

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	\$226,238,105
B.	Recommendations that were issued during the reporting period	\$0
C.	Adjustments related to prior recommendations	\$0
Subtotal of A+B+C		\$226,238,105
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	\$226,238,105
For which no management decision was made within 6 months of issuance		\$226,238,105

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	37	\$30,247,504	\$6,029,095
B.	That were issued during the reporting period	9	\$1,056,790	\$1,026,555
C.	Adjustment related to prior recommendations	4 ²⁸	\$129,736	\$319
Subtotal of A+B+C			\$31,434,030	\$6,899,362
D.	For which a management decision was made during the reporting period	26	\$5,478,698	\$3,804,061
	i) dollar value of disallowed costs	N/A	\$2,154,256	N/A
	ii) dollar value of costs not disallowed	N/A	\$3,324,442	N/A
E.	For which no management decision had been made by the end of the reporting period	20	\$25,955,332	\$3,251,908
For which no management decision was made within 6 months of issuance		12	\$24,898,766	\$2,225,353

28. Additional questioned costs were identified during audit resolution for one OIG-performed audit and three A-133 audits.

Status of Recommendations that Involve Internal NSF Management Operations

Open Recommendations (as of 09/30/2011)	
Recommendations Open at the Beginning of the Reporting Period	52
New Recommendations Made During Reporting Period	32
Total Recommendations to be Addressed	84
Management Resolution of Recommendations ²⁹	
Awaiting Resolution	28
Resolved Consistent With OIG Recommendations	56
Management Decision That No Action is Required	0
Final Action on OIG Recommendations ³⁰	
Final Action Completed	36
Recommendations Open at End of Period	48

Aging of Open Recommendations

Awaiting Management Resolution	
0 through 6 months	28
7 through 12 months	0
More than 12 months	0
Awaiting Final Action After Resolution	
0 through 6 months	7
7 through 12 months	1
More than 12 months	12

29. "Management Resolution" occurs when OIG and NSF management agree on the corrective action plan that will be implemented in response to the audit recommendation.

30. "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 ³¹

Report Number	Subject	Questioned Costs	Unsupported Costs	Better Use of Funds
12-1-001	ICSI International Computer Science Institute	\$451,189	\$444,551	\$0
12-1-002	Johns Hopkins University – MD	\$169,532	\$156,607	\$0
12-1-003	University of Notre Dame – IN	\$244,430	\$244,430	\$0
12-2-002	NSF's FY 2011 Financial Statement Audit	\$0	\$0	\$0
12-2-003	NSF FY 2011 Special Purpose Financial Statement	\$0	\$0	\$0
12-2-004	FISMA 2011 Independent Evaluation	\$0	\$0	\$0
12-2-005	FY 2011 FISMA Independent Evaluation	\$0	\$0	\$0
12-2-006	NSF's FY 2011 Management Letter	\$0	\$0	\$0
12-2-007	NSF's Financial and Administrative Staffing Needs	\$0	\$0	\$0
12-2-008	NSF's Independent Research and Development Program	\$0	\$0	\$0
12-2-009	NSF Funded Conference Activities	\$0	\$0	\$0
12-3-001	Request of Specific Cost Information Related to Contingencies on COL	\$0	\$0	\$0
12-6-007	QCR of Marks Paneth and Shron, LLP (WNET.org)	\$0	\$0	\$0
12-7-001	SIGAR Peer Review of Special Inspector General for Afghanistan Reconstruction	\$0	\$0	\$0
12-7-002	IQCR of #11-2-006 Workforce Management	\$0	\$0	\$0
12-7-005	IQCR CPE Review 4-1-2001 to 3-31-2011	\$0	\$0	\$0
	Total:	\$865,151	\$845,588	\$0

