct UH to repay or otherwise remove the sustained questioned costs from its NSF awards.	\$7,650	12/15/2023
20-1-005	University of Houston (7/23/2020)	4.2) Direct UH to provide documentation that it has repaid or otherwise credited the \$3,306 of questioned costs that it has agreed to reimburse.	\$0	12/15/2023
20-1-005	University of Houston (7/23/2020)	4.3) Direct UH to strengthen its administrative and management controls and processes for procuring goods and services that it will charge to NSF awards.	\$0	12/15/2023
20-1-005	University of Houston (7/23/2020)	5.1) Direct UH to provide documentation that it has repaid or otherwise credited the \$9,954 in questioned costs for which it has agreed to reimburse NSF.	\$9,954	12/15/2023
20-1-005	University of Houston (7/23/2020)	5.2) Direct UH to strengthen its policies and procedures related to the creation and retention of documentation	\$0	12/15/2023
20-1-005	University of Houston (7/23/2020)	5.3) Direct UH to strengthen its administrative and management processes and procedures surrounding the approval of travel expense reports.	\$0	12/15/2023

OIG Report Number	Audited Entity (Report Issue Date)	Recommendation	Costs Questioned	Anticipated Resolution Date
20-1-005	University of Houston (7/23/2020)	6.1) Direct UH to provide documentation that it has repaid or otherwise credited the \$1,707 of questioned costs for which it has agreed to reimburse NSF.	\$1,707	12/15/2023
20-1-005	University of Houston (7/23/2020)	6.2) Direct UH to update its current practices for award set-up to ensure that it appropriately communicates all NSF award terms and conditions.	\$0	12/15/2023
20-1-005	University of Houston (7/23/2020)	7.1) Direct UH to strengthen its administrative and management procedures for approving consultant and independent contractor payments.	\$0	12/15/2023
20-1-005	University of Houston (7/23/2020)	7.2) Direct UH to strengthen its administrative and management procedures for incurring travel costs related to sponsored projects.	\$0	12/15/2023
20-1-005	University of Houston (7/23/2020)	7.3) Direct UH to strengthen its administrative and management procedures surrounding effort reporting.	\$0	12/15/2023
20-1-005	University of Houston (7/23/2020)	7.4) Direct UH to issue specific guidance regarding when UH can pay individuals through participant support stipends.	\$0	12/15/2023
20-1-005	University of Houston (7/23/2020)	7.5) Direct UH to strengthen its administrative and management procedures for equipment expenditures in the final 6 months of a grant's POP to ensure that personnel obtain the Office of Contracts and Grants' approval before purchasing equipment.	\$0	12/15/2023

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OIG Report Number	Audited Entity (Report Issue Date)	Recommendation	Costs Questioned	Anticipated Resolution Date
20-1-005	University of Houston (7/23/2020)	8.1) Direct UH to update its current award set-up practices to ensure that it sets up accounts for NSF awards such that the account applies indirect costs at the rates established in the NICRA that was in effect as of the date of grant award.	\$0	12/15/2023
20-1-005	University of Houston (7/23/2020)	9.1) Direct UH to update its current practices for specialized service facilities to ensure that it complies with all of the Federal requirements for these facilities, as outlined in 2 CFR §200.468, Specialized service facilities.	\$0	12/15/2023
20-1-007	Yale University (8/11/2020)	1.1) Resolve the \$26,151 in salary, promotional, and airfare expenses for which Yale has not agreed to reimburse NSF and direct Yale to repay or otherwise remove the sustained questioned costs from its NSF awards.	\$26,151	12/29/2023
20-1-007	Yale University (8/11/2020)	1.2) Direct Yale to provide documentation supporting that it has repaid or otherwise credited the \$81,993 in questioned participant support costs, salary, duplicate charges, airfare, travel, and other expenses for which it has agreed to reimburse NSF.	\$81,993	12/29/2023
20-1-007	Yale University (8/11/2020)	1.3) Direct Yale to strengthen its administrative and management processes and procedures surrounding the use of participant support cost funding.	\$0	12/29/2023
20-1-007	Yale University (8/11/2020)	1.4) Direct Yale to strengthen its policies and procedures surrounding the approval of summer effort commitments on sponsored projects.	\$0	12/29/2023

OIG Report Number	Audited Entity (Report Issue Date)	Recommendation	Costs Questioned	Anticipated Resolution Date
20-1-007	Yale University (8/11/2020)	1.5) Direct Yale to strengthen its administrative and management processes and procedures surrounding the approval of expenses to ensure that it does not approve duplicate expenses submitted by subawardees, vendors, and employees.	\$0	12/29/2023
20-1-007	Yale University (8/11/2020)	1.6) Direct Yale to implement a control that flags potential duplicate payments for additional review.	\$0	12/29/2023
20-1-007	Yale University (8/11/2020)	1.7) Direct Yale to strengthen its administrative and management processes and procedures surrounding the approval of travel expense reports.	\$0	12/29/2023
20-1-007	Yale University (8/11/2020)	1.8) Direct Yale to update its travel policies and procedures to include specific guidance regarding how to identify and appropriately account for expenses associated with cancelled or unused airfare.	\$0	12/29/2023
20-1-007	Yale University (8/11/2020)	1.9) Direct Yale to strengthen its administrative processes surrounding the approval of other direct costs charged to Federal awards.	\$0	12/29/2023
20-1-007	Yale University (8/11/2020)	1.10) Direct Yale to strengthen its administrative processes surrounding the approval of publication costs charged to Federal awards.	\$0	12/29/2023

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OIG Report Number	Audited Entity (Report Issue Date)	Recommendation	Costs Questioned	Anticipated Resolution Date
20-1-007	Yale University (8/11/2020)	2.1) Resolve the \$58,577 in questioned unallocable equipment costs for which Yale has not agreed to reimburse NSF and direct Yale to repay or otherwise remove the sustained questioned costs from its NSF awards.	\$58,577	12/29/2023
20-1-007	Yale University (8/11/2020)	2.2) Direct Yale to provide documentation supporting that it has repaid or otherwise credited the \$24,732 of questioned materials, publication, travel, and other direct costs for which it has agreed to reimburse NSF.	\$24,732	12/29/2023
20-1-007	Yale University (8/11/2020)	2.3) Direct Yale to strengthen its administrative and management processes and procedures surrounding the approval of equipment and materials charged to an NSF award near the award's expiration date.	\$0	12/29/2023
20-1-007	Yale University (8/11/2020)	2.4) Direct Yale to strengthen its administrative and management processes and procedures surrounding the allocation methodology used to charge equipment, materials/supplies, travel, and other direct costs to sponsored awards.	\$0	12/29/2023
20-1-007	Yale University (8/11/2020)	2.5) Direct Yale to strengthen its administrative processes surrounding the approval of publication costs charged to Federal awards.	\$0	12/29/2023

OIG Report Number	Audited Entity (Report Issue Date)	Recommendation	Costs Questioned	Anticipated Resolution Date
20-1-007	Yale University (8/11/2020)	2.6) Direct Yale to strengthen its administrative and management processes and procedures surrounding the approval of travel expense reports.	\$0	12/29/2023
20-1-007	Yale University (8/11/2020)	3.1) Resolve the \$39,850 in questioned professional services agreement costs for which Yale has not agreed to reimburse NSF and direct Yale to repay or otherwise remove the sustained questioned costs from its NSF award.	\$39,850	12/29/2023
20-1-007	Yale University (8/11/2020)	3.2) Review Yale's re-charging of the questioned cost amounts for compliance with Federal, NSF, and Yale regulations and policies.	\$0	12/29/2023
20-1-007	Yale University (8/11/2020)	3.3) Direct Yale to strengthen its administrative and management controls and processes surrounding the execution of professional services and consulting agreements.	\$0	12/29/2023
20-1-007	Yale University (8/11/2020)	4.1) Resolve the \$12,855 in questioned internal service provider expenses for which Yale has not agreed to reimburse NSF and direct Yale to repay or otherwise remove the sustained questioned costs from its NSF awards.	\$12,855	12/29/2023
20-1-007	Yale University (8/11/2020)	4.2) Direct Yale to provide documentation supporting that it has repaid or otherwise credited the \$2,397 in inappropriately billed internal service provider expenses for which it has agreed to reimburse NSF.	\$2,397	12/29/2023

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OIG Report Number	Audited Entity (Report Issue Date)	Recommendation	Costs Questioned	Anticipated Resolution Date
20-1-007	Yale University (8/11/2020)	4.3) Direct Yale to strengthen its administrative and management processes and procedures surrounding internal service provider billings.	\$0	12/29/2023
20-1-007	Yale University (8/11/2020)	4.4) Direct Yale to strengthen its administrative and management processes and procedures surrounding the development of internal service provider rate sheets.	\$0	12/29/2023
20-1-007	Yale University (8/11/2020)	4.5) Direct Yale to update its invoicing process for the CINSTR, ISP011, ISP043, ISP058, ISP455, and YRISPS internal service providers to require that invoices identify the number of unit(s) or hour(s) billed, as well as the rate(s) used to calculate the	\$0	12/29/2023
20-1-007	Yale University (8/11/2020)	5.1) Direct Yale to provide documentation supporting that it has repaid or otherwise credited the \$5,418 of questioned indirect costs for which it has agreed to reimburse NSF.	\$5,418	12/29/2023
20-1-007	Yale University (8/11/2020)	5.2) Direct Yale to strengthen its oversight procedures surrounding the charging of, or transferring of, expenses related to rearrangement, alteration, and other capital expenditures.	\$0	12/29/2023

OIG Report Number	Audited Entity (Report Issue Date)	Recommendation	Costs Questioned	Anticipated Resolution Date
20-1-007	Yale University (8/11/2020)	5.3) Direct Yale to perform periodic reviews of expenditures charged to its facilities accounts to ensure rearrangement and alteration costs are not inappropriately charged to accounts that accumulate modified total direct costs to which Yale applies its	\$0	12/29/2023
20-1-007	Yale University (8/11/2020)	6.1) Direct Yale personnel who are independent from the monthly NSF cash draw down process to perform periodic Award Cash Management \$service reconciliations	\$0	12/29/2023
20-1-007	Yale University (8/11/2020)	7.1) Direct Yale to update its current practices for establishing indirect cost rates to apply to sponsored projects awarded during provisional rate periods	\$0	12/29/2023
20-1-007	Yale University (8/11/2020)	8.1) Direct Yale to publish specific guidance regarding how travelers should document travel that includes both personal and business travel.	\$0	12/29/2023
20-1-007	Yale University (8/11/2020)	8.2) Direct Yale to strengthen its policies and procedures surrounding the creation and retention of documentation	\$0	12/29/2023
20-1-007	Yale University (8/11/2020)	8.3) Direct Yale to strengthen its administrative and management procedures related to the effort certification process.	\$0	12/29/2023
20-1-007	Yale University (8/11/2020)	8.4) Direct Yale to strengthen its administrative and management procedures surrounding the establishment of temporary appointments.	\$0	12/29/2023

