

Performance Audit of Incurred Costs – University of Tennessee Knoxville

REPORT PREPARED BY MOSS ADAMS, LLP

NATIONAL SCIENCE FOUNDATION
OFFICE OF INSPECTOR GENERAL

March 13, 2019
OIG 19-1-005





AT A GLANCE

Performance Audit of Incurred Costs – University of Tennessee Knoxville
Report No. OIG 19-1-005
March 13, 2019

AUDIT OBJECTIVE

The National Science Foundation Office of Inspector General engaged Moss Adams, LLP (Moss Adams) to conduct a performance audit of incurred costs at the University of Tennessee Knoxville (UTK) for the period July 1, 2013, to June 30, 2016. The auditors tested more than \$2.9 million of the \$102 million of costs claimed to NSF. The objective of the audit was to determine if costs claimed by UTK on NSF awards were allowable, allocable, reasonable, and in compliance with NSF award terms and conditions and Federal financial assistance requirements.

AUDIT RESULTS

The report highlights concerns about UTK's compliance with certain Federal, NSF, and/or UTK regulations and policies when allocating expenses to NSF awards. The auditors questioned \$34,094 of costs claimed by UTK during the audit period. Specifically, the auditors found \$14,282 in charges not fully supporting the award during the award period, \$11,528 in unallowable costs and service awards, \$6,675 in late charges to an award, and \$1,609 in an unallowable cost transfer. Additionally, the auditors noted an *other matter* related to a payroll transaction that was not certified timely. Moss Adams is responsible for the attached report and the conclusions expressed in this report. NSF OIG does not express any opinion on the conclusions presented in Moss Adams' audit report.

RECOMMENDATIONS

The auditors included 4 findings and an *other matter* in the report with associated recommendations for NSF to resolve the questioned costs and to ensure UTK strengthens administrative and management controls.

AUDITEE RESPONSE

UTK agreed with all of the findings in the report. UTK's response is attached in its entirety to the report as Appendix A.

FOR FURTHER INFORMATION, CONTACT US AT 703.292.7100 OR OIG@NSF.GOV.



National Science Foundation • Office of Inspector General
2415 Eisenhower Avenue, Alexandria, Virginia 22314

MEMORANDUM

DATE: March 13, 2019

TO: Dale Bell
Director
Division of Institution and Award Support

Jamie French
Director
Division of Grants and Agreements

FROM: Mark Bell
for Assistant Inspector General
Office of Audits



SUBJECT: Audit Report No. 19-1-005, University of Tennessee Knoxville

This memo transmits the Moss Adams, LLP (Moss Adams) report for the audit of costs charged by the University of Tennessee Knoxville (UTK) to its sponsored agreements with the National Science Foundation during the period July 1, 2013, to June 30, 2016. The audit encompassed more than \$2.9 million of the \$102 million claimed to NSF during the period. The objective of the audit was to determine if costs claimed by UTK on NSF awards were allowable, allocable, reasonable, and in compliance with NSF award terms and conditions and Federal financial assistance requirements.

Please coordinate with our office during the 6-month resolution period, as specified by Office of Management and Budget Circular A-50, to develop a mutually agreeable resolution of the audit findings. The findings should not be closed until NSF determines that all recommendations have been adequately addressed and the proposed corrective actions have been satisfactorily implemented.

OIG Oversight of the Audit

Moss Adams is responsible for the attached auditors' report and the conclusions expressed in this report. We do not express any opinion on the conclusions presented in Moss Adams' audit report. To fulfill our responsibilities, we:

- reviewed Moss Adams' 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 Moss Adams, as necessary, to discuss audit progress, findings, and recommendations;
- reviewed the audit report prepared by Moss Adams; and
- coordinated issuance of the audit report.

We thank your staff for the assistance that was extended to the auditors during this audit. If you have any questions regarding this report, please contact Jeanette Hyatt at 703.292.7100 or oig@nsf.gov.

