

GAO-IG ACT EXHIBITS

Pursuant to P.L. 115-414, the Good Accounting Obligation in Government Act (GAO-IG Act), the following table includes U.S. Government Accountability Office (GAO) recommendations open for more than one year and their associated statuses as of April 30, 2025.

Open GAO Recommendations, as of April 30, 2025

GAO Report Number	Report Title (Date)	GAO Recommendation	Timeline to Implement
GAO-24-106380	National Science Foundation: Additional Steps Would Improve Cost Estimate for Antarctic Research Infrastructure Project	The Director of NSF should ensure that the Antarctic Infrastructure Modernization for Science cost estimate meets the well-documented characteristic of a reliable cost estimate, as defined in GAO's cost guide. (Recommendation 1)	NSF has provided an initial set of revised documentation on select AIR projects to GAO to illustrate the cost estimates now meet the "well-documented" characteristic. On April 28, 2025, GAO indicated they have the information they need and will advise on the status of closing this recommendation. Additional cost estimate documentation for completion of AIMS Lodging can be provided to GAO upon request.

GAO Report Number	Report Title (Date)	GAO Recommendation	Timeline to Implement
GAO-22-104411	Research Reliability: Federal Actions Needed to Promote Stronger Research Practices	The Director of NSF should collect information on relevant indicators of rigor to assess the research projects the agency funds, and implement steps, as needed, to promote strong research practices in future work. (Recommendation 3)	NSF continues collecting, examining, and compiling practices pertaining to indicators of rigor in science and engineering research that promote robust and reliable research. It is also working collaboratively across the agency to continue to promote transparency around research results by instituting and supporting practices such as assigning persistent identifiers (PIDs) for research products and updating the PAPPG to reflect these practices.
GAO-22-104411	Research Reliability: Federal Actions Needed to Promote Stronger Research Practices	The Director of NSF should take steps to collect information to determine whether current policies and requirements are adequate to achieve transparency by ensuring research results and data are findable, accessible, and usable, and implement programmatic or policy changes, if needed. (Recommendation 4)	NSF has taken steps to achieve transparency, such as including the NSF's Public Access Initiative to develop new guidelines for required Data Management and Sharing Plans. These proposed guidelines were released when the Proposal & Award Policies & Procedures Guide (PAPPG) went out for public comment in December 2024. The Public Access Initiative team submitted replies to the public comments in April 2025, which are currently being reviewed by senior management with the goal of releasing them with the revised PAPPG in Fall 2025.

GAO Report Number	Report Title (Date)	GAO Recommendation	Timeline to Implement
GAO-22-105016	Earthquakes: Opportunities Exist to Further Assess Risk, Build Resilience, and Communicate Research	The Director of NSF should, in collaboration with NIST, develop strategies to better communicate NEHRP's priorities to research entities. (Recommendation 4)	NSF is in the process of implementing the recommendation. NSF officials are developing strategies to better communicate NEHRP priorities and relevant research findings to appropriate audiences. These strategies include 1) adding information about research priorities to relevant solicitations and program descriptions; 2) adding information about priorities to NSF web pages; and 3) discussing the priorities during outreach events attended by relevant research entities. NSF will continue working towards implementation of the recommendation with anticipated implementation in FY 2025.
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)	NSF completed the Evidence Act skill gap analysis in December 2023 and has been working on a broader IT workforce assessment (to include a focus on data skills/literacy gaps) in light of agency staffing changes. Based on the results of the 2023 analysis and more recent assessments, NSF still intends to establish a baseline performance plan to address skill gaps and recommend approaches for closure. NSF will continue to work toward implementation of the recommendation, but the timeline for completion is still to be determined.

GAO Report Number	Report Title (Date)	GAO Recommendation	Timeline to Implement
GAO-19-227	National Science Foundation: Cost and Schedule Performance of Large Facilities Construction Projects and Opportunities to Improve Project Management	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. (Recommendation 1)	NSF completed implementation of this recommendation when internal standard operating guidance was revised in 2023 to incorporate the latest PMIAA competency model and establish the cadence for future staff self-assessments. As part of the implementation of the Program Management Improvement and Accountability Act (PMIAA), NSF has developed a competency model for staff overseeing major facilities and mid-scale research infrastructure, completed gap analyses through self-assessment and supervisor surveys, and expanded available learning options. NSF has also implemented OPM's new "identifier" as PMIAA-related position descriptions were updated in 2024 and 2025 to incorporate the latest competency requirements. On April 28, 2025, GAO indicated they have the information they need and will advise on the status of closing this recommendation. Additional PMIAA implementation documentation can be provided to GAO upon request.

Open OIG Recommendations - Internal Audits, as of April 30, 2025

OIG Report Number	Audit Report Title (Date)	OIG Recommendation	Status as of [date]	Timeline to Implement
22-2-006	Audit of NSF's Divestment of Major Facilities (September 2, 2022)	[NSF should] improve policies, procedures, and guidance to clearly define the last major facility life cycle stage and define how NSF will carry out these transitions. These documents should identify steps for managing the transition, for designating and identifying internal resources to facilitate the process, and for obtaining required reviews and approvals.	Resolved and Open	12/31/2025
22-3-001	Inspection of NSF's Compliance with International Telework Requirements (September 14, 2022)	[NSF should] implement a process to monitor connections to the NSF network from outside the U.S., ensuring the system accurately captures the user's country location, and take any necessary measures to protect NSF's network and data when unauthorized connections are identified.	Resolved and Open	12/31/2025
23-2-003	Audit of NSF's Vetting Process for Individuals Assigned under the Intergovernmental Personnel Act	[NSF should] improve the coordination and procedures for the NSF offices involved in the Intergovernmental Personnel Act assignee vetting process to ensure issues identified during the process are elevated to an appropriate office or position for resolution.	Resolved and Open	12/31/2025**
23-2-003	Audit of NSF's Vetting Process for Individuals Assigned under the Intergovernmental Personnel Act	[NSF should] strengthen the vetting process for Intergovernmental Personnel Act assignees to address foreign influence-related issues.	Resolved and Open	12/31/2025*

* NSF's completion of the corrective actions are contingent upon the overall agency size and budget as well as agency resources to implement.

GAO-IG Act Exhibits

Pursuant to P.L. 115-414, the Good Accounting Obligation in Government Act (GAO-IG Act), the following table includes unresolved NSF Office of Inspector General recommendations open for more than one year and their associated statuses as of April 30, 2025. In total, there are 66 unresolved recommendations and \$1,137,609 in questioned costs.

