

Semiannual Report to Congress

October 1, 2024 - March 31, 2025



U.S. National Science Foundation
Office of Inspector General

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Message From the Acting Inspector General



I am pleased to present our semiannual report, which summarizes our work and accomplishments during the first half of fiscal year 2025. In this reporting period, our work led to nearly \$2.8 million in potential savings to taxpayers, including \$1.9 million in questioned costs and nearly \$900,000 in investigative recoveries. Additionally, we worked with NSF to resolve 201 recommendations on 15 previous audits of award recipients, and NSF sustained more than \$2.7 million in questioned costs resulting from these audits.

We continued to lead the community in investigations, training, and oversight of research security-related matters. During the reporting period, the U.S. Department of Justice (DOJ) asked us to provide subject matter expert consultation on nationwide research security investigations. We also conducted outreach throughout the community, providing research security training seminars at the Federal Law Enforcement Training Center and holding Foreign Influence Investigation Working Group meetings to educate, coordinate, deconflict, and consolidate investigative efforts across the federal government. These efforts spurred the opening of more investigations and brought more visibility to the broad nature of disclosure failures within academia.

We also expanded our proactive investigative initiatives, including identifying university award recipients who failed to disclose foreign sources of research funding to NSF and other funding agencies. During this reporting period, we reached a civil settlement in an investigation predicated on a proactive effort to identify recipients of Small Business Innovation Research/Technology Transfer (SBIR/STTR) awards operating outside of the United States in violation of the awards' terms and conditions. This investigative campaign was implemented to hold those grant recipients accountable for misusing taxpayer dollars to the detriment of deserving U.S. businesses, the U.S. economy, and U.S. national security. We also continued investigating individuals who failed to accurately disclose their foreign funding, affiliations with foreign universities, and positions with foreign talent recruitment programs.

Investigating sexual assaults and other crimes in Antarctica under the Special Maritime and Territorial Jurisdiction of the United States remains a top priority. During this period, our special agents and investigative attorneys investigated allegations of sexual abuse, stalking, and violations of the Polar Code of Conduct involving contract employees at research stations in Antarctica. We also recommended that NSF debar a firefighter at McMurdo Station who was [sentenced](#) to a year of probation for making false statements and providing forged documentation to NSF during the medical screening process. During this past austral summer season, we deployed two 2-person teams of investigators for 30 days each in October – November 2024 and January – February 2025.

We are working toward having a greater on-site presence during future austral summer seasons and will continue to work with NSF to address this challenging new mission.

Our audits, evaluations, and reviews continued to promote the effectiveness, efficiency, and integrity of NSF's programs and operations, as well as awardee stewardship of federal funds. This semiannual period marks the twenty-seventh consecutive year NSF has received a "clean" opinion on its financial statements. During this period, we reported on NSF's information security program and its implementation of the zero trust architecture security model in NSF and the U.S. Antarctic Program. We also assessed NSF's policies and procedures to ensure staff appointed under an excepted service compensation system are paid according to federal regulations. Additionally, we reported on NSF's oversight of its mid-scale research infrastructure programs and the National Science Board's compliance with Government in the Sunshine Act requirements. Our audits of award recipients resulted in recommendations to strengthen controls and recover \$1.9 million in questioned costs.

We also continued to lead the federal oversight community in matters related to grant oversight. During this reporting period, we shared our insights on conducting oversight of subawards with Subaward Challenges Subgroup, a group comprised of oversight professionals throughout the government focused on addressing grantee subrecipient data and monitoring challenges. Subawards made under federal grants are a significant risk area throughout the government. We also contributed to working groups related to financial statement audits, single audits, and data analytics. These efforts helped increase the overall level and quality of oversight across the OIG community.

As always, we remain committed to protecting taxpayer funds and safeguarding the integrity of NSF's operations and investments in science. Our partnerships with NSF management and staff, the National Science Board, and Congress are critical to fulfilling this mission, and we appreciate their support for our work.

A handwritten signature in black ink, appearing to read 'M. Wallace', with a long, sweeping flourish extending to the right.

Megan E. Wallace
Acting Inspector General

INVESTIGATIONS

The Office of Investigations promotes effectiveness and efficiency in NSF programs and operations. We investigate wrongdoing involving organizations or individuals that receive awards from, conduct business with, or work for NSF.

PROGRAM INTEGRITY INVESTIGATIONS

We investigate allegations concerning misappropriation and misuse of NSF funds, false statements in documents submitted to NSF, and NSF employee misconduct. When we identify a violation of a criminal or civil statute, we refer our investigation to the U.S. Department of Justice (DOJ) for criminal prosecution or civil action; if the case is accepted, we work with DOJ attorneys to support any resulting litigation. When appropriate, we also refer matters to NSF for administrative action, such as award termination and government-wide suspension or debarment. The following are brief descriptions of case outcomes during this semiannual period:

Small Business Agreed to \$524,947 Settlement to Resolve False Claims Act Allegations

As part of a False Claims Act settlement, a Small Business Innovation Research (SBIR) Phase II company agreed to pay \$225,000 and forgo an additional \$299,947 in NSF award funds to resolve allegations it violated the terms of its SBIR award. Our investigation stemmed from an NSF OIG-led proactive review to identify SBIR recipients who violated SBIR requirements by performing award-related research and development

outside the United States. Our investigation confirmed that the principal investigator (PI) charged NSF for research conducted overseas. The awardee falsely certified to NSF that all research had been performed in the United States as required. The company also admitted that it did not properly track employees' time and effort during the award period. DOJ issued a [press release](#) about this case.

University Returned Over \$175,000 for Failure to Disclose Foreign Affiliations

A university did not comply with NSF's requirement that PIs disclose all forms of current and pending support and other affiliations in NSF proposals. We identified four NSF awards where the PI disclosed his foreign funding and research activities to the university in multiple faculty activity reports, but the university failed to disclose the foreign funding to NSF. As a result of our investigation, the university returned over \$175,000 to NSF.

\$181,940 in Funding Withheld Due to Awardee's Overseas Work

Our investigation found that an NSF small business awardee conducted award-related research and development outside the United States, violating the SBIR policy directive. The PI spent more than a year

outside the United States during the award's period of performance, periodically working on research and development related to the award. We also determined the company did not bill PI hours on a proportional or consistent basis. Based on our recommendation, NSF permanently withheld \$181,940 from the company's award.

University Submitted a Proposal Previously Funded by a Foreign Entity

A PI, who was previously employed as an NSF Program Officer, caused a university to

submit a proposal to NSF that a foreign entity had already funded. The PI was the co-investigator on a foreign grant that was materially identical to the proposal submitted to and funded by NSF. The PI also failed to disclose his participation in a foreign state-sponsored program. The failures to disclose violated NSF's Proposal and Award Policies and Procedures Guide, as well as award terms and conditions. We recommended that NSF debar the PI for 3 years and ban him from serving as an NSF reviewer, panelist, or Intergovernmental Personnel Act program officer for 3 years. NSF's decision is pending.

