

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 the U.S. Government Accountability Office (GAO) recommendations open for more than one year and their associated statuses as of March 1, 2022.

Open OIG Recommendations – Internal Audits

OIG Number	Audit Report Title	OIG Recommendation – Internal Audit	Date of Audit Report Issued	Status as of March 1, 2022 ¹
17-2-009	Audit of Preservation of Electronic Records and Cooperation with Congressional Requests	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.	7/6/2017	Recommendation Resolved and Open
19-2-003	NSF Could Improve its Controls to Prevent Inappropriate Use of Electronic Devices	4. Ensure that all existing NSF-owned mobile devices (iPhones and iPads) are enrolled in AirWatch.	12/21/2018	Recommendation Resolved and Open
19-2-005	Performance Audit over the Improper Payments Elimination and Recovery Act	Update its risk assessment (i.e., Survey, ICQA risk assessment) to include all relevant leadership and key personnel of the program and activities (e.g., OPP), regardless of whether they are under BFA, to strengthen the thoroughness and quality of information gathered and evaluated to obtain adequate risk assessment results	5/10/2019	Recommendation Resolved and Open
19-2-005	Performance Audit over the Improper Payments Elimination and Recovery Act	Develop policies and procedures (i.e., SOPs) to provide formal instructions on the Recapture Table development process and ensure consistency on how the various sets of documentation and reports are used to identify recapture amounts within the Recapture Table.	5/10/2019	Recommendation Resolved and Open

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

OIG Number	Audit Report Title	OIG Recommendation – Internal Audit	Date of Audit Report Issued	Status as of March 1, 2022 ¹
19-2-005	Performance Audit over the Improper Payments Elimination and Recovery Act	Strengthen communication between DFM and RAM to ensure that complete and accurate reports (e.g., PAAR report) are used to develop the Recapture Table Amounts.	5/10/2019	Recommendation Resolved and Open
19-2-005	Performance Audit over the Improper Payments Elimination and Recovery Act	Update the process to identify contract-related overpayments by DFM, to include consideration of payment credits processed via IPP, to ensure complete and accurate information is used to develop its Recapture Table amounts.	5/10/2019	Recommendation Resolved and Open
19-2-006	Audit of NSF's Controls to Prevent Misallocation of Major Facility Expenses	6. Require an independent panel to review construction completion and facility readiness prior to the acceptance of a major facility.	6/21/2019	Recommendation Resolved and Open
20-2-002	FISMA Audit for FY19	5. NSF Screening Process 5.2. Implement procedures, including a formal monitoring program, to ensure that the screening process and all associated documentation is completed for full-time and seasonal individuals before access is granted to the USAP network.	11/22/2019	Recommendation Resolved and Open
20-2-002	FISMA Audit for FY19	6. Authentication and Identification 6.3. Perform a risk assessment to determine what is required to implement PIV authentication, including documenting any circumstances that would not allow a successful implementation in all operating locations. NSF should prioritize the HSPD-12 implementation for USAP users and deploy necessary resources to fully implement PIV authentication for regular user and privileged/administrator-level access to the USAP network.	11/22/2019	Recommendation Resolved and Open

OIG Number	Audit Report Title	OIG Recommendation – Internal Audit	Date of Audit Report Issued	Status as of March 1, 2022 ¹
20-2-002	FISMA Audit for FY19	7. Incident Response Tool Develop a plan and obtain and deploy necessary resources to implement monitoring and alerting tools such as a Security Information and Event Management (SIEM) tool into the USAP IT environment.	11/22/2019	Recommendation Resolved and Open
20-2-004	Audit of WHOI-NSF Review of WHOI Cost Containment Measures	3. NSF should develop internal and external guidance to ensure all operations proposals include an evaluation of key operational risks, their potential cost and scientific impacts, and mitigation strategies. The guidance should include instructions on determining whether to conduct a risk and uncertainty analysis or a sensitivity analysis, and how to document that analysis.	4/14/2020	Recommendation Resolved and Open
20-6-003	Management Notification re SSN Access in Report Database	3. Take steps to regularly remove or recertify access to sensitive information, including SSNs, in the Report Database to ensure only individuals with continuing business need may view this sensitive information.	9/16/2020	Recommendation Resolved and Open

Open OIG Recommendation – External Audits

OIG Number	Title (Final Audit Report Date)	OIG Recommendation - External Audit	Status	Date Resolved	Costs Questioned	Costs Disallowed	Costs Allowed	Timeline for Final Implementation
19-1-008	University of Utah (4/17/2019)	1.1) Resolve the \$21,286 in questioned costs for unsupported stipend costs	Unresolved	TBD	\$21,286	TBD	TBD	4/30/22
19-1-008	University of Utah (4/17/2019)	1.2) Direct Utah to ensure that policies and procedures are in place for charging only appropriate expenses to participant support costs	Unresolved	TBD	\$0	TBD	TBD	4/30/22
19-1-008	University of Utah (4/17/2019)	2.1) Resolve the \$13,147 in questioned costs for indirect costs inappropriately applied to capital equipment on IGERT award	Unresolved	TBD	\$13,147	TBD	TBD	4/30/22
19-1-008	University of Utah (4/17/2019)	2.2) Direct Utah to develop new policies and procedures to ensure the application of indirect costs on capital equipment is properly recorded in acct system	Unresolved	TBD	\$0	TBD	TBD	4/30/22
19-1-008	University of Utah (4/17/2019)	2.3) Direct Utah to develop new policies and procedures that require Utah to periodically review expenses, and other budget categories.	Unresolved	TBD	\$0	TBD	TBD	4/30/22
19-1-008	University of Utah (4/17/2019)	3.1) Resolve the \$7,724 in questioned costs for unallocable and/or unreasonable expenses near award expiration	Unresolved	TBD	\$7,724	TBD	TBD	4/30/22
19-1-008	University of Utah (4/17/2019)	3.2) Direct Utah to develop policies and procedures to ensure purchases are made timely within the award period of performance to support the award.	Unresolved	TBD	\$0	TBD	TBD	4/30/22
19-1-008	University of Utah (4/17/2019)	4.1) Direct Utah to develop new policies and procedures to strengthen controls over expense classifications.	Unresolved	TBD	\$0	TBD	TBD	4/30/22
19-1-008	University of Utah (4/17/2019)	5.1) Direct Utah to review guidance on PSCs and determine if strengthening controls over payroll and PSC expense classifications are necessary.	Unresolved	TBD	\$0	TBD	TBD	4/30/22

OIG Number	Title (Final Audit Report Date)	OIG Recommendation - External Audit	Status	Date Resolved	Costs Questioned	Costs Disallowed	Costs Allowed	Timeline for Final Implementation
19-1-008	University of Utah (4/17/2019)	5.2) Direct Utah to enhance enforcement of policies and procedures that require Utah to periodically review payroll expenses to ensure transactions are posted accurately.	Unresolved	TBD	\$0	TBD	TBD	4/30/22
19-1-008	University of Utah (4/17/2019)	6.1) Direct Utah to develop new policies and procedures to strengthen controls over the petty cash policy and ensure cash does not exceed the total authorized amount.	Unresolved	TBD	\$0	TBD	TBD	4/30/22
19-1-008	University of Utah (4/17/2019)	7.1) Direct Utah to review policies and procedures to ensure that Utah has adequate controls over the NICRA rates and uses the rates in effect at the time of the initial award.	Unresolved	TBD	\$0	TBD	TBD	4/30/22
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.	Unresolved	TBD	\$101,937	TBD	TBD	4/30/22
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.	Unresolved	TBD	\$0	TBD	TBD	4/30/22
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.	Unresolved	TBD	\$79,956	TBD	TBD	4/30/22
19-1-010	University of Maryland College Park (5/2/2019)	2.2) Direct UMD to strengthen admin and mang controls and processes related to the review of expenditures charged to Federal awards.	Unresolved	TBD	\$0	TBD	TBD	4/30/22
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.	Unresolved	TBD	\$43,710	TBD	TBD	4/30/22

GAO-IG Act Exhibits

OIG Number	Title (Final Audit Report Date)	OIG Recommendation - External Audit	Status	Date Resolved	Costs Questioned	Costs Disallowed	Costs Allowed	Timeline for Final Implementation
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.	Unresolved	TBD	\$1,918	TBD	TBD	4/30/22
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.	Unresolved	TBD	\$0	TBD	TBD	4/30/22
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	Unresolved	TBD	\$37,812	TBD	TBD	4/30/22
19-1-010	University of Maryland College Park (5/2/2019)	4.2) Direct UMD to strengthen admin and mgt controls and processes over equipment & supply expenditures near the end of an award.	Unresolved	TBD	\$0	TBD	TBD	4/30/22
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.	Unresolved	TBD	\$31,697	TBD	TBD	4/30/22
19-1-010	University of Maryland College Park (5/2/2019)	5.2) Direct UMD to strengthen admin and mgt controls over allocation of lab & computer equipment costs benefitting multiple awards or projects.	Unresolved	TBD	\$0	TBD	TBD	4/30/22
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.	Unresolved	TBD	\$24,559	TBD	TBD	4/30/22