Open OIG Recommendations - Unresolved External Audit Recommendations, as of April 30, 2025

OIG Report Number	Audit Report Title (Date)	OIG Recommendation	Costs Questioned	Timeline to Implement
19-1-017	Performance Audit of Incurred Costs – Oregon State University (09/13/2019)	1.1) Resolve the \$169,950 in questioned consulting and subaward costs and direct OSU to repay or otherwise remove the sustained questioned costs from its NSF awards.	\$169,950.00	9/30/2025
19-1-017	Performance Audit of Incurred Costs – Oregon State University (09/13/2019)	1.2) Direct OSU to establish a policy to ensure that OSU employees are not paid as both employees and independent contractors.	\$0.00	9/30/2025
19-1-017	Performance Audit of Incurred Costs – Oregon State University (09/13/2019)	1.3) Direct OSU to strengthen its administrative and management procedures over awarding subawards	\$0.00	9/30/2025
19-1-017	Performance Audit of Incurred Costs – Oregon State University (09/13/2019)	2.1) Resolve the \$78,153 in questioned costs	\$78,512.00	9/30/2025

OIG Report Number	Audit Report Title (Date)	OIG Recommendation	Costs Questioned	Timeline to Implement
19-1-017	Performance Audit of Incurred Costs – Oregon State University (09/13/2019)	2.2) Direct OSU to strengthen its administrative and management procedures for obtaining NSF's approval	\$0.00	9/30/2025
19-1-017	Performance Audit of Incurred Costs – Oregon State University (09/13/2019)	2.3) Direct OSU to strengthen its administrative and management procedures for allocating salary expenses to sponsored projects.	\$0.00	9/30/2025
19-1-017	Performance Audit of Incurred Costs – Oregon State University (09/13/2019)	2.4) Direct OSU to strengthen its administrative and management procedures for allocating travel expenses to sponsored projects.	\$0.00	9/30/2025
19-1-017	Performance Audit of Incurred Costs – Oregon State University (09/13/2019)	2.5) Direct OSU to strengthen its administrative and management procedures for allocating equipment to sponsored projects.	\$0.00	9/30/2025
19-1-017	Performance Audit of Incurred Costs – Oregon State University (09/13/2019)	2.6) Direct OSU to strengthen its administrative and management procedures over use of PSC funding under NSF awards.	\$0.00	9/30/2025
19-1-017	Performance Audit of Incurred Costs – Oregon State University (09/13/2019)	3.1) Resolve the \$65,153 in questioned indirect costs	\$65,153.00	9/30/2025

OIG Report Number	Audit Report Title (Date)	OIG Recommendation	Costs Questioned	Timeline to Implement
19-1-017	Performance Audit of Incurred Costs – Oregon State University (09/13/2019)	3.2) Direct OSU to strengthen its administrative and management procedures for applying indirect costs to Federal awards.	\$0.00	9/30/2025
19-1-017	Performance Audit of Incurred Costs – Oregon State University (09/13/2019)	4.1) Resolve \$31,319 in questioned supplies, equipment, and travel costs	\$31,319.00	9/30/2025
19-1-017	Performance Audit of Incurred Costs – Oregon State University (09/13/2019)	4.2) Direct OSU to strengthen its administrative and management procedures for purchases at end of a project's POP	\$0.00	9/30/2025
19-1-017	Performance Audit of Incurred Costs – Oregon State University (09/13/2019)	4.3) Direct OSU to strengthen its administrative and management procedures for travel taken within the final 90 days of an award's POP.	\$0.00	9/30/2025
19-1-017	Performance Audit of Incurred Costs – Oregon State University (09/13/2019)	5.1) Resolve \$10,574 in Questioned Unallocable Costs	\$10,574.00	9/30/2025
19-1-017	Performance Audit of Incurred Costs – Oregon State University (09/13/2019)	5.2) Direct OSU to strengthen its administrative and management procedures for allocating expenses to sponsored projects.	\$0.00	9/30/2025

OIG Report Number	Audit Report Title (Date)	OIG Recommendation	Costs Questioned	Timeline to Implement
19-1-017	Performance Audit of Incurred Costs – Oregon State University (09/13/2019)	5.3) Direct OSU to encourage PIs to identify all award participants.	\$0.00	9/30/2025
19-1-017	Performance Audit of Incurred Costs – Oregon State University (09/13/2019)	6.1) Resolve the \$8,820 in questioned costs.	\$8,820.00	9/30/2025
19-1-017	Performance Audit of Incurred Costs – Oregon State University (09/13/2019)	6.2) Direct OSU to strengthen its administrative and management procedures for honorarium payments.	\$0.00	9/30/2025
19-1-017	Performance Audit of Incurred Costs – Oregon State University (09/13/2019)	7.1) Resolve \$5,563 in questioned lodging and M&IE costs.	\$5,563.00	9/30/2025
19-1-017	Performance Audit of Incurred Costs – Oregon State University (09/13/2019)	7.2) Direct OSU to strengthen its administrative and management procedures for reimbursing M&IE expenses.	\$0.00	9/30/2025
19-1-017	Performance Audit of Incurred Costs – Oregon State University (09/13/2019)	7.3) Direct OSU to strengthen its administrative and management procedures for reimbursing lodging expenses.	\$0.00	9/30/2025

OIG Report Number	Audit Report Title (Date)	OIG Recommendation	Costs Questioned	Timeline to Implement
19-1-017	Performance Audit of Incurred Costs – Oregon State University (09/13/2019)	8.1) Direct OSU to strengthen its administrative and management procedures for travel, procurement, PSCs, effort certifications, cost transfers, fellowship appointments, and currency conversions.	\$0.00	9/30/2025
19-1-017	Performance Audit of Incurred Costs – Oregon State University (09/13/2019)	9.1) Direct OSU to strengthen its administrative and management procedures for establishing indirect cost rates for Federal awards.	\$0.00	9/30/2025
21-1-004	Performance Audit of Incurred Costs – University of Florida (01/15/2021)	1.1) Resolve the \$412,363 in questioned subaward costs	\$412,363.00	9/30/2025
21-1-004	Performance Audit of Incurred Costs – University of Florida (01/15/2021)	1.2) Direct UF to strengthen the administrative and management internal controls and processes over transferring significant parts of NSF funded research to other organizations	\$0.00	9/30/2025
21-1-004	Performance Audit of Incurred Costs – University of Florida (01/15/2021)	2.1) Resolve the \$47,226 in questioned participant support, travel, and publication expenses for which UF has not agreed to reimburse NSF	\$47,226.00	9/30/2025
21-1-004	Performance Audit of Incurred Costs – University of Florida (01/15/2021)	2.2) Direct UF to provide documentation that it has repaid or otherwise credited the \$66,590	\$66,590.00	9/30/2025
21-1-004	Performance Audit of Incurred Costs – University of Florida (01/15/2021)	2.3) Direct UF to establish clear guidance regarding the use of participant support cost funding	\$0.00	9/30/2025

