



NATIONAL SCIENCE FOUNDATION  
OFFICE OF INSPECTOR GENERAL

# Office of Inspector General EPSCoR Audits Update

Committee on Oversight  
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# NSF EPSCoR Program

- Long-standing program with awards to targeted states and territories to develop research competitiveness.
- States and territories receiving less than 0.75 percent of total NSF research funding over a 5-year period are eligible.



# Why Audit EPSCoR?

- EPSCoR awardees may have less experience administering Federal awards.
- Significant amount of funding (Track 1 awards provide up to \$20 million over five years).
- One of a few NSF programs that require cost sharing.

# Background on OIG EPSCoR Audits

**February 2019**

OIG initiated Audit of NSF EPSCoR Awards.

For 10 (of 21) EPSCoR jurisdictions:

- Obtained award costs
- Interviewed awardee personnel

Selected three awardees for complete audit.

- University of Kansas Center for Research, Inc.
- University of Wyoming
- University of Rhode Island (In Progress)

# Areas for Improvement

- ❑ Opportunity to strengthen EPSCoR awardees' award administration:
  - Inadequate subrecipient monitoring
  - Misapplied indirect costs after accounting system changes.
  - Unidentified participant support costs resulting in misapplied indirect costs
  - Unapproved entertainment expenses
  - Unallowable promotional items
- ❑ Questioned over \$2 million of costs

# EPSCoR Reports- <https://www.nsf.gov/oig/reports/>

## *Reports already issued:*

Performance Audit of Incurred Costs on EPSCoR Awards – University of Kansas Center for Research, Inc., Report No. OIG 21-1-001, January 7, 2021.

Performance Audit of Incurred Costs on EPSCoR Awards – University of Wyoming, Report No. OIG 21-1-003, January 13, 2021.

Management Notification Memo Regarding University of Wyoming Charging Indirect Costs to Participant Support, OIG Report No. 20-6-002, September 10, 2020.

Alert Memo Regarding University of Delaware's NSF EPSCoR Award, OIG Project No. 19-6-002, July 16, 2019.

Alert Memo Regarding University of South Carolina at Columbia, OIG Report No. 19-6-001, June 10, 2019.

## *Reports coming soon:*

Audit of NSF's EPSCoR Awards.

Performance Audit of Incurred Costs on EPSCoR Awards – University of Rhode Island.