Investigator Insight: Preventive Measures to Protect NSF Programs

We use various measures to help prevent wrongdoers from obtaining NSF funds or participating in NSF's funding decisions:

- **Governmentwide Suspension and Debarment:** prevents individuals and organizations not presently responsible from participating in new federal grants, contracts, and cooperative agreements.
- **Termination of Awards / Withholding Award Funds:** prevents further disbursement of NSF funds to grantees who are not compliant with an award's terms and conditions.
- **Prohibition From Serving as an NSF Reviewer, Advisor, or Consultant:** prevents academic contributors who fail to uphold NSF's standards from assisting NSF with achieving its mission.



The IceCube Lab at Amundsen-Scott South Pole Station. The IceCube neutrino detector is the largest in the world, with thousands of digital optical modules frozen into a cubic kilometer of ice. *Credit: Martin Wolf/IceCube/NSF*

NSF Program Officer Oversaw Award Process Despite Personal Relationship with the PI

We investigated a conflict of interest allegation between an NSF program officer and a PI. Despite having a personal relationship with the PI, the program officer oversaw the award process and served as the cognizant program officer for several of the PI's NSF awards. The program officer was also aware that the PI failed to make required disclosures to NSF concerning his foreign affiliations. Moreover, the program officer did not make proper disclosures to NSF concerning his receipt of foreign gifts and used his NSF title and NSF resources to conduct non-NSF business. We recommended that NSF take appropriate administrative action against the program officer. NSF's decision is pending.

Researcher Violated Polar Code of Conduct During Deployment to Antarctica

A researcher harassed a graduate student on his team while on a research trip to Antarctica, violating the Polar Code of Conduct. The misconduct was sexual in nature and led to a hostile work environment following the incident. Additionally, numerous staff at the Antarctic station complained of instances of verbal abuse and

aggressive behavior from the researcher. The researcher admitted that his behavior was not professional. We referred the investigation to DOJ, which declined the case criminally. We recommended that NSF take appropriate administrative action against the researcher. NSF's decision is pending.

Allegations of Stalking in Antarctica Investigated

We investigated allegations of stalking, which is a criminal offense, from one contract employee against another contract employee at McMurdo Station in Antarctica. We referred the investigation to DOJ, which declined the case criminally. Stalking and harassment also violate the Polar Code of Conduct and other NSF policies. We submitted a report of investigation to NSF and recommended that it take appropriate administrative action. NSF's decision is pending.

NSF Employee Attempted to Obtain Nearly \$1.6 Million In Fraudulent Student Loans While Employed by Another Agency

We investigated an allegation that an NSF employee engaged in student loan fraud while previously employed by another agency. Our investigation determined that the employee was the beneficiary on 38



A panoramic view of McMurdo Station, Ross Island, Antarctica.
Credit: Peter Somers, NSF

fraudulent student loan applications that included personally identifiable information from 19 identity theft victims. The employee attempted to secure nearly \$1.6 million in fraudulent loans, though only received one loan for \$7,633. DOJ declined to prosecute the employee criminally. Because the employee violated NSF's standards of conduct, we recommended that NSF take appropriate administrative action and debar the employee for 5 years. However, before NSF took action, the employee opted into the U.S. Office of Personnel Management's Deferred Resignation Program and was placed on paid administrative leave. NSF's debarment decision is pending.

Actions Resulting from Previously Reported Program Integrity Investigations

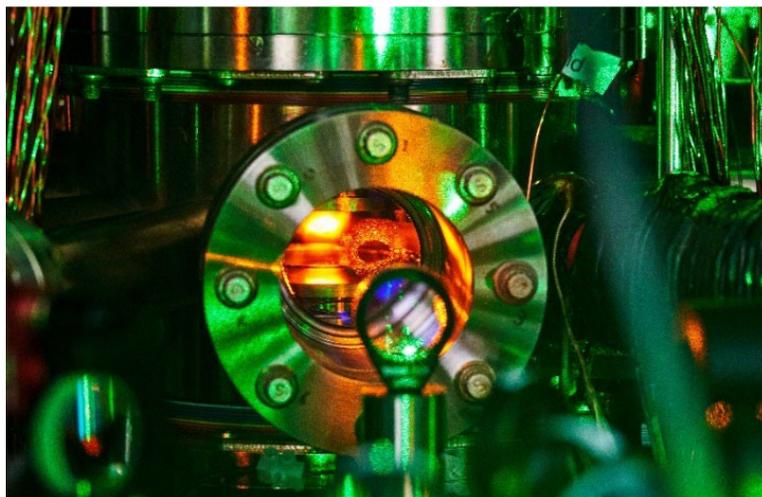
This section describes actions taken on cases discussed in previous Semiannual Reports to Congress (SAR). Investigations may span multiple years and result in a variety of outcomes over multiple semiannual reporting periods. For example, criminal or civil matters may result in prosecution, settlement agreements, fines, and repayments. NSF may take administrative actions such as suspension and termination of awards, or debarments of individuals and businesses. Additionally, universities may return award funds and/or improve policies and procedures.

Debarment Recommended for Contractor Who Forged Medical Documents

We previously reported¹ that a contract employee hired to serve as a firefighter at McMurdo Station in Antarctica was sentenced to 1 year of probation for making a false writing in connection with supplying forged documentation to NSF during the medical screening process. DOJ issued a [press release](#) about this case. During this reporting period, we recommended that NSF debar the individual for 3 years. NSF's decision is pending.

SBIR Company Founder and CEO Pleaded Guilty to Misuse of NSF Funds

We previously reported that a company's founder and CEO was indicted for his actions related to an SBIR Phase I grant and a U.S. Department of Energy Small Business Technology Transfer Phase I award. NSF suspended the CEO, company, and a second, related company governmentwide pending



Vacuum chamber where ultracold gases of dipolar sodium-cesium molecules are made. *Credit: Sebastian Will/Will Lab/Columbia University*

¹ SAR April 1 – September 30, 2024, p. 10

the completion of our investigation.² During this reporting period, the CEO pleaded guilty to one count of conversion/unlawful conveying of government money. The CEO converted some NSF grant funds for his personal use and conveyed some to others for purposes unrelated to the NSF SBIR Phase I grant. DOJ issued a [press release](#) about this case; sentencing is scheduled for April 2025.

Research Misconduct Investigations

Research misconduct — plagiarism, fabrication, and falsification — damages the scientific enterprise, is a potential misuse of taxpayer dollars, and undermines the public's trust in government-funded research. NSF-funded researchers must carry out their projects with the highest ethical standards. NSF takes research misconduct seriously, as do NSF's awardee institutions.

For each case described in this section, we recommended that NSF make a finding of research misconduct, issue a letter of reprimand, and require interactive responsible conduct of research (RCR) training.³ Additional actions are described below. Unless otherwise specified, NSF's decisions are pending.

University Returned Over \$700,000 to NSF Because Researcher Falsified Data

We received an allegation that an NSF-funded PI fabricated and/or falsified data in numerous publications. The allegations pertained to research conducted at two universities (University 1 and University 2).

