

Performance and Management

GAO-IG ACT EXHIBITS

Pursuant to P.L. 115-331, the Good Accounting in Government Act, the following three tables report on outstanding NSF OIG and GAO recommendations open for more than one year and their associated status as of May 1, 2021.

Open OIG Recommendations – Internal Audits

OIG Number	Title (Final Audit Report Date)	OIG Recommendation	Date	Status
17-2-009	Audit of Preservation of Electronic Records and Cooperation with Congressional Requests	2. Develop policies, procedures, and controls to capture and retain work-related text messages, social media posts, and electronic records created on government and non-government accounts to meet NARA requirements.	7/6/2017	Rec. Resolved
19-2-003	NSF Could Improve its Controls to Prevent Inappropriate Use of Electronic Devices	4. Ensure that all existing NSF-owned mobile devices (iPhones and iPads) are enrolled in AirWatch.	12/21/2018	Rec. Resolved
19-2-005	Performance Audit over the Improper Payments Elimination and Recovery Act	Update its risk assessment (i.e., Survey, ICQA risk assessment) to include all relevant leadership and key personnel of the program and activities (e.g., OPP), regardless of whether they are under BFA, to strengthen the thoroughness and quality of information gathered and evaluated to obtain adequate risk assessment results.	5/10/2019	Rec. Resolved
19-2-005	Performance Audit over the Improper Payments Elimination and Recovery Act	Develop policies and procedures (i.e., SOPs) to provide formal instructions on the Recapture Table development process and ensure consistency on how the various sets of documentation and reports are used to identify recapture amounts within the Recapture Table.	5/10/2019	Rec. Resolved
19-2-005	Performance Audit over the Improper Payments Elimination and Recovery Act	Strengthen communication between DFM and RAM to ensure that complete and accurate reports (e.g., PAAR report) are used to develop the Recapture Table Amounts.	5/10/2019	Rec. Resolved
19-2-005	Performance Audit over the Improper Payments Elimination and Recovery Act	Update the process to identify contract-related overpayments by DFM, to include consideration of payment credits processed via IPP, to ensure complete and accurate information is used to develop its Recapture Table amounts.	5/10/2019	Rec. Resolved
19-2-006	Audit of NSF's Controls to Prevent Misallocation of Major Facility Expenses	6. Require an independent panel to review construction completion and facility readiness prior to the acceptance of a major facility.	6/21/2019	Rec. Resolved
20-2-002	FISMA Audit for FY19	5. NSF Screening Process 5.2. Implement procedures, including a formal monitoring program, to ensure that the screening process and all associated documentation is completed for full-time and seasonal individuals before access is granted to the USAP network.	11/22/2019	Rec. Resolved
20-2-002	FISMA Audit for FY19	6. Authentication and Identification 6.3. Perform a risk assessment to determine what is required to implement PIV authentication, including documenting any circumstances that would not allow a successful implementation in all operating locations. NSF should prioritize the HSPD-12 implementation for USAP users and deploy necessary resources to fully implement PIV authentication for regular user and privileged/administrator-level access to the USAP network.	11/22/2019	Rec. Resolved

Open OIG Recommendations – Internal Audits continued

20-2-002	FISMA Audit for FY19	7. Incident Response Tool Develop a plan and obtain and deploy necessary resources to implement monitoring and alerting tools such as a Security Information and Event Management (SIEM) tool into the USAP IT environment.	11/22/2019	Rec. Resolved
20-2-003	DATA Act Audit	1. Develop and implement a methodology to ensure that NSF systems (e.g., iTRAK and Awards) reconcile or obtain an official ruling (e.g., documentation from Treasury) to validate NSF's methodology and business process of treating File C and File D2 variance as legitimate permanent differences.	11/8/2019	Rec. Resolved
20-2-003	DATA Act Audit	2. Develop and implement procedures to ensure timely review and complete reporting of the data reported to FPDS-NG, including procedures to validate the accuracy of data entered into NSF systems that interface with FPDS-NG.	11/8/2019	Rec. Resolved
20-2-003	DATA Act Audit	3. Develop monitoring procedures to ensure that the review of all SAM-derived information is complete, accurate, and timely prior to submission to USAspending.gov. Procedures may include implementation of additional steps added to the monthly validation of FABS and FPDS-NG to ensure that the review of all derived information is complete, accurate, and timely.	11/8/2019	Rec. Resolved
20-2-003	DATA Act Audit	4. Develop formal procedures to periodically review the reliability and accuracy of all data submitted by awardees/recipients within SAM.	11/8/2019	Rec. Resolved
20-2-004	Audit of WHOI-NSF Review of WHOI Cost Containment Measures	3. NSF should develop internal and external guidance to ensure all operations proposals include an evaluation of key operational risks, their potential cost and scientific impacts, and mitigation strategies. The guidance should include instructions on determining whether to conduct a risk and uncertainty analysis or a sensitivity analysis, and how to document that analysis.	4/14/2020	Rec. Resolved

¹ "Resolved" status indicates where NSF and OIG have agreed upon the appropriate corrective action to address the recommendation but where implementation is ongoing or closing of the recommendation is pending OIG review to confirm responsiveness. "Unresolved" status would indicate where NSF and the OIG have not yet agreed upon the appropriate corrective action to address the recommendation.

