National Science Foundation • Office of Inspector General
4201 Wilson Boulevard, Suite I-1135, Arlington, Virginia 22230

MEMORANDUM

DATE: November 4, 2016

TO: Martha A. Rubenstein
Chief Financial Officer

FROM: Mark Bell
Assistant Inspector General
Office of Audits

SUBJECT: Final Report No. 17-2-007, *Audit of the National Science Foundation's Conference Spending and Reporting*

Attached is the final report on the subject audit. We found that NSF could strengthen its reporting of conference costs to improve the Foundation's compliance with Office of Management and Budget requirements and NSF policy. We identified three specific areas for improvement of conference reporting and three actions NSF could take to reduce conference costs. NSF generally agreed with our recommendations. We have included NSF's response to the draft report as an appendix.

In accordance with OMB Circular A-50, please provide our office with a written corrective action plan to address the report's recommendations. In addressing the report's recommendations, this corrective action plan should detail specific actions and associated milestone dates. Please provide the action plan within 60 calendar days of the date of this report.

We appreciate the courtesies and assistance NSF staff provided during the audit. If you have any questions, please contact Elizabeth Goebels, Performance Audits Lead, at (703) 292-8483.

Attachment

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Audit of the National Science Foundation's Conference Spending and Reporting

National Science Foundation

Office of Inspector General

November 4, 2016

OIG 17-2-007

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Introduction

Office of Management and Budget (OMB) Memorandum *Promoting Efficient Spending to Support Agency Operations*, issued in May 2012, revised agency reporting requirements pertaining to conference costs.

The new document requires:

- Senior level approval to hold conferences exceeding $100,000;
- An agency head waiver to hold conferences exceeding $500,000; and
- Agencies to report on their public websites, by January 31 of each year, information on all agencies-sponsored conferences with net expenditures exceeding $100,000 from the previous fiscal year.[1]

A December 2013 General Services Administration's Bulletin[2] stated that agencies are not required to report costs for conferences deemed mission critical. NSF officials told the OIG that a working group comprised of staff from NSF's Office of Budget, Finance, and Award Administration and the Office of General Counsel set the policy on what conferences would be designated mission critical.

In March 2014, NSF designated merit review panels, program planning workshops, advisory committee meetings, and technical site visits as mission-critical[3]. Therefore, NSF is not required to report information related to these conferences on its public website or to OMB. NSF designated staff retreats held by individual NSF offices, directorates, or divisions, training conferences, and outreach conferences as non-mission-critical and therefore reports on these events to OMB and on its website.

NSF's fiscal year (FY) 2013, 2014, and 2015 appropriation acts further require NSF to submit an annual report to the Office of Inspector General (OIG) on conference costs and contracting procedures for conferences over $100,000, including a breakdown of costs for food and travel. The acts also require NSF to notify OIG within 15 days of any conference costing $20,000 or more, including the date, location, and number of employees attending the conference[4]. NSF submitted reports containing the following information to OIG, as required:

- FY 2013: 297 conferences exceeding $20,000, including five over $100,000, one of which was over $500,000.

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[1] In addition to reporting the cost of conferences over $100,000, the reported conference data must include: (a) total conference expenses incurred by the agency for the conference; (b) location of the conference; (c) date of the conference; (d) a brief explanation of how the conference advanced the mission of the agency; and (e) the total number of individuals whose travel expenses or other conference expenses were paid by the agency.

[2] FTR 14-02, Clarification of Agency Reporting Requirements for Conferences.

[3] NSF Bulletin No. 14-05, Conference Planning, Approval and Reporting Requirements.

[4] For conferences over $20,000 but less than $100,000, the NSF's appropriation acts do not require the NSF to report conference costs to the OIG.

- FY 2014: six conferences exceeding $20,000, including two over $100,000[5].
- FY 2015 through June 30, 2015: six conferences over $20,000, including four over $100,000.

In all, NSF reported 11 conferences costing more than $100,000 that were held from October 1, 2012, through June 30, 2015. We conducted this audit to determine whether NSF's conference costs and related reporting complied with OMB requirements and NSF policy and to determine whether opportunities exist to reduce conference costs.