31. The office issued 16 reports this semiannual period.

NSF-Cognizant Reports

Report Number	Subject	Questioned Costs	Unsupported Costs
12-4-001	12-10 Astrophysical Research Consortium – WA	\$0	\$0
12-4-002	12-10 American Association of Community Colleges – DC	\$0	\$0
12-4-003	12-10 Boyce Thompson Institute for Plant Research – NY	\$0	\$0
12-4-004	12-10 Stroud Water Research Center – PA	\$0	\$0
12-4-005	12-10 American Association of Physics Teachers – MD	\$0	\$0
12-4-006	12-10 Woods Hole Oceanographic Institution – MA	\$0	\$0
12-4-007	12-10 Triangle Coalition for Science & Technology – VA	\$0	\$0
12-4-008	12-10 AIM American Institute of Mathematics – CA	\$0	\$0
12-4-009	12-08 DOSECC Drilling Observation and Sampling of the Earth's Continental Crust – UT	\$179,779	\$179,779
12-4-010	3-10 Decision Research – OR	\$0	\$0
12-4-011	12-10 CUAHSI Consortium of Universities for the Advancement of Hydrologic Science – DC	\$0	\$0
12-4-012	12-10 DOSECC Drilling Observation and Sampling of the Earth's Continental Crust – UT	\$0	\$0
12-4-013	12-10 Space Science Institute –CO	\$0	\$0
12-4-014	12-10 USMFS George E. Brown US-Mexico Foundation for Science – DC	\$0	\$0
12-4-015	12-10 Shodor Education Foundation, Inc. – NC	\$0	\$0
12-4-016	12-10 REJECTED Larta Institute – CA	\$0	\$0
12-4-017	6-11 GSU Georgia Southern University Research and Service Foundation – GA	\$0	\$0
12-4-018	5-11 Oregon Museum of Science & Industry	\$0	\$0
12-4-019	6-11 New Mexico Consortium	\$0	\$0
12-4-020	6-11 Cal Poly Corporation – CA	\$0	\$0
12-4-021	6-11 Viewpoints Research Institute, Inc. – CA	\$0	\$0
12-4-022	6-11 Woods Hole Research Center, Inc. – MA	\$0	\$0
12-4-023	6-11 NISS National Institute of Statistical Sciences – NC	\$0	\$0
12-4-024	6-11 CBIA Education Foundation, Inc. – CT	\$0	\$0
12-4-025	6-11 Cary Institute of Ecosystem Studies, Inc. – NY	\$0	\$0
12-4-026	6-11 California Academy of Sciences	\$0	\$0
12-4-027	6-11 Science Museum of Minnesota	\$0	\$0
12-4-028	6-11 University Enterprises, Inc. – CA	\$0	\$0
12-4-029	6-11 Public Radio International, Inc. – MN	\$0	\$0
12-4-030	6-11 Queens Borough Public Library – NY	\$0	\$0
12-4-031	6-11 Exploratorium – CA	\$0	\$0
12-4-032	6-11 Pacific Science Center Foundation – WA	\$0	\$0
12-4-033	12-10 Detroit Area Pre-College Engineering Program – MI	\$0	\$0
12-4-034	6-11 Maine Mathematics and Science Alliance – ME	\$0	\$0

12-4-035	6-11 Bigelow Laboratory for Ocean Sciences – ME	\$0	\$0
12-4-036	3-11 Berkeley Geochronology Center – CA	\$0	\$0
12-4-037	9-11 ARCUS Arctic Research Consortium of the US – AK	\$0	\$0
12-4-038	8-11 Association of American Geographers – DC	\$0	\$0
12-4-039	6-11 IRIS Incorporated Research Institutions for Seismology – DC	\$0	\$0
12-4-040	6-11 Maryland Academy of Sciences	\$0	\$0
12-4-041	6-11 National Alliance for Partnerships in Equity Education Foundation – PA	\$0	\$0
12-4-042	9-11 Concord Consortium – MA	\$0	\$0
12-4-043	6-11 Paleontological Research Institution – NY	\$0	\$0
12-4-044	6-11 NEON National Ecological Observatory Network, Inc. – CO	\$0	\$0
12-4-045	9-11 UCAR University Corporation for Atmospheric Research – CO	\$0	\$0
12-4-046	12-08 World Technology Evaluation Center, Inc. – PA	\$0	\$0
12-4-047	6-11 CORD, Inc. – TX	\$0	\$0
12-4-048	6-11 Institute for Advanced Study – NY	\$0	\$0
12-4-049	9-11 Museum of Science and Industry, Inc. – FL	\$0	\$0
12-4-050	9-11 KQED, Inc. – CA	\$0	\$0
12-4-057	9-11AUI Associated Universities, Inc. – DC	\$0	\$0
	Total:	\$179,779	\$179,779

Other Federal Reports

Report Number	Subject	Questioned Costs	Unsupported Costs
12-5-002	9-10 Institute for Defense Analyses – VA	\$224	
12-5-025	6-11 St. Joseph’s College – ME	\$188	\$188
12-5-031	5-11 Augsburg College – MN	\$424	\$0
12-5-033	6-11 Howard University – DC	\$1,268	\$1,000
12-5-048	6-11 Clark Atlanta University – GA	\$9,756	\$0
	Total:	\$11,860	\$1,188

Audit Reports With Outstanding Management Decisions

This section identifies audit reports involving questioned costs, and funds put to better use 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 15 reports remaining that met this condition. The status of recommendations that involve internal NSF management is described on page 37.