² SAR April – September 2018, p.10; SAR October 2020 – March 2021, p. 10; SAR April – September 2022, p.3

Both universities conducted inquiries and determined that investigations were warranted. University 1 found no evidence of data fabrication or falsification but concluded that the PI was negligent in his data management and reporting practices. University 1 recommended that the PI withdraw one publication and correct another. University 2 concluded that the PI committed research misconduct in three publications, repository data, and ongoing unpublished research. It terminated the PI's faculty position, returned more than \$700,000 to NSF, and contacted the relevant publishers about its finding of research misconduct.⁴

We conducted a *de novo* review of the combined evidentiary record produced by Universities 1 and 2. We found that the PI falsified data in a publication and related research records. We determined that the PI acted culpably, that his actions were a significant departure from accepted practices, and that his data management practices were detrimental to the research record and the research community.

We recommended that NSF debar the PI for 3 years. We also recommended that, for 6 years, NSF require contemporaneous certifications that any proposals or reports the PI submits to NSF do not contain plagiarized, falsified, or fabricated material (certifications); require contemporaneous assurances by a responsible official of the PI's employer that any proposals or reports submitted to NSF do not contain plagiarized, falsified, or fabricated material (assurances); prohibit the PI from participating as an NSF peer reviewer, advisor, or consultant; and

³ NSF refers to RCR training as "responsible and ethical conduct of research (RECR)" training.

⁴ SAR October 2022 – March 2023, p. 13

require submission of a data management plan with annual certifications.

Researcher Plagiarized Material in Four NSF-Funded Publications

A researcher knowingly plagiarized material in four NSF-funded publications. The researcher's university investigated 16 plagiarism allegations involving 11 publications (9 of which had an NSF nexus) and 1 declined NSF proposal. The researcher said he relied on the publications to review his manuscripts for plagiarism using the publications' software.

The university determined that the researcher committed plagiarism for all 16 allegations, constituting a significant departure from the accepted practices of the research community for publication and proposal preparation. It also determined that the researcher exhibited an extensive pattern of plagiarism, and his actions significantly and negatively impacted the research record, mentees, and co-authors.

We found that the university followed reasonable procedures and produced an acceptable evidentiary record. Our supplemental investigation focused on the extent of the acts and the degree of intent. We found that four publications with an NSF nexus contained more than 100 lines of plagiarized text each and that the researcher knowingly intended to commit plagiarism.

We recommended that NSF debar the researcher for 2 years. We also recommended that for 4 years, NSF require certifications and assurances; prohibit the researcher from participating as an NSF peer reviewer, advisor, or consultant; and require a mentoring plan with annual certifications.

Graduate Student Admitted to Falsifying Data

A graduate student admitted in a signed statement that he intentionally fabricated data collected for an NSF-funded project. Specifically, the student fabricated 16 spectra by cutting and pasting parts of his previously collected spectra.

The university concluded that the graduate student knowingly and intentionally committed fabrication. The university allowed the graduate student to remain under the supervision of a new advisor who was aware of the data falsification. The graduate student was also required to have someone witness data entry in his lab notebooks and records and send his former advisor a written apology.

We determined that the graduate student intentionally committed data falsification, falsified newly collected data to match old data, and represented old data as newly collected. We recommended that NSF debar the graduate student for 1 year and require compliance with university-imposed sanctions and requirements. We also recommended that, for 4 years, NSF require certifications and assurances and prohibit the graduate student from participating as an NSF peer reviewer, advisor, or consultant.

PI Blamed Computer Software for Plagiarism

A PI allegedly copied content into a proposal submitted to NSF, often representing that content as his own preliminary work or research plan. The PI blamed computer software for the plagiarism. We referred the investigation of that proposal and a second proposal that contained copied material to

the PI's university. The university investigation concluded that the PI intentionally and recklessly committed plagiarism in the two NSF proposals and another proposal the PI submitted to another federal agency. The PI resigned from the university.

We concluded that the PI committed research misconduct and that his lack of candor regarding the extent of and explanation for the plagiarism was an aggravating factor. We recommended NSF debar the PI for 1 year. We also recommended that NSF require certifications and assurances and prohibit the PI from participating as an NSF peer reviewer, advisor, or consultant for 4 years.

Graduate Student Falsified Image in Attempt to Re-Instate Award

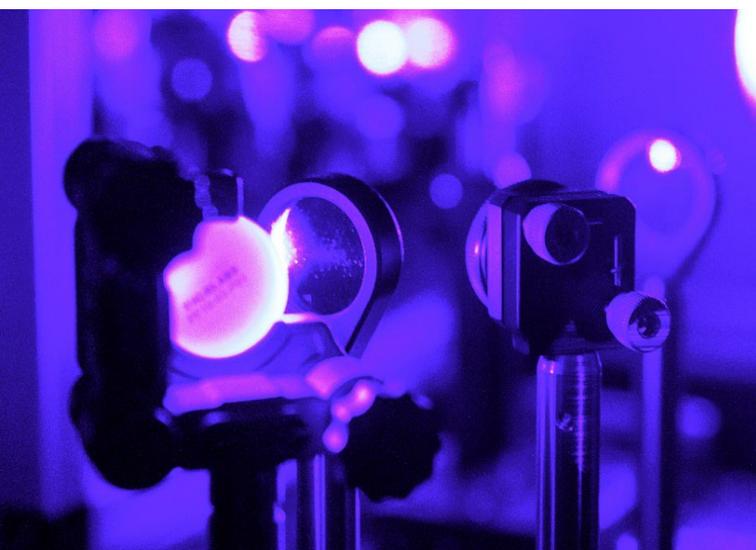
After NSF terminated a graduate student's award for failure to provide a required response by its deadline, the graduate

student provided a falsified image purporting to show he had responded in a timely manner. Our investigation determined that the image provided had been manipulated. When interviewed, the graduate student stated the image was genuine, but in a later response to our written questions, the graduate student admitted he altered the image. We recommended NSF take appropriate administrative action.

NSF Actions Taken on Previously Reported Research Misconduct Investigations

This section describes actions taken on cases discussed in previous SARs. Investigations may span multiple years and result in a variety of outcomes over multiple semiannual reporting periods. During this reporting period, NSF acted on two research misconduct investigations, as summarized below. Each case resulted in NSF making a finding of research misconduct, issuing a letter of reprimand, and requiring interactive RCR training. Additional actions are described below:

- In the case of a PI whose SBIR proposal contained significant amounts of plagiarized material from a published paper,⁵ we concluded that the PI culpably and intentionally plagiarized text and ideas from the published paper and recommended that for 2 years, NSF require the PI to submit certifications and assurances and prohibit the PI from participating as an NSF peer reviewer,



A visible laser used to study semiconductor properties close-up. *Credit: Georgia Tech/Rob Felt*

⁵ SAR October 2023 – March 2024, pp. 4-5

advisor, or consultant. NSF accepted and implemented our recommendations.

- In the case of a university professor who plagiarized text and ideas in his CAREER award proposal and two published papers,⁶ we concluded that the professor culpably committed plagiarism. We recommended that NSF debar the professor for 2 years and, for 4 years, require the professor to submit certifications and assurances, submit a mentoring plan, and prohibit the professor from participating as an NSF peer reviewer, advisor, or consultant. NSF accepted and implemented our recommendations. The professor appealed the research misconduct decision and NSF's associated actions, including the proposed debarment. The appeal is pending.

Administrative Investigations

Our office investigates a variety of allegations that are not pursued as criminal or civil matters or do not meet the definition of research misconduct. These cases, which are resolved administratively, include allegations such as retaliation against whistleblowers, violations of human and animal subject regulations, violations of peer review confidentiality, conflicts of interest, and employee misconduct.

