

Management Challenges for the National Science Foundation in Fiscal Year 2020

NATIONAL SCIENCE FOUNDATION
OFFICE OF INSPECTOR GENERAL

October 15, 2019



AT A GLANCE

Management Challenges for the National Science Foundation in Fiscal Year 2020

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WHY WE DID THIS REPORT

The *Reports Consolidation Act of 2000* (Pub. L. No. 106-531) requires us to annually update our assessment of NSF's "most serious management and performance challenges facing the agency ... and the agency's progress in addressing those challenges."

WHAT WE FOUND

NSF leads the world as an innovative agency dedicated to advancing science. Its support of basic research has led to many discoveries that have contributed to the progress of science, as well as the national health, prosperity, and welfare. Beyond its scientific mission, NSF must be a responsible steward of taxpayer dollars.

This year, we have identified six areas representing challenges NSF must continue to address to enhance mission performance:

- Managing Major Multi-User Research Facilities;
- Meeting Digital Accountability and Transparency Act of 2014 (DATA Act) Reporting Requirements;
- Managing the Intergovernmental Personnel Act Program;
- Managing the Antarctic Infrastructure Modernization for Science (AIMS) Project;
- Encouraging the Responsible and Ethical Conduct of Research; and
- Mitigating Threats Posed by Foreign Government Talent Recruitment Programs.

We have also removed one challenge identified in our FY 2019 Management Challenges report — Eliminating Improper Payments — based on NSF's significant progress in this area.

We are encouraged by NSF's progress in its efforts to address critical management and performance challenges. Effective responses to these challenges will continue to promote the integrity of NSF-funded projects, help ensure research funds are spent effectively and efficiently, and help maintain the highest level of accountability over taxpayer dollars.

AGENCY RESPONSE TO MANAGEMENT CHALLENGES FOR FY 2019

Following the issuance of this report, NSF will include its Management Challenges Progress Report and its response to *Management Challenges for the National Science Foundation in FY 2019* as part of its Agency Financial Report.

FOR FURTHER INFORMATION, CONTACT US AT OIGPUBLICAFFAIRS@NSF.GOV.



National Science Foundation • Office of Inspector General
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MEMORANDUM

DATE: October 15, 2019

TO: Dr. Diane Souvaine
Chair
National Science Board

Dr. France Córdova
Director
National Science Foundation

FROM: Allison C. Lerner *Allison C. Lerner*
Inspector General
National Science Foundation

SUBJECT: Management Challenges for the National Science Foundation in Fiscal Year 2020

Attached for your information is our report, *Management Challenges for the National Science Foundation in Fiscal Year 2020*. The *Reports Consolidation Act of 2000* (Pub. L. No. 106-531) requires us to annually update our assessment of NSF's "most serious management and performance challenges facing the agency ... and the agency's progress in addressing those challenges." A summary of the report will be included in the National Science Foundation Agency Financial Report.

If you have questions, please contact me at 703.292.7100.

Attachment

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Introduction

NSF leads the world as an innovative agency dedicated to advancing science. Its support of basic research has led to many discoveries that have contributed to the progress of science, as well as the national health, prosperity, and welfare. Beyond its scientific mission, NSF must be a responsible steward of taxpayer dollars.

The *Reports Consolidation Act of 2000* requires us to annually update our assessment of NSF's "most serious management and performance challenges facing the agency ... and the agency's progress in addressing those challenges" (Pub. L. No. 106-531). Accordingly, we identify the challenges we consider most critical based on our audit and investigative work; general knowledge of the agency's operations; and evaluative reports of others, including the U.S. Government Accountability Office (GAO) and NSF's various advisory committees, contractors, and staff. We identify management challenges as those that meet at least one of the following criteria:

- The issue involves an operation that is critical to an NSF core mission.¹
- There is a risk of fraud, waste, or abuse of NSF or other Government assets.
- The issue involves strategic alliances with other agencies, the Office of Management and Budget (OMB), the Administration, Congress, or the public.
- The issue is related to key initiatives of the President.
- The issue involves a legal or regulatory requirement not being met.