OIG Number	Title (Final Audit Report Date)	OIG Recommendation - External Audit	Status	Date Resolved	Costs Questioned	Costs Disallowed	Costs Allowed	Timeline for Final Implementation
19-1-010	University of Maryland College Park (5/2/2019)	6.2) Direct UMD to strengthen admin and mgt controls and processes over travel costs, including identifying guidelines for determining reasonableness of lodging costs	Unresolved	TBD	\$0	TBD	TBD	4/30/22
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	Unresolved	TBD	\$13,905	TBD	TBD	4/30/22
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 .	Unresolved	TBD	\$0	TBD	TBD	4/30/22
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	Unresolved	TBD	\$12,659	TBD	TBD	4/30/22
19-1-010	University of Maryland College Park (5/2/2019)	8.2) Direct UMD to strengthen admin and mgt controls and processes for reviewing and approving indirect costs for equipment purchases charged to NSF awards	Unresolved	TBD	\$0	TBD	TBD	4/30/22
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	Unresolved	TBD	\$8,955	TBD	TBD	4/30/22
19-1-010	University of Maryland College Park (5/2/2019)	9.2) Strengthen admin and mgt controls and processes to ensure unallowable public relation cost are not charged to NSF awards	Unresolved	TBD	\$0	TBD	TBD	4/30/22
19-1-011	University of Delaware (4/29/2019)	1.1) Resolve the \$233,075 in questioned inadequately supported costs	Unresolved	TBD	\$233,075	TBD	TBD	4/30/22
19-1-011	University of Delaware (4/29/2019)	1.2) Direct UD to strengthen controls and implement policies related to source documentation.	Unresolved	TBD	\$0	TBD	TBD	4/30/22
19-1-011	University of Delaware (4/29/2019)	2.1) Resolve the \$125,458 in questioned equipment costs	Unresolved	TBD	\$125,458	TBD	TBD	4/30/22

GAO-IG Act Exhibits

OIG Number	Title (Final Audit Report Date)	OIG Recommendation - External Audit	Status	Date Resolved	Costs Questioned	Costs Disallowed	Costs Allowed	Timeline for Final Implementation
19-1-011	University of Delaware (4/29/2019)	2.2) Direct UD to strengthen its administrative and management controls and processes	Unresolved	TBD	\$0	TBD	TBD	4/30/22
19-1-011	University of Delaware (4/29/2019)	3.1) Resolve the \$44,469 in questioned travel costs	Unresolved	TBD	\$44,469	TBD	TBD	4/30/22
19-1-011	University of Delaware (4/29/2019)	3.2) Direct UD to develop and implement travel policies and procedures	Unresolved	TBD	\$0	TBD	TBD	4/30/22
19-1-011	University of Delaware (4/29/2019)	4.1) Resolve the \$19,208 in questioned material and supply costs	Unresolved	TBD	\$19,208	TBD	TBD	4/30/22
19-1-011	University of Delaware (4/29/2019)	4.2) Direct UD to develop and implement policies and procedures over material and supply purchases.	Unresolved	TBD	\$0	TBD	TBD	3/31/22
19-1-011	University of Delaware (4/29/2019)	5.1) Resolve the \$2,465 in questioned indirect costs	Unresolved	TBD	\$2,465	TBD	TBD	3/31/22
19-1-011	University of Delaware (4/29/2019)	5.2) Direct UD to strengthen its administrative and management controls and processes related to indirect costs.	Unresolved	TBD	\$0	TBD	TBD	3/31/22
19-1-011	University of Delaware (4/29/2019)	6.1) Resolve the \$1,992 in questioned payroll costs	Unresolved	TBD	\$1,992	TBD	TBD	3/31/22
19-1-011	University of Delaware (4/29/2019)	6.2) Direct UD to strengthen its administrative and management controls over payroll transfers	Unresolved	TBD	\$0	TBD	TBD	3/31/22
19-1-016	Ohio State University (8/8/2019)	1.1) Resolve the \$304,977 questioned equipment, materials/supplies, consulting/services, travel and other costs	Unresolved	TBD	\$304,977	TBD	TBD	9/30/22
19-1-016	Ohio State University (8/8/2019)	1.2) Direct OSU to strengthen the administrative and management controls and processes over allocating expenses	Unresolved	TBD	\$0	TBD	TBD	9/30/22

OIG Number	Title (Final Audit Report Date)	OIG Recommendation - External Audit	Status	Date Resolved	Costs Questioned	Costs Disallowed	Costs Allowed	Timeline for Final Implementation
19-1-016	Ohio State University (8/8/2019)	1.3) Direct OSU to strengthen the administrative and management controls and processes over purchasing equipment and materials/supplies at the end of a project's POP	Unresolved	TBD	\$0	TBD	TBD	9/30/22
19-1-016	Ohio State University (8/8/2019)	2.1) Resolve the \$76,822 questioned subaward costs	Unresolved	TBD	\$76,822	TBD	TBD	9/30/22
19-1-016	Ohio State University (8/8/2019)	2.2) Direct OSU to strengthen the administrative and management controls and processes over transferring significant parts of federally funded research	Unresolved	TBD	\$0	TBD	TBD	9/30/22
19-1-016	Ohio State University (8/8/2019)	3.1) Resolve the \$67,006 questioned software, salary, and travel costs	Unresolved	TBD	\$67,006	TBD	TBD	9/30/22
19-1-016	Ohio State University (8/8/2019)	3.2) Direct OSU to strengthen the administrative and management controls and processes over obtaining and maintaining sufficient supporting documentation	Unresolved	TBD	\$0	TBD	TBD	9/30/22
19-1-016	Ohio State University (8/8/2019)	4.1) Resolve the \$46,178 questioned salary, travel, participant support, pre-award, promotional, and foreign currency costs	Unresolved	TBD	\$46,178	TBD	TBD	9/30/22
19-1-016	Ohio State University (8/8/2019)	4.2) Direct OSU to strengthen the administrative and management procedures over allocating salary expenses	Unresolved	TBD	\$0	TBD	TBD	9/30/22
19-1-016	Ohio State University (8/8/2019)	4.3) Direct OSU to strengthen the administrative and management procedures over allocating travel expenses	Unresolved	TBD	\$0	TBD	TBD	9/30/22
19-1-016	Ohio State University (8/8/2019)	4.4) Direct OSU to strengthen the administrative and management procedures over allocating PSCs	Unresolved	TBD	\$0	TBD	TBD	9/30/22

GAO-IG Act Exhibits

OIG Number	Title (Final Audit Report Date)	OIG Recommendation - External Audit	Status	Date Resolved	Costs Questioned	Costs Disallowed	Costs Allowed	Timeline for Final Implementation
19-1-016	Ohio State University (8/8/2019)	4.5) Direct OSU to strengthen the administrative and management procedures over allocating pre-award expenses	Unresolved	TBD	\$0	TBD	TBD	9/30/22
19-1-016	Ohio State University (8/8/2019)	4.6) Direct OSU to strengthen the administrative and management procedures over allocating promotion-related expenses	Unresolved	TBD	\$0	TBD	TBD	9/30/22
19-1-016	Ohio State University (8/8/2019)	4.7) Direct OSU to strengthen the administrative and management procedures over allocating expenses involving foreign currency	Unresolved	TBD	\$0	TBD	TBD	9/30/22
19-1-016	Ohio State University (8/8/2019)	5.1) Resolve the \$7,604 questioned indirect costs	Unresolved	TBD	\$7,604	TBD	TBD	9/30/22
19-1-016	Ohio State University (8/8/2019)	5.2) Direct OSU to strengthen the administrative and management controls and processes over applying indirect costs	Unresolved	TBD	\$0	TBD	TBD	9/30/22
19-1-016	Ohio State University (8/8/2019)	6.1) Direct OSU to clarify its existing policies surrounding payments to human research subjects to establish a formal process/procedure and reasonable deadline(s)	Unresolved	TBD	\$0	TBD	TBD	9/30/22
19-1-016	Ohio State University (8/8/2019)	6.2) Direct OSU to strengthen the administrative and management procedures in place surrounding payments to human research subjects	Unresolved	TBD	\$0	TBD	TBD	9/30/22
19-1-016	Ohio State University (8/8/2019)	7.1) Direct OSU to strengthen the administrative and management controls and processes over establishing indirect cost rates	Unresolved	TBD	\$0	TBD	TBD	9/30/22
19-1-016	Ohio State University (8/8/2019)	8.1) Direct OSU to strengthen the administrative and management procedures over procurement and travel	Unresolved	TBD	\$0	TBD	TBD	9/30/22

