

Performance Audit of Incurred Costs – University of Cincinnati

NATIONAL SCIENCE FOUNDATION
OFFICE OF INSPECTOR GENERAL

June 3, 2019
OIG 19-1-014





AT A GLANCE

Performance Audit of Incurred Costs – University of Cincinnati
Report No. OIG 19-1-014
June 3, 2019

AUDIT OBJECTIVE

The National Science Foundation Office of Inspector General conducted a performance audit of incurred costs at University of Cincinnati (UC) for the period August 1, 2014, to July 31, 2017. We tested \$935,601 of the approximately \$33 million of costs claimed to NSF. The objective of the audit was to determine if costs claimed by UC 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 UC's compliance with certain Federal, NSF, and/or UC regulations and policies when allocating expenses to NSF awards. We questioned \$18,526 of costs claimed by UC during the audit period. Specifically, we found \$15,508 in unallowable stipend and tuition assistance, and \$3,018 in unreasonable travel costs incurred outside of the period of performance.

RECOMMENDATIONS

We included 2 findings in the report with associated recommendations for NSF to resolve the questioned costs and to ensure UC strengthens administrative and management controls.

AUDITEE RESPONSE

UC did not accept the unallowable stipend and tuition assistance finding. UC accepted the unallowable travel costs finding and agreed to repay the associated questioned costs. UC's response is included in its entirety at Appendix B.

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



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

MEMORANDUM

DATE: June 3, 2019

TO: Dale Bell
Director
Division of Institution and Award Support

Jamie French
Director
Division of Grants and Agreements

FROM: Mark Bell 
Assistant Inspector General
Office of Audits

SUBJECT: Audit Report No. 19-1-014, Performance Audit of Incurred Costs – University of Cincinnati

This memo transmits the performance audit report for the audit of costs charged by University of Cincinnati (UC) to its sponsored agreements with the National Science Foundation during the period August 1, 2014, to July 31, 2017. The audit encompassed \$935,601 of the approximately \$33 million claimed to NSF during the period. The objective of the audit was to determine if costs claimed by UC 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.

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 Daniel J. Buchtel, Deputy Assistant Inspector General, at 703.292.7100 or OIGpublicaffairs@nsf.gov.

cc:

Anneila Sargent
John Veysey
Ann Bushmiller
Christina Sarris
Fleming Crim

Fae Korsmo
Teresa Grancorvitz
Pamela Hawkins
Alex Wynnyk
Rochelle Ray

Carrie Davison
Allison Lerner
Lisa Vonder Haar
Ken Chason
Dan Buchtel

Ken Lish
Billy McCain
Jennifer Kendrick
Louise Nelson
Karen Scott
Jae Kim



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ABBREVIATIONS

GRFP	Graduate Research Fellowship Program
UC	University of Cincinnati



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...”¹ NSF funds research and education in most fields of science and engineering. It does this through grants and cooperative agreements to more than 2,000 colleges, universities, K-12 school systems, businesses, informal science organizations, and other research organizations throughout the United States.

NSF grantees must follow Federal and NSF grant regulations and guidance in administering NSF awards. The University of Cincinnati (UC) is a public research university with an enrollment of more than 44,000 students. During fiscal year 2017, UC expended \$12,176,833 in NSF funds. During our audit period of August 1, 2014, through July 31, 2017, UC claimed approximately \$33 million of costs across 187 NSF awards. We obtained all transaction-level data for costs that UC claimed on NSF awards during the audit period. We judgmentally selected a sample of 90 transactions, totaling \$935,601, for testing.

Results of Audit

This report highlights concerns about UC’s compliance with certain Federal, NSF, and UC regulations and policies when allocating expenses to NSF awards. We found two categories of questionable charges and the associated need for improved control of allocation of expenses to NSF awards. However, we concluded that these deficiencies are not indicative of systemic weaknesses. During the audit, we identified the following types of noncompliance and questioned \$18,526 in direct costs and indirect costs claimed by UC:

- \$15,508 of unallocable stipend and tuition assistance; and
- \$3,018 of travel costs incurred outside of the period of performance.

