OIG Performance Report For 2020

NATIONAL SCIENCE FOUNDATION
OFFICE OF INSPECTOR GENERAL

FY 2020 PERFORMANCE REPORT

The FY 2020 Performance Report covers the period from October 1, 2019 through September 30, 2020. This section describes OIG's accomplishments towards the three goals set forth in the OIG Performance Plan for FY 2020

GOAL 1: PROMOTE NSF EFFICIENCY AND EFFECTIVENESS

1. Identify and implement approaches to improve product quality and timeliness.

Quantitative Goals

- *Complete 50 percent of OIG internal audit products performed by OIG staff within 18 months of the engagement letter.*
- *Evaluate (consistent with Government Auditing Standards) grantee implementation of NSF policy in 25 percent of internal audits.*
- *Include steps to assess risk and test for potential fraud (when applicable) in 75 percent of audit plans, consistent with OA policies and procedures.*
- *Perform at least one independent quality control review of an audit product issued during the performance year in accordance with government auditing (GAGAS) requirements and Office of Audits policy.*
- *Resolve all internal quality control review (IQCR) findings and recommendations within three months of report issuance and in accord with OA policy, applicable CIGIE guidelines, and Government Auditing Standards (Yellow Book).*
- *Issue Annual Quality Assurance report to the AIGA in accordance with Office of Audits policy and government auditing (GAGAS) standards.*
- *Resolve all actions identified in the Annual Quality Assurance Report within three months of report issuance and in accord with OA policy.*
- *Make case opening determination on 75 percent of factually sufficient allegations within 14 days.*
- *Assign 75 percent of all investigative cases to appropriate staff teams within 14 days of being opened/received.*
- *Make 75 percent of investigative referrals to other offices or organizations within 30 days of the need for referral being identified; referrals are made in a manner consistent with office policy.*
- *75 percent of investigations receive quarterly case review by appropriate manager.*
- *75 percent of investigations are closed within established timeframes.*
- *Provide legal reviews or opinions within agreed upon timeframes 60 percent of the time to ensure that the office's operations stay within the bounds of governing legal requirements and that courses of action are promptly taken to minimize legal risk.*
- *Ensure that 80 percent of all confidential financial disclosure filings are reviewed and certified in accordance with Office of Government Ethics standards and timeframes.*
- *By June 1, 2020, have a fully functional electronic filing system for OIG's confidential financial disclosure forms, which automates all functions associated with the filing, review and certification processes in accordance with Office of Government Ethics requirements.*
- *Circulate at least one IT update which discusses topics relevant to OIG operations or activities to assist in mission support.*

- *Provide at least one forensic accounting update to investigative management on the status of contract funds and ongoing case work.*
- *Ensure 75 percent of OIG publications are posted to external websites, such as Oversight.gov, consistent with relevant directives.*

Other Goals

- *Ensure audit work remains on schedule through at least bi-weekly tracking and monitoring of the status of the teams' timeframes.*
- *Review records practices and develop approaches for enhancements needed for accuracy or completeness.*
- *Data necessary for tracking and monitoring status of investigations will be provided to appropriate managers on a weekly basis to ensure work remains on schedule.*
- *OI investigative case management system (eLOC) will be reviewed and refinements made, as necessary.*
- *Improve and enhance processing of OIG FOIA requests*
- *Ensure timely processing of human resources actions.*
- *Update the OIG's COOP plans in accordance with NSF and overarching DHS guidelines at least annually.*
- *Update the OIG's strategic plan and communicate verbally to all OIG staff to facilitate discussion and foster collaboration/coordination at least annually.*

Audits

Quantitative. During this performance period, the Office of Audits (OA) exceeded its stated goal of completing 50 percent of OIG internal audit products performed by OIG staff within 18 months of the engagement letter: OA staff completed 9 internal audit products, of which 8 (89%) were completed within 18 months of the engagement letter.[1] In addition, OA exceeded its goal of evaluating grantee implementation of NSF policy in 25 percent of internal audits: OA issued four internal audits and evaluated grantee implementation of NSF policy in two (50%). OA also exceeded its goal of including steps to assess risk and test for potential fraud (when applicable) in 75 percent of audit plans: All four internal audits (100 %) performed by OA staff in FY 2020 assessed fraud risk, and none required additional testing for potential fraud.

The goal of resolving all internal quality control reviews (IQCR) findings and recommendations within three months of report issuance was not applicable in FY 2020. Only one IQCR was issued during the fiscal year. It was issued on September 18, 2020 and had no recommendations. Thus, no resolution was necessary. As for the goal of resolving all actions identified in the Annual Quality Assurance report within three months of report issuance, the report was issued September 30, 2020 and it also had no recommendations, so no resolution was necessary.