OIG Number	Title (Final Audit Report Date)	OIG Recommendation - External Audit	Status	Date Resolved	Costs Questioned	Costs Disallowed	Costs Allowed	Timeline for Final Implementation
19-1-016	Ohio State University (8/8/2019)	9.1) Direct OSU to update its accounting system to ensure that it correctly applies and removes fringe benefits using the fringe benefit rates	Unresolved	TBD	\$0	TBD	TBD	9/30/22
19-1-016	Ohio State University (8/8/2019)	10.1) Direct OSU to strengthen the administrative and management procedures in place surrounding student employment agreements	Unresolved	TBD	\$0	TBD	TBD	9/30/22
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.	Unresolved	TBD	\$169,950	TBD	TBD	4/30/22
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.	Unresolved	TBD	\$0	TBD	TBD	4/30/22
19-1-017	Oregon State University (9/13/2019)	1.3) Direct OSU to strengthen its administrative and management procedures over awarding subawards	Unresolved	TBD	\$0	TBD	TBD	4/30/22
19-1-017	Oregon State University (9/13/2019)	2.1) Resolve the \$78,153 in questioned costs	Unresolved	TBD	\$78,153	TBD	TBD	4/30/22
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	Unresolved	TBD	\$0	TBD	TBD	4/30/22
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.	Unresolved	TBD	\$0	TBD	TBD	4/30/22
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.	Unresolved	TBD	\$0	TBD	TBD	4/30/22

GAO-IG Act Exhibits

OIG Number	Title (Final Audit Report Date)	OIG Recommendation - External Audit	Status	Date Resolved	Costs Questioned	Costs Disallowed	Costs Allowed	Timeline for Final Implementation
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.	Unresolved	TBD	\$0	TBD	TBD	4/30/22
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.	Unresolved	TBD	\$0	TBD	TBD	4/30/22
19-1-017	Oregon State University (9/13/2019)	3.1) Resolve the \$65,153 in questioned indirect costs	Unresolved	TBD	\$65,153	TBD	TBD	4/30/22
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.	Unresolved	TBD	\$0	TBD	TBD	4/30/22
19-1-017	Oregon State University (9/13/2019)	4.1) Resolve \$31,319 in questioned supplies, equipment, and travel costs	Unresolved	TBD	\$31,319	TBD	TBD	4/30/22
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	Unresolved	TBD	\$0	TBD	TBD	4/30/22
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.	Unresolved	TBD	\$0	TBD	TBD	4/30/22
19-1-017	Oregon State University (9/13/2019)	5.1) Resolve \$10,574 in Questioned Unallocable Costs	Unresolved	TBD	\$10,574	TBD	TBD	4/30/22
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.	Unresolved	TBD	\$0	TBD	TBD	4/30/22
19-1-017	Oregon State University (9/13/2019)	5.3) Direct OSU to encourage PIs to identify all award participants.	Unresolved	TBD	\$0	TBD	TBD	4/30/22

OIG Number	Title (Final Audit Report Date)	OIG Recommendation - External Audit	Status	Date Resolved	Costs Questioned	Costs Disallowed	Costs Allowed	Timeline for Final Implementation
19-1-017	Oregon State University (9/13/2019)	6.1) Resolve the \$8,820 in questioned costs.	Unresolved	TBD	\$8,820	TBD	TBD	4/30/22
19-1-017	Oregon State University (9/13/2019)	6.2) Direct OSU to strengthen its administrative and management procedures for honorarium payments.	Unresolved	TBD	\$0	TBD	TBD	4/30/22
19-1-017	Oregon State University (9/13/2019)	7.1) Resolve \$5,563 in questioned lodging and M&IE costs.	Unresolved	TBD	\$5,563	TBD	TBD	4/30/22
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.	Unresolved	TBD	\$0	TBD	TBD	4/30/22
19-1-017	Oregon State University (9/13/2019)	7.3) Direct OSU to strengthen its administrative and management procedures for reimbursing lodging expenses.	Unresolved	TBD	\$0	TBD	TBD	4/30/22
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.	Unresolved	TBD	\$0	TBD	TBD	4/30/22
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.	Unresolved	TBD	\$0	TBD	TBD	4/30/22
20-1-001	University of Colorado Boulder (1/10/2020)	1.1) Resolve the \$25,902 of questioned material, supply, and, equipment expenditures;	Unresolved	TBD	\$25,902	TBD	TBD	6/30/22
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.	Unresolved	TBD	\$7,621	TBD	TBD	6/30/22
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	Unresolved	TBD	\$0	TBD	TBD	6/30/22

OIG Number	Title (Final Audit Report Date)	OIG Recommendation - External Audit	Status	Date Resolved	Costs Questioned	Costs Disallowed	Costs Allowed	Timeline for Final Implementation
20-1-001	University of Colorado Boulder (1/10/2020)	2.1) Resolve the \$20,575 of questioned publication costs	Unresolved	TBD	\$20,575	TBD	TBD	6/30/22
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.	Unresolved	TBD	\$78	TBD	TBD	6/30/22
20-1-001	University of Colorado Boulder (1/10/2020)	2.3) Direct CU Boulder to strengthen the admin and management controls and processes over applying the appropriate criteria to Fed and NSF award expenditures.	Unresolved	TBD	\$0	TBD	TBD	6/30/22
20-1-001	University of Colorado Boulder (1/10/2020)	2.4) Direct CU Boulder to strengthen the admin and management controls and processes over expenditures charged to awards after the award expiration.	Unresolved	TBD	\$0	TBD	TBD	6/30/22
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.	Unresolved	TBD	\$15,785	TBD	TBD	6/30/22
20-1-001	University of Colorado Boulder (1/10/2020)	3.2) Direct CU Boulder to strengthen the admin and management procedures over travel expenditures charged to NSF awards.	Unresolved	TBD	\$0	TBD	TBD	6/30/22
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.	Unresolved	TBD	\$4,597	TBD	TBD	6/30/22
20-1-001	University of Colorado Boulder (1/10/2020)	4.2) Direct CU Boulder to strengthen the admin and management procedures over allocating participant support costs to sponsored projects.	Unresolved	TBD	\$0	TBD	TBD	6/30/22
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.	Unresolved	TBD	\$2,728	TBD	TBD	6/30/22

OIG Number	Title (Final Audit Report Date)	OIG Recommendation - External Audit	Status	Date Resolved	Costs Questioned	Costs Disallowed	Costs Allowed	Timeline for Final Implementation
20-1-001	University of Colorado Boulder (1/10/2020)	5.2) Direct CU Boulder to strengthen the admin and management procedures over employee terminations.	Unresolved	TBD	\$0	TBD	TBD	6/30/22
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	Unresolved	TBD	\$2,545	TBD	TBD	6/30/22
20-1-001	University of Colorado Boulder (1/10/2020)	6.2) Direct CU Boulder to strengthen the admin and management controls, training, processes, and procedures related to document retention.	Unresolved	TBD	\$0	TBD	TBD	6/30/22
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.	Unresolved	TBD	\$136,024	TBD	TBD	6/30/22
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.	Unresolved	TBD	\$39,389	TBD	TBD	6/30/22
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.	Unresolved	TBD	\$0	TBD	TBD	6/30/22
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.	Unresolved	TBD	\$0	TBD	TBD	6/30/22

OIG Number	Title (Final Audit Report Date)	OIG Recommendation - External Audit	Status	Date Resolved	Costs Questioned	Costs Disallowed	Costs Allowed	Timeline for Final Implementation
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.	Unresolved	TBD	\$0	TBD	TBD	6/30/22
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.	Unresolved	TBD	\$0	TBD	TBD	6/30/22
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.	Unresolved	TBD	\$0	TBD	TBD	6/30/22
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.	Unresolved	TBD	\$164,313	TBD	TBD	6/30/22
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.	Unresolved	TBD	\$0	TBD	TBD	6/30/22
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.	Unresolved	TBD	\$103,250	TBD	TBD	6/30/22
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.	Unresolved	TBD	\$0	TBD	TBD	6/30/22

