

Statistical Data

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	\$1,900,000
B.	Recommendations that were issued during the reporting period	\$0
C.	Adjustments related to prior recommendations	\$0
Subtotal of A+B+C		\$1,900,000
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	\$1,900,000
For which no management decision was made within 6 months of issuance		\$1,900,000

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	18	\$60,605,063	\$2,254,038
B.	That were issued during the reporting period	16	\$5,878,712	\$2,650,710
C.	Adjustment related to prior recommendations	0	\$0	\$0
Subtotal of A+B+C		34	\$66,483,775	\$4,904,748
D.	For which a management decision was made during the reporting period	11	\$4,568,637	\$1,824,055
	i) dollar value of disallowed costs	N/A	\$555,964	N/A
	ii) dollar value of costs not disallowed	N/A	\$4,012,673	N/A
E.	For which no management decision had been made by the end of the reporting period	23	\$61,915,138	\$3,080,693
	For which no management decision was made within 6 months of issuance	7	\$56,036,426	\$429,983

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:	3	\$11,602,658	\$606,563	\$8,101
B.	Reports with monetary findings that were issued during the reporting period:	2	\$2,147,780	\$505,538	\$0
C.	Adjustments related to prior recommendations	1	\$0	\$13,562	\$0
Total of reports with cost sharing findings (A+B+C)		5	\$13,750,438	\$1,125,663	\$8,101
D.	For which a management decision was made during the reporting period:	2	\$6,922,394	\$335,187	\$8,101
	1. Dollar value of cost-sharing shortfall that grantee agreed to provide	2	\$6,922,394	\$0	\$8,101
	2. Dollar value of cost-sharing shortfall that management waived ²¹	2	\$6,922,394	\$335,187	\$0
E.	Reports with monetary findings for which no management decision has been made by the end of the reporting period	3	\$6,828,044	\$790,476	\$0

²¹ Indicates the dollar value waived by management primarily due to additional documentation provided during audit resolution to support the questioned amounts.

Status of Recommendations that Involve Internal NSF Management Operations

Open Recommendations (as of 3/31/2007)	
Recommendations Open at the Beginning of the Reporting Period ²²	76
New Recommendations Made During Reporting Period	24
Total Recommendations to be Addressed	100
Management Resolution of Recommendations²³	
Awaiting Resolution	28
Resolved Consistent With OIG Recommendations	72
Management Decision That No Action is Required	0
Final Action on OIG Recommendations²⁴	
Final Action Completed	34
Recommendations Open at End of Period	66
Aging of Open Recommendations	
Awaiting Management Resolution:	
0 through 6 months	19
7 through 12 months	1
More than 12 months	8
Awaiting Final Action After Resolution	
0 through 6 months	5
7 through 12 months	14
More than 12 months	19

²²Two recommendations were not previously reported.

²³“Management Resolution” occurs when the OIG and NSF management agrees on the corrective action plan that will be implemented in response to the audit recommendations.

²⁴“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
07-1-001	Dallas Independent School district	\$91,216	\$85,816	\$0	\$0
07-1-002	Mathematica Policy Re- search Institute	\$0	\$0	\$0	\$0
07-1-003	Triumph Tech, Inc.	\$80,740	\$1,192	\$0	\$0
07-1-004	RPSC CAS Disclosure Statement	\$0	\$0	\$0	\$0
07-1-005	Temple University – con- tract close out	\$233,385	\$0	\$0	\$0
07-1-006	Cost Impact Analysis for Raytheon	\$0	\$0	\$0	\$0
07-1-007	Compuware Corporation	\$345,492	\$0	\$0	\$0
07-1-008	AGUNSA Embezzlement	\$0	\$0	\$0	\$0
07-1-009	AGUNSA Internal Controls	\$0	\$0	\$0	\$0
07-1-010	DCMA findings for Ray- theon Noncompliance	\$0	\$0	\$0	\$0
07-1-011	American Institute of Math- ematics	\$2,089,952	\$2,089,952	\$0	\$389,900
07-1-012	University of Puerto Rico Mayaguez	\$16,030	\$7,546	\$0	\$0
07-1-013	California Institute of Tech- nology Effort Reporting	\$15,227	\$0	\$0	\$0
07-1-014	Nashville State Technical Community College	\$185,213	\$36,901	\$0	\$115,638
07-1-015	Supplemental schedule to #06-1-023 RPSC	\$560,376	\$0	\$0	\$0
07-2-001	NSF FY 2006 Financial Statement Audit	\$0	\$0	\$0	\$0
07-2-002	NSF FY 2006 Special Pur- pose Financial Audit	\$0	\$0	\$0	\$0
07-2-004	NSF's FY2006 Manage- ment Letter Report	\$0	\$0	\$0	\$0
	Total:	\$3,617,631	\$2,221,407	\$0	\$505,538

