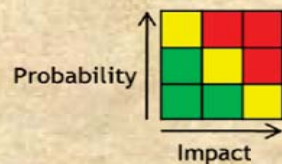




FY 2017 OIG Audit Work Plan

Audit and Oversight Committee
National Science Board
November 8, 2016

Mark Bell
Assistant Inspector General
Office of Audit
Office of Inspector General
National Science Foundation





Audit Planning

Risk

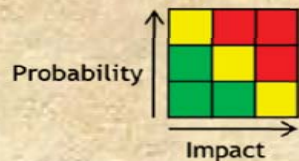
- Currently refining the risk model and will be adding additional parameters.
- Expanding focus to control environment in addition to incurred cost.
- Embedding data analytics across the audit environment

Effectiveness and Efficiency

- Audits focused on
- How

Other Factors

- Congressional Requests
- Board or Director
- Potential misuse of funds identified in other audits or investigations
- NSF's Management





Areas of Focus in the FY 2017 Work Plan

Accountability over NSF's Large Cooperative Agreements

- Contingency fund, management fees, control environment for oversight, construction and O & M, budget reallocation

Management of the U.S. Antarctic Program

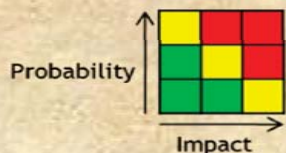
Moving NSF Headquarters to a New Building

