




National Science Foundation • Office of Inspector General
4201 Wilson Boulevard, Suite I-1135, Arlington, Virginia 22230

MEMORANDUM

DATE: March 24, 2016

TO: Jeffery M. Lupis
Director, Division of Acquisition and Cooperative Support (DACS)

FROM: Dr. Brett M. Baker 
Assistant Inspector General for Audit

SUBJECT: **NSF OIG Audit Report No. OIG-16-1-012**, *Independent Audit Report on Consortium for Ocean Leadership, Inc.'s Proposed Direct Amounts on Unsettled Flexibly-Priced Contracts, Grants, and Cooperative Agreements for Fiscal Years 2010 and 2011*

At our request, the Defense Contract Audit Agency (DCAA) examined Consortium for Ocean Leadership, Inc.'s (COL) Fiscal Year (FY) 2010 and 2011 proposed direct costs, excluding fringe benefits, for reimbursement on unsettled flexibly-priced awards, to determine if the claimed direct costs comply with contract terms. DCAA's audit report dated November 18, 2015, is attached.

DCAA took no exception to COL's proposed FY 2010 and 2011 direct costs, excluding fringe benefits, totaling \$280,561,698. However, DCAA rendered a qualified opinion due to a scope limitation, and stated, "...we were unable to complete procedures necessary under the circumstances." The scope limitation pertains to DCAA not having evaluated significant subcontract/subaward costs comprising almost 70% of COL's total direct costs as presented in the report. As a result, the report classifies as unresolved subcontractor costs for TAMRF (Texas A&M Research Foundation) and UWASH (University of Washington), which together, for FYs 2010 and 2011, are nearly \$195 million (almost 70% of adjusted total direct cost claimed for the two years). DCAA requested its cognizant branch offices to perform assist audits on these two subcontractors and expected to receive the results within 90 days.

However, DCAA recently notified us that it has stopped work on the two subcontractors and on other NSF-OIG audits, and can no longer perform any further audit support. This is due to the passage of the 2016 National Defense Authorization Act Section 893, dated November 25, 2015,

which prohibits DCAA from performing audit work for non-Defense agencies. Significant subcontract/subaward costs for COL remain, therefore, not evaluated.

Although there is no formal recommendation for this report, in light of DCAA's inability to continue with its audit efforts over the COL subawardees, we advise NSF to ensure sufficient audit coverage of TAMRF and UWASH subcontractor costs claimed by COL before resolving the COL incurred cost audits and settling final award prices with COL.

To fulfill our monitoring responsibilities, the Office of Inspector General:

- Reviewed the approach and planning of the audit;
- Evaluated the qualifications and independence of the auditors;
- Monitored the progress of the audit at key points;
- Coordinated periodic meetings with DCAA and NSF officials as necessary to discuss audit progress, findings and recommendations;
- Reviewed the report prepared by DCAA; and
- Coordinated issuance of the report.

DCAA is responsible for the attached audit report and the qualification and conclusions presented therein.

We thank you and your staff for the assistance extended to us. If you have any questions about this report, please contact David Willems at (703) 292-4979 or Jannifer Jenkins at (703) 292-4996.

Attachment: DCAA Audit Report Nos. 6171-2010J10100009 and 6171-2011J10100008
Independent Audit Report on Consortium for Ocean Leadership, Inc.'s Proposed Direct Amounts on Unsettled Flexibly-Priced Contracts, Grants, and Cooperative Agreements for FYs 2010 and 2011, dated November 18, 2015

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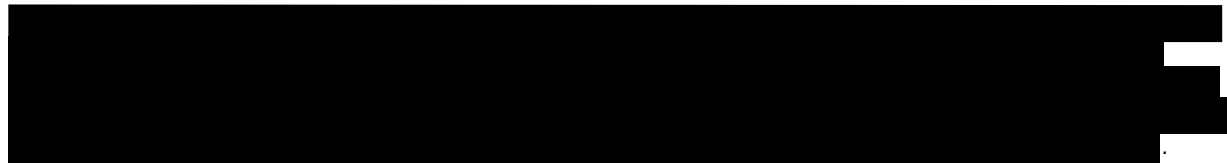


DEFENSE CONTRACT AUDIT AGENCY

**Audit Report Nos. 6171-2010J10100009
6171-2011J10100008**

Chesapeake Bay Branch Office
10025 Governor Warfield Parkway
Columbia, MD 21044
November 18, 2015