Performance and Management

Open OIG Recommendations – External Audits

OIG Number	Title (Final Audit Report Date)	OIG Recommendation	Status of Recommendation	Date Resolved	Costs Questioned	Costs Disallowed	Costs Allowed	Timeline for Final Implementation
19-1-008	University of Utah (4/17/2019)	1.1) Resolve the \$21,286 in questioned costs for unsupported stipend costs.	Unresolved	TBD	\$21,286	TBD	TBD	9/30/2021
19-1-008	University of Utah (4/17/2019)	1.2) Direct Utah to ensure that policies and procedures are in place for charging only appropriate expenses to participant support costs.	Unresolved	TBD	\$0	TBD	TBD	9/30/2021
19-1-008	University of Utah (4/17/2019)	2.1) Resolve the \$13,147 in questioned costs for indirect costs inappropriately applied to capital equipment on IGERT award.	Unresolved	TBD	\$13,147	TBD	TBD	9/30/2021
19-1-008	University of Utah (4/17/2019)	2.2) Direct Utah to develop new policies and procedures to ensure the application of indirect costs on capital equipment is properly recorded in acct system.	Unresolved	TBD	\$0	TBD	TBD	9/30/2021
19-1-008	University of Utah (4/17/2019)	2.3) Direct Utah to develop new policies and procedures that require Utah to periodically review expenses, and other budget categories.	Unresolved	TBD	\$0	TBD	TBD	9/30/2021
19-1-008	University of Utah (4/17/2019)	3.1) Resolve the \$7,724 in questioned costs for unallocable and/or unreasonable expenses near award expiration.	Unresolved	TBD	\$7,724	TBD	TBD	9/30/2021
19-1-008	University of Utah (4/17/2019)	3.2) Direct Utah to develop policies and procedures to ensure purchases are made timely within the award period of performance to support the award.	Unresolved	TBD	\$0	TBD	TBD	9/30/2021
19-1-008	University of Utah (4/17/2019)	4.1) Direct Utah to develop new policies and procedures to strengthen controls over expense classifications.	Unresolved	TBD	\$0	TBD	TBD	9/30/2021
19-1-008	University of Utah (4/17/2019)	5.1) Direct Utah to review guidance on PSCs and determine if strengthening controls over payroll and PSC expense classifications are necessary.	Unresolved	TBD	\$0	TBD	TBD	9/30/2021
19-1-008	University of Utah (4/17/2019)	5.2) Direct Utah to enhance enforcement of policies and procedures that require Utah to periodically review payroll expenses to ensure transactions are posted accurately.	Unresolved	TBD	\$0	TBD	TBD	9/30/2021
19-1-008	University of Utah (4/17/2019)	6.1) Direct Utah to develop new policies and procedures to strengthen controls over the petty cash policy and ensure cash does not exceed the total authorized amount.	Unresolved	TBD	\$0	TBD	TBD	9/30/2021

Open OIG Recommendations – External Audits continued

19-1-008	University of Utah (4/17/2019)	7.1) Direct Utah to review policies and procedures to ensure that Utah has adequate controls over the NICRA rates and uses the rates in effect at the time of the initial award.	Unresolved	TBD	\$0	TBD	TBD	9/30/2021
19-1-010	University of Maryland College Park (5/2/2019)	1.1) Resolve the \$101,937 in questioned costs related to unreasonable and unallocable payroll transfers near award expiration.	Unresolved	TBD	\$101,937	TBD	TBD	9/30/2021
19-1-010	University of Maryland College Park (5/2/2019)	1.2) Direct UMD to strengthen administrative and management controls and processes over payroll expenditures.	Unresolved	TBD	\$0	TBD	TBD	9/30/2021
19-1-010	University of Maryland College Park (5/2/2019)	2.1) Resolve the \$79,956 in questioned costs for equipment purchases near award expiration.	Unresolved	TBD	\$79,956	TBD	TBD	9/30/2021
19-1-010	University of Maryland College Park (5/2/2019)	2.2) Direct UMD to strengthen admin and mang controls and processes related to the review of expenditures charged to Federal awards.	Unresolved	TBD	\$0	TBD	TBD	9/30/2021
19-1-010	University of Maryland College Park (5/2/2019)	3.1) Resolve the \$43,710 in questioned costs for unsupported charges for data collection services, conference fees, & equipment purchases.	Unresolved	TBD	\$43,710	TBD	TBD	9/30/2021
19-1-010	University of Maryland College Park (5/2/2019)	3.2) Direct UMD to provide support that it has repaid the \$1,918 of unsupported questioned costs for equipment purchased.	Unresolved	TBD	\$1,918	TBD	TBD	9/30/2021
19-1-010	University of Maryland College Park (5/2/2019)	3.3) Direct UMD to implement policies and procedures to ensure NSF approves changes to the scope of work regarding subcontractors, and, maintain source documentation to properly support charges to Federal awards.	Unresolved	TBD	\$0	TBD	TBD	9/30/2021
19-1-010	University of Maryland College Park (5/2/2019)	4.1) Resolve the \$37,812 in questioned costs for equipment and supply purchases near or after award expiration date, and direct UMD to repay or otherwise remove the sustained questioned costs from its NSF awards.	Unresolved	TBD	\$37,812	TBD	TBD	9/30/2021
19-1-010	University of Maryland College Park (5/2/2019)	4.2) Direct UMD to strengthen admin and mgt controls and processes over equipment & supply expenditures near the end of an award.	Unresolved	TBD	\$0	TBD	TBD	9/30/2021

