

Technical Information

**GOOD ACCOUNTING OBLIGATION IN GOVERNMENT ACT (GAO-IG ACT) REPORT**

Pursuant to P.L. 115-331, the Good Accounting Obligation in Government Act, the following three tables report on outstanding NSF OIG and GAO recommendations and their associated status as of March 2019.

Table 1: Open OIG Recommendation - Internal Audits

OIG Number	Title (Final Audit Report Date)	OIG Recommendation	Status of Recommendation <sup>1</sup>	Timeline for Final Implementation
15-2-009	USAP Health and Safety (7/2/2015)	2.1. We recommend that NSF ensure that LM develop and implement a solution to its pharmacy tracking system.	Resolved	NSF has procured the software for the pharmacy tracking system, which is projected to be implemented by December 1, 2019.
16-3-005	IPERA Act for FY15 (5/12/2016)	1. Ensure NSF allows sufficient time to conduct a thorough and robust assessment of the agency's susceptibility to improper payments.	Resolved	Corrective actions completed. In 2016, the OIG determined NSF's compliance with IPERA and the OIG will be determining the status of audit recommendations in 2019.
16-3-005	IPERA Act for FY15 (5/12/2016)	2. Add a quantitative approach for IPERA risk assessments to gain insight on how NSF funds are used by awardees and assess whether both primary and secondary payments were proper.	Resolved	Corrective actions completed. In 2016, the OIG determined NSF's compliance with IPERA and the OIG will be determining the status of audit recommendations in 2019.
16-3-005	IPERA Act for FY15 (5/12/2016)	3. Document the policies and procedures to be followed during the IPERA risk assessment and require staff and contractors to follow these policies and procedures.	Resolved	Corrective actions completed. In 2016, the OIG determined NSF's compliance with IPERA and the OIG will be determining the status of audit recommendations in 2019.
16-3-005	IPERA Act for FY15 (5/12/2016)	4. Discuss all relevant OMB risk factors with the relevant leadership and staff, including a cross-section of those responsible for making and managing individual awards, from NSF's Divisions and Offices responsible for the program and activities under IPERA.	Resolved	Corrective actions completed. In 2016, the OIG determined NSF's compliance with IPERA and the OIG will be determining the status of audit recommendations in 2019.
16-3-005	IPERA Act for FY15 (5/12/2016)	5. Clarify with NSF staff being interviewed for IPERA the meaning of inherent risk as it relates to the IPERA program and activities, and ensure that the assessment of this risk factor includes an analysis of the nature of the programs/activities and their recipients, as well as anything else that might make NSF uniquely susceptible to improper payments.	Resolved	Corrective actions completed. In 2016, the OIG determined NSF's compliance with IPERA and the OIG will be determining the status of audit recommendations in 2019.
16-3-005	IPERA Act for FY15 (5/12/2016)	6. Utilize OIG investigation findings, as well as NSF's own internal reports (including BSRs, site visits, and desk reviews), to identify risks associated with improper payments.	Resolved	Corrective actions completed. In 2016, the OIG determined NSF's compliance with IPERA and the OIG will be determining the status of audit recommendations in 2019.