---

[1] One of the 9 (an Internal Quality Control Review) was issued and supervised by the Office of Management. However, the manager for the Review and all staff performing it were OA staff members.

Other. To ensure that audit work remained on schedule, OA tracked the progress of on-going projects in an AIGA status report. It was issued every two weeks, except for holiday periods. The report tracked two periods -- the number of days elapsed between the AIGA report issuance date and the engagement letter date and the number of days elapsed from the AIGA report date and the entrance conference date. The reports went to the IG, the Chief of Staff, the AIGA, and all OA staff and helped keep audit work on target.

Investigations

Quantitative. The Office of Investigations (OI) accomplished all targets and met the goal of identifying and implementing approaches to improve investigative quality and timeliness. OI ensured that its investigative activities are high quality, timely and accurate, and of value to the National Science Foundation and the U.S. Government. Determinations on case openings were made within 14 days for over 90 percent of intakes considered. Over 90 percent of investigative cases were assigned to appropriate staff teams within 14 days of being received and opened, exceeding our goal of 75 percent. Further, with over 90 percent of investigative referrals to other offices or organizations being made within 30 days of the need for referral being identified (with consent being obtained from the complainant when necessary), OI exceeded its goal of 75 percent. Quarterly case reviews were conducted in over 90 percent of investigations to ensure that all investigative work remained on schedule. Over 90 percent of case closings occurred within established timeframes. All investigative management activity was conducted in a manner consistent with investigative policy.

Other. Data necessary for tracking and monitoring the status of investigations was compiled and provided to managers on a weekly basis

Counsel

Quantitative. OC issued 93% of its reviews/opinions to the requesting office within agreed-upon timeframes or within 2 weeks when no time was agreed upon. 58% of the responses were provided before the applicable timeframe. 98% of the confidential financial disclosure forms were reviewed and certified within applicable timeframes, and all according to Office of Government Ethics standards. In addition, an automated filing and review system for OIG's confidential financial disclosure reports was operational on January 30, 2020.

Other. OC worked to enhance the FOIA process by providing training to staff, increased staff support, and weekly communication with all internal stakeholders to discuss current FOIA issues.

Office of Management

Quantitative. OM fully met the goal of providing independent assurance that the Office of Audits system of quality control is operating effectively for FY 2020. OM accomplished this by directing one internal quality control review and attending routine training administered by OA on workpaper preparation, new audit tools and techniques, and other training aspects to ensure audit competence and quality. No issues were identified, despite review of an annual audit that had not previously been reviewed. OM also issued the Annual Quality Assurance report to the AIGA, which included the

results of the IQCR, as well as an independent verification that all required staff met the annual continuing education requirements, confirming that OA's system of quality control was effective for FY 2020.

OIG IT exceeded its goals by posting 43 updates to staff that discussed a broad range of topics relevant to OIG operations or activities to assist in mission support. Many of these were critical to the successful transition to full-time telework due to COVID-19. In addition, OIG IT posted 28 publications to external websites such as Oversight.gov and Twitter, fully consistent with relevant directives.

Other. All goals were met or exceeded. OIG requires annual Records Management training for all staff and attained 95 percent attendance for the year. On a weekly basis, the Intake Coordinator provided all data necessary to appropriate managers for tracking and monitoring status of investigations to ensure work remains on schedule. OIG IT met weekly to begin transition of assuming maintenance of the OI investigative case management system (eLOC) and made data corrections, usability refinements and updates as necessary. OIG's COOP plan was updated in accordance with NSF and overarching DHS guidelines. The OIG's strategic plan is being fully re-written this year and will be communicated to all staff members for discussion and collaboration.

All documentation for HRM to initiate hiring actions was promptly prepared. The necessary documentation included newly developed PDs to clearly and accurately reflect the skills, talents, and experience necessary to successfully perform in the positions that were to be filled. In FY 2020, a total of 71 personnel actions were processed which included 38 within-grade increases, promotions and reassignments, 3 new hires 2 retirements, 5 transfers and 1 detail. Most of these actions took place in the second half of the fiscal year, when staff were working remotely due to COVID-19. This added new challenges, particularly for onboarding and exiting personnel, but OM staff developed successful workarounds and maintained a high level of service throughout. In addition, all queries from NSF HRM were responded to in one business day or less, exceeding the goal of responding in three business days or less. Finally, all new staff members transitioned into their positions with a thorough introduction to the OIG, including training on standards and expectations, and with coaching from managers and other members of the office to ensure their success.