OIG Number	Title (Final Audit Report Date)	OIG Recommendation - External Audit	Status	Date Resolved	Costs Questioned	Costs Disallowed	Costs Allowed	Timeline for Final Implementation
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.	Unresolved	TBD	\$26,505	TBD	TBD	6/30/22
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.	Unresolved	TBD	\$61,496	TBD	TBD	6/30/22
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.	Unresolved	TBD	\$0	TBD	TBD	6/30/22
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.	Unresolved	TBD	\$0	TBD	TBD	6/30/22
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 expenses to NSF awards.	Unresolved	TBD	\$0	TBD	TBD	6/30/22
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.	Unresolved	TBD	\$0	TBD	TBD	6/30/22

OIG Number	Title (Final Audit Report Date)	OIG Recommendation - External Audit	Status	Date Resolved	Costs Questioned	Costs Disallowed	Costs Allowed	Timeline for Final Implementation
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.	Unresolved	TBD	\$103,250	TBD	TBD	6/30/22
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.	Unresolved	TBD	\$0	TBD	TBD	6/30/22
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.	Unresolved	TBD	\$26,505	TBD	TBD	6/30/22
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.	Unresolved	TBD	\$61,496	TBD	TBD	6/30/22
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.	Unresolved	TBD	\$0	TBD	TBD	6/30/22
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.	Unresolved	TBD	\$0	TBD	TBD	6/30/22
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	Unresolved	TBD	\$0	TBD	TBD	6/30/22

OIG Number	Title (Final Audit Report Date)	OIG Recommendation - External Audit	Status	Date Resolved	Costs Questioned	Costs Disallowed	Costs Allowed	Timeline for Final Implementation
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.	Unresolved	TBD	\$0	TBD	TBD	6/30/22
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.	Unresolved	TBD	\$11,542	TBD	TBD	6/30/22
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.	Unresolved	TBD	\$75,065	TBD	TBD	6/30/22
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.	Unresolved	TBD	\$0	TBD	TBD	6/30/22
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.	Unresolved	TBD	\$0	TBD	TBD	6/30/22
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.	Unresolved	TBD	\$0	TBD	TBD	6/30/22
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.	Unresolved	TBD	\$0	TBD	TBD	6/30/22
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.	Unresolved	TBD	\$0	TBD	TBD	6/30/22

OIG Number	Title (Final Audit Report Date)	OIG Recommendation - External Audit	Status	Date Resolved	Costs Questioned	Costs Disallowed	Costs Allowed	Timeline for Final Implementation
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.	Unresolved	TBD	\$65,314	TBD	TBD	6/30/22
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.	Unresolved	TBD	\$0	TBD	TBD	6/30/22
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.	Unresolved	TBD	\$30,435	TBD	TBD	6/30/22
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.	Unresolved	TBD	\$5,143	TBD	TBD	6/30/22
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.	Unresolved	TBD	\$0	TBD	TBD	6/30/22
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.	Unresolved	TBD	\$17,136	TBD	TBD	6/30/22
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.	Unresolved	TBD	\$0	TBD	TBD	6/30/22

OIG Number	Title (Final Audit Report Date)	OIG Recommendation - External Audit	Status	Date Resolved	Costs Questioned	Costs Disallowed	Costs Allowed	Timeline for Final Implementation
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.	Unresolved	TBD	\$9,059	TBD	TBD	6/30/22
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.	Unresolved	TBD	\$0	TBD	TBD	6/30/22
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.	Unresolved	TBD	\$32,153	TBD	TBD	9/30/22
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.	Unresolved	TBD	\$21,513	TBD	TBD	9/30/22
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.	Unresolved	TBD	\$0	TBD	TBD	9/30/22
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.	Unresolved	TBD	\$0	TBD	TBD	9/30/22

OIG Number	Title (Final Audit Report Date)	OIG Recommendation - External Audit	Status	Date Resolved	Costs Questioned	Costs Disallowed	Costs Allowed	Timeline for Final Implementation
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.	Unresolved	TBD	\$17,787	TBD	TBD	9/30/22
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.	Unresolved	TBD	\$19,790	TBD	TBD	9/30/22
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	Unresolved	TBD	\$0	TBD	TBD	9/30/22
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.	Unresolved	TBD	\$0	TBD	TBD	9/30/22
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.	Unresolved	TBD	\$0	TBD	TBD	9/30/22
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.	Unresolved	TBD	\$0	TBD	TBD	9/30/22
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 .	Unresolved	TBD	\$0	TBD	TBD	9/30/22

OIG Number	Title (Final Audit Report Date)	OIG Recommendation - External Audit	Status	Date Resolved	Costs Questioned	Costs Disallowed	Costs Allowed	Timeline for Final Implementation
20-1-005	University of Houston (7/23/2020)	2.8) Direct UH to establish clear guidance regarding the allowability of publication expenses.	Unresolved	TBD	\$0	TBD	TBD	9/30/22
20-1-005	University of Houston (7/23/2020)	2.9) Direct UH to establish clear guidance regarding the allowability of participant expenses.	Unresolved	TBD	\$0	TBD	TBD	9/30/22
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.	Unresolved	TBD	\$19,445	TBD	TBD	9/30/22
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.	Unresolved	TBD	\$0	TBD	TBD	9/30/22
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.	Unresolved	TBD	\$7,650	TBD	TBD	9/30/22
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.	Unresolved	TBD	\$3,306	TBD	TBD	9/30/22
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.	Unresolved	TBD	\$0	TBD	TBD	9/30/22
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.	Unresolved	TBD	\$9,954	TBD	TBD	9/30/22

OIG Number	Title (Final Audit Report Date)	OIG Recommendation - External Audit	Status	Date Resolved	Costs Questioned	Costs Disallowed	Costs Allowed	Timeline for Final Implementation
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	Unresolved	TBD	\$0	TBD	TBD	9/30/22
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.	Unresolved	TBD	\$0	TBD	TBD	9/30/22
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.	Unresolved	TBD	\$1,707	TBD	TBD	9/30/22
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.	Unresolved	TBD	\$0	TBD	TBD	9/30/22
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.	Unresolved	TBD	\$0	TBD	TBD	9/30/22
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.	Unresolved	TBD	\$0	TBD	TBD	9/30/22
20-1-005	University of Houston (7/23/2020)	7.3) Direct UH to strengthen its administrative and management procedures surrounding effort reporting.	Unresolved	TBD	\$0	TBD	TBD	9/30/22
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.	Unresolved	TBD	\$0	TBD	TBD	9/30/22

OIG Number	Title (Final Audit Report Date)	OIG Recommendation - External Audit	Status	Date Resolved	Costs Questioned	Costs Disallowed	Costs Allowed	Timeline for Final Implementation
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.	Unresolved	TBD	\$0	TBD	TBD	9/30/22
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.	Unresolved	TBD	\$0	TBD	TBD	9/30/22
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.	Unresolved	TBD	\$0	TBD	TBD	9/30/22
20-1-006	Temple University (8/15/2020)	1.1) Direct Temple to provide support that it has credited or repaid the \$4,524 of questioned material and supply costs.	Unresolved	TBD	\$4,254	TBD	TBD	3/31/22
20-1-006	Temple University (8/15/2020)	1.2) Direct Temple to strengthen the administrative and management procedures over expenditures near the end of an award.	Unresolved	TBD	\$0	TBD	TBD	3/31/22
20-1-006	Temple University (8/15/2020)	2.1) Direct Temple to provide support that it has credited or repaid the \$1,445 of questioned travel costs.	Unresolved	TBD	\$1,445	TBD	TBD	3/31/22
20-1-006	Temple University (8/15/2020)	2.2) Direct Temple to strengthen the administrative and management procedures over travel expenditures.	Unresolved	TBD	\$0	TBD	TBD	3/31/22

OIG Number	Title (Final Audit Report Date)	OIG Recommendation - External Audit	Status	Date Resolved	Costs Questioned	Costs Disallowed	Costs Allowed	Timeline for Final Implementation
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.	Unresolved	TBD	\$26,151	TBD	TBD	9/30/22
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.	Unresolved	TBD	\$0	TBD	TBD	9/30/22
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.	Unresolved	TBD	\$81,993	TBD	TBD	9/30/22
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.	Unresolved	TBD	\$0	TBD	TBD	9/30/22
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.	Unresolved	TBD	\$0	TBD	TBD	9/30/22
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.	Unresolved	TBD	\$0	TBD	TBD	9/30/22