Report Number	Subject	Questioned Costs	Unsupported Costs	Better Use of Funds
05-1-005	RPSC Costs Claimed FY2000 to 2002	\$12,334,824	\$0	\$0
06-1-023	RPSC 2003/2004 Raytheon Polar Services	\$6,860,500	\$0	\$0
07-1-003	Triumph Tech, Inc.	\$80,740	\$1,192	\$0
07-1-019	ABT Associates	\$22,716	\$0	\$0
09-1-011	Wisconsin Ice Core Drilling Services	\$2,475,308	\$27,308	\$0
09-1-014	University of Michigan	\$1,604,713	\$1,418,889	\$0
09-5-048	8-07 College of the Mainland – TX ³²	\$110,629	\$0	\$0
10-1-012	COL OOI Proposed Budget	\$0	\$0	\$88,118,848
10-1-014	JOI 20 Month Incurred Cost	\$392,309	\$324,500	\$0
10-1-015	COL 4 Month Incurred Cost	\$195,937	\$80,000	\$0
11-1-001	REVISED ATST Price Proposal	\$0	\$0	\$62,338,903
11-1-011	NCCU Internal Control Review for North Carolina Central University	\$351,340	\$268,628	\$0
11-1-012	Trustees of Boston University	\$412,400	\$47,486	\$0
11-1-021	NEON National Ecological Observatory Network	\$0	\$0	\$75,780,354
11-5-154	6-10 University of Illinois	\$57,350	\$57,350	\$0
	Total:	\$24,898,766	\$2,225,353	\$226,238,105

32. This report was on hold at the request of OIG.

INVESTIGATIONS DATA (October 1, 2011 – March 31, 2012)

Civil/Criminal Investigative Activities

Referrals to Prosecutors	6
Criminal Convictions/Pleas	4
Arrests	0
Civil Settlements	2
Indictments/Information	2
Investigative Recoveries	\$1,397,041.51

Administrative Investigative Activities

Referrals to NSF Management for Action	18
Research Misconduct Findings	7
Debarments	8
Administrative Actions	69
Certifications and Assurances Received ³³	0

Investigative Case Statistics

	<u>Preliminary</u>	<u>Civil/Criminal</u>	<u>Administrative</u>
Active at Beginning of Period	62	90	93
Opened	96	23	45
Closed	04	14	35
Active at End of Period	54	99	103

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. § 552) and the Privacy Act (5 U.S.C. § 552a). During this reporting period:

Requests Received	38
Requests Processed	38
Appeals Received	5
Appeals Upheld	5

Response time ranged between 5 days and 20 days, with the median around 16 days and the average around 15 days.

³³ 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.

Appendix

PEER Reviews October 1, 2011 – March 31, 2012

Audit organizations that perform audits and attestation engagements in accordance with the Controller General's Government Audits Standards (GAS) must have external peer reviews every three years by independent reviewers. During this reporting period the NSF OIG completed a peer review of the Special Inspector General for Afghanistan Reconstruction (SIGAR) Office of Audit for the year ending September 30, 2011; the system report contained no recommendations. Peer reviews focus on quality control, which includes organizational structure and policies and procedures that help ensure compliance with GAS. A copy of the NSF OIG peer review report is available on the SIGAR website.³⁴

In addition, the Corporation for National Community Service (CNCS) completed a peer review of the NSF OIG Office of Audit for the year ending September 30, 2011; the system report contained no recommendations.

In accordance with peer review guidelines, we have provided copies of the CNCS peer review report to the Director of NSF, the chairs of the National Science Board and its Audit and Oversight Committee, and the chairs of the Councils of Inspectors General on Integrity and Efficiency and its Audit Committee. We have also posted a copy of the final peer review report on our OIG website.³⁵

34. The SIGAR Office of Audit peer review is at:
<http://www.sigar.mil/pdf/peerreview/2012-03-26-system-review-rpt.pdf>.

35. The NSF OIG Office of Audit peer review report is at:
<http://www.nsf.gov/oig/2012auditpeerreview.pdf>.

About the Cover...

Photograph entitled "Sand Waves" by Investigative Scientist, Scott J. Moore.

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