Attachment

cc:

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University of Tennessee Knoxville

Audit of Incurred Costs

**National Science Foundation
Office of Inspector General**

February 2019

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Abbreviations

| | |
|------------|-----------------------------------|
| OMB | Office of Management and Budget |
| PI | Principal Investigator |
| University | University of Tennessee Knoxville |
| UTK | University of Tennessee Knoxville |

Background

The National Science Foundation (NSF) is an independent Federal agency created to promote the progress of science; to advance the national health, prosperity, and welfare; and to secure the national defense. NSF is also committed to ensuring an adequate supply of the Nation's scientists, engineers, and science educators. NSF funds research and education in science and engineering by awarding grants and contracts to educational and research institutions in all parts of the United States.

NSF grantees must follow Federal and NSF grant regulations and guidance in administering its NSF awards. The auditee, University of Tennessee Knoxville (UTK or University), is part of the University of Tennessee System. UTK is a public research institution. UTK brings in more than \$267 million in research investment each year. During the period from July 1, 2013, through June 30, 2016, UTK had 283 awards with more than \$102 million in costs claimed.

Moss Adams LLP, under contract with the NSF Office of Inspector General (OIG), audited costs claimed on NSF awards made to UTK for the period July 1, 2013, through June 30, 2016. In our testing of 250 judgmentally selected transactions, with direct costs of \$2,902,040, we identified seven transactions with a total of \$34,094 (including associated indirect) of questioned costs charged to six NSF awards.

The following findings were identified during our fieldwork of the above-referenced selections and are described in greater detail in the sections below.

1. One (1) maintenance charge totaling \$14,282 (including estimated indirect costs) with a benefit period occurring outside of the award timeframe.
2. Four (4) payroll expenditures in the amount of \$11,528 (including estimated indirect costs) for bonuses and incentives not directly pertaining to the related awards.
3. One (1) procurement card purchase totaling \$6,675 (including estimated indirect costs) made close to the end of the award period that did not benefit the award.
4. One (1) cost transfer in the amount of \$1,609 (including estimated indirect costs) for a supply not utilized during the award period.

In addition, there was one (1) payroll transaction in the amount of \$2,682 that was not certified in a timely manner as required by the University's internal policy. This did not result in a monetary impact and, therefore, is noted as an "other matter" for the University's consideration.

A schedule of questioned costs by award is included in **Appendix C**.

Results of Audit

Finding I – Charges Not Fully Supporting the Award During the Award Period

We noted one transaction totaling \$16,549 related to a maintenance contract of which approximately 8 months were outside of the award period. The result is \$14,282, which included indirect costs of \$2,947, of the total contract being outside of the award period. Although the maintenance costs were approved under the award budget to support all hardware and software costs including related maintenance, the term of the maintenance contract extended beyond the award period. UTK management did not have a control in place to ensure costs were assigned to awards relative to the benefits received, which resulted in unallocable costs.

Office of Management and Budget (OMB) Circular A-21, Section C.4.a states, “A cost is allocable to a particular cost objective ... if the goods or services involved are chargeable or assignable to such cost objective in accordance with relative benefits received or other equitable relationship.” As approximately 8 months of the maintenance contract occurred outside the award period, it is not considered to be allowable to the award.

Table 1. Finding I Detailed Questioned Costs

| Description | Award # | Direct Costs | Associated Indirect Costs | Total Questioned Costs |
|--|---------|------------------|---------------------------|------------------------|
| Maintenance contract was for a period extending past the expiration date of the award. | ██████ | \$ 11,335 | \$ 2,947 | \$ 14,282 |
| | | <u>\$ 11,335</u> | <u>\$ 2,947</u> | <u>\$ 14,282</u> |

Source: Auditor analysis of UTK transaction detail

Recommendations

We recommend that NSF’s Director of the Division of Institution and Award Support:

- 1) Resolve the \$14,282 in questioned costs and direct UTK to repay or otherwise remove the sustained questioned costs from its NSF awards.
- 2) Direct UTK to strengthen the administrative and management controls to ensure reimbursed costs are not only incurred within the award period, but also benefit the award relative to amounts claimed.

University of Tennessee Knoxville Response: UTK agrees with the finding and the questioned costs. The expenditure was processed at the guidance of the NSF Program Officer as it was believed that the award would receive a no cost time extension. Therefore, UTK determined this to be an isolated incident. UTK noted it has multiple trainings available for Principal Investigators (PI), Department Heads, and accounting staff related to financial compliance of sponsored projects. However, it plans to enhance the program by incorporating this finding as a case study and providing guidance on best practices.