Results of Audit

Our audit found that NSF could strengthen its reporting of conference costs to improve the Foundation's compliance with OMB requirements and NSF policy. We identified three specific areas for improvement of conference reporting. We also identified three actions NSF could take to reduce conference costs.

With respect to reported conference costs, we found that NSF's cost data was not always accurate because NSF sometimes reported estimated rather than actual costs. We also found that some reported costs did not include spending for contractors involved in conference planning. As a result, NSF may not have identified and reported all conferences that cost over $100,000. We also found that NSF reported the estimated number of attendees, rather than the actual number of attendees.

Finally, we identified opportunities for NSF to reduce conference costs, including obtaining and reviewing all receipts for conference-related expenses, ensuring that per diem allowances are reduced when meals are provided to NSF employees, and exploring ways to reduce hotel contract penalty charges for not meeting minimum room or food/beverage commitments.

Accurate Cost, Attendance, and Other Information Needed for Conferences Costing over $100,000

As part of this audit, we examined costs reported for all of the conferences costing over $100,000. OMB requires agencies to report on their public websites, by January 31 of each year, information on all agencies-sponsored conferences with net expenditures exceeding $100,000 from the previous fiscal year. We found that NSF reported estimated costs for some of those conferences and did not always update the estimated costs with the actual conference costs. When an NSF office or directorate requested the

[5] Beginning in FY 2014, NSF no longer reported mission critical activities.

required approval for a conference expected to cost over $100,000, the estimated conference cost was included in the request. We found that NSF's Office of Budget, Finance and Award Management (BFA), which provides cost information for NSF's report, did not require the office or directorate holding the conference to submit updated information on actual costs when final costs became available.

As a result, NSF did not provide OMB or the public with accurate information about total conference costs. The practice of reporting estimated, rather than final costs, could lead to underreporting (if conferences that actually cost over $100,000 were not included) or overreporting (if conferences actually cost less than had been estimated). This problem was compounded by the fact that the public reports did not make clear that the some information they contained was based on estimates.

Because NSF reported estimated costs, rather than final costs of some conferences, we attempted to determine the actual costs of the conferences by reviewing invoices, receipts, reports, and other documentation provided by the directorate/office that sponsored the conference. However, as discussed later in this report, NSF could not always provide the underlying invoices or receipts supporting the final costs. If NSF were to obtain and review each invoice and receipt, the final cost of the individual conferences might have been more, or less, than our computed estimate. In other instances, because of the volume of documentation NSF provided, it was not practical for us to review all receipts and invoices. In those instances, we selected a sample of receipts to review.

Based on our assessment of the costs associated with the 11 conferences we reviewed, we found that NSF understated costs for nine of the 11 conferences it reported as costing over $100,000. As shown in the table below, one conference cost approximately $283,000 more than what NSF reported and another cost $115,000 more than reported. In total, the 11 conferences cost approximately $393,000 (9 percent) more than what NSF reported. We also found that NSF overstated the reported costs for two conferences, including one conference that cost approximately $113,000 *less* than what was reported.

The table on the following page displays the NSF reported and OIG computed costs for the 11 conferences reported to cost more than $100,000.