**Independent Audit Report on Consortium For
Ocean Leadership, Inc.'s Proposed Direct
Amounts on Unsettled Flexibly-Priced Contracts,
Grants, and Cooperative Agreements for Fiscal
Years 2010 and 2011**





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EXECUTIVE SUMMARY

ABOUT CONSORTIUM FOR OCEAN LEADERSHIP

Consortium for Ocean Leadership, Inc. (COL) is a Washington, DC based nonprofit organization that represents both public and private ocean research and education institutions, aquaria, and industry with the mission to advance research, education, and sound ocean policy. The organization manages ocean research and education programs in areas of scientific ocean drilling, ocean observing, ocean exploration, and ocean partnerships. COL also manages a variety of programs including Integrated Ocean Drilling Program (IODP), Ocean Observatories Initiative (OOI), Ocean Drilling Program (ODP), U.S. Science Support Program, National Ocean Sciences Bowl (NOSB), etc. COL's primary effort is in the IODP and OOI Programs. COL is located at 1201 New York Avenue, Northwest # 420, Washington, DC 20005, and the CAGE Code is 050J7.

In Fiscal Year (FY) 2010, COL staffed [REDACTED] employees and total revenue was approximately [REDACTED]. In FY 2011, COL staffed [REDACTED] employees and total revenue was approximately [REDACTED]. Approximately 98 percent of the work performed at COL in each of these FYs is under Government contracts, grants, and cooperative agreements. In addition, COL incurred a significant amount of subcontract costs in FYs 2010 and 2011, accounting for 95% of total direct costs per year. Two universities, Texas A&M Research Foundation (TAMRF) and University of Washington (UWASH), accounted for 42% and 31% of total claimed subcontract cost in FY 2010 and 38% and 35% in FY 2011, respectively.

ABOUT THIS AUDIT

We examined COL's proposed direct costs, excluding fringe benefits, for reimbursement on unsettled flexibly-priced contracts, grants, and cooperative agreements contained in its FYs 2010 and 2011 final indirect rate proposals, submitted on March 29, 2011 and March 31, 2012, respectively, to determine if the claimed direct amounts, excluding fringe benefits, comply with contract terms pertaining to accumulating and billing incurred amounts.

WHAT WE FOUND

We determined the claimed direct costs, excluding fringe benefits, contained in COL's FYs 2010 and 2011 incurred cost proposals complied in all material aspects with the contract terms pertaining to accumulating and billing incurred amounts.

REPORT ON PROPOSED CONTRACTS, GRANTS, AND COOPERATIVE AGREEMENTS DIRECT AMOUNTS

We examined COL's proposed direct amounts, excluding fringe benefits, for reimbursement on unsettled flexibly-priced contracts, grants, and cooperative agreements contained in its FYs 2010 and 2011 final indirect rate proposals, submitted on March 29, 2011 and March 31, 2012, respectively to determine if the proposed direct amounts, excluding fringe benefits, comply with contract, grant, and cooperative agreement terms pertaining to accumulating and billing incurred amounts.

Management's Responsibility

COL's management is responsible for the preparation of proposed amounts in compliance with the criteria cited above, including the design, implementation, and maintenance of internal control to prevent or detect and correct noncompliance due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on COL's compliance based on our examination. We conducted our examination in accordance with Generally Accepted Government Auditing Standards (GAGAS).

GAGAS requires that we plan and perform the examination to obtain reasonable assurance about whether COL's proposed direct amounts, excluding fringe benefits, materially comply with the criteria cited above. An examination includes performing procedures to obtain evidence about whether COL's proposed direct amounts, excluding fringe benefits, materially comply with the criteria cited above. The nature, timing, and extent of the procedures selected depend on our professional judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error, and involve examining evidence about the proposed direct amounts.

We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our audit opinion. Our examination does not provide a legal determination on COL's compliance with contract, grant, and cooperative agreement terms.

Basis for Qualified Opinion

Due to the scope limitation described below, we were unable to complete procedures necessary under the circumstances.