OIG Report Number	Audit Report Title (Date)	OIG Recommendation	Costs Questioned	Timeline to Implement
21-1-004	Performance Audit of Incurred Costs – University of Florida (01/15/2021)	2.4) Direct UF to strengthen its administrative and management procedures and internal controls surrounding the purchase of airfare and the approval of travel expense reports	\$0.00	9/30/2025
21-1-004	Performance Audit of Incurred Costs – University of Florida (01/15/2021)	2.5) Direct UF to strengthen its administrative and management procedures and internal controls	\$0.00	9/30/2025
21-1-004	Performance Audit of Incurred Costs – University of Florida (01/15/2021)	2.6) Direct UF to establish clear guidance regarding the allowability of publication expenses	\$0.00	9/30/2025
21-1-004	Performance Audit of Incurred Costs – University of Florida (01/15/2021)	3.1) Resolve the \$83,227 in questioned supplies, software, severance and publication costs	\$83,227.00	9/30/2025
21-1-004	Performance Audit of Incurred Costs – University of Florida (01/15/2021)	3.2) Direct UF to provide documentation that it has repaid or otherwise credited the \$29,600	\$29,600.00	9/30/2025
21-1-004	Performance Audit of Incurred Costs – University of Florida (01/15/2021)	3.3) Direct UF to strengthen its administrative and management procedures, internal controls, and processes for allocating salary, publication, material and supply, travel, and tuition expenses	\$0.00	9/30/2025
21-1-004	Performance Audit of Incurred Costs – University of Florida (01/15/2021)	4.1) Direct UF to provide documentation that it has repaid or otherwise credited the \$1,717	\$1,717.00	9/30/2025

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21-1-004	Performance Audit of Incurred Costs – University of Florida (01/15/2021)	4.2) Direct UF to update its current procedures and internal controls for reviewing stipend costs charged to Graduate Research Fellowship Program awards	\$0.00	9/30/2025
21-1-004	Performance Audit of Incurred Costs – University of Florida (01/15/2021)	5.1) Direct UF to strengthen its directives/procedures and internal controls for procuring goods and services	\$0.00	9/30/2025
21-1-004	Performance Audit of Incurred Costs – University of Florida (01/15/2021)	5.2) Direct UF to strengthen its directives/procedures and internal controls surrounding the completion of Cost Accounting Standards exemptions	\$0.00	9/30/2025
21-1-004	Performance Audit of Incurred Costs – University of Florida (01/15/2021)	5.3) Direct UF to strengthen its directives/procedures and internal controls for incurring travel costs	\$0.00	9/30/2025
21-1-004	Performance Audit of Incurred Costs – University of Florida (01/15/2021)	6.1) Direct UF to update its current award set-up practices	\$0.00	9/30/2025
24-1-004	Performance Audit of Incurred Costs – University of New Hampshire (1/26/2024)	1.1) Direct UNH to provide documentation supporting that it has repaid or otherwise credited the \$4,604 in questioned long-term visa and travel costs for which it has agreed to reimburse NSF.	\$4,604.00	6/30/2025
24-1-004	Performance Audit of Incurred Costs – University of New Hampshire (1/26/2024)	1.2) Direct UNH to create additional resources that provide guidance regarding the allowable charging of visa fees on NSF awards.	\$0.00	6/30/2025

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24-1-004	Performance Audit of Incurred Costs – University of New Hampshire (1/26/2024)	1.3) Direct UNH to update its travel policies and procedures to address the allowability of early departure expenses, as well as the importance of appropriately allocating conference registration expenses.	\$0.00	6/30/2025
24-1-004	Performance Audit of Incurred Costs – University of New Hampshire (1/26/2024)	2.1) Resolve the \$3,150 in questioned inadequately supported service expenses and direct UNH to repay or otherwise remove the sustained questioned costs from its NSF awards.	\$3,150.00	6/30/2025
24-1-004	Performance Audit of Incurred Costs – University of New Hampshire (1/26/2024)	2.2) Direct UNH to strengthen its policies and procedures for establishing consulting service agreements	\$0.00	6/30/2025
24-1-004	Performance Audit of Incurred Costs – University of New Hampshire (1/26/2024)	3.1) Direct UNH to strengthen its internal controls to ensure Principal Investigators approve—and UNH pays—subrecipient invoices within the 30-day requirement.	\$0.00	6/30/2025
24-1-004	Performance Audit of Incurred Costs – University of New Hampshire (1/26/2024)	3.2) Direct UNH to strengthen its internal controls to ensure: (i) Supplemental Pay Request Forms are appropriately approved prior to allowing individuals to earn additional salary	\$0.00	6/30/2025
24-1-006	Performance Audit of Incurred Costs – Montana State University (1/31/2024)	1.1) Resolve the \$72,578 in questioned indirect costs for which MSU has not agreed to reimburse NSF and direct MSU to repay or otherwise remove the sustained questioned costs from its NSF awards.	\$72,578.00	6/30/2025

OIG Report Number	Audit Report Title (Date)	OIG Recommendation	Costs Questioned	Timeline to Implement
24-1-006	Performance Audit of Incurred Costs – Montana State University (1/31/2024)	1.2) Direct MSU to provide documentation supporting that it has repaid or otherwise credited the \$14,303 in questioned airfare, participant support costs, and Graduate Research Fellowship Program (GRFP) expenses for which it has agreed to reimburse NSF.	\$14,303.00	6/30/2025
24-1-006	Performance Audit of Incurred Costs – Montana State University (1/31/2024)	1.3) Strengthen policies and procedures related to the capitalization of constructed equipment	\$0.00	6/30/2025
24-1-006	Performance Audit of Incurred Costs – Montana State University (1/31/2024)	1.4) Direct MSU to develop formal policies and procedures for reviewing subawardee invoices to verify that the subawardee is appropriately applying indirect costs using the rate(s) included in the subawardee’s approved Negotiated Indirect Cost	\$0.00	6/30/2025
24-1-006	Performance Audit of Incurred Costs – Montana State University (1/31/2024)	1.5) Strengthen procedures for booking and approving travel expenses.	\$0.00	6/30/2025
24-1-006	Performance Audit of Incurred Costs – Montana State University (1/31/2024)	1.6) Direct MSU to implement additional procedures that require routine reviews of all expenses charged to NSF awards as participant support costs to verify that MSU incurred the costs to support NSF award participants.	\$0.00	6/30/2025
24-1-006	Performance Audit of Incurred Costs – Montana State University (1/31/2024)	1.7) Direct MSU to strengthen its procedures surrounding GRFP stipend payments. Updated procedures should ensure that MSU pays GRFP stipends using the stipend rate identified in the relevant NSF GRFP solicitation.	\$0.00	6/30/2025