FY 2020 Challenges and Emerging Challenge

This year, we have identified six areas representing the most serious management and performance challenges for NSF:

- Managing Major Multi-User Research Facilities;
- Meeting *Digital Accountability and Transparency Act of 2014* (DATA Act) Reporting Requirements;
- Managing the *Intergovernmental Personnel Act* Program;
- Managing the Antarctic Infrastructure Modernization for Science (AIMS) Project;
- Encouraging the Responsible and Ethical Conduct of Research; and
- Mitigating Threats Posed by Foreign Government Talent Recruitment Programs.

We describe our work and NSF's progress in addressing these six critical challenges areas in more detail in the following pages.

We have also identified a new area — managing the enterprise-wide internal control environment — that we consider an emerging challenge for NSF. OMB requires Federal agencies to establish an effective, enterprise-wide control environment and integrate a risk-based approach towards meeting strategic, operational, reporting, and compliance objectives.² NSF has a proven track record of effectively overseeing each of its different functional areas, but gaps remain in addressing cross-functional issues. We have observed this issue in several ongoing audits, which we will finalize this fiscal year. Increasing collaboration between NSF's directorates, divisions, and offices may assist the agency in addressing this emerging challenge area.

¹ The *National Science Foundation Act of 1950* (Pub. L. No. 81-507) sets forth the mission: "to promote the progress of science; to advance the national health, prosperity, and welfare; to secure the national defense; and for other purposes."

² OMB M-18-16, Appendix A to OMB Circular No. A-123, *Management of Reporting and Data Integrity Risk*, June 6, 2018

Progress in Addressing FY 2019 Challenges

We are encouraged by NSF's efforts to address critical management and performance challenges. For example, we have removed one challenge area identified in our FY 2019 Management Challenges report — Eliminating Improper Payments — based on NSF's efforts to demonstrate compliance and effectiveness in the agency's implementation of the *Improper Payments Elimination and Recovery Act of 2010* (IPERA).³ Specifically, NSF published standard operating guidance for improper payments risk assessments incorporating the nine IPERA risk factors and additional considerations from our FY 2015 report. In addition, NSF completed a 3-year improper payments risk assessment throughout FY 2016, FY 2017, and FY 2018, which concluded that NSF did not have a significant risk of improper payments. Our inspections of the FY 2016 and FY 2017 risk assessment work, as well as our audit of the completed FY 2018 risk assessment, found NSF in compliance with IPERA requirements. Although NSF could improve its risk assessment process by ensuring that it obtains input from key personnel for all payment programs and activities, these actions, along with other agency activities, have enhanced our confidence that NSF will continue to comply with IPERA requirements.

NSF's effective responses to its serious management and performance challenges will continue to promote the integrity of NSF-funded projects, help ensure research funds are spent effectively and efficiently, and help maintain the highest level of accountability over taxpayer dollars.

³ Pub. L. No. 111-204, as amended by *Improper Payments Elimination and Recovery Improvement Act of 2012* (IPERIA, Pub. L. No. 112-248)

Why is this a serious management challenge?

This challenge involves an operation that is critical to an NSF core mission.

As part of its mission, NSF funds the construction, management, and operation of major multi-user research facilities (major facilities), which are state-of-the-art infrastructure for research and education and include telescopes, ships, distributed networks, and observatories. NSF's major facility portfolio is inherently risky because the facilities are naturally complex, and their construction and operating costs are high. For example, NSF's Antarctic Infrastructure Modernization for Science (AIMS) project is a \$410 million, 10-year construction venture at McMurdo Station. In FY 2018, NSF spent \$186 million constructing major facilities and more than \$1 billion operating them.

Recent audits identified oversight concerns, including the need for strengthened controls to ensure major facilities clearly identify subrecipients, complete subrecipient risk assessments, and properly charge project expenditures to construction or operations. In addition, a March 2019 GAO report noted NSF should take additional steps to ensure NSF — and recipients constructing and operating major facilities — maintain project management expertise.

Over the past few years, NSF has worked diligently to address our and other auditors' recommendations. NSF has strengthened controls over its major facility portfolio and continues to complete additional steps to improve oversight.

