

GAO-IG Act Exhibits

Pursuant to P.L. 115-414, the Good Accounting Obligation in Government Act (GAO-IG Act), the following three tables report on unresolved NSF OIG and U.S. Government Accountability Office (GAO) recommendations open for more than one year and their associated statuses as of January 1, 2024.

Open GAO Recommendations, as of January 1, 2024¹

GAO Report Number	Report Title (Date)	GAO Recommendation	Timeline to Implement
GAO-22-105187	Cybersecurity Workforce: Actions Needed to Improve Cybercorps Scholarship for Service Program (September 29, 2022)	Recommendation 1: The Director of the National Science Foundation, in coordination with the Director of the Office of Personnel Management, should periodically evaluate and make public, information on how long CyberCorps® Scholarship for Service Program scholarship recipients stay in the positions they enter upon graduation.	By April 30, 2024, NSF will publish the 2023 Scholarship for Service (SFS) Biennial report with all required information. To determine the time students stay in the positions they enter upon graduation and remedial training (if any), NSF utilized data collected by the OPM Quality Monitoring System. The OPM Assessment & Evaluation Board administered the annual SFS graduate data collection in summer of 2023. Data were collected from scholars who completed their service obligation within the last year and scholars who completed their service obligation between 1-8 years ago. As noted above, SFS has initiated the process to improve this system, which is expected to launch in FY 2024. NSF will submit this progress update to GAO by April 30, 2024 in accordance with the applicable corrective action plan.

¹ As of January 1, 2024, GAO’s website displayed recommendation 29 of GAO-19-241, “Data Center Optimization: Additional Agency Actions Needed to Meet OMB Goals” as open. GAO has communicated to NSF that this recommendation is closed as no longer valid, and that their systems would be updated to show this going forward.

GAO Report Number	Report Title (Date)	GAO Recommendation	Timeline to Implement
GAO-22-105187	Cybersecurity Workforce: Actions Needed to Improve Cybercorps Scholarship for Service Program (September 29, 2022)	Recommendation 2: The Director of the National Science Foundation should provide Congress with all required information in a timely manner for the CyberCorps® Scholarship for Service Program so Congress can use this information to make informed decisions regarding the SFS Program.	By April 30, 2024, NSF will publish the 2023 Scholarship for Service (SFS) Biennial report, which will include SFS data on the time SFS students stay in the positions they entered upon graduation. These 2023 data were collected using the OPM Quality Monitoring System (QMS). By April 30, 2026, NSF will publish the 2025 SFS Biennial report, which will include data collected from system improvements to the SFS student portal that are currently underway and being performed by the OPM CyberCorps® SFS Program Management Office. The improved system will register students upon enrollment and continue to track them through completion of service obligation. Paperwork Reduction Act (PRA) clearance procedures have been initiated, and once approved by the Office of Management and Budget (OMB), portal updates are expected to launch in fiscal year 2024. NSF will submit this progress update to GAO by April 30, 2024 in accordance with the applicable corrective action plan.
GAO-22-105187	Cybersecurity Workforce: Actions Needed to Improve Cybercorps Scholarship for Service Program (September 29, 2022)	Recommendation 3: The Director of the National Science Foundation should develop and implement a risk management strategy that includes a process to effectively identify, analyze, mitigate, and report CyberCorps® Scholarship for Service Program risks and challenges.	NSF developed a risk management strategy and plan for its SFS program in 2023. In line with NSF's ERM governance structure, SFS staff identified risks and challenges and documented them in risk profiles. Although the agency did not consider the risks significant enough to raise them at the ERM level, the risk activities supported NSF's FY 2023 statement of assurance. Furthermore, NSF reported on its efforts to the Office of Management and Budget and submitted progress to GAO. We continue to document our progress as NSF implements and matures its recently developed risk management strategy for the SFS program. We aim to collaborate with GAO to close this recommendation in FY 2024.

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GAO Report Number	Report Title (Date)	GAO Recommendation	Timeline to Implement
GAO-22-104411	Research Reliability: Federal Actions Needed to Promote Stronger Research Practices (July 28, 2022)	Recommendation 4: 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.	NSF's Public Access Initiative has developed new guidelines for required Data Management and Sharing Plans. These proposed guidelines are currently being reviewed by senior management teams across the agency.
GAO-22-104411	Research Reliability: Federal Actions Needed to Promote Stronger Research Practices (July 28, 2022)	Recommendation 3: 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.	NSF is making progress to complete this action. Our collection of information includes examining current agency policies and requirements to promote strong research practices and transparency. We continue to work collaboratively across the agency to determine the best framework to implement the public data sharing requirements identified in the 2022 Nelson Memo on Public Access, which requires data associated with publications to be findable, accessible, and usable by the scientific community and the public.
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; 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 Report Number	Report Title (Date)	GAO Recommendation	Timeline to Implement
GAO-21-130	Federal Research: Agencies Need to Enhance Policies to Address Foreign Influence (December 17, 2020)	Recommendation 9: The Director of the National Science Foundation should include a definition on non-financial conflicts in their agency policies, such as the one developed by OSTP, and address these conflicts, both foreign and domestic.	The National Science Foundation (NSF) has implemented this recommendation. NSF was pleased to coordinate with Congressional colleagues so that a definition and prohibition of malign foreign talent recruitment programs are included in the 2022 CHIPS and Science Act. NSF has added a definition of conflict of commitment, to include foreign conflicts of commitment, to the 2024 PAPPG. NSF has also added the prohibition on malign foreign talent recruitment programs to the 2024 PAPPG. NSF is also 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.
GAO-21-152	Data Governance: Agencies Made Progress in Establishing Governance, but Need to Address Key Milestones (December 16, 2020)	Recommendation 9: The Director of the National Science Foundation should direct the Chief Data Officer to conduct a gap analysis between the current staff's skills and the skills the agency requires and establish a baseline performance plan to close the identified data skills and literacy gaps.	NSF completed the Evidence Act skill gap analysis in December 2023. The next step will be to establish a baseline performance plan to address skills gaps and recommend approaches for closure. The timeline for this is still to be determined.

GAO Report Number	Report Title (Date)	GAO Recommendation	Timeline to Implement
GAO-20-187	Sexual Harassment in STEM Research: Agencies Have Taken Actions, but Need Complaint Procedures, Overall Plans, and Better Collaboration (March 19, 2020)	Recommendation 15: The Director of NSF should establish goals and an overall plan to assess all of the agency's sexual harassment prevention efforts for their university grantees, including methods to regularly monitor and evaluate its sexual harassment prevention policies and communication mechanisms (e.g. Title IX or sex discrimination websites).	NSF has implemented the next phase of its evaluation beginning in late 2022 by tasking an external expert team to assess the awareness and perspective of NSF awardee organization regarding the Harassment Notification Award Term & Condition, policies to address harassment at NS-funded conferences and NSF travel funding awards to conferences. Between January and August 2023, the contractors developed and conducted 42 semi-structured interviews with Authorized Organizational Representative (AOR), Title IX Coordinators and Principal Investigators from both Minority Serving Institutions (MSI) and non-MSIs. The results of these interviews were used to develop a larger survey effort. Between August and September 2023, AORs from over 1500 awardee organizations were invited to participate in a more detailed survey regarding awardee awareness and perspective of the policies. Results from these efforts are currently being assessed and will assist NSF in its commitment to promoting safe and inclusive research and education environments. NSF expects to complete this phase by the end of FY 2024.
GAO-20-81	Federal Research: Additional Actions Needed to Improve Public Access to Research Results (November 21, 2019)	Recommendation 7: The Director of the National Science Foundation should fully implement plans to ensure appropriate agency-funded research data are readily findable and accessible to the public.	NSF has implemented this recommendation. Following the GAO recommendations, the NSF co-chair in coordination with the other co-chairs and participating agencies rebuilt and restructured the subcommittee's workplan. The new workplan highlighted high-value action categories and clarified relationships between actions and deliverables. The subcommittee used the workplan to organize its activities in calendar years 2020 and 2021, and the SOS continues to move forward with a newly organized workplan that advances updates in CY 2022 to OSTP's goals (advance equity, maximize accessibility and utility, revolutionize infrastructure, enhance ease and rewards) for open science. NSF continues to have active participation in SOS subgroups, including in the new Year of Open Science group for CY 2023.

GAO Report Number	Report Title (Date)	GAO Recommendation	Timeline to Implement
GAO-20-81	Federal Research: Additional Actions Needed to Improve Public Access to Research Results (November 21, 2019)	Recommendation 37: As the Subcommittee on Open Science moves forward, the National Science Foundation co-chair, in coordination with other co-chairs and participating agencies, should take steps to fully implement leading practices that enhance and sustain collaboration.	This recommendation has been implemented. The co-chairs of the Subcommittee on Open Science (SOS) have provided input for the OSTP workplan. The most recent workplan (FY24 version) again highlighted high-value action categories and clarified relationships between actions and deliverables. In order to further OSTP's key goals for open science (e.g., advance equity, maximize accessibility and utility, revolutionize infrastructure, enhance ease and rewards), regular, informal gatherings including all federal agencies take place on Fridays (initially weekly, now less frequently) in addition to the regular, more formal, monthly meetings. Federal agencies continue their collaboration that took place under the guise of the Year Open Science in CY 2023 continue as the Future of Open Science in CY 2024, with the intent to make this an ongoing activity. In addition, NSF hosts twice a month lunch-hour on topical open science topics that are available for all federal agencies to attend, and are recorded and then made available for federal employees to access thereafter. The current plan is to continue these gatherings until participation falls below 30 people in the real-time audience; participation ranges from a little more than 30 to over 100.
GAO-19-227	National Science Foundation: Cost and Schedule Performance of Large Facilities Construction Projects and Opportunities to Improve Project Management] (March 27, 2019)	Recommendation 1: The Director of NSF should assess the agency's large facilities oversight workforce to identify any project management competency gaps, develop a plan to address any gaps and time frames for doing so, and monitor progress in closing them.	NSF 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 will implement OPM's new "identifier" as PMIAA-related position descriptions are updated in 2024 to incorporate the lasted competency requirements. It is expected that GAO will continue to monitor NSF's progress on PMIAA implementation during their 2024 engagement.