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16-3-005	IPERA Act for FY15 (5/12/2016)	7. Include a thorough review of payments to employees in the IPERA risk assessment.	Resolved	Corrective actions completed. In 2016, the OIG determined NSF's compliance with IPERA and the OIG will be determining the status of audit recommendations in 2019.
16-3-005	IPERA Act for FY15 (5/12/2016)	8. Clearly document the crosswalk between any leveraged internal control test work conducted under OMB Circular A-123 and the IPERA risk assessment and include that crosswalk in the risk assessment.	Resolved	Corrective actions completed. In 2016, the OIG determined NSF's compliance with IPERA and the OIG will be determining the status of audit recommendations in 2019.
17-2-007	Audit of NSF Conference Spending (11/4/2016)	1.1 Require the directorates and offices to submit actual costs and NSF paid attendance data and to use this updated information when preparing the OMB M-12-12 report for issuance by January 31 of each year.	Resolved	In view of the Consolidated Appropriations Act of 2019, which included language updating public reporting requirements for conference, NSF developing updated Corrective Action plan; expected implementation date is September 30, 2019
17-2-007	Audit of NSF Conference Spending (11/4/2016)	2.1. Revise the NSF Bulletin No. 14-05, Conference Planning, Approval and Reporting Requirement to include detailed guidelines on what conference costs should be compiled and reported.	Resolved	In view of the Consolidated Appropriations Act of 2019, which included language updating public reporting requirements for conference, NSF developing updated Corrective Action plan; expected implementation date is September 30, 2019.
17-2-007	Audit of NSF Conference Spending (11/4/2016)	2.2. In the revised NSF Bulletin No. 14-05, instruct directorates and offices to require contractors to separately list labor costs for each reportable conference, or require that the directorates/offices use separate task orders to get accurate cost data for the conference.	Resolved	In view of the Consolidated Appropriations Act of 2019, which included language updating public reporting requirements for conference, NSF developing updated Corrective Action plan; expected implementation date is September 30, 2019.
17-2-007	Audit of NSF Conference Spending (11/4/2016)	3.1. Update NSF Bulletin No. 14-05 to: (a) require that hotel and other receipts must be obtained and reviewed even if a contractor is used, and (b) stress closer scrutiny of Meals and Incidental Expenses charges in expense reports for NSF travelers.	Resolved	In view of the Consolidated Appropriations Act of 2019, which included language updating public reporting requirements for conference, NSF developing updated Corrective Action plan; expected implementation date is September 30, 2019.
17-2-007	Audit of NSF Conference Spending (11/4/2016)	3.2. Consider developing best practices guidance for directorates and offices for managing conference planning to minimize inappropriate, unnecessary, and wasteful spending. At the minimum, this guide should include better planning efforts to avoid hotel attrition charges.	Resolved	In view of the Consolidated Appropriations Act of 2019, which included language updating public reporting requirements for conference, NSF developing updated Corrective Action plan; expected implementation date is September 30, 2019.

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OIG Number	Title (Final Audit Report Date)	OIG Recommendation	Status of Recommendation <sup>1</sup>	Timeline for Final Implementation
17-2-009	Audit of Preservation of Electronic Records and Cooperation with Congressional Requests (7/6/17)	2. Develop policies, procedures, and controls to capture and retain work-related text messages, social media posts, and electronic records created on government and nongovernment accounts to meet NARA requirements.	Resolved	Projected implementation date is April 30, 2019
17-2-009	Audit of Preservation of Electronic Records and Cooperation with Congressional Requests (7/6/17)	4. Develop policies and procedures related to downloading smartphone applications, including applications that encrypt emails or automatically delete messages or emails, on NSF-issued mobile devices, as required by NARA guidance.	Resolved	While NSF has partially implemented the recommendation, full implementation is pending resolution of the conflict between the OIG recommendation related to the WhatsApp application and U.S Department of State guidance.
17-3-003	NSF's Relocation to its New Headquarters Location — Records Management (9/28/17)	3. Continue working with various divisions to update their record schedules and send them to NARA for approval.	Resolved	Projected implementation date is September 30, 2019.
17-3-004	Review of NSF's Monitoring of the Battelle Memorial Institute Awards (NEON) (5/12/17)	1.1 Developing policies and procedure for NSF's use of management reserve.	Resolved	Projected implementation for guidance on management reserve is April 2019.

<sup>1</sup> "Resolved" status indicates where NSF and OIG have agreed upon the appropriate corrective action to address the recommendation but where implementation is ongoing or closing of the