Performance and Management

Open OIG Recommendations – External Audits continued

19-1-010	University of Maryland College Park (5/2/2019)	5.1) Resolve the \$31,697 in questioned costs for lab & computer equipment allocations, and direct UMD to repay or otherwise remove the sustained questioned costs from its NSF awards.	Unresolved	TBD	\$31,697	TBD	TBD	9/30/2021
19-1-010	University of Maryland College Park (5/2/2019)	5.2) Direct UMD to strengthen admin and mgt controls over allocation of lab & computer equipment costs benefitting multiple awards or projects.	Unresolved	TBD	\$0	TBD	TBD	9/30/2021
19-1-010	University of Maryland College Park (5/2/2019)	6.1) Resolve the \$24,559 in questioned travel costs, and direct UMD to repay or otherwise remove the sustained questioned costs from its NSF awards.	Unresolved	TBD	\$24,559	TBD	TBD	9/30/2021
19-1-010	University of Maryland College Park (5/2/2019)	6.2) Direct UMD to strengthen admin and mgt controls and processes over travel costs, including identifying guidelines for determining reasonableness of lodging costs.	Unresolved	TBD	\$0	TBD	TBD	9/30/2021
19-1-010	University of Maryland College Park (5/2/2019)	7.1) Resolve the \$13,905 in questioned costs for unreasonable travel and equipment cost transfers.	Unresolved	TBD	\$13,905	TBD	TBD	9/30/2021
19-1-010	University of Maryland College Park (5/2/2019)	7.2) Direct UMD to strengthen administrative and management policies and procedures relating to travel & equipment cost transfers.	Unresolved	TBD	\$0	TBD	TBD	9/30/2021
19-1-010	University of Maryland College Park (5/2/2019)	8.1) Direct UMD to provide support that is has repaid the \$12,659 of questioned indirect costs	Unresolved	TBD	\$12,659	TBD	TBD	9/30/2021
19-1-010	University of Maryland College Park (5/2/2019)	8.2) Direct UMD to strengthen admin and mgt controls and processes for reviewing and approving indirect costs for equipment purchases charged to NSF awards.	Unresolved	TBD	\$0	TBD	TBD	9/30/2021
19-1-010	University of Maryland College Park (5/2/2019)	9.1) Resolve the \$8,955 in questioned costs for unallowable public relation costs.	Unresolved	TBD	\$8,955	TBD	TBD	9/30/2021
19-1-010	University of Maryland College Park (5/2/2019)	9.2) Strengthen admin and mgt controls and processes to ensure unallowable public relation cost are not charged to NSF awards	Unresolved	TBD	\$0	TBD	TBD	9/30/2021
19-1-011	University of Delaware (4/29/2019)	1.1) Resolve the \$233,075 in questioned inadequately supported costs.	Unresolved	TBD	\$233,075	TBD	TBD	9/30/2021
19-1-011	University of Delaware (4/29/2019)	1.2) Direct UD to strengthen controls and implement policies related to source documentation.	Unresolved	TBD	\$0	TBD	TBD	9/30/2021

Open OIG Recommendations – External Audits continued

19-1-011	University of Delaware (4/29/2019)	2.1) Resolve the \$125,458 in questioned equipment costs	Unresolved	TBD	\$125,458	TBD	TBD	9/30/2021
19-1-011	University of Delaware (4/29/2019)	2.2) Direct UD to strengthen its administrative and management controls and processes	Unresolved	TBD	\$0	TBD	TBD	9/30/2021
19-1-011	University of Delaware (4/29/2019)	3.1) Resolve the \$44,469 in questioned travel costs	Unresolved	TBD	\$44,469	TBD	TBD	9/30/2021
19-1-011	University of Delaware (4/29/2019)	3.2) Direct UD to develop and implement travel policies and procedures	Unresolved	TBD	\$0	TBD	TBD	9/30/2021
19-1-011	University of Delaware (4/29/2019)	4.1) Resolve the \$19,208 in questioned material and supply costs	Unresolved	TBD	\$19,208	TBD	TBD	9/30/2021
19-1-011	University of Delaware (4/29/2019)	4.2) Direct UD to develop and implement policies and procedures over material and supply purchases.	Unresolved	TBD	\$0	TBD	TBD	9/30/2021
19-1-011	University of Delaware (4/29/2019)	5.1) Resolve the \$2,465 in questioned indirect costs	Unresolved	TBD	\$2,465	TBD	TBD	9/30/2021
19-1-011	University of Delaware (4/29/2019)	5.2) Direct UD to strengthen its administrative and management controls and processes related to indirect costs.	Unresolved	TBD	\$0	TBD	TBD	9/30/2021
19-1-011	University of Delaware (4/29/2019)	6.1) Resolve the \$1,992 in questioned payroll costs	Unresolved	TBD	\$1,992	TBD	TBD	9/30/2021
19-1-011	University of Delaware (4/29/2019)	6.2) Direct UD to strengthen its administrative and management controls over payroll transfers	Unresolved	TBD	\$0	TBD	TBD	9/30/2021
19-1-013	University of Pennsylvania (5/1/2019)	1.1) Resolve \$149,765 in unsupported questioned costs and direct UPenn to repay or otherwise remove the sustained questioned costs from its NSF awards.	Unresolved	TBD	\$149,765	TBD	TBD	9/30/2021
19-1-013	University of Pennsylvania (5/1/2019)	1.2) Direct UPenn to strengthen the administrative and management controls and processes over obtaining and maintaining sufficient supporting documentation.	Unresolved	TBD	\$0	TBD	TBD	9/30/2021
19-1-013	University of Pennsylvania (5/1/2019)	1.3) Direct UPenn to update its procurement policies to require that personnel establish a formal subaward, subcontract, or independent contractor agreement for all external services provided or invoiced to UPenn.	Unresolved	TBD	\$0	TBD	TBD	9/30/2021

