Survey and Internal Control Assessment Review of the Raytheon Polar Services Company

March 15, 2006
OIG-06-2-003

National Science Foundation
Office of Inspector General
Executive Summary

This report provides the results of our review of internal controls over the five major financial business systems at Raytheon Polar Services Company’s (RPSC) that are specific to the National Science Foundation’s (NSF) United States Antarctic Program (USAP). These systems support the financial activities of RPSC’s Science, Operations, and Support Contract No. PRSS-0000373 with NSF, which is a cost reimbursement type contract valued at $1.1 billion over ten years. The objective of our review was to determine the adequacy of internal controls within these five financial business systems at RPSC to ensure that costs billed to NSF for the USAP contract are allowable, reasonable, and allocable under the Federal requirements and NSF contract terms.

The contract between RPSC and NSF is governed by the Federal Acquisition Regulation (FAR). In particular, FAR Part 9, Section 104 requires RPSC to “Have the necessary organization, experience, accounting and operational controls, and technical skills, or the ability to obtain them (including, as appropriate, such elements as production control procedures, property control systems, quality assurance measures, and safety programs applicable to materials to be produced or services to be performed by the prospective contractor and subcontractors).”

This report complements the audit findings reported by the Defense Contract Audit Agency (DCAA) in its audit of costs RPSC claimed to NSF for payment on the USAP contract from 2000 through 2002. In NSF OIG Report No. 05-1-005, DCAA identified over $[xxx] that RPSC claimed for payment from NSF that are not allowable under the Federal and NSF terms of the contract, or are not supported by proper accounting documentation. Recommendations were made in that report to correct misclassifications of expenses in RPSC’s corporate accounting system, which is maintained by RPSC’s Headquarter Office, Raytheon Technical Services Company (RTSC) and to improve internal controls in that system to prevent errors from occurring on future bills provided to NSF on the USAP contract.

However, we found that there are additional financial business systems in place at the RPSC regional office that affect the amounts billed to NSF for the USAP contract. A review of the five major financial business systems at RPSC was not included in DCAA’s audit which was confined to a review of the cost information within RPSC’s corporate accounting system. Therefore, we performed audit procedures to obtain an understanding of the internal controls over RPSC’s five major financial business systems that support NSF’s USAP contract activities. These five systems are the Polar Operations Financial Management System (POFMS), Primavera Project Management Software System (Primavera), Subcontract Management System, PERSCON Personnel Tracking System, and MAPCON Material and Maintenance Scheduling System. A robust internal control structure over each of these systems, in addition to RPSC’s accounting system, is

1 Audit of Raytheon Polar Services Company’s Costs Claimed For Fiscal Years 2000 to 2002, OIG Report No. 05-1-005, issued March 31, 2005.
necessary for RPSC to comply with the FAR requirements and reduce the risk that invoices and cost data submitted to NSF by RPSC may include unallowable costs.

We determined that the internal controls related to RPSC’s use of POFMS and Primavera are not adequate to reduce the risk of material misstatements to invoices and cost data submitted to NSF for the USAP contract. We found that RPSC’s USAP contract costs, recorded in POFMS and Primavera, do not reconcile to contract costs recorded in RPSC’s accounting system, resulting in incorrect reporting to NSF of costs incurred to perform the USAP contract. In particular, we determined that $206,000 of the $33 million that DCAA identified as erroneous charges to the USAP contract claimed from 2000 to 2002, are because RPSC misclassified $206,000 of subcontract costs as other direct costs in its accounting system. Misclassifying subcontract costs as other direct costs in RPSC’s accounting system allowed RPSC to incorrectly apply an additional $206,000.

An additional internal control deficiency found in both POFMs and Primavera concerns costs incurred by “other organizations” and recorded in NSF’s accounting records that are not reconciled to costs reported in POFMS and Primavera to ensure that the systems are in agreement for the current period and cumulatively.

Additionally, RPSC needs to improve its Subcontract Management System to prospectively identify subcontractors that may require stricter oversight and controls to prevent NSF contract funds from being stolen or misused. Finally, we determined that the internal controls for the PERSCON Personnel Tracking System and the MAPCON Material and Maintenance Scheduling System were generally adequate to reduce the risk of material misstatements to invoices and cost data submitted to NSF for the USAP contract.