We provide a summary of questioned costs by finding in Table 1.

Table 1. Summary of Questioned Costs by Finding

Finding	Award No.	Description	Questioned Costs		
			Direct	Indirect	Total
1		Unallocable Tuition and Stipend	\$15,508	\$0	\$15,508
2		Travel Expenses After Performance Period	\$1,922	\$1,096	\$3,018
Total			\$17,430	\$1,096	\$18,526

Source: Auditor summary of questioned transactions

¹ Pub. L. No. 81-507



Unallocable Tuition and Stipend

UC allocated a total of \$15,508 (tuition of \$6,000, plus \$9,508 of stipend) for Graduate Research Fellowship Program (GRFP) costs to NSF Award No. [REDACTED], which expired on November 30, 2015. On March 31, 2016, UC moved these expenses to a new GRFP Award, No. [REDACTED], that began on December 1, 2015. UC explained the transfer was made due to insufficient funds remaining on the prior award. UC's justification stated, "Per GRFP guidelines, each year surplus/deficit funding is taken into account in determining the amount of the next year's award." UC also stated these expenses were allowable pre-award costs, in accordance with NSF policy.

We questioned the \$15,508 of tuition and stipend costs transferred to NSF Award No. [REDACTED] because NSF policy prohibits charging of costs incurred under an expired award to a renewal award, which NSF defines as "a new grant with a new grant number,"² as was the case with Award No. [REDACTED]. Further, UC did not demonstrate that these charges provided benefit to the new award. UC's explanation for the transfer was that insufficient funds remained on the expired award. Costs are allowable on Federal awards only to the extent they provide benefits to the award in relation to the amount charged.³ While NSF policy allows for pre-award costs to be charged to an award up to 90 days prior to the start of the award period, the costs still need to meet other allowability requirements, including the requirement that the costs provide benefit to the award⁴ and the restriction that cost overruns cannot be transferred from one award onto another award.⁵

UC did not have proper controls in place to ensure that it allocated costs to Federal awards based on the relative benefit the award received and that cost overruns were not inappropriately transferred onto other NSF awards. As a result, UC improperly transferred \$15,508 of tuition and stipend costs to another NSF award.

Recommendations

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

1. Resolve the \$15,508 in questioned costs, and direct UC to repay or otherwise remove the sustained questioned costs from its NSF awards.
2. Direct UC to strengthen administrative and management controls over allocating tuition and stipend expenses to NSF awards.

² NSF Award & Administration Guide (NSF 15-1), Chapter I, Section E.2

³ 2 CFR 200.405(a) states, "A cost is allocable to a particular Federal award or other cost objective if the goods or services involved are chargeable or assignable to that Federal award or cost objective in accordance with relative benefits received."

⁴ NSF Award & Administration Guide (NSF 15-1), Chapter V, Section A.2.b., establishes NSF policy for allowability of pre-award costs and refers to 2 CFR 200.308(d)(1) for guidance. Section 200.308(d)(1) then refers to 2 CFR 200.458, which states, "Such costs are allowable only to the extent that they would have been allowable if incurred after the date of the Federal award ..."

⁵ 2 CFR 200.451 states, "...any excess of costs over authorized funding levels transferred from any award or contract to another award or contract is unallowable."



UC Response

UC did not accept this finding nor the recommendation to repay the questioned costs of \$15,508. UC asserted that the two awards are a continuation of the same project that provides funding to support graduate students. The expenditures were for an approved graduate student whose appointment crossed over the ending of one segment of the project, which covered █████ Semester of █████, and into the next segment, which covered █████ Semester of █████.

UC stated that the university was not aware that NSF would issue a new award for the second segment of the graduate student's appointment when it initiated the appointment. The tuition and stipend payments were assessed against the original award. Since the appointment was continuous between the award periods, UC believed that it was appropriate to retroactively transfer the expenses onto the new award.

