AT A GLANCE

Performance Audit over the Improper Payments Elimination and Recovery Act Report No. OIG 19-2-005
May 10, 2019

AUDIT OBJECTIVES

The National Science Foundation Office of Inspector General engaged Kearney & Company, P.C. (Kearney) to conduct a performance audit of the Improper Payments Elimination and Recovery Act of 2010 (IPERA). The objectives of the audit were to determine if 1) NSF complied with the requirements of IPERA, and accurately and completely reported improper payments in its FY 2018 Agency Financial Report (AFR) and accompanying materials, and 2) NSF’s FY 2018 risk assessment addressed all of the risk areas identified in OMB Memorandum M-18-20, provided a systematic method of reviewing all programs, and identified programs susceptible to significant improper payments.

AUDIT RESULTS

The report highlights that NSF complied with IPERA reporting requirements for the FY 2018 performance audit based on review of the agency’s AFR and risk assessment. However, the auditors determined that NSF’s risk assessment and reporting of improper payment recapture processes need improvement to ensure that NSF thoroughly assesses and documents its risk of improper payments and accurately reports its improper payment recapture amounts. Specifically, the auditors found that 1) NSF’s risk assessment process and methodology did not include input from the Office of Polar Programs (OPP) to evaluate the agency’s susceptibility to improper payments, and 2) NSF lacks adequate written policies and procedures to formally document its improper payment recapture process, which resulted in incomplete use of source documentation to accurately report improper payments recovered through sources other than payment recapture audits. Kearney is responsible for the attached report and the conclusions expressed in this report. NSF OIG does not express any opinion on the conclusions presented in Kearney’s audit report.

RECOMMENDATIONS

The auditors included two findings in the report with associated recommendations for NSF to update its risk assessment, develop policies and procedures on the Recapture Table development process, strengthen internal communication, and update its process to identify contract-related overpayments.

AUDITEE RESPONSE

NSF agreed with all of the findings in the report. NSF’s response to the report is in Appendix C.

FOR FURTHER INFORMATION, CONTACT US AT OIGPUBLICAFFAIRS@NSF.GOV.
MEMORANDUM

DATE: May 10, 2019

TO: Teresa Grancorvitz
Office Head and Chief Financial Officer
Office of Budget, Finance, and Award Management

FROM: Mark Bell
Assistant Inspector General
Office of Audits

SUBJECT: Audit Report No. 19-2-005, Performance Audit over the Improper Payments Elimination and Recovery Act

This memo transmits the Kearney & Company, P.C. (Kearney) report for the audit of the Improper Payments Elimination and Recovery Act of 2010 (IPERA). The objectives of the audit were to determine if 1) NSF complied with the requirements of IPERA, and accurately and completely reported improper payments in its FY 2018 Agency Financial Report (AFR) and accompanying materials, and 2) NSF’s FY 2018 risk assessment addressed all of the risk areas identified in OMB Memorandum M-18-20, provided a systematic method of reviewing all programs, and identified programs susceptible to significant improper payments.

Please coordinate with our office during the 6-month resolution period, as specified by Office of Management and Budget Circular A-50, to develop a mutually agreeable resolution of the audit findings. The findings should not be closed until NSF determines that all recommendations have been adequately addressed and the proposed corrective actions have been satisfactorily implemented.

OIG Oversight of the Audit

Kearney is responsible for the attached auditors’ report and the conclusions expressed in this report. We do not express any opinion on the conclusions presented in Kearney’s audit report. To fulfill our responsibilities, we:

- reviewed Kearney’s approach and planning of the audit;
- evaluated the qualifications and independence of the auditors;
- monitored the progress of the audit at key points;
• coordinated periodic meetings with Kearney, as necessary, to discuss audit progress, findings, and recommendations;
• reviewed the audit report prepared by Kearney; and
• coordinated issuance of the audit report.

We thank your staff for the assistance that was extended to the auditors during this audit. If you have any questions regarding this report, please contact Catherine Walters at 703.292.7100 or OIGpublicaffairs@nsf.gov.

Attachment

cc:
Anneila Sargent            Fae Korsmo            Lisa Vonder Haar            Louise Nelson
John Veysey                Diane L. Souvaine    Ken Chason                 Karen Scott
Ann Bushmiller             Mike Howe             Dan Buchtel
Christina Sarris           Michael Wetklow      Catherine Walters
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John Lynskey               Allison Lerner       Jennifer Kendrick
Report on the Performance Audit over the Improper Payments Elimination and Recovery Act

for

National Science Foundation
Office of Inspector General

Report Date: May 3, 2019
May 3, 2019

Mark Bell
Assistant Inspector General, Office of Audits
2415 Eisenhower Avenue
Alexandria, VA  22314

Dear Mr. Bell:

Kearney & Company, P.C. (Kearney) has conducted a performance audit of the Improper Payments Elimination and Recovery Act of 2010 (IPERA), as amended. This performance audit, conducted under Contract No. GS-00F-031DA (Order No. D16PD00340), was designed to meet the objectives identified in Appendix A of this report.