GAO Report Number	Report Title (Date)	GAO Recommendation	Timeline to Implement
GAO-18-656	Science and Technology: Considerations for Maintaining U.S. Competitiveness in Quantum Computing, Synthetic Biology, and Other Potentially Transformational Research Areas (September 26, 2018)	Recommendation 5: As the Interagency Working Group on Synthetic Biology moves forward, the Director of the National Science Foundation, in coordination with participating agency officials, should take steps to fully implement leading practices that enhance and sustain collaboration.	NSF considers this recommendation implemented. NSF's leadership of the Interagency Synthetic Biology Working Group, participation in the coordinated response to activities associated with the implementation of the Executive Order 14081 on Advancing Biotechnology and Biomanufacturing Innovation for a Sustainable, Safe and Secure American Bioeconomy, and NSF's leadership in collaborating across agencies to address directives set forth in Title IV- Bioeconomy Research and Development Initiative set forth in the Chips and Science Act of 2022 are illustrative of NSF's implementation of leading practices that enhance and sustain collaboration. NSF played a leadership role in developing several of the reports that came out of OSTP dealing with EO 14081, including reports on research and development needs, workforce, and data for the bioeconomy { Bold Goals for U.S. Biotechnology and Biomanufacturing: Harnessing Research and Development to Further Societal Goals (whitehouse.gov); Vision, Needs, and Proposed Actions for Data for the Bioeconomy Initiative (whitehouse.gov); Building-the-Bioworkforce-of-the-Future.pdf (whitehouse.gov)}. NSF is also convening a series of facilitated workshops, Catalyzing Across Sectors to Advance the Bioeconomy, which kicked off in December 2023, with leadership across the interagency, to identify priorities and develop roadmaps for the bioeconomy (including synthetic and engineering biology). {CASA-Bio} In December OSTP and NSC convened the leadership of the interagency for the Bioeconomy IPC and recommended the formation of a National Bioeconomy Board (NBB), under which would sit a subcommittee charged to develop the Engineering Biology Strategic Plan as called out in the Chips and Science Act of 2022. The charter and membership of the NBB are still under development by OSTP, NSC, and participating agencies. This coordinating body take is expected over interagency coordination of synthetic and engineering biology.

Open OIG Recommendations – Internal Audits, as of January 1, 2024²

OIG Report Number	Title and Date Report issued for all reports issued January 1, 2024 and earlier	OIG Recommendation (Excluding FISMA audits)	Status as of January 1, 2024	Timeline to Implement (Estimated date when final action will be taken)
17-2-009	Audit of Preservation of Electronic Records and Cooperation with Congressional Requests (July 6, 2017)	NSF should develop policies, procedures, and controls to capture and retain work-related text messages, social media posts, and electronic records created on government and non-government accounts to meet NARA requirements.	Resolved and Open	OIG closed the recommendation on February 1, 2024.
22-2-006	NSF's Divestment of Major Facilities (September 2, 2022)	NSF should develop a process that establishes an agency-level view of all major facilities to enable NSF leadership to make agency-wide divestment decisions.	Resolved and Open	On January 26, 2024, NSF submitted documentation to the OIG in support of closure of the recommendation. Once the OIG completes this review, NSF will remove this recommendation (if closed by the OIG) or seek concurrence with the OIG for an updated implementation timeline.
22-2-006	NSF's Divestment of Major Facilities (September 2, 2022)	NSF should develop a process to ensure full life-cycle costs of major facilities, including costs associated with divestment, are developed, deemed reasonable, and included in the Budget Requests to Congress, as required by the NSF Authorization Act, as amended in 2002.	Resolved and Open	Estimated target date: June 30, 2024 ³

² General Comment: Implementation timelines may shift; when this occurs, NSF strives to reach agreement with the OIG on revised target dates and actions to fully address the OIG's findings and recommendations.

³ As of January 31, 2024, NSF is preparing an updated Corrective Action Plan responsive to the recommendation and requesting the OIG's concurrence with the estimated final action date.

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OIG Report Number	Title and Date Report issued for all reports issued January 1, 2024 and earlier	OIG Recommendation (Excluding FISMA audits)	Status as of January 1, 2024	Timeline to Implement (Estimated date when final action will be taken)
22-2-006	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	Estimated target date: September 30, 2024 ²
22-3-001	Inspection of International Telework (September 13, 2022)	NSF should conduct a risk assessment to determine the vulnerabilities created by NSF staff who connect to the NSF network from international locations via personal and/or government-furnished devices and identify compensating security controls.	Resolved and Open	Estimated final action date: April 30, 2024
22-3-001	Inspection of International Telework (September 13, 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	Estimated final action date: July 31, 2024
22-3-001	Inspection of International Telework (September 13, 2022)	NSF should identify the appropriate data retention timeframe for records detailing Virtual Private Network, Virtual Desktop Infrastructure, and Microsoft 365 connections from international locations.	Resolved and Open	Estimated final action date: July 31, 2024

OIG Report Number	Title and Date Report issued for all reports issued January 1, 2024 and earlier	OIG Recommendation (Excluding FISMA audits)	Status as of January 1, 2024	Timeline to Implement (Estimated date when final action will be taken)
22-6-004	USAP Contractor Vetting (March 18, 2022)	NSF should review and update NSF contractor vetting procedures as appropriate to develop a risk-based approach consistent with applicable laws and regulations.	Resolved and Open	Estimated final action date: September 30, 2024 ²
22-6-004	USAP Contractor Vetting (March 18, 2022)	NSF should ensure current and future ASC contractors are submitted to PSS for vetting as required per those procedures.	Resolved and Open	Estimated final action date: December 31, 2024 ²

Open OIG Recommendations – External Audits, as of January 1, 2024

OIG Report	Audited Entity (Report Issue Date)	Recommendation	Anticipated Timeline for Completion	Total Questioned Costs	Total Sustained Costs
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.	3/31/2024	\$357,108	
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.	3/31/2024		
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.	3/31/2024		
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.	3/31/2024		
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.	3/31/2024		
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.	3/31/2024		
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.	3/31/2024		
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.	3/31/2024		

OIG Report	Audited Entity (Report Issue Date)	Recommendation	Anticipated Timeline for Completion	Total Questioned Costs	Total Sustained Costs
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.	3/31/2024		
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.	3/31/2024		
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.	3/31/2024		
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.	3/31/2024		
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.	3/31/2024		
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.	3/31/2024		
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.	3/31/2024		
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.	3/31/2024		
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.	3/31/2024		

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OIG Report	Audited Entity (Report Issue Date)	Recommendation	Anticipated Timeline for Completion	Total Questioned Costs	Total Sustained Costs
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.	3/31/2024		
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.	3/31/2024		
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.	3/31/2024	\$369,532	
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.	3/31/2024		
19-1-017	Oregon State University (9/13/2019)	1.3) Direct OSU to strengthen its administrative and management procedures over awarding subawards.	3/31/2024		
19-1-017	Oregon State University (9/13/2019)	2.1) Resolve the \$78,153 in questioned costs	3/31/2024		
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.	3/31/2024		
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.	3/31/2024		
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.	3/31/2024		

OIG Report	Audited Entity (Report Issue Date)	Recommendation	Anticipated Timeline for Completion	Total Questioned Costs	Total Sustained Costs
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.	3/31/2024		
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.	3/31/2024		
19-1-017	Oregon State University (9/13/2019)	3.1) Resolve the \$65,153 in questioned indirect costs.	3/31/2024		
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.	3/31/2024		
19-1-017	Oregon State University (9/13/2019)	4.1) Resolve \$31,319 in questioned supplies, equipment, and travel costs.	3/31/2024		
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.	3/31/2024		
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.	3/31/2024		
19-1-017	Oregon State University (9/13/2019)	5.1) Resolve \$10,574 in Questioned Unallocable Costs.	3/31/2024		
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.	3/31/2024		

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19-1-017	Oregon State University (9/13/2019)	5.3) Direct OSU to encourage PIs to identify all award participants.	3/31/2024		
19-1-017	Oregon State University (9/13/2019)	6.1) Resolve the \$8,820 in questioned costs.	3/31/2024		
19-1-017	Oregon State University (9/13/2019)	6.2) Direct OSU to strengthen its administrative and management procedures for honorarium payments.	3/31/2024		
19-1-017	Oregon State University (9/13/2019)	7.1) Resolve \$5,563 in questioned lodging and M&IE costs.	3/31/2024		
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.	3/31/2024		
19-1-017	Oregon State University (9/13/2019)	7.3) Direct OSU to strengthen its administrative and management procedures for reimbursing lodging expenses.	3/31/2024		
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.	3/31/2024		
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.	3/31/2024		
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.	7/30/2024	\$744,671	

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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.	7/30/2024		
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.	7/30/2024		
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.	7/30/2024		
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.	7/30/2024		
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.	7/30/2024		
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.	7/30/2024		
20-1-004	University of North Carolina at Chapel Hill (7/13/2020)	10.1) Direct UNC to strengthen its administrative and management procedures related to the processing and certification of effort.	7/30/2024		
20-1-004	University of North Carolina at Chapel Hill (7/13/2020)	11.1) Direct UNC to update its current practices for award set-up to ensure that personnel set up accounts for NSF awards such that the account applies indirect costs at the rates in effect as of the awarding date of the NSF award.	7/30/2024		
20-1-004	University of North Carolina at Chapel Hill (7/13/2020)	12.1) Direct UNC to strengthen the administrative and management policies and procedures in place related to establishing agreements with, and making payments to contractors and consultants.	7/30/2024		
20-1-004	University of North Carolina at Chapel Hill (7/13/2020)	12.2) Direct UNC to strengthen its policies and procedures related to the creation and retention of documentation, including introducing	7/30/2024		

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		additional controls to help ensure that UNC appropriately creates and maintains all documentation necessary to support.			
20-1-004	University of North Carolina at Chapel Hill (7/13/2020)	12.3) Direct UNC to strengthen its policies and procedures related to establishing and monitoring subawards.	7/30/2024		
20-1-004	University of North Carolina at Chapel Hill (7/13/2020)	12.4) Direct UNC to strengthen its policies and procedures related to approving travel expense reports.	7/30/2024		
20-1-004	University of North Carolina at Chapel Hill (7/13/2020)	12.5) Direct UNC to issue clarifying guidance regarding its competitive bidding and sole-source justification requirements.	7/30/2024		
20-1-004	University of North Carolina at Chapel Hill (7/13/2020)	12.6) Direct UNC to strengthen its administrative and management processes and procedures surrounding the internal service center billing process.	7/30/2024		
20-1-004	University of North Carolina at Chapel Hill (7/13/2020)	12.7) Direct UNC to provide periodic training to personnel responsible for capitalizing equipment to ensure items that do not qualify as capital assets are not capitalized.	7/30/2024		
20-1-004	University of North Carolina at Chapel Hill (7/13/2020)	12.8) Direct UNC to strengthen its administrative and management processes and procedures surrounding the payment of hourly employees.	7/30/2024		
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.	7/30/2024		
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.	7/30/2024		
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.	7/30/2024		