2. Strengthen our focus by refining approaches for selecting work and setting priorities.

Quantitative Goals

- *75 percent of investigations opened in accord with investigative management intake recommendations.*
- *75 percent of discretionary audit products issued during the performance year address top management challenges or NSF's high-risk areas.*
- *75 percent of external audits in the annual audit plan cover high-risk awardees, as evidenced by reference to OIG's published management challenges and annual risk assessment documentation.*

Other Goals

• *Optimize hotline webpage and intake form at least annually.*

Investigations

Quantitative. OI strengthened its focus on refining approaches for selecting work and setting priorities. We enforced more stringent criteria in our weekly intake review meetings, during which senior OI managers triage new incoming information to better prioritize cases opened for investigation. Applying these criteria to each intake has increased the effectiveness of investigative oversight of NSF programs and operations and has ensured the highest priority is given to the most serious allegations and those with likely substantive and significant impact on NSF and on U.S. national security concerns.

Matters brought to OI's attention that are more appropriately addressed by NSF management have been promptly referred for action and matters deemed inconsequential or otherwise inappropriate for investigative activity have been placed in a searchable electronic file and are available for future reference as needed. Successfully applying these criteria has ensured that investigative resources were employed with efficiency and economy.

Audits

Quantitative. In FY 2020, OA strengthened its focus on refining approaches and selecting work and setting priorities. Due to additional audit work in response to the COVID-19 pandemic, the goal for addressing top management challenges of NSF's high-risk was reduced in April 2020 from 75 percent to 50 percent. OA exceeded that goal: 10 of 16 (63 %) of discretionary audit products issued in FY 2020 addressed ether management challenges, high-risk areas, or both. OA also exceeded its goal of 75 percent of external audits in the annual audit plan covering high-risk awardees: All 8 of external audits (100%) in the plan covered high-risk awardees.

Management

Qualitative:

This goal was fully met as the Hotline webpage was updated to reflect new contact information and organizational changes as needed. As noted later in the report, the OIG website will be transitioning to a new platform and the Hotline webpage will be updated accordingly.

GOAL 2: SAFEGUARD THE INTEGRITY OF NSF PROGRAMS AND RESOURCES

1. Detect and address improper, inappropriate, or illegal activities

Quantitative Goals

• *At least 80 percent of OIG-or IPA-performed external incurred cost audits, use data analytics to identify risk areas and develop audit procedures.*

- *As appropriate, at least 30 percent of internal performance audits use data analytics to identify risk areas and develop audit procedures.*
- *20 percent of investigations include forensic analysis.*
- *Draft at least one Management Advisory per year to inform agency leaders of matters requiring attention of senior agency personnel.*
- *At least 1 written legal or legislative update is transmitted to staff, which discusses topics relevant to OIG operations or activities, and which is easily understood (without unnecessary jargon or legalese).*

Other Goals

- *Evaluate use of suspension and debarment for all cases as appropriate.*
- *Evaluate research misconduct and administrative investigations for possible civil or criminal issues.*
- *Evaluate appropriateness of administrative suspension or termination of grants during investigations.*

Audits

Quantitative. OA exceeded its goal of using data analytics on at least 80 percent of OIG- or IPA- external incurred cost audits: All 7 (100%) of the incurred costs audits by IPAs issued in FY 2020 used data analytics. Similarly, OA exceeded its goal of using data analytics on 30 percent of internal performance audits (as appropriate): 3 of 4 (75%) of internal performance audits issued used data analytics.

Investigations

Quantitative. OI exceeded its goal of incorporating forensic analysis into 20 percent of our open investigations. OI staff effectively conducted forensic analyses of investigative records and utilized the OM forensic auditors to incorporate forensic analysis in 18 complex investigations, as appropriate.

OI made 46 recommendations to NSF management for administrative actions, which included findings of Research Misconduct, government-wide suspension and debarment, and suspension and termination of awards. OI drafted two Management Advisories for NSF, exceeding its goal.

Other. OI incorporated a routine evaluation of potential administrative actions, including suspension and debarment, into our case management protocol in the resolution of each investigation. The office often recommends fact-based and indictment-based suspensions when evidence indicated the subject was not presently responsible. Similarly, OI routinely recommends government-wide debarment based upon information developed during civil/criminal and research misconduct investigations.

Counsel

Quantitative. OC drafted and distributed 5 guidance documents, two of which covered ethics topics; others concerned appropriations, special issues pertaining searches and seizures, and parental leave legislation.