We recommend that the Director of the Division of Acquisition and Cooperative Support ensure that RPSC properly records subcontract costs as such in the RPSC accounting system; reconciles the costs recorded in the RPSC accounting system with the costs recorded in POFMS and Primavera; and reconciles the cost data maintained by NSF for USAP activities provided by other organizations with the costs recorded in POFMS and Primavera systems. This recommendation, coupled with the corrective actions to the RPSC accounting system recommended in the DCAA incurred cost audit, will allow USAP costs to be reported and reconciled correctly in RPSC’s accounting system, POFMS, Primavera, and NSF’s accounting system.

We also recommend that NSF ensure that RPSC perform and document an assessment of the risk that RPSC subcontractors can accurately record and bill the costs of subcontract performance in accordance with the subcontract terms and conditions; and that subcontract voucher audits be performed on the subcontract vouchers from Agencia Universales S.A. (AGUNSA) to determine whether costs billed are allowable and to verify that the corrective actions undertaken by AGUNSA are in operation and effectively preventing future embezzlements.
NSF provided a written response to our recommendations dated February 9, 2006, that agreed to ensure that RPSC properly record subcontract costs as such in RPSC’s accounting system; ensure that RPSC reconcile the costs recorded in RPSC’s accounting system with the costs recorded in POFMS and Primavera; and ensure that RPSC increase its review of AGUNSA’s vouchers. However, NSF disagreed with our recommendation to ensure that RPSC reconciles the cost data maintained by NSF for USAP activities provided by other organizations with the costs recorded in POFMS and Primavera systems. Because this reconciliation is essential to ensuring that RPSC accurately and completely reflects the full costs of operating the USAP so that RPSC and NSF managers can make operational and budgetary decisions based on accurate and complete cost information, we continue to reaffirm this recommendation. Also, while NSF agreed with our recommendation concerning RPSC assessing the risk that its subcontractors can accurately record and bill costs for cost-type subcontracts, it disagreed with the need to assess risk for fixed-type subcontracts.
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ACRONYMS

CAS   Cost Accounting Standards
CASB  Cost Accounting Standards Board
CFA   Cognizant Federal Agency
CFR   Code Federal Regulations
DCAA  Defense Contract Audit Agency
DCMA  Defense Contract Management Agency
FAR   Federal Acquisition Regulation
FY    Fiscal Year
GAO   Government Accountability Office
ODC   Other Direct Costs
OFPP  Office of Federal Procurement Policy
OMB   Office of Management and Budget
OPP   Office of Polar Programs
RPSC  Raytheon Polar Services Company
RTSC  Raytheon Technical Services Company
SAS   Statement Auditing Standards
| WBS | Work Breakdown Structure |
Background

Raytheon Polar Services Company (RPSC) is the National Science Foundation’s United States Antarctic Program Science, Operations, and Support contractor under NSF Contract No. PRSS-0000373, which is a cost reimbursement type contract, valued at $1.1 billion over ten years. We conducted a review of internal controls over five major financial business systems at RPSC because these systems were used in conjunction with the RPSC accounting system maintained by RPSC’s corporate headquarters, Raytheon Technical Services Company (RTSC), to charge NSF for services performed under RPSC’s contract with NSF.

The United States Antarctic Program (USAP) has, since 1971 when NSF assumed full responsibility for USAP, provided a permanent presence and overseen U.S. scientific interests in Antarctica. Today, NSF’s Office of Polar Programs (OPP) administers the USAP and oversees the operations performed under the USAP contract. The principal goals of the USAP are to (1) understand the Antarctic region and its ecosystems, (2) understand the effects of the region on global processes such as climate, as well as responses to those effects, and (3) use the region as a platform to study the upper atmosphere and space.

RPSC, located in Centennial, Colorado, is a business unit of RTSC, headquartered in Reston, Virginia. RPSC is under contract to NSF to provide science, operations, and maintenance support to sustain year-round research programs. RPSC is responsible for providing these services at three locations in Antarctica - McMurdo Station, Amundsen-Scott South Pole Station and Palmer Station as well as at Christchurch, New Zealand; Punta Arenas, Chile; and Port Hueneme, California.