OIG Report	Audited Entity (Report Issue Date)	Recommendation	Anticipated Timeline for Completion	Total Questioned Costs	Total Sustained Costs
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.	7/30/2024		
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.	7/30/2024		
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.	7/30/2024		
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.	7/30/2024		
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.	7/30/2024		
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.	7/30/2024		
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.	7/30/2024		
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.	7/30/2024		
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.	7/30/2024		

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OIG Report	Audited Entity (Report Issue Date)	Recommendation	Anticipated Timeline for Completion	Total Questioned Costs	Total Sustained Costs
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.	7/30/2024		
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.	7/30/2024		
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.	7/30/2024		
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.	7/30/2024		
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.	7/30/2024		
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.	7/30/2024		
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.	7/30/2024		
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.	7/30/2024		
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.	7/30/2024		
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.	7/30/2024		

OIG Report	Audited Entity (Report Issue Date)	Recommendation	Anticipated Timeline for Completion	Total Questioned Costs	Total Sustained Costs
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.	7/30/2024		
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.	7/30/2024		
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.	7/30/2024		
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.	7/30/2024		
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.	9/30/2024	\$133,305	
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.	9/30/2024		
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.	9/30/2024		
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.	9/30/2024		
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.	9/30/2024		

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OIG Report	Audited Entity (Report Issue Date)	Recommendation	Anticipated Timeline for Completion	Total Questioned Costs	Total Sustained Costs
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.	9/30/2024		
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.	9/30/2024		
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.	9/30/2024		
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.	9/30/2024		
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.	9/30/2024		
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.	9/30/2024		
20-1-005	University of Houston (7/23/2020)	2.8) Direct UH to establish clear guidance regarding the allowability of publication expenses.	9/30/2024		
20-1-005	University of Houston (7/23/2020)	2.9) Direct UH to establish clear guidance regarding the allowability of participant expenses.	9/30/2024		
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.	9/30/2024		
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.	9/30/2024		
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.	9/30/2024		

OIG Report	Audited Entity (Report Issue Date)	Recommendation	Anticipated Timeline for Completion	Total Questioned Costs	Total Sustained Costs
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.	9/30/2024		
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.	9/30/2024		
20-1-005	University of Houston (7/23/2020)	5.1) Direct UH to provide documentation that it has repaid or otherwise credited the \$9,954 in questioned costs for which it has agreed to reimburse NSF.	9/30/2024		
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.	9/30/2024		
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.	9/30/2024		
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.	9/30/2024		
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.	9/30/2024		
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.	9/30/2024		
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.	9/30/2024		
20-1-005	University of Houston (7/23/2020)	7.3) Direct UH to strengthen its administrative and management procedures surrounding effort reporting.	9/30/2024		
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.	9/30/2024		

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OIG Report	Audited Entity (Report Issue Date)	Recommendation	Anticipated Timeline for Completion	Total Questioned Costs	Total Sustained Costs
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.	9/30/2024		
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.	9/30/2024		
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.	9/30/2024		
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.	9/30/2024	\$137,558	
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.	9/30/2024		
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.	9/30/2024		
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.	9/30/2024		
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.	9/30/2024		
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.	9/30/2024		

OIG Report	Audited Entity (Report Issue Date)	Recommendation	Anticipated Timeline for Completion	Total Questioned Costs	Total Sustained Costs
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.	9/30/2024		
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.	9/30/2024		
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.	9/30/2024		
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.	9/30/2024		
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.	9/30/2024		
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.	9/30/2024		
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.	9/30/2024		
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.	9/30/2024		
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.	9/30/2024		

OIG Report	Audited Entity (Report Issue Date)	Recommendation	Anticipated Timeline for Completion	Total Questioned Costs	Total Sustained Costs
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.	9/30/2024		
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.	9/30/2024		
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.	9/30/2024		
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 \$service drawdowns for which it has agreed to reimburse NSF.	9/30/2024		
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 \$service reconciliation process.	9/30/2024		
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.	9/30/2024		
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.	9/30/2024		
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.	9/30/2024		
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.	9/30/2024		
21-1-001	EPSCoR Costs Claimed by KUCR (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.	4/30/2024	\$1,550,054	\$1,550,054

OIG Report	Audited Entity (Report Issue Date)	Recommendation	Anticipated Timeline for Completion	Total Questioned Costs	Total Sustained Costs
21-1-001	EPSCoR Costs Claimed by KUCR (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.	4/30/2024		
21-1-001	EPSCoR Costs Claimed by KUCR (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.	4/30/2024		
21-1-001	EPSCoR Costs Claimed by KUCR (1/7/2021)	3.1) Resolve the \$569,477 in questioned unsupported subaward costs.	4/30/2024		
21-1-001	EPSCoR Costs Claimed by KUCR (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.	4/30/2024		
21-1-001	EPSCoR Costs Claimed by KUCR (1/7/2021)	3.3) Direct KUCR to strengthen its administrative and management controls and processes related to subaward risk assessment and oversight.	4/30/2024		
21-1-001	EPSCoR Costs Claimed by KUCR (1/7/2021)	3.4) Direct KUCR to strengthen its administrative and management controls and processes related to record retention.	4/30/2024		
21-1-001	EPSCoR Costs Claimed by KUCR (1/7/2021)	4.1) Resolve the \$328,494 in questioned cost share costs.	4/30/2024		
21-1-001	EPSCoR Costs Claimed by KUCR (1/7/2021)	5.1) Resolve the \$10,697 in questioned costs.	4/30/2024		
21-1-001	EPSCoR Costs Claimed by KUCR (1/7/2021)	5.2) Direct KUCR to provide training on Federal requirements prohibiting alcoholic beverages and requiring expenses to be necessary and reasonable.	4/30/2024		
21-1-001	EPSCoR Costs Claimed by KUCR (1/7/2021)	5.3) Direct KUCR to strengthen its administrative and management controls and processes related to participant support costs.	4/30/2024		
21-1-003	EPSCoR Costs Claimed by University of Wyoming (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.	3/31/2024	\$256,351	\$256,351
21-1-003	EPSCoR Costs Claimed by University of Wyoming (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.	3/31/2024		

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OIG Report	Audited Entity (Report Issue Date)	Recommendation	Anticipated Timeline for Completion	Total Questioned Costs	Total Sustained Costs
21-1-003	EPSCoR Costs Claimed by University of Wyoming (1/13/2021)	4.2) Direct UW to strengthen its policies and controls over identification of participant support costs.	3/31/2024		
21-1-003	EPSCoR Costs Claimed by University of Wyoming (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.	3/31/2024		
21-1-003	EPSCoR Costs Claimed by University of Wyoming (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.	3/31/2024		
21-1-003	EPSCoR Costs Claimed by University of Wyoming (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.	3/31/2024		
21-1-004	University of Florida (1/15/2021)	1.1) Resolve the \$412,363 in questioned subaward costs.	8/31/2024	\$640,723	
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.	8/31/2024		
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.	8/31/2024		
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.	8/31/2024		
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.	8/31/2024		
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.	8/31/2024		
21-1-004	University of Florida (1/15/2021)	2.5) Direct UF to strengthen its administrative and management procedures and internal controls.	8/31/2024		
21-1-004	University of Florida (1/15/2021)	2.6) Direct UF to establish clear guidance regarding the allowability of publication expenses.	8/31/2024		

OIG Report	Audited Entity (Report Issue Date)	Recommendation	Anticipated Timeline for Completion	Total Questioned Costs	Total Sustained Costs
21-1-004	University of Florida (1/15/2021)	3.1) Resolve the \$83,227 in questioned supplies, software, severance and publication costs.	8/31/2024		
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.	8/31/2024		
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.	8/31/2024		
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.	8/31/2024		
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.	8/31/2024		
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.	8/31/2024		
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.	8/31/2024		
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.	8/31/2024		
21-1-004	University of Florida (1/15/2021)	6.1) Direct UF to update its current award set-up practices.	8/31/2024		
21-1-007	Clemson University (4/30/2021)	1.1) Resolve the \$49,814 in questioned capital expenses for which Clemson has not agreed to reimburse NSF and direct Clemson to repay or otherwise remove the sustained questioned costs from its NSF awards.	9/30/2024	\$276,440	
21-1-007	Clemson University (4/30/2021)	1.2) Direct Clemson to provide documentation supporting that it has repaid or otherwise credited the \$33,434 of questioned capital expenses, subawards, and participant support costs for which it has agreed to reimburse NSF.	9/30/2024		
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.	9/30/2024		

OIG Report	Audited Entity (Report Issue Date)	Recommendation	Anticipated Timeline for Completion	Total Questioned Costs	Total Sustained Costs
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.	9/30/2024		
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.	9/30/2024		
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.	9/30/2024		
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.	9/30/2024		
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.	9/30/2024		
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.	9/30/2024		
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.	9/30/2024		
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.	9/30/2024		
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	9/30/2024		

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		direct Clemson to repay or otherwise remove the sustained questioned costs from its NSF awards.			
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.	9/30/2024		
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.	9/30/2024		
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.	9/30/2024		
21-1-007	Clemson University (4/30/2021)	4.2) Direct Clemson to provide documentation supporting that it has repaid or otherwise credited the \$41,224 of questioned consultant and travel costs for which it has agreed to reimburse NSF.	9/30/2024		
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.	9/30/2024		
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.	9/30/2024		
21-1-007	Clemson University (4/30/2021)	5.2) Direct Clemson to provide documentation supporting that it has repaid or otherwise credited the \$21,538 of questioned travel and participant support costs for which it has agreed to reimburse NSF.	9/30/2024		
21-1-007	Clemson University (4/30/2021)	5.3) Direct Clemson to strengthen its policies and procedures related to creating and retaining documentation.	9/30/2024		

OIG Report	Audited Entity (Report Issue Date)	Recommendation	Anticipated Timeline for Completion	Total Questioned Costs	Total Sustained Costs
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.	9/30/2024		
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.	9/30/2024		
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.	9/30/2024		
21-1-007	Clemson University (4/30/2021)	6.1) Direct Clemson to provide documentation supporting that it has repaid or otherwise credited the \$8,565 of questioned indirect costs for which it has agreed to reimburse NSF.	9/30/2024		
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.	9/30/2024		
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.	9/30/2024		
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.	9/30/2024		
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.	9/30/2024		
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.	9/30/2024		

