

*Office of the Inspector
General*

NSF Regional Grants Conference

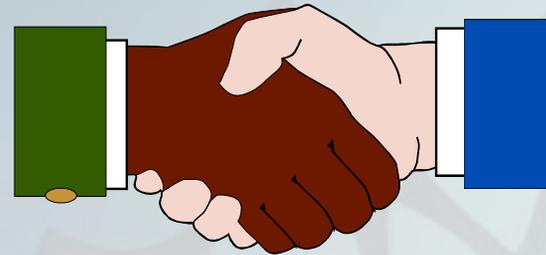
22-23 October 2007

Portland, OR

NSF

Working with NSF and the Community

- We investigate allegations of:
 - fraud, waste, and abuse
 - research misconduct
 - violations of law, regulation, directive, or policy
- We conduct audits:
 - Financial
 - Performance
- We perform Outreach:
 - Presentations
 - Briefings
 - Informational brochures



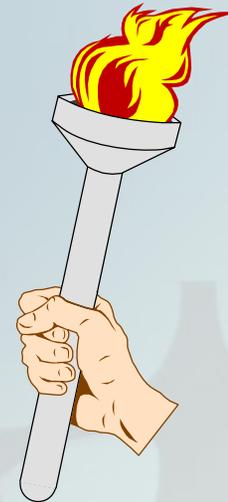
How might we interact with each other?

- Our door is always open
 - You may seek assistance to resolve issues / answer questions
 - You may report matters that are or may be improper
- We may call upon you to
 - Provide information as an advisor or expert
 - Participate in performance and financial reviews
 - Participate in OIG's or awardee's inquiry or investigation
 - Participate in an Outreach seminar or training session

NSE

Guiding Principles of Investigations

- Partnerships
- Confidentiality
- Focus on substantive issues
- Fair, accurate, and timely products
- Reliance on carefully documented evidence
- Prospective impacts



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What do we do with allegations?

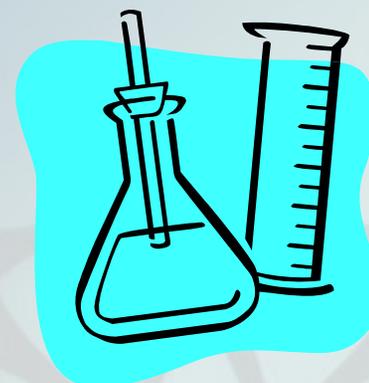


- Investigate criminal, civil, administrative allegations
- Refer to federal, state, local authorities; referral for audit
- Criminal or civil outcomes include:
 - Prosecutions or Settlement Agreements
 - Incarceration; Monetary Fines; Reimbursement; Compliance Agreements
- Administrative outcomes include:
 - Termination/Restriction on Awards; Certifications; Assurances; Debarments; Reprimands

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NSF Regulation on Research Misconduct

- Tracks OSTP's Federal policy on research misconduct
- Defines **F**abrication, **F**alsification, **P**lagiarism
 - violation of peer review
 - defines “research” and the “research record”
- Final Rule - 67 FR 11936 (March 18, 2002)
- NSF Misconduct Regulation - 45 CFR Part 689



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To what do you certify* with your proposal?

- Compliance with award terms and conditions
- Accuracy and completeness of statements
- COI Policy
- Drug-Free Workplace
- Debarment and Suspension
- Lobbying (proposal >\$100,000)

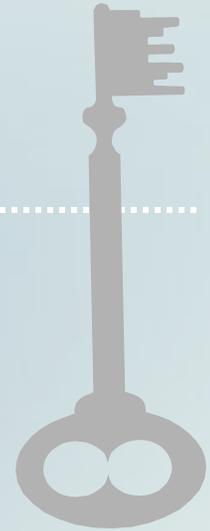
***Providing False Information
is a *criminal violation* of U.S.
Code, Title 18, Section 1001.**



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Keys to Success

- Know requirements (award letter and manuals)
- Focus on research objectives
- Good accounting practices—sufficient support documents
- Document approvals and conversations between awardee and NSF program and grant officials
- Ask if you have questions



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OIG Outreach

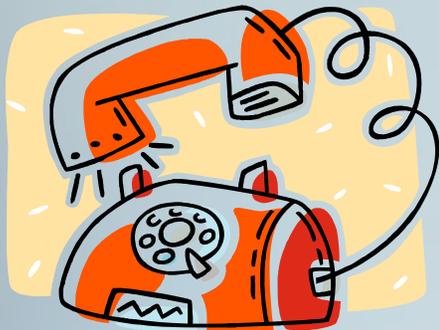
- Presentations, Seminars, and On-Sight Visits
 - For students, PIs, and administrators
 - Emphasize education, partnerships, and lessons learned
 - Assistance with matters relating to Investigations and NSF activities
- Website: http://www.nsf.gov/oig/outreach_all.jsp
 - Brochures
 - Conference Presentations
 - Briefings
 - Fact sheets



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When should you contact us?