UC requested clarification from NSF regarding the issues discussed in this finding, and included a copy of an email response it received from an NSF GRFP Financial Management Analyst with its response to the draft audit report. The email cites language in the grant award notice for the renewal award and includes the Analyst's conclusion that, "these charges are allowable and are authorized expenses." The Analyst's email goes on to state, "The new grant number is a continuing GRFP grant for any GRFP Fellow in your institution."

Auditor's Comment

Our position regarding this finding does not change. The statement UC obtained from the GRFP Financial Management Analyst is not consistent with the grant award notice or with NSF policy.

The specific award notice language cited in the Analyst's email stated, "Available grant balances may be used for any GRFP Fellow who is in compliance with applicable program guidelines. Thus, *funds from prior year grants* may be used to support any NSF Graduate Research Fellow duly enrolled at a GRFP Institution in an eligible advanced degree program in a field supported by NSF." (emphasis added.) UC is not seeking to use funds from prior year grants to cover expenses in subsequent years, but rather to transfer costs originally charged to an expired grant onto a subsequent award that had available funds.

In addition, the Analyst's statement that the new grant was a continuing GRFP grant is not consistent with NSF's written policy that distinguishes between "Renewed Support" and "Support under Continuing Grants."⁶ In the case of renewed support, it "will be in the form of a new grant with a new grant number," as was the case with the new GRFP grant to UC. The renewed support section goes on to state, "Costs incurred under the old grant cannot be transferred to the new grant." The continuing grants section in the NSF policy makes reference to funding increments but does not mention issuance of a new award with a new award number as a form of continuing support. Thus, we concluded that the new GRFP grant met the definition of renewed support, for which NSF policy states that costs from the old award cannot be transferred onto the new award.

⁶ See NSF Award & Administration Guide (NSF 15-1), Chapter I, Section E.



Travel Expenses After Performance Period

In August [REDACTED], UC charged \$1,922 of direct travel costs to NSF Award No. [REDACTED], related to a conference to be held in October [REDACTED], in [REDACTED], [REDACTED]. We calculated \$1,096 of indirect costs associated with the direct costs and determined that the total claimed costs were \$3,018. The travel authorization was approved on July 22, 2014, and the travel expense report was approved the following day, on July 23, 2014, even though the conference was 3 months later. The award expired on July 31, 2014, just 1 week after the travel expense report was approved, but still nearly 3 months before the actual dates of travel. Since the travel took place after the award expired, there was no benefit to Award No. [REDACTED]. Federal cost principles state, “A cost is allocable to ...[an award]... if the goods or services involved are chargeable or assignable to such cost objective in accordance with relative benefits received or other equitable relationship.”⁷ Furthermore, NSF policy states, “NSF funds may not be expended subsequent to the expiration date of the grant except to liquidate valid commitments that were made on or before the expiration date.”⁸

UC did not have proper controls in place to ensure that it detected unallowable costs when charging travel costs to NSF awards. As a result, we questioned \$3,018 of direct travel costs and indirect costs claimed to Award No. [REDACTED].

Recommendations

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

1. Resolve the \$3,018 in questioned costs, and direct UC to repay or otherwise remove the sustained questioned costs from its NSF awards.
2. Direct UC to strengthen administrative and management controls over allocating travel expenses to NSF awards.

UC Response

UC accepted this finding and agreed to repay the questioned costs. UC stated that it offers training to PIs, research administrators, and central grant support staff on sponsored project fiscal compliance and best practices. UC will examine the current processes and work to strengthen the controls to ensure expenses incurred after grant expiration are not incorrectly charged to awards.

Auditor’s Comment

Our position regarding this finding does not change.