NSF conference	Date and Location	NSF reported cost	OIG computed cost estimate	Amount Understated/Overstated (% of OIG)
NSF Grants Conference	10/22-10/23/12; Arlington, Virginia (VA) hotel	$165,941	$188,403	$22,462 (12%)
Advanced Technology Education Program Panel Meeting	11/29-11/30/2012; Arlington, VA hotel	$263,644	$259,157	$4,487 (2%)
Graduate Research Fellowships Panel (GRFP) Meetings	1/8-1/11/13; Washington, DC	$1,946,760	$2,229,273	$282,513 (13%)
Math and Science Partnership Program Learning Network Conference	2/10-2/12/13; Washington, DC	$277,806	$299,541	$21,735 (7%)
NSF Grants Conference	3/11-3/12/13; Arlington, VA hotel	$165,941	$191,223	$25,282 (13%)
Gender Summit 3 - North America 2013	11/13-11/15//13; Washington, DC	$292,731	$293,632	$901 (0%)
NSF Grants Conference	6/23-6/24/14; Denver, Colorado	$214,541[6]	$329,952	$115,411 (35%)
NSF Grants Conference	10/6-10/7/14; Arlington, VA hotel	$156,498	$185,727	$29,229 (16%)
ERC Biennial Meeting	10/26-10/28/14; Arlington, VA hotel	$166,721	$178,096	$11,375 (6%)
NSF Grants Conference	6/1-6/2/15; Tampa, Florida	$206,101	$208,176	$2,075 (1%)
PAESMEM Recognition Ceremony	6/15-6/18/15; Washington, DC	$312,867	$199,698	$113,169 (57%)
TOTAL		**$4,169,551**	**$4,562,878**	**$393,327 (9%)**

In addition, we found that for one FY 2014 conference NSF underreported the number of staff attending whose expenses were paid by the agency, because it does not get updated data. Also, NSF did not report similar attendance data for any of the four conferences in FY 2015. According to BFA staff, the omission in 2015 occurred because NSF omitted the relevant field from the spreadsheet template used to prepare the FY 2015 report.

[6] NSF staff advised that one reason for the increased cost was due to penalties for having cancelled the Fall 2013 conference due to the government shutdown.

***Recommendations*:**

We recommend that the Chief Financial Officer take appropriate action to improve NSF's oversight and reporting of conference spending. Such actions should include, but not be limited to, the following:

1. Require the directorates and offices to submit actual costs and NSF paid attendance data and to use this updated information when preparing the OMB M-12-12 report for issuance by January 31 of each year.
2. Correct and reissue the FY 2013, 2014 and 2015 reports to reflect actual data from the directorates and offices.

Conference Reports Did Not Always Include Contractor Costs

We examined the costs of nine of the 298 conferences costing between $20,000 and $100,000[7] to determine whether the final cost of any of them was *over* $100,000, which would have required NSF to report them on its public website.

We found that NSF did not include contractor labor support in the total conference costs for four FY 2013 Engineering conferences that were reported to us as costing over $20,000 but under $100,000. In addition, one FY 2013 Education and Human Resource (EHR) conference included in the OMB report of conferences costing over $100,000 did not include contractor support costs. NSF stated that the total cost of these five conferences was approximately $2,176,000; however, when contractor labor and NSF staff travel costs were included, the total cost was approximately $3,121,000. As a result, NSF's 2013 annual conference report did not reflect over $1 million of the actual conference costs, including the costs for the four FY 2013 conferences in one directorate that should have been reported. Details can be found in Appendix D.

NSF guidance implementing OMB requirements specifies that conference expenses include all direct and indirect costs, including contractor support costs, except for amounts paid under federal grants to grantees and federal employee time for conference preparation.

We found that NSF did not obtain contract labor cost data for the five conferences noted above and, therefore, did not include these costs in its reports. Engineering and EHR officials told us that they could not separate out labor costs for each conference because the contract did not have task orders for separate services and because the

[7] Based on a judgmental sample.

conference planning was only one of the services covered by the contract. Yet for other conferences we reviewed which were supported by a different contractor, labor charged was segregated for each conference, either at the directorate's request or by task order, and the contractor labor charges were included in the annual conference reports. Given the various reporting requirements associated with conferences, NSF should ensure that costs incurred by contractors supporting conferences are consistently included in amounts provided to BFA for reporting purposes.

By not consistently including amounts spent on contract support in its reports, it is possible that the directorates did not obtain appropriate approvals for the conferences, and did not identify and report all conferences costing in excess of $100,000. The amount of monthly contractor labor billings exceeded $100,000 in each of the months in which the four Engineering conferences took place. For the May 2013 conference, the Engineering Directorate advised the OIG that the cost was $99,748 even without the labor cost, and therefore it is extremely likely that this conference cost exceeded $100,000 and should have been included in the NSF annual report. If funds for contractor support were added to the amounts already identified for the other three Engineering conferences, which each cost approximately $40,000 without the contractor costs, it is possible that the total conference costs could have exceeded $100,000. To the extent that these conferences cost in excess of $100,000, they should also have been pre-approved by NSF senior management.