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OIG Report Number	Audited Entity (Report Issue Date)	Recommendation	Costs Questioned	Anticipated Resolution Date
20-1-007	Yale University (8/11/2020)	8.5) Verify that Yale has updated its subaward invoicing payment procedures within the Workday system to ensure that personnel review and approve all subaward invoices within 30 days of receipt	\$0	12/29/2023
20-1-007	Yale University (8/11/2020)	8.6) Direct Yale to strengthen its administrative and management procedures surrounding the procurement of consulting services.	\$0	12/29/2023
20-1-007	Yale University (8/11/2020)	8.7) Direct Yale to strengthen its administrative and management processes surrounding the payment of invoices submitted by new vendors.	\$0	12/29/2023
21-1-004	University of Florida (1/15/2021)	1.1) Resolve the \$412,363 in questioned subaward costs.	\$412,363	5/31/2023
21-1-004	University of Florida (1/15/2021)	1.2) Direct UF to strengthen the administrative and management internal controls and processes over transferring significant parts of NSF funded research to other organizations.	\$0	5/31/2023
21-1-004	University of Florida (1/15/2021)	2.1) Resolve the \$47,226 in questioned participant support, travel, and publication expenses for which UF has not agreed to reimburse NSF.	\$47,226	5/31/2023
21-1-004	University of Florida (1/15/2021)	2.2) Direct UF to provide documentation that it has repaid or otherwise credited the \$66,590.	\$66,590	5/31/2023

OIG Report Number	Audited Entity (Report Issue Date)	Recommendation	Costs Questioned	Anticipated Resolution Date
21-1-004	University of Florida (1/15/2021)	2.3) Direct UF to establish clear guidance regarding the use of participant support cost funding.	\$0	5/31/2023
21-1-004	University of Florida (1/15/2021)	2.4) Direct UF to strengthen its administrative and management procedures and internal controls surrounding the purchase of airfare and the approval of travel expense reports.	\$0	5/31/2023
21-1-004	University of Florida (1/15/2021)	2.5) Direct UF to strengthen its administrative and management procedures and internal controls.	\$0	5/31/2023
21-1-004	University of Florida (1/15/2021)	2.6) Direct UF to establish clear guidance regarding the allowability of publication expenses	\$0	5/31/2023
21-1-004	University of Florida (1/15/2021)	3.1) Resolve the \$83,227 in questioned supplies, software, severance and publication costs.	\$83,277	5/31/2023
21-1-004	University of Florida (1/15/2021)	3.2) Direct UF to provide documentation that it has repaid or otherwise credited the \$29,600.	\$29,600	5/31/2023
21-1-004	University of Florida (1/15/2021)	3.3) Direct UF to strengthen its administrative and management procedures, internal controls, and processes for allocating salary, publication, material and supply, travel, and tuition expenses.	\$0	5/31/2023
21-1-004	University of Florida (1/15/2021)	4.1) Direct UF to provide documentation that it has repaid or otherwise credited the \$1,717.	\$1,717	5/31/2023

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OIG Report Number	Audited Entity (Report Issue Date)	Recommendation	Costs Questioned	Anticipated Resolution Date
21-1-004	University of Florida (1/15/2021)	4.2) Direct UF to update its current procedures and internal controls for reviewing stipend costs charged to Graduate Research Fellowship Program awards.	\$0	5/31/2023
21-1-004	University of Florida (1/15/2021)	5.1) Direct UF to strengthen its directives/procedures and internal controls for procuring goods and services.	\$0	5/31/2023
21-1-004	University of Florida (1/15/2021)	5.2) Direct UF to strengthen its directives/procedures and internal controls surrounding the completion of Cost Accounting Standards exemptions.	\$0	5/31/2023
21-1-004	University of Florida (1/15/2021)	5.3) Direct UF to strengthen its directives/procedures and internal controls for incurring travel costs.	\$0	5/31/2023
21-1-004	University of Florida (1/15/2021)	6.1) Direct UF to update its current award set-up practices.	\$0	5/31/2023
21-1-007	Clemson University (4/30/2021)	1.1) Resolve the \$49,814 in questioned capital expenses for which Clemson has not agreed to reimburse NSF and direct Clemson to repay or otherwise remove the sustained questioned costs from its NSF awards.	\$49,814	6/30/2023
21-1-007	Clemson University (4/30/2021)	1.2) Direct Clemson to provide documentation supporting that it has repaid or otherwise credited the \$33,434 of questioned capital expenses, subawards, and participant support costs for which it has agreed to reimburse NSF.	\$33,434	6/30/2023

OIG Report Number	Audited Entity (Report Issue Date)	Recommendation	Costs Questioned	Anticipated Resolution Date
21-1-007	Clemson University (4/30/2021)	1.3) Direct Clemson to strengthen its monitoring procedures and internal control processes for applying indirect costs to Federal awards.	\$0	6/30/2023
21-1-007	Clemson University (4/30/2021)	2.1) Resolve the \$20,471 in questioned unallocable equipment, travel, other direct cost, and publication expenses for which Clemson has not agreed to reimburse NSF and direct Clemson to repay or otherwise remove the sustained QC from its NSF awards.	\$20,471	6/30/2023
21-1-007	Clemson University (4/30/2021)	2.2) Direct Clemson to provide documentation supporting that it has repaid or otherwise credited the \$36,847 of questioned equipment, travel, other direct costs, and publication costs for which it has agreed to reimburse NSF.	\$36,847	6/30/2023
21-1-007	Clemson University (4/30/2021)	2.3) Direct Clemson to strengthen its administrative and management controls and processes for allocating expenses to sponsored projects.	\$0	6/30/2023
21-1-007	Clemson University (4/30/2021)	2.4) Direct Clemson to encourage Principal Investigators to identify and report all award-related travel in their annual reports to NSF.	\$0	6/30/2023
21-1-007	Clemson University (4/30/2021)	2.5) Direct Clemson to implement a process to ensure that personnel review the reasonableness of all employee, non-employee, and participant travel days and charges at the time of reimbursement.	\$0	6/30/2023

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OIG Report Number	Audited Entity (Report Issue Date)	Recommendation	Costs Questioned	Anticipated Resolution Date
21-1-007	Clemson University (4/30/2021)	2.6) Direct Clemson’s Office of Grants and Contracts administrative to provide training on how to assess the methodology for allocating publication costs across each sponsored award acknowledged in the publication and document the justification methodology.	\$0	6/30/2023
21-1-007	Clemson University (4/30/2021)	3.1) Resolve the \$58,000 in questioned computer cluster node expenses for which Clemson has not agreed to reimburse NSF and direct Clemson to repay or otherwise remove the sustained questioned costs from its NSF awards.	\$58,000	6/30/2023
21-1-007	Clemson University (4/30/2021)	3.2) Direct Clemson to periodically assess the fee structure and period allotted for access to the computer cluster node infrastructure.	\$0	6/30/2023
21-1-007	Clemson University (4/30/2021)	3.3) Direct Clemson to strengthen its administrative and management procedures and internal controls for allocating expenses to sponsored projects.	\$0	6/30/2023
21-1-007	Clemson University (4/30/2021)	4.1) Resolve the \$4,396 in questioned consultant, participant support, and service center expenses for which Clemson has not agreed to reimburse NSF and direct Clemson to repay or otherwise remove the sustained questioned costs from its NSF awards.	\$4,396	6/30/2023
21-1-007	Clemson University (4/30/2021)	4.2) Direct Clemson to provide documentation supporting that it has repaid or otherwise credited the \$41,224 of questioned consultant and travel costs for which it has agreed to reimburse NSF.	\$41,224	6/30/2023

OIG Report Number	Audited Entity (Report Issue Date)	Recommendation	Costs Questioned	Anticipated Resolution Date
21-1-007	Clemson University (4/30/2021)	4.3) Direct Clemson to strengthen its policies and procedures related to creating and retaining documentation to help ensure that it appropriately creates and maintains all documentation to support the allowability of expenses charged to sponsored programs	\$0	6/30/2023
21-1-007	Clemson University (4/30/2021)	5.1) Resolve the \$2,151 in questioned travel and salary costs for which Clemson has not agreed to reimburse NSF and direct Clemson to repay or otherwise remove the sustained questioned costs from its NSF awards.	\$2,151	6/30/2023
21-1-007	Clemson University (4/30/2021)	5.2) Direct Clemson to provide documentation supporting that it has repaid or otherwise credited the \$21,538 of questioned travel and participant support costs for which it has agreed to reimburse NSF.	\$21,538	6/30/2023
21-1-007	Clemson University (4/30/2021)	5.3) Direct Clemson to strengthen its policies and procedures related to creating and retaining documentation.	\$0	6/30/2023
21-1-007	Clemson University (4/30/2021)	5.4) Direct Clemson to strengthen its administrative and management processes and procedures surrounding the approval of travel expense reports.	\$0	6/30/2023
21-1-007	Clemson University (4/30/2021)	5.5) Direct Clemson to establish clear guidance regarding the allowability of participant support funding for employee travel.	\$0	6/30/2023