SCOPE LIMITATION

COL's subcontract/subaward costs of \$84,655,126 for FY 2010 and \$110,153,195 for FY 2011 claimed in the contractor's proposals have not been evaluated. Based on our evaluation of COL's incurred cost proposals, the subcontract/subaward costs are the majority of the direct costs in our auditable universe. We requested assist audits for subcontract/subaward costs included in the contractor's incurred cost proposals from the DCAA Houston Branch office for subcontract/subaward costs for TAMRF and the DCAA Seattle Branch office for subcontract/subaward costs for UWASH, as identified below. Through coordination with the cognizant DCAA branch offices, the results of the subcontract/subaward assist audits are expected within 90 days. Upon completion of the related prime contracts/awards, and prior to submission of our final audit report or allowable direct cost worksheets on these prime contracts/awards, we will reconcile the subcontract/subaward costs claimed by the prime contractor to the allowable direct costs included in the final allowable direct cost worksheet or contract audit closing statement for the subcontracts/subawards. Any subcontract/subaward costs questioned in the assist audits will be reflected in a supplemental audit report provided to your office if it serves a useful purpose. Therefore, the results of our audit are qualified to the extent that issuance of this report does not indicate final acceptance of the claimed subcontract/subaward costs. (See Exhibit A, Note 3).

**TAMRF and UWASH Schedule of Unresolved Subcontract Costs
Fiscal Year 2010**

| <u>Cognizant DCAA Office</u> | <u>Subcontractor Name</u> | <u>Prime Contract/ Award No.</u> | <u>Subcontract/ Subaward No.</u> | <u>Cost Claimed</u> |
|------------------------------|-------------------------------|--------------------------------------|--------------------------------------|----------------------|
| Houston Branch Office | Texas A&M Research Foundation | OCE-0352500 | JSC4-02 | \$ 54,531,033 |
| Houston Branch Office | Texas A&M Research Foundation | OCE-0352500 | JSC5-02 | 1,749,019 |
| Seattle Branch Office | University of Washington | OCE-0964093 | SA9-09 | 24,785,472 |
| Seattle Branch Office | University of Washington | OCE-1005697 | SA9-09 | 69,572 |
| Seattle Branch Office | University of Washington | OCE-1026342 | SA9-09 | 2,868,300 |
| Seattle Branch Office | University of Washington | OCE-0418967 | SA9-08 | 651,730 |
| Total Unresolved | | | | <u>\$ 84,655,126</u> |

**TAMRF and UWASH Schedule of Unresolved Subcontract Costs
Fiscal Year 2011**

| <u>Cognizant DCAA Office</u> | <u>Subcontractor Name</u> | <u>Prime Contract/ Award No.</u> | <u>Subcontract/ Subaward No.</u> | <u>Cost Claimed</u> |
|------------------------------|-------------------------------|--------------------------------------|--------------------------------------|-----------------------|
| Houston Branch Office | Texas A&M Research Foundation | OCE-0352500 | JSC4-02 | \$ 56,547,644 |
| Houston Branch Office | Texas A&M Research Foundation | OCE-0652315 | SAF11-03 | 28,000 |
| Houston Branch Office | Texas A&M Research Foundation | OCE-0652315 | SA11-13 | 2,037 |
| Seattle Branch Office | University of Washington | OCE-0964093 | SA9-09 | 34,816,891 |
| Seattle Branch Office | University of Washington | OCE-1005697 | SA9-09 | 11,924,205 |
| Seattle Branch Office | University of Washington | OCE-1026342 | SA9-09 | 6,834,418 |
| Total Unresolved | | | | <u>\$ 110,153,195</u> |

Qualified Opinion

In our opinion, except for the effects of noncompliances, if any, that we might have identified had we completed the procedure discussed in the scope limitation section above, COL's proposed direct amounts, excluding fringe benefits, on unsettled flexibly-priced contracts, grants, and cooperative agreements comply, in all material respects, with contract, grant, and cooperative agreement terms pertaining to accumulating and billing incurred amounts. The results of audit of the contractor's claimed direct cost, excluding fringe benefits, are presented in Exhibit A. A schedule of COL's flexibly-priced contracts and awards is presented in Exhibit B.

EXIT CONFERENCE

We discussed the results of our examination with [REDACTED], Controller, in an exit conference held on October 22, 2015.

DCAA PERSONNEL

Primary contacts regarding this audit:

[REDACTED]

Telephone No.