Because reported conference costs did not include contractor labor expenses, NSF understated conference spending costs in its publically posted reports. Furthermore, these reports did not reflect all conferences costing over $100,000 because contractor costs were not included in the calculation of conferences' total costs. Because the OIG only reviewed a judgmental sample of 9 (less than 3%) out of 298 conferences costing between $20,000 and $100,000, and found problems with reporting for 5 of those 9, there is a risk that directorates and offices did not include contractor support costs for other conferences, some of which may have exceeded $100,000 in total conference costs.

Recommendations*:*

We recommend that the Chief Financial Officer take appropriate action to improve NSF's oversight and reporting of conference spending. Such actions should include, but not be limited to, the following:

1. Revise the NSF Bulletin No. 14-05, *Conference Planning, Approval and Reporting Requirement* to include detailed guidelines on what conference costs should be compiled and reported.

2. In the revised NSF Bulletin No. 14-05, instruct directorates and offices to require contractors to separately list labor costs for each reportable conference, or require that the directorates/offices use separate task orders to get accurate cost data for the conference.
3. Revise the FY 2014 OMB M-12-12 conference report to add the four Engineering conferences we cited that exceeded $100,000 in cost.
4. Instruct directorates and offices to determine if any additional conferences over $20,000 did not include contractor support costs and should now be included in the FY 2015 OMB M-12-12 conference reports.

Opportunities Exist to Reduce Conference Costs

We identified three opportunities for NSF to reduce conference costs: obtain and review all receipts for conference-related costs to ensure that the charges are correct; ensure that appropriate deductions to per diem allowances are made when meals are provided to NSF employees attending the conference; and explore ways to reduce fees associated with the booking of hotel rooms for conferences.

With respect to obtaining and reviewing all receipts, we found that for three conferences over $100,000, NSF did not have or did not obtain hotel and other supporting receipts, making it difficult for the NSF and OIG to account for conference expenses and review for any possible inappropriate charges. For example, we found that for a 2015 conference, NSF did not have hotel receipts for expenses totaling more than $52,000. NSF requested information from the hotel during our audit, and found that it had been overcharged more than $10,000. In another example, we found that NSF did not have hotel receipts for $95,000 and receipts for charges for printing and audiovisual support totaling approximately $57,000.

We also identified one conference costing under $100,000 for which the directorate only provided the final contractor invoice for a lump sum of $86,835. Because that amount did not include a breakdown of costs, NSF could not verify that charges were reasonable, allowable, and allocable, which is essential for proper contract monitoring. Directorate officials told us that the contractor handles the hotel contract and is responsible for reviewing all hotel billings and other charges. One of the officials said that since NSF had previously reviewed the contractor budget, reviewing supporting hotel invoices was unnecessary. However, it is important for NSF to verify that costs are reasonable and allowable by reviewing supporting receipts. In our review of other conferences in our sample, many directorates using contractors for conference planning did receive and review supporting invoices such as hotel and vendor supplies. This practice should be followed across all directorates.

As part of our assessment of conference-related expenses, we found that 14 NSF employees were provided meals at two conferences but did not deduct these provided

meals from their travel vouchers as required by Federal regulation. As a result, NSF overcompensated these NSF employees. While the amount of overcompensation was minimal, the fact that we saw this occurring in two of the 20 conferences we reviewed means that there may be other similar instances in the remaining 278 conferences that occurred during fiscal years 2013-2015.

With respect to opportunities to reduce hotel costs, we found that for three conferences NSF paid approximately $112,000 in attrition fees because it did not meet the minimum required amounts in the contracts for food, beverages, or rooms. When the agency arranges to hold a conference at a particular hotel, the hotel may require the agency to commit to spending a minimum amount for food, rooms, and other expenses in order to receive benefits such as group rates or free conference space. When agencies do not spend the minimum amount, hotels may charge attrition fees. Ensuring that all staff responsible for planning conferences are aware of attrition fees and ways to avoid them could help the agency minimize the number of such fees it must pay.