OIG Report Number	Audit Report Title (Date)	OIG Recommendation	Costs Questioned	Timeline to Implement
24-1-006	Performance Audit of Incurred Costs – Montana State University (1/31/2024)	2.1) Resolve the \$9,702 in questioned inadequately supported lodging expenses for which MSU has not agreed to reimburse NSF and direct MSU to repay or otherwise remove the sustained questioned costs from its NSF awards.	\$9,702.00	6/30/2025
24-1-006	Performance Audit of Incurred Costs – Montana State University (1/31/2024)	2.2) Direct MSU to provide documentation supporting that it has repaid or otherwise credited the \$12,313 in questioned airfare and internal service expenses for which it has agreed to reimburse NSF.	\$12,313.00	6/30/2025
24-1-006	Performance Audit of Incurred Costs – Montana State University (1/31/2024)	2.3) Direct MSU to strengthen its policies and procedures surrounding the review of expense reports to require reviewers to verify that travelers have supported all costs claimed as allowable per federal and NSF regulations before charging the costs to	\$0.00	6/30/2025
24-1-006	Performance Audit of Incurred Costs – Montana State University (1/31/2024)	2.4) Develop policies for establishing internal service provider rate agreements and for verifying rate agreements have been reviewed and approved	\$0.00	6/30/2025
24-1-006	Performance Audit of Incurred Costs – Montana State University (1/31/2024)	3.1) Direct MSU to provide documentation supporting that it has repaid or otherwise credited the \$6,439 in questioned publication and tuition expenses for which it has agreed to reimburse NSF.	\$6,439.00	6/30/2025

OIG Report Number	Audit Report Title (Date)	OIG Recommendation	Costs Questioned	Timeline to Implement
24-1-006	Performance Audit of Incurred Costs – Montana State University (1/31/2024)	3.2) Direct MSU to strengthen its policies and procedures and internal controls for allocating expenses to sponsored projects.	\$0.00	6/30/2025
24-1-006	Performance Audit of Incurred Costs – Montana State University (1/31/2024)	4.1) Direct MSU to provide documentation supporting that it has repaid or otherwise credited the \$3,906 in questioned Award Cash Management \$ervice drawdowns for which it has agreed to reimburse NSF.	\$3,906.00	6/30/2025
24-1-006	Performance Audit of Incurred Costs – Montana State University (1/31/2024)	4.2) Direct MSU to strengthen the administrative and management internal controls and procedures surrounding its Award Cash Management \$ervice reconciliation process.	\$0.00	6/30/2025
24-1-006	Performance Audit of Incurred Costs – Montana State University (1/31/2024)	5.1) Direct MSU to verify that all of its current subaward policies accurately reflect its subaward invoice approval requirements.	\$0.00	6/30/2025
24-1-006	Performance Audit of Incurred Costs – Montana State University (1/31/2024)	5.2) Direct MSU to implement internal controls that require personnel to create contract service agreements to support all consultant services and maintain the agreements throughout the contract’s period of performance and after its expiration date	\$0.00	6/30/2025
24-1-006	Performance Audit of Incurred Costs – Montana State University (1/31/2024)	5.3) Direct MSU to conduct annual travel expense reporting trainings for individuals who may travel for sponsored projects	\$0.00	6/30/2025

GAO-IG Act Exhibits

Pursuant to P.L. 115-414, the Good Accounting Obligation in Government Act (GAO-IG Act), the following table includes resolved NSF Office of Inspector General recommendations open for more than one year and their associated statuses as of April 30, 2025. In total, there are 111 resolved open recommendations reflecting \$2,571,508

Open OIG Recommendations - Resolved External Audit Recommendations, as of April 30, 2025

OIG Report Number	Audit Report Title (Date)	OIG Recommendation	Costs Disallowed	Costs Allowed	Timeline to Implement
20-1-004	Performance Audit of Incurred Costs – University of North Carolina, Chapel Hill (07/13/2020)	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.	\$36,336.00	\$99,688.00	9/30/2025
20-1-004	Performance Audit of Incurred Costs – University of North Carolina, Chapel Hill (07/13/2020)	1.2) Direct UNC to provide support verifying that it has repaid or otherwise credited the \$39,389 of questioned equipment, internal service center, salary, and other direct costs for which it has agreed to reimburse NSF.	\$39,389.00	\$0.00	9/30/2025
20-1-004	Performance Audit of Incurred Costs – University of North Carolina, Chapel Hill (07/13/2020)	2.1) Resolve the \$164,313 in questioned subaward costs and direct UNC to repay or otherwise remove the sustained questioned costs from its NSF awards.	\$164,313.00	\$0.00	9/30/2025

OIG Report Number	Audit Report Title (Date)	OIG Recommendation	Costs Disallowed	Costs Allowed	Timeline to Implement
20-1-004	Performance Audit of Incurred Costs – University of North Carolina, Chapel Hill (07/13/2020)	3.1) Direct UNC to provide support verifying that it has repaid or otherwise credited the \$103,250 of questioned unsupported ACM\$ cash drawdowns for which it has agreed to reimburse NSF.	\$103,250.00	\$0.00	9/30/2025
20-1-004	Performance Audit of Incurred Costs – University of North Carolina, Chapel Hill (07/13/2020)	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.	\$17,823.00	\$8,682.00	9/30/2025
20-1-004	Performance Audit of Incurred Costs – University of North Carolina, Chapel Hill (07/13/2020)	4.2) Direct UNC to provide support verifying that it has repaid or otherwise credited the \$61,496 of questioned materials and supplies, travel, equipment, and other direct costs for which it has agreed to reimburse NSF.	\$61,496.00	\$0.00	9/30/2025
20-1-004	Performance Audit of Incurred Costs – University of North Carolina, Chapel Hill (07/13/2020)	5.1) Resolve the \$11,542 in meal and lodging per diem expenses for which UNC has not agreed to reimburse NSF and direct UNC to repay or otherwise remove the sustained questioned costs from its NSF awards.	\$11,542.00	\$11,542.00	9/30/2025
20-1-004	Performance Audit of Incurred Costs – University of North Carolina, Chapel Hill (07/13/2020)	5.2) Direct UNC to provide support verifying that it has repaid or otherwise credited the \$75,065 in questioned pre-award, PSC, airfare, and other direct cost expenses for which it has agreed to reimburse NSF.	\$75,065.00	\$75,065.00	9/30/2025