Management of NSF's Business Operations

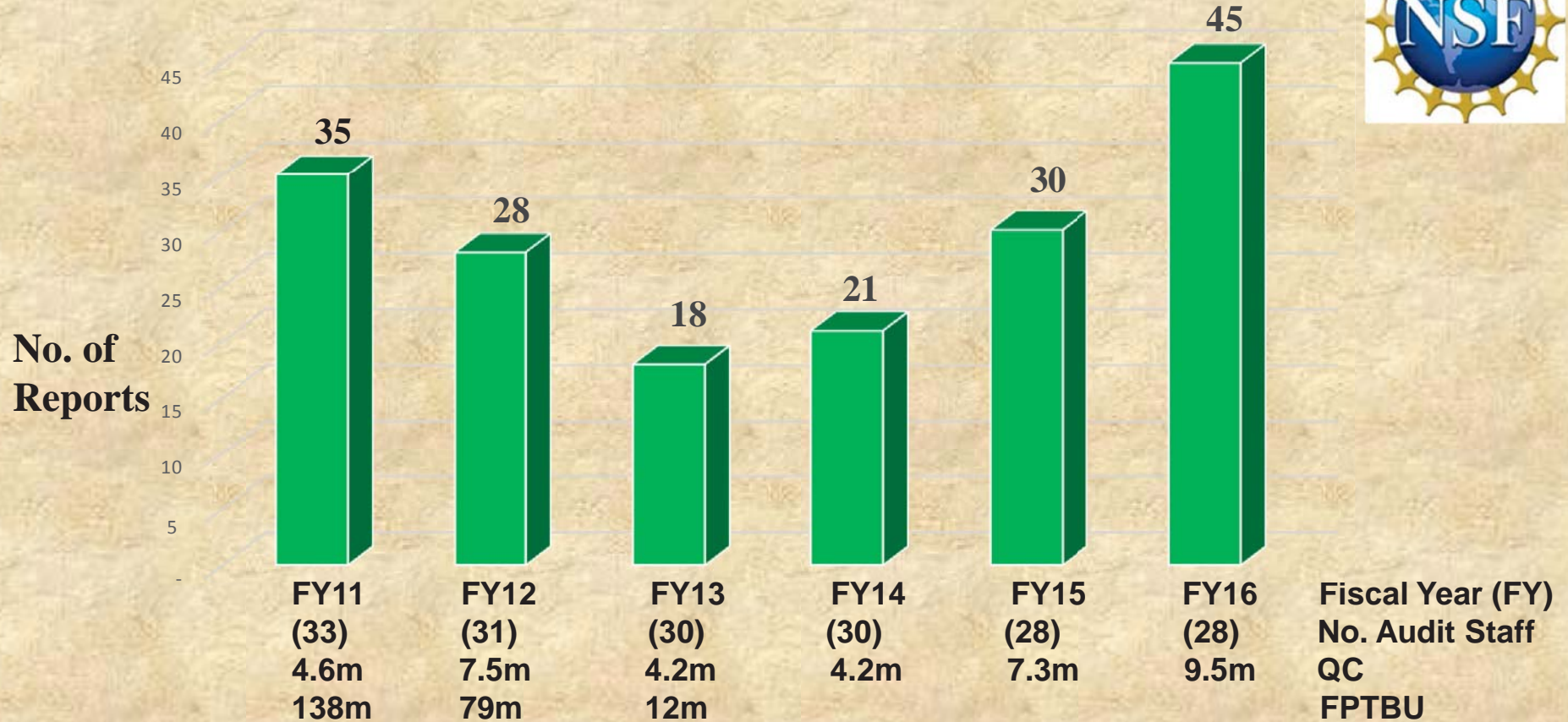
- Conflicts of interests

Improving Grant Administration

- NSF's oversight of awardees' monitoring of subrecipients



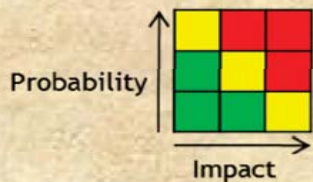
Audit Coverage



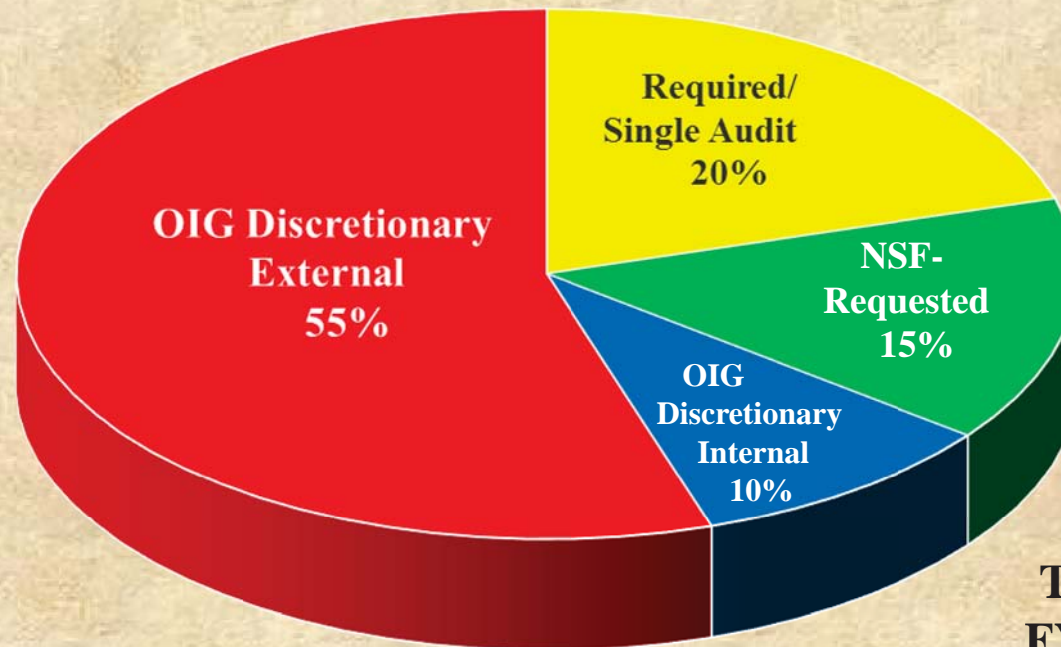
NSF had a budget of approximately \$7.5 billion in FY 2016. This equated to \$267,857,143 per audit staff person.

The Office of Audit had 28 staff in FY 2016 to examine about 355,000 people involved in NSF-funded activities - a ratio of 1:12,678.

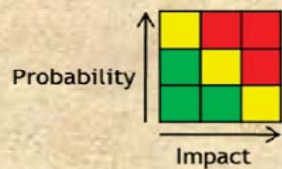
OIG's FY 16 appropriation was \$15.2 million to cover NSF's total portfolio of \$28.2 billion.



Distribution of FY 2017 Audit Work (Estimated Cost)



**Total Direct Cost
FY 17 Audit Work
(estimated)
\$6.2 million**



Questions



Mark Bell
Assistant Inspector General
Office of Audit
Office of Inspector General
National Science Foundation
Phone: 703-292-7100

