

Statistical Data

Audit 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	\$1,945,240
B.	Recommendations that were issued during the reporting period	\$0
C.	Adjustments related to prior recommendations	\$0
Subtotal of A+B+C		\$1,945,240
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	\$1,945,240
For which no management decision was made within 6 months of issuance		\$1,945,240

HIGHLIGHTS

Audits	35
Investigations	44

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	29	\$60,878,183	\$2,816,052
B.	That were issued during the reporting period	17	\$7,211,063	\$3,006,768
C.	Adjustment related to prior recommendations	(1)	(\$10,000) ²⁵	\$0
Subtotal of A+B+C		45	\$68,079,246	\$5,822,820
D.	For which a management decision was made during the reporting period	19	\$4,174,150	\$3,086,139
	i) dollar value of disallowed costs	N/A	\$192,172	N/A
	ii) dollar value of costs not disallowed	N/A	\$3,981,978	N/A
E.	For which no management decision had been made by the end of the reporting period	26	\$63,905,096	\$2,736,681
	For which no management decision was made within 6 months of issuance	10	\$57,130,000	\$165,880

²⁵ A finding in an A-133 audit was misrepresented in the tables.

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:	4	\$6,828,044	\$796,730	\$0
B.	Reports with monetary findings that were issued during the reporting period:	1	\$0	\$0	\$64,730
C.	Adjustments related to prior recommendations	0	\$0	\$0	\$0
Total of reports with cost sharing findings (A+B+C)		5	\$6,828,044	\$796,730	\$64,730
D.	For which a management decision was made during the reporting period:	3	\$2,147,780	\$511,792	\$0
	1. Dollar value of cost-sharing shortfall that grantee agreed to provide	3	\$2,147,780	\$511,792	\$0
	2. Dollar value of cost-sharing shortfall that management waived	3	\$2,147,780	\$0	\$0
E.	Reports with monetary findings for which no management decision has been made by the end of the reporting period	2	\$4,680,264	\$284,938	\$64,730

Status of Recommendations that Involve Internal NSF Management Operations

Open Recommendations (as of 3/31/2008)	
Recommendations Open at the Beginning of the Reporting Period	52
New Recommendations Made During Reporting Period	48
Total Recommendations to be Addressed	100
Management Resolution of Recommendations ²⁶	
Awaiting Resolution	39
Resolved Consistent With OIG Recommendations	61
Management Decision That No Action is Required	0
Final Action on OIG Recommendations ²⁷	
Final Action Completed	24
Recommendations Open at End of Period	76

Aging of Open Recommendations

Awaiting Management Resolution:	
0 through 6 months	35
7 through 12 months	1
More than 12 months	3
Awaiting Final Action After Resolution	
0 through 6 months	13
7 through 12 months	6
More than 12 months	18

²⁶ "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.

²⁷ "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	Unsupported Costs	Better Use of Funds	Cost Sharing At-Risk
08-1-001	WGBH Educational Foundation	\$808,383	\$6,737	\$0	\$0
08-1-002	University of Utah Effort Reporting System	\$0	\$0	\$0	\$0
08-1-003	UCAR – University Corporation for Atmospheric Research	\$0	\$0	\$0	\$0
08-1-004	University of California – Berkeley Effort Reporting	\$25,778	\$0	\$0	\$0
08-1-005	University of Illinois at Urbana-Champaign Effort Reporting	\$6,329	\$0	\$0	\$0
08-1-006	SRI International	\$0	\$0	\$0	\$0
08-1-007	WHOI Woods Hole Oceanographic Institution	\$0	\$0	\$0	\$0
08-1-008	BIOS IC Bermuda Institute for Ocean Sciences Internal Controls	\$0	\$0	\$0	\$0
08-2-001	NSF FY2007 Special Purpose Financial Statement	\$0	\$0	\$0	\$0
08-2-002	NSF's Oversight of Centers	\$0	\$0	\$0	\$0
08-2-003	NSF FY2007 Financial Statement Audit Report	\$0	\$0	\$0	\$0
08-2-004	NSF's FY2007 Management Letter Report	\$0	\$0	\$0	\$0
08-3-001	Internal Quality control Review of California Institute of Technology #07-1-013	\$0	\$0	\$0	\$0
08-6-001	OIG Assessment of Joint Statement of Understanding	\$0	\$0	\$0	\$0
	Total:	\$840,490	\$6,737	\$0	\$0

NSF-Cognizant Reports

Report Number	Subject	Questioned Costs	Unsupported Costs	Cost Sharing At-Risk
08-4-001	9-06 UCAR University Corporation for Atmospheric Research	\$0	\$0	\$0
08-4-002	6-05 California Academy of Sciences	\$11,814	\$11,814	\$0
08-4-003	12-06	\$0	\$0	\$0
08-4-004	9-06 California Institute of Technology	\$0	\$0	\$0
08-4-005	6-06 Carnegie Institution of Washington	\$0	\$0	\$0
08-4-006	6-05 Carnegie Institution of Washington	\$0	\$0	\$0
08-4-007	12-05 BBSR/BIOS Bermuda Biological Station for Research, Inc.	\$0	\$0	\$0
08-4-008	12-04 Carnegie Institute	\$0	\$0	\$0
08-4-009	12-05 Carnegie Institute	\$0	\$0	\$0
08-4-010	6-06 Henry E. Huntington Library & Art Gallery	\$0	\$0	\$0
08-4-011	12-06 ICSI International Computer Science Institute	\$0	\$0	\$0
08-4-012	6-06 ITEA International Technology Education Association, Inc. & Foundation	\$0	\$0	\$0
08-4-013	6-04 ITEA International Technology Education Association, Inc. & Foundation	\$0	\$0	\$0
08-4-014	6-05 Earth & Space Research	\$0	\$0	\$0
08-4-015	9-06 Center for Image Processing in Education, Inc.	\$0	\$0	\$0
08-4-016	6-04 ADEC	\$0	\$0	\$0
08-4-017	9-05 Kentucky Science & Technology Corporation	\$0	\$0	\$0
08-4-018	12-04 World Technology Evaluation Center	\$0	\$0	\$0
08-4-020	12-06 Horizon Research, Inc.	\$0	\$0	\$0
08-4-021	12-06 Barrow Arctic Science Consortium	\$0	\$0	\$0
08-4-022	6-04 NSBP National Society of Black Physicists	\$0	\$0	\$0
08-4-023	6-05 NSBP National Society of Black Physicists	\$0	\$0	\$0
08-4-024	6-06 NSBP National Society of Black Physicists	\$0	\$0	\$0