OIG Number	Title (Final Audit Report Date)	OIG Recommendation - External Audit	Status	Date Resolved	Costs Questioned	Costs Disallowed	Costs Allowed	Timeline for Final Implementation
20-1-007	Yale University (8/11/2020)	1.6) Direct Yale to implement a control that flags potential duplicate payments for additional review.	Unresolved	TBD	\$0	TBD	TBD	9/30/22
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.	Unresolved	TBD	\$0	TBD	TBD	9/30/22
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.	Unresolved	TBD	\$0	TBD	TBD	9/30/22
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.	Unresolved	TBD	\$0	TBD	TBD	9/30/22
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.	Unresolved	TBD	\$58,577	TBD	TBD	9/30/22
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.	Unresolved	TBD	\$24,732	TBD	TBD	9/30/22

OIG Number	Title (Final Audit Report Date)	OIG Recommendation - External Audit	Status	Date Resolved	Costs Questioned	Costs Disallowed	Costs Allowed	Timeline for Final Implementation
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.	Unresolved	TBD	\$0	TBD	TBD	9/30/22
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.	Unresolved	TBD	\$0	TBD	TBD	9/30/22
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.	Unresolved	TBD	\$0	TBD	TBD	9/30/22
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.	Unresolved	TBD	\$0	TBD	TBD	9/30/22
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.	Unresolved	TBD	\$39,850	TBD	TBD	9/30/22
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.	Unresolved	TBD	\$0	TBD	TBD	9/30/22
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.	Unresolved	TBD	\$0	TBD	TBD	9/30/22

OIG Number	Title (Final Audit Report Date)	OIG Recommendation - External Audit	Status	Date Resolved	Costs Questioned	Costs Disallowed	Costs Allowed	Timeline for Final Implementation
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.	Unresolved	TBD	\$12,855	TBD	TBD	9/30/22
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.	Unresolved	TBD	\$2,397	TBD	TBD	9/30/22
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.	Unresolved	TBD	\$0	TBD	TBD	9/30/22
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.	Unresolved	TBD	\$0	TBD	TBD	9/30/22
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	Unresolved	TBD	\$0	TBD	TBD	9/30/22
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.	Unresolved	TBD	\$0	TBD	TBD	9/30/22

GAO-IG Act Exhibits

OIG Number	Title (Final Audit Report Date)	OIG Recommendation - External Audit	Status	Date Resolved	Costs Questioned	Costs Disallowed	Costs Allowed	Timeline for Final Implementation
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.	Unresolved	TBD	\$0	TBD	TBD	9/30/22
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	Unresolved	TBD	\$0	TBD	TBD	9/30/22
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	Unresolved	TBD	\$0	TBD	TBD	9/30/22
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	Unresolved	TBD	\$0	TBD	TBD	9/30/22
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.	Unresolved	TBD	\$0	TBD	TBD	9/30/22
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	Unresolved	TBD	\$0	TBD	TBD	9/30/22
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.	Unresolved	TBD	\$0	TBD	TBD	9/30/22

OIG Number	Title (Final Audit Report Date)	OIG Recommendation - External Audit	Status	Date Resolved	Costs Questioned	Costs Disallowed	Costs Allowed	Timeline for Final Implementation
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.	Unresolved	TBD	\$0	TBD	TBD	9/30/22
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	Unresolved	TBD	\$0	TBD	TBD	9/30/22
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.	Unresolved	TBD	\$0	TBD	TBD	9/30/22
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.	Unresolved	TBD	\$0	TBD	TBD	9/30/22
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.	Unresolved	TBD	\$164,022	TBD	TBD	6/30/22
20-1-008	Duke University (8/31/2020)	1.10) Direct Duke to strengthen its policies and procedures related to approving travel expense reports.	Unresolved	TBD	\$0	TBD	TBD	6/30/22
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.	Unresolved	TBD	\$0	TBD	TBD	6/30/22

OIG Number	Title (Final Audit Report Date)	OIG Recommendation - External Audit	Status	Date Resolved	Costs Questioned	Costs Disallowed	Costs Allowed	Timeline for Final Implementation
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.	Unresolved	TBD	\$0	TBD	TBD	6/30/22
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.	Unresolved	TBD	\$0	TBD	TBD	6/30/22
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.	Unresolved	TBD	\$0	TBD	TBD	6/30/22
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.	Unresolved	TBD	\$0	TBD	TBD	6/30/22
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.	Unresolved	TBD	\$0	TBD	TBD	6/30/22
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.	Unresolved	TBD	\$0	TBD	TBD	6/30/22
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.	Unresolved	TBD	\$0	TBD	TBD	6/30/22
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.	Unresolved	TBD	\$0	TBD	TBD	6/30/22

OIG Number	Title (Final Audit Report Date)	OIG Recommendation - External Audit	Status	Date Resolved	Costs Questioned	Costs Disallowed	Costs Allowed	Timeline for Final Implementation
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.	Unresolved	TBD	\$0	TBD	TBD	6/30/22
20-1-008	Duke University (8/31/2020)	1.10) Direct Duke to strengthen its policies and procedures related to approving travel expense reports.	Unresolved	TBD	\$0	TBD	TBD	6/30/22
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.	Unresolved	TBD	\$0	TBD	TBD	6/30/22
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.	Unresolved	TBD	\$0	TBD	TBD	6/30/22
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.	Unresolved	TBD	\$237,141	TBD	TBD	6/30/22
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.	Unresolved	TBD	\$9,494	TBD	TBD	6/30/22
20-1-008	Duke University (8/31/2020)	2.3) Direct Duke to strengthen its policies and procedures related to creating and retaining documentation.	Unresolved	TBD	\$0	TBD	TBD	6/30/22

OIG Number	Title (Final Audit Report Date)	OIG Recommendation - External Audit	Status	Date Resolved	Costs Questioned	Costs Disallowed	Costs Allowed	Timeline for Final Implementation
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.	Unresolved	TBD	\$0	TBD	TBD	6/30/22
20-1-008	Duke University (8/31/2020)	2.5) Direct Duke to strengthen its policies and procedures related to participant support cost payments.	Unresolved	TBD	\$0	TBD	TBD	6/30/22
20-1-008	Duke University (8/31/2020)	2.6) Direct Duke to strengthen its policies and procedures surrounding participation incentive payments.	Unresolved	TBD	\$0	TBD	TBD	6/30/22
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.	Unresolved	TBD	\$0	TBD	TBD	6/30/22
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.	Unresolved	TBD	\$0	TBD	TBD	6/30/22
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.	Unresolved	TBD	\$77,923	TBD	TBD	6/30/22
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.	Unresolved	TBD	\$0	TBD	TBD	6/30/22
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.	Unresolved	TBD	\$0	TBD	TBD	6/30/22

OIG Number	Title (Final Audit Report Date)	OIG Recommendation - External Audit	Status	Date Resolved	Costs Questioned	Costs Disallowed	Costs Allowed	Timeline for Final Implementation
20-1-008	Duke University (8/31/2020)	4.1) Resolve the \$29,892 in questioned Award Cash Management \$ervice 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.	Unresolved	TBD	\$29,892	TBD	TBD	6/30/22
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 \$ervice system on awards with expiring appropriations.	Unresolved	TBD	\$0	TBD	TBD	6/30/22
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.	Unresolved	TBD	\$0	TBD	TBD	6/30/22
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.	Unresolved	TBD	\$9,137	TBD	TBD	6/30/22
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.	Unresolved	TBD	\$19,582	TBD	TBD	6/30/22
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.	Unresolved	TBD	\$0	TBD	TBD	6/30/22

OIG Number	Title (Final Audit Report Date)	OIG Recommendation - External Audit	Status	Date Resolved	Costs Questioned	Costs Disallowed	Costs Allowed	Timeline for Final Implementation
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.	Unresolved	TBD	\$0	TBD	TBD	6/30/22
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.	Unresolved	TBD	\$23,406	TBD	TBD	6/30/22
20-1-008	Duke University (8/31/2020)	6.2) Direct Duke to strengthen its administrative and management procedures related to procuring consultant services.	Unresolved	TBD	\$0	TBD	TBD	6/30/22
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.	Unresolved	TBD	\$0	TBD	TBD	6/30/22
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.	Unresolved	TBD	\$1,672	TBD	TBD	6/30/22
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.	Unresolved	TBD	\$10,854	TBD	TBD	6/30/22

