

# Audit Update

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# NSF Award Recipient COVID-19 Audits

*Auditing NSF  
Award Recipient  
Usage and  
Implementation  
of the  
Temporary  
Administrative  
Flexibilities  
Authorized by  
OMB*

10 Auditees



Various  
Institution Sizes



Risk Analysis  
Q2 2020




M-20-17  
M-20-20  
M-20-26



Audit Period  
March 1, 2020 to  
September 30,  
2020



Quick  
Turnaround  
6-9 Months



1 IPA Firm



Collaboration



Capstone  
Report



# Capstone Report

## COVID-19 Administrative Flexibilities

*Why write the report?*

**Communicate common themes, findings, lessons learned, and/or issues identified**



**Create a body of work that the federal government can use to inform future decisions in the event of another national emergency**



# Capstone Report

## COVID-19 Administrative Flexibilities

*Any common observations?*

**NSF  
Sponsored  
Research &  
Activities  
Continued**



**Recipients  
Were  
Generally  
Prudent**



**Insufficient  
Time and/or  
Guidance**



**Recipient  
Hesitation**



**Inconsistent  
Tracking and  
Monitoring**



# Capstone Report

## COVID-19 Administrative Flexibilities

*What were the report's conclusions?*

Improve consistent and timely implementation across federal agencies



Increase clarity & reduce opportunities for inconsistent interpretation



Track the flexibilities used and flexibility-related spending



# Award Recipient Audit Plan

## Long-Term

Expand IPA Contract

Keep Award Recipient Audit Capabilities

Add Internal & IT Audit Capabilities

Increase Flexibility to Conduct Other Types of Reviews

## Near-Term

Award Recipient Best Practices and Common Risks



Increase Audits of Small and Mid-Sized Institutions



Traditional Award Recipient Audits



# Questions?

## General

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## Semiannual reports

<http://www.nsf.gov/oig/reports>