NSF-Cognizant Reports (cont.)

08-4-025	9-06 JOI Joint Oceanographic Institutions	\$0	\$0	\$0
08-4-026	12-05 Internet Systems Consortium	\$0	\$0	\$0
08-4-027	12-04 Academy of Natural Sciences	\$0	\$0	\$0
08-4-028	12-05 Academy of Natural Sciences of Philadelphia	\$0	\$0	\$0
08-4-029	12-06 Academy of Natural Sciences of Philadelphia	\$0	\$0	\$0
08-4-031	6-05 ADEC	\$0	\$0	\$0
08-4-032	12-05 World Technology Evaluation Center, Inc.	\$0	\$0	\$0
08-4-033	12-06 WHOI Woods Hole Oceanographic Institution	\$0	\$0	\$0
08-4-034	6-04 NSBP National Society of Black Physicists	\$0	\$0	\$0
08-4-035	6-05 NSBP National Society of Black Physicists	\$0	\$0	\$0
08-4-036	6-06 NSBP National Society of Black Physicists	\$0	\$0	\$0
08-4-037	9-06 AUI Associated Universities, Inc.	\$0	\$0	\$0
08-4-038	12-04 UCAID University Corporation for Advanced Internet Development	\$0	\$0	\$0
08-4-039	12-05 UCAID University Corporation for Advanced Internet Development	\$0	\$0	\$0
08-4-040	12-06 UCAID University Corporation for Advanced Internet Development	\$7,254	\$0	\$0
08-4-041	12-06 American Geophysical Union	\$0	\$0	\$0
08-4-042	12-06 American Anthropological Association	\$0	\$0	\$0
08-4-043	12-06 CUAHSI Consortium of Universities for the Advancement of Hydrologic Science	\$0	\$0	\$0
08-4-044	6-05 ITEA International Technology Education Association	\$0	\$0	\$0
08-4-045	12-06 Rocky Mountain Biological Laboratory	\$0	\$0	\$0
08-4-046	12-06 Shodor Educational Foundation, Inc.	\$0	\$0	\$0
08-4-047	6-06 California Academy of Sciences	\$0	\$0	\$0
08-4-048	12-06 Denver Museum of Nature and Science	\$0	\$0	\$0
	Total:	\$19,068	\$11,814	\$0

Other Federal Audits

Report Number	Subject	Questioned Costs	Unsupported Costs	Cost Sharing At-Risk
08-5-007	6-05 Sisseton-Wahpeton College	\$10,575	\$0	\$0
08-5-009	6-06 State of Rhode Island	\$435,967	\$435,967	\$0
08-5-010	6-06 Claremont McKenna College	\$125,269	\$125,269	\$0
08-5-012	6-06 Mt. San Antonio Community College District	\$141,443	\$141,443	\$0
08-5-014	6-06 Rochester Institute of Technology	\$162,965	\$0	\$0
08-5-023	6-05 Fisk University	\$1,985	\$0	\$0
08-5-024	6-06 Fisk University	\$3,126	\$0	\$0
08-5-028	8-06 Long Island University	\$47,996	\$47,996	\$0
08-5-030	6-05 University of Medicine and Dentistry of New Jersey	\$12,838	\$92	\$0
08-5-032	6-06 State of Louisiana	\$130,755	\$130,755	\$0
08-5-034	6-06 Howard University	\$291,910	\$211,059	\$0
08-5-035	6-06 University of Missouri System Office	\$4,986,676	\$1,895,636	\$0
	Total:	\$6,351,505	\$2,988,217	\$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 six months of the report's issue date. At the end of the reporting period there were eight reports remaining that met this condition. The status of recommendations that involve internal NSF management is described on page 38.

Investigations Data

(October 1, 2007 – March 31, 2008)

Civil/Criminal Investigative Activities:

Referrals to Prosecutors	11
Criminal Convictions/Pleas	0
Civil Settlements	0
Indictments/Information	3
Investigative Recoveries	\$1,513,135.51

Administrative Investigative Activities:

Referrals to NSF Management for Action	17
Research Misconduct Findings	6
Debarments	8
Administrative Actions	32
Certifications and Assurances Received ²⁸	4

Investigative Case Statistics:

	<u>Preliminary</u>	<u>Civil/Criminal</u>	<u>Administrative</u>
Active at Beginning of Period ²⁹	59	66	62
Opened	76	39	32
Closed	93	30	31
Active at End of Period	42	75	63

²⁸ NSF 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.

²⁹ Last period we reported 60 Preliminary cases and 67 C/C cases. During this period, a duplicate Preliminary case was deleted and a C/C case was closed, which should have been counted as closed last period

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:

- Requests Received 16
- Requests Processed 15
- Appeals Received 2
- Appeals Upheld 2

Response time ranged between 2 days and 20 days, with the median around 13 days and the average around 11 days.

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