OIG Number	Title (Final Audit Report Date)	OIG Recommendation - External Audit	Status	Date Resolved	Costs Questioned	Costs Disallowed	Costs Allowed	Timeline for Final Implementation
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.	Unresolved	TBD	\$0	TBD	TBD	6/30/22
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.	Unresolved	TBD	\$10,000	TBD	TBD	6/30/22
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.	Unresolved	TBD	\$0	TBD	TBD	6/30/22
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.	Unresolved	TBD	\$9,397	TBD	TBD	6/30/22
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.	Unresolved	TBD	\$0	TBD	TBD	6/30/22
20-1-008	Duke University (8/31/2020)	10.1) Direct Duke to strengthen its controls related to award set-up.	Unresolved	TBD	\$0	TBD	TBD	6/30/22
20-1-008	Duke University (8/31/2020)	11.1) Direct Duke to strengthen its administrative and management procedures related to procuring consultant services.	Unresolved	TBD	\$0	TBD	TBD	6/30/22

GAO-IG Act Exhibits

OIG Number	Title (Final Audit Report Date)	OIG Recommendation - External Audit	Status	Date Resolved	Costs Questioned	Costs Disallowed	Costs Allowed	Timeline for Final Implementation
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.	Unresolved	TBD	\$0	TBD	TBD	6/30/22
20-1-008	Duke University (8/31/2020)	11.3) Direct Duke to strengthen its procedures for approving cost transfers that involve equipment purchases.	Unresolved	TBD	\$0	TBD	TBD	6/30/22
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.	Unresolved	TBD	\$0	TBD	TBD	6/30/22
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.	Unresolved	TBD	\$0	TBD	TBD	6/30/22
20-1-008	Duke University (8/31/2020)	11.6) Direct Duke to strengthen its policies and procedures surrounding corporate purchase cards.	Unresolved	TBD	\$0	TBD	TBD	6/30/22
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.	Unresolved	TBD	\$0	TBD	TBD	6/30/22
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	Unresolved	TBD	\$625,532	TBD	TBD	7/31/22
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.	Unresolved	TBD	\$0	TBD	TBD	7/31/22
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.	Unresolved	TBD	\$15,854	TBD	TBD	7/31/22

OIG Number	Title (Final Audit Report Date)	OIG Recommendation - External Audit	Status	Date Resolved	Costs Questioned	Costs Disallowed	Costs Allowed	Timeline for Final Implementation
21-1-001	Univ of Kansas Ctr for Research (EPSCoR) (1/7/2021)	3.1) Resolve the \$569,477 in questioned unsupported subaward costs	Unresolved	TBD	\$569,477	TBD	TBD	7/31/22
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	Unresolved	TBD	\$0	TBD	TBD	7/31/22
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.	Unresolved	TBD	\$0	TBD	TBD	7/31/22
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.	Unresolved	TBD	\$0	TBD	TBD	7/31/22
21-1-001	Univ of Kansas Ctr for Research (EPSCoR) (1/7/2021)	4.1) Resolve the \$328,494 in questioned cost share costs	Unresolved	TBD	\$328,494	TBD	TBD	7/31/22
21-1-001	Univ of Kansas Ctr for Research (EPSCoR) (1/7/2021)	5.1) Resolve the \$10,697 in questioned costs	Unresolved	TBD	\$10,697	TBD	TBD	7/31/22
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	Unresolved	TBD	\$0	TBD	TBD	7/31/22
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	Unresolved	TBD	\$0	TBD	TBD	7/31/22
21-1-002	Texas A&M University (12/17/2020)	1.1) Resolve the \$33,575 in questioned service and airfare expenses for which TAMU has not agreed to reimburse NSF and direct TAMU to repay or otherwise remove the sustained questioned costs from its NSF awards.	Unresolved	TBD	\$33,575	TBD	TBD	10/30/22

OIG Number	Title (Final Audit Report Date)	OIG Recommendation - External Audit	Status	Date Resolved	Costs Questioned	Costs Disallowed	Costs Allowed	Timeline for Final Implementation
21-1-002	Texas A&M University (12/17/2020)	1.2) Direct TAMU to provide documentation supporting that it has repaid or otherwise credited the \$16,864 in questioned salary, airfare, and publication costs for which it has agreed to reimburse NSF.	Unresolved	TBD	\$16,864	TBD	TBD	10/30/22
21-1-002	Texas A&M University (12/17/2020)	1.3) Direct TAMU to strengthen its policies and procedures related to creating and retaining documentation.	Unresolved	TBD	\$0	TBD	TBD	10/30/22
21-1-002	Texas A&M University (12/17/2020)	1.4) Direct TAMU to verify that services provided under service and subaward agreements occurred during the agreement's period of performance prior to reimbursing costs.	Unresolved	TBD	\$0	TBD	TBD	10/30/22
21-1-002	Texas A&M University (12/17/2020)	1.5) Direct TAMU to strengthen its administrative and management procedures and internal controls surrounding retroactive salary payments charged to sponsored projects.	Unresolved	TBD	\$0	TBD	TBD	10/30/22
21-1-002	Texas A&M University (12/17/2020)	1.6) Direct TAMU to strengthen its administrative and management procedures and internal controls surrounding the purchase of airfare and the approval of travel expense reports.	Unresolved	TBD	\$0	TBD	TBD	10/30/22
21-1-002	Texas A&M University (12/17/2020)	1.7) Direct TAMU to establish clear guidance regarding the allowability of publication expenses, including the need to acknowledge NSF funding sources.	Unresolved	TBD	\$0	TBD	TBD	10/30/22
21-1-002	Texas A&M University (12/17/2020)	2.1) Resolve the \$49,218 in questioned service and travel expenses for which TAMU has not agreed to reimburse NSF.	Unresolved	TBD	\$49,218	TBD	TBD	10/30/22

OIG Number	Title (Final Audit Report Date)	OIG Recommendation - External Audit	Status	Date Resolved	Costs Questioned	Costs Disallowed	Costs Allowed	Timeline for Final Implementation
21-1-002	Texas A&M University (12/17/2020)	2.2) Direct TAMU to provide documentation supporting that it has repaid or otherwise credited the \$1,191 in questioned additional salary costs for which it has agreed to reimburse NSF.	Unresolved	TBD	\$1,191	TBD	TBD	10/30/22
21-1-002	Texas A&M University (12/17/2020)	2.3) Direct TAMU to strengthen its policies and procedures related to creating and retaining documentation.	Unresolved	TBD	\$0	TBD	TBD	10/30/22
21-1-002	Texas A&M University (12/17/2020)	2.4) Direct TAMU to strengthen its administrative and management procedures and internal controls surrounding the retention of documentation to support that personnel purchased airfare in compliance with Federal and NSF guidance.	Unresolved	TBD	\$0	TBD	TBD	10/30/22
21-1-002	Texas A&M University (12/17/2020)	2.5) Direct TAMU to strengthen its administrative and management processes and internal controls related to establishing and documenting compensation rates for individuals who perform additional work outside the scope of their regular duties.	Unresolved	TBD	\$0	TBD	TBD	10/30/22
21-1-002	Texas A&M University (12/17/2020)	3.1) Resolve the \$15,757 in questioned unallocable materials and software costs for which TAMU has not agreed to reimburse NSF and direct TAMU to repay or otherwise remove the sustained questioned costs from its NSF awards.	Unresolved	TBD	\$15,757	TBD	TBD	10/30/22
21-1-002	Texas A&M University (12/17/2020)	3.2) Direct TAMU to provide documentation supporting that it has repaid or otherwise credited the \$4,982 in questioned publication and one-time salary payments for which it has agreed to reimburse NSF.	Unresolved	TBD	\$4,982	TBD	TBD	10/30/22

OIG Number	Title (Final Audit Report Date)	OIG Recommendation - External Audit	Status	Date Resolved	Costs Questioned	Costs Disallowed	Costs Allowed	Timeline for Final Implementation
21-1-002	Texas A&M University (12/17/2020)	3.3) Direct TAMU to strengthen its administrative and management procedures and internal controls for allocating expenses to sponsored projects.	Unresolved	TBD	\$0	TBD	TBD	10/30/22
21-1-002	Texas A&M University (12/17/2020)	4.1) Resolve the \$1,950 in questioned indirect costs for which TAMU has not agreed to reimburse NSF and direct TAMU to repay or otherwise remove the sustained questioned costs from its NSF award.	Unresolved	TBD	\$1,950	TBD	TBD	10/30/22
21-1-002	Texas A&M University (12/17/2020)	4.2) Direct TAMU to provide documentation supporting that it has repaid or otherwise credited the \$13,362 of questioned indirect costs for which it has agreed to reimburse NSF.	Unresolved	TBD	\$13,362	TBD	TBD	10/30/22
21-1-002	Texas A&M University (12/17/2020)	4.3) Direct TAMU to strengthen its administrative and management processes and internal controls for applying indirect costs to Federal awards.	Unresolved	TBD	\$0	TBD	TBD	10/30/22
21-1-002	Texas A&M University (12/17/2020)	5.1) Direct TAMU to provide documentation supporting that it has repaid or otherwise credited the \$659 of questioned Award Cash Management \$ervice drawdowns for which it has agreed to reimburse NSF.	Unresolved	TBD	\$659	TBD	TBD	10/30/22
21-1-002	Texas A&M University (12/17/2020)	5.2) Direct TAMU to strengthen the administrative and management internal controls and processes over its Award Cash Management \$ervice reconciliation process.	Unresolved	TBD	\$0	TBD	TBD	10/30/22
21-1-002	Texas A&M University (12/17/2020)	6.1) Direct TAMU to strengthen its administrative and management procedures and internal controls for incurring travel costs charged to sponsored projects.	Unresolved	TBD	\$0	TBD	TBD	10/30/22