Former Manager of Non-Profit Alleged Retaliation for Safety Disclosure

A former manager at an NSF-funded non-profit organization alleged that the organization retaliated against him for

making protected disclosures of a substantial and specific danger to public health or safety related to the organization's NSF award. The manager disclosed these safety concerns to a deputy director of the organization, who immediately shared the concerns with upper management. The organization placed the manager on leave and then terminated the manager's employment following an external investigation. We investigated the matter pursuant to the whistleblower protection provisions of 41 U.S.C. § 4712 and reported our findings to NSF.

NSF found that the organization subjected the manager to reprisals prohibited under the statute. NSF ordered the organization to take actions consistent with its obligations under § 4712(c)(1), including reinstating the manager to his original position; paying compensatory damages to include back pay, employment benefits, and other terms and conditions original to the manager's employment; and reimbursing the manager all costs and expenses incurred for bringing the complaint of reprisal.

NSF Reviewer Shared Confidential Proposal With Student

A university investigated an allegation that one of its faculty members violated the confidentiality of NSF's merit review process by sharing a proposal with a student. The faculty member admitted to sharing the NSF proposal without permission from NSF. We concurred with the university and referred the matter to NSF for appropriate action. NSF's decision is pending.

⁶ SAR October 2023 – March 2024, pp. 5-6

NSF Employee Submitted False Travel Vouchers For Baggage, Transportation Charges

We received an allegation that an NSF employee submitted false charges on travel vouchers for baggage and ground transportation fees. Our investigation determined that the employee submitted false travel vouchers totaling approximately \$700, potentially violating federal travel regulations, NSF travel policy, and the Standards of Ethical Conduct for Employees of the Executive Branch. We referred the matter to the Virginia Commonwealth Attorney, which declined to prosecute. We recommended that NSF take appropriate administrative action and inform us of the outcome.

NSF Actions on Previously Reported Administrative Investigations

Site Visit Panelist Used Confidential Information in a Proposal to Another Agency

In the case of the scientist who violated the confidentiality of an NSF site visit review by including confidential information received during the site visit in his proposal to another agency, we recommended that NSF take appropriate administrative action.⁷ NSF prohibited the scientist from serving as an NSF reviewer, advisor, or consultant for 5 years and told the scientist to disclose this prohibition to other federal agencies that request he review proposals or participate in site visits during this period.

⁷ SAR April – September 2024, pp. 14-15

Reviewer Used Material from Declined NSF Proposal in Foreign Agency Request

In the case of an NSF reviewer who submitted a proposal to a foreign funding agency that contained material plagiarized from a declined NSF proposal, thereby violating the confidentiality of NSF's merit review process, we recommended that NSF take appropriate administrative action.⁸ NSF prohibited the reviewer from serving as a reviewer, advisor, or consultant for NSF for 3 years.



Squash bees inside a Cucurbita flower
Credit: Margarita Lopez-Urbe

⁸ SAR October 2023 – March 2024, p. 5

AUDITS AND REVIEWS

The Office of Audits, Inspections, and Evaluations provides independent and objective assessments of NSF's programs and operations. We also audit grants, contracts, and cooperative agreements funded by NSF. Our oversight work helps NSF improve its business policies and practices to better support its mission.

AUDITS AND REVIEWS OF NSF PROGRAMS AND OPERATIONS

Audit of NSF's Administratively Determined Pay System

The National Science Foundation Act of 1950 (NSF Act, Pub. L. No. 81-507) allows NSF to hire technical and professional personnel under an excepted service compensation system within applicable limits. We conducted an audit to determine if NSF has adequate policies and procedures to ensure staff appointed under this excepted service compensation system are paid in accordance with federal regulations.

We determined that between 2014 and 2023, NSF did not comply with applicable laws and regulations that limit salary amounts for employees appointed under the NSF Act. As a result, some staff received salaries above federal limitations. In January 2024, NSF revised its pay system for excepted employees to become compliant with federal limitations and waived debt collection of about \$15.5 million in overpayments. However, we identified additional overpayments of \$1.6 million, which included instances in which NSF paid employees more

than its internally established limit and other statutory limitations.

In response to the audit, NSF agreed to strengthen its policies, processes, and procedures for its excepted service pay system and resolve the additional \$1.6 million in salary costs not covered by debt waivers previously issued by NSF.

FY 2024 Financial Statement Audit Results in 27th Unmodified Opinion; One Significant Deficiency Reported

NSF is required to prepare annual financial statements, which must be audited by an independent entity. Kearney & Company, P.C. (Kearney), under a contract with NSF OIG, audited NSF's FY 2024 and 2023 comparative financial statements. Kearney issued an unmodified opinion on the financial statements and did not identify instances of noncompliance or other matters that were required to be reported under Generally Accepted Government Auditing Standards. Additionally, Kearney's tests disclosed no instances in which financial management systems did not substantially comply with the Federal Financial Management Improvement Act of 1996.

This marks the twenty-seventh consecutive year NSF has received a "clean" opinion on its financial statements. However, the auditors

reported one significant internal control deficiency related to NSF's Information System control environment. This issue is described in detail in [Chapter 2, Financials, of NSF's 2024 Agency Financial Report](#), which includes the audit reports. NSF concurred with Kearney's recommendations to address the deficiency.

Assessments of Zero Trust Architecture Implementation

Zero Trust Architecture (ZTA) is a security model built on continuous validation at every stage of digital interaction. The model maintains that no user or application should

be trusted by default. Under a contract with NSF OIG, Securance conducted assessments of NSF's implementation of ZTA at [NSF](#) and NSF's [United States Antarctic Program \(USAP\)](#). The auditors determined that the USAP met the requirements by the end of FY 2024 and NSF's general support system met the requirements except for one function. In addition, the auditors determined that NSF and the USAP appropriately prioritized ZTA implementation and met the objectives of each of the five pillars: identity, devices, networks, applications and workloads, and data. The auditors made one recommendation, and NSF concurred with the recommendation.

Auditor Insight: Preventive Measures to Increase the Stewardship of Federal Funds

We conduct audits, inspections, evaluations, and reviews of NSF's award recipients to ensure federal funds are not lost to fraud, waste, or abuse. In addition to ensuring recipients are accountable for the proper spending of federal funds, we also employ preventative measures to increase the stewardship of federal funds across NSF's award recipient community. We accomplish this by directly disseminating the results of our oversight work to NSF's broader award recipient community through presentations and articles. These presentations and articles highlight common audit findings and steps award recipients can take to strengthen their internal controls. This helps the more than 1,900 organizations that receive NSF funding to improve their award management environments, become better stewards of federal funds, and decrease the risk of fraud, waste, or abuse.