We examined the circumstances of the three conferences that had been assessed attrition fees. For one conference, directorate officials said that the decline in attendance was partially due to the conference being shortened by one day. For the other two conferences for which NSF incurred hotel performance/attrition fees, officials advised that they had estimated attendance based on a previous conference and fewer guests attended than expected. Proper conference planning, such as determining the length of the conference in advance of signing the hotel contract, might have avoided attrition fees. Other ways to avoid such fees include allowing the hotel to release unneeded rooms to the general public by a designated date, as a conference planner for one directorate advised. In the future, NSF should ensure that staff responsible for planning conferences understand how to avoid incurring such fees.

Recommendations:

We recommend that the Chief Financial Officer take appropriate action to improve NSF's oversight of conference spending. Such actions should include, but not be limited to, the following:

1. Update NSF Bulletin No. 14-05 to: (a) require that hotel and other receipts must be obtained and reviewed even if a contractor is used, and (b) stress closer scrutiny of Meals and Incidental Expenses charges in expense reports for NSF travelers.
2. Consider developing best practices guidance for directorates and offices for managing conference planning to minimize inappropriate, unnecessary, and wasteful spending. At the minimum, this guide should include better planning efforts to avoid hotel attrition charges.

Conclusion

Opportunities exist to improve the Foundation's ability to report accurate total costs for conferences and to reduce conference spending.

Agency Response and OIG Comments

NSF generally agreed with our recommendations. NSF agreed to revise NSF Bulletin 14-05 to provide additional guidance to staff on reporting actual costs and to include best practices guidance for conference planning to reduce conference costs. NSF also plans to update previous annual conference reports with a footnote indicating that some of the costs are estimates.

OIG Contact and Staff Acknowledgements

Elizabeth Goebels –Performance Audits Lead
(703) 292-8483 or egoebels@nsf.gov

In addition to Ms. Goebels, Wendell Reid made key contributions to this report.

Appendix A: Agency Response

National Science Foundation
4201 Wilson Boulevard, Arlington, Virginia 22230

Memorandum

DATE: November 1, 2016

FROM: Ms. Martha A. Rubenstein Marty
Office Head and Chief Financial Officer
Office of Budget, Finance, and Award Management

TO: Mr. Mark Bell
Assistant Inspector General for Audit
Office of Inspector General

SUBJECT: Management's Response to Draft Report on Audit of NSF's Conference Spending and Reporting

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Thank you for the opportunity to comment upon the audit of the National Science Foundation's (NSF) conference spending and reporting. I am pleased to report that we generally agree with the report's recommendations.

More specifically, we will revise NSF Bulletin No. 14-05, *Conference Planning, Approval, and Reporting Requirements* to require directorates and offices to submit actual costs paid by NSF and attendance data to be included in the annual OMB M-12-12 report; to include additional guidelines on what conference costs should be compiled and reported, including charges for contractor labor and other costs, hotel and other receipts, and meals and incidental expenses; and to include best practices guidance for conference planning to reduce conference costs.

NSF will report the actual costs and attendance data in the annual OMB M-12-12 report. Please note the conference approval requests and monthly conference reporting will continue to use estimated costs in order for these reports to be timely.

With respect to correcting and reissuing prior year annual reports to reflect actual cost data, NSF believes that obtaining and compiling actual expenditures would be cost prohibitive. NSF sees limited benefit to such changes given the intent of the underlying guidance from OMB and Congress, which focuses on oversight of conference approvals and timely reporting of conference costs. Additionally a very limited number of people have actually accessed these reports on NSF's website. NSF will instead update prior year annual reports with appropriate footnotes indicating that some of the costs shown are estimates and repost them to the NSF website. We believe that this latter action, together with the fact that future annual reports will contain actual costs, constitute planned corrective actions that meet the intent of the audit recommendations.