The functions RPSC provides to NSF include:

- research laboratory operations,
- remote field camp support and field safety training,
- research vessel operations,
- facilities engineering, maintenance, and construction,
- global communications operation and maintenance,
- medical clearances and clinic operations,
- acquisition of services, supplies, and equipment,
- transportation for cargo and passengers,
- food service, recreation, convenience store operations,
- airfield services, maintenance, equipment operations,
- power and water production and fuel operations,
- vehicle maintenance and waste management,
- human resource and financial management,
- data entry and inventory management,
- fire department and airfield crash rescue, and
housing management and janitorial services.

Scope, Objectives and Methodology

The objective of our review was to evaluate the adequacy of the internal controls in five major RPSC business systems to ensure that the claimed USAP contract costs reported to NSF are allowable, reasonable, and allocable, in accordance with Federal requirements and NSF contract terms.

The five major RPSC business systems that we reviewed were the:

- Polar Operations Financial Management System (POFMS);
- Primavera Project Management Software System (Primavera);
- Subcontract Management System;
- PERSCON Personnel Tracking System; and
- MAPCON Material and Maintenance Scheduling System.

We conducted our audit in accordance with Generally Accepted Government Auditing Standards (GAGAS). We used the criteria contained in the Federal Acquisition Regulation, including Part 9, Section 104, “Contractor Qualifications;” guidance from the Government Accountability Office (GAO) Publication GAO/AIMD-00-21.3.1, “Standards for Internal Control in the Federal Government,” dated November, 1999; Government Auditing Standard 6.13 “Internal Control;” and Statement on Auditing Standard (SAS) no. 55, as amended by SAS no. 78, “Consideration of Internal Control in a Financial Statement Audit.” In particular, FAR Part 9, Section 104 requires RPSC to “Have the necessary organization, experience, accounting and operational controls, and technical skills, or the ability to obtain them (including, as appropriate, such elements as production control procedures, property control systems, quality assurance measures, and safety programs applicable to materials to be produced or services to be performed by the prospective contractor and subcontractors).” In addition, 48 CFR, Chapter 99 “Cost Accounting Standards Board Rules, Regulations, and Standards” requires RPSC to accurately record and report costs of performing its contracts.

We performed audit procedures to obtain an understanding of the internal controls over these five major financial business processes in order to assess the risk that invoices and cost data submitted to NSF by RPSC may include unallowable costs.

We used internal control assessment procedures including inquiry, inspection, recalculation, observation, and testing of internal controls. Our purpose was to determine the effectiveness of the design of the controls, the adequacy of the controls, and the compliance of the systems’ controls with the audit criteria. We reviewed RPSC’s policies and procedures concerning the major RPSC business systems. We also reconciled cost data recorded in the major RPSC business systems to cost data recorded in the RPSC corporate accounting records and reviewed supporting source documents.
Results of Audit

We reviewed the internal controls in five RPSC business systems that are critically important to NSF and its management of the NSF USAP contract. We determined that the internal controls related to RPSC’s use of POFMS and Primavera are inadequate to reduce the risk of material misstatements to invoices and cost data submitted to NSF for the USAP contract. Additionally, RPSC needs to improve its Subcontract Management System to prospectively identify subcontractors that may require stricter oversight and controls to prevent NSF contract funds from being stolen or misused. Finally, we determined that the internal controls for the PERSCON Personnel Tracking System and the MAPCON Material and Maintenance Scheduling System were generally adequate to reduce the risk of material misstatements to invoices and cost data submitted to NSF for the USAP contract. Further discussion concerning these results can be found in Appendix A.


The POFMS is owned by NSF and is used to record all costs incurred by RPSC, as well as costs incurred by all other organizations supporting USAP operations, including the U.S. Army, Navy, and Air Force. Under the NSF contract, RPSC updates and maintains the cost data in POFMS for NSF’s use in managing and monitoring the fiscal performance of the USAP. Accordingly, POFMS should reflect both the costs RPSC has incurred in support of USAP operations along with the costs incurred by other organizations that are directly paid by NSF.2

We found that RPSC’s costs recorded in POFMS do not reconcile to the costs recorded in RPSC’s accounting system, resulting in incorrect reporting to NSF of costs incurred to perform the NSF USAP contract.3 Specifically, our audit disclosed that, for the three-year period January 1, 2000 through December 31, 2002, approximately $10.3 million of subcontract costs recorded in POFMS were incorrectly recorded as other direct costs (i.e. travel, training, professional services, etc.) in RPSC’s accounting system. This occurred because RPSC initially records subcontractor billed costs in its accounting system as other direct costs and then, monthly, RPSC updates the POFMS, but not its own RPSC accounting system, to correctly reflect these costs as subcontract costs. Therefore, while POFMS correctly stated RPSC’s subcontractor costs in its quarterly voucher submissions to NSF, RPSC’s annual final claim for payment to NSF incorrectly included the