Table 2: Open OIG Recommendations - External Audits

OIG Number	Title (Final Audit Report Date)	OIG Recommendation	Status of Recommendation <sup>1</sup>	Date Resolved	Costs Questioned	Costs Disallowed	Costs Allowed	Timeline for Final Implementation
16-1-004	University of Washington (2/11/2016)	1.1) Repay \$1,824,117 of questioned senior salaries.	Under Resolution by NSF		\$1,824,117			5/31/2019
16-1-004	University of Washington (2/11/2016)	1.2) Strengthen controls over senior salaries.	Under Resolution by NSF		-			5/31/2019
16-1-004	University of Washington (2/11/2016)	2.1) Resolve \$122,893 questioned equipment, materials, and supplies costs.	Under Resolution by NSF		\$122,893			5/31/2019
16-1-004	University of Washington (2/11/2016)	2.2) Strengthen controls over equipment, materials, and supplies.	Under Resolution by NSF		-			5/31/2019
16-1-004	University of Washington (2/11/2016)	3.1) Resolve \$36,240 of questioned purchase card transaction costs.	Under Resolution by NSF		36,240			5/31/2019
16-1-004	University of Washington (2/11/2016)	3.2) Strengthen controls over purchase card transactions charging costs to awards.	Under Resolution by NSF		-			5/31/2019
16-1-004	University of Washington (2/11/2016)	4.1) Resolve \$8,821 of questioned promotional and interest costs.	Under Resolution by NSF		\$8,821			5/31/2019
16-1-004	University of Washington (2/11/2016)	4.2) Strengthen controls over unallowable costs such as promotional items.	Under Resolution by NSF		-			5/31/2019

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16-1-004	University of Washington (2/11/2016)	5.1) Resolve \$6,648 of preaward costs questioned.	Under Resolution by NSF		\$6,648			5/31/2019
16-1-004	University of Washington (2/11/2016)	5.2) Strengthen controls over preaward purchases.	Under Resolution by NSF		-			5/31/2019
16-1-004	University of Washington (2/11/2016)	6.1) Resolve \$2,650 of questioned meal expenditures.	Under Resolution by NSF		\$2,650			5/31/2019
16-1-004	University of Washington (2/11/2016)	6.2) Strengthen controls over approving meal expenditures.	Under Resolution by NSF		-			5/31/2019
16-1-004	University of Washington (2/11/2016)	7.1) Resolve \$1,740 of questioned travel costs occurring after award expiration.	Under Resolution by NSF		\$1,740			5/31/2019
16-1-004	University of Washington (2/11/2016)	7.2) Strengthen controls over travel near or after award expiration.	Under Resolution by NSF		-			5/31/2019
17-1-003	Purdue University (3/20/2017)	1.1) Work with NSF to resolve the \$36,437 of questioned costs.	Under Resolution by NSF		\$36,437			6/30/2019
17-1-003	Purdue University (3/20/2017)	1.2) Strengthen the controls and processes for travel expenditures.	Under Resolution by NSF		-			6/30/2019
17-1-003	Purdue University (3/20/2017)	2.1) Work with NSF to resolve the \$28,984 of questioned costs.	Under Resolution by NSF		\$28,984			6/30/2019
17-1-003	Purdue University (3/20/2017)	2.2) Strengthen the controls and processes for supplies.	Under Resolution by NSF		-			6/30/2019
17-1-003	Purdue University (3/20/2017)	3.1) Work with NSF to resolve the \$25,011 of questioned costs.	Under Resolution by NSF		\$25,011			6/30/2019
17-1-003	Purdue University (3/20/2017)	3.2) Strengthen the controls and processes for equipment, materials and supplies.	Under Resolution by NSF		-			6/30/2019
17-1-003	Purdue University (3/20/2017)	4.1) Work with NSF to resolve the \$849 of questioned costs.	Under Resolution by NSF		\$849			6/30/2019
17-1-003	Purdue University (3/20/2017)	4.2) Strengthen the controls and processes for unsupported costs.	Under Resolution by NSF		-			6/30/2019
17-1-010	University of Arizona	1.1) Repay the \$39,770 of questioned subaward costs.	Resolved	2/12/2019	\$39,770	-	\$39,770	Resolved
17-1-010	University of Arizona (10/3/2017)	1.2) Strengthen the administrative and management controls.	Resolved	2/12/2019	-	-	-	Resolved
17-1-010	University of Arizona (10/3/2017)	2.1) Repay the \$12,196 of questioned compassionate leave costs	Resolved	2/12/2019	\$12,196	\$12,196	-	Resolved
17-1-010	University of Arizona (10/3/2017)	2.2) Strengthen the administrative and management controls.	Resolved	2/12/2019	-	-	-	Resolved
17-1-010	University of Arizona (10/3/2017)	3.1) Repay the \$3,529 of questioned travel costs.	Resolved	2/12/2019	\$3,529	\$3,529	-	Resolved