Performance and Management

Open OIG Recommendations – External Audits continued

19-1-013	University of Pennsylvania (5/1/2019)	1.4) Direct UPenn to strengthen the administrative and management controls over the processing of invoices submitted by independent contractors. Processes should include verifying that the invoiced services were not provided by a UPenn employee.	Unresolved	TBD	\$0	TBD	TBD	9/30/2021
19-1-013	University of Pennsylvania (5/1/2019)	2.1) Resolve the \$56,475 in inappropriate application of indirect costs, and direct UPenn to repay or otherwise remove the sustained questioned costs from its NSF awards.	Unresolved	TBD	\$56,475	TBD	TBD	9/30/2021
19-1-013	University of Pennsylvania (5/1/2019)	2.2) Direct UPenn to strengthen the administrative and management controls and processes over applying indirect costs to Federal awards.	Unresolved	TBD	\$0	TBD	TBD	9/30/2021
19-1-013	University of Pennsylvania (5/1/2019)	3.1) Resolve the \$50,360 in unallowable expenses and direct UPenn to repay or otherwise remove the sustained questioned costs from its NSF awards	Unresolved	TBD	\$50,360	TBD	TBD	9/30/2021
19-1-013	University of Pennsylvania (5/1/2019)	3.2) Direct UPenn to strengthen the administrative and management procedures over allocating salary expenses to sponsored awards. Procedures could include reviewing salary expenses to ensure that employees are earning salary based on work performed.	Unresolved	TBD	\$0	TBD	TBD	9/30/2021
19-1-013	University of Pennsylvania (5/1/2019)	3.3) Direct UPenn to strengthen the administrative and management procedures over allocating travel expenses to sponsored awards.	Unresolved	TBD	\$0	TBD	TBD	9/30/2021
19-1-013	University of Pennsylvania (5/1/2019)	3.4) Direct UPenn to strengthen the administrative and management procedures over allocating relocation expenses to sponsored awards.	Unresolved	TBD	\$0	TBD	TBD	9/30/2021
19-1-013	University of Pennsylvania (5/1/2019)	3.5) Direct UPenn to strengthen the administrative and management procedures over allocating food and beverage expenses to sponsored awards	Unresolved	TBD	\$0	TBD	TBD	9/30/2021
19-1-013	University of Pennsylvania (5/1/2019)	4.1) Resolve the \$8,853 in expenses not appropriately allocated to NSF awards and direct UPenn to repay or otherwise remove the sustained questioned costs from its NSF awards.	Unresolved	TBD	\$8,853	TBD	TBD	9/30/2021

Open OIG Recommendations – External Audits continued

19-1-013	University of Pennsylvania (5/1/2019)	4.2) Direct UPenn to strengthen the administrative and management controls and processes over allocating expenses to sponsored funding sources.	Unresolved	TBD	\$0	TBD	TBD	9/30/2021
19-1-013	University of Pennsylvania (5/1/2019)	5.1) Resolve the \$504 in incorrect application of fringe benefits and direct UPenn to repay or otherwise remove the sustained questioned costs from its NSF awards.	Unresolved	TBD	\$504	TBD	TBD	9/30/2021
19-1-013	University of Pennsylvania (5/1/2019)	5.2) Direct UPenn to update its accounting system to ensure that it correctly applies and removes fringe benefits as part of salary cost transfers.	Unresolved	TBD	\$0	TBD	TBD	9/30/2021
19-1-013	University of Pennsylvania (5/1/2019)	6.1) Direct UPenn to strengthen the administrative and management procedures over the review and approval of subaward expenses charged to sponsored awards	Unresolved	TBD	\$0	TBD	TBD	9/30/2021
19-1-013	University of Pennsylvania (5/1/2019)	7.1) Direct UPenn to strengthen the administrative and management controls and processes over establishing indirect cost rates for Federal awards to ensure that it applies costs at the rates in effect as of the effective date of the grant.	Unresolved	TBD	\$0	TBD	TBD	9/30/2021
19-1-013	University of Pennsylvania (5/1/2019)	8.1) Direct UPenn to strengthen the administrative and management procedures over travel on sponsored awards.	Unresolved	TBD	\$0	TBD	TBD	9/30/2021
19-1-016	Ohio State University (8/8/2019)	1.1) Resolve the \$304,977 questioned equipment, materials/supplies, consulting/services, travel and other costs	Unresolved	TBD	\$304,977	TBD	TBD	9/30/2021
19-1-016	Ohio State University (8/8/2019)	1.2) Direct OSU to strengthen the administrative and management controls and processes over allocating expenses	Unresolved	TBD	\$0	TBD	TBD	9/30/2021
19-1-016	Ohio State University (8/8/2019)	1.3) Direct OSU to strengthen the administrative and management controls and processes over purchasing equipment and materials/supplies at the end of a project's POP	Unresolved	TBD	\$0	TBD	TBD	9/30/2021
19-1-016	Ohio State University (8/8/2019)	2.1) Resolve the \$76,822 questioned subaward costs	Unresolved	TBD	\$76,822	TBD	TBD	9/30/2021