Completed Actions

- ☑ Developed and implemented management reserve policies and procedures.
- ☑ Aligned Standard Operating Guidelines with the *American Innovation and Competitiveness Act*.
- ☑ Updated the terminology in NSF systems to allow recipients to more clearly identify subrecipients.
- ☑ Received an independent third-party review of NSF's cost surveillance procedures and developed a plan to address recommendations.
- ☑ Updated ship operations terms to provide better control over maintenance and repair costs.

Ongoing Actions

- Finalize and issue policies and procedures for segregation of funding plans and final construction reviews.
- Continue to draft new sections of the Major Facilities Guide on *Schedule, Development, Estimating, and Analysis* and *Key Personnel*.
- Initiate facilities portfolio workforce gap analysis.
- Finalize and issue revised Business System Review Guide to align with the Uniform Guidance.

Why is this a serious management challenge?

This challenge involves strategic alliances with other agencies, OMB, the Administration, Congress, or the public.

The *Digital Accountability and Transparency Act of 2014* (DATA Act, Pub. L. No. 113-101) requires Federal agencies to report quarterly spending data to the public through USASpending.gov, beginning with FY 2017 second quarter data. Federal agencies must report information in accordance with Government-wide financial data standards developed and issued by the OMB and the U.S. Department of the Treasury (Treasury).

In response to our November 2017 audit of NSF's FY 2017 second quarter spending data, NSF staff conducted a root cause analysis of its challenges, noting that many of the OIG-identified errors were Government-wide in nature and beyond NSF's control. NSF has taken several actions to improve the quality of its spending data, including leading Government-wide activities to implement OMB requirements (OMB M-18-16); supporting the Government-wide financial assistance community's work to develop the Data Quality Plan Playbook, a framework for the required data quality plans, which NSF leveraged to prepare its own plan; and leveraging enterprise risk management to assess the risk of reporting inaccurate data to Treasury.

However, our audit of NSF's FY 2019 first quarter spending data found that the data did not meet OMB quality requirements. Several data elements were inaccurate, incomplete, or untimely, with most errors stemming from NSF's assertion that certain award actions, such as deobligation or upward/downward modification of the original award amounts, are nonreportable.

NSF has taken action to improve DATA Act reporting. However, challenges remain in implementing a process to ensure all award actions are transparent to the public.

Completed Actions

- ☑ Participated in Government-wide working groups to develop a DATA Act Playbook to support Federal agencies' compliance and audit readiness.
- ☑ Developed and implemented an NSF DATA Act data quality plan that considers incremental risks to data quality in Federal spending data and identifies controls to manage such risks.
- ☑ Monitored changes to NSF systems to determine impact on DATA Act reporting.

Ongoing Actions

- Implement a SharePoint tool to assist in quarterly DATA Act submission process by tracking Division Director assurances and the Senior Accountable Official (SAO) certification.
- Continue to work closely with OMB, Treasury, and intra-Governmental groups.
- Continue to refine NSF's validation and submission process.
- Continue to collaborate with NSF OIG and GAO to support their audit responsibilities and to resolve any recommendations through implementing a corrective action plan.

Why is this a serious management challenge?

This challenge involves an operation that is critical to an NSF core mission.

NSF gives scientists, engineers, and educators the opportunity to temporarily serve as NSF program directors, advisors, and senior leaders. Most non-permanent staff members are individuals assigned under the *Intergovernmental Personnel Act* (IPA, Pub. L. No. 91-648), who are not Federal employees but are paid through grants and remain employees of their home institutions. These individuals — hereafter referred to as IPAs or rotators — bring in fresh perspectives from across all fields of science and engineering to support NSF's mission. However, IPAs can have a heightened risk of conflicts of interest while working at NSF because most IPAs come from institutions receiving NSF grants. Also, because they only serve up to 4 years, there is frequent staff turnover at NSF, especially in senior leadership positions filled by IPAs. In addition, IPAs can spend up to 50 days each year on Independent Research/Development (IR/D) and their salaries are not subject to Federal pay and benefits limits.