I appreciate your staff's work on the report and acknowledgement of our efforts. In closing, we look forward to continuing our partnership in implementing corrective actions and most importantly meeting the objectives of OMB M-12-12 and subsequent Congressional language on conference spending and reporting.

Questions about our response and planned corrective actions can be addressed to Antony DiGiovanni, Deputy Division Direction, Budget Division, at adigiova@nsf.gov.

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Appendix B: Objective, Scope and Methodology

The objectives of this performance audit were to determine if: (1) NSF's conference spending and related reporting is compliant with NSF and OMB conference policies and (2) opportunities exist to reduce costs of conferences. Our scope included NSF conferences held in FYs 2013, 2014, and FY 2015 through June 30, 2015. During FY 2013, NSF mission-critical activities, such as merit review panels, were reported as conferences.

To complete our objectives, we reviewed NSF and Federal criteria to understand the rules governing the conference spending and reporting. We reviewed all 11 reported conferences exceeding $100,000 during our scope period and reviewed a judgmental sample of nine of 298 reported conferences exceeding $20,000. Our list of conferences reviewed appears in Appendix C. To review these conferences for appropriate spending and reporting, we requested each directorate or office to provide us with documents supporting the reported expenditures, including hotel and supplies receipts, contractor billing invoices, and travel expense reports, as well as documents relating to the conference approval.

During the course of this audit, we relied on information and data received from NSF's travel card processing systems, financial accounting systems, and accounting systems used by various contractors to compile invoices and reports of conference spending data. Because our objectives were primarily to determine if conferences were reported and spending was reasonable, we did not tested the reliability of computer-processed data from these systems or any systems controls, and there is a risk that conference costs reported were not complete or accurate. One important control is the receipt and review of invoices by NSF directorates/offices and we have noted that not all directorates received and reviewed invoices, and some contractors did not always identify conference-related costs separately from other tasks.

The OIG's computed costs consisted of a review of invoices, receipts, reports, and other documentation provided by the directorate/office as well as a determination or estimate of other costs that should have been included based on discussions with NSF officials.

We reviewed NSF's compliance with applicable provisions of pertinent laws and guidance, including the:

- Federal Travel Regulation (FTR), Part 301-74 - *Conference Planning*, and FTR Chapter 301, Appendix C,
- May 11, 2012 Office of Management and Budget Memorandum M-12-12 - *Promoting Efficient Spending to Support Agency Operations*,
- FYs 2013 - 2015 Appropriations Acts,
- Dec. 13, 2013, General Services Administration's GSA Bulletin FTR 14-02, *Clarification of Agency Reporting Requirements for Conferences*, and

- Dec. 4, 2012 NSF Bulletin No. 12-19, *Conference Planning, Approval, and Reporting Requirements* and March 24, 2014 NSF Bulletin No. 14-05, *Conference Planning, Approval and Reporting Requirements*.

We identified instances of noncompliance with these laws and regulations, as discussed in our audit findings.

Through interviews with NSF staff and review of documentation, we also obtained an understanding of the management controls over conference spending and reporting. We identified some internal control deficiencies, which we discuss in our findings. We did not identify any instances of fraud, illegal acts, or abuse.

Except for the lack of testing of the reliability of computer-processed data, we conducted this performance audit between October 2015 and September 2016 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our finding and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our finding and conclusions based on our audit objectives.

We held an exit conference with NSF management on September 26, 2016.