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OIG Report Number	Audited Entity (Report Issue Date)	Recommendation	Costs Questioned	Anticipated Resolution Date
21-1-007	Clemson University (4/30/2021)	5.6) Direct Clemson to establish procedures to ensure that its salary payments do not exceed the employee’s Institutional Base Salary.	\$0	6/30/2023
21-1-007	Clemson University (4/30/2021)	6.1) Direct Clemson to provide documentation supporting that it has repaid or otherwise credited the \$8,565 of questioned indirect costs for which it has agreed to reimburse NSF.	\$8,565	6/30/2023
21-1-007	Clemson University (4/30/2021)	6.2) Direct Clemson to update its current proposal submission and award set-up practices to require that for NSF awards, personnel ensure that the accounts apply indirect costs as directed by the supplemental funding letter	\$0	6/30/2023
21-1-007	Clemson University (4/30/2021)	7.1) Direct Clemson to ensure that it has performed risk evaluations for all subawards issued prior to June 2018 and that these risk evaluations remain active, to validate the agreements in accordance with Federal regulations.	\$0	6/30/2023
21-1-007	Clemson University (4/30/2021)	8.1) Direct Clemson to update its current pre-award procedures and internal controls for reviewing NSF proposal budgets to ensure that all costs included within the participant support cost budget comply with NSF terms and conditions.	\$0	6/30/2023
21-1-007	Clemson University (4/30/2021)	8.2) Direct Clemson to update its current procedures and internal controls to ensure that Principal Investigators submit final reports to NSF in accordance with NSF’s terms and conditions.	\$0	6/30/2023

OIG Report Number	Audited Entity (Report Issue Date)	Recommendation	Costs Questioned	Anticipated Resolution Date
21-1-007	Clemson University (4/30/2021)	9.1) Direct Clemson to strengthen its administrative & mgt procedures for equipment expenditures to ensure that the Office of GCA approves all equipment purchased with non-sponsored funds and subsequently transferred to sponsored funds.	\$0	6/30/2023
21-1-007	Clemson University (4/30/2021)	9.2) Direct Clemson to strengthen its administrative and management procedures to confirm it has completed the subrecipient documentation package before approving non-budgeted subawards.	\$0	6/30/2023
21-1-007	Clemson University (4/30/2021)	9.3) Direct Clemson to strengthen its administrative and management procedures and internal controls related to the effort certification process.	\$0	6/30/2023
21-1-007	Clemson University (4/30/2021)	9.4) Direct Clemson to strengthen its administrative and management processes surrounding document retention for purchases on sponsored awards.	\$0	6/30/2023
21-1-007	Clemson University (4/30/2021)	9.5) Direct Clemson to strengthen its directives, procedures, and internal controls for obtaining approval for foreign travel before the trip occurs.	\$0	6/30/2023
21-1-007	Clemson University (4/30/2021)	9.6) Direct Clemson to strengthen its directives, procedures, and internal controls for procuring contract services on sponsored projects.	\$0	6/30/2023
21-1-007	Clemson University (4/30/2021)	9.7) Direct Clemson to strengthen its procedures and internal controls for reviewing account codes that are required to incur indirect costs.	\$0	6/30/2023

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OIG Report Number	Audited Entity (Report Issue Date)	Recommendation	Costs Questioned	Anticipated Resolution Date
21-1-007	Clemson University (4/30/2021)	10.1) Direct Clemson to update its current award set-up practices to require that personnel ensure that the accounts apply indirect costs using the rates that were established in the NICRA in effect as of the date of the NSF grant award.	\$0	6/30/2023
21-1-007	Clemson University (4/30/2021)	10.2) Direct Clemson to require subawardees to apply indirect costs using the rates that were established in the NICRA in effect as of the date the subaward was granted, rather than using the rates included within the subaward budget and proposal.	\$0	6/30/2023
21-1-008	Emory University (5/13/2021)	1.1) Resolve the \$54,419 of unreasonable equipment costs	\$54,419	4/30/2023
21-1-008	Emory University (5/13/2021)	1.2) Direct Emory to strengthen its administrative and management procedures to ensure its proposals accurately reflect anticipated costs.	\$0	4/30/2023
21-1-008	Emory University (5/13/2021)	2.1) Resolve the \$21,057 of unallowable expenses	\$21,057	4/30/2023
21-1-008	Emory University (5/13/2021)	2.2) Direct Emory to strengthen its administrative and management procedures	\$0	4/30/2023

OIG Report Number	Audited Entity (Report Issue Date)	Recommendation	Costs Questioned	Anticipated Resolution Date
21-1-008	Emory University (5/13/2021)	3.1) Resolve the \$11,298 of unallowable indirect costs	\$11,298	4/30/2023
21-1-008	Emory University (5/13/2021)	3.2) Direct Emory to strengthen its administrative and management procedures for equipment purchases and participant support costs.	\$0	4/30/2023
21-1-008	Emory University (5/13/2021)	4.1) Resolve the \$3,110 of unsupported supplemental pay,	\$3,110	4/30/2023
21-1-008	Emory University (5/13/2021)	4.2) Direct Emory to strengthen its administrative and management procedures to ensure Emory personnel adequately support supplemental pay requests.	\$0	4/30/2023
21-1-011	Florida International University (5/19/2021)	1.1) Resolve the \$1,252 in questioned Award Cash Management \$ervice drawdowns	\$1,252	4/30/2023
21-1-011	Florida International University (5/19/2021)	1.2) Direct FIU to provide documentation supporting that it has repaid or otherwise credited the \$14,167 of questioned costs	\$14,167	4/30/2023
21-1-011	Florida International University (5/19/2021)	1.3) Direct FIU to update its administrative and management processes and internal control procedures surrounding the ACM\$ for awards with expiring appropriations	\$0	4/30/2023

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OIG Report Number	Audited Entity (Report Issue Date)	Recommendation	Costs Questioned	Anticipated Resolution Date
21-1-011	Florida International University (5/19/2021)	1.4) Direct FIU to strengthen its award set-up processes and procedures	\$0	4/30/2023
21-1-011	Florida International University (5/19/2021)	2.1) Resolve the \$791 in questioned fringe benefit costs for which FIU has not agreed to reimburse NSF	\$791	4/30/2023
21-1-011	Florida International University (5/19/2021)	2.2) Direct FIU to provide documentation supporting that it has repaid or otherwise credited the \$5,934 of questioned promotional and salary costs	\$5,934	4/30/2023
21-1-011	Florida International University (5/19/2021)	2.3) Direct FIU to establish clear guidance regarding the allowable uses of participant support cost funding	\$0	4/30/2023
21-1-011	Florida International University (5/19/2021)	2.4) Direct FIU to strengthen its monitoring procedures surrounding costs charged to its NSF Research Experiences for Undergraduates programs	\$0	4/30/2023
21-1-011	Florida International University (5/19/2021)	3.1) Direct FIU to update its current practices to ensure it only applies approved fringe benefits	\$0	4/30/2023
21-1-014	California Institute of Technology (Caltech) (5/26/2021)	1.1) Resolve the \$16,351 in questioned salary expenses for which Caltech has not agreed to reimburse NSF and direct Caltech to repay or otherwise remove the sustained questioned costs from its NSF awards.	\$16,351	1/31/2023

OIG Report Number	Audited Entity (Report Issue Date)	Recommendation	Costs Questioned	Anticipated Resolution Date
21-1-014	California Institute of Technology (Caltech) (5/26/2021)	1.2) Direct Caltech to provide documentation supporting that it has repaid or otherwise credited the \$418 of questioned salary expenses for which it has agreed to reimburse NSF.	\$418	1/31/2023
21-1-014	California Institute of Technology (Caltech) (5/26/2021)	1.3) Direct Caltech to strengthen its policies and procedures by retroactively establishing expiration dates on its use of the Other Paid Leave Pool on federal awards and ensuring that these expiration dates align with Flexibility 6 of OMB Memo M-20-17	\$0	1/31/2023
21-1-014	California Institute of Technology (Caltech) (5/26/2021)	2.1) Resolve the \$31,856 in questioned subaward expenses for which Caltech has not agreed to reimburse NSF and direct Caltech to repay or otherwise remove the sustained questioned costs from its NSF awards.	\$31,856	1/31/2023
21-1-014	California Institute of Technology (Caltech) (5/26/2021)	2.2) Direct Caltech to strengthen its internal control processes and procedures surrounding the transfer of significant portions of NSF-funded research to other organizations.	\$0	1/31/2023
21-1-014	California Institute of Technology (Caltech) (5/26/2021)	3.1) Direct Caltech to provide documentation supporting that it has repaid or otherwise credited the \$1,515 of questioned indirect costs for which it has agreed to reimburse NSF.	\$1,515	1/31/2023

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OIG Report Number	Audited Entity (Report Issue Date)	Recommendation	Costs Questioned	Anticipated Resolution Date
21-1-014	California Institute of Technology (Caltech) (5/26/2021)	3.2) Direct Caltech to strengthen its monitoring procedures and internal control processes for applying indirect costs to Federal awards.	\$0	1/31/2023
21-1-014	California Institute of Technology (Caltech) (5/26/2021)	3.3) Direct Caltech to quantify the total indirect costs inappropriately applied to NSF awards as a result of its rental equipment account inappropriately applying indirect costs and to reimburse NSF for the appropriate amount.	\$0	1/31/2023
21-1-014	California Institute of Technology (Caltech) (5/26/2021)	4.1) Direct Caltech to provide documentation supporting that it has repaid or otherwise credited the \$581 of questioned salary and fringe costs for which it has agreed to reimburse NSF.	\$581	1/31/2023
21-1-014	California Institute of Technology (Caltech) (5/26/2021)	4.2) Direct Caltech to strengthen its administrative and management controls and processes surrounding the charging of salary to Intergovernmental Personnel Act awards.	\$0	1/31/2023
21-1-014	California Institute of Technology (Caltech) (5/26/2021)	5.1) Direct Caltech to update its current award set-up practices to require that, when setting up accounts established for NSF awards, personnel ensure that the accounts apply indirect costs using either the rates that were established in the NICRA.	\$0	1/31/2023
21-1-017	Tennessee State University (7/20/2021)	1.1) Resolve the \$99,811 in questioned unsupported stipend and payroll costs, and direct TSU to repay or otherwise remove the sustained questioned costs from its NSF awards.	\$99,811	7/31/2023