2. Strengthen OIG proactive oversight and outreach activities.

Quantitative Goals

- *Investigations and Audits staff present at 80 percent of New Employee Orientations.*

Other Goals

- *Improve availability of whistleblower protection information through outreach and additional website material.*
- *50 percent of OI staff participate in outreach activities to NSF (including presentations at liaison briefings, new employee orientations, and program management seminars); or to external stakeholders and partners (such as the research community and the federal law enforcement community) in order to communicate OIG's message and to receive input that informs of OI operations.*
- *Improve visibility of NSF award data by utilizing business intelligence.*

Audits

Quantitative. OA exceeded its goal of 50 percent of its staff participating in briefings to NSF and relevant external stakeholders. In FY 2020, 22 of 28 OA staff members (79%) participated in more than 175 relevant briefings, meetings, and workgroup sessions. These events included collaborative meetings with NSF, liaison briefings to NSF Directorates and Divisions, new employee orientations, and program management seminars. The events also included presentations to external stakeholders, such as Congress, the research community, and professional associations. OA's outreach efforts were well received and received feedback such as, *This was one of the best sessions I attended during the conference,* and *Best of the day.* Members of OA staff participated in 100 percent of NSF New Employee Orientation briefings.

Investigations

Quantitative. Members of OI staff participated in 100 percent of NSF New Employee Orientation briefings, well exceeding the original goal of 80 percent.

Other. OI exceeded its goal of 50% participation in outreach to NSF and other key stakeholders. Within NSF, we presented at all New Employee Orientations, liaison briefings, program management seminars, and targeted outreach to NSF directorates. In addition, OI has conducted extensive outreach to the IG community, the research community, and the law enforcement community, as addressed in Goal 3(3) below. OI has continued incorporating up-to-date information on whistleblower protections into outreach presentations to NSF employees and to the research community. Further, OI has updated whistleblower protection information and resources available to the public on the OIG website. Our efforts have provided information to recipients. They have also resulted in our receipt of information that has informed of OI operations.

Management

Other. OM analytic staff have developed many new queries, dashboards, and alerts using business intelligence software leveraging data in the agency's current database in support of all offices. OM staff are exploring the use of additional technologies and tools to support more extensive use of agency data.

3. Refine financial investigative capabilities.

Other Goals

- *Leverage existing audit and investigative information.*

Audit / Investigations

Other. Information flowing between OI and OA was effectively leveraged. Each office referred appropriate matters to the other and coordinated as necessary to benefit specific audits and investigations, de-conflict activities conducted by each office, and to avoid any duplication of effort. Similarly, forensic financial analysis, obtained through OM forensic auditors has been utilized to enhance the timeliness and thoroughness of investigations.

Management

Other. The OM Forensic Audit Manager, Forensic Auditor and analysts performed direct financial forensic analysis for 18 investigative cases and conducted document reviews and analysis in support of 12 additional cases. In addition, OM analytic staff have been collaborating with the OA Compliance Analytics Team on projects of mutual benefit to the office.

GOAL 3: UTILIZE OIG RESOURCES EFFECTIVELY AND EFFICIENTLY

1. Strengthen and utilize the professional expertise of all OIG staff.

Quantitative

- *Analyze the 2019 Federal Employee Viewpoint Survey (FEVS) results and develop plan for addressing any issues identified within 3 months.*
- *90 percent of staff required to meet training requirements in Government Auditing Standards have met them.*
- *Perform independent biannual review of Office of Audits continuing education records to ensure compliance with GAO requirements.*
- *Have 40 percent of OA professional staff professionally certified in their area of expertise as of September 30, 2020.*
- *Conduct all-hands Office of Audits meetings at least bi-monthly.*
- *35 percent of OI professional staff possess advanced degrees.*
- *30 percent of OI staff are CFE certified.*
- *90 percent of 1811s meet all mandatory requirements for statutory law enforcement.*

- *90 percent of OI staff meet FLETC, CIGIE and Attorney General mission-critical training requirements.*
- *OI staff meetings conducted at least quarterly.*
- *Investigative staff complete 75 percent of approved Individual Development Plan-related training, subject to budget constraints.*
- *50 percent of OI staff attend professional meetings/symposia.*
- *All OIG Contracting Officer's Representatives (COR) obtain required training to maintain certification.*
- *Conduct Office of Management meetings at least quarterly.*
- *Conduct IT group meetings at least quarterly.*
- *Have two or more personnel able to perform 80 percent of major administrative functions.*

Other

- *Conduct IT training, as necessary.*
- *Provide prompt, effective responses to requests for IT support.*
- *Identify and replace outdated computers, servers, printers, copiers, and related equipment as needed.*
- *Develop and deploy an in-house digital forensics capability to support the acquisition, identification, and analysis of evidence relating to OIG investigations subject to budget availability.*
- *Enhance collaboration between Office of Management and units.*

Audits

Quantitative. OA met its goal that all staff required to meet training requirements in *Government Auditing Standards* have met them: For the one-year period April 1, 2019 to March 31, 2020 all OA professional staff met those requirements, which are 20 hours of continuing professional education (CPE) each year. Further, as of September 30, 2019, OA exceeded its goal of 40 percent of professional OA staff being professionally certified: As of September 30, 2020, 61 percent of OA professional staff were professionally certified. To foster professional development, further, OA held eight all-hands meetings during the year – exceeding the goal of one every two months. At these meetings, staff shared technical and programmatic information to strengthen and utilize the professional expertise of all OA staff.