Performance and Management

Open OIG Recommendations – External Audits continued

19-1-016	Ohio State University (8/8/2019)	2.2) Direct OSU to strengthen the administrative and management controls and processes over transferring significant parts of federally funded research	Unresolved	TBD	\$0	TBD	TBD	9/30/2021
19-1-016	Ohio State University (8/8/2019)	3.1) Resolve the \$67,006 questioned software, salary, and travel costs	Unresolved	TBD	\$67,006	TBD	TBD	9/30/2021
19-1-016	Ohio State University (8/8/2019)	3.2) Direct OSU to strengthen the administrative and management controls and processes over obtaining and maintaining sufficient supporting documentation	Unresolved	TBD	\$0	TBD	TBD	9/30/2021
19-1-016	Ohio State University (8/8/2019)	4.1) Resolve the \$46,178 questioned salary, travel, participant support, pre-award, promotional, and foreign currency costs	Unresolved	TBD	\$46,178	TBD	TBD	9/30/2021
19-1-016	Ohio State University (8/8/2019)	4.2) Direct OSU to strengthen the administrative and management procedures over allocating salary expenses	Unresolved	TBD	\$0	TBD	TBD	9/30/2021
19-1-016	Ohio State University (8/8/2019)	4.3) Direct OSU to strengthen the administrative and management procedures over allocating travel expenses	Unresolved	TBD	\$0	TBD	TBD	9/30/2021
19-1-016	Ohio State University (8/8/2019)	4.4) Direct OSU to strengthen the administrative and management procedures over allocating PSCs	Unresolved	TBD	\$0	TBD	TBD	9/30/2021
19-1-016	Ohio State University (8/8/2019)	4.5) Direct OSU to strengthen the administrative and management procedures over allocating pre-award expenses	Unresolved	TBD	\$0	TBD	TBD	9/30/2021
19-1-016	Ohio State University (8/8/2019)	4.6) Direct OSU to strengthen the administrative and management procedures over allocating promotion-related expenses	Unresolved	TBD	\$0	TBD	TBD	9/30/2021
19-1-016	Ohio State University (8/8/2019)	4.7) Direct OSU to strengthen the administrative and management procedures over allocating expenses involving foreign currency	Unresolved	TBD	\$0	TBD	TBD	9/30/2021
19-1-016	Ohio State University (8/8/2019)	5.1) Resolve the \$7,604 questioned indirect costs	Unresolved	TBD	\$7,604	TBD	TBD	9/30/2021
19-1-016	Ohio State University (8/8/2019)	5.2) Direct OSU to strengthen the administrative and management controls and processes over applying indirect costs	Unresolved	TBD	\$0	TBD	TBD	9/30/2021
19-1-016	Ohio State University (8/8/2019)	6.1) Direct OSU to clarify its existing policies surrounding payments to human research subjects to establish a formal process/procedure and reasonable deadline(s)	Unresolved	TBD	\$0	TBD	TBD	9/30/2021

Open OIG Recommendations – External Audits continued

19-1-016	Ohio State University (8/8/2019)	6.2) Direct OSU to strengthen the administrative and management procedures in place surrounding payments to human research subjects	Unresolved	TBD	\$0	TBD	TBD	9/30/2021
19-1-016	Ohio State University (8/8/2019)	7.1) Direct OSU to strengthen the administrative and management controls and processes over establishing indirect cost rates	Unresolved	TBD	\$0	TBD	TBD	9/30/2021
19-1-016	Ohio State University (8/8/2019)	8.1) Direct OSU to strengthen the administrative and management procedures over procurement and travel	Unresolved	TBD	\$0	TBD	TBD	9/30/2021
19-1-016	Ohio State University (8/8/2019)	9.1) Direct OSU to update its accounting system to ensure that it correctly applies and removes fringe benefits using the fringe benefit rates	Unresolved	TBD	\$0	TBD	TBD	9/30/2021
19-1-016	Ohio State University (8/8/2019)	10.1) Direct OSU to strengthen the administrative and management procedures in place surrounding student employment agreements	Unresolved	TBD	\$0	TBD	TBD	9/30/2021
19-1-017	Oregon State University (9/13/2013)	1.1) Resolve the \$169,950 in questioned consulting and subaward costs and direct OSU to repay or otherwise remove the sustained questioned costs from its NSF awards.	Unresolved	TBD	\$169,950	TBD	TBD	9/30/2021
19-1-017	Oregon State University (9/13/2013)	1.2) Direct OSU to establish a policy to ensure that OSU employees are not paid as both employees and independent contractors.	Unresolved	TBD	\$0	TBD	TBD	9/30/2021
19-1-017	Oregon State University (9/13/2013)	1.3) Direct OSU to strengthen its administrative and management procedures over awarding subawards	Unresolved	TBD	\$0	TBD	TBD	9/30/2021
19-1-017	Oregon State University (9/13/2013)	2.1) Resolve the \$78,153 in questioned costs	Unresolved	TBD	\$78,153	TBD	TBD	9/30/2021
19-1-017	Oregon State University (9/13/2013)	2.2) Direct OSU to strengthen its administrative and management procedures for obtaining NSF's approval	Unresolved	TBD	\$0	TBD	TBD	9/30/2021
19-1-017	Oregon State University (9/13/2013)	2.3) Direct OSU to strengthen its administrative and management procedures for allocating salary expenses to sponsored projects.	Unresolved	TBD	\$0	TBD	TBD	9/30/2021
19-1-017	Oregon State University (9/13/2013)	2.4) Direct OSU to strengthen its administrative and management procedures for allocating travel expenses to sponsored projects.	Unresolved	TBD	\$0	TBD	TBD	9/30/2021
19-1-017	Oregon State University (9/13/2013)	2.5) Direct OSU to strengthen its administrative and management procedures for allocating equipment to sponsored projects.	Unresolved	TBD	\$0	TBD	TBD	9/30/2021