OIG Report Number	Audited Entity (Report Issue Date)	Recommendation	Costs Questioned	Anticipated Resolution Date
21-1-017	Tennessee State University (7/20/2021)	1.2) Direct TSU to provide documentation supporting that it has repaid or otherwise credited the \$21,986 in questioned unsupported stipend and payroll costs, for which it has agreed to reimburse NSF.	\$21,986	7/31/2023
21-1-017	Tennessee State University (7/20/2021)	1.3) Direct TSU to strengthen the administrative and management controls and processes over obtaining and maintaining sufficient supporting documentation.	\$0	7/31/2023
21-1-017	Tennessee State University (7/20/2021)	2.1) Resolve the \$11,371 in inappropriately allocated equipment costs, and direct TSU to repay or otherwise remove the sustained questioned costs from its NSF awards.	\$11,371	7/31/2023
21-1-017	Tennessee State University (7/20/2021)	2.2) Direct TSU to provide documentation supporting that it has repaid or otherwise credited the \$5,514 in questioned payroll and general ledger costs, for which it has agreed to reimburse NSF.	\$5,514	7/31/2023
21-1-017	Tennessee State University (7/20/2021)	2.3) Direct TSU to strengthen its administrative and management controls and processes over the proper allocation of costs.	\$0	7/31/2023
21-1-017	Tennessee State University (7/20/2021)	3.1) Resolve the \$15,391 in questioned participant support costs and direct TSU to repay or otherwise remove the sustained questioned costs from its NSF awards.	\$15,391	7/31/2023

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OIG Report Number	Audited Entity (Report Issue Date)	Recommendation	Costs Questioned	Anticipated Resolution Date
21-1-017	Tennessee State University (7/20/2021)	3.2) Direct TSU to provide documentation supporting that it has repaid or otherwise credited the \$420 in indirect costs, for which it has agreed to reimburse NSF.	\$420	7/31/2023
21-1-017	Tennessee State University (7/20/2021)	3.3) Direct TSU to update its administrative and management processes and internal control procedures related to assigning participant support costs within its accounting system.	\$0	7/31/2023
21-1-017	Tennessee State University (7/20/2021)	4.1) Direct TSU to provide documentation supporting that it has repaid or otherwise credited the \$939 in questioned unsupported Award Cash Management Service (ACM\$) drawdowns, for which it has agreed to reimburse NSF.	\$939	7/31/2023
21-1-017	Tennessee State University (7/20/2021)	4.2) Direct TSU to update its administrative and management processes and internal control procedures surrounding the ACM\$ system.	\$0	7/31/2023
21-1-017	Tennessee State University (7/20/2021)	5.1) Direct TSU to strengthen the administrative and management procedures over certifying time and effort reports in a timely manner.	\$0	7/31/2023
21-1-017	Tennessee State University (7/20/2021)	5.2) Direct TSU to strengthen the administrative and management procedures to require the inclusion of pertinent information on time and effort reports such as fund codes, award numbers, and work descriptions.	\$0	7/31/2023

OIG Report Number	Audited Entity (Report Issue Date)	Recommendation	Costs Questioned	Anticipated Resolution Date
21-1-019	University of Pittsburgh (8/30/2021)	1.1) Direct Pitt to provide documentation supporting that it has repaid or otherwise credited the \$42,450 of questioned unsupported materials & supplies, salary, & travel costs for which it has agreed to reimburse NSF.	\$42,450	6/30/2023
21-1-019	University of Pittsburgh (8/30/2021)	1.2) Direct Pitt to strengthen the administrative and management controls, training, processes, and procedures related to maintaining a proper audit trail.	\$0	6/30/2023
21-1-019	University of Pittsburgh (8/30/2021)	2.1) Resolve the \$8,616 of questioned equipment and material & supply costs for which Pitt has not agreed to reimburse NSF and direct Pitt to repay or otherwise remove the sustained questioned costs from its NSF awards.	\$8,616	6/30/2023
21-1-019	University of Pittsburgh (8/30/2021)	2.2) Direct Pitt to provide documentation supporting that it has repaid or otherwise credited the \$26,357 of questioned equipment and material & supply costs for which it has agreed to reimburse NSF.	\$26,357	6/30/2023
21-1-019	University of Pittsburgh (8/30/2021)	2.3) Direct Pitt to strengthen the administrative and management controls, training, processes, and procedures over expenditures near the end of an award.	\$0	6/30/2023
21-1-019	University of Pittsburgh (8/30/2021)	3.1) Resolve the \$4,584 of questioned unallocable and unreasonable equipment costs for which Pitt has not agreed to reimburse NSF and direct Pitt to repay or otherwise remove the sustained questioned costs from its NSF awards.	\$4,584	6/30/2023

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OIG Report Number	Audited Entity (Report Issue Date)	Recommendation	Costs Questioned	Anticipated Resolution Date
21-1-019	University of Pittsburgh (8/30/2021)	3.2) Direct Pitt to provide documentation supporting that it has repaid or otherwise credited the \$23,391 of questioned unallocable and unreasonable conference catering, equipment, & travel costs for which it has agreed to reimburse NSF.	\$23,391	6/30/2023
21-1-019	University of Pittsburgh (8/30/2021)	3.3) Direct Pitt to strengthen the administrative and management controls, training, processes, and review procedures for the NSF award expenditures.	\$0	6/30/2023
21-1-019	University of Pittsburgh (8/30/2021)	4.1) Direct Pitt to provide documentation supporting that it has repaid or otherwise credited the \$869 of questioned overcharged indirect costs for which it has agreed to reimburse NSF.	\$869	6/30/2023
21-1-019	University of Pittsburgh (8/30/2021)	4.2) Direct Pitt to develop and implement controls to identify situations when indirect cost rates change between proposal submission and award date and to take appropriate steps to avoid claiming unallowable indirect costs on NSF awards.	\$0	6/30/2023
21-1-019	University of Pittsburgh (8/30/2021)	5.1) Direct Pitt to provide documentation supporting that it has repaid or otherwise credited the \$392 of questioned participant support costs for which it has agreed to reimburse NSF.	\$392	6/30/2023
21-1-019	University of Pittsburgh (8/30/2021)	5.2) Direct Pitt to strengthen the administrative and management procedures over allocating participant support costs to sponsored projects.	\$0	6/30/2023

OIG Report Number	Audited Entity (Report Issue Date)	Recommendation	Costs Questioned	Anticipated Resolution Date
21-1-020	University of California, San Francisco (9/29/2021)	1.1) Resolve the \$55,739 in questioned, unallocable publication and other direct costs for which UCSF has not agreed to reimburse NSF	\$55,739	9/30/2023
21-1-020	University of California, San Francisco (9/29/2021)	1.2) Direct UCSF to provide documentation supporting that it has repaid or otherwise credited the \$20,253 in questioned, unallocable publication and other direct costs	\$20,253	9/30/2023
21-1-020	University of California, San Francisco (9/29/2021)	1.3) Direct UCSF to strengthen its administrative and management controls and processes for supporting the allocation of expenses to sponsored projects	\$0	9/30/2023
21-1-020	University of California, San Francisco (9/29/2021)	2.1) Resolve the \$21,324 in questioned participant support and travel costs for which UCSF has not agreed to reimburse NSF	\$21,324	9/30/2023
21-1-020	University of California, San Francisco (9/29/2021)	2.2) Direct UCSF to provide documentation supporting that it has repaid or otherwise credited the \$15,375 of questioned participant support, travel and salary costs	\$15,375	9/30/2023
21-1-020	University of California, San Francisco (9/29/2021)	2.3) Direct UCSF to establish clear guidance regarding the allowable uses of participant support cost funding	\$0	9/30/2023
21-1-020	University of California, San Francisco (9/29/2021)	2.4) Direct UCSF to strengthen its administrative and management processes to ensure credits received from vendors are appropriately reimbursed to the original funding source(s) charged	\$0	9/30/2023

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OIG Report Number	Audited Entity (Report Issue Date)	Recommendation	Costs Questioned	Anticipated Resolution Date
21-1-020	University of California, San Francisco (9/29/2021)	2.5) Direct UCSF to strengthen its administrative and management processes and procedures surrounding the approval of travel expense reports	\$0	9/30/2023
21-1-020	University of California, San Francisco (9/29/2021)	2.6) Direct UCSF to provide training regarding the policy requirements for salary charged to NSF awards to ensure payroll is processed timely	\$0	9/30/2023
21-1-020	University of California, San Francisco (9/29/2021)	3.1) Resolve the \$14,365 in questioned, inadequately supported subaward and animal care expenses	\$14,365	9/30/2023
21-1-020	University of California, San Francisco (9/29/2021)	3.2) Direct UCSF to strengthen its policies and procedures related to creating and retaining documentation, including introducing additional controls to help ensure it appropriately creates and maintains all documentation	\$0	9/30/2023
21-1-020	University of California, San Francisco (9/29/2021)	4.1) Resolve the \$8,402 in questioned indirect costs for which UCSF has not agreed to reimburse NSF	\$8,402	9/30/2023
21-1-020	University of California, San Francisco (9/29/2021)	4.2) Direct UCSF to provide documentation supporting that it has repaid or otherwise credited the \$1,352 of questioned indirect costs	\$1,352	9/30/2023
21-1-020	University of California, San Francisco (9/29/2021)	4.3) Direct UCSF to strengthen its monitoring procedures and internal control processes for applying indirect costs to federal awards	\$0	9/30/2023

OIG Report Number	Audited Entity (Report Issue Date)	Recommendation	Costs Questioned	Anticipated Resolution Date
21-1-020	University of California, San Francisco (9/29/2021)	5.1) Direct UCSF to strengthen its administrative and management procedures for rentals to ensure employees use Connexus to rent vehicles	\$0	9/30/2023
21-1-020	University of California, San Francisco (9/29/2021)	5.2) Direct UCSF to strengthen its administrative and management procedures related to subaward processing	\$0	9/30/2023
21-1-020	University of California, San Francisco (9/29/2021)	5.3) Direct UCSF to strengthen its directives, procedures, and internal controls for procuring contract services on sponsored projects	\$0	9/30/2023
21-1-020	University of California, San Francisco (9/29/2021)	5.4) Direct UCSF to strengthen its procedures and internal controls for reviewing expense(s) eligibility for inclusion or exclusion from the Modified Total Direct Cost base	\$0	9/30/2023
21-1-020	University of California, San Francisco (9/29/2021)	6.1) Direct UCSF to develop and implement a control to identify when indirect cost rates change between provisional rates and newly negotiated indirect cost rates	\$0	9/30/2023
21-1-020	University of California, San Francisco (9/29/2021)	6.2) Direct UCSF to develop and implement a control to identify when indirect cost rates change between proposal submission and award date	\$0	9/30/2023
22-1-001	Univ of Rhode Island (EPSCoR) (10/15/2021)	1.1) Resolve the \$268,340 in questioned and non-compliant cost share expenditures and direct URI to remove the sustained questioned and non-compliant cost share expenditures from the cost sharing reports it submitted to NSF	\$268,340	8/31/2023