OIG Report	Audited Entity (Report Issue Date)	Recommendation	Anticipated Timeline for Completion	Total Questioned Costs	Total Sustained Costs
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.	9/30/2024		
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.	9/30/2024		
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.	9/30/2024		
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.	9/30/2024		
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.	9/30/2024		
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.	9/30/2024		
21-1-008	Emory University - CADA (5/13/2021)	2.1) Resolve the \$21,057 of unallowable expenses.	3/31/2024	\$89,884	\$35,465
21-1-008	Emory University - CADA (5/13/2021)	3.1) Resolve the \$11,298 of unallowable indirect costs.	3/31/2024		
21-1-008	Emory University - CADA (5/13/2021)	4.1) Resolve the \$3,110 of unsupported supplemental pay,	3/31/2024		
21-1-009	University of New Mexico (5/13/2021)	1.1) Resolve the \$17,269 in questioned unreasonable per diem, airfare, and ground transportation costs for which UNM has not agreed to reimburse NSF and direct UNM to repay or otherwise remove the sustained questioned costs from its NSF awards.	3/31/2024	\$20,965	\$3,681
21-1-009	University of New Mexico (5/13/2021)	1.2) Direct UNM to strengthen its administrative and management procedures for reviewing travel expenses incurred on sponsored projects.	3/31/2024		

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OIG Report	Audited Entity (Report Issue Date)	Recommendation	Anticipated Timeline for Completion	Total Questioned Costs	Total Sustained Costs
21-1-009	University of New Mexico (5/13/2021)	1.3) Direct UNM to strengthen its policies and procedures regarding the reasonableness of per diem expenses incurred when employees are temporarily relocated for a period longer than 30 days.	3/31/2024		
21-1-009	University of New Mexico (5/13/2021)	2.1) Resolve the \$3,613 in questioned tuition costs for which UNM has not agreed to reimburse NSF and direct UNM to repay or otherwise remove the sustained questioned costs from its NSF awards.	3/31/2024		
21-1-009	University of New Mexico (5/13/2021)	2.2) Direct UNM to provide documentation supporting that it has repaid or otherwise credited the \$83 of questioned travel costs for which it has agreed to reimburse NSF.	3/31/2024		
21-1-009	University of New Mexico (5/13/2021)	2.3) Direct UNM to strengthen its controls surrounding the approval of expense reimbursements to ensure approvers appropriately verify that travelers are reimbursed at the appropriate U.S. General Services Administration per diem rate(s).	3/31/2024		
21-1-009	University of New Mexico (5/13/2021)	2.4) Direct UNM to strengthen its policies and procedures surrounding the use of participant support cost funding to cover tuition remission expenses.	3/31/2024		
21-1-009	University of New Mexico (5/13/2021)	3.1) Direct UNM to update its award set-up practices to require that, when setting up accounts established for NSF awards, personnel ensure that the accounts apply indirect costs using the rates that were established in the NICRA.	3/31/2024		
21-1-009	University of New Mexico (5/13/2021)	3.2) Direct UNM to require subawardees to apply indirect costs using the rates that were established in the Negotiated Indirect Cost Rate Agreement in effect as of the date of the subaward agreement.	3/31/2024		
21-1-010	SUNY at Stony Brook (5/18/2021)	4.1) Direct Stony Brook to separately track its on-campus and off-campus activities so that it can appropriately apply the approved on-campus and off-campus indirect cost rates.	3/31/2024	\$31,341	\$31,341
21-1-010	SUNY at Stony Brook (5/18/2021)	4.2) Direct Stony Brook to update its current budget proposal process to eliminate the use of blended indirect cost rates.	3/31/2024		

OIG Report	Audited Entity (Report Issue Date)	Recommendation	Anticipated Timeline for Completion	Total Questioned Costs	Total Sustained Costs
21-1-010	SUNY at Stony Brook (5/18/2021)	5.1) Direct Stony Brook 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 NICRA.	3/31/2024		
21-1-010	SUNY at Stony Brook (5/18/2021)	5.2) Direct Stony Brook to update its current award set-up practices to remove the establishment of indirect cost budget caps.	3/31/2024		
21-1-011	Florida International University (5/19/2021)	1.1) Resolve the \$1,252 in questioned Award Cash Management \$service drawdowns.	3/31/2024	\$22,144	\$22,144
21-1-011	Florida International University (5/19/2021)	2.1) Resolve the \$791 in questioned fringe benefit costs for which FIU has not agreed to reimburse NSF.	3/31/2024		
21-1-011	Florida International University (5/19/2021)	2.2) Direct FIU to provide documentation supporting that it has repaid or otherwise credited the \$5,934 of questioned promotional and salary costs.	3/31/2024		
21-1-011	Florida International University (5/19/2021)	2.3) Direct FIU to establish clear guidance regarding the allowable uses of participant support cost funding.	3/31/2024		
21-1-014	California Institute of Technology (Caltech) (5/26/2021)	1.1) Resolve the \$16,351 in questioned salary expenses for which Caltech has not agreed to reimburse NSF and direct Caltech to repay or otherwise remove the sustained questioned costs from its NSF awards.	3/31/2024	\$50,721	\$18,865
21-1-017	Tennessee State University (CADA) (7/20/2021)	1.1) Resolve the \$99,811 in questioned unsupported stipend and payroll costs, and direct TSU to repay or otherwise remove the sustained questioned costs from its NSF awards.	12/31/2024	\$155,432	
21-1-017	Tennessee State University (CADA) (7/20/2021)	1.2) Direct TSU to provide documentation supporting that it has repaid or otherwise credited the \$21,986 in questioned unsupported stipend and payroll costs, for which it has agreed to reimburse NSF.	12/31/2024		
21-1-017	Tennessee State University (CADA) (7/20/2021)	1.3) Direct TSU to strengthen the administrative and management controls and processes over obtaining and maintaining sufficient supporting documentation.	12/31/2024		
21-1-017	Tennessee State University (CADA) (7/20/2021)	2.1) Resolve the \$11,371 in inappropriately allocated equipment costs, and direct TSU to repay or otherwise remove the sustained questioned costs from its NSF awards.	12/31/2024		

OIG Report	Audited Entity (Report Issue Date)	Recommendation	Anticipated Timeline for Completion	Total Questioned Costs	Total Sustained Costs
21-1-017	Tennessee State University (CADA) (7/20/2021)	2.2) Direct TSU to provide documentation supporting that it has repaid or otherwise credited the \$5,514 in questioned payroll and general ledger costs, for which it has agreed to reimburse NSF.	12/31/2024		
21-1-017	Tennessee State University (CADA) (7/20/2021)	2.3) Direct TSU to strengthen its administrative and management controls and processes over the proper allocation of costs.	12/31/2024		
21-1-017	Tennessee State University (CADA) (7/20/2021)	3.1) Resolve the \$15,391 in questioned participant support costs and direct TSU to repay or otherwise remove the sustained questioned costs from its NSF awards.	12/31/2024		
21-1-017	Tennessee State University (CADA) (7/20/2021)	3.2) Direct TSU to provide documentation supporting that it has repaid or otherwise credited the \$420 in indirect costs, for which it has agreed to reimburse NSF.	12/31/2024		
21-1-017	Tennessee State University (CADA) (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.	12/31/2024		
21-1-017	Tennessee State University (CADA) (7/20/2021)	4.1) Direct TSU to provide documentation supporting that it has repaid or otherwise credited the \$939 in questioned unsupported Award Cash Management \$service drawdowns, for which it has agreed to reimburse NSF.	12/31/2024		
21-1-017	Tennessee State University (CADA) (7/20/2021)	4.2) Direct TSU to update its administrative and management processes and internal control procedures surrounding the ACM\$ system.	12/31/2024		
21-1-017	Tennessee State University (CADA) (7/20/2021)	5.1) Direct TSU to strengthen the administrative and management procedures over certifying time and effort reports in a timely manner.	12/31/2024		
21-1-017	Tennessee State University (CADA) (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.	12/31/2024		
21-1-019	University of Pittsburgh (8/30/2021)	1.1) Direct Pitt to provide documentation supporting that it has repaid or otherwise credited the \$42,450 of questioned unsupported materials & supplies, salary, & travel costs for which it has agreed to reimburse NSF.	9/30/2024	\$106,659	

OIG Report	Audited Entity (Report Issue Date)	Recommendation	Anticipated Timeline for Completion	Total Questioned Costs	Total Sustained Costs
21-1-019	University of Pittsburgh (8/30/2021)	1.2) Direct Pitt to strengthen the administrative and management controls, training, processes, and procedures related to maintaining a proper audit trail.	9/30/2024		
21-1-019	University of Pittsburgh (8/30/2021)	2.1) Resolve the \$8,616 of questioned equipment and material & supply costs for which Pitt has not agreed to reimburse NSF and direct Pitt to repay or otherwise remove the sustained questioned costs from its NSF awards.	9/30/2024		
21-1-019	University of Pittsburgh (8/30/2021)	2.2) Direct Pitt to provide documentation supporting that it has repaid or otherwise credited the \$26,357 of questioned equipment and material & supply costs for which it has agreed to reimburse NSF.	9/30/2024		
21-1-019	University of Pittsburgh (8/30/2021)	2.3) Direct Pitt to strengthen the administrative and management controls, training, processes, and procedures over expenditures near the end of an award.	9/30/2024		
21-1-019	University of Pittsburgh (8/30/2021)	3.1) Resolve the \$4,584 of questioned unallocable and unreasonable equipment costs for which Pitt has not agreed to reimburse NSF and direct Pitt to repay or otherwise remove the sustained questioned costs from its NSF awards.	9/30/2024		
21-1-019	University of Pittsburgh (8/30/2021)	3.2) Direct Pitt to provide documentation supporting that it has repaid or otherwise credited the \$23,391 of questioned unallocable and unreasonable conference catering, equipment, & travel costs for which it has agreed to reimburse NSF.	9/30/2024		
21-1-019	University of Pittsburgh (8/30/2021)	3.3) Direct Pitt to strengthen the administrative and management controls, training, processes, and review procedures for the NSF award expenditures.	9/30/2024		
21-1-019	University of Pittsburgh (8/30/2021)	4.1) Direct Pitt to provide documentation supporting that it has repaid or otherwise credited the \$869 of questioned overcharged indirect costs for which it has agreed to reimburse NSF.	9/30/2024		
21-1-019	University of Pittsburgh (8/30/2021)	4.2) Direct Pitt to develop and implement controls to identify situations when indirect cost rates change between proposal submission and award date and to take appropriate steps to avoid claiming unallowable indirect costs on NSF awards.	9/30/2024		