Investigations

Quantitative. Many training events were cancelled as a result of the pandemic. Of the training not impacted by the pandemic, OI exceeded the goal of completing 75 percent of approved IDP-related training. 90 percent of such training was accomplished, often using economical onlineor virtual training opportunities. All mandatory OI and OIG-wide training requirements were completed. Further, all training required by Attorney General Guidelines for OIG offices with Statutory Law Enforcement authority was completed unless waived as a result of the pandemic. OI exceeded the goal for holding I-Group meetings as well, conducting 5 such meetings during this reporting period. Finally, OI conducted an exit interview with one employee to gaininformation to improve operations as appropriate

Management

Quantitative. OM met or exceeded all goals for this measure. OM performed the biannual independent review of the of the Office of Audits continuing professional education records as part of the annual review of its quality control process to ensure compliance with GAO government audit standards. All required OA staff met the minimum requirements for the first year of the two year cycle, thus ensuring full compliance for this performance period. All (100%) OIG Contracting Officer's Representatives (CORs) obtained the required training and maintained their certification. The agency moved its COR certification tracking to the Federal Acquisition Institute (FAI) and all OIG CORs completed the necessary steps to transfer their accounts to FAI. The Acting Assistant Inspector General for Management (AAIGM) held OM group meetings monthly to ensure good communication and teambuilding. As the impact of COVID-19 was felt, this was more important than ever. The AAGIM also met with the IT team on a bi-weekly basis, to stay abreast of issues and projects that were ongoing. This was stepped up during the transition to full-time telework in March and April. Through extensive cross-training, 90 percent of administrative tasks can be performed by 2 or more staff., exceeding the goal of 80 percent.

Other. OM exceeded all measures for this goal. The IT specialists conducted numerous informal ad hoc IT training on NSF, OIG and other systems and applications as needed, both one-on-one and at various office meetings. Over 95 percent of routine IT support activities were promptly and effectively provided by our IT staff or referred to the NSF IT Help Center. This was especially critical but also challenging as all OIG staff moved to full-time telework in mid-March due to COVID-19. This extraordinary effort by the IT staff ensured that OIG staff had the full IT resources needed to efficiently complete their work.

During the reporting period, OIG refreshed aging computers with upgraded laptops to provide increased processing power for staff. Additional peripherals were provided to staff as needed to support full-time telework due to the COVID-19 pandemic. One of the OIG IT specialists received the Global Information Assurance Certification Forensic Examiner Certificate and has continued to expand the capabilities of the digital forensics laboratory. The digital evidence unit analyzed .pst files from multiple OI requests to support the investigators' cases.

OIG-Wide

Quantitative. The 2019 FEVS index scores reflect employees' perceptions on a set of broad topic areas. Three of the six indices are defined by OPM (Inclusion, Global Satisfaction, and Employee Engagement) and three are NSF-specific (Career Development, Workload, and Performance Management and Recognition). OPM identified five of the six 2019 index scores as strengths for OIG. OIG's score on NSF's Workload Index was the only area not identified as a strength. The lower scores on the Workload Index could be attributed to the loss of staff coupled with an increasing investigative caseload. OIG developed a plan to address this issue within three months. The plan included actions such as hiring additional staff, optimizing workload distribution, and continuing to implement more stringent guidelines for its investigative intake process.

2. Improve communication and collaboration within OIG.

Other Goals

- *Ensure information exchange and referrals between the audit, investigation, and support units.*
- *Use office-wide committees for completion of various OIG projects and activities.*
- *Provide updates on significant cases/issues at OI meetings.*
- *Review all OIG policies and update as needed.*
- *Utilize collaborative software to improve communication and efficiency within OI.*

OIG-wide

Audit, Investigation, and Management staff continued to work together to improve communication and collaboration with their colleagues, accomplish office-wide initiatives, and achieve common goals. In FY 2020, the Office of Investigations made five referrals to the Office of Audits; and Audits made nine referrals to Investigations.

To facilitate information exchange, the Assistant Inspectors General for Audit and Investigations met bi-weekly. The AIGI also met with OM colleagues weekly to discuss ongoing matters, and OM met with OA directors bi-weekly to share information. OM staff presented at multiple all-hands meetings. OIG-wide collegiality was further demonstrated by OIG's liaison teams, which conduct outreach activities to directorates and offices within NSF. Almost all the liaison teams consist of one investigator and one auditor.