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OIG Report Number	Audited Entity (Report Issue Date)	Recommendation	Costs Questioned	Anticipated Resolution Date
22-1-001	Univ of Rhode Island (EPSCoR) (10/15/2021)	1.2) Direct URI to strengthen its cost sharing monitoring processes to ensure that it appropriately monitors cost share expenditures incurred by Third Party institutions and verifies that the research the institutions are performing is appropriate.	\$0	8/31/2023
22-1-001	Univ of Rhode Island (EPSCoR) (10/15/2021)	1.3) Direct URI to strengthen its cost sharing monitoring procedures to ensure institutions responsible for reporting cost share expenditures maintain, and provide URI with, documentation to support that all costs reported to URI are allowable & allocable	\$0	8/31/2023
22-1-001	Univ of Rhode Island (EPSCoR) (10/15/2021)	1.4) Direct URI to strengthen its administrative and management processes related to reporting cost sharing to NSF to ensure that it does not include the same cost share expenditures on multiple cost sharing report	\$0	8/31/2023
22-1-001	Univ of Rhode Island (EPSCoR) (10/15/2021)	2.1) Resolve the \$204,383 in questioned subaward costs for which URI has not agreed to reimburse NSF and direct URI to repay or otherwise remove the sustained questioned costs from its NSF awards.	\$204,383	8/31/2023
22-1-001	Univ of Rhode Island (EPSCoR) (10/15/2021)	2.2) Direct URI to provide documentation supporting that it has repaid or otherwise credited the \$2,260 of questioned furniture and travel costs for which it has agreed to reimburse NSF.	\$2,260	8/31/2023

OIG Report Number	Audited Entity (Report Issue Date)	Recommendation	Costs Questioned	Anticipated Resolution Date
22-1-001	Univ of Rhode Island (EPSCoR) (10/15/2021)	2.3) Direct URI to strengthen the administrative and management internal controls and processes over transferring significant parts of NSF-funded research to other organizations.	\$0	8/31/2023
22-1-001	Univ of Rhode Island (EPSCoR) (10/15/2021)	2.4) Direct URI to strengthen its administrative and management processes to ensure that general-purpose costs charged to federal awards are necessary to carry out grant objectives and are directly related to the purpose of the federal award	\$0	8/31/2023
22-1-001	Univ of Rhode Island (EPSCoR) (10/15/2021)	2.5) Direct URI to strengthen its subaward monitoring process to ensure that its subawardees only claim allowable travel costs.	\$0	8/31/2023
22-1-001	Univ of Rhode Island (EPSCoR) (10/15/2021)	3.1) Resolve the \$121,719 in questioned indirect and subaward costs for which URI has not agreed to reimburse NSF and direct URI to repay or otherwise remove the sustained questioned costs from its NSF awards.	\$121,719	8/31/2023
22-1-001	Univ of Rhode Island (EPSCoR) (10/15/2021)	3.2) Direct URI to strengthen its monitoring procedures and internal control processes for applying indirect costs to federal awards. Updated procedures could include conducting annual training regarding when materials used in the fabrication of an asset	\$0	8/31/2023

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OIG Report Number	Audited Entity (Report Issue Date)	Recommendation	Costs Questioned	Anticipated Resolution Date
22-1-001	Univ of Rhode Island (EPSCoR) (10/15/2021)	3.3) Direct URI to strengthen its subaward monitoring procedures to ensure that subawardees only apply indirect costs to expenses that should be included in their Modified Total Direct Cost base.	\$0	8/31/2023
22-1-001	Univ of Rhode Island (EPSCoR) (10/15/2021)	4.1) Resolve the \$24,683 in questioned inadequately supported subaward expenses for which URI has not agreed to reimburse NSF and direct URI to repay or otherwise remove the sustained questioned costs from its NSF awards.	\$24,683	8/31/2023
22-1-001	Univ of Rhode Island (EPSCoR) (10/15/2021)	4.2) Direct URI to strengthen its subaward monitoring procedures to ensure subawardees create and maintain documentation to support that all costs invoiced to URI are reasonable, allowable, and allocable.	\$0	8/31/2023
22-1-001	Univ of Rhode Island (EPSCoR) (10/15/2021)	5.1) Direct URI to provide documentation supporting that it has repaid or otherwise credited the \$6,363 in questioned unallocable equipment costs for which URI has agreed to reimburse NSF.	\$6,363	8/31/2023
22-1-001	Univ of Rhode Island (EPSCoR) (10/15/2021)	5.2) Direct URI to strengthen its administrative and management controls and processes for supporting the allocation of expenses to sponsored projects.	\$0	8/31/2023
22-1-001	Univ of Rhode Island (EPSCoR) (10/15/2021)	6.1) Direct URI to strengthen its administrative and management procedures related to the issuance and monitoring of subawards to ensure that personnel complete all required forms per URI's policies.	\$0	8/31/2023

OIG Report Number	Audited Entity (Report Issue Date)	Recommendation	Costs Questioned	Anticipated Resolution Date
22-1-001	Univ of Rhode Island (EPSCoR) (10/15/2021)	6.2) Direct URI to strengthen its directives, procedures, and internal controls for procuring equipment on sponsored projects.	\$0	8/31/2023
22-1-001	Univ of Rhode Island (EPSCoR) (10/15/2021)	6.3) Direct URI to strengthen its internal controls for reviewing re-certified salary expense(s) to ensure the Controller’s Office appropriately approves all re-certified salary before URI charges the salary costs to federal awards.	\$0	8/31/2023
22-1-001	Univ of Rhode Island (EPSCoR) (10/15/2021)	7.1) Direct URI to update its current practices for establishing indirect cost rates for sponsored projects awarded during provisional rate periods.	\$0	8/31/2023
22-1-001	Univ of Rhode Island (EPSCoR) (10/15/2021)	7.2) Direct URI to strengthen its subaward monitoring procedures to ensure subawardees consistently apply indirect costs proposed & claimed on subaward agreements using the negotiated indirect cost rate(s) in effect when the subawards were awarded.	\$0	8/31/2023
22-1-002	University of Texas Dallas (12/9/2021)	1.1) Resolve the \$91,220 in questioned inadequately supported subaward expenses, internal service provider rates, and meal expenses	\$91,220	8/31/2023
22-1-002	University of Texas Dallas (12/9/2021)	1.2) Direct UTD to provide documentation that it has repaid or otherwise credited the \$551 of questioned travel costs	\$0	8/31/2023

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OIG Report Number	Audited Entity (Report Issue Date)	Recommendation	Costs Questioned	Anticipated Resolution Date
22-1-002	University of Texas Dallas (12/9/2021)	1.3) Direct UTD to strengthen its policies and procedures for creating and retaining documentation, including introducing additional controls to help ensure that it appropriately creates and maintains all documentation necessary to support the allowable	\$0	8/31/2023
22-1-002	University of Texas Dallas (12/9/2021)	2.1) Resolve the \$65,226 in questioned materials and supplies and travel costs	\$65,226	8/31/2023
22-1-002	University of Texas Dallas (12/9/2021)	2.2) Direct UTD to provide documentation supporting that it has repaid or otherwise credited the \$5,378 of questioned airfare, participant, repair, and travel costs	\$5,378	8/31/2023
22-1-002	University of Texas Dallas (12/9/2021)	2.3) Direct UTD to strengthen its controls and processes for supporting the allocation of expenses to sponsored projects	\$0	8/31/2023
22-1-002	University of Texas Dallas (12/9/2021)	2.4) Direct UTD to strengthen its controls and processes for ensuring it allocates travel and other direct cost expenses	\$0	8/31/2023
22-1-002	University of Texas Dallas (12/9/2021)	3.1) Resolve the \$63,753 in questioned subaward expenses	\$63,753	8/31/2023
22-1-002	University of Texas Dallas (12/9/2021)	3.2) Direct UTD to strengthen the administrative and management internal controls and procedures over transferring significant parts of NSF-funded research to other organizations	\$0	8/31/2023

OIG Report Number	Audited Entity (Report Issue Date)	Recommendation	Costs Questioned	Anticipated Resolution Date
22-1-002	University of Texas Dallas (12/9/2021)	4.1) Direct UTD to provide documentation supporting that it has repaid or otherwise credited the \$23,082 in questioned fringe benefit, travel, indirect costs, and Cost of Education allowance costs	\$23,082	8/31/2023
22-1-002	University of Texas Dallas (12/9/2021)	4.2) Direct UTD to strengthen its processes and procedures surrounding the booking and approval of travel expenses	\$0	8/31/2023
22-1-002	University of Texas Dallas (12/9/2021)	4.3) Direct UTD to establish controls surrounding its participant support costs to ensure it appropriately charges travel for participants to accounts that are not included in its modified total direct cost base	\$0	8/31/2023
22-1-002	University of Texas Dallas (12/9/2021)	4.4) Direct UTD to strengthen its procedures and internal controls surrounding the application of fringe benefits on employee salary	\$0	8/31/2023
22-1-002	University of Texas Dallas (12/9/2021)	4.5) Direct UTD to strengthen its procedures and internal controls surrounding the administrative of Graduate Research Fellowship Program Cost of Education funding	\$0	8/31/2023
22-1-002	University of Texas Dallas (12/9/2021)	5.1) Direct UTD to strengthen its administrative and management procedures for subaward expenses	\$0	8/31/2023
22-1-002	University of Texas Dallas (12/9/2021)	5.2) Direct UTD to strengthen its administrative and management procedures for subrecipients	\$0	8/31/2023