Aurora borealis—the "northern lights"—over the Sondrestrom upper atmospheric research facility in Kangerlussuaq, Greenland. Credit: Craig J. Heinselmann

Audit of NSF's Information Security Program for FY 2024 Determined the Program Was Effective

NSF depends on computerized information systems to process, maintain, and report essential information. The Federal Information Security Modernization Act of 2014 (FISMA, Pub. L. No. 113-283) requires an annual independent evaluation of NSF's information security program and practices and an assessment of its compliance with FISMA requirements. Under a contract with NSF OIG, Kearney performed the FY 2024 FISMA audit and rated NSF's Information Security Program as effective according to the Inspector General FISMA Reporting Metrics maturity model criteria. For the FY 2024 audit, the auditors issued four new findings and 11 new recommendations, as well as two modified repeat findings with associated recommendations to address weaknesses in information technology security controls. NSF agreed with the findings and plans to incorporate information from the audit to continue improving its information security program. We will evaluate the progress and effectiveness of NSF's corrective actions as part of the FY 2025 FISMA audit.

Audit of NSF's Mid-scale Research Infrastructure Programs

NSF's Mid-scale Research Infrastructure (Mid-scale RI) projects have a total implementation cost between \$4 million and \$100 million. NSF OIG engaged Sikich CPA LLC (Sikich) to evaluate NSF's Mid-scale RI program policies, processes, controls, award management environment, and oversight capabilities.

The auditors found that NSF did not have sufficient policies and procedures to ensure it

consistently conducted oversight for Mid-scale RI awards and did not always perform adequate award oversight activities to ensure awardees complied with relevant guidance. Specifically, NSF did not consistently code or track Mid-scale RI awards; always verify Mid-scale RI awards were proposed and awarded in accordance with Mid-scale RI guidance; establish timely proposal, award, monitoring and reporting guidance; and always perform required Mid-scale RI award oversight activities to ensure awardees complied with relevant guidance.

NSF agreed with the report's recommendations to help NSF improve its oversight of the Mid-scale RI awards and reduce the program's financial and management risks. NSF also noted that it has implemented steps that will potentially improve and clarify the oversight responsibilities applicable to Mid-scale RI awards.

Risk Assessment of the National Science Board's Compliance with the Government in the Sunshine Act from 2021-2023

We conducted a risk assessment of the National Science Board's (NSB) actions to achieve full compliance with the Government in the Sunshine Act and to ensure public access to the NSB's deliberations. Our assessment covered NSB meetings between January 1, 2021, and December 31, 2023. We are required to conduct this assessment every 3 years.

We determined that the NSB has adequate controls to mitigate the risks of noncompliance with the Sunshine Act, and it is not necessary to conduct a further compliance review. Specifically, the NSB's and National Science Board Office's (NSBO)

policies and procedures ensured the NSB generally complied with the Sunshine Act's procedural and closure requirements for open and closed meetings. For example, the NSB and the NSBO provided public notice of meetings, posted agenda topics, voted to close meetings, maintained General Counsel certificates and bases for closures, and recorded meetings. Additionally, the NSB implemented procedures to ensure annual NSB retreat discussions did not include deliberative discussions.

Although we found minor instances of noncompliance with procedural requirements, we determined that the NSBO's proposed actions will mitigate risks of noncompliance with the Sunshine Act and ensure transparency in the NSB's decision-making processes. We will continue to monitor risk areas for compliance in our triennial risk assessments

Charge Card Letter Submitted to Office of Management and Budget

The Government Charge Card Abuse Prevention Act of 2012 (Pub. L. No. 112-194) requires Inspectors General to submit a report to the Director of the Office of Management and Budget (OMB) that describes the agency's progress in implementing audit recommendations related to government charge cards. We reported to OMB that as of September 30, 2024, there were no outstanding audit recommendations to NSF related to charge cards, and we did not submit a semiannual joint purchase card violation report because purchase card activity was less than \$10 million. Travel card activity for FY 2024 also was less than \$10 million.

Audits of NSF Award Recipients

Review of NSF Award Recipient Compliance with NSF's Harassment Terms and Conditions

Between September 2018 and August 2023, NSF implemented grant terms, conditions, and other guidance to help ensure that recipients respond promptly and appropriately to instances of harassment. NSF OIG engaged Sikich to review NSF award recipients' compliance with NSF's harassment terms and conditions at 100 recipient organizations as of September 20, 2023.

The auditors determined that NSF recipients generally had policies and procedures to prohibit harassment; however, most recipients reviewed had not implemented or updated the policies and procedures to specifically incorporate NSF harassment terms and conditions. As a result, recipient policies were often insufficient to ensure compliance with NSF harassment terms and conditions and were inconsistent with NSF terms, conditions, and other guidance. Specifically, 47 of the 100 recipients reviewed did not comply with one or more of the NSF harassment terms and conditions applicable to their NSF awards, and all 100 of the sampled NSF recipients could make improvements to their institutional policies, procedures, and/or codes of conduct to be more consistent with and/or define the applicability of NSF harassment terms and conditions.

The review identified four recommendations that NSF could implement to improve policies, procedures, and other guidance related to its harassment terms and conditions. NSF responded that it will consider the recommendations and identify

any appropriate actions going forward consistent with its legal obligations and the Administration's directives and guidance.

Audit of the University of Georgia's Industry-University Cooperative Research Center (IUCRC) Awards

NSF created the Industry-University Cooperative Research Center (IUCRC) program in 1973 to foster long-term partnerships among academia, industry, and government. The IUCRC program provides a structure for academic researchers to conduct fundamental, pre-competitive research of shared interest to industry and government organizations. We audited the University of Georgia's (UGA) management of its NSF IUCRC Center for Advanced Forestry Systems (CAFS) awards, which aim to address challenges facing the wood products industry, landowners, and forestland managers. We sought to determine if UGA mitigated potential conflicts of interest; properly managed and accounted for program income; and claimed costs that were allowable, allocable, reasonable, and consistent with NSF award terms and conditions and applicable federal requirements.

We found that UGA did not fully comply with CAFS award terms and conditions. Specifically, UGA did not execute membership agreements with its CAFS industry members; properly track receipt of CAFS membership dues and expenditures; or report its CAFS program income and expenditures to NSF, as required. We made

two recommendations to NSF to direct UGA to strengthen controls to ensure compliance with award requirements. UGA agreed with the recommendations.

Audit of the University of Maine's Industry-University Cooperative Research Center Awards

We also conducted an audit of NSF's CAFS awards to the University of Maine (UMaine) to determine if UMaine mitigated potential conflicts of interest; properly managed and accounted for program income; and claimed costs that were allowable, allocable, reasonable, and in conformity with NSF award terms and conditions and applicable federal requirements.

We determined that UMaine's policy on conflicts of interest met award requirements, and UMaine followed that policy for the CAFS awards. However, UMaine did not fully comply with CAFS award terms and conditions. Specifically, UMaine did not always execute membership agreements with its CAFS industry members; properly track receipt of CAFS membership dues and expenditures; or include its CAFS program income and expenditures in annual reports to NSF, as required.

Additionally, we found that UMaine spent \$12,282 of NSF award funds for unallowable, unreasonable, or unsupported costs. We made three recommendations for NSF to direct UMaine to strengthen controls to ensure compliance with IUCRC award requirements and resolve questioned costs.