OIG Report Number	Audit Report Title (Date)	OIG Recommendation	Costs Disallowed	Costs Allowed	Timeline to Implement
20-1-004	Performance Audit of Incurred Costs – University of North Carolina, Chapel Hill (07/13/2020)	6.1) Direct UNC to provide support verifying that it has repaid or otherwise credited the \$65,314 of questioned indirect costs for which it has agreed to reimburse NSF.	\$65,314.00	\$65,314.00	9/30/2025
20-1-004	Performance Audit of Incurred Costs – University of North Carolina, Chapel Hill (07/13/2020)	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.	\$7,957.00	\$22,478.00	9/30/2025
20-1-004	Performance Audit of Incurred Costs – University of North Carolina, Chapel Hill (07/13/2020)	7.2) Direct UNC to provide support verifying that it has repaid or otherwise credited the \$5,143 in server costs for which it has agreed to reimburse NSF.	\$5,143.00	\$5,143.00	9/30/2025
20-1-004	Performance Audit of Incurred Costs – University of North Carolina, Chapel Hill (07/13/2020)	8.1) Direct UNC to provide support to verify that it has repaid or otherwise credited the \$17,136 of questioned costs caused by accounting issues for which it has agreed to reimburse NSF.	\$17,136.00	\$17,136.00	9/30/2025
20-1-004	Performance Audit of Incurred Costs – University of North Carolina, Chapel Hill (07/13/2020)	9.1) Direct UNC to provide support to verify that it has repaid or otherwise credited the \$9,059 of questioned costs in inappropriately treated GRFP expenses for which it has agreed to reimburse NSF.	\$9,059.00	\$9,059.00	9/30/2025

OIG Report Number	Audit Report Title (Date)	OIG Recommendation	Costs Disallowed	Costs Allowed	Timeline to Implement
20-1-005	Performance Audit of Incurred Costs - University of Houston (07/23/2020)	1.2) Direct UH to provide documentation that it has repaid or otherwise credited the \$21,513 in questioned conference, travel, and workshop costs for which it has agreed to reimburse NSF.	\$21,513.00	\$21,513.00	9/30/2025
20-1-005	Performance Audit of Incurred Costs - University of Houston (07/23/2020)	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.	\$4,402.00	\$13,385.00	9/30/2025
20-1-005	Performance Audit of Incurred Costs - University of Houston (07/23/2020)	2.2) Direct UH to provide documentation that it has repaid or otherwise credited the \$19,790 in questioned fringe, conference, airfare, parking, and lodging costs for which it has agreed to reimburse NSF.	\$19,790.00	\$19,790.00	9/30/2025
20-1-005	Performance Audit of Incurred Costs - University of Houston (07/23/2020)	2.8) Direct UH to establish clear guidance regarding the allowability of publication expenses.	\$0.00	\$0.00	9/30/2025
20-1-005	Performance Audit of Incurred Costs - University of Houston (07/23/2020)	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.	\$3,306.00	\$3,306.00	9/30/2025
20-1-005	Performance Audit of Incurred Costs - University of Houston (07/23/2020)	5.1) Direct UH to provide documentation that it has repaid or otherwise credited the \$9,954 in questioned costs for which it has agreed to reimburse NSF.	\$9,954.00	\$9,954.00	9/30/2025

OIG Report Number	Audit Report Title (Date)	OIG Recommendation	Costs Disallowed	Costs Allowed	Timeline to Implement
20-1-005	Performance Audit of Incurred Costs – University of Houston (07/23/2020)	6.1) Direct UH to provide documentation that it has repaid or otherwise credited the \$1,707 of questioned costs for which it has agreed to reimburse NSF.	\$1,707.00	\$1,707.00	9/30/2025
20-1-005	Performance Audit of Incurred Costs – University of Houston (07/23/2020)	7.3) Direct UH to strengthen its administrative and management procedures surrounding effort reporting.	\$0.00	\$0.00	9/30/2025
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.	\$0.00	\$0.00	6/30/2025
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.	\$0.00	\$0.00	6/30/2025
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.	\$0.00	\$0.00	6/30/2025
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.	\$0.00	\$0.00	6/30/2025

OIG Report Number	Audit Report Title (Date)	OIG Recommendation	Costs Disallowed	Costs Allowed	Timeline to Implement
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.	\$13,362.00	\$0.00	6/30/2025
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.	\$0.00	\$0.00	6/30/2025
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.	\$0.00	\$0.00	6/30/2025
21-1-007	Clemson University (4/30/2021)	1.3) Direct Clemson to strengthen its monitoring procedures and internal control processes for applying indirect costs to Federal awards.	\$0.00	\$0.00	9/30/2025
21-1-007	Clemson University (4/30/2021)	2.1) Resolve the \$20,471 in questioned unallocable equipment, travel, other direct cost, and publication expenses for which Clemson has not agreed to reimburse NSF and direct Clemson to repay or otherwise remove the sustained QC from its NSF awards.	\$20,471.00	\$20,471.00	9/30/2025
21-1-007	Clemson University (4/30/2021)	2.2) Direct Clemson to provide documentation supporting that it has repaid or otherwise credited the \$36,847 of questioned equipment, travel, other direct costs, and publication costs for which it has agreed to reimburse NSF.	\$36,847.00	\$36,847.00	9/30/2025
21-1-007	Clemson University (4/30/2021)	2.3) Direct Clemson to strengthen its administrative and management controls and processes for allocating expenses to sponsored projects.	\$0.00	\$0.00	