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OIG Report Number	Audited Entity (Report Issue Date)	Recommendation	Costs Questioned	Anticipated Resolution Date
22-1-002	University of Texas Dallas (12/9/2021)	5.3) Direct UTD to strengthen its administrative and management procedures surrounding consultant services	\$0	8/31/2023
22-1-002	University of Texas Dallas (12/9/2021)	5.4) Direct UTD to strengthen its administrative and management procedures for travel	\$0	8/31/2023
22-1-002	University of Texas Dallas (12/9/2021)	5.5) Direct UTD to strengthen its administrative and management procedures for equipment	\$0	8/31/2023
22-1-002	University of Texas Dallas (12/9/2021)	5.6) Direct UTD to strengthen its administrative and management procedures for cost transfers	\$0	8/31/2023
22-1-002	University of Texas Dallas (12/9/2021)	5.7) Direct UTD to strengthen its administrative and management procedures to ensure employees certify effort within 45 days	\$0	8/31/2023
22-1-002	University of Texas Dallas (12/9/2021)	5.8) Direct UTD to strengthen its administrative and management procedures for applying indirect cost rates on subrecipient expenses	\$0	8/31/2023
22-1-002	University of Texas Dallas (12/9/2021)	6.1) Direct UTD to update its current practices for applying indirect costs to Innovation Corps awards	\$0	8/31/2023
22-1-002	University of Texas Dallas (12/9/2021)	6.2) Direct UTD to update its current practices for monitoring NSF award subrecipients	\$0	8/31/2023

Open OIG Recommendations – External Audits (Resolved, Open as of February 1, 2023)

OIG Report Number	Audited Entity (Report Issue Date)	Recommendation	Costs Disallowed	Costs Allowed	Date Resolved
20-1-001	University of Colorado Boulder (1/10/2020)	1.1) Resolve the \$25,902 of questioned material, supply. and, equipment expenditures;	\$ 16,698	\$ 8,904	11/1/2022
20-1-001	University of Colorado Boulder (1/10/2020)	1.2) Direct CU Boulder to provide support that it has repaid the \$7,621 of questioned equipment costs.	\$ 4,998	\$ 2,623	11/1/2022
20-1-001	University of Colorado Boulder (1/10/2020)	1.3) Direct CU Boulder to strengthen the administrative and management procedures over expenditures near the end of an award	\$0	\$0	11/1/2022
20-1-001	University of Colorado Boulder (1/10/2020)	2.1) Resolve the \$20,575 of questioned publication costs	\$ 20,575	\$0	11/1/2022
20-1-001	University of Colorado Boulder (1/10/2020)	2.2) Direct CU Boulder to provide support that it has repaid the \$78 of questioned material and supplies costs.	\$0	\$ 78	11/1/2022
20-1-001	University of Colorado Boulder (1/10/2020)	2.3) Direct CU Boulder to strengthen the administrative and management controls and processes over applying the appropriate criteria to Fed and NSF award expenditures.	\$0	\$0	11/1/2022

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OIG Report Number	Audited Entity (Report Issue Date)	Recommendation	Costs Disallowed	Costs Allowed	Date Resolved
20-1-001	University of Colorado Boulder (1/10/2020)	2.4) Direct CU Boulder to strengthen the administrative and management controls and processes over expenditures charged to awards after the award expiration.	\$0	\$0	11/1/2022
20-1-001	University of Colorado Boulder (1/10/2020)	3.1) Direct CU Boulder to provide support that it has repaid the \$15,785 of questioned travel costs.	\$15,785	\$0	11/1/2022
20-1-001	University of Colorado Boulder (1/10/2020)	3.2) Direct CU Boulder to strengthen the administrative and management procedures over travel expenditures charged to NSF awards.	\$0	\$0	11/1/2022
20-1-001	University of Colorado Boulder (1/10/2020)	4.1) Direct CU Boulder to provide support that it has repaid the \$4,597 of questioned participant support costs.	\$4,597	\$0	11/1/2022
20-1-001	University of Colorado Boulder (1/10/2020)	4.2) Direct CU Boulder to strengthen the administrative and management procedures over allocating participant support costs to sponsored projects.	\$0	\$0	11/1/2022
20-1-001	University of Colorado Boulder (1/10/2020)	5.1) Direct CU Boulder to provide support that it has repaid the \$2,728 of questioned salary and wages costs.	\$2,728	\$0	11/1/2022
20-1-001	University of Colorado Boulder (1/10/2020)	5.2) Direct CU Boulder to strengthen the administrative and management procedures over employee terminations.	\$0	\$0	11/1/2022

OIG Report Number	Audited Entity (Report Issue Date)	Recommendation	Costs Disallowed	Costs Allowed	Date Resolved
20-1-001	University of Colorado Boulder (1/10/2020)	6.1) Direct CU Boulder to provide support that it has repaid the \$2,545 of questioned costs that did not have adequate documentation to support the expenses charged	\$2,545	\$0	11/1/2022
20-1-001	University of Colorado Boulder (1/10/2020)	6.2) Direct CU Boulder to strengthen the administrative and management controls, training, processes, and procedures related to document retention.	\$0	\$0	11/1/2022
20-1-008	Duke University (8/31/2020)	1.1) Resolve the \$164,022 in questioned administrative salary and airfare expenses for which Duke has not agreed to reimburse NSF and direct Duke to repay or otherwise remove the sustained questioned costs from its NSF awards.	TBD	TBD	8/8/2022
20-1-008	Duke University (8/31/2020)	1.2) Direct Duke to provide documentation to support that it has repaid or otherwise credited the \$106,386 of questioned airfare, entertainment, participant support costs, visiting scholar, & other expenses for which it has agreed to reimburse NSF.	TBD	TBD	8/8/2022
20-1-008	Duke University (8/31/2020)	1.3) Direct Duke to strengthen its policies and procedures related to charging project coordinator time directly to NSF awards.	TBD	TBD	8/8/2022
20-1-008	Duke University (8/31/2020)	1.4) Direct Duke to strengthen its policies and procedures related to purchasing airfare that will be charged to a Federal project.	TBD	TBD	8/8/2022
20-1-008	Duke University (8/31/2020)	1.5) Direct Duke to strengthen its controls surrounding spending on NSF awards for which the sponsor has denied no-cost extension requests.	TBD	TBD	8/8/2022

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OIG Report Number	Audited Entity (Report Issue Date)	Recommendation	Costs Disallowed	Costs Allowed	Date Resolved
20-1-008	Duke University (8/31/2020)	1.6) Direct Duke to strengthen its conference hosting policies and procedures to ensure that it does not charge Federal awards for unallowable entertainment expenses.	TBD	TBD	8/8/2022
20-1-008	Duke University (8/31/2020)	1.7) Direct Duke to strengthen its administrative and management processes and procedures related to the use of, and the re-budgeting of, participant support cost funding.	TBD	TBD	8/8/2022
20-1-008	Duke University (8/31/2020)	1.8) Direct Duke to strengthen its policies and procedures related to providing salary and stipend payments to visiting scholars.	TBD	TBD	8/8/2022
20-1-008	Duke University (8/31/2020)	1.9) Direct Duke to perform periodic reviews of costs accumulated within its general ledger to identify and remove any duplicate expenses charged against Federal awards.	TBD	TBD	8/8/2022
20-1-008	Duke University (8/31/2020)	1.10) Direct Duke to strengthen its policies and procedures related to approving travel expense reports.	TBD	TBD	8/8/2022
20-1-008	Duke University (8/31/2020)	1.11) Direct Duke to establish additional controls to help ensure that it appropriately creates and retains all documentation necessary to support the allowability of expenses charged to sponsored programs.	TBD	TBD	8/8/2022

OIG Report Number	Audited Entity (Report Issue Date)	Recommendation	Costs Disallowed	Costs Allowed	Date Resolved
20-1-008	Duke University (8/31/2020)	1.12) Direct Duke to implement a control to flag any charges against an NSF award when the purchaser incurs the expense more than 90 days before the effective date of an award.	TBD	TBD	8/8/2022
20-1-008	Duke University (8/31/2020)	2.1) Resolve the \$237,141 in questioned Office of Information Technology, participant support, and travel expenses for which Duke has not agreed to reimburse NSF.	TBD	TBD	8/8/2022
20-1-008	Duke University (8/31/2020)	2.2) Direct Duke to provide documentation to support that it has repaid or otherwise credited the \$9,494 in questioned participant support, travel, and other direct costs for which it has agreed to reimburse NSF.	TBD	TBD	8/8/2022
20-1-008	Duke University (8/31/2020)	2.3) Direct Duke to strengthen its policies and procedures related to creating and retaining documentation.	TBD	TBD	8/8/2022
20-1-008	Duke University (8/31/2020)	2.4) Direct Duke to strengthen its policies and procedures related to internal specialized service center billings.	TBD	TBD	8/8/2022
20-1-008	Duke University (8/31/2020)	2.5) Direct Duke to strengthen its policies and procedures related to participant support cost payments.	TBD	TBD	8/8/2022
20-1-008	Duke University (8/31/2020)	2.6) Direct Duke to strengthen its policies and procedures surrounding participation incentive payments.	TBD	TBD	8/8/2022

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OIG Report Number	Audited Entity (Report Issue Date)	Recommendation	Costs Disallowed	Costs Allowed	Date Resolved
20-1-008	Duke University (8/31/2020)	2.7) Direct Duke to issue guidance regarding how to appropriately document the allowability of medical expense reimbursements for individuals performing fieldwork on Duke's behalf.	TBD	TBD	8/8/2022
20-1-008	Duke University (8/31/2020)	2.8) Direct Duke to strengthen its administrative and management processes and procedures surrounding the approval of travel expenses.	TBD	TBD	8/8/2022
20-1-008	Duke University (8/31/2020)	3.1) Resolve the \$77,923 in questioned salary expenses for which Duke has not agreed to reimburse NSF and direct Duke to repay or otherwise remove the sustained questioned costs from its NSF awards.	TBD	TBD	8/8/2022
20-1-008	Duke University (8/31/2020)	3.2) Direct Duke to strengthen its administrative and management processes and procedures related to establishing supplemental pay appointments.	TBD	TBD	8/8/2022
20-1-008	Duke University (8/31/2020)	3.3) Direct Duke to strengthen its administrative and management processes and procedures related to rehiring former employees as adjunct faculty.	TBD	TBD	8/8/2022
20-1-008	Duke University (8/31/2020)	4.1) Resolve the \$29,892 in questioned Award Cash Management \$service drawdowns for which Duke has not agreed to reimburse NSF and direct Duke to repay or otherwise remove the sustained questioned costs from its NSF awards.	TBD	TBD	8/8/2022
20-1-008	Duke University (8/31/2020)	4.2) Direct Duke to strengthen its administrative and management processes and procedures surrounding the drawing-down of funding from the Award Cash Management \$service system on awards with expiring appropriations.	TBD	TBD	8/8/2022
20-1-008	Duke University (8/31/2020)	4.3) Direct Duke to strengthen its award set-up processes and procedures to ensure it cannot charge costs to active awards if the Federal appropriations have expired.	TBD	TBD	8/8/2022