OIG Number	Title (Final Audit Report Date)	OIG Recommendation - External Audit	Status	Date Resolved	Costs Questioned	Costs Disallowed	Costs Allowed	Timeline for Final Implementation
21-1-002	Texas A&M University (12/17/2020)	6.2) Direct TAMU to strengthen its administrative and management procedures and internal controls related to the effort certification process.	Unresolved	TBD	\$0	TBD	TBD	10/30/22
21-1-002	Texas A&M University (12/17/2020)	6.3) Direct TAMU to strengthen its administrative and management procedures and internal controls related to procurement processes.	Unresolved	TBD	\$0	TBD	TBD	10/30/22
21-1-002	Texas A&M University (12/17/2020)	7.1) Direct TAMU 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 the rates that were established in the NICRA at award date.	Unresolved	TBD	\$0	TBD	TBD	10/30/22
21-1-003	University of Wyoming (EPSCoR) (1/13/2021)	1.1) Resolve the \$90,000 in questioned cost share	Unresolved	TBD	\$90,000	TBD	TBD	5/30/22
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	Unresolved	TBD	\$0	TBD	TBD	5/30/22
21-1-003	University of Wyoming (EPSCoR) (1/13/2021)	2.1) Resolve the \$7,908 in questioned commercial printing costs	Unresolved	TBD	\$7,908	TBD	TBD	5/30/22
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.	Unresolved	TBD	\$0	TBD	TBD	5/30/22
21-1-003	University of Wyoming (EPSCoR) (1/13/2021)	3.1) Resolve the \$15,207 in questioned entertainment costs	Unresolved	TBD	\$15,207	TBD	TBD	5/30/22
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.	Unresolved	TBD	\$0	TBD	TBD	5/30/22

GAO-IG Act Exhibits

OIG Number	Title (Final Audit Report Date)	OIG Recommendation - External Audit	Status	Date Resolved	Costs Questioned	Costs Disallowed	Costs Allowed	Timeline for Final Implementation
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.	Unresolved	TBD	\$0	TBD	TBD	5/30/22
21-1-003	University of Wyoming (EPSCoR) (1/13/2021)	4.1) Resolve the \$24,773 in questioned indirect costs	Unresolved	TBD	\$24,773	TBD	TBD	5/30/22
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.	Unresolved	TBD	\$0	TBD	TBD	5/30/22
21-1-003	University of Wyoming (EPSCoR) (1/13/2021)	5.1) Resolve the \$864 in questioned meal costs	Unresolved	TBD	\$864	TBD	TBD	5/30/22
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.	Unresolved	TBD	\$0	TBD	TBD	5/30/22
21-1-003	University of Wyoming (EPSCoR) (1/13/2021)	6.1) Resolve the \$117,599 in questioned costs	Unresolved	TBD	\$117,599	TBD	TBD	5/30/22
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.	Unresolved	TBD	\$412,363	TBD	TBD	5/30/22
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.	Unresolved	TBD	\$0	TBD	TBD	5/30/22
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	Unresolved	TBD	\$0	TBD	TBD	5/30/22

OIG Number	Title (Final Audit Report Date)	OIG Recommendation - External Audit	Status	Date Resolved	Costs Questioned	Costs Disallowed	Costs Allowed	Timeline for Final Implementation
21-1-004	University of Florida (1/15/2021)	1.1) Resolve the \$412,363 in questioned subaward costs	Unresolved	TBD	\$0	TBD	TBD	10/30/22
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	Unresolved	TBD	\$0	TBD	TBD	10/30/22
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	Unresolved	TBD	\$47,226	TBD	TBD	10/30/22
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	Unresolved	TBD	\$66,590	TBD	TBD	10/30/22
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	Unresolved	TBD	\$0	TBD	TBD	10/30/22
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	Unresolved	TBD	\$0	TBD	TBD	10/30/22
21-1-004	University of Florida (1/15/2021)	2.5) Direct UF to strengthen its administrative and management procedures and internal controls	Unresolved	TBD	\$0	TBD	TBD	10/30/22
21-1-004	University of Florida (1/15/2021)	2.6) Direct UF to establish clear guidance regarding the allowability of publication expenses	Unresolved	TBD	\$0	TBD	TBD	10/30/22
21-1-004	University of Florida (1/15/2021)	3.1) Resolve the \$83,227 in questioned supplies, software, severance and publication costs	Unresolved	TBD	\$83,227	TBD	TBD	10/30/22
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	Unresolved	TBD	\$29,600	TBD	TBD	10/30/22

GAO-IG Act Exhibits

OIG Number	Title (Final Audit Report Date)	OIG Recommendation - External Audit	Status	Date Resolved	Costs Questioned	Costs Disallowed	Costs Allowed	Timeline for Final Implementation
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	Unresolved	TBD	\$0	TBD	TBD	10/30/22
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	Unresolved	TBD	\$0	TBD	TBD	10/30/22
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	Unresolved	TBD	\$0	TBD	TBD	10/30/22
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	Unresolved	TBD	\$0	TBD	TBD	10/30/22
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	Unresolved	TBD	\$0	TBD	TBD	10/30/22
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	Unresolved	TBD	\$0	TBD	TBD	10/30/22
21-1-004	University of Florida (1/15/2021)	6.1) Direct UF to update its current award set-up practices	Unresolved	TBD	\$0	TBD	TBD	10/30/22

GAO Open Recommendations

GAO Report Number	Title	GAO Recommendation	Status of Recommendation ²	Timeline for Final Implementation
GAO-21-130	Federal Research: Agencies Need to Enhance Policies to Address Foreign Influence	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. (Recommendation 9)	Fully Implemented	The National Science Foundation (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 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. NSF considers this recommendation fully implemented.
GAO-21-152	Data Governance: Agencies Made Progress in Establishing Governance, but Need to Address Key Milestones	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. (Recommendation 9)	Open	NSF is making progress to complete this action by Q3 FY22.

² Fully implemented signifies that NSF has completed all actions to address the recommendation and is awaiting GAO review and closure.

GAO Report Number	Title	GAO Recommendation	Status of Recommendation ²	Timeline for Final Implementation
GAO-20-187	Sexual Harassment in STEM Research: Agencies Have Taken Actions, but Need Complaint Procedures, Overall Plans, and Better Collaboration	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).	Open	The evaluation of NSF's harassment prevention efforts focused on the Harassment Notification Term and Condition and the conference policy. Currently, under review (a draft of the first phase of the evaluation was completed in the first quarter of FY 22 and is expected to be finalized in the second quarter of FY22), preliminary findings provide useful information for the next steps in NSF efforts to dismantle barriers to the participation of underrepresented groups (URGs) in STEM. For example, the analysis of communications shows that, on average, universities submitting proposals to NSF have adopted an anti-harassment policy and disseminated it through their websites. The analysis also shows that NSF's conference policy had a positive impact on adherence to the guidance provided by NSF. This finding holds overall and by type of institution (R1 versus R2), but not for all types of Minority Serving Institutions (MSIs). These and other findings will inform ongoing NSF efforts to develop targeted approaches to accelerate the impact of harassment prevention efforts, particularly given NSF's Strategic Goal of increasing participation in the STEM enterprise and the Strategic Plan's focus on private sector partnerships and MSIs. Findings will also inform the next steps and subsequent phases of monitoring and evaluation activities, which may begin in FY 23. A timeline for the implementation of subsequent phases may be developed in the second half of FY22.
GAO-20-59	Information Management: Selected Agencies Need to Fully	Recommendation 18: The Director of the National Science Foundation should establish a time frame to ensure all records schedules are up-	Fully Implemented	NSF has implemented this recommendation and does not plan further actions in this area.