Performance and Management

Open OIG Recommendations – External Audits continued

19-1-017	Oregon State University (9/13/2013)	2.6) Direct OSU to strengthen its administrative and management procedures over use of PSC funding under NSF awards.	Unresolved	TBD	\$0	TBD	TBD	9/30/2021
19-1-017	Oregon State University (9/13/2013)	3.1) Resolve the \$65,153 in questioned indirect costs	Unresolved	TBD	\$65,153	TBD	TBD	9/30/2021
19-1-017	Oregon State University (9/13/2013)	3.2) Direct OSU to strengthen its administrative and management procedures for applying indirect costs to Federal awards.	Unresolved	TBD	\$0	TBD	TBD	9/30/2021
19-1-017	Oregon State University (9/13/2013)	4.1) Resolve \$31,319 in questioned supplies, equipment, and travel costs	Unresolved	TBD	\$31,319	TBD	TBD	9/30/2021
19-1-017	Oregon State University (9/13/2013)	4.2) Direct OSU to strengthen its administrative and management procedures for purchases at end of a project's POP	Unresolved	TBD	\$0	TBD	TBD	9/30/2021
19-1-017	Oregon State University (9/13/2013)	4.3) Direct OSU to strengthen its administrative and management procedures for travel taken within the final 90 days of an award's POP.	Unresolved	TBD	\$0	TBD	TBD	9/30/2021
19-1-017	Oregon State University (9/13/2013)	5.1) Resolve \$10,574 in Questioned Unallocable Costs	Unresolved	TBD	\$10,574	TBD	TBD	9/30/2021
19-1-017	Oregon State University (9/13/2013)	5.2) Direct OSU to strengthen its administrative and management procedures for allocating expenses to sponsored projects.	Unresolved	TBD	\$0	TBD	TBD	9/30/2021
19-1-017	Oregon State University (9/13/2013)	5.3) Direct OSU to encourage PIs to identify all award participants.	Unresolved	TBD	\$0	TBD	TBD	9/30/2021
19-1-017	Oregon State University (9/13/2013)	6.1) Resolve the \$8,820 in questioned costs.	Unresolved	TBD	\$8,820	TBD	TBD	9/30/2021
19-1-017	Oregon State University (9/13/2013)	6.2) Direct OSU to strengthen its administrative and management procedures for honorarium payments.	Unresolved	TBD	\$0	TBD	TBD	9/30/2021
19-1-017	Oregon State University (9/13/2013)	7.1) Resolve \$5,563 in questioned lodging and M&IE costs.	Unresolved	TBD	\$5,563	TBD	TBD	9/30/2021
19-1-017	Oregon State University (9/13/2013)	7.2) Direct OSU to strengthen its administrative and management procedures for reimbursing M&IE expenses.	Unresolved	TBD	\$0	TBD	TBD	9/30/2021
19-1-017	Oregon State University (9/13/2013)	7.3) Direct OSU to strengthen its administrative and management procedures for reimbursing lodging expenses.	Unresolved	TBD	\$0	TBD	TBD	9/30/2021
19-1-017	Oregon State University (9/13/2013)	8.1) Direct OSU to strengthen its administrative and management procedures for travel, procurement, PSCs, effort certifications, cost transfers, fellowship appointments, and currency conversions.	Unresolved	TBD	\$0	TBD	TBD	9/30/2021

Open OIG Recommendations – External Audits continued

19-1-017	Oregon State University (9/13/2013)	9.1) Direct OSU to strengthen its administrative and management procedures for establishing indirect cost rates for Federal awards.	Unresolved	TBD	\$0	TBD	TBD	9/30/2021
20-1-001	University of Colorado Boulder (1/10/2020)	1.1) Resolve the \$25,902 of questioned material, supply, and, equipment expenditures;	Unresolved	TBD	\$25,902	TBD	TBD	3/31/2022
20-1-001	University of Colorado Boulder (1/10/2020)	1.2) Direct CU Boulder to provide support that it has repaid the \$7,621 of questioned equipment costs.	Unresolved	TBD	\$7,621	TBD	TBD	3/31/2022
20-1-001	University of Colorado Boulder (1/10/2020)	1.3) Direct CU Boulder to strengthen the administrative and management procedures over expenditures near the end of an award	Unresolved	TBD	\$0	TBD	TBD	3/31/2022
20-1-001	University of Colorado Boulder (1/10/2020)	2.1) Resolve the \$20,575 of questioned publication costs	Unresolved	TBD	\$20,575	TBD	TBD	3/31/2022
20-1-001	University of Colorado Boulder (1/10/2020)	2.2) Direct CU Boulder to provide support that it has repaid the \$78 of questioned material and supplies costs.	Unresolved	TBD	\$78	TBD	TBD	3/31/2022
20-1-001	University of Colorado Boulder (1/10/2020)	2.3) Direct CU Boulder to strengthen the admin and management controls and processes over applying the appropriate criteria to Fed and NSF award expenditures.	Unresolved	TBD	\$0	TBD	TBD	3/31/2022
20-1-001	University of Colorado Boulder (1/10/2020)	2.4) Direct CU Boulder to strengthen the admin and management controls and processes over expenditures charged to awards after the award expiration.	Unresolved	TBD	\$0	TBD	TBD	3/31/2022
20-1-001	University of Colorado Boulder (1/10/2020)	3.1) Direct CU Boulder to provide support that it has repaid the \$15,785 of questioned travel costs.	Unresolved	TBD	\$15,785	TBD	TBD	3/31/2022
20-1-001	University of Colorado Boulder (1/10/2020)	3.2) Direct CU Boulder to strengthen the admin and management procedures over travel expenditures charged to NSF awards.	Unresolved	TBD	\$0	TBD	TBD	3/31/2022
20-1-001	University of Colorado Boulder (1/10/2020)	4.1) Direct CU Boulder to provide support that it has repaid the \$4,597 of questioned participant support costs.	Unresolved	TBD	\$4,597	TBD	TBD	3/31/2022
20-1-001	University of Colorado Boulder (1/10/2020)	4.2) Direct CU Boulder to strengthen the admin and management procedures over allocating participant support costs to sponsored projects.	Unresolved	TBD	\$0	TBD	TBD	3/31/2022
20-1-001	University of Colorado Boulder (1/10/2020)	5.1) Direct CU Boulder to provide support that it has repaid the \$2,728 of questioned salary and wages costs.	Unresolved	TBD	\$2,728	TBD	TBD	3/31/2022