Kearney conducted this performance audit in accordance with Generally Accepted Government Auditing Standards (GAGAS), 2011 Revision, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. The purpose of this report is to communicate the results of Kearney’s performance audit and our related findings and recommendations.

Kearney appreciates the cooperation provided by NSF’s personnel during the audit.

Kearney & Company, P.C.
Alexandria, Virginia
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Background

The President signed Public Law 111–204, Improper Payments Elimination and Recovery Act of 2010\(^1\) (IPERA), which amended the Improper Payments Information Act of 2002 (IPIA), to prevent the loss of billions in taxpayer dollars. IPERA requires Federal agencies to conduct risk assessments, and report and publish the results of selected program testing in its Agency Financial Report (AFR) to comply with improper payment requirements. The Office of Management and Budget (OMB) issued Circular A-123, Appendix C (OMB Memorandum M-18-20), Requirements for Payment Integrity Improvement\(^2\), which requires Federal agencies to institute a systematic method of reviewing all programs and activities once every three years to identify whether the program is susceptible to significant improper payments. OMB requires agencies to perform and assess risk against seven (7) factors\(^3\) that are likely to contribute to significant improper payments.

IPERA and OMB Memorandum M-18-20 require each Federal Agency’s Office of Inspector General (OIG) to conduct annual reviews of improper payment reporting in the AFR or Performance Accountability Report (PAR). To determine an agency’s compliance with IPERA, the OIG is required to assess six requirements. If any of the requirements are not met, then the agency is not compliant with IPERA.

In accordance with OMB Circular A-11, the Improper Payments Elimination and Recovery Improvement Act (IPERIA) 2012, and OMB Memorandum M-18-20, the National Science Foundation (NSF) identified one program (i.e., Grants and Cooperative Agreements) and three activities (i.e., contracts, payments to employees, and charge cards [includes travel and purchase cards]) that require a risk assessment.

The fiscal year (FY) 2015 NSF IPERA audit\(^4\) found that NSF complied with IPERA reporting requirements based on review of the NSF AFR, website, and risk assessment. However, the audit determined NSF’s risk assessment processes need significant improvement to ensure NSF thoroughly assesses and documents its risk of improper payments.

Audit Results

We conducted this performance audit in accordance with Generally Accepted Government Auditing Standards (GAGAS). Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and

\(^1\) Public Law 111–204, IPERA: [https://www.govinfo.gov/content/pkg/BILLS-111s1508enr/pdf/BILLS-111s1508enr.pdf](https://www.govinfo.gov/content/pkg/BILLS-111s1508enr/pdf/BILLS-111s1508enr.pdf), as amended by IPERIA of 2012


\(^3\) A listing of the seven OMB risk factors can be found at OMB Circular A-123, Appendix C (Part I, Section C.2). See Appendix B of this report.

conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

**Conclusion**

NSF complied with IPERA reporting requirements for the FY 2018 performance audit based on our review of the agency’s AFR and risk assessment. However, we determined that NSF’s risk assessment and reporting of improper payment recapture processes need improvement to ensure that NSF thoroughly assesses and documents its risk of improper payments and accurately reports its improper payment recapture amounts.

OMB Memorandum M-18-20 sets forth six requirements that agencies must meet to comply with IPERA. As indicated in Table 1 below, NSF met all applicable criteria in FY 2018.

<table>
<thead>
<tr>
<th>OMB Memorandum M-18-20 Requirement</th>
<th>NSF Compliance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Published an AFR for the most recent FY and posted that report and any accompanying materials required by OMB on the agency website</td>
<td>Yes</td>
</tr>
<tr>
<td>Conducted a program-specific risk assessment for each program or activity that conforms with the Section 3321 note of Title 31 U.S.C.</td>
<td>Yes</td>
</tr>
<tr>
<td>Published improper payment estimates for all programs and activities identified as susceptible to significant improper payments under its risk assessment</td>
<td>N/A*</td>
</tr>
<tr>
<td>Published programmatic corrective action plans (CAP) in the AFR</td>
<td>N/A*</td>
</tr>
<tr>
<td>Published, and is meeting, annual reduction targets for each program assessed to be at risk and estimated for improper payments</td>
<td>N/A*</td>
</tr>
<tr>
<td>Reported a gross improper payment rate of less than 10 percent for each program and activity for which an improper payment estimate was obtained and published in the AFR</td>
<td>N/A*</td>
</tr>
</tbody>
</table>

*NSF’s FY 2018 IPERA risk assessment found that the agency was not susceptible to significant improper payments. As a result, this requirement was not applicable.