NSF-Cognizant Reports

Report Number	Subject	Questioned Costs	Unsupported Costs	Cost Sharing At-Risk
07-4-001	American Institute of Physics	\$0	\$0	\$0
07-4-002	Samuel Roberts Noble Foundation, Inc.	\$0	\$0	\$0
07-4-005	Shodor Education Foundation	\$0	\$0	\$0
07-4-006	Fresno Unified School District	\$0	\$0	\$0
07-4-007	Fresno Unified School District	\$0	\$0	\$0
07-4-009	American Association of Physics Teachers	\$0	\$0	\$0
07-4-010	US Civilian Research & Development Foundation	\$0	\$0	\$0
07-4-011	Stark County Educational Service Center	\$0	\$0	\$0
07-4-012	Austin Independent School District	\$0	\$0	\$0
07-4-013	Brownsville Independent School District	\$0	\$0	\$0
07-4-014	Cleveland Municipal School District	\$0	\$0	\$0
07-4-015	Allegheny Intermediate Unit	\$0	\$0	\$0
07-4-016	Ordway Research Institute, Inc.	\$0	\$0	\$0
07-4-017	Milwaukee Public Schools	\$0	\$0	\$0
07-4-019	Keck Graduate Institute of Applied Life Sciences	\$0	\$0	\$0
07-4-021	Texas A & M Research Foundation	\$0	\$0	\$0
07-4-022	Merck Institute for Science and Education	\$0	\$0	\$0
07-4-023	American Geophysical Union	\$0	\$0	\$0
07-4-024	University Corporation for Atmospheric Research	\$0	\$0	\$0
07-4-028	Associated Universities, Inc.	\$0	\$0	\$0
07-4-029	Associated Universities, Inc.	\$0	\$0	\$0
07-4-030	Shodor Education Foundation	\$0	\$0	\$0
07-4-031	Center for Image Processing in Education, Inc.	\$0	\$0	\$0
07-4-032	Southwest Center for Educational Excellence	\$0	\$0	\$0
07-4-033	American Geophysical Union	\$0	\$0	\$0
07-4-034	Austin Independent School District	\$0	\$0	\$0
07-4-035	Dallas Independent School District	\$0	\$0	\$0
07-4-036	Clark County School District-NV	\$0	\$0	\$0
07-4-037	WGBH Educational Foundation	\$0	\$0	\$0
07-4-038	New England Board of Higher Education	\$0	\$0	\$0
07-4-039	Town of Hudson-MA	\$0	\$0	\$0
07-4-040	United States-Mexico Foundation for Science	\$0	\$0	\$0
07-4-041	Institute for Genomic Research	\$0	\$0	\$0
07-4-042	Henry E. Huntington Library & Art Gallery	\$0	\$0	\$0

NSF-Cognizant Reports

Report Number	Subject	Questioned Costs	Unsupported Costs	Cost Sharing At-Risk
07-4-043	Harrisburg University of Science & Technology	\$0	\$0	\$0
07-4-044	Keck Graduate Institute of Applied Life Sciences	\$0	\$0	\$0
07-4-045	Merck Institute for Science and Education	\$0	\$0	\$0
07-4-048	American Institute of Physics	\$0	\$0	\$0
	TOTAL:	\$0	\$0	\$0

Other Federal Audits

Report Number	Subject	Questioned Costs	Unsupported Costs	Cost Sharing At-Risk
07-5-020	University of Richmond	\$689,685	\$0	\$0
07-5-021	University of Georgia Research Foundation	\$147,239	\$0	\$0
07-5-068	Illinois Institute of Technology	\$735	\$0	\$0
07-5-069	State of Georgia	\$156,295	\$0	\$0
07-5-092	Nevada System of Higher Education	\$6,837	\$6,837	\$0
07-5-095	Alfred University	\$95,549	\$95,549	\$0
07-5-096	Howard University	\$1,164,741	\$326,917	\$0
	Total:	\$2,261,081	\$429,303	\$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 six months of the report's issue date. At the end of the reporting period there were eight reports remaining that met this condition. The status of recommendations that involve internal NSF management is described on page 56.

INVESTIGATIONS CASE ACTIVITY

(October 1, 2006 – March 31, 2006)

Civil/Criminal Investigative Activities

Referrals to Prosecutors	7
Criminal Convictions/Pleas	1
Civil Settlements	2
Indictments/Information	1
Investigative Recoveries	\$783,989.91

Administrative Investigative Activities

Referrals to NSF Management for Action	4
Research Misconduct Findings	7
Debarments	2
Administrative Actions	37
Certification and Assurance Actions ²⁵	15

Investigative Case Statistics

	Preliminary	Civil/Criminal	Administrative
Active at Beginning of Period ²⁶	103	58	64
Opened	90	24	36
Closed	108	18	36
Active at End of Period	85	63	64

²⁵ 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.

²⁶ Last period we reported 57 C/C cases and 65 Admin. cases. During this period, an Admin case was converted to a C/C case which accounts for the difference in the numbers.

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:

- Requests Received 20
- Requests Processed 19
- Appeals Received 0

Response time ranged between 1 day and 20 days, with the median around 14 days and the average around 13 days.