OIG Report Number	Audited Entity (Report Issue Date)	Recommendation	Costs Disallowed	Costs Allowed	Date Resolved
20-1-008	Duke University (8/31/2020)	5.1) Resolve the \$9,137 in questioned unallocable chemical analysis costs for which Duke has not agreed to reimburse NSF and direct Duke to repay or otherwise remove the sustained questioned costs from its NSF awards.	TBD	TBD	8/8/2022
20-1-008	Duke University (8/31/2020)	5.2) Direct Duke to provide documentation to support that it has repaid or otherwise credited the \$19,582 in questioned unallocable travel, publication, supply, and participant support expenses for which it has agreed to reimburse NSF.	TBD	TBD	8/8/2022
20-1-008	Duke University (8/31/2020)	5.3) Direct Duke to strengthen its administrative and management controls and processes related to allocating expenses to sponsored projects.	TBD	TBD	8/8/2022
20-1-008	Duke University (8/31/2020)	5.4) Direct Duke to encourage Principal Investigators to identify all award participants and report all award-related travel in the annual reports submitted to NSF.	TBD	TBD	8/8/2022
20-1-008	Duke University (8/31/2020)	6.1) Resolve the \$23,406 in questioned costs incurred for inappropriately procured supplies and services for which Duke has not agreed to reimburse NSF and direct Duke to repay or otherwise remove the sustained questioned costs from its NSF awards.	TBD	TBD	8/8/2022
20-1-008	Duke University (8/31/2020)	6.2) Direct Duke to strengthen its administrative and management procedures related to procuring consultant services.	TBD	TBD	8/8/2022
20-1-008	Duke University (8/31/2020)	6.3) Direct Duke to strengthen its administrative and management procedures related to performing competitive bidding activities.	TBD	TBD	8/8/2022
20-1-008	Duke University (8/31/2020)	7.1) Resolve the \$1,672 in questioned Organization for Tropical Studies costs for which Duke has not agreed to reimburse NSF and direct Duke to repay or otherwise remove the sustained questioned costs from its NSF awards.	TBD	TBD	8/8/2022

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OIG Report Number	Audited Entity (Report Issue Date)	Recommendation	Costs Disallowed	Costs Allowed	Date Resolved
20-1-008	Duke University (8/31/2020)	7.2) Direct Duke to provide documentation to support that it has repaid or otherwise credited the \$10,854 of questioned Organization for Tropical Studies expenses for which it has agreed to reimburse NSF.	TBD	TBD	8/8/2022
20-1-008	Duke University (8/31/2020)	7.3) Direct Duke to strengthen its administrative and management processes and procedures related to creating contractual relationships with organizations for which it will serve as a legal or fiscal agent.	TBD	TBD	8/8/2022
20-1-008	Duke University (8/31/2020)	8.1) Resolve the \$10,000 in questioned non-compliant Graduate Research Internship Program costs for which Duke has not agreed to reimburse NSF and direct Duke to repay or otherwise remove the sustained questioned costs from its NSF awards.	TBD	TBD	8/8/2022
20-1-008	Duke University (8/31/2020)	8.2) Direct Duke to strengthen its controls related to award set-up to ensure that personnel working on the award, either directly or indirectly, are aware of the specific NSF terms and conditions that apply to special types of NSF awards.	TBD	TBD	8/8/2022
20-1-008	Duke University (8/31/2020)	9.1) Direct Duke to provide documentation to support that it has repaid or otherwise credited the \$9,397 of questioned indirect costs.	TBD	TBD	8/8/2022
20-1-008	Duke University (8/31/2020)	9.2) Direct Duke to strengthen its administrative and management procedures related accounting for participant support costs.	TBD	TBD	8/8/2022
20-1-008	Duke University (8/31/2020)	10.1) Direct Duke to strengthen its controls related to award set-up.	TBD	TBD	8/8/2022
20-1-008	Duke University (8/31/2020)	11.1) Direct Duke to strengthen its administrative and management procedures related to procuring consultant services.	TBD	TBD	8/8/2022

OIG Report Number	Audited Entity (Report Issue Date)	Recommendation	Costs Disallowed	Costs Allowed	Date Resolved
20-1-008	Duke University (8/31/2020)	11.2) Direct Duke to strengthen its policies and procedures related to its subaward payment approval process.	TBD	TBD	8/8/2022
20-1-008	Duke University (8/31/2020)	11.3) Direct Duke to strengthen its procedures for approving cost transfers that involve equipment purchases.	TBD	TBD	8/8/2022
20-1-008	Duke University (8/31/2020)	11.4) Direct Duke to update its current effort reporting processes to ensure that personnel certify their effort in compliance with Duke’s internal policies.	TBD	TBD	8/8/2022
20-1-008	Duke University (8/31/2020)	11.5) Direct Duke to strengthen its administrative and management procedures related to its competitive bidding process.	TBD	TBD	8/8/2022
20-1-008	Duke University (8/31/2020)	11.6) Direct Duke to strengthen its policies and procedures surrounding corporate purchase cards.	TBD	TBD	8/8/2022
20-1-008	Duke University (8/31/2020)	11.7) Direct Duke to strengthen its administrative and management procedures related to internal service provider billings.	TBD	TBD	8/8/2022
21-1-001	Univ of Kansas Ctr for Research (EPSCoR) (1/7/2021)	1.1) Resolve the \$625,532 in subrecipient indirect costs retained by KUCR and direct KUCR to repay or otherwise remove the sustained questioned costs from its NSF awards	TBD	TBD	9/30/2022
21-1-001	Univ of Kansas Ctr for Research (EPSCoR) (1/7/2021)	1.2) Confirm that KUCR has ended the practice of retaining a portion of allowable subrecipient indirect costs charged to EPSCoR awards.	TBD	TBD	9/30/2022
21-1-001	Univ of Kansas Ctr for Research (EPSCoR) (1/7/2021)	2.1) Resolve the \$15,854 in indirect costs charged, and direct KUCR to repay or otherwise remove the sustained questioned costs from its NSF award.	TBD	TBD	9/30/2022

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OIG Report Number	Audited Entity (Report Issue Date)	Recommendation	Costs Disallowed	Costs Allowed	Date Resolved
21-1-001	Univ of Kansas Ctr for Research (EPSCoR) (1/7/2021)	3.1) Resolve the \$569,477 in questioned unsupported subaward costs	TBD	TBD	9/30/2022
21-1-001	Univ of Kansas Ctr for Research (EPSCoR) (1/7/2021)	3.2) Direct KUCR to provide oversight that Haskell is charging actual costs and develops processes to appropriately account for salary and fringe benefit charges	TBD	TBD	9/30/2022
21-1-001	Univ of Kansas Ctr for Research (EPSCoR) (1/7/2021)	3.3) Direct KUCR to strengthen its administrative and management controls and processes related to subaward risk assessment and oversight.	TBD	TBD	9/30/2022
21-1-001	Univ of Kansas Ctr for Research (EPSCoR) (1/7/2021)	3.4) Direct KUCR to strengthen its administrative and management controls and processes related to record retention.	TBD	TBD	9/30/2022
21-1-001	Univ of Kansas Ctr for Research (EPSCoR) (1/7/2021)	4.1) Resolve the \$328,494 in questioned cost share costs	TBD	TBD	9/30/2022
21-1-001	Univ of Kansas Ctr for Research (EPSCoR) (1/7/2021)	5.1) Resolve the \$10,697 in questioned costs	TBD	TBD	9/30/2022
21-1-001	Univ of Kansas Ctr for Research (EPSCoR) (1/7/2021)	5.2) Direct KUCR to provide training on Federal requirements prohibiting alcoholic beverages and requiring expenses to be necessary and reasonable	TBD	TBD	9/30/2022

OIG Report Number	Audited Entity (Report Issue Date)	Recommendation	Costs Disallowed	Costs Allowed	Date Resolved
21-1-001	Univ of Kansas Ctr for Research (EPSCoR) (1/7/2021)	5.3) Direct KUCR to strengthen its administrative and management controls and processes related to participant support costs	TBD	TBD	9/30/2022
21-1-003	University of Wyoming (EPSCoR) (1/13/2021)	1.1) Resolve the \$90,000 in questioned cost share	TBD	TBD	3/31/2022
21-1-003	University of Wyoming (EPSCoR) (1/13/2021)	1.2) Direct UW to strengthen its administrative and management controls and processes related to cost transfers	TBD	TBD	3/31/2022
21-1-003	University of Wyoming (EPSCoR) (1/13/2021)	2.1) Resolve the \$7,908 in questioned commercial printing costs	TBD	TBD	3/31/2022
21-1-003	University of Wyoming (EPSCoR) (1/13/2021)	2.2) Direct UW to strengthen its administrative and management controls and processes related to cost transfers.	TBD	TBD	3/31/2022
21-1-003	University of Wyoming (EPSCoR) (1/13/2021)	3.1) Resolve the \$15,207 in questioned entertainment costs	TBD	TBD	3/31/2022
21-1-003	University of Wyoming (EPSCoR) (1/13/2021)	3.2) Direct UW to provide NSF additional detail for proposed SRAP entertainment activities annually so NSF can assess the allowability of the proposed activities.	TBD	TBD	3/31/2022