Performance and Management

Open OIG Recommendations – External Audits continued

20-1-001	University of Colorado Boulder (1/10/2020)	5.2) Direct CU Boulder to strengthen the admin and management procedures over employee terminations.	Unresolved	TBD	\$0	TBD	TBD	3/31/2022
20-1-001	University of Colorado Boulder (1/10/2020)	6.1) Direct CU Boulder to provide support that it has repaid the \$2,545 of questioned costs that did not have adequate documentation to support the expenses charged	Unresolved	TBD	\$2,545	TBD	TBD	3/31/2022
20-1-001	University of Colorado Boulder (1/10/2020)	6.2) Direct CU Boulder to strengthen the admin and management controls, training, processes, and procedures related to document retention.	Unresolved	TBD	\$0	TBD	TBD	3/31/2022

GAO Open Recommendation Over One Year as of May 1, 2021

GAO Number	Title	GAO Recommendation	Status of Recommendation	Timeline for Final Implementation
GAO-20-187	Sexual Harassment in STEM Research: Agencies Have Taken Actions, but Need Complaint Procedures, Overall Plans, and Better Collaboration	Recommendation 15: The Director of NSF should establish goals and an overall plan to assess all of the agency's sexual harassment prevention efforts for their university grantees, including methods to regularly monitor and evaluate its sexual harassment prevention policies and communication mechanisms (e.g. Title IX or sex discrimination websites).	Open	NSF developed an initial plan to evaluate its anti-harassment policies, including sexual harassment, and communications mechanisms. This initial plan led to the development of two questions and study plans included in the NSF interim learning agenda submitted to the Office of Management and Budget in September 2020. Both studies--one focused on the term and condition and the other on the conference policy--are ongoing and expected to be completed by September 2021. Findings will be used to define the next phases in the evaluation of NSF anti-sexual harassment efforts.
GAO-20-59	Information Management: Selected Agencies Need to Fully Address Federal Electronic Recordkeeping Requirements	Recommendation 18: The Director of the National Science Foundation should establish a time frame to ensure all records schedules are up-to-date and submitted to NARA. The schedules should include all required information, including when eligible temporary records must be destroyed or deleted and when permanent records are to be transferred to NARA.	Open	All schedules were updated and submitted, four were approved and two are currently pending NARA approval. NSF schedules can be located on the NSF.gov records schedule index.
GAO-20-59	Information Management: Selected Agencies Need to Fully Address Federal Electronic Recordkeeping Requirements	Recommendation 19: The Director of the National Science Foundation should establish a time frame to update the agency's electronic information system inventory to include the following characteristics: technical characteristics of the systems, identify inputs and outputs, and describe update cycles.	Open	Completed EIS inventory in collaboration with the Division of Information Systems.
GAO-20-59	Information Management: Selected Agencies Need to Fully Address Federal Electronic Recordkeeping Requirements	Recommendation 20: The Director of the National Science Foundation should establish a time frame to update the agency's policies and procedures to include all of the records management controls required for electronic information systems and the required preservation mechanisms to ensure that records in its electronic recordkeeping system will be retrievable and useable.	Open	NSF Bulletin No. 20-11, issued November 2020, includes controls required for electronic information systems and the required preservation mechanisms.
GAO-20-59	Information Management: Selected Agencies Need to Fully Address Federal Electronic Recordkeeping Requirements	Recommendation 21: The Director of the National Science Foundation should develop policies and procedures for the required retention and management requirements for email, including instructions to staff to ensure that the names and addresses of the sender, date of message, attachments, calendars, and draft documents will be retained.	Open	NSF Bulletin No. 20-11 addresses email management requirements for staff. Email addresses of the sender, names, date of message, etc. are automatically captured in Microsoft Outlook and retained.

Performance and Management

GAO Open Recommendation Over One Year as of May 1, 2021 continued

GAO-20-81	Federal Research: Additional Actions Needed to Improve Public Access to Research Results	Recommendation 7: The Director of the National Science Foundation should fully implement plans to ensure appropriate agency-funded research data are readily findable and accessible to the public.	Open	NSF has launched a development activity that will extend NSF-PAR to enable the system to accept these records and to make them available through the search functionality. Scheduled deployment is December 2021.
GAO-20-81	Federal Research: Additional Actions Needed to Improve Public Access to Research Results	Recommendation 37: As the Subcommittee on Open Science moves forward, the National Science Foundation co-chair, in coordination with other co-chairs and participating agencies, should take steps to fully implement leading practices that enhance and sustain collaboration.	Open	Following the GAO recommendations, the NSF co-chair in coordination with the other co-chairs and participating agencies, rebuilt and restructure the subcommittee's workplan. The new workplan highlighted high-value action categories and clarified relationships between actions and deliverables. The subcommittee used the workplan to organize its activities in calendar year 2020.
GAO-20-129	Information Technology: Agencies Need to Fully Implement Key Workforce Planning Activities	Recommendation 13: The Director of the National Science Foundation should ensure that the agency fully implements each of the eight key IT workforce planning activities it did not fully implement.	Open	NSF is making progress to achieve full implementation of the eight workforce planning activities identified in GAO's review. At this time, the plan is to complete all activities by December 2021.
GAO-19-241	Data Center Optimization: Additional Agency Actions Needed to Meet OMB Goals	Recommendation 29: The Director of the National Science Foundation should take action to meet the data center optimization metric targets established under DCOI by OMB.	Open	NSF submitted a CAP to OMB in June 2019 and again in Oct 2020. In both instances NSF showed it met all the metrics, with one being OBE. Moreover, NSF defers to the continuing discussion between OMB and GAO regarding metrics, metrics definitions, and consistency of implementation.

