

Statistical Data

Audit Reports Issued with Recommendations for Better Use of Funds

		Dollar Value
A.	For which no management decision has been made by the commencement of the reporting period	\$0
B.	Recommendations that were issued during the reporting period	\$1,900,000
C.	Adjustments related to prior recommendations	\$0
Subtotal of A+B+C		\$1,900,000
D.	For which a management decision was made during the reporting period	\$0
	i) Dollar value of management decisions that were consistent with OIG recommendations	\$0
	ii) Dollar value of recommendations that were not agreed to by management	\$0
E.	For which no management decision had been made by the end of the reporting period	\$1,900,000
For which no management decision was made within 6 months of issuance		\$0

Audit Reports Issued with Questioned Costs

		Number of Reports	Questioned Costs	Unsupported Costs
A.	For which no management decision has been made by the commencement of the reporting period	24	\$47,452,894	\$4,731,498
B.	That were issued during the reporting period	18	\$25,415,769	\$2,231,707
C.	Adjustment related to prior recommendations	<1>	<\$326,935>	\$0
Subtotal of A+B+C		41	\$72,541,728	\$6,963,205
D.	For which a management decision was made during the reporting period	23	\$11,936,665	\$4,709,167
	i) dollar value of disallowed costs	N/A	\$884,109	N/A
	ii) dollar value of costs not disallowed	N/A	\$11,052,556	N/A
E.	For which no management decision had been made by the end of the reporting period	18	\$60,605,063	\$2,254,038
	For which no management decision was made within 6 months of issuance	5	\$35,231,448	\$22,331

Audit Reports Involving Cost-Sharing Shortfalls

		Number of Reports	Cost-Sharing Promised	At Risk of Cost Sharing Shortfall (Ongoing Project)	Actual Cost Sharing Shortfalls (Completed Project)
A.	Reports with monetary findings for which no management decision has been made by the beginning of the reporting period:	5	\$18,914,667	\$940,046	\$8,115,327
B.	Reports with monetary findings that were issued during the reporting period:	2	\$11,372,117	\$606,563	\$0
C.	Adjustments related to prior recommendations	0	\$0	\$0	\$0
Total of reports with cost sharing findings (A+B+C)		7	\$30,286,784	\$1,546,609	\$8,115,327
D.	For which a management decision was made during the reporting period:	4	\$18,684,126	\$940,046	\$8,107,226
	1.Dollar value of cost-sharing shortfall that grantee agreed to provide	N/A	N/A	\$0	\$100,000
	2.Dollar value of cost-sharing shortfall that management waived ¹⁴	N/A	N/A	\$940,046	\$8,007,226
E.	Reports with monetary findings for which no management decision has been made by the end of the reporting period	3	\$11,602,658	\$606,563	\$8,101

¹⁴ Indicates the dollar value waived by management primarily due to additional documentation provided during audit resolution to support the questioned amounts.

Status of Recommendations that Involve Internal NSF Management Operations

Open Recommendations (as of 9/30/2006)	
Recommendations Open at the Beginning of the Reporting Period	86
New Recommendations Made During Reporting Period	22
Total Recommendations to be Addressed	108
Management Resolution of Recommendations¹⁵	
Awaiting Resolution	34
Resolved Consistent With OIG Recommendations	74
Management Decision That No Action is Required	0
Final Action on OIG Recommendations¹⁶	
Final Action Completed	34
Recommendations Open at End of Period	74
Aging of Open Recommendations	
Awaiting Management Resolution:	
0 through 6 months	20
7 through 12 months	7
More than 12 months	7
Awaiting Final Action After Resolution	
0 through 6 months	2
7 through 12 months	9
More than 12 months	29

¹⁵“Management Resolution” occurs when the OIG and NSF management agree on the corrective action plan that will be implemented in response to the audit recommendations.

¹⁶“Final Action” occurs when management has completed all actions it agreed to in the corrective action plan.