- Report allegations of wrongdoing
 - Research misconduct
 - Financial fraud, theft from NSF or NSF-funded activities
 - Violation of research related regulations, directives, or policy
- Report significant administrative or financial problems
- Request an Outreach event or training session



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Audit Efforts

- Financial audits
- Performance audits



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Audit Findings & Resolution

- Common areas for audit findings
 - Costs
 - Award administration
 - Subrecipient monitoring
 - Cost sharing



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Costs Determinations

- Allowable, reasonable, allocable, documented, consistent treatment of costs
- Unsupported expenditures
 - Reimbursements not documented (invoices, etc.)
 - Time and effort not timely, not signed/certified
- Unallowable expenditures
 - Direct charges for costs in the indirect pool
 - Overload salary (unless NSF-approved)
 - Meals, alcohol



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Award Administration

- Financial Management System
 - Have procedures for determining allowability of costs
 - Obtain approvals
 - Compare budget to actual expenditures
- Document participant support per award
- Ensure accuracy and timeliness of reporting and notifications
- Maintain equipment inventory

The NSF logo is a large, faint watermark in the bottom right corner of the slide. It features a stylized gear or sunburst design behind the letters 'NSF'.

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Subrecipient Monitoring

- Responsible for program and financial oversight
- Ensure award terms/Federal requirements are followed
- Assess and monitor subrecipient's capability
 - Reporting, site visits
 - A-133 audits
- Ensure timely and appropriate corrective action

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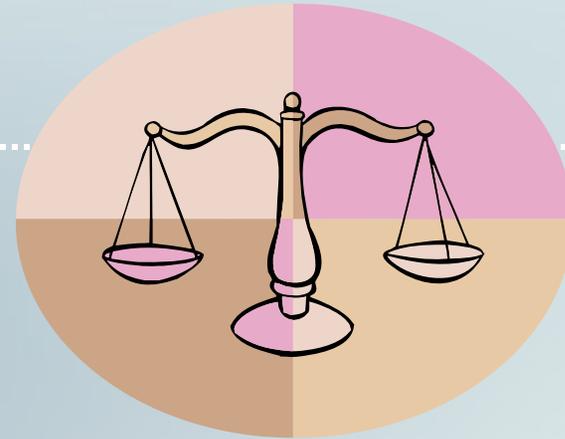
Cost sharing

- No Federal funds
- Track cost sharing per award (no duplication)
- Documented and certified (AOR >\$500,000)
 - Valuation at actual/fair market value
 - Report annual and cumulative amounts
 - Both awardee and subawardee cost sharing

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Case Studies



- (1) Plagiarism in proposals
- (2) Data fabrication
- (3) Plagiarism and intellectual theft
- (4) Falsification of data / false statements
- (5) Contract over-charging
- (6) False certifications

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Where can I get information on-line?

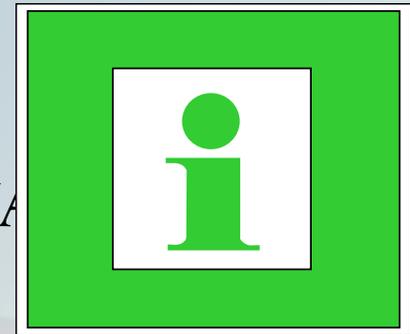
- General
 - oig.nsf.gov
- Grant Conditions
 - <http://www.nsf.gov/pubs/2002/gc102/gc102.pdf>
- Regulations
 - <http://www.gpoaccess.gov/cfr/index.html>
 - <http://www.whitehouse.gov/omb/circulars>



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How can I contact OIG?

- Internet: oig.nsf.gov
- E-mail: oig@nsf.gov
- Snail Mail: 4201 Wilson Blvd., Arlington, VA
- Phone: 703-292-7100
- Hotline: 1-800-428-2189



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