[REDACTED]

Other contacts regarding this audit report:

[REDACTED]

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AUDIT REPORT AUTHORIZED BY:

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/ Branch Manager
DCAA Chesapeake Bay Branch Office

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AUDIT REPORT DISTRIBUTION

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**STATEMENT OF CONTRACTOR'S CLAIMED
DIRECT COSTS EXCLUDING FRINGE BENEFITS**

| | FY 2010 | | | |
|------------------------------------|-----------------------|-------------|----------------------|------|
| | Claimed | Questioned | Unresolved | Note |
| Direct Salaries | \$ 3,495,700 | \$ - | \$ - | 1 |
| Travel & Meetings | 1,528,160 | - | - | 2 |
| Subcontract & Subawards <\$100,000 | 5,027,272 | - | 69,572 | 3 |
| Subcontract & Subawards >\$100,000 | 110,801,265 | - | 84,585,554 | 3 |
| Other Direct Costs | 879,348 | - | - | 4 |
| *Total Direct Costs | <u>\$ 121,731,745</u> | <u>\$ -</u> | <u>\$ 84,655,126</u> | |

| | FY 2011 | | | |
|------------------------------------|-----------------------|-------------|-----------------------|------|
| | Claimed | Questioned | Unresolved | Note |
| Direct Salaries | \$ 4,177,839 | \$ - | \$ - | 1 |
| Travel & Meetings | 1,593,366 | - | - | 2 |
| Subcontract & Subawards <\$100,000 | 3,407,743 | - | 30,037 | 3 |
| Subcontract & Subawards >\$100,000 | 147,801,323 | - | 110,123,158 | 3 |
| Other Direct Costs | 1,849,682 | - | - | 4 |
| *Total Direct Costs | <u>\$ 158,829,953</u> | <u>\$ -</u> | <u>\$ 110,153,195</u> | |

* Total direct costs above differ from the contractor's proposed direct costs included in their incurred cost submission. Adjustments in the contractor's proposed direct costs were made due to:

- Removal of contracts not in our auditable universe (i.e. contracts already closed, assist audits for subcontracts not needed by prime auditors, and non-DoD contracts not participating in our audit); and
- Exclusion of fringe benefits.

EXPLANATORY NOTES

1. Direct Salaries

a. Summary of Conclusions:

We take no exception to the direct salaries claimed by the contractor; totaling \$3,495,700 in FY 2010 and \$4,177,839 in FY 2011 for contracts, grants, and cooperative agreements in our auditable universe.

b. Basis of Contractor's Cost:

COL's direct salary costs are based on actual costs incurred during their FY 2010 (October 1, 2009 through September 30, 2010) and FY 2011 (October 1, 2010 through September 30, 2011). Direct salary includes all labor costs specifically identified and charged to a specific contract, grant, cooperative agreement, project, etc. The employee's position description identifies which program the employee performs work on.

c. Audit Evaluation:

As part of our audit evaluation of direct salaries claimed applicable to contracts, grants, and cooperative agreements in our auditable universe, we:

- Verified direct labor claimed by contract, grant, cooperative agreement to books and records;
- Compared overall claimed expenditures to funding limits and contract, grant, and cooperative agreement ceilings;
- Verified employee existence by viewing I-9s for selected employees;
- Reviewed personnel reports for FYs 2010 and 2011 to identify employees who have a large portion of direct charges on either the OOI or IODP program (since those are the most material programs) and verified allocability of their direct time by their corresponding position descriptions;
- Performed a cursory review of adjusting journal entries and exception reports for direct labor and evaluated the supporting labor transfer forms to ensure validity of the adjustments; and
- Performed payroll/labor distribution reconciliation and testing, including testing quarterly taxes to evidence of payment to determine if payroll taxes owed were paid timely.

2. Travel and Meetings

a. Summary of Conclusions:

We take no exception to travel and meeting costs claimed by the contractor; totaling \$1,528,160 in FY 2010 and \$1,593,366 in FY 2011 for contracts, grants, and cooperative agreements in our auditable universe.

b. Basis of Contractor's Cost:

Direct travel and meeting costs are included in the incurred cost submission as other direct costs (ODCs), but reported as a separate line item. COL's direct travel and meeting costs are the actual costs incurred during their FYs 2010 and 2011 on travel and meeting expenses.

c. Audit Evaluation:

As part of our audit evaluation of travel and meetings claimed applicable to contracts, grants, and cooperative agreements in our auditable universe, we:

- Reconciled direct travel and meeting expenses to the contractor's general ledger; and
- Compared overall claimed expenditures to funding limits and contract, grant, and cooperative agreement ceilings.