Auditor’s Additional Comments: Our position regarding these recommendations did not change.

Finding II – Unallowable Costs and Service Awards

We noted four transactions totaling \$11,528, which includes \$3,791 of associated indirect costs, charged to separate awards for moving costs and bonuses/incentives not approved in the budget. Service awards are typically not considered reasonable and necessary for the operation of the grant.

- Award # [REDACTED]: Costs pertain to an award provided to a student for service on the Student Leadership Committee, which is not necessary to achieve the goals and objectives outlined in the proposal and does not appear to represent a reasonable and necessary expenditure that is ordinary and necessary to execute the goals of the grant.
- Award # [REDACTED]: Incurred cost related to a service award for honorable recognition for a paper at the [REDACTED]. The \$3,000 service award does not represent a reasonable and necessary expenditure related to the goals of the award.
- Award # [REDACTED]: Incurred cost related to a service award for honorable recognition for a paper that was named “best paper award in [REDACTED].” The \$2,800 service award does not represent a reasonable and necessary expenditure related to the goals of the award. Service awards are typically not considered reasonable and necessary for the operation of the grant.

OMB Circular A-21, Section C.4.a., states, “A cost is allocable to a particular cost objective ... if the goods or services involved are chargeable or assignable to such cost objective in accordance with relative benefits received or other equitable relationship.” As such, each of the service awards mentioned above have been deemed unallowable.

- Award # [REDACTED]: Incurred cost related to a moving allowance for an employee who was hired to work on the grant. UTK did not have controls in place to identify unusual costs such as these in determining allowability, which resulted in unallowable costs being charged to the grant.

Pursuant to NSF’s 2013 *Proposal and Award Policies and Procedures Guide, Chapter V subsection C, Part 4*, relocation costs are allowable if the proposal indicates that the grantee intends to hire a named individual who is essential to the project on a full-time basis for a continuous period of 12 months. As there was no indication in the proposal that the University intended to hire anyone, the cost is unallowable.

Table 2. Finding II Detailed Questioned Costs

| Description | Award # | Direct Costs | Associated Indirect Costs | Total Questioned Costs |
|---|------------|-----------------|---------------------------|------------------------|
| Unallowable costs and service awards charged to the award and for services not directly benefiting the related award. | [REDACTED] | \$ 500 | \$ 245 | \$ 745 |
| | [REDACTED] | 3,000 | 1,470 | 4,470 |
| | [REDACTED] | 2,800 | 1,372 | 4,172 |
| | [REDACTED] | 1,437 | 704 | 2,141 |
| | | <u>\$ 7,737</u> | <u>\$ 3,791</u> | <u>\$ 11,528</u> |

Source: Auditor analysis of UTK payroll detail

Recommendations

We recommend that NSF’s Director of the Division of Institution and Award Support:

- 1) Resolve the \$11,528 in questioned costs and direct UTK to repay or otherwise remove the sustained questioned costs from its NSF awards.
- 2) Direct UTK to ensure a full assessment of all incurred costs to ensure that they are both ordinary and necessary in supporting the nature of the related award(s).

University of Tennessee Knoxville Response: UTK agreed with the finding and the questioned costs. UTK noted it plans to add another approval level for service awards and moving allowances in the accounting system to prevent further inappropriate expenditures. The Sponsored Projects Accounting department will be included in the electronic approval path after departmental approval. UTK noted it has multiple trainings available for PIs, Department Heads, and accounting staff related to financial compliance of sponsored projects; however, it plans to enhance the program by incorporating this finding as a case study and providing guidance on best practices.

Auditor’s Additional Comments: Our position regarding these recommendations did not change.

Finding III – Late Charges to Award

We noted one transaction totaling \$6,675 that included indirect costs of \$2,134 charged to an award for supplies that were not received until 10 days before the end of the project. This occurred because UTK management did not identify the expenses as no longer benefitting the grant. According to UTK, based on the timing of the receipt of the supplies, there was no direct benefit to the award.