Appendix C: Conferences Reviewed by the OIG

	Directorate/Office	Name	Date and Location	Amount Reported
1	**Office of Budget Finance and Award**	NSF Grants Conference	10/22-10/23/12; Arlington, VA hotel	$165,941
2	**Directorate for Education & Human Resources**	Advanced Technology Education Program Panel Meeting	11/29-11/30/2012; Arlington, VA hotel	$263,644
3	**Directorate for Education & Human Resources**	Graduate Research Fellowships Panel Meetings	1/8-1/11/13; Washington, DC	$1,964,760
4	**Directorate for Education & Human Resources**	Math and Science Partnership Program Learning Network Conference	2/10-2/12/13; Washington, DC	$277,806
5	**Office of Budget Finance and Award**	NSF Grants Conference	3/11-3/12/13; Arlington, VA hotel	$165,941
6	**Office of the Director**	Gender Summit 3 - North America 2013	11/13-11/15/13; Washington, DC	$292,731
7	**Office of Budget Finance and Award**	NSF Grants Conference	6/23-6/24/14; Denver, CO	$214,541
8	**Office of Budget Finance and Award**	NSF Grants Conference	10/6-10/7/14; Arlington, VA hotel	$156,498
9	**Directorate for Engineering**	ERC Biennial Meeting	10/26-10/28/14; Arlington, VA hotel	$166,721
10	**Office of Budget Finance and Award**	NSF Grants Conference	6/1-6/2/15; Tampa, FL	$206,101
11	**Directorate for Education & Human Resources**	PAESMEM Recognition	6/15-6/18/15; Washington, DC	$312,867
12	**Directorate for Social, Behavioral & Economic Sciences**	APLU Focus Group on New Metrics to Measure University Contributions to Regional Economics	10/10/2012; Washington, DC	$86,835[8]
13	**Directorate for Mathematical & Physical Sciences**	ACS Conference	8/8/14; San Francisco, CA	$58,911[8]

[8] NSF is not required to report the cost of conferences under $100,000 or include these conferences in their OMB report. Therefore, the OIG directly requested the NSF directorate provide the cost of these conferences for our audit.

14	**Directorate for Computer & Information Science & Engineering**	CISE Advisory Committee Meeting	5/16/2013; NSF Arlington, VA	$31,218[8]
15	**Directorate for Geosciences**	2013 ARCSS-ANS Meeting	2/25-3/1/13; NSF-Arlington, VA	$38,743[8]
16	**Directorate for Geosciences**	EAR All Hands Staff Retreat	4/4/13; Virginia Tech/Arlington, VA	$26,952[8]
17	**Directorate for Engineering**	I/UCRC Grantees Conference	1/9-1/11/13; Arlington, VA hotel	$39,712[8]
18	**Directorate for Engineering**	SBIR/STTR Phase I Grantees Conference	3/13-3/15/13; Arlington, VA hotel	$47,854[8]
19	**Directorate for Engineering**	SBIR/STTR Phase II Grantees Conference	5/13-5/16/13; Baltimore, MD hotel	$99,748[8]
20	**Directorate for Engineering**	SBIR Phase I Workshop & Beat the Odds Bootcamp	9/23-9/25/13; Alexandria, VA hotel	$41,538[8]

Appendix D: Conferences That Did Not Include Contractor Costs

NSF conference/Directorate	Date and Location	NSF reported cost	OIG computed cost estimate[9]
I/UCRC Grantees Conference/Engineering	1/9-1/11/13; Arlington, VA	$39,712	$208,927[10]
SBIR/STTR Phase I Grantees Conference/ Engineering	3/13-3/15/13; Arlington, VA	$47,854	$203,615[10]
SBIR/STTR Phase II Grantees Conference/Engineering	5/13-5/16/13; Baltimore, MD	$99,748	$272,645[10]
SBIR Phase I Workshop & Beat the Odds Bootcamp/Engineering	9/23-9/25/13; Alexandria, VA	$41,538	$206,415[10]
Graduate Research Fellowships Panel (GRFP) Meetings/ Education & Human Resources	1/8-1/11/13; Washington, DC	$1,946,760	$2,229,273
TOTAL		**$2,175,612**	**$3,120,875**

[9] The OIG's computed cost estimate consisted of a review of invoices, receipts, reports and other documentation provided by the directorate/office as well as a determination or estimate of other costs that should have been included based on discussions from the NSF officials. The OIG's objective was not to verify the conference costs in full but to determine if the reported data was reasonably accurate.

[10] As the contractor did not separate out costs by task, the OIG is applying the entire labor cost during the month of the conference to the NSF conference cost for the OIG computed cost estimate.