3. Subcontract and Subawards <\$100,000 and >\$100,000

a. Summary of Conclusions:

As noted in the Scope Limitations section of this report, we classified \$84,655,126 of the claimed \$115,828,537 in FY 2010 and \$110,153,195 of the claimed \$151,209,066 in FY 2011 as unresolved as follows:

| | FY 2010 | | |
|------------------------------------|-----------------------|-------------|----------------------|
| | Claimed | Questioned | Unresolved |
| Subcontract & Subawards <\$100,000 | \$ 5,027,272 | \$ - | \$ 69,572 |
| Subcontract & Subawards >\$100,000 | 110,801,265 | - | 84,585,554 |
| Total | <u>\$ 115,828,537</u> | <u>\$ -</u> | <u>\$ 84,655,126</u> |

| | FY 2011 | | |
|------------------------------------|-----------------------|-------------|-----------------------|
| | Claimed | Questioned | Unresolved |
| Subcontract & Subawards <\$100,000 | \$ 3,407,743 | \$ - | \$ 30,037 |
| Subcontract & Subawards >\$100,000 | 147,801,323 | | 110,123,158 |
| Total | <u>\$ 151,209,066</u> | <u>\$ -</u> | <u>\$ 110,153,195</u> |

We requested assist audits for subcontract costs included in the contractor's incurred cost proposals from the DCAA Houston Branch office for subcontract/subaward costs for TAMRF and the DCAA Seattle Branch office for subaward costs for UWASH. The results of the subcontract/subaward assist audits are expected within 90 days. Upon completion of the related prime contracts/awards, and prior to submission of our final audit report or allowable direct cost worksheets on these prime contracts/awards, we will reconcile the subcontract/subaward costs claimed by the prime contractor to the allowable direct costs included in the final allowable direct cost worksheet or contract/grant/cooperative agreement audit closing statement for the subcontracts/subawards. Any subcontract/subaward costs questioned in the assist audits will be reflected in a supplemental audit report provided to your office if it serves a useful purpose.

b. Basis of Contractor's Cost:

The contractor's claimed subcontract/subaward costs are based on costs charged to specific projects as recorded in their books and records during FYs 2010 and 2011. Direct subcontract/subaward costs are accumulated by work breakdown structure (WBS) codes, which are assigned to specific awards (grant, cooperative agreement, contract, etc.). COL's main function is managing their subcontractors. As a result, the majority of COL's claimed incurred costs are subcontract/subaward costs. COL's largest subcontractors in FYs 2010 and 2011 are as follows: UWASH, TAMRF, University of California San Diego (UCSD), Woods Hole Oceanographic Institute (WHOI), and Lamont-Doherty Earth Observatory (LDEO).

c. Audit Evaluation:

In our evaluation of claimed subcontract/subaward costs, we performed the following:

- Obtained an understanding of COL's subcontractor management/monitoring procedures;
- Reconciled subcontract/subaward costs by project to the contractor's books and records;
- Compared overall claimed expenditures to funding limits and contract, grant, cooperative agreement ceilings;
- Reviewed subcontractor testing performed by COL's independent public accountants (IPAs) during their performance of COL's Internal Control over Compliance with Office of Management and Budget (OMB) Circular A-133 Audits for FYs 2010 and 2011 and determined we could place reliance on their testing and reduce our testing accordingly. The IPAs testing of subcontractor costs, included, but was not limited to: obtaining an understanding of sub-recipient monitoring policies, testing to payment of sub-recipient transactions/cash disbursement testing, and verifying that COL reviewed results of Internal Control over Compliance with OMB Circular A-133 Audits performed on their subcontractors (where applicable) and followed up on any noted findings;
- Requested subcontractor assist audits of UWASH and TAMRF subcontract/subaward costs;
- Obtained an understanding of the contractor's procedures for ensuring subcontract/subaward costs are based on costs incurred and in accordance with terms of subcontracts/subawards; and
- Compared total payments made by COL to their subcontractors on a selection of subcontracts/subawards to contract and cooperative agreement funding/ceiling limitations to ensure COL did not pay their subcontractors above ceiling limitations.