Allocability is a key factor when determining whether a cost should be charged to a sponsored agreement. *OMB Circular A-21, Section C.4.a.*, states, “A cost is allocable to a particular cost objective ... if the goods or services involved are chargeable or assignable to such cost objective in accordance with relative benefits received or other equitable relationship.” We question this \$6,675 claim that provided no benefit to the award to which it was charged.

Table 3. Finding III Detailed Questioned Costs

| Description | Award # | Direct Costs | Associated Indirect Costs | Total Questioned Costs |
|--|------------|------------------------|---------------------------|------------------------|
| Costs were incurred towards the end of the award period and not deemed to have a benefit to the award. | [REDACTED] | \$ 4,541 | \$ 2,134 | \$ 6,675 |
| | | <u>\$ 4,541</u> | <u>\$ 2,134</u> | <u>\$ 6,675</u> |

Source: Auditor analysis of UTK transaction detail

Recommendations

We recommend that NSF’s Director of the Division of Institution and Award Support:

- 1) Resolve the \$6,675 in questioned costs and direct UTK to repay or otherwise remove the sustained questioned costs from its NSF awards.
- 2) Direct UTK to strengthen administrative and management controls to ensure reimbursed costs are incurred within the award period and benefit the award relative to amounts claimed.

University of Tennessee Knoxville Response: UTK agreed with the finding and the questioned costs. UTK noted it has multiple trainings available for PIs, Department Heads, and accounting staff related to financial compliance of sponsored projects; however, it plans to enhance the program by incorporating this finding as a case study and providing guidance on best practices.

Auditor’s Additional Comments: Our position regarding these recommendations did not change.

Finding IV – Unallowable Cost Transfer

We noted one transaction totaling \$1,609, which includes \$529 of indirect costs, pertaining to the purchase of [REDACTED],” which were noted to be critical to the continued work of the grant. According to UTK staff, the purchased [REDACTED] were to replace existing [REDACTED] that broke down during the course of work performed. While the [REDACTED] were a necessary part of the grant, the actual purchased replacement [REDACTED] were not used to support the award, as the specific department instead borrowed working [REDACTED] from a separate department. The purchased [REDACTED] were given to the department that had loaned its [REDACTED] for use on the NSF award. The incurred costs were coded as supplies and posted after award expiration. As the purchased item was never utilized by the grant the supply was charged to, these costs have been determined to be unallowable.

OMB Circular A-21, Section C.4.a., states, “A cost is allocable to a particular cost objective ... if the goods or services involved are chargeable or assignable to such cost objective in accordance with relative benefits received or other equitable relationship.” Since the [REDACTED] in question did not benefit the award to which they were charged, we question \$1,609 of direct and associated indirect costs.

Table 4. Finding IV Detailed Questioned Costs

| Description | Award # | Direct Costs | Associated Indirect Costs | Total Questioned Costs |
|---|------------|-----------------|---------------------------|------------------------|
| Purchased supply was not used to support the related award nor were they received until subsequent to the award period. | [REDACTED] | \$ 1,080 | \$ 529 | \$ 1,609 |
| | | <u>\$ 1,080</u> | <u>\$ 529</u> | <u>\$ 1,609</u> |

Source: Auditor analysis of UTK transaction detail

Recommendations

We recommend that NSF's Director of the Division of Institution and Award Support:

- 1) Resolve the \$1,609 in questioned costs and direct UTK to repay or otherwise remove the sustained questioned costs from its NSF awards.
- 2) Direct UTK to strengthen administrative and management controls to ensure reimbursed costs are incurred within the award period and capable of supporting the nature of the award during the same period.

University of Tennessee Knoxville Response: UTK agreed with the finding and the questioned costs. UTK noted it has multiple trainings available for PIs, Department Heads, and accounting staff related to financial compliance of sponsored projects; however, it plans to enhance the program by incorporating this finding as a case study and providing guidance on best practices.

Auditor's Additional Comments: Our position regarding these recommendations did not change.