NSF is working to strengthen its management of the program. The IPA Steering Committee — established in 2016 in response to our 2013 audit report — continues to require every IPA's home institution to pay 10 percent of the IPA's academic-year salary and benefits under the cost-share pilot program it initiated in FY 2017. In addition, according to NSF's FY 2018 IPA program annual report, "Since the IPA cost-share policy pilot was implemented in FY 2016, NSF experienced a nearly 2 percent increase in average cost-share from 7.2 percent to 9.1 percent in FY 2018." Nevertheless, the IPA program remains an area with inherent risk that NSF must continue to monitor and mitigate.

Completed Actions

- ☑ Completed the first IPA Program Annual Report.
- ☑ Monitored time staff spent on IR/D and provided data to senior managers.
- ☑ Reported on year two of the cost-share pilot.
- ☑ Reported to Congress justifications for rotator pay exceeding the maximum Senior Executive Service (SES) pay.
- ☑ Established a process to ensure IPAs attend exit interviews that explain post-employment restrictions.

Ongoing Actions

- Report on year three of the cost-share pilot.
- Complete the development of an agency-wide workforce strategy for balancing use of IPA and other rotators with permanent staff.
- Continue to prepare an IPA Program Annual Report.
- Continue to provide quarterly data to senior managers on staff IR/D time and travel.
- Continue to submit to Congress annual justifications for rotator pay exceeding the maximum SES pay.

Why is this a serious management challenge?

This challenge involves an operation that is critical to an NSF core mission.

NSF, through the United States Antarctic Program (USAP), manages U.S. scientific research in Antarctica. Leidos Innovations Corporation (Leidos) currently holds the Antarctic Support Contract (ASC) for USAP logistical support. It is NSF's largest contract, valued at \$2.3 billion over 13 years. NSF recently initiated a \$410 million project to update and consolidate the footprint of McMurdo Station. The Office of Polar Programs (OPP), in coordination with NSF's Large Facilities Office, is managing the Antarctic Infrastructure Modernization for Science (AIMS) project as a series of modifications to the existing ASC with Leidos. This anticipated 10-year project, to be completed in phases, will stretch agency resources and may present additional challenges for NSF to overcome. In addition, OPP is currently overseeing a separate ASC contract modification with Leidos to build an Information Technology & Communications (IT&C) primary facility — a key precursor to the success of AIMS.

NSF has committed to completing the AIMS project without impacting scientific research. This commitment, the inherent risk of the ASC, the remote and isolated environment coupled with the harsh climate of Antarctica, and the capacity of the prime contractor to effectively manage this complex project will require continued vigilance.

Completed Actions

- ☑ Finalized updates to the Selection of Independent Cost Estimate Reviews standard operating guidance and the Major Facilities Guide (MFG).
- ☑ Received the independent third-party report related to cost surveillance of Leidos; developed an implementation plan to address the findings and recommendations.
- ☑ Revised the ASC Award Fee Plan to include Notable Outcome metrics.
- ☑ Implemented formal ASC Project Execution Plans and Funding Guidance memoranda.
- ☑ Instituted monthly ASC project reviews and weekly financial reviews.
- ☑ Established Quality Assurance and Project Management teams at Leidos.

Ongoing Actions

- Initiate major facilities portfolio workforce gap analysis.
- Revise Major Facilities Cooperative Agreement Supplemental Terms and Conditions.
- Finalize the new *Major Facilities Oversight Reviews* standard operating guidance.
- Continue to draft new sections of the MFG on *Schedule, Development, Estimating, and Analysis* and *Key Personnel*.
- Implement function-specific technical measures as part of the ASC Award Fee Plan.

Why is this a serious management challenge?

This challenge involves an operation that is critical to an NSF core mission. There is also risk of fraud, waste, or abuse of NSF or other Government assets.

To achieve excellence and maintain the public’s trust, researchers must commit to the responsible and ethical conduct of research. In addition to avoiding research misconduct (fabrication, falsification, or plagiarism), this commitment includes protecting research subjects; mentoring; ensuring responsible authorship; managing conflicts of interests; protecting data integrity; and establishing research environments free of harassment.