Office-wide efforts were launched to undertake projects such as developing the FY 2020 OIG Performance Plan, Semiannual Reports, and Management Challenges. To deepen understanding of and appreciation for the work done by the various functional groups within OIG, individual groups gave "Getting to know you" presentations at the monthly All-Hands meetings.

Investigations

Information was effectively exchanged between OI, OA, OC, and OM. The AIGI met regularly with her counterparts and ensured each had information necessary to successfully complete objectives. At over 75 percent of OI meetings, updates on significant research misconduct, civil, criminal, or administrative cases were presented by the investigators or the relevant manager. These discussions allowed all staff to remain aware of ongoing efforts throughout the office and provided an opportunity for them to more deeply understand the varied matters under investigation across the office. The AIGI further enhanced communications within OI through the establishment of a SharePoint destination at which staff can quickly and with certainty locate references and past communications. In addition, new OI policies and procedures are posted there, providing a near real-time bulletin of important announcements and information members of staff may have missed. For example, the newly developed and implemented OI policy on Personal Protective Equipment was initially posted on that site, as were exceptions to current policies necessitated by the pandemic, such as those relating to 1811 LEAP and 1811 Maxi Flex.

Counsel

Drafted and circulated 4 opinions outlining the legal authority for OIG to implement certain workplace measures in response to the pandemic. Improved collaboration in the FOIA process by instituting standing meetings with internal stakeholders to pending issues and contributed to a revised set of procedures for report posting to meet IG Act requirements and ensure transparency.

Management

The OIG policies were reviewed to ensure accuracy and reflection of current practices. The OIG policy relating to posting and transmittal of Audit reports and products, and the related policy on the use of Twitter was updated to reflect new processes and roles within the office.

3. Ensure effective external communications and consultation with our stakeholders.

Quantitative Goals

- *Complete and accurate responses to requests for information within established timeliness guidelines and FOIA/PA provisions 60 percent of the time.*
- *Complete and accurate responses to media and congressional inquiries within 15 business days of receipt or by other agreed upon date 50 percent of the time in order to advance public transparency and meet congressional stakeholder needs.*
- *Audit reports are redacted in accordance with Freedom of Information Act and other legal authority pertaining to information disclosure and post on OIG's website within 3 working days of issuance 80 percent of the time.*
- *Provide complete and accurate responses to requests for information within established timeliness guidelines and FOIA/PA provisions 60 percent of the time.*
- *Provide testimony and other requested information to congressional committees timely.*
- *Provide briefings to the National Science Board (NSB), Congress, Office of Management and Budget (OMB), NSF, the research community, the IG community, and other regarding OIG plans, priorities, and progress.*
- *Participate with other Federal and international agencies to joint training and projects, and the development of policies and procedures to advance common audit, investigative, and management goals.*
- *Provide leadership and active participation in activities within the IG community.*

Other Goals

- *Prepare timely OIG budget requests.*
- *Update NSF leadership regularly on OIG activities and concerns.*
- *Review OIG website for necessary modifications and enhancements*

OIG-wide

OIG kept stakeholders apprised of its work by submitting all reports for which it was responsible by the required due dates, including two Semiannual Reports to Congress, NSF's Financial Statement Audit Report, the Federal Information Security Modernization Act evaluation metrics, the annual OIG Performance Report and Plan, and Management Challenges Letter. OIG also submitted the FY 2020 and 2021 budget request information according to OMB and congressional requirements.

The IG and her senior staff met with congressional staff on multiple occasions during the year to brief them on the OIG's significant audit and investigative priorities. OIG provided timely and complete information in response to all congressional and media inquiries. (The IG was not asked to testify before Congress this year.)

The IG also briefed the NSF Director and Chief Operating Officer at regularly scheduled monthly meetings to inform them of OIG activities and to discuss opportunities to improve agency operations. The IG presented at each National Science Board's Committee on Oversight and met with individual Board members on multiple occasions. The Committee was also briefed on the results of NSF's financial statements, the annual audit plan, and management challenges during the year.

The IG and her staff actively led and participated in events and committees sponsored by the Council of Inspectors General on Integrity and Efficiency (CIGIE). The IG has served as the vice chair of CIGIE since January 2015 and continues to be an active participant on various committees and working groups. For example, in addition to her duties as vice chair, she serves on the IG Candidate Panel for CIGIE that recommends qualified professionals for Inspector General positions to the administration. She is also active in the Pandemic Response Accountability Committee and along with the Department of State Inspector General, the IG leads a Suspension and Debarment (S&D) Working Group under the auspices of the CIGIE Investigations Committee. This group works to increase understanding and effective use of S&D throughout the community to better protect government funds against fraud, waste, and abuse.

