



# FY 2015 OIG Audit Work Plan

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**Audit and Oversight Committee  
National Science Board  
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# Why is Audit Planning Important?

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- **Focus on the greatest risks to NSF**
- **Use our limited audit resources effectively and efficiently**

# Development of Audit Work Plan

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## Sources

- **Statutorily-Mandated Audits**
- **Congressional Requests**
- **Suggestions from NSB and NSF**
- **Issues Identified Prior Audits, e.g., Annual Single Audits, aka A-133 Audits**
- **Emerging Problem Areas**
- **Audits by the Government Accountability Office and other OIGs**
- **Data Analytics**



# Areas in FY 2015 Plan

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- I. Relocation of NSF Headquarters**
- II. Health and Safety in the U.S. Antarctic Program (USAP)**
- III. Awardees' Management of American Recovery and Reinvestment Act (ARRA) Funds**
- IV. Assessment of Payroll Certification Pilots**
- V. Financial and/or Program Accountability**

# Internal

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## Financial

- **Financial Statement Audit**
- **Federal Information Security Management Act (FISMA) Evaluation**
- **Improper Payments Elimination and Recovery Act of 2010 Audit**

## Performance Audits, or Inspections

- **Management Fees**
- **Travel Cards**
- **Conference Spending**
- **Cloud Computing**

# External

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## Plan Includes:

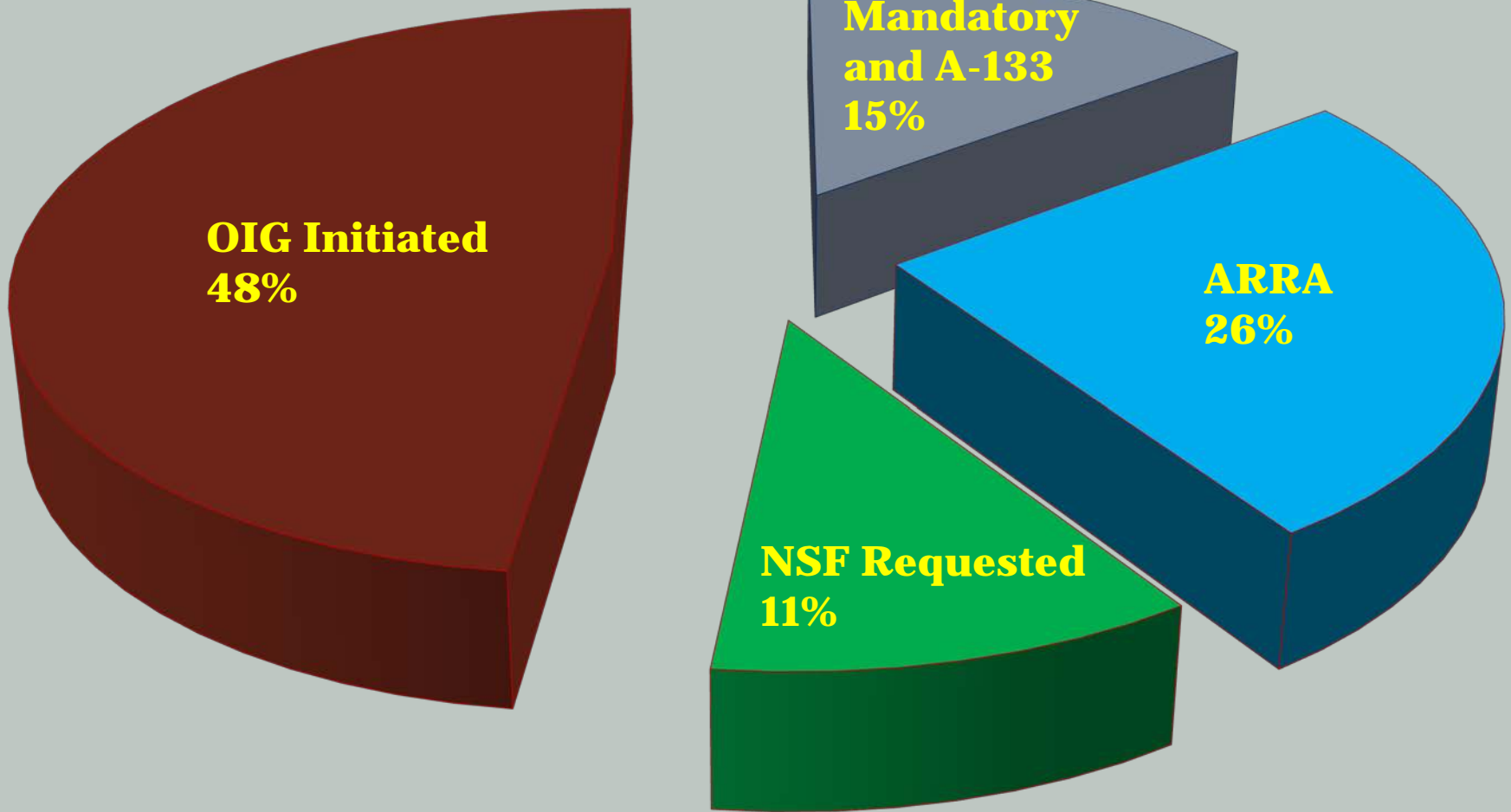
- **2 Payroll-Certification-Pilot Audits, on Which NSF OIG is Lead**
  - NSF OIG secondary on 2 audits, on which HHS OIG is lead
- **17 Carryover Audits of Awardees with ARRA Funds**
- **19 New Incurred Cost Audits**
- **Audits of 6 Awardees Requested by NSF**

**Incurred Cost Audits: Selected Based on Risk Identified through Data Analytics**



# Distribution of FY 2015 Audit Work

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# Questions?

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