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OIG Report	Audited Entity (Report Issue Date)	Recommendation	Anticipated Timeline for Completion	Total Questioned Costs	Total Sustained Costs
21-1-019	University of Pittsburgh (8/30/2021)	5.1) Direct Pitt to provide documentation supporting that it has repaid or otherwise credited the \$392 of questioned participant support costs for which it has agreed to reimburse NSF.	9/30/2024		
21-1-019	University of Pittsburgh (8/30/2021)	5.2) Direct Pitt to strengthen the administrative and management procedures over allocating participant support costs to sponsored projects.	9/30/2024		
21-1-020	University of California, San Francisco (9/29/2021)	1.1) Resolve the \$55,739 in questioned, unallocable publication and other direct costs for which UCSF has not agreed to reimburse NSF.	9/30/2024	\$136,810	
21-1-020	University of California, San Francisco (9/29/2021)	1.2) Direct UCSF to provide documentation supporting that it has repaid or otherwise credited the \$20,253 in questioned, unallocable publication and other direct costs.	9/30/2024		
21-1-020	University of California, San Francisco (9/29/2021)	1.3) Direct UCSF to strengthen its administrative and management controls and processes for supporting the allocation of expenses to sponsored projects.	9/30/2024		
21-1-020	University of California, San Francisco (9/29/2021)	2.1) Resolve the \$21,324 in questioned participant support and travel costs for which UCSF has not agreed to reimburse NSF.	9/30/2024		
21-1-020	University of California, San Francisco (9/29/2021)	2.2) Direct UCSF to provide documentation supporting that it has repaid or otherwise credited the \$15,375 of questioned participant support, travel and salary costs.	9/30/2024		
21-1-020	University of California, San Francisco (9/29/2021)	2.3) Direct UCSF to establish clear guidance regarding the allowable uses of participant support cost funding.	9/30/2024		
21-1-020	University of California, San Francisco (9/29/2021)	2.4) Direct UCSF to strengthen its administrative and management processes to ensure credits received from vendors are appropriately reimbursed to the original funding source(s) charged.	9/30/2024		
21-1-020	University of California, San Francisco (9/29/2021)	2.5) Direct UCSF to strengthen its administrative and management processes and procedures surrounding the approval of travel expense reports.	9/30/2024		

OIG Report	Audited Entity (Report Issue Date)	Recommendation	Anticipated Timeline for Completion	Total Questioned Costs	Total Sustained Costs
21-1-020	University of California, San Francisco (9/29/2021)	2.6) Direct UCSF to provide training regarding the policy requirements for salary charged to NSF awards to ensure payroll is processed timely.	9/30/2024		
21-1-020	University of California, San Francisco (9/29/2021)	3.1) Resolve the \$14,365 in questioned, inadequately supported subaward and animal care expenses.	9/30/2024		
21-1-020	University of California, San Francisco (9/29/2021)	3.2) Direct UCSF to strengthen its policies and procedures related to creating and retaining documentation, including introducing additional controls to help ensure it appropriately creates and maintains all documentation.	9/30/2024		
21-1-020	University of California, San Francisco (9/29/2021)	4.1) Resolve the \$8,402 in questioned indirect costs for which UCSF has not agreed to reimburse NSF.	9/30/2024		
21-1-020	University of California, San Francisco (9/29/2021)	4.2) Direct UCSF to provide documentation supporting that it has repaid or otherwise credited the \$1,352 of questioned indirect costs.	9/30/2024		
21-1-020	University of California, San Francisco (9/29/2021)	4.3) Direct UCSF to strengthen its monitoring procedures and internal control processes for applying indirect costs to federal awards.	9/30/2024		
21-1-020	University of California, San Francisco (9/29/2021)	5.1) Direct UCSF to strengthen its administrative and management procedures for rentals to ensure employees use Connexus to rent vehicles.	9/30/2024		
21-1-020	University of California, San Francisco (9/29/2021)	5.2) Direct UCSF to strengthen its administrative and management procedures related to subaward processing.	9/30/2024		
21-1-020	University of California, San Francisco (9/29/2021)	5.3) Direct UCSF to strengthen its directives, procedures, and internal controls for procuring contract services on sponsored projects.	9/30/2024		
21-1-020	University of California, San Francisco (9/29/2021)	5.4) Direct UCSF to strengthen its procedures and internal controls for reviewing expense(s) eligibility for inclusion or exclusion from the Modified Total Direct Cost base.	9/30/2024		

OIG Report	Audited Entity (Report Issue Date)	Recommendation	Anticipated Timeline for Completion	Total Questioned Costs	Total Sustained Costs
21-1-020	University of California, San Francisco (9/29/2021)	6.1) Direct UCSF to develop and implement a control to identify when indirect cost rates change between provisional rates and newly negotiated indirect cost rates.	9/30/2024		
21-1-020	University of California, San Francisco (9/29/2021)	6.2) Direct UCSF to develop and implement a control to identify when indirect cost rates change between proposal submission and award date.	9/30/2024		
22-1-001	University of Rhode Island (10/15/2021)	1.1) Resolve the \$268,340 in questioned and non-compliant cost share expenditures and direct URI to remove the sustained questioned and non-compliant cost share expenditures from the cost sharing reports it submitted to NSF.	4/15/2024	\$627,748	
22-1-001	University of Rhode Island (10/15/2021)	1.2) Direct URI to strengthen its cost sharing monitoring processes to ensure that it appropriately monitors cost share expenditures incurred by Third Party institutions and verifies that the research the institutions are performing is appropriate.	4/15/2024		
22-1-001	University of Rhode Island (10/15/2021)	1.3) Direct URI to strengthen its cost sharing monitoring procedures to ensure institutions responsible for reporting cost share expenditures maintain, and provide URI with, documentation to support that all costs reported to URI are allowable & allocable.	4/15/2024		
22-1-001	University of Rhode Island (10/15/2021)	1.4) Direct URI to strengthen its administrative and management processes related to reporting cost sharing to NSF to ensure that it does not include the same cost share expenditures on multiple cost sharing report.	4/15/2024		
22-1-001	University of Rhode Island (10/15/2021)	2.1) Resolve the \$204,383 in questioned subaward costs for which URI has not agreed to reimburse NSF and direct URI to repay or otherwise remove the sustained questioned costs from its NSF awards.	4/15/2024		
22-1-001	University of Rhode Island (10/15/2021)	2.2) Direct URI to provide documentation supporting that it has repaid or otherwise credited the \$2,260 of questioned furniture and travel costs for which it has agreed to reimburse NSF.	4/15/2024		
22-1-001	University of Rhode Island (10/15/2021)	2.3) Direct URI to strengthen the administrative and management internal controls and processes over transferring significant parts of NSF-funded research to other organizations.	4/15/2024		

OIG Report	Audited Entity (Report Issue Date)	Recommendation	Anticipated Timeline for Completion	Total Questioned Costs	Total Sustained Costs
22-1-001	University of Rhode Island (10/15/2021)	2.4) Direct URI to strengthen its administrative and management processes to ensure that general-purpose costs charged to federal awards are necessary to carry out grant objectives and are directly related to the purpose of the federal award.	4/15/2024		
22-1-001	University of Rhode Island (10/15/2021)	2.5) Direct URI to strengthen its subaward monitoring process to ensure that its subawardees only claim allowable travel costs.	4/15/2024		
22-1-001	University of Rhode Island (10/15/2021)	3.1) Resolve the \$121,719 in questioned indirect and subaward costs for which URI has not agreed to reimburse NSF and direct URI to repay or otherwise remove the sustained questioned costs from its NSF awards.	4/15/2024		
22-1-001	University of Rhode Island (10/15/2021)	3.2) Direct URI to strengthen its monitoring procedures and internal control processes for applying indirect costs to federal awards. Updated procedures could include conducting annual training regarding when materials used in the fabrication of an asset.	4/15/2024		
22-1-001	University of Rhode Island (10/15/2021)	3.3) Direct URI to strengthen its subaward monitoring procedures to ensure that subawardees only apply indirect costs to expenses that should be included in their Modified Total Direct Cost base.	4/15/2024		
22-1-001	University of Rhode Island (10/15/2021)	4.1) Resolve the \$24,683 in questioned inadequately supported subaward expenses for which URI has not agreed to reimburse NSF and direct URI to repay or otherwise remove the sustained questioned costs from its NSF awards.	4/15/2024		
22-1-001	University of Rhode Island (10/15/2021)	4.2) Direct URI to strengthen its subaward monitoring procedures to ensure subawardees create and maintain documentation to support that all costs invoiced to URI are reasonable, allowable, and allocable.	4/15/2024		
22-1-001	University of Rhode Island (10/15/2021)	5.1) Direct URI to provide documentation supporting that it has repaid or otherwise credited the \$6,363 in questioned unallocable equipment costs for which URI has agreed to reimburse NSF.	4/15/2024		
22-1-001	University of Rhode Island (10/15/2021)	5.2) Direct URI to strengthen its administrative and management controls and processes for supporting the allocation of expenses to sponsored projects.	4/15/2024		

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22-1-001	University of Rhode Island (10/15/2021)	6.1) Direct URI to strengthen its administrative and management procedures related to the issuance and monitoring of subawards to ensure that personnel complete all required forms per URI's policies.	4/15/2024		
22-1-001	University of Rhode Island (10/15/2021)	6.2) Direct URI to strengthen its directives, procedures, and internal controls for procuring equipment on sponsored projects.	4/15/2024		
22-1-001	University of Rhode Island (10/15/2021)	6.3) Direct URI to strengthen its internal controls for reviewing re-certified salary expense(s) to ensure the Controller's Office appropriately approves all re-certified salary before URI charges the salary costs to federal awards.	4/15/2024		
22-1-001	University of Rhode Island (10/15/2021)	7.1) Direct URI to update its current practices for establishing indirect cost rates for sponsored projects awarded during provisional rate periods.	4/15/2024		
22-1-001	University of Rhode Island (10/15/2021)	7.2) Direct URI to strengthen its subaward monitoring procedures to ensure subawardees consistently apply indirect costs proposed & claimed on subaward agreements using the negotiated indirect cost rate(s) in effect when the subawards were awarded.	4/15/2024		
22-1-002	University of Texas Dallas (12/9/2021)	1.1) Resolve the \$91,220 in questioned inadequately supported subaward expenses, internal service provider rates, and meal expenses.	11/30/2024	\$249,210	
22-1-002	University of Texas Dallas (12/9/2021)	1.2) Direct UTD to provide documentation that it has repaid or otherwise credited the \$551 of questioned travel costs.	11/30/2024		
22-1-002	University of Texas Dallas (12/9/2021)	1.3) 1.3 Direct UTD to strengthen its policies and procedures for creating and retaining documentation, including introducing additional controls to help ensure that it appropriately creates and maintains all documentation necessary to support the allowable.	11/30/2024		
22-1-002	University of Texas Dallas (12/9/2021)	2.1) Resolve the \$65,226 in questioned materials and supplies and travel costs	11/30/2024		
22-1-002	University of Texas Dallas (12/9/2021)	2.2) Direct UTD to provide documentation supporting that it has repaid or otherwise credited the \$5,378 of questioned airfare, participant, repair, and travel costs.	11/30/2024		