Audits

A total 22 of 28 (79%) of OA staff participated in outreach events in FY 2020, including briefings to Congress, NSF, and research, OIG, and professional communities. Contractors for OA briefed the NSB on the objectives of the FY 2020 financial statement audit in November 2019, and February and May 2020. During FY 2020 the AIGA participated in three briefings to various House and Senate Congressional staff to explain OIG's plans, priorities, and progress.

OA staff also participated in outreach to NSF, including explaining OA's role to new NSF employees at more than 20 events, and to new program officers at three separate Program Management Seminars. As liaisons between OIG and NSF Directorates and Offices, AO staff made 16 presentations to NSF. In addition, OA staff remained actively engaged with NSF committees and organizations. They continued to meet monthly with staff from NSF's Office of Budget, Finance and Award Management as part of a Stewardship Collaborative, which focuses

on issues related to internal NSF programs and operations as well as NSF awardees. Further, a subgroup of the Collaborative met monthly to discuss more specific audit resolution issues.

As for the research community, OA staff presented at a November 2019 NSF's Regional Grants Conference to keep the research community apprised of current audit issues pertaining to award recipients. OA staff also presented at meetings of SRI International, the Northeast Conference on College Cost Accounting, and the National Council of University Research Administrators (NCURA). Starting in December 2019, OA contributed articles to the bimonthly NCURA Magazine in a new *NSF OIG Corner*. OA articles in FY 2020 included *Auditing NSF's Oversight of Grant Recipients* and *Ensuring the Quality of Single Audits.*

OA was also active in the Council of Inspectors General on Integrity and Efficiency (CIGIE) community in FY 2020. In October 2019, an Audit Director presented *Can you Handle the Truth?* at CIGIE's 6th Annual Leadership Forum. A senior auditor participated in GIGIE workgroups, such as the Oversight.gov recommendations working group, the Semiannual Report working group. and the Quality Assurance working group. CIGIE also invited an OA Audit Manager to teach two classes on Intermediate Government Accounting in January 2020. Further, during FY 2020, OA data analytics staff participated in networking meeting with Health and Human Services OIG, and an Audit Director responded to questions from the General Services Administration AIGA on issues such as hiring, independent referencing, and electronic workpapers. OA staff also engaged with professional groups. An Audit Director participated in panel for AICPA's not-for-profit training program. The topic was *Single Audit Quality from a Regulator's Perspective.*

Investigations

Other. OI participated in numerous joint initiatives to develop policy for government-wide application. These included the DOJ Financial Fraud Task Force and its Grant Fraud subcommittee, the Interagency Suspension and Debarment Committee, the CIGIE SBIR Working Group, and the CIGIE Suspension and Debarment (S&D) Working Group. OI has been a leader in the S&D Working Group, which has sponsored five workshops since 2010. These workshops, attended by more than 250 investigators, auditors, and attorneys, have raised the profile of agency S&D practices and emphasized fact-based S&D, both audit-based and performance-based actions. NSF OIG is planning to host a virtual workshop in the Fall 2020. OI also served as co-leaders of the Interagency Research Misconduct Working Group. OI staff participated in joint investigations with OIGs from across the government. OI has also been a leader in the SBIR Agent-Level Working Group and co-led CIGIE-sanctioned working groups for Special Agents in Charge and for the Foreign Talent Programs Initiative.

Through numerous meetings with agency leaders, and presentations to NSF employees, the AIGI and OI staff have ensured open and productive communications continue between NSF and the OIG. OIG's efforts resulted in significant positive changes to NSF's policy and procedures guide, which has led to improvement in NSF grant award processes and grant management. Regarding its outreach to the research community, OI had to limit the number of in-person contacts with national education associations, universities, professional associations, and groups of NSF grant recipients due to the pandemic. However, OI continued to participate in events

through video teleconferencing or in person at select outreach events, based on their attendance and/or proximity.