4. Other Direct Costs (ODCs)

a. Summary of Conclusions:

We take no exception to the ODCs claimed by the contractor; totaling \$879,348 in FY 2010 and \$1,849,682 in FY 2011 for contracts, grants, and cooperative agreements in our auditable universe.

b. Basis of Contractor's Cost:

ODCs consist of materials, ODCs, and consultants, and are recorded in like fashion. The claimed materials are based on actual material expenditures recorded in the contractor's accounting books and records for the FYs 2010 and 2011. The claimed ODCs are based on actual direct expenditures recorded in the contractor's accounting books and records for FYs 2010 and 2011 that are not classified under one of the defined direct cost categories. The claimed direct consulting and contractual service costs are actual costs incurred during their FYs 2010 and 2011 on consulting and contractual service expenses. These expenses include costs for engineering services, technical services, software services, or specific services COL deems necessary for a completion of a specific project.

c. Audit Evaluation:

As part of our audit evaluation of ODCs claimed applicable to contracts, grants, and cooperative agreements in our auditable universe, we:

- Performed detailed testing to source documents on accounts 54504 "consultant fees" and 54509 "contractual services" to determine if the costs were allowable, allocable and reasonable with respect to terms of the contracts, cooperative agreements and grants and 2 Code of Federal Regulations (CFR) Part 230. As part of the detailed testing of consultant fees and contractual services, we:
 - Obtained the supporting documentation and agreements;
 - Determined whether the nature/scope of the service rendered falls within the agreement or contract e.g. work requirements, rate of compensation, nature and amount of other expenses, if any;
 - Reviewed the supporting documentation to ensure allocability;
 - Reconciled amount charged to the invoice;
 - Reviewed trip reports or minutes of meetings to support Consultants' work products; and
 - Verified the costs were paid.
- Compared overall claimed expenditures to funding limits and contract, grant, and cooperative agreement ceilings;
- Reconciled the claimed ODC expenses (material, ODC, and consultants) back to the contractor's general ledger; and
- Reviewed the adjusting journal entries and exception reports for ODCs and followed up on any adjustments that we determined required further analysis and supporting documentation.

SCHEDULE OF CONTRACTOR'S FLEXIBLY-PRICED CONTRACTS AND AWARDS

Consortium for Ocean Leadership
Schedule of Flexibly-Priced Contracts and Awards
For Fiscal Year Ended September 30, 2010

| <u>Agency</u> | <u>Award Type</u> | <u>Contract/Award No.</u> | <u>COL Cost Center</u> |
|-----------------------------|---------------------|---------------------------|------------------------|
| National Science Foundation | Contract | OCE-0352500 | IODP |
| National Science Foundation | Cooperative | OCE-0652315 | IUSSP410 |
| National Science Foundation | Grant | OCE-0950403 | IWG-19200 |
| National Science Foundation | Grant | OCE-0813758 | MGLI |
| Office of Naval Research | Task Order | N00014-07-D-0829 | NOPP2008 |
| National Science Foundation | Grant | OCE-0742120 | NOSB0742120 |
| | Cooperative Support | OCE-0964093, | |
| National Science Foundation | Agreement | OCE-0957938 | OOIARRA |
| | Cooperative Support | OCE-1005697, | |
| National Science Foundation | Agreement | OCE-0957938 | OOIMRE |
| | Cooperative Support | OCE-1026342, | |
| National Science Foundation | Agreement | OCE-0957938 | OOIOM |
| National Science Foundation | Cooperative | OCE-0418967 | ORION |
| National Science Foundation | Contract | OCE-3052500 | SODV |

Consortium for Ocean Leadership
Schedule of Flexibly-Priced Contracts and Awards
For Fiscal Year Ended September 30, 2011

| <u>Agency</u> | <u>Award Type</u> | <u>Contract/Award No.</u> | <u>COL CostCenter</u> |
|-----------------------------|---------------------|---------------------------|-----------------------|
| National Science Foundation | Contract | OCE-0352500 | IODP |
| National Science Foundation | Grant | OCE-1042742 | IOOC 19300 |
| National Science Foundation | Cooperative | OCE-0652315 | IUSSP410 |
| | Agreement | | |
| National Science Foundation | Grant | OCE-0950403 | IWG-19200 |
| National Science Foundation | Grant | OCE-1031668 | MGLS2 |
| Office of Naval Research | Task Order | N00014-07-D-0829 | NOPP2008 |
| National Science Foundation | Grant | OCE-0742120 | NOSB0742120 |
| National Science Foundation | Cooperative Support | OCE-0964093, | OOIARRA |
| | Agreement | OCE-0957938 | |
| National Science Foundation | Cooperative Support | OCE-1005697, | OOIMRE |
| | Agreement | OCE-0957938 | |
| National Science Foundation | Cooperative Support | OCE-1026342, | OOIOM |
| | Agreement | OCE-0957938 | |
| National Science Foundation | Contract | OCE-0352500 | SODV |