**List of Reports
NSF and CPA Performed Reviews**

Report Number	Subject	Questioned-Costs	Unsup-ported-Costs	Better Use of Funds	Cost Sharing At-Risk
06-1-009	University of Arizona Science & Technology Center	\$52,737	\$52,267	\$0	\$335,187
06-1-010	University of Pennsylvania Effort Reporting System	\$27,121	\$0	\$0	\$0
06-1-011	Raytheon Polar Services Company Failure to Disclose Cost Accounting Practices	\$0	\$0	\$0	\$0
06-1-012	Raytheon Polar Services Company Billing System Internal Controls	\$0	\$0	\$0	\$0
06-1-013	Geoff Haines-Styles Productions, Inc.	\$7,908	\$7,691	\$0	\$0
06-1-014	Maytech	\$14,089	\$0	\$0	\$0
06-1-015	Consortium of Universities for the Advancement of Hydrologic Science, Inc.	\$69,978	\$5,253	\$0	\$0
06-1-016	Baltimore County Public Schools	\$16,522	\$0	\$0	\$0
06-1-017	Raytheon Polar Services Company –New Zealand Accounting System & Labor Floor Check Reviews	\$0	\$0	\$0	\$0
06-1-018	VECO Rocky Mountain, Inc. FY 2002/2003 Incurred Costs	\$17,200	\$0	\$0	\$0
06-1-019	North Carolina Museum of Life & Science	\$305	\$0	\$0	\$0
04-1-020	University of Hawaii	\$265,449	\$265,449	\$0	\$0
06-1-021	New Mexico Highlands University	\$165,472	\$94,507	\$0	\$0
06-1-023	Raytheon Polar Services Company FY2003/2004 Incurred Costs	\$22,112,521	\$0	\$0	\$0
06-1-024	Georgia State University	\$174,846	\$164,534	\$0	\$271,376
06-2-006	NSF's FY 2005 Management Letter Report	\$0	\$0	\$0	\$0
06-2-011	Review of NSF Policy on University Facility & Administrative Cost Rates	\$0	\$0	\$1,900,000	\$0
06-2-012	Summary of Eleven Indirect-Cost Audits	\$0	\$0	\$0	\$0
06-2-014	Federal Information Security Management Act FY2006 Independent Evaluation	\$0	\$0	\$0	\$0
06-2-015	FY2006 Federal Information Security Management Act Independent Evaluation	\$0	\$0	\$0	\$0
	Total:	\$22,924,148	\$589,701	\$1,900,000	\$606,563

NSF-Cognizant Reports

Report Number	Subject	Questioned Costs	Unsupported Costs	Cost Sharing At-Risk
06-4-028	Divergence, Inc.	\$0	\$0	\$0
06-4-002	Michigan State University	\$0	\$0	\$0
	Total:	\$0	\$0	\$0

Other Federal Audits

Report Number	Subject	Questioned Costs	Unsupported Costs	Cost Sharing At-Risk
06-5-028	Chief Dull Knife College	\$3,494	\$0	\$0
06-5-077	Massachusetts Institute of Technology	\$447	\$0	\$0
06-5-078	The University of Notre Dame DuLac	\$12	\$0	\$0
06-5-079	State of Texas	\$11,080	\$0	\$0
06-5-083	State of Florida	\$834,582	\$0	\$0
06-5-084	University of Maine System	\$1,642,006	\$1,642,006	\$0
	Total:	\$2,491,621	\$1,642,006	\$0

Audit Reports With Outstanding Management Decisions

This section identifies audit reports involving questioned costs, funds put to better use, and cost sharing at risk where management had not made a final decision on the corrective action necessary for report resolution with 6 months of the report's issue date. At the end of the reporting period there were five reports remaining that met this condition. The status of recommendations that involve internal NSF management is described on page 44.

INVESTIGATIONS CASE ACTIVITY
 (April 1, 2006 – September 30, 2006)

	Preliminary	Civil/Criminal	Administrative
Active Cases at Beginning of Period	63	44	55
Opened Cases	176	25	37
Closed Cases	136	12	27
Active Cases at End of Period	103	57	65

INVESTIGATIONS CASE STATISTICS

Referrals to DOJ	4
Criminal Convictions/Pleas	1
Civil Settlements	1
Administrative Actions	22
Investigative Recoveries	\$910,097.65
Research Misconduct Findings	4
Cases Forwarded to NSF Management for Action	11

INVESTIGATIONS CASE STATISTICS (Continued)

Assurances and Certifications¹⁷

Number of Cases Requiring Assurances During This Period	5
Number of Cases Requiring Certifications During This Period	6
Assurances Received During This Period	0
Certifications Received During This Period	0
Number of Debarments in Effect During This Period	9

Freedom of Information Act and Privacy Act Requests

Our office responds to requests for information contained in our files under the freedom of Information Act (“FOIA,” 5 U.S.C. paragraph 552) and the Privacy Act (5 U.S.C. paragraph 552a). During this reporting period:

- We received 23 FOIA requests. We responded to 22 with a response time that ranged between 1 day and 20 days, with the median around 6 days and the average around 7 days.
- We received 2 Privacy Act requests.
- We received 1 appeal which was denied.

¹⁷NSF accompanies some actions with a certification and/or assurance requirement. For example, for a specified period, the subject may be required to confidentially submit to OIG a personal certification and/or institutional assurance that any newly submitted NSF proposal does not contain anything that violates NSF regulations.