Audits of Award Recipients Resulted in Recommendations to Strengthen Controls and Recover \$1.9 Million in Questioned Costs

OIG staff and contractors completed audits of five NSF award recipients (including the two audits of IUCRC award recipients previously described) that expended over \$100 million of NSF funds during the respective audit periods. The audits assessed the allowability, allocability, and reasonableness of costs charged to NSF, which resulted in more than \$1.9 million in questioned costs. The findings included unallowable costs, inadequately supported costs, and inappropriately allocated costs. The auditors recommended that the award recipients strengthen controls over the areas that led to the questioned costs and that NSF recover the questioned costs.

Reports of Award Recipients this Semiannual Period

Report No.	Award Recipient	Questioned Costs
25-01-001	University of Georgia (IUCRC-CAFS awards)	\$0
25-01-002	University of Maine (IUCRC-CAFS awards)	\$12,282
25-01-003	University of Nebraska-Lincoln	\$196,047
25-01-004	Columbia University	\$661,353
25-01-005	Northeastern University	\$1,049,082
Total		\$1,918,764

Source: NSF OIG

⁹ 2 C.F.R. Pt. 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*

Reviews of Single Audits

Uniform Guidance⁹ requires colleges, universities, and non-profit organizations that expend \$750,000 or more a year in federal awards to obtain an annual independent financial audit, referred to as a "single audit." NSF relies on the results of single audit reports to plan its oversight efforts, including site visits and other post-award monitoring. We conduct desk reviews on all single audit reporting packages for which NSF is the cognizant or oversight agency.¹⁰ During a desk review, we examine the audit reporting package, which includes financial statements, a schedule of federal award expenditures, and the auditors' reports, but not the underlying auditors' audit documentation, to determine whether it meets Uniform Guidance, Generally Accepted Government Auditing Standards (GAGAS), and American Institute of Certified Public Accountants (AICPA) audit standards.

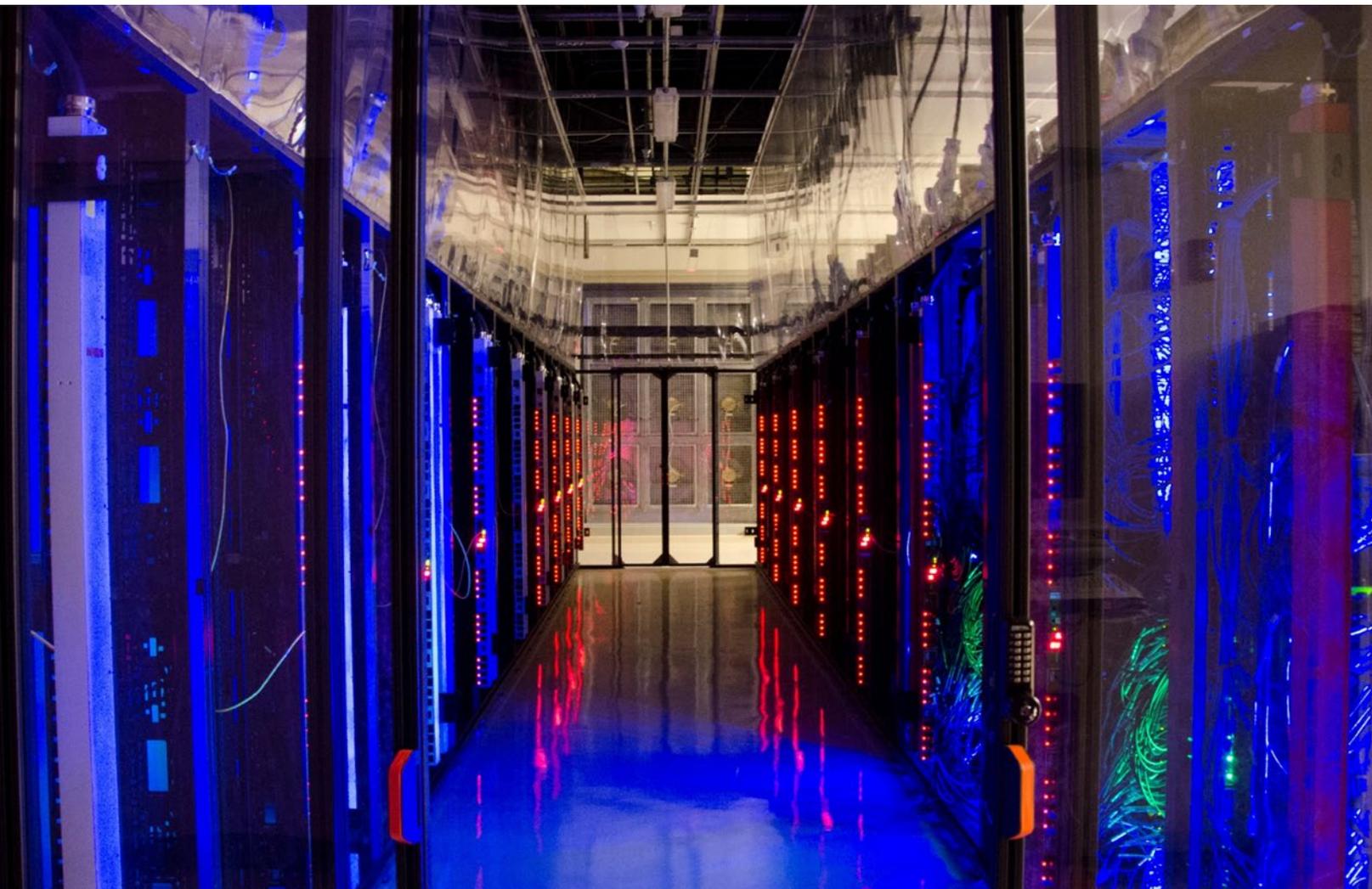
We conducted desk reviews of 60 single audit reporting packages during this period. The audits, conducted by 44 independent public accounting firms, covered nearly \$626 million in total federal expenditures, including approximately \$433 million in NSF direct expenditures. We identified deficiencies in 32 of the 60 audit reporting packages we reviewed. Deficiencies included missed submission deadlines; audit reports missing required language; incomplete identification of awards within the major programs; inaccurate Schedules of Expenditures of Federal Awards; inaccurate Schedules of Findings and Questioned Costs; audit report findings with missing elements and

¹⁰ Generally defined as an awardee's predominant federal funding agency.

insufficient information to support audit resolution; incomplete and inaccurate reporting on the Data Collection Form; missing and incomplete Corrective Action Plans; and missing and inaccurate Summary Schedules of Prior Audit Findings.

For errors that potentially impacted the reliability of the audit reporting packages, we obtained explanations or additional information from the auditors and awardees to ensure federal agencies could ultimately rely on the audit reporting package. However, in three instances, we rejected the

audit reporting packages because they were unreliable due to significant errors. For all reviews, we issued a memorandum to the auditor and awardee informing them of the results of our review and the actions needed to improve the quality and reliability of future audits. We also provided a copy of the memorandum to the awardee's other federal funding agencies for their use in monitoring and oversight. In the instances where we rejected the audit, we separately referred the auditor to the AICPA Professional Ethics Division and Peer Review Program for additional review.



This computer cluster provides the main hardware resource for the Apt, an NSF-funded precursor to CloudLab, located at University of Utah's Downtown Data Center. *Credit: Chris Coleman, School of Computing, University of Utah*

Audit Resolution

We work with NSF to resolve recommendations concerning NSF programs and operations, as well as recommendations to improve controls and recover questioned costs pertaining to award recipients, such as universities.