Other Matter

We noted one transaction pertaining to salary for effort certified for the month of July 2015. This was noted as being in direct violation of University policy, which requires that effort must be certified within the earlier of 30 days of the end of each semester or within 30 days after the sponsored grant or contract end date, whichever is earlier. As a result of turnover in the business office, the July 31, 2015, certified payroll was not approved until September 15, 2015, which is 45 days after the end of the grant end date of July 31, 2015. Although the cost was consistent with the nature of the grant, it did not follow the University's internal policy.

We do not consider this a questioned cost; however, there appears to be a deficiency in controls as the certification was not performed as required by internal policy.

Recommendation

We recommend that NSF's Director of the Division of Institution and Award Support:

- 1) Direct UTK to strengthen the administrative and management controls to ensure there are processes in place to facilitate the adherence to UTK policies and procedures, ensuring that payroll certification occurs in a timely manner.

University of Tennessee Knoxville Response: UTK concurred with the assessment that the one effort certification transaction was certified 15 days late based on the University's internal fiscal policy and plans to review its fiscal policy and controls concerning the effort certification process.

Auditor's Additional Comments: Our position regarding this recommendation did not change.

Moss Adams LLP

Spokane, Washington
February 8, 2019

Appendix A: Auditee Response



January 30, 2019

██████████
Moss Adams LLP
601 W. Riverside Avenue, Suite 1800
Spokane, WA 99201

Dear Ms. ██████████

The University of Tennessee Knoxville acknowledges that we have received and reviewed the NSF audit report of incurred costs for the period of July 1, 2013 through June 30, 2016. Below are the University's responses for the audit findings and the other matter as outlined in the audit report.

Finding #1 – Charges Not Fully Supporting the Award during the Award Period: \$14,282

The University of Tennessee Knoxville agrees with this finding and with the amount of questioned costs to be returned. This expense was an annual maintenance contract on a computer which extended beyond the period of performance. This expenditure was processed at the guidance of the NSF Program Officer as it was believed that this award would receive a no cost time extension. As a result, we determined this to be an isolated incident that requires no further action.

The institution has multiple trainings available for Principal Investigators, Department Heads, and accounting staff on the financial compliance of sponsored projects. The institution will enhance these training programs by incorporating this finding as a case study and by providing guidance on best practice for considering maintenance contracts prior to receiving approval of no cost time extensions.

Finding #2 – Unallowable Costs and Service Awards: \$11,528

The University of Tennessee Knoxville agrees with this finding and with the amount of questioned costs to be returned. As a result of this finding, the University of Tennessee is adding another approval level for service awards and moving allowances in the accounting system to prevent further inappropriate expenditures. The Sponsored Projects Accounting department will be included in the electronic approval path after the departmental approval level when these expenses are entered for payment on a sponsored project.

Additionally, the institution has multiple trainings available for Principal Investigators, Department Heads, and accounting staff on the financial compliance of sponsored projects. The institution will enhance these training programs by incorporating this finding as a case study and by providing guidance on best practice for determining allowability of service awards and moving allowances.

Finding #3 – Late Charge to Award: \$6,675

The University of Tennessee Knoxville agrees with this finding and with the amount of questioned costs to be returned. The institution has multiple trainings available for Principal Investigators, Department Heads, and accounting staff on the financial compliance of sponsored projects. The institution will enhance these training programs by incorporating this finding as a case study and by providing guidance on best practice in assessing how the timing of supply purchases affects the direct benefit to awards.

Finding #4 – Unallowable Cost Transfer: \$1,609

The University of Tennessee Knoxville agrees with this finding and with the amount of questioned costs to be returned. The institution has multiple trainings available for Principal Investigators, Department Heads, and accounting staff on the financial compliance of sponsored projects. The institution will enhance these training programs by incorporating this finding as a case study and by providing guidance on best practice in assessing how the timing of supply purchases affects the direct benefit to awards.

Other Matter:

While this was not a finding, but rather was listed as a control weakness for effort certification, we concur with the assessment that the one effort certification transaction was certified fifteen days late based on the University's internal fiscal policy. The University of Tennessee will review its fiscal policy and controls concerning the effort certification process.

Summary:

The University of Tennessee Knoxville concurs with the audit findings as listed above. The amount of \$34,094 in disallowances will be repaid upon further instructions.