OIG Report Number	Audit Report Title (Date)	OIG Recommendation	Costs Disallowed	Costs Allowed	Timeline to Implement
21-1-007	Clemson University (4/30/2021)	2.4) Direct Clemson to encourage Principal Investigators to identify and report all award-related travel in their annual reports to NSF.	\$0.00	\$0.00	9/30/2025
21-1-007	Clemson University (4/30/2021)	2.5) Direct Clemson to implement a process to ensure that personnel review the reasonableness of all employee, non-employee, and participant travel days and charges at the time of reimbursement.	\$0.00	\$0.00	9/30/2025
21-1-007	Clemson University (4/30/2021)	2.6) Direct Clemson's Office of Grants and Contracts Admin to provide training on how to assess the methodology for allocating publication costs across each sponsored award acknowledged in the publication and document the justification methodology.	\$0.00	\$0.00	9/30/2025
21-1-007	Clemson University (4/30/2021)	3.1) Resolve the \$58,000 in questioned computer cluster node expenses for which Clemson has not agreed to reimburse NSF and direct Clemson to repay or otherwise remove the sustained questioned costs from its NSF awards.	\$58,000.00	\$58,000.00	9/30/2025
21-1-007	Clemson University (4/30/2021)	3.2) Direct Clemson to periodically assess the fee structure and period allotted for access to the computer cluster node infrastructure.	\$0.00	\$0.00	9/30/2025
21-1-007	Clemson University (4/30/2021)	3.3) Direct Clemson to strengthen its administrative and management procedures and internal controls for allocating expenses to sponsored projects.	\$0.00	\$0.00	9/30/2025

OIG Report Number	Audit Report Title (Date)	OIG Recommendation	Costs Disallowed	Costs Allowed	Timeline to Implement
21-1-007	Clemson University (4/30/2021)	4.1) Resolve the \$4,396 in questioned consultant, participant support, and service center expenses for which Clemson has not agreed to reimburse NSF and direct Clemson to repay or otherwise remove the sustained questioned costs from its NSF awards.	\$4,396.00	\$0.00	9/30/2025
21-1-007	Clemson University (4/30/2021)	4.3) Direct Clemson to strengthen its policies and procedures related to creating and retaining documentation to help ensure that it appropriately creates and maintains all documentation to support the allowability of expenses charged to sponsored programs	\$0.00	\$0.00	9/30/2025
21-1-007	Clemson University (4/30/2021)	5.1) Resolve the \$2,151 in questioned travel and salary costs for which Clemson has not agreed to reimburse NSF and direct Clemson to repay or otherwise remove the sustained questioned costs from its NSF awards.	\$1,906.00	\$245.00	
21-1-007	Clemson University (4/30/2021)	5.3) Direct Clemson to strengthen its policies and procedures related to creating and retaining documentation.	\$0.00	\$0.00	9/30/2025
21-1-007	Clemson University (4/30/2021)	5.4) Direct Clemson to strengthen its administrative and management processes and procedures surrounding the approval of travel expense reports.	\$0.00	\$0.00	9/30/2025
21-1-007	Clemson University (4/30/2021)	5.5) Direct Clemson to establish clear guidance regarding the allowability of participant support funding for employee travel.	\$0.00	\$0.00	9/30/2025
21-1-007	Clemson University (4/30/2021)	5.6) Direct Clemson to establish procedures to ensure that its salary payments do not exceed the employee's Institutional Base Salary.	\$0.00	\$0.00	9/30/2025

OIG Report Number	Audit Report Title (Date)	OIG Recommendation	Costs Disallowed	Costs Allowed	Timeline to Implement
21-1-007	Clemson University (4/30/2021)	6.2) Direct Clemson to update its current proposal submission and award set-up practices to require that for NSF awards, personnel ensure that the accounts apply indirect costs as directed by the supplemental funding letter	\$0.00	\$0.00	9/30/2025
21-1-007	Clemson University (4/30/2021)	7.1) Direct Clemson to ensure that it has performed risk evaluations for all subawards issued prior to June 2018 and that these risk evaluations remain active, to validate the agreements in accordance with Federal regulations.	\$0.00	\$0.00	9/30/2025
21-1-007	Clemson University (4/30/2021)	8.1) Direct Clemson to update its current pre-award procedures and internal controls for reviewing NSF proposal budgets to ensure that all costs included within the participant support cost budget comply with NSF terms and conditions.	\$0.00	\$0.00	9/30/2025
21-1-007	Clemson University (4/30/2021)	8.2) Direct Clemson to update its current procedures and internal controls to ensure that Principal Investigators submit final reports to NSF in accordance with NSF's terms and conditions.	\$0.00	\$0.00	9/30/2025
21-1-007	Clemson University (4/30/2021)	9.1) Direct Clemson to strengthen its admin & mgt procedures for equipment expenditures to ensure that the Office of GCA approves all equipment purchased with non-sponsored funds and subsequently transferred to sponsored funds.	\$0.00	\$0.00	9/30/2025

OIG Report Number	Audit Report Title (Date)	OIG Recommendation	Costs Disallowed	Costs Allowed	Timeline to Implement
21-1-007	Clemson University (4/30/2021)	9.2) Direct Clemson to strengthen its administrative and management procedures to confirm it has completed the subrecipient documentation package before approving non-budgeted subawards.	\$0.00	\$0.00	9/30/2025
21-1-007	Clemson University (4/30/2021)	9.3) Direct Clemson to strengthen its administrative and management procedures and internal controls related to the effort certification process.	\$0.00	\$0.00	9/30/2025
21-1-007	Clemson University (4/30/2021)	9.4) Direct Clemson to strengthen its administrative and management processes surrounding document retention for purchases on sponsored awards.	\$0.00	\$0.00	9/30/2025
21-1-007	Clemson University (4/30/2021)	9.5) Direct Clemson to strengthen its directives, procedures, and internal controls for obtaining approval for foreign travel before the trip occurs.	\$0.00	\$0.00	9/30/2025
21-1-007	Clemson University (4/30/2021)	9.6) Direct Clemson to strengthen its directives, procedures, and internal controls for procuring contract services on sponsored projects.	\$0.00	\$0.00	9/30/2025
21-1-007	Clemson University (4/30/2021)	9.7) Direct Clemson to strengthen its procedures and internal controls for reviewing account codes that are required to incur indirect costs.	\$0.00	\$0.00	9/30/2025
21-1-007	Clemson University (4/30/2021)	10.1) Direct Clemson to update its current award set-up practices to require that personnel ensure that the accounts apply indirect costs using the rates that were established in the NICRA in effect as of the date of the NSF grant award.	\$0.00	\$0.00	9/30/2025