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OIG Report Number	Audited Entity (Report Issue Date)	Recommendation	Costs Disallowed	Costs Allowed	Date Resolved
21-1-003	University of Wyoming (EPSCoR) (1/13/2021)	3.3) Direct UW to strengthen its administrative and management controls and processes related to documenting SRAP activity attendees and programmatic purposes.	TBD	TBD	3/31/2022
21-1-003	University of Wyoming (EPSCoR) (1/13/2021)	4.1) Resolve the \$24,773 in questioned indirect costs	TBD	TBD	3/31/2022
21-1-003	University of Wyoming (EPSCoR) (1/13/2021)	4.2) Direct UW to strengthen its policies and controls over identification of participant support costs.	TBD	TBD	3/31/2022
21-1-003	University of Wyoming (EPSCoR) (1/13/2021)	5.1) Resolve the \$864 in questioned meal costs	TBD	TBD	3/31/2022
21-1-003	University of Wyoming (EPSCoR) (1/13/2021)	5.2) Direct UW to develop policy and training on the allowability and reasonableness of meal costs.	TBD	TBD	3/31/2022
21-1-003	University of Wyoming (EPSCoR) (1/13/2021)	6.1) Resolve the \$117,599 in questioned costs	TBD	TBD	3/31/2022
21-1-003	University of Wyoming (EPSCoR) (1/13/2021)	6.2) Direct UW to augment its policy on subrecipient monitoring and develop training to ensure that subrecipients comply with requirements for award management.	TBD	TBD	3/31/2022
21-1-003	University of Wyoming (EPSCoR) (1/13/2021)	6.3) Direct UW to not provide future funding to WRNAC until UW confirms WRNAC has the controls to ensure compliance with Federal regulations and NSF award terms and conditions.	TBD	TBD	3/31/2022

OIG Report Number	Audited Entity (Report Issue Date)	Recommendation	Costs Disallowed	Costs Allowed	Date Resolved
21-1-003	University of Wyoming (EPSCoR) (1/13/2021)	6.4) Direct UW to work with WRNAC to ensure adequate controls are in place to ensure that the risk of conflicts of interest are mitigated and unmanageable conflicts are reported	TBD	TBD	3/31/2022
21-1-009	University of New Mexico (5/13/2021)	1.1) Resolve the \$17,269 in questioned unreasonable per diem, airfare, and ground transportation costs for which UNM has not agreed to reimburse NSF and direct UNM to repay or otherwise remove the sustained questioned costs from its NSF awards.	\$0	\$17,269	9/30/2022
21-1-009	University of New Mexico (5/13/2021)	1.2) Direct UNM to strengthen its administrative and management procedures for reviewing travel expenses incurred on sponsored projects.	\$0	\$0	9/30/2022
21-1-009	University of New Mexico (5/13/2021)	1.3) Direct UNM to strengthen its policies and procedures regarding the reasonableness of per diem expenses incurred when employees are temporarily relocated for a period longer than 30 days.	\$0	\$0	9/30/2022
21-1-009	University of New Mexico (5/13/2021)	2.1) Resolve the \$3,613 in questioned tuition costs for which UNM has not agreed to reimburse NSF and direct UNM to repay or otherwise remove the sustained questioned costs from its NSF awards.	\$3,681	\$15	9/30/2022

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OIG Report Number	Audited Entity (Report Issue Date)	Recommendation	Costs Disallowed	Costs Allowed	Date Resolved
21-1-009	University of New Mexico (5/13/2021)	2.2) Direct UNM to provide documentation supporting that it has repaid or otherwise credited the \$83 of questioned travel costs for which it has agreed to reimburse NSF.	\$83	\$0	9/30/2022
21-1-009	University of New Mexico (5/13/2021)	2.3) Direct UNM to strengthen its controls surrounding the approval of expense reimbursements to ensure approvers appropriately verify that travelers are reimbursed at the appropriate U.S. General Services Administration per diem rate(s).	\$0	\$0	9/30/2022
21-1-009	University of New Mexico (5/13/2021)	2.4) Direct UNM to strengthen its policies and procedures surrounding the use of participant support cost funding to cover tuition remission expenses.	\$0	\$0	9/30/2022
21-1-009	University of New Mexico (5/13/2021)	3.1) Direct UNM to update its award set-up practices to require that, when setting up accounts established for NSF awards, personnel ensure that the accounts apply indirect costs using the rates that were established in the Negotiated Indirect Cost Rate Agreement in effect as of the date of the NSF grant award, rather than using the rates included within the original grant proposal.	\$0	\$0	9/30/2022

OIG Report Number	Audited Entity (Report Issue Date)	Recommendation	Costs Disallowed	Costs Allowed	Date Resolved
21-1-009	University of New Mexico (5/13/2021)	3.2) Direct UNM to require subawardees to apply indirect costs using the rates that were established in the Negotiated Indirect Cost Rate Agreement in effect as of the date of the subaward agreement, rather than using the rates included within the subaward budget and proposal.	\$0	\$0	9/30/2022
21-1-015	University of Central Florida (5/27/2021)	1.1) Direct UCF to provide documentation supporting that it has repaid or otherwise credited the \$134 in questioned fringe benefit costs for which it has agreed to reimburse NSF.	\$ 134	\$0	9/14/2022
21-1-015	University of Central Florida (5/27/2021)	1.2) Direct UCF to notify its federal sponsors that its personnel have not yet certified their effort for the Fall 2019, Spring 2020, Summer 2020, and Fall 2020 semesters.	\$0	\$0	9/14/2022
21-1-015	University of Central Florida (5/27/2021)	1.3) Direct UCF to require its employees to certify their effort for the Fall 2019, Spring 2020, Summer 2020, and Fall 2020 semesters and then process any cost transfers needed to ensure that UCF charged NSF for salary costs that were consistent with the effort certified.	\$0	\$0	9/14/2022

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OIG Report Number	Audited Entity (Report Issue Date)	Recommendation	Costs Disallowed	Costs Allowed	Date Resolved
21-1-015	University of Central Florida (5/27/2021)	1.4) Direct UCF to review all salary earned during June 2020 to verify that its accounting system appropriately applied fringe benefits at the correct rate and, if the accounting system did not apply fringe benefits at the correct rate, process any adjustments necessary.	\$0	\$0	9/14/2022
21-1-015	University of Central Florida (5/27/2021)	2.1) Direct UCF to provide documentation supporting that it has repaid or otherwise credited the \$160 of questioned participant support costs for which it has agreed to reimburse NSF.	\$ 314	\$0	9/14/2022
21-1-015	University of Central Florida (5/27/2021)	2.2) Direct UCF to establish policies and procedures to ensure that it obtains and documents proper approval for insurance costs before charging the costs to NSF awards.	\$0	\$0	9/14/2022
21-1-015	University of Central Florida (5/27/2021)	2.3) Direct UCF to establish policies and procedures to ensure that it does not apply fringe benefit rates to participant support costs that it processes through its payroll subledger.	\$0	\$0	9/14/2022

OIG Report Number	Audited Entity (Report Issue Date)	Recommendation	Costs Disallowed	Costs Allowed	Date Resolved
21-1-015	University of Central Florida (5/27/2021)	3.1) Directing UCF to implement additional monitoring procedures to ensure that it uses travel credits to benefit the NSF award(s) to which it charged the original travel expense. For cases in which UCF uses a credit to benefit other project(s), it should monitor to ensure that the original travel expense is transferred to the appropriate funding source.	\$0	\$0	9/14/2022
21-1-016	University of South Carolina Columbia (6/29/2021)	1.1) Direct UofSC to provide documentation supporting that it has repaid or otherwise credited the \$93,738 of questioned equipment, material, and supply costs	\$ 93,738	\$0	1/11/2023
21-1-016	University of South Carolina Columbia (6/29/2021)	1.2) Direct UofSC to strengthen the administrative and management controls, training, processes, and procedures over expenditures near the end of an award	\$0	\$0	1/11/2023
21-1-016	University of South Carolina Columbia (6/29/2021)	2.1) Direct UofSC to provide documentation supporting that it has repaid or otherwise credited the \$25,277 of questioned unsupported costs	\$ 25,277	\$0	1/11/2023
21-1-016	University of South Carolina Columbia (6/29/2021)	2.2) Direct UofSC to strengthen the administrative and management controls, training, processes, and procedures related to document retention	\$0	\$0	1/11/2023

GAO-IG Act Exhibits

OIG Report Number	Audited Entity (Report Issue Date)	Recommendation	Costs Disallowed	Costs Allowed	Date Resolved
21-1-016	University of South Carolina Columbia (6/29/2021)	3.1) Direct UofSC to provide documentation supporting that it has repaid or otherwise credited the \$20,883 of questioned unallocable and unreasonable costs	\$ 20,883	\$0	1/11/2023
21-1-016	University of South Carolina Columbia (6/29/2021)	3.2) Direct UofSC to strengthen the administrative and management controls, training, processes, and review procedures for the NSF award expenditures	\$0	\$0	1/11/2023
21-1-016	University of South Carolina Columbia (6/29/2021)	4.1) Direct UofSC to provide documentation supporting that it has repaid or otherwise credited the \$462 of questioned currency conversion costs	\$0	\$0	1/11/2023
21-1-016	University of South Carolina Columbia (6/29/2021)	4.2) Direct UofSC to strengthen processes for reviewing and approving costs charged to NSF awards	\$0	TBD	1/11/2023
21-1-018	Regents of the University of Michigan Ann Arbor (8/2/2021)	1.1) Direct UM to provide documentation supporting that it has repaid or otherwise credited the \$11,499 of questioned participant support costs for which it has agreed to reimburse NSF.	\$ 11,499	\$0	9/26/2022
21-1-018	Regents of the University of Michigan Ann Arbor (8/2/2021)	1.2) Direct UM to establish clear guidance regarding the rebudgeting of participant support cost funding. This guidance should address when and how to request approval to rebudget participant support cost funding, as well as how to document the approval.	\$0	\$0	9/26/2022

OIG Report Number	Audited Entity (Report Issue Date)	Recommendation	Costs Disallowed	Costs Allowed	Date Resolved
21-1-018	Regents of the University of Michigan Ann Arbor (8/2/2021)	2.1) Direct UM to update its current award set-up practices to require that, when setting up accounts established for NSF awards and/or funding supplements, personnel ensure that the accounts apply indirect costs using the rate(s) that were established in the Negotiated Indirect Cost Rate Agreement in effect as of the date of the NSF award, rather than using the rate(s) included in the original Notice of Award.	\$0	\$0	9/26/2022
21-1-018	Regents of the University of Michigan Ann Arbor (8/2/2021)	3.1) Direct UM to implement additional monitoring procedures to ensure that it uses any travel credits received to benefit the NSF award(s) to which UM charged the original travel expense. For cases in which UM uses a travel credit to benefit other project(s), it should monitor to ensure that personnel transfer the original travel expense to the appropriate funding source(s).	\$0	\$0	9/26/2022