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17-1-010	University of Arizona (10/3/2017)	3.2) Strengthen the administrative and management controls.	Resolved	2/12/2019	-	-	-	Resolved
17-1-010	University of Arizona (10/3/2017)	4.1) Repay the \$859 of questioned preaward costs.	Resolved	2/12/2019	\$859	\$859	-	Resolved
17-1-010	University of Arizona (10/3/2017)	4.2) Strengthen the administrative and management controls.	Resolved	2/12/2019	-	-	-	Resolved
17-1-010	University of Arizona	5.1) Repay the \$550 of questioned gym fee costs.	Resolved	2/12/2019	\$550	\$550	-	Resolved
17-1-010	University of Arizona (10/3/2017)	5.2) Strengthen the administrative and management controls.	Resolved	2/12/2019	-	-	-	Resolved
17-1-010	University of Arizona (10/3/2017)	6.1) Strengthen the administrative and management controls.	Resolved	2/12/2019	-	-	-	Resolved
18-1-001	University of Kansas Research Center (10/19/2017)	1.1) Resolve the \$172,030 of unallowable costs incurred near the end of award periods.	Resolved	10/10/2018	\$172,030	\$32,542	\$139,488	Resolved
18-1-001	University of Kansas Research Center (10/19/2017)	1.2) Strengthen the administrative and management controls.	Resolved	10/10/2018	-	-	-	Resolved
18-1-001	University of Kansas Research Center (10/19/2017)	2.1) Resolve \$91,484 of unallowable travel costs.	Resolved	10/10/2018	\$91,484	\$76,955	\$14,529	Resolved
18-1-001	University of Kansas Research Center (10/19/2017)	2.2) Strengthen the administrative and management controls.	Resolved	10/10/2018	-	-	-	Resolved
18-1-001	University of Kansas Research Center (10/19/2017)	3.1) Resolve the \$42,054 of unallowable participant support costs.	Resolved	10/10/2018	\$42,054	\$42,054	-	Resolved
18-1-001	University of Kansas Research Center (10/19/2017)	3.2) Strengthen the administrative and management controls.	Resolved	10/10/2018	-	-	-	Resolved
18-1-001	University of Kansas Research Center (10/19/2017)	4.1) Ensure the \$13,047 of unallowable costs due to ACM\$ error is removed.	Resolved	10/10/2018	\$13,047	\$13,047	-	Resolved
18-1-001	University of Kansas Research Center (10/19/2017)	4.2) Strengthen the administrative and management controls.	Resolved	10/10/2018	-	-	-	Resolved
18-1-001	University of Kansas Research Center (10/19/2017)	5.1) Resolve \$8,838 of unallowable costs that were not prudent for the awards charged.	Resolved	10/10/2018	\$8,838	\$7,461	\$1,377	Resolved
18-1-001	University of Kansas Research Center (10/19/2017)	5.2) Strengthen the administrative and management controls.	Resolved	10/10/2018	-	-	-	Resolved
18-1-001	University of Kansas Research Center (10/19/2017)	6.1) Resolve the \$1,596 of unallowable costs made 90 days prior to award effective date.	Resolved	10/10/2018	\$1,596	\$1,596	-	Resolved
18-1-001	University of Kansas Research Center (10/19/2017)	6.2) Strengthen the administrative and management controls.	Resolved	10/10/2018	-	-	-	Resolved

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18-1-001	University of Kansas Research Center (10/19/2017)	7.1) Ensure that KUCR's current effort reporting activities are in compliance with Federal regulations.	Resolved	10/10/2018	-	-	-	Resolved

<sup>1</sup> "Under Resolution by NSF" status indicates where management decisions are pending additional documentation and NSF analyses given complex issues identified in the audit.

