

FY 2013 OIG Recovery Act Plan Overview

OIG Name:	National Science Foundation - OIG
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OIG Broad Recovery Act Goals:	OIG's goals regarding ARRA are to ensure that NSF's actions are timely and efficient in administering it, and that the actions of both NSF and its awardees are 1) consistent with the purpose of the Act; 2) subject to appropriate internal controls, and 3) in compliance with the Act and all relevant guidance for it. We will perform audits, reviews, and investigations as appropriate, to help ensure that ARRA funds are not misused.
OIG Broad Training and Outreach Recovery Act Goals:	The goal of our outreach efforts is to raise awareness among NSF staff and the research community about means to identify fraud, waste, and abuse, and grant recipients' responsibilities for reporting fraud under ARRA.
OIG Recovery Act Risk Assessment Process:	We assessed risk in terms of number and dollars of ARRA awards, and other award and institution-specific variables, such award type, burn rate on ARRA awards, and prior audit findings at ARRA-funded institutions.

OIG Recovery Act Funds:	\$2,000,000
Expiration Date of OIG Recovery Act Funds:	09/30/2013

OIG Recovery Act Funds Allocated to Contracts:	Yes
Purpose of Recovery Act Contracts:	We use contractors to audit awardees' expenditures to determine if their claimed costs are allowable, allocable, and reasonable, and if they have complied with applicable federal requirements and the specific terms and conditions of their ARRA awards.
Types of Recovery Act Contracts Awarded to Date:	We have contracted with external auditors to perform financial and compliance audits of NSF awards, some of which are ARRA awards.

Link to OIG Recovery Act Work Plan:	http://www.nsf.gov/oig/recovery.jsp
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OIG FY 2012 Recovery Act Work Plan

Agency	Program Area	Recovery Act Funds Associated w/Program Area	Type of Review	Entity Performing Review	Project Title	Background	Objective	Review Included on Prior Recovery Act Plan (Y/N)	Expected Quarter Work Begins	Expected Quarter(s) Reports Issued	Expected/Final Number of Reports
NSF	MREFC	\$148 million	Performance	OIG Staff	Monitoring the oversight of an ARRA- funded large facility	This audit was previously listed as a monitoring job but is now an audit (of the R/V Sikuliaq.)	Determine whether NSF and its awardee have complied with all ARRA requirements and NSF implementing guidance, as well as with applicable cooperative agreement and OMB requirements for the R/V Siquilikq project.	Yes	FY 12, Q2	FY 13, Q4	1
NSF	All	\$3,000,000	Administrative / Financial	Both OIG Staff and Contractor	Audit of NSF awards, including ARRA awards (ongoing)	For awardees receiving ARRA awards, there is the risk of non compliance with applicable federal and agency requirements as funds are expended. Therefore, in audits of high-risk NSF awards, the OIG will include some ARRA awards.	Determine if costs claimed are allowable, allocable, and reasonable, and in compliance with applicable ARRA and other federal and NSF requirements.	Yes	FY 11, Q2, FY 12, Q2, FY 12, Q3, FY 12, Q4, FY 13, Q1, FY 13, Q2, FY 13, Q3	FY 13, Q4, FY 14, Q1, FY 14, Q2, FY 14, Q3, FY 14, Q4	11
NSF	All	\$3,000,000	Administrative / Financial	Both OIG Staff and Contractor	Audit of NSF awards, including ARRA awards, to various recipients	For awardees receiving ARRA awards, there is the risk of non compliance with applicable federal and agency requirements as funds are expended. Therefore, in audits of high-risk NSF awards, the OIG will include some ARRA awards.	Determine if costs claimed are allowable, allocable, and reasonable, and in compliance with applicable ARRA and other federal and NSF requirements.	No	Fy 13, Q2, Fy 13, Q3, FY 13, Q4,	FY 14, Q3, FY 14, Q4	10
NSF	All	\$3,000,000	Other	OIG Staff	Quality Control Review	We review the quality of IPA firms' A-133 audits of NSF awardees that have received ARRA funds.	Determine whether the audit was conducted in accordance with GAGAS and OMB Circular A-133 and its compliance supplement, including provisions pertaining to ARRA.	No	FY 13, Q2	FY 13, Q4	1

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