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22-1-002	University of Texas Dallas (12/9/2021)	2.3) Direct UTD to strengthen its controls and processes for supporting the allocation of expenses to sponsored projects.	11/30/2024		
22-1-002	University of Texas Dallas (12/9/2021)	2.4) Direct UTD to strengthen its controls and processes for ensuring it allocates travel and other direct cost expenses.	11/30/2024		
22-1-002	University of Texas Dallas (12/9/2021)	3.1) Resolve the \$63,753 in questioned subaward expenses.	11/30/2024		
22-1-002	University of Texas Dallas (12/9/2021)	3.2) Direct UTD to strengthen the administrative and management internal controls and procedures over transferring significant parts of NSF-funded research to other organizations.	11/30/2024		
22-1-002	University of Texas Dallas (12/9/2021)	4.1) Direct UTD to provide documentation supporting that it has repaid or otherwise credited the \$23,082 in questioned fringe benefit, travel, indirect costs, and Cost of Education allowance costs.	11/30/2024		
22-1-002	University of Texas Dallas (12/9/2021)	4.2) Direct UTD to strengthen its processes and procedures surrounding the booking and approval of travel expenses.	11/30/2024		
22-1-002	University of Texas Dallas (12/9/2021)	4.3) Direct UTD to establish controls surrounding its participant support costs to ensure it appropriately charges travel for participants to accounts that are not included in its modified total direct cost base.	11/30/2024		
22-1-002	University of Texas Dallas (12/9/2021)	4.4) Direct UTD to strengthen its procedures and internal controls surrounding the application of fringe benefits on employee salary.	11/30/2024		
22-1-002	University of Texas Dallas (12/9/2021)	4.5) Direct UTD to strengthen its procedures and internal controls surrounding the administration of Graduate Research Fellowship Program Cost of Education funding.	11/30/2024		
22-1-002	University of Texas Dallas (12/9/2021)	5.1) Direct UTD to strengthen its administrative and management procedures for subaward expenses.	11/30/2024		
22-1-002	University of Texas Dallas (12/9/2021)	5.2) Direct UTD to strengthen its administrative and management procedures for subrecipients.	11/30/2024		
22-1-002	University of Texas Dallas (12/9/2021)	5.3) Direct UTD to strengthen its administrative and management procedures surrounding consultant services.	11/30/2024		

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OIG Report	Audited Entity (Report Issue Date)	Recommendation	Anticipated Timeline for Completion	Total Questioned Costs	Total Sustained Costs
22-1-002	University of Texas Dallas (12/9/2021)	5.4) Direct UTD to strengthen its administrative and management procedures for travel.	11/30/2024		
22-1-002	University of Texas Dallas (12/9/2021)	5.5) Direct UTD to strengthen its administrative and management procedures for equipment.	11/30/2024		
22-1-002	University of Texas Dallas (12/9/2021)	5.6) Direct UTD to strengthen its administrative and management procedures for cost transfers.	11/30/2024		
22-1-002	University of Texas Dallas (12/9/2021)	5.7) Direct UTD to strengthen its administrative and management procedures to ensure employees certify effort within 45 days.	11/30/2024		
22-1-002	University of Texas Dallas (12/9/2021)	5.8) Direct UTD to strengthen its administrative and management procedures for applying indirect cost rates on subrecipient expenses.	11/30/2024		
22-1-002	University of Texas Dallas (12/9/2021)	6.1) Direct UTD to update its current practices for applying indirect costs to Innovation Corps awards.	11/30/2024		
22-1-002	University of Texas Dallas (12/9/2021)	6.2) Direct UTD to update its current practices for monitoring NSF award subrecipients.	11/30/2024		
22-1-003	University of California, Merced (4/15/2022)	1.1) Resolve the \$4,292 in questioned salary expenses for which UCM has not agreed to reimburse NSF.	12/31/2024	\$226,652	
22-1-003	University of California, Merced (4/15/2022)	1.10) Direct UCM to require Principal Investigators or other designated staff to verify that expenses billed by consultants are consistent with the appropriate payment terms and conditions.	12/31/2024		
22-1-003	University of California, Merced (4/15/2022)	1.2) Direct UCM to provide documentation supporting that it has repaid or otherwise credited the \$111,859 in questioned salary, duplicate, publication, travel, and participant support costs.	12/31/2024		
22-1-003	University of California, Merced (4/15/2022)	1.3) Direct UCM to provide training regarding its policy requirements for charging salary to NSF awards.	12/31/2024		
22-1-003	University of California, Merced (4/15/2022)	1.4) Direct UCM to update its policies, procedures, and internal controls for certifying effort reports.	12/31/2024		

OIG Report	Audited Entity (Report Issue Date)	Recommendation	Anticipated Timeline for Completion	Total Questioned Costs	Total Sustained Costs
22-1-003	University of California, Merced (4/15/2022)	1.5) Direct UCM to strengthen its administrative and management processes for ensuring that it does not charge duplicate expenses to NSF awards.	12/31/2024		
22-1-003	University of California, Merced (4/15/2022)	1.6) Direct UCM to establish clear guidance regarding the allowability of publication expenses on sponsored projects.	12/31/2024		
22-1-003	University of California, Merced (4/15/2022)	1.7) Direct UCM to strengthen its administrative and management processes and procedures surrounding the charging of travel expenses.	12/31/2024		
22-1-003	University of California, Merced (4/15/2022)	1.8) Direct UCM to establish clear guidance regarding allowable uses of participant support cost funding.	12/31/2024		
22-1-003	University of California, Merced (4/15/2022)	1.9) Direct UCM to strengthen its policies and procedures related to charging federal grants for student stipends that already have other funding sources.	12/31/2024		
22-1-003	University of California, Merced (4/15/2022)	2.1) Resolve the \$55,221 in questioned equipment, materials and supplies, and publication expenses for which UCM has not agreed to reimburse NSF.	12/31/2024		
22-1-003	University of California, Merced (4/15/2022)	2.2) Direct UCM to provide documentation supporting that it has repaid or otherwise credited the \$16,242 in questioned materials and supplies, maintenance, and publication expenses.	12/31/2024		
22-1-003	University of California, Merced (4/15/2022)	2.3) Direct UCM to strengthen its administrative and management controls and processes for supporting the allocation of expenses to sponsored projects.	12/31/2024		
22-1-003	University of California, Merced (4/15/2022)	2.4) Direct UCM to strengthen its administrative and management processes and procedures surrounding the approval of equipment expenses near the end of a grant's period of performance.	12/31/2024		
22-1-003	University of California, Merced (4/15/2022)	2.5) Direct UCM to provide training on how to assess and document the methodology used to allocate publication costs.	12/31/2024		

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OIG Report	Audited Entity (Report Issue Date)	Recommendation	Anticipated Timeline for Completion	Total Questioned Costs	Total Sustained Costs
22-1-003	University of California, Merced (4/15/2022)	3.1) Direct UCM to provide documentation supporting that it has repaid or otherwise credited the \$21,064 in questioned excessive Award Cash Management \$service drawdowns.	12/31/2024		
22-1-003	University of California, Merced (4/15/2022)	3.2) Direct UCM to strengthen its award close-out procedures.	12/31/2024		
22-1-003	University of California, Merced (4/15/2022)	3.3) Direct UCM to implement additional accounting controls over the writing off of expenses in its accounts payable subledger.	12/31/2024		
22-1-003	University of California, Merced (4/15/2022)	3.4) Direct UCM to strengthen the administrative and management internal controls and processes over its Award Cash Management \$service reconciliation process.	12/31/2024		
22-1-003	University of California, Merced (4/15/2022)	4.1) Resolve the \$10,364 in questioned inadequately supported salary expenses for which UCM has not agreed to reimburse NSF.	12/31/2024		
22-1-003	University of California, Merced (4/15/2022)	4.2) Direct UCM to provide documentation supporting that it has repaid or otherwise credited the \$7,128 in questioned consultant, travel, and publication expenses.	12/31/2024		
22-1-003	University of California, Merced (4/15/2022)	4.3) Direct UCM to strengthen its policies and procedures related to creating and retaining documentation.	12/31/2024		
22-1-003	University of California, Merced (4/15/2022)	5.1) Direct UCM to provide documentation supporting that it has repaid or otherwise credited the \$482 in questioned indirect costs.	12/31/2024		
22-1-003	University of California, Merced (4/15/2022)	5.2) Direct UCM to strengthen its monitoring procedures and internal control processes for applying indirect costs to federal awards.	12/31/2024		
22-1-003	University of California, Merced (4/15/2022)	6.1) Direct UCM to strengthen the administrative and management internal controls and processes over its financial systems.	12/31/2024		