GAO Report Number	Title	GAO Recommendation	Status of Recommendation ²	Timeline for Final Implementation
	Address Federal Electronic Recordkeeping Requirements	to-date and submitted to NARA. The schedules should include all required information, including when eligible temporary records must be destroyed or deleted and when permanent records are to be transferred to NARA.		
GAO-20-59	Information Management: Selected Agencies Need to Fully Address Federal Electronic Recordkeeping Requirements	Recommendation 19: The Director of the National Science Foundation should establish a time frame to update the agency's electronic information system inventory to include the following characteristics: technical characteristics of the systems, identify inputs and outputs, and describe update cycles.	Fully Implemented	NSF has implemented this recommendation and does not plan further actions in this area.
GAO-20-59	Information Management: Selected Agencies Need to Fully Address Federal Electronic Recordkeeping Requirements	Recommendation 20: The Director of the National Science Foundation should establish a time frame to update the agency's policies and procedures to include all of the records management controls required for electronic information systems and the required preservation mechanisms to ensure that records in its electronic recordkeeping system will be retrievable and useable.	Fully Implemented	NSF has implemented this recommendation and does not plan further actions in this area.

GAO Report Number	Title	GAO Recommendation	Status of Recommendation ²	Timeline for Final Implementation
GAO-20-59	Information Management: Selected Agencies Need to Fully Address Federal Electronic Recordkeeping Requirements	Recommendation 21: The Director of the National Science Foundation should develop policies and procedures for the required retention and management requirements for email, including instructions to staff to ensure that the names and addresses of the sender, date of message, attachments, calendars, and draft documents will be retained.	Fully Implemented	NSF has implemented this recommendation and does not plan further actions in this area.
GAO-20-81	Federal Research: Additional Actions Needed to Improve Public Access to Research Results	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.	Open	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 planned.
GAO-20-81	Federal Research: Additional Actions Needed to Improve Public Access to Research Results	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.	Open	Following the GAO recommendations, the NSF co-chair in coordination with the other co-chairs and participating agencies, rebuilt and restructure 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.

GAO Report Number	Title	GAO Recommendation	Status of Recommendation ²	Timeline for Final Implementation
GAO-20-129	Information Technology: Agencies Need to Fully Implement Key Workforce Planning Activities	Recommendation 13: The Director of the National Science Foundation should ensure that the agency fully implements each of the eight key IT workforce planning activities it did not fully implement.	Open	NSF has made significant progress implementing the eight workforce planning activities identified in GAO's review. NSF is preparing a package for GAO as evidence of completion for the remaining engagement items.
GAO-19-241	Data Center Optimization: Additional Agency Actions Needed to Meet OMB Goals	Recommendation 29: The Director of the National Science Foundation should take action to meet the data center optimization metric targets established under DCOI by OMB.	Open	NSF has implemented this recommendation and does not plan further actions in this area.
GAO-19-227	National Science Foundation: Cost and Schedule Performance of Large Facilities Construction Projects and Opportunities to Improve Project Management	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.	Open	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, completed a gap analysis through self-assessment and supervisor surveys, evaluated available training options to identify gaps, and revised position descriptions. A new Training Plan specific to staff involved in major facilities oversight is under development. GAO will continue to monitor NSF's progress on PMIAA implementation during their 2022 engagement of this recommendation. NSF will consider this recommendation sufficiently implemented to close once the PMIAA Training Plan is available to NSF staff in 2022.

GAO Report Number	Title	GAO Recommendation	Status of Recommendation ²	Timeline for Final Implementation
GAO-19-227	National Science Foundation: Cost and Schedule Performance of Large Facilities Construction Projects and Opportunities to Improve Project Management	Recommendation 2: The Director of NSF should establish criteria for the project management expertise of award recipients for large facilities projects and incorporate the criteria in project requirements and external panel reviews.	Open	Section 4.6.6 of the Research Infrastructure Guide (RIG) on Recipient project team competencies was finalized and posted in December 2021. NSF also intends to incorporate review of Recipient project team competencies against these new guidelines into NSF internal standard operating guidance. NSF considers this recommendation partially implemented. Once the new internal guidance is finalized (planned for March 31, 2022), GAO will determine if this recommendation can be closed.
GAO-19-227	National Science Foundation: Cost and Schedule Performance of Large Facilities Construction Projects and Opportunities to Improve Project Management	Recommendation 3: The Director of NSF should ensure, through a requirement or other means, that award recipients for large facilities projects provide information to NSF on any lessons learned or best practices.	Fully Implemented	In October 2020, NSF implemented new award terms and conditions that encourage major facility award Recipients to participate in NSF's Knowledge Management Program by a variety of means. GAO considers this recommendation fully implemented as stated in GAO-21-417.

GAO Report Number	Title	GAO Recommendation	Status of Recommendation ²	Timeline for Final Implementation
GAO-18-656	Science and Technology: Considerations for Maintaining U.S. Competitiveness in Quantum Computing, Synthetic Biology, and Other Potentially Transformational Research Areas	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.	Open	Due to a delay in the formation of the NQI-authorized Advisory Committee, the Subcommittee on Quantum Information Science is continuing to follow the guidance provided in the “National Strategic Overview of Quantum Information Science”, which outlined six key policy opportunities. With advice and coordination from the Subcommittee the NSTC has now released reports from working groups representing all agencies in three areas with recommendations for possible actions: “A Coordinated Approach to Quantum Networking Research”, “The Role of International Talent in Quantum Information Science”, and a “QIST Workforce Development National Strategic Plan”. The full complement of NSF and DOE centers called for in the NQI is now complete. Progress reviews held by the two agencies reveal considerable cross-fertilization between the members of these centers.
GAO-18-656	Science and Technology: Considerations for Maintaining U.S. Competitiveness in Quantum Computing, Synthetic Biology, and Other Potentially Transformational Research Areas	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.	Fully Implemented	NSF has implemented this recommendation through their ongoing leadership of the Interagency Synthetic Biology Work as a forum for sustained collaboration across agencies. NSF considers this recommendation closed

GAO Report Number	Title	GAO Recommendation	Status of Recommendation ²	Timeline for Final Implementation
GAO-18-533	National Science Foundation: A Workforce Strategy and Evaluation of Results Could Improve Use of Rotating Scientists, Engineers, and Educators	Recommendation 1: The NSF Director of Human Resource Management should complete the development of an agency-wide workforce strategy for balancing the agency's use of IPA and VSEE rotators with permanent staff as part of NSF's current agency reform planning efforts or updates to its human capital operating plan.	Fully Implemented	NSF's Office of Human Resource Management (HRM) has successfully implemented the agency-wide use of a 'Staffing Planning Tool' to capture staffing plans for each directorate and office for a fiscal year. This tool provides projections for FTE and IPA resources based on staffing trend data. HRM has formed a Community of Practice around best practices for use of the tool and HRM provides support on the strategic use of the tool to match anticipated changes in organization workload and mission, with existing staffing levels. HRM continues to work closely with Budget to use the tools to gather FTE and IPA projections which inform the Office of the Director decisions on resource allocation.
GAO-18-533	National Science Foundation: A Workforce Strategy and Evaluation of Results Could Improve Use of Rotating Scientists, Engineers, and Educators	Recommendation 2: The NSF Director of Human Resource Management should evaluate the contributions of the IPA and VSEE rotator programs toward NSF's human capital goals and the contributions the programs have made toward achieving programmatic results.	Open	NSF is working on an evaluation and will provide a status report by March 31, 2022.
GAO-18-93	Federal Chief Officers: Critical Actions Needed to Address Shortcomings and Challenges in Implementing Responsibilities	Recommendation 22: The Director of the National Science Foundation should ensure that the agency's IT management policies address the role of the CIO for key responsibilities in the five areas we identified.	Fully Implemented	NSF has implemented this recommendation and does not plan further actions in this area.

GAO Report Number	Title	GAO Recommendation	Status of Recommendation ²	Timeline for Final Implementation
GAO-18-370	National Science Foundation: Revised Policies on Developing Costs and Schedules Could Improve Estimates for Large Facilities	Recommendation 2: The Director of NSF should revise the agency's policies for developing schedules for large facilities projects, and for reviewing those schedules, to better incorporate the best practices in GAO's schedule guide.	Fully Implemented	Section 4.3 – <i>Schedule Estimating and Evaluation</i> has been finalized and published in the 2021 <i>Research Infrastructure Guide</i> (RIG; NSF 21-107), formerly the <i>Major Facilities Guide</i> . To implement the 2021 RIG, NSF has already updated SOG2020-03; <i>Pre-Award Review Process</i> to require inclusion of an analysis of the proposed schedule in NSF's Decision Memo prior to award.