

Statistical Data

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**Audit Reports Issued with Recommendations
for Better Use of Funds**

		Dollar Value
A.	For which no management decision has been made by the commencement of the reporting period	\$0
B.	Recommendations that were issued during the reporting period	\$0
C.	Adjustments related to prior recommendations	\$0
Subtotal of A+B+C		0
D.	For which a management decision was made during the reporting period	\$0
	i) Dollar value of management decisions that were consistent with OIG recommendations	\$0
	ii) Dollar value of recommendations that were not agreed to by management	\$0
E.	For which no management decision had been made by the end of the reporting period	\$0
For which no management decision was made within 6 months of issuance		\$0

Audit Reports Issued with Questioned Costs

		Number of Reports	Questioned Costs	Unsupported Costs
A.	For which no management decision has been made by the commencement of the reporting period	16	\$45,590,514	\$5,500,231
B.	That were issued during the reporting period	20	\$3,539,398	\$22,331
C.	Adjustment related to prior recommendations	(1)	\$154,322	\$0
Subtotal of A+B+C		35	\$49,284,234	\$5,522,562
D.	For which a management decision was made during the reporting period	12	\$1,831,340	\$791,064
	i) dollar value of disallowed costs	N/A	\$574,284	N/A
	ii) dollar value of costs not disallowed	N/A	\$1,257,056	N/A
E.	For which no management decision had been made by the end of the reporting period	24	\$47,452,894	\$4,731,498
	For which no management decision was made within 6 months of issuance	6	\$44,316,118	\$4,709,167

Audit Reports Involving Cost-Sharing Shortfalls

		Number of Reports	Cost-Sharing Promised	At Risk of Cost Sharing Shortfall (Ongoing Project)	Actual Cost Sharing Shortfalls (Completed Project)
A.	Reports with monetary findings for which no management decision has been made by the beginning of the reporting period:	5	\$18,914,667	\$940,046	\$6,960,987
B.	Reports with monetary findings that were issued during the reporting period:	0	\$0	\$0	\$0
C.	Adjustments related to prior recommendations		\$0	\$0	\$1,154,340
Total of reports with cost sharing findings (A+B+C)		5	\$18,914,667	\$940,046	\$8,115,327
D.	For which a management decision was made during the reporting period:	N/A	N/A	\$0	\$0
	1. Dollar value of cost-sharing shortfall that grantee agreed to provide	N/A	N/A	\$0	\$0
	2. Dollar value of cost-sharing shortfall that management waived ¹⁸	N/A	N/A	\$0	\$0
E.	Reports with monetary findings for which no management decision has been made by the end of the reporting period	5	\$18,914,667	\$940,046	\$8,115,327

¹⁸ Indicates the dollar value waived by management. Most was waived as a result of additional documentation provided during audit resolution to support the questioned amounts.

Status of Recommendations that Involve Internal NSF Management Operations

Open Recommendations (as of 3/31/2006)	
Recommendations Open at the Beginning of the Reporting Period	86
New Recommendations Made During Reporting Period	30
Total Recommendations to be Addressed	116
Management Resolution of Recommendations¹⁹	
Awaiting Resolution	21
Resolved Consistent With OIG Recommendations	95
Management Decision That No Action is Required	0
Final Action on OIG Recommendations²⁰	
Final Action Completed	30
Recommendations Open at End of Period	86
Aging of Open Recommendations	
Awaiting Management Resolution:	
0 through 6 months	10
7 through 12 months	8
More than 12 months	3
Awaiting Final Action After Resolution	
0 through 6 months	20
7 through 12 months	12
More than 12 months	33

¹⁹ “Management Resolution” occurs when the OIG and NSF management agree on the corrective action plan that will be implemented in response to the audit recommendations

²⁰ “Final Action” occurs when management has completed all actions it agreed to in the corrective action plan.

**List of Reports
NSF and CPA Performed Reviews**

Report Number	Subject	Questioned-Costs	Unsup-ported-Costs	Better Use of Funds	Cost Sharing At-Risk
06-1-001	RPSC CAS 418	\$0	\$0	\$0	\$0
06-1-002	University of Miami	\$0	\$0	\$0	\$0
06-1-003	UNAVCO Incurred Cost Audit	\$44,101	\$0	\$0	\$0
06-1-004	RPSC ID/ODC Classification System	\$0	\$0	\$0	\$0
06-1-005	San Francisco Unified School District	\$712,620	\$0	\$0	\$0
06-1-006	Institute for Systems Biology	\$23,721	\$0	\$0	\$0
06-1-007	Detroit City School District	\$1,749,024	\$0	\$0	\$0
06-1-008	Howard University ECSEL	\$141,595	\$22,331	\$0	\$0
06-2-001	FY 2005 FISMA Evaluation Survey	\$0	\$0	\$0	\$0
06-2-002	FY 2005 Report on FISMA	\$0	\$0	\$0	\$0
06-2-003	RPSC POFMS Survey & Internal Control Assessment	\$0	\$0	\$0	\$0
04-2-004	Data Dissemination	\$0	\$0	\$0	\$0
06-2-005	FY 2005 Financial Statement Audit	\$0	\$0	\$0	\$0
06-2-007	Independent Auditors' Report of Fiscal Year 2005 & 2004 Special-Purpose	\$0	\$0	\$0	\$0
06-2-008	AUP-Intragovernmental Activity and	\$0	\$0	\$0	\$0
06-2-009	AUP International Ocean Drilling Program	\$0	\$0	\$0	\$0
06-2-010	2005 Government in the Sunshine Act	\$0	\$0	\$0	\$0
	Total:	\$2,671,061	\$22,331	\$0	\$0