OIG Report	Audited Entity (Report Issue Date)	Recommendation	Anticipated Timeline for Completion	Total Questioned Costs	Total Sustained Costs
22-1-003	University of California, Merced (4/15/2022)	7.1) Direct UCM to update its current pre-award procedures and internal controls for reviewing NSF proposal budgets.	12/31/2024		
22-1-003	University of California, Merced (4/15/2022)	7.2) Direct UCM to establish clear guidance regarding the allowable uses of participant support cost funding.	12/31/2024		
22-1-003	University of California, Merced (4/15/2022)	8.1) Direct UCM to strengthen its administrative and management procedures to ensure employees certify effort within 120 days.	12/31/2024		
22-1-003	University of California, Merced (4/15/2022)	8.2) Direct UCM to strengthen its administrative and management procedures for travel expenses.	12/31/2024		
22-1-003	University of California, Merced (4/15/2022)	8.3) Direct UCM to strengthen its administrative and management procedures for cost transfers.	12/31/2024		
22-1-003	University of California, Merced (4/15/2022)	8.4) Direct UCM to strengthen its administrative and management procedures and internal controls for using procurement cards on sponsored funding purchases.	12/31/2024		
22-1-003	University of California, Merced (4/15/2022)	8.5) Direct UCM to strengthen its administrative and management procedures for subawards.	12/31/2024		
22-1-003	University of California, Merced (4/15/2022)	8.6) Direct UCM to strengthen its administrative and management procedures and internal controls for reviewing whether expenses are eligible for inclusion in the Modified Total Direct Cost base.	12/31/2024		
22-1-006	California Polytechnic Corp (6/21/2022)	1.1) Resolve the \$12,022 in questioned intra-Institution of Higher Education consulting expenses for which Cal Poly has not agreed to reimburse NSF and direct Cal Poly to repay or otherwise remove the sustained questioned costs from its NSF award.	12/31/2024	\$30,177	
22-1-006	California Polytechnic Corp (6/21/2022)	1.2) Direct Cal Poly to provide documentation supporting that it has repaid or otherwise credited the \$216 of questioned travel costs for which it has agreed to reimburse NSF.	10/31/2024		

OIG Report	Audited Entity (Report Issue Date)	Recommendation	Anticipated Timeline for Completion	Total Questioned Costs	Total Sustained Costs
22-1-006	California Polytechnic Corp (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.	10/31/2024		
22-1-006	California Polytechnic Corp (6/21/2022)	1.4) Direct Cal Poly to strengthen its processes and procedures surrounding the booking and approval of travel expenses.	10/31/2024		
22-1-006	California Polytechnic Corp (6/21/2022)	2.1) Direct Cal Poly to provide documentation supporting that it has repaid or otherwise credited the \$9,059 in questioned publication, supply, and participant support costs for which it has agreed to reimburse NSF.	10/31/2024		
22-1-006	California Polytechnic Corp (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.	10/31/2024		
22-1-006	California Polytechnic Corp (6/21/2022)	3.1) Direct Cal Poly to provide documentation supporting that it has repaid or otherwise credited the \$4,699 in questioned indirect costs for which it has agreed to reimburse NSF.	10/31/2024		
22-1-006	California Polytechnic Corp (6/21/2022)	3.2) Direct Cal Poly to strengthen its monitoring procedures and internal control processes for applying indirect costs to federal awards.	10/31/2024		
22-1-006	California Polytechnic Corp (6/21/2022)	4.1) Resolve the \$3,520 in questioned inadequately supported travel expenses for which Cal Poly has not agreed to reimburse NSF and direct Cal Poly to repay or otherwise remove the sustained questioned costs from its NSF awards.	10/31/2024		
22-1-006	California Polytechnic Corp (6/21/2022)	4.2) Direct Cal Poly to provide documentation supporting that it has repaid or otherwise credited the \$661 of questioned subawardee travel costs for which it has agreed to reimburse NSF.	10/31/2024		
22-1-006	California Polytechnic Corp (6/21/2022)	4.3) Direct Cal Poly 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 expense.	10/31/2024		
22-1-006	California Polytechnic Corp (6/21/2022)	5.1) Direct Cal Poly to strengthen its administrative and management procedures to ensure the appropriate personnel complete and	10/31/2024		

OIG Report	Audited Entity (Report Issue Date)	Recommendation	Anticipated Timeline for Completion	Total Questioned Costs	Total Sustained Costs
		authorize an independent contractor agreement before a consultant begins work on a project.			
22-1-006	California Polytechnic Corp (6/21/2022)	5.2) Direct Cal Poly to (i) strengthen its admin & mang procedures to ensure travelers submit their travel expense reports within 10 days of returning from their trip, and/or (ii) update its policies and procedures to reflect its current expense policies.	10/31/2024		
22-1-007	San Francisco State University (6/22/2022)	1.1) Direct SFSU to provide documentation supporting that it has repaid or otherwise credited the \$260 of questioned travel costs.	3/31/2024	\$260	
22-1-007	San Francisco State University (6/22/2022)	1.2) Direct SFSU to strengthen its administrative and management procedures for claiming reimbursement for costs associated with cancelled travel.	3/31/2024		
22-1-007	San Francisco State University (6/22/2022)	2.1) Direct SFSU to update its current procedures and internal controls to ensure that Principal Investigators submit annual reports to NSF in accordance with NSF's terms and conditions.	3/31/2024		
22-1-007	San Francisco State University (6/22/2022)	3.1) Direct SFSU to strengthen its administrative and management procedures for issuing subawards to ensure that it completes a Subrecipient Risk Assessment Questionnaire.	3/31/2024		
22-1-007	San Francisco State University (6/22/2022)	3.2) Direct SFSU to (i) strengthen its administrative and management procedures to require the bid consultant services or (ii) update the Special Consultant-Independent Contractor Hiring Procedures.	3/31/2024		
22-1-007	San Francisco State University (6/22/2022)	4.1) Direct SFSU (i) to update its current award set-up practices of application of NICRA and/or (ii) to document the approval on applying lower rates.	3/31/2024		
22-1-008	Education Development Center (6/28/2022)	1.1) Resolve the \$66,270 in questioned participant support for which EDC has not agreed to reimburse NSF and direct EDC to repay or otherwise remove the sustained questioned costs from its NSF award.	9/30/2024	\$88,089	
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	3/31/2024		

OIG Report	Audited Entity (Report Issue Date)	Recommendation	Anticipated Timeline for Completion	Total Questioned Costs	Total Sustained Costs
		participant support, conference, and consultant travel costs for which it has agreed to reimburse NSF.			
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.	3/31/2024		
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.	3/31/2024		
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.	3/31/2024		
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.	3/31/2024		
22-1-008	Education Development Center (6/28/2022)	2.1) Direct EDC to provide documentation that it has repaid or otherwise credited the \$13,444 in questioned drawdowns for which it has agreed to reimburse NSF.	3/31/2024		
22-1-008	Education Development Center (6/28/2022)	2.2) Direct EDC to strengthen its policies and procedures and internal controls to ensure it draws down funds on the correct NSF award when requesting funds through NSF's Award Cash Management \$service.	3/31/2024		
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.	3/31/2024		
22-1-008	Education Development Center (6/28/2022)	3.2) Direct EDC to strengthen its administrative and management procedures to ensure that payments are only made to consultants with Professional Service Agreements.	3/31/2024		

OIG Report	Audited Entity (Report Issue Date)	Recommendation	Anticipated Timeline for Completion	Total Questioned Costs	Total Sustained Costs
22-1-008	Education Development Center (6/28/2022)	4.1) Direct EDC to update its current practices for approving invoices submitted by NSF award subrecipients.	3/31/2024		
22-1-008	Education Development Center (6/28/2022)	4.2) Direct EDC to develop and implement a control that ensures that EDC applies fringe benefits using the negotiated fringe benefit rates in effect at the time salary expenses are incurred.	3/31/2024		
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.	6/30/2024	\$158,050	
22-1-009	BSCS Science Learning (6/28/2022)	1.2) Direct BSCS to strengthen its monitoring procedures and internal control processes for applying indirect costs.	6/30/2024		
22-1-009	BSCS Science Learning (6/28/2022)	1.3) Direct BSCS to identify all NSF awards impacted by its incorrect usage of its provisional indirect cost rate.	6/30/2024		
22-1-009	BSCS Science Learning (6/28/2022)	1.4) Direct BSCS to identify and remove all unquestioned travel allowances.	6/30/2024		
22-1-009	BSCS Science Learning (6/28/2022)	1.5) Direct BSCS to strengthen its administrative and management procedures surrounding the reimbursement of unused gift cards.	6/30/2024		
22-1-009	BSCS Science Learning (6/28/2022)	2.1) Resolve the \$39,912 in questioned inadequately supported consultant and participant support expenses.	6/30/2024		
22-1-009	BSCS Science Learning (6/28/2022)	2.2) Direct BSCS to strengthen its policies and procedures for creating and retaining documentation.	6/30/2024		
22-1-009	BSCS Science Learning (6/28/2022)	3.1) Resolve the \$334 in questioned salary expenses.	6/30/2024		
22-1-009	BSCS Science Learning (6/28/2022)	3.2) Direct BSCS to strengthen its administrative and management procedures and internal controls to ensure it allocates salary costs consistently with the effort report.	6/30/2024		
22-1-009	BSCS Science Learning (6/28/2022)	4.1) Direct BSCS to strengthen its administrative and management procedures and internal controls regarding the requirements for issuing subawards.	6/30/2024		
22-1-009	BSCS Science Learning (6/28/2022)	4.2) Direct BSCS to ensure that (1) it has performed risk evaluations for all subawards and (2) these risk evaluations remain active, to validate the agreements.	6/30/2024		

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OIG Report	Audited Entity (Report Issue Date)	Recommendation	Anticipated Timeline for Completion	Total Questioned Costs	Total Sustained Costs
22-1-009	BSCS Science Learning (6/28/2022)	5.1) Direct BSCS to strengthen its administrative and management procedures for procurement to ensure that it either acquires services on a competitive basis.	6/30/2024		
22-1-009	BSCS Science Learning (6/28/2022)	5.2) Direct BSCS to strengthen its administrative and management procedures to ensure the Director of Operations and Finance reviews all purchases.	6/30/2024		
22-1-009	BSCS Science Learning (6/28/2022)	5.3) Direct BSCS to strengthen its administrative and management procedures to ensure that the Executive Director issues and documents approval for all expenses that exceed \$50,000.	6/30/2024		
22-1-009	BSCS Science Learning (6/28/2022)	5.4) Direct BSCS to strengthen its administrative and management procedures to ensure that the Director properly approves all unbudgeted travel.	6/30/2024		
22-1-009	BSCS Science Learning (6/28/2022)	5.5) Direct BSCS to create and maintain documentation to support that it properly documents all cost transfers.	6/30/2024		
22-1-011	Arctic Research Consortium of the US (8/9/2022)	1.1) Provide documentation supporting repayment of \$8,456 software expenses.	12/31/2024	\$14,847	
22-1-011	Arctic Research Consortium of the US (8/9/2022)	1.2) Direct ARCUS to strengthen documenting methodologies used to allocate expenses to NSF awards.	12/31/2024		
22-1-011	Arctic Research Consortium of the US (8/9/2022)	1.3) Direct ARCUS to review all software and internet charges to confirm appropriate allocation.	12/31/2024		
22-1-011	Arctic Research Consortium of the US (8/9/2022)	2.1) Resolve the \$5,651 in publication costs.	12/31/2024		
22-1-011	Arctic Research Consortium of the US (8/9/2022)	2.2) Direct ARCUS to provide support for repaying \$740 in social event expenses.	12/31/2024		
22-1-011	Arctic Research Consortium of the US (8/9/2022)	2.3) Direct ARCUS to strengthen controls for publications of NSF-funded research.	12/31/2024		