OIG Report Number	Audit Report Title (Date)	OIG Recommendation	Costs Disallowed	Costs Allowed	Timeline to Implement
21-1-007	Clemson University (4/30/2021)	10.2) Direct Clemson to require subawardees to apply indirect costs using the rates that were established in the NICRA in effect as of the date the subaward was granted, rather than using the rates included within the subaward budget and proposal.	\$0.00	\$0.00	9/30/2025
21-1-017	Tennessee State University (7/20/2021)	1.3) Direct TSU to strengthen the administrative and management controls and processes over obtaining and maintaining sufficient supporting documentation.	\$0.00	\$0.00	9/30/2025
21-1-017	Tennessee State University (7/20/2021)	2.3) Direct TSU to strengthen its administrative and management controls and processes over the proper allocation of costs.	\$0.00	\$0.00	9/30/2025
21-1-017	Tennessee State University (7/20/2021)	3.3) Direct TSU to update its administrative and management processes and internal control procedures related to assigning participant support costs within its accounting system.	\$0.00	\$0.00	9/30/2025
21-1-017	Tennessee State University (7/20/2021)	4.2) Direct TSU to update its administrative and management processes and internal control procedures surrounding the ACM\$ system.	\$0.00	\$0.00	9/30/2025
21-1-017	Tennessee State University (7/20/2021)	5.1) Direct TSU to strengthen the administrative and management procedures over certifying time and effort reports in a timely manner.	\$0.00	\$0.00	9/30/2025
21-1-017	Tennessee State University (7/20/2021)	5.2) Direct TSU to strengthen the administrative and management procedures to require the inclusion of pertinent information on time and effort reports such as fund codes, award numbers, and work descriptions.	\$0.00	\$0.00	9/30/2025

OIG Report Number	Audit Report Title (Date)	OIG Recommendation	Costs Disallowed	Costs Allowed	Timeline to Implement
22-1-002	Univ. of Texas at Dallas (12/9/2021)	1.1) Resolve the \$91,220 in questioned inadequately supported subaward expenses, internal service provider rates, and meal expenses	\$91,220.00	\$0.00	9/30/2025
22-1-002	Univ. of Texas at Dallas (12/9/2021)	1.2) Direct UTD to provide documentation that it has repaid or otherwise credited the \$551 of questioned travel costs	\$551.00	\$0.00	9/30/2025
22-1-002	Univ. of Texas at Dallas (12/9/2021)	2.1) Resolve the \$65,226 in questioned materials and supplies and travel costs	\$65,226.00	\$0.00	9/30/2025
22-1-002	Univ. of Texas at Dallas (12/9/2021)	2.2) Direct UTD to provide documentation supporting that it has repaid or otherwise credited the \$5,378 of questioned airfare, participant, repair, and travel costs	\$5,378.00	\$0.00	9/30/2025
22-1-002	Univ. of Texas at Dallas (12/9/2021)	3.1) Resolve the \$63,753 in questioned subaward expenses	\$63,753.00	\$0.00	9/30/2025
22-1-002	Univ. of Texas at Dallas (12/9/2021)	4.1) Direct UTD to provide documentation supporting that it has repaid or otherwise credited the \$23,082 in questioned fringe benefit, travel, indirect costs, and Cost of Education allowance costs	\$23,082.00	\$0.00	9/30/2025
22-1-006	California Polytechnic State University Fdn (6/21/2022)	1.3) Direct Cal Poly to implement additional administrative and management procedures surrounding the payment of intra-Institution of Higher Education consulting services.	\$0.00	\$0.00	9/30/2025
22-1-006	California Polytechnic State University Fdn (6/21/2022)	1.4) Direct Cal Poly to strengthen its processes and procedures surrounding the booking and approval of travel expenses.	\$0.00	\$0.00	9/30/2025
22-1-006	California Polytechnic State University Fdn (6/21/2022)	2.2) Direct Cal Poly to strengthen its administrative and management controls and processes for supporting the allocation of expenses to sponsored projects.	\$0.00	\$0.00	9/30/2025

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22-1-006	California Polytechnic State University Fdn (6/21/2022)	3.2) Direct Cal Poly to strengthen its monitoring procedures and internal control processes for applying indirect costs to federal awards.	\$0.00	\$0.00	9/30/2025
22-1-006	California Polytechnic State University Fdn (6/21/2022)	4.3) Direct Cal Poly to strengthen its policies and procedures for creating and retaining documentation, including introducing additional controls, to support the allowability of travel expenses.	\$0.00	\$0.00	9/30/2025
22-1-006	California Polytechnic State University Fdn (6/21/2022)	5.1) Direct Cal Poly to strengthen its administrative and management procedures to ensure the appropriate personnel complete and authorize an independent contractor agreement before a consultant begins work on a project.	\$0.00	\$0.00	9/30/2025
22-1-006	California Polytechnic State University Fdn (6/21/2022)	5.2) Direct Cal Poly to (i) strengthen its admin & mgt procedures to ensure travelers submit their travel expense reports within 10 days of returning and/or (ii) update its policies and procedures to reflect its current expense policies.	\$0.00	\$0.00	9/30/2025
22-1-008	Education Development Center (6/28/2022)	1.2) Direct EDC to provide documentation supporting that it has reimbursed or otherwise credited the \$8,375 in questioned participant support, conference, and consultant travel costs for which it has agreed to reimburse NSF.	\$8,375	\$0	6/30/2025
22-1-008	Education Development Center (6/28/2022)	1.3) Direct EDC to establish clear guidance regarding the allowable uses of participant support cost funding.	\$0	\$0	6/30/2025
22-1-008	Education Development Center (6/28/2022)	1.4) Direct EDC to strengthen its administrative and management processes related to the approval of conference registration fees.	\$0	\$0	6/30/2025

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22-1-008	Education Development Center (6/28/2022)	1.5) Direct EDC to strengthen its administrative and management processes to ensure advertising costs associated with sponsoring conferences are not charged to federal awards unless specifically approved by the award sponsor.	\$0	\$0	6/30/2025
22-1-008	Education Development Center (6/28/2022)	1.6) Direct EDC to strengthen its policies and procedures for creating and retaining documentation, including introducing additional controls to help ensure that it appropriately creates and maintains all documentation necessary to support the allow costs	\$0	\$0	6/30/2025
22-1-008	Education Development Center (6/28/2022)	3.1) Direct EDC to strengthen its administrative and management procedures for travel reimbursements to ensure that its employees utilize the Deltek Expense Report Summary for travel reimbursements.	\$0	\$0	6/30/2025
22-1-009	BSCS Science Learning (6/28/2022)	1.1) Resolve the \$117,804 in questioned indirect costs, travel allowances, and gift card expenses	\$117,804	\$0	6/30/2025
22-1-009	BSCS Science Learning (6/28/2022)	2.1) Resolve the \$39,912 in questioned inadequately supported consultant and participant support expenses	\$40.00	\$39,782	6/30/2025
22-1-009	BSCS Science Learning (6/28/2022)	3.1) Resolve the \$334 in questioned salary expenses	\$334	\$0	6/30/2025
23-1-002	Computing Research Association (10/28/2022)	1.1) Resolve the \$209,767 in Unsupported ACM\$ draws	\$160,903	\$101,606	6/30/2025
23-1-002	Computing Research Association (10/28/2022)	1.2) Direct CRA to provide support it has repaid \$52,742 in agreed to questioned cost	\$52,742	\$52,742	6/30/2025
23-1-002	Computing Research Association (10/28/2022)	2.1) Resolve the \$24,051 in questioned meal expenses	\$24,051	\$24,051	6/30/2025