NSF-Cognizant Reports

Report Number	Subject	Questioned Costs	Unsupported Costs	Cost Sharing At-Risk
06-4-001	Educause	\$0	\$0	\$0
06-4-002	Earth & Space Research	\$0	\$0	\$0
06-4-003	Dallas Independent School District	\$203,827	\$0	\$0
06-4-004	Pasadena Area Community College District	\$0	\$0	\$0
06-4-005	Kalispell Public Schools	\$0	\$0	\$0
06-4-006	WGBH Educational Foundation	\$0	\$0	\$0
06-4-007	Gadsden Independent School District	\$0	\$0	\$0
06-4-008	Cleveland Municipal School District	\$0	\$0	\$0
06-4-009	Stark County Educational Service Center.	\$0	\$0	\$0
06-4-010	Consortium of Univ. for the Advancement Of Hydrologic Science	\$6,160	\$0	\$0
06-4-011	The Exploratorium	\$0	\$0	\$0
06-4-012	Southwest Center for Educational Excellence	\$0	\$0	\$0
06-4-013	Oregon Museum of Science & Industry	\$0	\$0	\$0
06-4-014	William Davidson Institute at the Univ. of MI Business School	\$0	\$0	\$0
06-4-015	Town of Holbrook	\$0	\$0	\$0
06-4-016	University Corporation for Atmospheric Research	\$0	\$0	\$0
06-4-017	Joint Oceanographic Institutions	\$0	\$0	\$0
06-4-018	Educational Broadcasting Corporation	\$0	\$0	\$0
06-4-019	Institute of Ecosystem Studies, Inc.	\$0	\$0	\$0
06-4-020	Museum of Science	\$0	\$0	\$0
06-4-022	Carnegie Institution of Washington	\$0	\$0	\$0
06-4-024	WGBH Educational Foundation	\$0	\$0	\$0
06-4-025	The Computing Research Association, Inc.	\$0	\$0	\$0
06-4-027	Horizon Research, Inc.	\$0	\$0	\$0
	Total:	\$209,987	\$0	\$0

Other Federal Audits

Report Number	Subject	Questioned Costs	Unsup-ported Costs	Cost Sharing At-Risk
06-5-001	University of Richmond & Its Affiliate	\$388,000	\$0	\$0
06-5-003	Blackfeet Community College	\$22,161	\$0	\$0
06-5-004	The College of Wooster	\$130,929	\$0	\$0
06-5-007	Minuteman Regional Vocational School District	\$18,694	\$0	\$0
06-5-009	Smithsonian Institution	\$5,500	\$0	\$0
06-5-016	Brigham Young University	\$12,397	\$0	\$0
06-5-022	The University of Alabama	\$3,772	\$0	\$0
06-5-024	State of Mississippi Institutions of Higher Learning	\$10,850	\$0	\$0
06-5-036	Northwestern University	\$1,204	\$0	\$0
06-5-037	Central State University	\$3,270	\$0	\$0
06-5-046	Polytechnic University	\$47,253	\$0	\$0
06-5-059	Black Hills Special Services Cooperative	\$9,225	\$0	\$0
06-5-061	American Indian Higher Education-Consortium	\$5,095	\$0	\$0
	Total:	\$658,350	\$0	\$0

Audit Reports With Outstanding Management Decisions

This section identifies audit reports involving questioned costs, funds put to better use, and cost sharing at risk where management had not made a final decision on the corrective action necessary for report resolution with 6 months of the report's issue date. At the end of the reporting period there were six reports remaining that met this condition. The status of recommendations that involve internal NSF management is described on page 51.

INVESTIGATIONS CASE ACTIVITY
 (October 1, 2005 – March 31, 2006)

	Preliminary	Civil/Criminal	Administrative
Active Cases at Beginning of Period	26	59	61
Opened Cases	124	28	24
Closed Cases	86	43	30
Active Cases at End of Period	64	44	55

INVESTIGATIONS CASE STATISTICS

Referrals to DOJ	5
Criminal Convictions/Pleas	3
Civil Settlements	1
Administrative Actions	14
Investigative Recoveries	\$2,331,397.68
Research Misconduct Findings	3
Cases Forwarded to NSF Management for Action	7
Cases Forwarded to NSF Management in Prior Periods Awaiting Action	0

INVESTIGATIONS CASE STATISTICS (CONTD.)

Assurances and Certifications²¹

Number of Cases Requiring Assurances During This Period	6
Number of Cases Requiring Certifications During This Period	4
Assurances Received During This Period	0
Certifications Received During This Period	0
Number of Debarments in Effect During This Period	7

²¹ NSF accompanies some actions with a certification and/or assurance requirement. For example, for a specified period, the subject may be required to confidentially submit to OIG a personal certification and/or institutional assurance that any newly submitted NSF proposal does not contain anything that violates NSF regulations.

Freedom of Information Act and Privacy Act Requests

Our office responds to requests for information contained in our files under the freedom of Information Act (“FOIA,” 5 U.S.C. paragraph 552) and the Privacy Act (5 U.S.C. paragraph 552a). During this reporting period:

We received 12 FOIA requests. We responded to 10 with a response time that ranged between 3 days and 21 days, with the median around 10 days and the average around 11 days.

No appeals were filed.