GAO Open Recommendation Over One Year as of May 1, 2021 continued

GAO-19-227	National Science Foundation: Cost and Schedule Performance of Large Facilities Construction Projects and Opportunities to Improve Project Management	Recommendation 1: The Director of NSF should assess the agency's large facilities oversight workforce to identify any project management competency gaps, develop a plan to address any gaps and time frames for doing so, and monitor progress in closing them.	Open	As part of implementation of the Program Management Improvement and Accountability Act (PMIAA), NSF has developed a competency model for staff overseeing major facilities, completed a gap analysis through self-assessment and supervisor surveys, and evaluated available training options to close identified gaps. A new Training Plan specific to staff involved in major facilities oversight is under development. GAO will continue to monitor NSF's progress on PMIAA implementation during their 2021/2022 engagement to close this recommendation.
GAO-19-227	National Science Foundation: Cost and Schedule Performance of Large Facilities Construction Projects and Opportunities to Improve Project Management	Recommendation 2: The Director of NSF should establish criteria for the project management expertise of award recipients for large facilities projects and incorporate the criteria in project requirements and external panel reviews.	Open	Section 4.6.6 of the Major Facilities Guide (MFG) on Recipient project team competencies has been incorporated into 2021 revision which has completed the public comment period and being prepared for OMB review. Final publication is planned in September 2021. NSF also intends to incorporate review of Recipient project team competencies against these new guidelines into NSF standard internal operating guidance. Once the MFG is published and new standard internal operating guidance developed, GAO will determine if this recommendation can be closed.
GAO-19-227	National Science Foundation: Cost and Schedule Performance of Large Facilities Construction Projects and Opportunities to Improve Project Management	Recommendation 3: The Director of NSF should ensure, through a requirement or other means, that award recipients for large facilities projects provide information to NSF on any lessons learned or best practices.	Open	NSF has implemented new award terms and conditions that encourage major facility award Recipients to participate in NSF's Knowledge Management Program by a variety of means. GAO determined during their 2020/2021 engagement that that action fully addressed the recommendation. This will be noted in GAO's June 2021 report.

GAO Open Recommendation Over One Year as of May 1, 2021 continued

GAO-18-656	Science and Technology: Considerations for Maintaining U.S. Competitiveness in Quantum Computing, Synthetic Biology, and Other Potentially Transformational Research Areas	Recommendation 4: As the QIS Subcommittee moves forward, the National Science Foundation co-chair, in coordination with other co-chairs and participating agency officials, should take steps to fully implement leading practices that enhance and sustain collaboration.	Open	The QIS subcommittee is preparing a Strategic Plan that will set forth recommendations for moving the US QIS effort forward, including agency collaborations. The plan will be released following approval by the NQI-authorized Advisory Committee. The tentative date for release is late 2021. Implementation of recommendations should begin in FY 2022.
GAO-18-656	Science and Technology: Considerations for Maintaining U.S. Competitiveness in Quantum Computing, Synthetic Biology, and Other Potentially Transformational Research Areas	Recommendation 5: As the Interagency Working Group on Synthetic Biology moves forward, the Director of the National Science Foundation, in coordination with participating agency officials, should take steps to fully implement leading practices that enhance and sustain collaboration.	Open	Members of the Interagency Synthetic Biology Working Group (SBWG) have been engaged in the development of a Bioeconomy Executive Order, through the Executive Office of the President. The current draft provides a formalized framework for coordination in the field of synthetic biology and other efforts in biotechnology. While the transition in administrations has temporarily delayed the issuance of a bioeconomy executive order, the SBWG continues to share information, hold retreats, identify strategic priorities, and develop opportunities to coordinate and collaborate on activities to advance the field. The SBWG website, hosted by NSF, should be made public by July 2021. These activities all demonstrate best practices for sustained collaboration.
GAO-18-533	National Science Foundation: A Workforce Strategy and Evaluation of Results Could Improve Use of Rotating Scientists, Engineers, and Educators	Recommendation 1: The NSF Director of Human Resource Management should complete the development of an agency-wide workforce strategy for balancing the agency's use of IPA and VSEE rotators with permanent staff as part of NSF's current agency reform planning efforts or updates to its human capital operating plan.	Open	Anticipated completion by December 2021.
GAO-18-533	National Science Foundation: A Workforce Strategy and Evaluation of Results Could Improve Use of Rotating Scientists, Engineers, and Educators	Recommendation 2: The NSF Director of Human Resource Management should evaluate the contributions of the IPA and VSEE rotator programs toward NSF's human capital goals and the contributions the programs have made toward achieving programmatic results.	Open	Evaluation underway by EAC.

GAO Open Recommendation Over One Year as of May 1, 2021 continued

GAO-18-93	Federal Chief Officers: Critical Actions Needed to Address Shortcomings and Challenges in Implementing Responsibilities	Recommendation 22: The Director of the National Science Foundation should ensure that the agency's IT management policies address the role of the CIO for key responsibilities in the five areas we identified.	Open	NSF is implementing this recommendation by establishing new agency IT management policies and updating existing policies, specifically the CIO Authorities Policy, to address the role of the CIO in the five areas identified by GAO. NSF plans to provide the updated Policy documentation to GAO by September 2021.
GAO-18-370	National Science Foundation: Revised Policies on Developing Costs and Schedules Could Improve Estimates for Large Facilities	Recommendation 2: The Director of NSF should revise the agency's policies for developing schedules for large facilities projects, and for reviewing those schedules, to better incorporate the best practices in GAO's schedule guide.	Open	Section 4.3 of the Major Facilities Guide (MFG) on schedule development, estimating and analysis has been written and incorporated into 2021 revision which has completed the public comment period and being prepared for OMB review. It is planned for final publication in September 2021. Once published, GAO will determine if this recommendation can be closed.