The AIGI has worked closely with the CIGIE and FLETC training staffs to meet the needs of the federal community. She has actively participated in numerous functions, including the CIGIE AIGI Committee. She is also actively involved in outreach activities throughout the federal community and encourages her staff to do the same. Among the many community-related outreach activities in which the AIGI and/or her staff participated are the following:

- FLETC Law Enforcement Control Tactics Working Group
- CIGIE Investigations Committee monthly meetings
- Department of Justice Grant Fraud Working Group
- Interagency Suspension and Debarment Committee monthly meetings
- CIGIE Small Business Innovative Research Working Group
- CIGIE Policy and Procedures Working Group
- CIGIE Whistleblower Investigations
- CIGIE Whistleblower Ombudsman Working Group
- National Insider Threat Task Force
- CIGIE Inspector General Criminal Investigator Academy and FLETC
- CIGIE SAC Working Group
- CIGIE Foreign Influence Working Group
- CIGIE AIGI Committee
- CIGIE Leadership Forum
- CIGIE Review Committee

The AIGI, working together with the IG, engaged in critical discussions with individuals, agencies, and federal offices with responsibilities for the U.S. research enterprise and for addressing the threat posed by foreign interference in that enterprise. These included the following:

- FBI National Counterintelligence Task Force for Research Security
- FBI field offices including criminal and counter intel agents
- JCORE/OSTP meetings
- Responded to request from HSGAC for substantive comment on proposed research security legislative language
- Responded to Senate request for substantive comment on proposed legislative language on the Endless Frontiers Act
- Worked with HHS OIG as they reviewed internal controls surrounding research security
- Met with MITRE representatives (FFRDC) to discuss research security and development of materials for educating federal partners

Similarly, the AIGI actively participated in outreach to NSF leadership. Such substantive outreach to key personnel within NSF included the following:

- Directorate for Biological Sciences (BIO)

- Directorate for Engineering (ENG)
- Chief of Research Security Strategy and Policy

Many of the above activities – to NSF leadership, to the research community, to the law enforcement community, and to federal officials – resulted in substantive benefit to NSF OIG, as well as to the community as a whole. We gained insights; developed partnerships; and made positive contributions on policies, practices, and legislation that impact our work.

Finally, OI effectively communicated with the public through timely release of information through our website and through multiple outreach events. Information updates were made to OIG's website throughout the year to improve the ability of the public to access information about OI investigations and to update important information regarding whistleblower protections.

Counsel / Management

Quantitative. OC staff responded to 78 percent of all Freedom of Information Act and PA requests within established timeframes as required. All responses were well-supported and contained a thorough analysis of the law and how it related to the records at issue. OC also responded to 100 percent of the media requests within 15 days or by the requested due date, and all were complete and accurate. There was no congressional testimony during FY 2020.

All issued audit reports (100%) were redacted in accordance with Freedom of Information Act and other legal authority pertaining to information disclosure and, and they were posted on OIG's website within 3 working days of issuance.

Management

Quantitative. The Acting AIGM has attended numerous functions, including the CIGIE Assistant IG for Management Committee, and the OIG Chief Information Officer subcommittee under the auspices of the CIGIE IT Committee. The AIGM is also actively involved in outreach activities throughout the federal community and encourages her staff to do the same. Among the many community-related outreach activities in which OM staff participated are the following:

- CIGIE Oversight.gov Subcommittee, in a leadership capacity
- CIGIE Data Analytics Working Group
- CIGIE Emerging Technologies Subcommittee
- CIGIE Chief Information Officer Committee
- CIGIE Technology Committee
- CIGIE Investigations Committee
- CIGIE AIGM Committee
- DOD and Federal Hotline Working Groups
- CIGIE/FAEC Audit Quality Assurance Working Group

OM staff take a leadership role in coordinating government-wide events, such as the first CIGIE Women in Leadership Forum, multiple training sessions facilitated by external vendors such as Management Concepts, and quarterly meetings of AIGM and CIO committees.

Other. The Office of Management meets monthly with HRM staff to ensure all personnel matters are being promptly and accurately processed. OM coordinates frequently with NSF Personnel Security regarding background investigations for new and existing staff and this year performed a review to ensure all positions were accurately classified.

The OM Budget team has strengthened its working relationship with the agency budget and finance office. The agency piloted a new approach to the budget process for the FY 2022 budget cycle, which brought OIG into the process much earlier and provided opportunities for increased communication and better collaboration with agency Budget staff. This effort yielded more timely submissions but also higher levels of confidence in the information provided.

The OIG IT staff attend regular meetings with the agency Division of Information Systems and have frequent consultations on issues related to systems, servers and databases. An IT specialist participates with agency staff in monthly server validations as well as the annual Service Recovery exercise. The Administrative Officer participated in regular meetings of the agency Administrative Managers Group to ensure relevant updates are communicated to staff in a timely manner.

A member of the OM staff has served as Co-Executive Secretary to the Committee on Oversight for the National Science Board for the last 2 years, developing a strong liaison among members of the NSB office, the board and the OIG.

Office of Management is continually monitoring, reviewing and updating the OIG website, to ensure information is current, accurate, complete, and is accessible to all our stakeholders. IT staff have been deeply involved with the effort to transition our website to the CIGIE platform. This will provide consistency across Offices of Inspectors General, as well as give us direct control over the content and maintenance of the website.