Table 3: GAO Open Recommendations over 1 Year as of March 2019

GAO Number	Title (Final Audit Report Date)	GAO Recommendation	Status of Recommendation	Timeline for Final Implementation
GAO-16-511	Information Technology Agencies Need to Improve Their Application Inventories to Achieve Additional Savings (09/29/2016)	Recommendation 17: To improve federal agencies' efforts to rationalize their portfolio of applications, the Secretaries of Defense, Homeland Security, the Interior, and Labor; and the Director of the National Science Foundation should direct the CIOs and other responsible officials to modify existing investment management processes to address applications more completely. Specifically, the Director of the National Science Foundation should direct the CIO to consistently document evaluations for all applications and report cost information for them in the roadmap or other documentation.	Open	The NSF has implemented this recommendation. In March 2019 the Foundation sent documentation to GAO that demonstrated that a small number of applications had been accounted for in the rationalization process. Closure of the recommendation is pending GAO review.
GAO-16-573	Federal Research Grants: Opportunities Remain for Agencies to Streamline Administrative Requirements (06/22/2016)	Recommendation 9: To further standardize administrative research requirements, the Secretary of Energy, the NASA Administrator, the Secretary of Health and Human Services, and the Director of NSF should coordinate through Office of Science and Technology Policy's (OSTP) Research Business Models working group to identify additional areas where they can standardize requirements and report on these efforts.	Open	The NSF participates in the Research Business Models (RBM) working group. The working group is finalizing the 2019 RBM Report to Congress on reducing Federal administrative and regulatory pre-award burden on extramural researchers. Once the report is complete, the RBM and its participating agencies will establish priorities for the future and continue to make advances in standardizing requirements among research agencies.

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GAO Number	Title (Final Audit Report Date)	GAO Recommendation	Status of Recommendation	Timeline for Final Implementation
GAO-12-791	Organizational Transformation: Enterprise Architecture Value Needs to Be Measured and Reported (09/26/2012)	Recommendation 21: To enhance federal agencies' ability to realize enterprise architecture benefits, the Secretaries of the Departments of Agriculture, the Air Force, the Army, Commerce, Defense, Education, Energy, Homeland Security, the Interior, Labor, the Navy, State, Transportation, the Treasury, and Veterans Affairs; the Attorney General; the Administrators of the Environmental Protection Agency, General Services Administration, National Aeronautics and Space Administration, and Small Business Administration; the Commissioners of the Nuclear Regulatory Commission and Social Security Administration; and the Directors of the National Science Foundation and the Office of Personnel Management should fully establish an approach for measuring enterprise architecture outcomes, including a documented method (i.e., steps to be followed) and metrics that are measurable, meaningful, repeatable, consistent, actionable, and aligned with the agency's enterprise architecture's strategic goals and intended purpose.	Open	The NSF implemented GAO's recommendation by establishing an approach for measuring enterprise architecture outcomes. In November 2018, NSF provided GAO with supporting documentation. Closure of the recommendation is pending GAO review.
GAO-12-791	Organizational Transformation: Enterprise Architecture Value Needs to Be Measured and Reported (09/26/2012)	Recommendation 45: To enhance federal agencies' ability to realize enterprise architecture benefits, the Secretaries of the Departments of Agriculture, the Air Force, the Army, Commerce, Defense, Education, Energy, Homeland Security, the Interior, Labor, the Navy, State, Transportation, the Treasury, and Veterans Affairs; the Attorney General; the Administrators of the Environmental Protection Agency, General Services Administration, National Aeronautics and Space Administration, and Small Business Administration; the Commissioners of the Nuclear Regulatory Commission and Social Security Administration; and the Directors of the National Science Foundation and the Office of Personnel Management should periodically measure and report enterprise architecture outcomes and benefits to top agency officials (i.e., executives with authority to commit resources or make changes to the program) and to OMB.	Open	The NSF has implemented this recommendation. In November 2018, the Foundation provided evidence to GAO that it periodically measures and reports Enterprise Architecture outcomes to top agency officials. Closure of the recommendation is pending GAO review.