We would like to acknowledge the staff at Moss Adams for their professionalism and continuous communication throughout this process. Please let us know if there are further items or questions.

Sincerely,



James R. Maples
Treasurer

- cc: Jeanette Hyatt
Carol Malkemus
Kim McCulloch
Mary McDonald
Karen McKee
James Price

Appendix B: Objective, Scope, Methodology, and Criteria

The NSF OIG Office of Audits engaged Moss Adams LLP (referred to as “we” in this report) to conduct a Performance Audit in accordance with *Government Auditing Standards* (2011 Revision), issued by the Comptroller General of the United States, of cost claimed on NSF awards made to UTK for the period July 1, 2013, through June 30, 2016. The objective of the audit was to determine if costs claimed are allowable, allocable, reasonable, and in conformity with NSF award terms and conditions and applicable Federal requirements.

UTK management is responsible for establishing and maintaining effective internal control to ensure that Federal award funds are used in compliance with laws, regulations, and award terms. In planning and performing our audit, we considered UTK’s internal controls solely for the purpose of understanding the policies and procedures relevant to the financial reporting and administration of NSF awards in order to evaluate UTK’s compliance with laws, regulations, and award terms applicable to the items selected for testing, but not for the purpose of expressing an opinion on the effectiveness of UTK’s internal control over financial reporting and administration. Accordingly, we do not express an opinion on the effectiveness of UTK’s internal control over its award financial reporting and administration.

At NSF OIG’s request, UTK provided detailed transaction data for all costs charged to NSF awards for the period July 1, 2013, through June 30, 2016. NSF OIG reviewed available accounting and administration policies and procedures, relevant documented management initiatives, previously issued external audit reports and desk review reports, and schedules and reconciliations provided by UTK.

After verifying that the population of data was appropriate, NSF OIG analyzed the data contained in UTK’s general ledger and supporting detailed ledgers to identify anomalies, outliers, and aberrant transactions. NSF OIG then judgmentally selected a sample of transactions to test based on criteria that include, but were not limited to, large dollar amounts, possible duplications, indications of unusual trends in spending, inconsistency with other transactions, even dollar amounts, and descriptions indicating potentially unallowable costs.

Based on these considerations, NSF OIG identified and provided Moss Adams LLP a list of 250 initial transactions for testing. This list was also provided to UTK, who provided supporting documentation to support each transaction. Moss Adams LLP reviewed the supporting documentation and evaluated whether the cost claimed on the NSF award was allowable, allocable, reasonable, and in accordance with NSF award terms and conditions and applicable Federal requirements. The extent of our work required us to rely on the computer-processed data obtained from UTK and NSF OIG.

Upon conclusion of fieldwork, we provided a summary of findings to NSF OIG personnel for review. We also provided the summary of results to UTK personnel to ensure they were aware of each of our findings and did not have any additional documentation to support the questioned costs.

We conducted this performance audit in accordance with *Government Auditing Standards* (2011 Revision). Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. Moss Adams LLP believes that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Appendix C: Questioned Costs Summary by Award

| Questioned Costs Summary by Award & Rule | | | | | | | |
|--|-----------------|--|------------|--------------|--------------------------|-------------------------|-------------------------|
| Finding | Selection Group | Rule | Award | Direct Cost | Associated Indirect Cost | Total Unsupported Costs | Total Questioned Costs |
| 1 | General Ledger | Incurred costs outside of award period | [REDACTED] | \$ 11,335 | \$ 2,947 | \$ - | \$ 14,282 |
| 2 | Payroll | Unallowable costs | [REDACTED] | 500 | 245 | - | 745 |
| | | | | 3,000 | 1,470 | - | 4,470 |
| | | | | 2,800 | 1,372 | - | 4,172 |
| | | | | 1,437 | 704 | - | 2,141 |
| | | | | <u>7,737</u> | <u>3,791</u> | <u>-</u> | <u>11,528</u> |
| 3 | General Ledger | Unallowable costs | [REDACTED] | 4,541 | 2,134 | - | 6,675 |
| 4 | General Ledger | Unallowable costs | [REDACTED] | 1,080 | 529 | - | 1,609 |
| | | | | | | Total: | <u>\$ 34,094</u> |



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 Foundation.

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