To resolve recommendations pertaining to NSF programs and operations, NSF sends a corrective action plan to our office with proposed actions and milestone dates. We review the plan and work with NSF to ensure the proposed corrective actions are timely and responsive to the report's recommendations. When we accept the corrective action plan, the recommendations are resolved. Once NSF provides evidence that it has implemented the corrective action and we confirm the work is done, we close the recommendation.

Our audit reports involving external organizations generally contain recommendations to improve internal controls and/or recover questioned costs claimed by the award recipients. In such cases, NSF formally issues our report to the auditee and reviews the auditee's response to the report's recommendations. NSF then provides us with a draft management decision record, which details its reasons for sustaining or not sustaining recommendations and questioned costs. Once we agree with NSF's management decision, the recommendations are resolved. NSF notifies our office when it confirms that the auditee has completed corrective actions and repaid questioned costs. We close the recommendations once we receive this notification.

¹¹ NSF OIG Report No. 22-6-004, March 18, 2022

NSF Vetting of United States Antarctic Program Contractors

We confirmed that NSF has implemented all corrective actions from our routine activity *NSF Vetting of United States Antarctic Program Contractors*.¹¹ NSF has taken significant steps and dedicated resources to address our recommendations to ensure the Antarctic Program Contractor submits its employees and subcontractors to NSF for vetting as required by NSF's procedures. In addition, NSF annually reviews, updates, and approves an Acceptance of Risk related to vetting USAP personnel, including limitations of vetting foreign nationals.

Review of Protected Disclosure Provisions in NSF's Agreements with Federal Employees

We confirmed that NSF implemented all corrective actions from our report *Review of Protected Disclosure Provisions in NSF's Agreements with Federal Employees*.¹² Specifically, NSF updated its Personnel Manual and 1230P Form (Conflict-of-Interests and Confidentiality Statement for NSF Panelists) to include the Whistleblower protection statement we recommended.

NSF Sustained \$2,755,507 of Questioned Costs

NSF and NSF OIG resolved 201 recommendations on 15 previous audits of award recipients this semiannual period. NSF sustained \$2,755,507 in questioned costs, as shown in the following table. NSF also required the award recipients to strengthen internal controls over the areas that led to the questioned costs.

¹² NSF OIG Report No. 24-6-002, August 23, 2024

Reports of Award Recipients Resolved This Semiannual Period

Report Number	Issue Date	Award Recipient	Questioned Costs	Sustained Questioned Costs
19-1-010	5/2/2019	University of Maryland, College Park	\$357,108	\$357,108
21-1-007	4/30/2021	Clemson University	\$276,440	\$226,381
22-1-009	6/28/2022	BSCS Science Learning	\$158,050	\$158,050
22-1-011	8/9/2022	Arctic Research Consortium of the U.S	\$14,847	\$14,847
22-1-013	9/23/2022	Colorado School of Mines	\$10,260	\$10,260
23-1-003	11/18/2022	University of Mississippi	\$129,951	\$129,951
23-1-005	2/7/2023	Incorporated Research Institutions for Seismology	\$470	\$470
23-1-006	3/22/2023	Rensselaer Polytechnic Institute	\$198,137	\$198,137
24-1-002	11/15/2023	University of Arkansas	\$257,693	\$252,954
24-1-003	11/16/2023	North Dakota State University Fargo	\$7,870	\$7,870
24-1-005	1/26/2024	Mississippi State University	\$34,314	\$34,314
24-1-007	2/2/2024	Dartmouth College	\$104,270	\$104,270
24-1-008	3/6/2024	University of Oklahoma Norman Campus	\$1,251,186	\$1,251,186
24-1-012	8/12/2024	Iowa State University	\$9,709	\$9,709
24-1-014	9/30/2024	North Carolina State University	\$0	\$0
Total			\$2,810,305	\$2,755,507

Source: NSF OIG



The National Radio Astronomy Observatory's Very Large Array telescope in New Mexico

Credit: NRAO/AUI and photographer Kelly Gatlin; digital composite, Patricia Smiley

Peer Review

Peer review is a process where independent reviewers assess an OIG's audit and investigative operations, ensuring adherence to standards, policies, and procedures and promoting quality and integrity in government oversight.

Office of Audits, Inspections, and Evaluations

We conduct audits under Government Auditing Standards. We conduct inspections, evaluations, and other reviews under the Council of the Inspectors General on Integrity and Efficiency's Quality Standards for Inspection and Evaluation. Both standards require an external peer review by an independent organization every 3 years. The reviews follow the guidelines and focus on the organization's quality control system. A federal Office of Inspector General can receive a rating of pass, pass with deficiencies, or fail.

In January 2025, our office received a "pass" rating for the year ending September 30, 2024, for work conducted under the Council of the Inspectors General on Integrity and Efficiency's Quality Standards for Inspection and Evaluation. A copy of the final peer review report is posted on our [website](#). In March 2024, our office received a "pass"

rating for the year ending September 30, 2023, for work conducted under Government Auditing Standards. A copy of the final peer review report is posted on our [website](#).

Office of Investigations

Per the guidelines established by the Council of the Inspectors General on Integrity and Efficiency and the Attorney General's Guidelines for Offices of Inspector General with Statutory Law Enforcement Authority, the Office of Investigations underwent a Quality Assessment Review (Peer Review) in April 2023 by the U.S. Department of State Office of Inspector General. For these peer reviews, investigative offices can receive a rating of compliant or non-compliant. We received a rating of "compliant." Further, the review identified two best practices — one related to our evidence program and the other relating to our proactive efforts in addressing plagiarism within the research community.

Statistical Tables

Investigative Outcomes

Investigative Reports Issued to NSF Management for Action ¹³	17
Referrals to DOJ Criminal Prosecutors (individuals and entities counted separately for all referrals)	4
Referrals to Criminal State/Local Authorities	1
Indictments/Criminal Information	1
Criminal Convictions/Pleas	1
Number of No-knock Entries	0
Substantiated Senior Government Employee Misconduct	0
Substantiated Whistleblower Retaliation	1
Substantiated Agency Interference	0
Referrals to DOJ Civil Prosecutors	4
Referrals to Civil State/Local Authorities	0
Civil Settlements/Judgements/Compliance Plans	1
Research Misconduct Findings Issued by NSF ¹⁴	2
Government-wide Suspensions/Debarments/Voluntary Exclusions	0
Administrative Actions taken by NSF (includes actions related to findings of research misconduct, suspension/termination of awards, or employee misconduct)	14
Total Investigative Recoveries (includes funds returned to NSF, restitution, fees, proceeds from civil settlements, and funds put to better use)	\$897,355

¹³ For “Investigative Reports Issued to NSF Management for Action,” we count only investigative reports issued to NSF that include recommendations for administrative action (e.g., findings of research misconduct, imposition of government-wide suspension or debarment, or suspension/terminations of awards). We count recommendations for each individual and entity separately.

¹⁴ Research misconduct statistics are reported on our [website](#).

