



NSF OIG CORNER

What's the Plan for FY 2024?

By Lisa Vonder Haar

The OIG Office of Audits provides independent, objective assessments of various aspects of NSF's programs and operations. Each fiscal year, our Office of Audits publishes an annual work plan that highlights planned projects and projects we are monitoring. The plan contains audits mandated by legislation, as well as discretionary, risk-based audits of NSF's programs, contracts, cooperative agreements, and grants to universities and other institutions. We audit NSF award recipients to detect improper spending or noncompliance with federal and NSF requirements. We tailor each audit depending on an auditee's unique risks. We also conduct internal audits of NSF's programs to identify ways to improve systems and operations.

How do you decide which discretionary audits and reviews to include in the annual work plan?

We apply a risk-based approach to determine which audits, inspections, or reviews should be included in the plan. We also align our discretionary audits and reviews with NSF's [top management and performance challenges](#), which we identify each year per the Reports Consolidation Act of 2000. Since our discretionary audits and reviews are not mandated by legislation, we have the flexibility to address any emerging issues or to respond to requests from Congress or other stakeholders.

Are you planning audits of award recipients in FY 2024?

We plan to audit NSF award recipients at various universities, non-profits, and for-profit entities to detect improper spending or noncompliance with federal and NSF requirements. These audits may focus on areas such as internal controls, accounting systems, or incurred costs.

We also conduct audits to determine if NSF policies are being implemented and are effective. For example, we are planning to review compliance with NSF's harassment terms and conditions at selected NSF award recipients. This award term and condition, effective October 2018, requires award recipients to notify NSF of any findings of sexual harassment, other forms of harassment, or sexual assault regarding an NSF funded PI or co-PI.

How do audits and reviews of NSF's internal operations impact the recipient community?

Our audits and reviews of NSF's internal operations help NSF meet its mission efficiently and effectively. Changes that NSF makes to its policies and procedures based on our recommendations often affect recipients. For example, because of our audits, NSF clarified its guidance on entertainment costs, participant support costs, and promotional items for EPSCoR-funded programs. Our planned internal audits and reviews for FY 2024 include audits of mid-scale projects, NSF's Regional Innovation Engines Program, and NSF's oversight of Industry University Cooperative Research Centers.

What about single audits?

Recipients that spend \$750,000 or more a year in federal awards are required to obtain an annual independent financial audit, referred to as

a "single audit." We will review the quality of single audits of NSF award recipients for which NSF is the cognizant or oversight agency (generally defined as the audited entity's predominant federal funding agency). We will also review other award recipients when we have concerns regarding the NSF-related information contained in their single audit reports. The purpose of our reviews is to determine whether the audits comply with federal requirements and professional audit standards.

Where can I find the Office of Audits' annual work plans?

Our [annual work plans](#), as well as our other reports and publications, are on our website at oig.nsf.gov.

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- **Web:** oig.nsf.gov/contact/hotline
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