OIG Report Number	Audit Report Title (Date)	OIG Recommendation	Costs Disallowed	Costs Allowed	Timeline to Implement
23-1-002	Computing Research Association (10/28/2022)	2.2) Direct CRA to provide support for the agreed-to-repay \$1,479 in questioned meal expenses	\$1,479	\$1,479	6/30/2025
23-1-002	Computing Research Association (10/28/2022)	3.2) Direct CRA to provide support for the agreed-to-repay \$991 in questioned travel	\$991	\$991	6/30/2025
23-1-002	Computing Research Association (10/28/2022)	4.1) Resolve the \$1,928 in questioned travel and conference expenses	\$949	\$979	6/30/2025
23-1-002	Computing Research Association (10/28/2022)	4.2) Direct CRA to provide support for the agreed-to-repay \$7,010 in questioned alcohol, travel, flight upgrade, meal, and indirect expenses	\$0	\$7,010	6/30/2025
23-1-003	University of Mississippi (11/18/2022)	1.1) Resolve the \$5,000 in questioned inadequately supported service expenses for which UM has not agreed to reimburse NSF and direct UM to repay or otherwise remove the sustained questioned costs from its NSF awards.	\$5,000	\$0	9/30/2025
23-1-003	University of Mississippi (11/18/2022)	1.3) Direct UM to strengthen its policies and procedures related to creating and retaining documentation, including introducing additional internal controls to help ensure that it appropriately creates and maintains all documentation necessary to support	\$0	\$0	9/30/2025
23-1-003	University of Mississippi (11/18/2022)	2.2) Direct UM to strengthen its administrative and management controls and processes for supporting the allocation of expenses to sponsored projects.	\$0	\$0	9/30/2025
23-1-003	University of Mississippi (11/18/2022)	2.3) Direct UM to provide training on how to assess and document the methodology used to allocate publication costs across each sponsored award acknowledged in the publication.	\$0	\$0	9/30/2025

OIG Report Number	Audit Report Title (Date)	OIG Recommendation	Costs Disallowed	Costs Allowed	Timeline to Implement
23-1-003	University of Mississippi (11/18/2022)	3.1) Resolve the \$8,750 in questioned materials and supplies and lodging expenses for which UM has not agreed to reimburse NSF and direct UM to repay or otherwise remove the sustained questioned costs from its NSF awards.	\$8,750	\$0	9/30/2025
23-1-003	University of Mississippi (11/18/2022)	3.3) Direct UM to implement additional controls or procedures that ensure costs incurred after an award's period of performance has expired are not charged to NSF awards.	\$0	\$0	9/30/2025
23-1-003	University of Mississippi (11/18/2022)	3.4) Direct UM to strengthen its administrative and management processes and procedures surrounding lodging reservations.	\$0	\$0	9/30/2025
23-1-003	University of Mississippi (11/18/2022)	3.5) Direct UM to establish clear guidance regarding the allowability of publication expenses on sponsored projects, including the requirement to acknowledge NSF funding sources.	\$0	\$0	9/30/2025
23-1-003	University of Mississippi (11/18/2022)	3.6) Direct UM to update its grant close out procedures to require that appropriate personnel verify all participant support cost funds were used to cover participant support cost expenses.	\$0	\$0	9/30/2025
23-1-003	University of Mississippi (11/18/2022)	4.1) Direct UM to strengthen its administrative and management procedures regarding its equipment purchase process to ensure personnel verify, and document that they verified, that equipment is not otherwise available on-campus prior to purchasing new equipment.	\$0	\$0	9/30/2025

OIG Report Number	Audit Report Title (Date)	OIG Recommendation	Costs Disallowed	Costs Allowed	Timeline to Implement
23-1-003	University of Mississippi (11/18/2022)	4.2) Direct UM to provide annual training for employees on travel requirements and compliance to ensure travelers timely complete any applicable Waiver Request Forms reconcile travel advances as appropriate.	\$0	\$0	9/30/2025
23-1-003	University of Mississippi (11/18/2022)	4.3) Direct UM to require annual trainings for Principal Investigators who execute and monitor subawardees to ensure that UM appropriately completes the Request to Issue Subcontract Form prior to charging subawardee costs to NSF awards and, at the end of the subaward's period of performance, appropriately completes and certifies to close-out of active subawards.	\$0	\$0	9/30/2025
23-1-003	University of Mississippi (11/18/2022)	4.4) Direct UM to implement internal controls to flag invoices submitted by consultants with expired agreements post-expiration of the executed agreement.	\$0	\$0	9/30/2025
23-1-005	IRIS (EarthScope in MTS) (2/7/2023)	2.1) Direct IRIS to Meet with NSF to Establish or Update NICRAs Related to Fringe Benefits	\$0	\$0	9/30/2025
23-1-005	IRIS (EarthScope in MTS) (2/7/2023)	3.1) Direct IRIS to Meet with NSF to Establish or Update its NICRA Related to Indirect Costs	\$0	\$0	9/30/2025
23-1-006	Performance Audit of Incurred Costs – Rensselaer Polytechnic Institute (3/22/2023)	2.1) Resolve the \$5,928 in questioned inappropriately allocated publication costs	\$5,928.00	\$0	8/29/2025
23-1-006	Performance Audit of Incurred Costs – Rensselaer Polytechnic Institute (3/22/2023)	5.1) Resolve the \$611 in questioned inadequately supported travel expenses	\$611.00	\$0	8/29/2025

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24-1-008	Performance Audit of Incurred Costs – University of Oklahoma (03/6/2024)	1.1) Resolve the \$1,124,864 in questioned subaward expenses for which OU has not agreed to reimburse NSF.	\$1,124,864.00	\$0	5/30/2025