We are encouraged by NSF’s actions to strengthen training in the responsible conduct of research (RCR) at NSF-funded institutions, as required by the *America COMPETES Act* (Pub. L. No. 110-69) and in response to our 2017 report on institutional implementation of RCR training. However, opportunities for improvement exist. For example, the House Report accompanying the Act included expectations that NSF “promptly develop and provide written guidelines and/or templates for universities to follow so that compliance can be verified by all parties.” NSF has shared training resources in its draft 2020 *Proposal and Award Policies and Procedures Guide* (PAPPG); however, written guidelines or templates could help NSF ensure the training is of sufficient quality and complies with RCR training requirements as the Act intended. Written guidelines or templates could also help recipients create RCR training curricula that NSF deems appropriate. Finally, because the National Institutes of Health (NIH) provides RCR guidelines, some institutions receiving funding from both agencies have developed and maintain two separate RCR programs. NSF could ease this burden on recipients and strengthen the impact of RCR training by working with NIH to harmonize these expectations as much as possible.

NSF has committed to ensuring the research environments it supports are free of harassment, and it has continued to emphasize its culture of zero tolerance for harassment of any kind by NSF staff or individuals who receive its funding. For example, it has supported the National Academies of Science, Engineering, and Medicine’s (NASEM) efforts to prevent sexual harassment and the Global Research Council’s efforts to promote the equality and status of women in research. NSF also published a new award term and condition, effective October 22, 2018, entitled “Notification Requirements Regarding Findings of Sexual Harassment, Other Forms of Harassment, or Sexual Assault.” In addition, NSF provides a process by which any individual may report allegations of harassment involving an NSF-funded program directly to NSF’s Office of Diversity and Inclusion. NSF’s challenge lies in ensuring that such reports are properly made — and that it has enough staff and resources to respond to this new body of work.

Completed Actions

- ☑ Defined responsible and ethical conduct of research (RECR) and provided references for designing RECR training in draft 2020 PAPPG.
- ☑ Presented guidance on RECR to research integrity officers and other research administrators.
- ☑ Funded Online Ethics Center workshop.
- ☑ Revised solicitation for Ethical and Responsible Research Program.
- ☑ Supported NASEM report on sexual harassment.
- ☑ Published new term and condition on notification of findings of harassment or sexual assault.

Ongoing Actions

- Publish final 2020 PAPPG and develop further improvements for the 2021 PAPPG based on community feedback.
- Hold online ethics promising practices workshop.
- Hold workshop for science, technology, engineering, and mathematics (STEM) faculty on teaching ethics.
- Develop Dear Colleague Letter regarding research opportunities in areas recommended by the NASEM report on sexual harassment.

Why is this a serious management challenge?

This challenge involves an operation that is critical to an NSF core mission. There is also risk of fraud, waste, or abuse of NSF or other Government assets.

NSF, and other agencies that fund basic research, are facing increasing challenges from programs sponsored by some foreign governments or affiliates, referred to as "foreign government talent recruitment programs." These programs — designed to benefit the foreign state's economic development, industry, and national security by obtaining information and technology from abroad — have the potential to exploit the openness of American universities and threaten the integrity of U.S. research initiatives.

Talent recruitment programs target individuals with expertise in cutting-edge science, including NSF-funded researchers, merit review panelists, and career Federal employees or rotators who manage NSF's scientific programs. Some plans have required members to affirmatively demonstrate their involvement in research or technology development, sometimes by providing information that is proprietary or export controlled. These plans often use contracts to establish the relationship between the plan and the scientist. The contracts can contain provisions related to the scientists' intellectual activities and output, which may raise significant questions about ownership of intellectual property developed with NSF funding and create conflicts of interests and commitments. Failure to properly disclose membership in such programs can also have criminal or civil ramifications.

NSF has begun taking action to confront the challenges presented by foreign talent recruitment programs. NSF should continue to assess and refine its controls in this area and should work to ensure that it has sufficient staff and resources to respond to this challenge.

Completed Actions

- ☑ Issued a requirement that IPA Program staff working at NSF must be U.S. citizens or have applied for U.S. citizenship.
- ☑ Issued a personnel policy prohibiting NSF employees and IPA Program staff from participating in foreign government talent recruitment programs.
- ☑ Commissioned an independent advisory group to conduct a study and recommend practices for NSF and its award recipients to achieve the best balance between scientific openness and security.