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2 NSF provides RPSC an Email Memorandum identifying the cost data of the other organizations for entry into POFMS.
3 RPSC’s accounting system is Raytheon’s official accounting system approved by the Defense Contract Management Agency and is maintained by RPSC’s Headquarters Office, Raytheon Technical Services Company.
misclassified subcontract costs recorded in the RPSC accounting records. This misclassification resulted in RPSC overcharging NSF approximately $206,000 of general and administrative indirect costs in their annual final claim for payment. The contract terms allow RPSC to charge general and administrative indirect costs for other direct costs, but no general and administrative indirect costs may be charged for subcontract costs.  

In addition, we identified a similar problem with RPSC not reconciling cost information in its Primavera System with cost data in its primary accounting system. The NSF contract terms require RPSC to update and maintain the costs entered into its accounting systems. 

Finally, costs recorded in both POFMS and Primavera that were incurred by “other organizations” for USAP activities and projects are not reconciled to either the NSF or the RPSC accounting systems where these costs are reported. NSF is responsible for accounting for and directly paying organizations other than RPSC for USAP services and activities. In order to ensure POFMS and Primavera capture the full cost of USAP operations, the costs in these accounting systems should be reconciled to the NSF accounting system. Additionally, the costs recorded in POFMS and Primavera should be reconciled to the costs recorded in RPSC’s accounting system. However, there is currently no process to reconcile the POFMS and Primavera cost data with the cost data recorded in the RPSC or NSF accounting systems. If monthly reconciliations are not performed, errors in the cost information reported in POFMS, Primavera, or RPSC’s accounting system could go undetected, raising questions as to the reliability and integrity of the cost amounts reported in these systems and the management decisions made based on the information.
Recommendation No. 1:

We recommend that the Director of the Division of Acquisition and Cooperative Support ensure that RPSC:

a. Properly records subcontract costs as such in RPSC’s accounting system.

b. Reconciles the costs recorded in RPSC’s accounting system with the costs recorded in POFMS and Primavera.

c. Reconciles the cost data reported in NSF’s accounting system for USAP activities provided by other organizations with the cumulative costs recorded in POFMS and Primavera systems. The reconciliation should be coordinated between RPSC and OPP personnel.

This recommendation, coupled with the corrective actions to the RPSC corporate accounting system recommended in the DCAA incurred cost audit should allow USAP costs to be reported and reconciled correctly in the RPSC accounting system, POFMS, Primavera, and NSF accounting system.

NSF’s Response:

Recommendation 1a – Agree with the recommendation, and we will incorporate it into our negotiating plan for the upcoming resolution audit resolution discussions with RPSC. We anticipate completing development of our negotiating plan not later than February 28, 2006.

Recommendation 1b – Agree with the recommendation. RPSC already reconciles costs reported through Primavera for its efforts on the South Pole Station Modernization project with those accumulated by its finance office. We will extend this practice to the monthly reports provided through POFMS (and its subsequent replacement software application), and other deliverables using the Primavera software as a medium to report cost information. We will engage RPSC on this issue, outside any audit resolution negotiations, and seek to wrap up discussions prior to February 28, 2006.

Recommendation 1c – Disagree with the recommendation. Cost data provided by NSF to RPSC for those projects that the Foundation requires an integrated, resource loaded schedule to be maintained is received directly by NSF from the participating United States Antarctic Program agencies. RPSC is not a party to the agreements with the various federal government agencies, nor do these expenses represent costs incurred under Contract No. PRSS-0000373. In this context, reconciliation of cost data by RPSC and NSF is not warranted.