⁷ 2 CFR Part 220, Appendix A, Section C.4.a

⁸ NSF Award and Administration Guide, NSF 10-1, Chapter V, Section A.2.c



Appendix A: Objectives, Scope, and Methodology

The objective of this performance audit was to determine if costs claimed were allowable, allocable, reasonable, and in conformity with NSF award terms and conditions and applicable Federal requirements. To accomplish this objective, we examined awards for which costs were reported to NSF during the period of August 1, 2014, through July 31, 2017. This provided an audit universe of \$32,832,691 in costs claimed by UC under 187 awards. For transaction testing, we used data analytics techniques to select 90 transactions, totaling \$935,601, to identify potential risk areas.

We obtained computer-processed information from UC and NSF during our audit. We determined that the information was sufficient and appropriate for the purpose of the audit. UC provided detailed transaction data for costs charged to NSF awards during the audit period. We obtained NSF data by directly accessing NSF's various data systems.

We initiated this audit in response to a complaint sent to OIG in May 2017, alleging inadequacies in UC's accounting system. We conducted audit procedures to assess the validity of the allegations. We concluded that the deficiencies noted in the report are not indicative of systemic weaknesses.

In assessing the allowability of costs UC reported to NSF, we also gained an understanding of the internal control structure applicable to the scope of this audit through interviewing UC staff, reviewing policies and procedures, conducting on-site testing as applicable, and reviewing general ledger transactions and accounting system and database documentation. We assessed UC's compliance with internal university policies and procedures, as well as the following:

- Office of Management and Budget Circular A-21, Cost Principles for Educational Institutions (2 CFR, Part 220)
- Office of Management and Budget Circular A-110, Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Non-profit Organizations (2 CFR, Part 215)
- Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR, Part 200)
- National Science Foundation Proposal and Award Policies and Procedures Guide, Part II: Award & Administration Guide
- Award-specific terms and conditions

We identified instances of noncompliance resulting in questioned costs that are discussed in the relevant sections of this report.

We conducted this performance audit between August 2017 and April 2019 in accordance with Generally Accepted Government Auditing Standards. 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. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions.



We held an exit conference with UC management on March 29, 2019.



Appendix B: University of Cincinnati Response



May 3, 2019

██████████
Senior Auditor
National Science Foundation
Office of Inspector General
4201 Wilson Boulevard Suite I-1135
Arlington, VA 22230

RE: University of Cincinnati performance audit of incurred costs for National Science Foundation awards draft report No. 19-1-00X

Dear ██████████:

On April 19, 2019, the University of Cincinnati (UC) received audit report no. 19-1-00X, "Performance audit of incurred costs charged by the University of Cincinnati (UC) to its sponsored agreements with the National Science Foundation (NSF) during the period August 1, 2014 to July 31, 2017", performed by the National Science Foundation (NSF) Office of Inspector General (OIG). We have reviewed the draft report, and our formal response with comments addressing each audit finding follows.

Finding 1: Unallocable Tuition and Stipend

UC allocated a total of \$15,508 (tuition of \$6,000, plus \$9,508 of stipend) for Graduate Research Fellowship Program (GRFP) costs to NSF Award No. ██████████, which expired on November 30, 2015. On March 31, 2016, UC moved these expenses to a new GRFP Award, No. ██████████, that began on December 1, 2015. UC explained the transfer was made due to insufficient funds remaining on the prior award. UC's justification stated, "Per GRFP guidelines, each year surplus/deficit funding is taken into account in determining the amount of the next year's award." UC also stated these expenses were allowable pre-award costs, in accordance with NSF policy.

We questioned the \$15,508 of tuition and stipend costs transferred to NSF Award No. ██████████ because NSF policy prohibits charging of costs incurred under an expired award to a renewal award, which NSF defines as "a new grant with a new grant number," as was the case with Award No. ██████████. Further, UC did not demonstrate that these charges provided benefit to the award. UC's explanation for the transfer was that insufficient funds remained on the expired award. Costs are allowable on Federal awards only to the extent they provide benefits to the award in relation to the amount charged. While NSF policy allows for pre-award costs to be charged to an award up to 90 days prior to the start of the award period, the costs still need to meet other allowability requirements, including the requirement that the costs provide benefit to the award and the restriction that cost overruns cannot be transferred from one award onto another award.

