

## *Who Are We and What Do We Do?*

Each federal agency has an independent Office of Inspector General charged by law with recommending policies and practices designed to promote economy and efficiency, and conduct audits and investigations to detect and deter fraud, waste, and abuse related to that agency.

The Office of Audit, headed by the Associate Inspector General for Audits, reviews agency operations as well as grants, contracts, and cooperative agreements funded by NSF. By providing independent and objective assessments of NSF's program and financial performance, we are committed to improving NSF's business policies and practices to better support NSF in promoting science and engineering research and education. To accomplish our mission we endeavor to maintain open communication and work in partnership with NSF management. We try to assist NSF management in improving NSF operations and to identify and manage program risks at an early stage.

Internal audits are reviews of selected NSF programs and operations, which provide management with an independent appraisal of whether desired results and objectives are achieved efficiently, effectively, and in accordance with prescribed laws, regulations, policies, and procedures. These audits, which are mandated by the Inspector General Act of 1978, as amended, complement other facets of NSF's own management control practices. Management should and does conduct its own evaluations to determine the effectiveness of internal controls over its program areas. The key difference between such evaluations and internal audits

conducted by the management of such programs. Under the IG Act, the NSF OIG reports to the NSB and semiannually to the Congress. Accordingly, our audits can provide an additional objective and comprehensive assurance to management that sound practices are being followed.

In developing our annual audit plan, which identifies what internal audits will be performed, we focus our resources on the key areas where we can provide the most value to NSF's operations. By reviewing various information including the Congressional record, NSF reports and documents, and prior audit work, our audit planning staff works to determine the most important, risky or vulnerable areas to NSF management. Additionally, we seek input from NSF managers and staff and the National Science Board

We perform our audits in accordance with the Government Auditing Standards. These standards, promulgated by the Comptroller General of the United States, ensure the integrity and competency of our audit process and the quality of the audit report.

## *Opening the Lines of Communication*

Our internal audit process is designed to maintain an open channel of communication between the OIG and NSF management officials. We want to ensure that our findings are accurate and fairly presented before the final audit report is issued and that the audits we undertake will yield the greatest returns to NSF in terms of effort expended.

During the course of an audit, we strive to keep management advised of the results of our review. Formal entrance and exit conferences are held at the beginning and end of each audit so that management understands what we are doing and what we have found. During our fieldwork, auditors make every effort to keep management apprised about what they are finding. The written draft of our report formalizes our findings and requests management comments on the findings. Management is provided 15 to 30 days to provide formal comments. We include management's comments in our final internal audit report verbatim to ensure that their viewpoint is properly represented.

As necessary, we also communicate informally with agency officials outside of the audit report by way of briefings and memoranda. This allows us to communicate significant issues requiring management's immediate attention as well as those matters that do not rise to the level of needing a formal audit report. Maintaining strong and open lines of communication is essential to our audit process. It facilitates a clear understanding of our audit objectives and ultimately our findings and recommendations.

## *Our Staff*

In conducting our audits and reviews, we draw upon a diverse staff with various educational and professional backgrounds. We tailor our audit teams to fit the needs of each particular review. Our complement of professional staff available to assist us includes:

- Administrative Personnel
- Attorneys
- Auditors
- Computer Specialists
- Criminal Investigators
- Management Analysts
- Scientists (Various Disciplines)
- Writer/Editor

We also supplement our in-house staff with Independent Public Accounting firms under contract with our office. This ensures that we have the expertise necessary to accomplish even the most unique projects.

## *How to Contact Us*

### *Internet*

[www.nsf.gov/oig](http://www.nsf.gov/oig)

### *Telephone*

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### *Hotline e-mail*

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### *Fax*

(703) 292-9158 or (703) 292-9159

### *Write*

National Science Foundation  
Office of Inspector General  
4201 Wilson Boulevard  
Suite 1135  
Arlington, Virginia 22230

### *OIG Confidential Hotline*

Report any allegation of misconduct in science and engineering, fraud, waste, abuse, or mismanagement associated with NSF program and operations to our office. We will keep your identify confidential. However, if you wish to remain anonymous, you may contact us by telephone at the number below:

### *Toll Free Telephone*

(800) 428-2189

## *An Overview of the*



## *National Science Foundation's Office of Inspector General*

### *Office of Audit Internal Audit Program*