Reports Issued This Semiannual Period

Report No. and Date Issued	Report Title	Questioned Costs	Unsupported Costs ¹⁵	Better Use of Funds	Total Recs.	Mgmt. Decision ¹⁶
25-01-001 11/19/2024	Audit of Industry-University Cooperative Research Center: Center for Advanced Forestry Systems — University of Georgia	\$0	\$0	\$0	2	0
25-01-002 1/21/2025	Audit of Industry-University Cooperative Research Center: Center for Advanced Forestry Systems — University of Maine	\$12,282	\$2,460	\$0	3	0
25-01-003 1/22/2025	Performance Audit of Incurred Costs — University of Nebraska-Lincoln	\$196,047	\$0	\$0	14	0
25-01-004 2/4/2025	Performance Audit of Subaward Costs — Columbia University	\$661,353	\$53,206	\$0	23	0
25-01-005 2/6/2025	Performance Audit of Subaward Costs — Northeastern University	\$1,049,082	\$50,153	\$0	20	0
25-02-001 10/28/2024	Audit of NSF's Mid-scale Research Infrastructure Programs	\$0	\$0	\$0	5	5
25-02-002 10/30/2024	Audit of NSF's Administratively Determined Pay System	\$1,636,333	\$0	\$0	2	2
25-02-003 11/13/2024	Audit of the National Science Foundation's Fiscal Years 2024 and 2023 Financial Statements	\$0	\$0	\$0	2	0
25-02-004 11/19/2024	Performance Audit of the U.S. National Science Foundation's Information Security Program for FY 2024	\$0	\$0	\$0	11	0
25-09-001 1/29/25	Risk Assessment of the National Science Board's Compliance with the Government in the Sunshine Act from 2021-2023	\$0	\$0	\$0	0	0

¹⁵ Unsupported costs are a subset of questioned costs.

¹⁶ Number of recommendations for which a management decision has been made this semiannual period. A "Management Decision" is NSF's response to findings and recommendations including actions it determined necessary.

25-09-002 2/25/2025	Assessment of Zero Trust Architecture Implementation at the U.S. National Science Foundation	\$0	\$0	\$0	1	0
25-09-003 2/25/2025	Assessment of Zero Trust Architecture Implementation at the United States Antarctic Program	\$0	\$0	\$0	0	0
25-09-004 2/27/2025	Review of NSF Recipient Compliance with NSF Harassment Terms and Conditions	\$0	\$0	\$0	4	0
Total	13 Reports	\$3,555,097	\$105,819	\$0	87	7

Recommendations Made Before Beginning of Reporting Period for which Corrective Actions Have Not Been Completed

Report No. and Date Issued	Report Title	Total Recs.	Open Recs. as of 3/31/2025	Total Potential Cost Savings ¹⁷
19-1-017 9/13/2019	Performance Audit of Incurred Costs — Oregon State University	24	24	\$369,532
20-1-004 7/13/2020	Performance Audit of Incurred Costs — University of North Carolina, Chapel Hill	43	13	\$744,671
20-1-005 7/23/2020	Performance Audit of Incurred Costs — University of Houston	30	8	\$74,057
21-1-002 12/17/2020	Performance Audit of Incurred Costs — Texas A&M University	24	7	\$13,362
21-1-004 1/15/2021	Performance Audit of Incurred Costs — University of Florida	17	17	\$640,723
21-01-007 4/30/2021	Performance Audit of Incurred Costs — Clemson University	35	30	\$121,865
21-1-017 7/20/2021	Performance Audit of Incurred Costs — Tennessee State University	13	6	\$0
22-1-002 12/9/2021	Performance Audit of Incurred Costs — University of Texas at Dallas	24	6	\$249,210
22-1-006 6/21/2022	Performance Audit of Incurred Costs — Cal Poly Corporation	13	7	\$0
22-1-008 6/28/2022	Performance Audit of Incurred Costs — Education Development Center	12	7	\$74,645

¹⁷ Potential Cost Savings includes both Questioned Costs and Funds Put to Better Use

22-1-009 6/28/2022	Performance Audit of Incurred Costs — BSCS Science Learning	16	3	\$158,050
22-2-006 9/2/2022	Audit of NSF's Divestment of Major Facilities	3	1	\$0
22-3-001 9/14/2022	Inspection of NSF's Compliance with International Telework Requirements	6	1	\$0
23-1-002 10/28/22	Performance Audit of Incurred Costs — Computing Research Association	27	7	\$297,968
23-1-003 11/18/22	Performance Audit of Incurred Costs — University of Mississippi	16	13	\$13,750
23-1-005 02/07/23	Performance Audit of Incurred Costs — Incorporated Research Institutions for Seismology	5	2	\$0
23-1-006 03/22/23	Performance Audit of Incurred Costs — Rensselaer Polytechnic Institute	22	2	\$6,539
23-2-001 11/04/22	Performance Audit of the National Science Foundation's Information Security Program for FY 2022	2	1	\$0
23-2-003 01/09/23	Audit of NSF's Vetting Process for Individuals Assigned Under the Intergovernmental Personnel Act	5	2	\$0
24-1-002 11/15/2023	Performance Audit of Incurred Costs — University of Arkansas	13	1	\$122,090
24-1-004 1/26/2024	Performance Audit of Incurred Costs — University of New Hampshire	7	7	\$7,754
24-1-006 1/31/2024	Performance Audit of Incurred Costs — Montana State University	18	18	\$119,241
24-1-008 3/6/2024	Performance Audit of Incurred Costs — University of Oklahoma	19	1	\$1,124,864
24-1-011 5/24/2024	Performance Audit of Incurred Costs — University of Alabama	14	14	\$41,311
24-1-013 8/16/2024	Performance Audit of Incurred Costs — Brown University	14	14	\$78,318
24-2-001 11/9/2023	Performance Audit of NSF's Information Security Program for Fiscal Year 2023	5	4	\$0
24-3-002 9/27/2024	Review of NSF's U.S. Antarctic Program Sexual Harassment Prevention and Response	2	2	\$0
24-6-004 9/27/2024	Internal Penetration Testing of the NSF and U.S. Antarctic Program Networks	1	1	\$0
Total	28 Reports	430	219	\$4,257,950

About the U.S. National Science Foundation

NSF is an independent federal agency created by Congress in 1950 “[t]o promote the progress of science; to advance the national health, prosperity, and welfare; to secure the national defense; and for other purposes.” NSF leadership has two major components: a Director who provides oversight of NSF staff and management responsible for program creation and administration, merit review, planning, budget, and day-to-day operations; and a 24-member National Science Board to establish overall policies.

With a budget of about \$9.06 billion in FY 2024, NSF is the funding source for about 25 percent of all federally supported basic research conducted by America’s colleges and universities. Each year, NSF supports about 300,000 scientists, engineers, educators, and students at universities, laboratories, and field sites.

About the NSF Office of Inspector General

The NSF Office of Inspector General promotes effectiveness, efficiency, and economy in administering NSF’s programs; detects and prevents fraud, waste, and abuse within NSF or by individuals who receive NSF funding; and identifies and helps to resolve cases of research misconduct. NSF OIG was established in 1989, in compliance with the *Inspector General Act of 1978* (5 U.S.C. 401-24). Because the Inspector General reports directly to the National Science Board and Congress, the Office is organizationally independent from NSF.

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