UC did not have proper controls in place to ensure that it allocated costs to Federal awards based on the relative benefit the award received and that cost overruns were not inappropriately transferred onto other NSF awards. As a result, UC improperly transferred \$15,508 of tuition and stipend costs to another NSF award.

51 Goodman Drive, Suite 540, Cincinnati, Ohio 45221-0663



University of Cincinnati Response: UC does not concur with this finding nor the auditor's recommendation to repay the questioned costs of \$15,508. We assert that the two awards in question are a continuation of the same project, which is an ongoing NSF award that provides funding to support graduate students. The expenditures were for an approved graduate student who was accepted as part of the GRFP and remained in good standing throughout the time of his appointment. His appointment crossed over the ending of one segment of the project (Award No. [REDACTED]), which covered Fall Semester of 2015, and into the next segment (Award No. [REDACTED]), which covered the next semester – Spring 2016.

At the time of the graduate student's appointment, the university was not aware that the NSF would issue a new award number for the continuation, which at that time was expected but had not yet been issued. The tuition and stipend payments were assessed against the existing award, and when the NSF issued the continuation under a new award number, it was appropriate to transfer the portion of the cost related to the period of the new award number to that account.

Since the graduate student's appointment was continuous, but the award was renewed during his appointment, we believe it was appropriate to move the expenses for his appointment when the new award segment was set up in our system. Award setup is not an instantaneous process, and such modifications sometimes must be done retroactively.

We consulted with the NSF fiscal management office, and they concurred with our interpretation of NSF rules. Please see the screenshot of the email from [REDACTED] of the Graduate Research Fellowship Program below. UC can provide a copy of the original email from the NSF fiscal management office in any other format, if needed.

As noted above, the student was accepted to the GRFP program, was in good standing throughout, and completed his necessary reports. We have also included screenshots of the satisfactory status of the student during the years in question, which includes indication of completed reports. These reports are all archived in the NSF GRFP system.

Based on the NSF's approval of the student's appointment and acceptance of his report indicating the expense provided material benefit to the award, as well as the fact that the expenses were charged according to the semesters appointed and the timing of the awards per the NSF's own rules as confirmed by NSF officials, we do not believe it is appropriate to question this charge or find that UC lacked proper internal controls.



NATIONAL SCIENCE FOUNDATION OFFICE OF INSPECTOR GENERAL



From: [REDACTED]@nsf.gov
Date: April 16, 2019 at 11:27:34 AM EDT
To: "UNGRUHJG@UCMAIL.UC.EDU" <UNGRUHJG@UCMAIL.UC.EDU>
Subject: RE: [EXTERNAL] - University of Cincinnati NSF Audit question.

[REDACTED],

In accordance with the Notice of Grant Award dated November 13, 2015, excerpt below states :
 Available grant balances may be used for any GRFP Fellow who is in compliance with applicable program guidelines. Thus, funds from prior year grants may be used to support any NSF Graduate Research Fellow duly enrolled at a GRFP Institution in an eligible advanced degree program in a field supported by NSF (see the "Program Solicitation" and "Guide" for guidance).

Can you confirm that you agree that these charges are in support of this grant and that they are allowable expenses under the terms of the GRFP Program?

Yes, these charges are allowable and are authorize expenses. The new grant number is a continuing GRFP grant for any GRFP Fellow in your institution.