Ongoing Actions

- Publish final 2020 PAPPG, including clarifications regarding reporting requirements for current and pending support and professional appointments.
- Develop electronic formats for submission of biographical sketches, disclosure of appointments, and disclosure of current and pending support information.
- Strengthen and improve certifications relating to representations and disclosures made in proposals and/or other communications with NSF.

Appendix A: Relevant Reports

Please visit <http://www.nsf.gov/oig> for additional reports and publications.

Introduction

- NSF OIG [Report](#), *Management Challenges for the National Science Foundation in FY 2019*, Oct. 12, 2018
- NSF OIG Report No. [19-2-005](#), *Performance Audit over the Improper Payments Elimination and Recovery Act*, May 10, 2019
- NSF OIG [Memorandum](#), *IPERA Compliance*, April 30, 2018
- NSF OIG Report No. [17-3-005](#), *Inspection of the National Science Foundation's Compliance with the Improper Payments Elimination and Recovery Act of 2010 for FY 2016*, May 16, 2017
- NSF OIG Report No. [16-3-005](#), *NSF's Compliance with the Improper Payments Elimination and Recovery Act for FY 2015*, May 12, 2016

Managing Major Multi-User Research Facilities

- NSF OIG Report No. [19-2-006](#), *Audit of NSF's Controls to Prevent Misallocation of Major Facility Expenses*, June 21, 2019
- NSF OIG Report No. [18-2-005](#), *Audit of NSF's Oversight of Subrecipient Monitoring*, June 21, 2018
- NSF OIG Report No. [17-3-004](#), *NSF Needs Stronger Controls Over Battelle Memorial Institute Award for the National Ecological Observatory Network*, May 12, 2017
- [GAO-19-227](#), *National Science Foundation: Cost and Schedule Performance of Large Facilities Construction Projects and Opportunities to Improve Project Management*, March 27, 2019

Meeting Digital Accountability and Transparency Act of 2014 (DATA Act) Reporting Requirements

- NSF OIG Report No. [18-2-001](#), *Implementation of the Digital Accountability and Transparency Act of 2014*, Nov. 17, 2017

Managing the Intergovernmental Personnel Act Program

- NSF OIG Report No. [17-2-008](#), *NSF Controls to Mitigate IPA Conflicts of Interest*, June 8, 2017
- NSF OIG Report No. [13-2-008](#), *Audit of Cost Associated with NSF's Use of Intergovernmental Personnel Act Assignees*, March 20, 2013

Encouraging the Responsible and Ethical Conduct of Research

- [NSF OIG Tracking No. PR12030006](#), *OIG Review of Institutions' Implementation of NSF's Responsible Conduct of Research Requirements*, July 25, 2017
- [H. Rept. 110-289](#), *Conference Report, 21ST Century Competitiveness Act*, 2017
- NSF Office of the Director Staff Memorandum, O/D 18-18, *NSF is Committed to Stopping Harassment in Research and Learning Environments*, Sept. 19, 2018
- [NSF Office of the Director Important Notice No. 144](#), *Harassment*, Feb. 8, 2018
- [NSF ODI Bulletin No. 18-01](#), *Sexual Harassment Reporting*
- [NSF Office of the Director Important Notice No. 140](#), *Training in Responsible Conduct of Research – A Reminder of the NSF Requirement*, August 17, 2017
- NASEM [Consensus Study Report](#), *Sexual Harassment of Women: Climate, Culture, and Consequences in Academic Sciences, Engineering, and Medicine*, 2018

Additional Information

About NSF OIG

We promote effectiveness, efficiency, and economy in administering the Foundation's programs; detect and prevent fraud, waste, and abuse within NSF or by individuals who receive NSF funding; and identify and help to resolve cases of research misconduct. NSF OIG was established in 1989, in compliance with the *Inspector General Act of 1978*, as amended. Because the Inspector General reports directly to the National Science Board and Congress, the Office is organizationally independent from the National Science Foundation.

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