OIG Report	Audited Entity (Report Issue Date)	Recommendation	Anticipated Timeline for Completion	Total Questioned Costs	Total Sustained Costs
22-1-011	Arctic Research Consortium of the US (8/9/2022)	2.4) Direct ARCUS to strengthen controls related to travel expense approval procedures.	12/31/2024		
22-1-011	Arctic Research Consortium of the US (8/9/2022)	3.1) Direct ARCUS to strengthen controls to ensure supervisors timely approve timesheets.	12/31/2024		
22-1-011	Arctic Research Consortium of the US (8/9/2022)	3.2) Direct ARCUS to strengthen quality control for assigning risk scores to subrecipients.	12/31/2024		
22-1-011	Arctic Research Consortium of the US (8/9/2022)	4.1) Direct ARCUS to update its ACM\$ drawdown process to produce accurate, current, and complete records.	12/31/2024		
22-1-012	North Carolina Central University (8/12/2022)	1.1) Direct NCCU to provide documentation supporting that it has repaid or otherwise credited the \$24,029 in questioned participant support, indirect, and other direct costs for which NCCU has agreed to reimburse NSF.	3/31/2024	\$60,320	\$60,320
22-1-012	North Carolina Central University (8/12/2022)	2.1) Direct NCCU to provide documentation supporting that it has repaid or otherwise credited the \$22,748 in questioned insurance, airfare, consultant services, and material and supply costs for which NCCU has agreed to reimburse NSF.	3/31/2024		
22-1-012	North Carolina Central University (8/12/2022)	3.1) Direct NCCU to provide documentation supporting that it has repaid or otherwise credited the \$13,543 in questioned inadequately supported participant support and salary and wages expenses for which NCCU has agreed to reimburse NSF.	3/31/2024		
22-1-013	Colorado School of Mines (9/23/2022)	1.1) Provide repayment support for the agreed to questioned entertainment, publication, and scholarship costs.	3/31/2024	\$10,260	
22-1-013	Colorado School of Mines (9/23/2022)	1.2) Strengthen controls for the approval of conference expenses.	3/31/2024		
22-1-013	Colorado School of Mines (9/23/2022)	1.3) Establish guidance on the allowability of publication expenses.	3/31/2024		
22-1-013	Colorado School of Mines (9/23/2022)	1.4) Strengthen processes surrounding allocation of scholarship expenses.	3/31/2024		

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OIG Report	Audited Entity (Report Issue Date)	Recommendation	Anticipated Timeline for Completion	Total Questioned Costs	Total Sustained Costs
22-1-013	Colorado School of Mines (9/23/2022)	2.1) Provide support for the agreed to questioned indirect costs.	3/31/2024		
22-1-013	Colorado School of Mines (9/23/2022)	2.2) Strengthen monitoring procedures and controls for applying indirect costs.	3/31/2024		
22-1-013	Colorado School of Mines (9/23/2022)	3.1) Provide support for the agreed to questioned catering costs.	3/31/2024		
22-1-013	Colorado School of Mines (9/23/2022)	3.2) Strengthen policies and procedures for retaining documentation to support catering expenses.	3/31/2024		
22-1-013	Colorado School of Mines (9/23/2022)	4.1) Ensure subawardee risk assessment are performed and documented.	3/31/2024		
22-1-013	Colorado School of Mines (9/23/2022)	5.1) Updated current controls for disbursements of GRFP stipends in accordance with NSF terms and conditions.	3/31/2024		
23-1-001	Cary Institute of Ecosystem Studies (10/27/2022)	1.2) Direct Cary to provide documentation supporting that it has repaid or otherwise credited the \$9,179 of questioned leave payout and service center expenses for which it has agreed to reimburse NSF.	3/31/2024	\$33,024	\$10,038
23-1-001	Cary Institute of Ecosystem Studies (10/27/2022)	2.2) Direct Cary to provide documentation supporting that it has repaid or otherwise credited the \$859 of questioned airfare costs for which it has agreed to reimburse NSF.	3/31/2024		
23-1-002	Computing Research Association (10/28/2022)	1.1) Resolve the \$209,767 in Unsupported ACM\$ draws.	5/31/2024	\$319,674	
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.	5/31/2024		
23-1-002	Computing Research Association (10/28/2022)	1.3) Direct CRA to Strengthen ACM\$ Reconciliation Controls.	5/31/2024		
23-1-002	Computing Research Association (10/28/2022)	1.4) Direct CRA to strengthen document retention for adjusting entries.	5/31/2024		

OIG Report	Audited Entity (Report Issue Date)	Recommendation	Anticipated Timeline for Completion	Total Questioned Costs	Total Sustained Costs
23-1-002	Computing Research Association (10/28/2022)	2.1) Resolve the \$24,051 in questioned meal expenses.	5/31/2024		
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.	5/31/2024		
23-1-002	Computing Research Association (10/28/2022)	2.3) Direct CRA to strengthen controls for maintaining meal expense documentation.	5/31/2024		
23-1-002	Computing Research Association (10/28/2022)	3.1) Resolved the \$21,706 in questioned salary, direct, and travel costs.	5/31/2024		
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.	5/31/2024		
23-1-002	Computing Research Association (10/28/2022)	3.3) Direct CRA to strengthen controls for supporting the allocation of expenses charged to sponsored projects.	5/31/2024		
23-1-002	Computing Research Association (10/28/2022)	4.1) Resolve the \$1,928 in questioned travel and conference expenses.	5/31/2024		
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.	5/31/2024		
23-1-002	Computing Research Association (10/28/2022)	4.3) Direct CRA to strengthen procedures for ensuring alcohol is not charged to NSF awards.	5/31/2024		
23-1-002	Computing Research Association (10/28/2022)	4.4) Direct CRA to strengthen procedures for reviewing travel expenses prior to charging NSF awards.	5/31/2024		

OIG Report	Audited Entity (Report Issue Date)	Recommendation	Anticipated Timeline for Completion	Total Questioned Costs	Total Sustained Costs
23-1-002	Computing Research Association (10/28/2022)	4.5) Direct CRA to identify and remove all Snowbird Conference registration fees charged to NSF awards.	5/31/2024		
23-1-002	Computing Research Association (10/28/2022)	5.1) Direct CRA to revise its policies to require evaluations of subawardee risk of Federal non-compliance.	5/31/2024		
23-1-002	Computing Research Association (10/28/2022)	5.2) Direct CRA to ensure risk assessments, Single Audits, and subaward monitoring for subawards between Dec. 2014 - Sept. 2021 are performed.	5/31/2024		
23-1-002	Computing Research Association (10/28/2022)	6.1) Direct CRA to strengthen procedures to ensure managers and Executive Director documents approval of invoices.	5/31/2024		
23-1-002	Computing Research Association (10/28/2022)	6.2) Direct CRA to strengthen procedures to confirm a monthly close checklist for each award is completed prior to closing the month.	5/31/2024		
23-1-002	Computing Research Association (10/28/2022)	6.3) Direct CRA to strengthen procedures to ensure CRA documents.	5/31/2024		
23-1-002	Computing Research Association (10/28/2022)	6.4) Direct CRA to strengthen procedures to ensure Executive Director documents approval of all timesheets prior to payment.	5/31/2024		
23-1-002	Computing Research Association (10/28/2022)	7.1) Direct CRA to update practices to ensure NSF accounts are set up for each award and the indirect cost rate in effect as of the date of the grant award is used.	5/31/2024		
23-1-002	Computing Research Association (10/28/2022)	7.2) Direct CRA to strengthen controls to ensure is maintains documentation supporting the indirect cost rate applied to each expense.	5/31/2024		
23-1-002	Computing Research Association (10/28/2022)	7.3) Direct CRA to update controls for approving invoices to ensure subrecipients apply indirect costs according to the appropriate NICRA.	5/31/2024		

OIG Report	Audited Entity (Report Issue Date)	Recommendation	Anticipated Timeline for Completion	Total Questioned Costs	Total Sustained Costs
23-1-002	Computing Research Association (10/28/2022)	8.1) Direct CRA to meet with NSF and establish a negotiated rate for fringe benefits or establish policies to charge fringe benefits as direct costs as required by its NICRA.	5/31/2024		
23-1-002	Computing Research Association (10/28/2022)	8.2) Direct CRA to provide a fringe benefit analysis for each NSF award to NSF for review and assessment.	5/31/2024		
23-1-002	Computing Research Association (10/28/2022)	9.1) Direct CRA to establish documented policies, procedures, and internal controls for procurements in accordance with federal regulations.	5/31/2024		
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.	12/31/2024	\$129,951	
23-1-003	University of Mississippi (11/18/2022)	1.2) Direct UM to provide documentation supporting that it has repaid or otherwise credited the \$64,775 in questioned service, materials and supplies, and lodging expenses for which it has agreed to reimburse NSF.	12/31/2024		
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 the allowability of expenses charged to sponsored programs.	12/31/2024		
23-1-003	University of Mississippi (11/18/2022)	2.1) Direct UM to provide documentation supporting that it has repaid or otherwise credited the \$34,688 in questioned material and publication costs for which UM has agreed to reimburse NSF.	12/31/2024		
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.	12/31/2024		
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.	12/31/2024		

OIG Report	Audited Entity (Report Issue Date)	Recommendation	Anticipated Timeline for Completion	Total Questioned Costs	Total Sustained Costs
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.	12/31/2024		
23-1-003	University of Mississippi (11/18/2022)	3.2) Direct UM to provide documentation supporting that it has repaid or otherwise credited the \$16,738 in questioned materials and supplies, lodging, publication, and participant support costs for which it has agreed to reimburse NSF.	12/31/2024		
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.	12/31/2024		
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.	12/31/2024		
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.	12/31/2024		
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.	12/31/2024		
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.	12/31/2024		
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.	12/31/2024		
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	12/31/2024		

OIG Report	Audited Entity (Report Issue Date)	Recommendation	Anticipated Timeline for Completion	Total Questioned Costs	Total Sustained Costs
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.	12/31/2024		