Thank you,
 [REDACTED]
 Financial Management Analyst
 Graduate Research Fellowship Program
 703.292.5372

Graduate Research Fellowship Program (GRFP)

Fellowship Administration

Home

Home | Information | Grants | [REDACTED]

Home | Information | Grants | [REDACTED]

PIID	Institution	Title of Fellow	Start Date
2015	University of Cincinnati - Cincinnati	Graduate Research Fellow	08/01/2015
2016	University of Cincinnati - Cincinnati	Graduate Research Fellow	08/01/2016

National Science Foundation
 1215 Constitution Avenue, Alexandria, Virginia 22304 USA
 Tel: 703.293.4100 Fax: 703.293.4101 TTY: 703.293.4102

51 Goodman Drive, Suite 540, Cincinnati, Ohio 45221-0663



Graduate Research Fellowship Program (GRFP)

Fellowship Administration

Fellow Information | MAIN

- Profile
- Fellowship Status Details**
- Activities Reports
- Fellowship Status Changes
- Travel Requests
- Additional Funding Opportunities

Fellowship Year 2015 Details

School Information

Organization: University of Cincinnati Main Campus
Field Of Study: Geosciences - Paleontology and Paleobiology

Fellowship Status Information

Fellowship Status: On Tenure
Status Start Date: [REDACTED]
Fellowship Year Start: [REDACTED]
End Month: [REDACTED]
Months On Tenure: 12
Months On Reserve: 0
Months Forfeited: 0
Months Deferred: 0
Satisfactory Rating: Satisfactory
Plan to Graduate: N/A
Graduation Date: [REDACTED]

Cost Information

Stipend Used: \$34000.00
COE Used: \$12000.00
Travel Amount Used: \$0.00
GROW Amount Used: \$0.00
GRIP Amount Used: \$0.00
Other: \$0.00
Other Description:

Update Information

Last Updated By: [REDACTED]
Last Updated On: 04/26/2016
Comments:

Finding 2: Travel Expenses After Performance Period

In August [REDACTED], UC charged \$1,922 of direct travel costs to NSF Award No. [REDACTED] related to a conference to be held in October [REDACTED] in [REDACTED]. We calculated \$1,096 of indirect costs associated with the direct costs and determined that the total claimed costs were \$3,018. The travel authorization was approved on July 22, [REDACTED] and the travel expense report was approved the following day, on July 23, [REDACTED], even though the conference was 3 months later. The award expired on July 31, [REDACTED], just 1 week after the travel expense report was approved, but still nearly 3 months before the actual dates of travel. Since the travel took place after the award expired, there was no benefit to Award No. [REDACTED]. Federal cost principles state, "A cost is allocable to ...[an award]... if the goods or services

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involved are chargeable or assignable to such cost objective in accordance with relative benefits received or other equitable relationship." Furthermore, NSF policy states, "NSF funds may not be expended subsequent to the expiration date of the grant except to liquidate valid commitments that were made on or before the expiration date."

UC did not have proper controls in place to ensure that it detected unallowable costs when charging travel costs to NSF awards. As a result, we questioned \$3,018 of direct travel costs and indirect costs claimed to Award No. [REDACTED]

University of Cincinnati Response: UC accepts this finding and will repay questioned costs not already refunded to NSF. UC offers training and comprehensive materials to PIs, department and college research administrators, and central grant support staff related to sponsored project fiscal compliance and best practices. We will examine our current processes and work to strengthen the controls to ensure charges for expenses incurred after the expiration date of a project are not assessed in error.

If you have any questions or need additional information, please contact Patrick Clark at (513) 556-[REDACTED] or via email at [REDACTED][@ucmail.uc.edu](mailto:[REDACTED]@ucmail.uc.edu)

Best regards,

Patrick Clark
Associate Vice President, Operations & Business Intelligence
Office of Research
University of Cincinnati

Cc: Patrick Limbach, Vice President for Research
Patrick Kowalski, Vice President for Finance
Kyle Hern, Associate General Counsel
John Ungruhe, Director, Sponsored Research Services Accounting



Appendix C: OIG Staff Acknowledgments

Daniel J. Buchtel, Deputy Assistant Inspector General for Audits; Emma Bright, Management Analyst; Jae Kim, Senior Auditor; Jeremy Hall, Senior Management Analyst; Elizabeth Argeris Lewis, Communications Analyst/Executive Officer; Lisa Vonder Haar, Chief of Staff; Laura Rainey, Audit Manager; and Holly Snow, Independent Report Referencer, made key contributions to this report.



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