Auditor’s Comments:

This OIG recommendation is not asking NSF to reconcile and verify costs incurred by other federal agencies in support of USAP activities. Rather, the purpose of this recommendation 1c is to ensure that the costs that NSF incurred and paid to other federal
agencies are accurately entered and reported in the POFMS and Primavera Systems. Accurately recording and reporting these other agency costs in POFMS and Primavera is a responsibility of RPSC under Contract No. PRSS-0000373. Reconciling POFMS and Primavera with NSF’s accounting system is necessary to ensure that RPSC accurately and completely reflects the full costs of operating the USAP so that RPSC and NSF managers can make operational and budgetary decisions based on accurate and complete cost information. The NSF response correctly presents the nature of the costs but does not address how NSF intends to ensure the accuracy of the costs entered in POFMS by RPSC with the amounts NSF has recorded in its accounting system. Therefore, our recommendation that a reconciliation of costs entered in POFMS and Primavera with those recorded in the NSF accounting system remains unchanged.

**Finding No. 2: RPSC Subcontract Management System Would Be Improved With An Annual Risk Assessment of Subcontractor Billing Accuracy**

The *FAR Part 9, Section 104* requires that RPSC implement adequate subcontract administration policies and procedures and teach employees how to successfully use those policies and procedures for all subcontracts. Such a subcontract management system should include the selection of subcontractors based on qualifications, analysis of proposed prices, negotiation of prices, selection of appropriate subcontract type, and administration of the subcontract after award. However, an embezzlement of NSF funds by employees of one of RPSC’s subcontractors raised questions regarding the adequacy of RPSC’s subcontract management and oversight. Specifically, in 2003, RPSC was informed by Agencia Universales S.A. (AGUNSA), RPSC’s ship re-supply subcontractor in Chile at a cost of xxxxxxxxx annually, that two accounting employees had embezzled funds from AGUNSA during performance of the RPSC subcontract. Accordingly, in 2004, we reviewed the RPSC subcontract management policies and procedures, invoices submitted to RPSC by AGUNSA, and conducted discussions with RPSC employees to determine whether the current voucher review procedures in place at RPSC had been improved since the incident occurred at AGUNSA.

We found that RPSC performed steps to determine whether NSF funds had been involved in the AGUNSA embezzlement. RPSC also had improved its subcontract monitoring process and revised its policies and procedures for approval of subcontract vouchers. However, RPSC should also annually perform and document a risk assessment of its subcontractors to determine if additional oversight and monitoring efforts are required to ensure the accuracy and propriety of subcontractor billings. The factors influencing a risk assessment are the subcontractor’s history, financial condition, size of the subcontract, and the ethical and regulatory environment governing commercial companies. For example, based on AGUNSA’s history, sufficient justification exists for greater oversight by RPSC of AGUNSA through performance of subcontractor voucher audits. This option for independent review is also available to the NSF Contracting Officer’s Technical Representative, acting independently of RPSC.
Recommendation No. 2:

We recommend that the Director of the Division of Acquisition and Cooperative Support ensure that RPSC:

a. perform and document an assessment of the risk that RPSC subcontractors can accurately record and bill the costs of subcontract performance in accordance with the subcontract terms and conditions; and

b. ensure that subcontract voucher audits be performed on AGUNSA vouchers to determine whether costs billed are allowable and to verify that the corrective actions undertaken by AGUNSA are in operation and effectively preventing future embezzlements.

NSF’s Response

Recommendation 2a – Agree with the recommendation insofar as it is applicable to cost-reimbursement type subcontracts, and will incorporate it into our pending RPSC Purchasing System Review report. This report is currently being drafted by DACS, and will probably be issued to RPSC not later than January 15, 2006. RPSC will be given 30 days to develop a corrective action plan and submit it to NSF for consideration. DACS anticipates that any discussions regarding implementation of RPSC’s corrective action plan will be completed by March 31, 2006.

We disagree with the recommendation where it is intended to apply to fixed-price type subcontracts. Payment under this subcontract type is made upon the successful completion of work or supply of materials, at the agreed subcontract price, regardless of the subcontractor’s cost experience. Accordingly, the amount due the subcontractor and the cost billable to the prime contract is readily discernable from the subcontract document.

Recommendation 2b – Agree with the recommendation insofar as recent events at AGUNSA support some type of increased surveillance of vouchers submitted by the subcontractor for payment. However, we reserve comment on the exact nature of the enhanced oversight effort until OIG completes its ongoing AGUNSA audit, and we can use the resulting report to engage RPSC on the details of a cost effective surveillance plan.

Auditor’s Comments:

We agree that recommendation 2a applies to cost-reimbursement type subcontractors. We believe that RPSC’s control over subcontract costs would be maximized if the risks for both types of subcontracts are assessed. Finally, we agree with NSF’s 2b response that discussions with RPSC regarding cost effective subcontract management systems should be conducted after the AGUNSA audit report is issued to NSF.
Exit Conference

An exit conference was held via telephone on September 1, 2005. Findings and recommendations as well as other observations contained in this report were discussed.

Representing National Science Foundation:

   Bart Bridwell, NSF Contracting Officer

Representing National Science Foundation, Office of Inspector General:

   Kenneth Stagner, Auditor
Additional Survey and Internal Control Conclusions

We determined that the internal controls for the PERSCON Personnel Tracking System and the MAPCON Material and Maintenance Scheduling System are generally adequate to reduce the risk of material misstatements to invoices and cost data submitted to NSF for the USAP contract.

1. Personnel Control (PERSCON)

   We reviewed the PERSCON policies and procedures, several months of data entered in PERSCON, and reconciliations of PERSCON and RPSC’s SAP accounting system records. Our conclusion is that RPSC has generally adequate internal controls for PERSCON.

2. Maintenance and Planning Control (MAPCON)
February 9, 2005

National Science Foundation
Office of the Inspector General
4201 Wilson Boulevard Room 1135
Arlington, VA 22230

Attention Mr. Kenneth Stagner Auditor

Dear Mr. Stagner,

Thank you for the opportunity to provide comment on the discussion drafts of NSF OIG Audit Report No. OIG-05-1-003 and NSF OIG Audit Report No. OIG-05-2-010. Our comments on both draft reports are attached to this letter.

This office thanks you for your support of NSF acquisition programs. Inquiries regarding our comments may be addressed to the undersigned at (703)292-4658, or by e-mail to bridwell@nsf.gov.

Sincerely,

[Signature]

Bart Bridwell
Contracting Officer
Division of Contracts and Complex Agreements

cc: Chron
PASS-0200373 File (Index 248.AA)
Comments – OIG-05-2-010

Finding 1 – A factual correction in the first sentence of the first paragraph, OPP does not use POFMS to record costs incurred by the U.S. Coast Guard supporting the United States Antarctic Program.

Recommendation 1a – Agree with the recommendation, and we will incorporate it into our negotiating plan for the upcoming resolution audit resolution discussions with RPSC. We anticipate completing development of our negotiating plan not later than February 28, 2006.

Recommendation 1b – Agree with the recommendation. RPSC already reconciles costs reported through Primavera for its efforts on the South Pole Station Modernization project with those accumulated by its finance office. We will extend this practice to the monthly reports provided through POFMS (and its subsequent replacement software application), and other deliverables using the Primavera software as a medium to report cost information. We will engage RPSC on this issue, outside any audit resolution negotiations, and seek to wrap up discussions prior to February 28, 2006.

Recommendation 1c – Disagree with the recommendation. Cost data provided by NSF to RPSC for those projects that the Foundation requires an integrated, resource loaded schedule to be maintained is received directly by NSF from the participating United States Antarctic Program agencies. RPSC is not a party to the agreements with the various federal government agencies, nor do these expenses represent costs incurred under Contract No. PRSS-0000373. In this context, reconciliation of cost data by RPSC and NSF is not warranted.

Recommendation 2a – Agree with the recommendation insofar as it is applicable to cost-reimbursement type subcontracts, and will incorporate it into our pending RPSC Purchasing System Review report. This report is currently being drafted by DCCA, and will probably be issued to RPSC not later than January 15, 2006. RPSC will be given 30 days to develop a corrective action plan and submit it to NSF for consideration. DCCA anticipates that any discussions regarding implementation of RPSC’s corrective action plan will be completed by March 31, 2006.

We disagree with the recommendation where it is intended to apply to fixed-price type subcontracts. Payment under this subcontract type is made upon the successful completion of work or supply of materials, at the agreed subcontract price, regardless of the subcontractor’s cost experience. Accordingly, the amount due the subcontractor and the cost billable to the prime contract is readily discernable from the subcontract document.

Recommendation 2b – Agree with the recommendation insofar as recent events at AGUNSA support some type of increased surveillance of vouchers submitted by the subcontractor for payment. However, we reserve comment on the exact nature of the enhanced oversight effort until OIG completes its ongoing AGUNSA audit, and we can use the resulting report to engage RPSC on the details of a cost effective surveillance plan.
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