We determined that NSF made significant improvements since the most recent IPERA audit (i.e., FY 2015), which recommended strengthening the agency’s risk assessment process and methodology. While we commend NSF’s corrective actions, our FY 2018 IPERA audit identified the following:

- NSF’s risk assessment process and methodology did not include input from the Office of Polar Programs (OPP) to evaluate the agency’s susceptibility to improper payments.
- NSF lacks adequate written policies and procedures to formally document its improper payment recapture process, which resulted in incomplete use of source documentation to
accurately report improper payments recovered through sources other than payment recapture audits.
Findings

The needed improvements to NSF’s risk assessment process and reporting of improper payment recapture amounts are described in more detail below.

Finding #1 – IPERA Risk Assessment

During FY 2015 (i.e., NSF’s previous risk assessment), NSF OIG provided recommendations to strengthen NSF’s risk assessment process. NSF has implemented OIG’s recommendations to resolve prior-year limitations and has documented policies and procedures related to the risk assessment process. Although the majority of the limitations have been resolved, improvements are still needed to improve the thoroughness and quality of the risk assessment.

Kearney & Company, P.C. (Kearney) reviewed and assessed NSF’s current IPERA risk assessment completed during the period of October 1, 2017 through September 30, 2018. The risk assessment leveraged the results of an IPERA survey submitted to NSF selected management and staff. The survey was used to identify programs and activities susceptible to improper payments. Further, NSF’s risk assessment used an internal control quality assurance (ICQA) risk assessment, which included input from NSF key personnel over sub-processes within each program and activity that evaluated all seven risk assessment factors required by OMB Circular A-123, Appendix C.

During FY 2018, although the risk assessment process included interviews with other selected management and staff, key personnel (i.e., Senior Managers) in OPP were not included in the risk assessment process.

Kearney noted a similar exclusion of a division/office in the IPERA survey process during the FY 2015 and FY 2018 risk assessments, as follows:

Table 2: IPERA Risk Assessment (Survey/Interviews by Division or Office)

<table>
<thead>
<tr>
<th>NSF Division or Office</th>
<th>IPERA FY 2015 Interviews</th>
<th>IPERA FY 2018 Survey/ICQA</th>
</tr>
</thead>
<tbody>
<tr>
<td>Budget Division (BD)</td>
<td>✓</td>
<td>✓</td>
</tr>
<tr>
<td>Division of Institution and Award Support (DIAS)</td>
<td>✓</td>
<td>✓</td>
</tr>
<tr>
<td>Division of Acquisition and Cooperative Support (DACS)</td>
<td>✓</td>
<td>✓</td>
</tr>
<tr>
<td>Division of Grants and Agreements (DGA)</td>
<td>✓</td>
<td>✓</td>
</tr>
<tr>
<td>Large Facilities Office (LFO)</td>
<td>✓</td>
<td>✓</td>
</tr>
<tr>
<td>Division of Financial Management (DFM)</td>
<td>✓</td>
<td>✓</td>
</tr>
</tbody>
</table>

5 A listing of the seven OMB risk factors can be found at OMB Circular A-123, Appendix C (Part I, Section C.2). See Appendix B of this report.

The Office of Budget, Finance and Award Management (BFA) provides business, financial, and analytical services to diverse stakeholders and customers. This office is responsible for NSF payments, ultimately playing a large role relating to improper payments. The IPERA Survey and ICQA risk assessment did not include OPP because the IPERA ICQA team primarily focused its efforts on obtaining responses from individuals within BFA.

Approximately 43 percent of overall contract payments are related to activities involving OPP. The inclusion of OPP in NSF’s risk assessment process could provide additional insight regarding contract activity risks, specifically over OMB risk factors, such as the complexity of the program, volume of contract payments, and payment eligibility decisions between NSF and outside the agency. Although NSF completed the IPERA risk assessment, insufficient institutional knowledge (i.e., survey and ICQA risk assessment results from OPP key personnel) could lead to the omission of potential areas of risk to consider as part of NSF’s risk assessment. Further, the omission of OPP input from the risk assessment limits the completeness of the risk assessment.

**Recommendation:** Kearney recommends that NSF:

1. Update its risk assessment (i.e., Survey, ICQA risk assessment) to include all relevant leadership and key personnel of the program and activities (e.g., OPP), regardless of whether they are under BFA, to strengthen the thoroughness and quality of information gathered and evaluated to obtain adequate risk assessment results.

**NSF Management’s Response:** See *Appendix C* – NSF Management Response.

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8 According to NSF’s 2018 IPERA Risk Assessment Summary Workbook (Contract Risk Factors tab), United States Arctic and Antarctic Programs support contracts comprise 43% of all contract payments, including Leidos and CH2M at approximately 37.6% and 5.2%, respectively.
Finding #2 – Improper Payment Recapture Table – Lack of Written Procedures and Completeness

Kearney reviewed and assessed NSF’s improper payment disclosures in its AFR, reported as of September 30, 2018. NSF’s AFR, specifically Appendix 3: Payment Integrity Reporting; Section D – Table 3.3, “Overpayments Recaptured Outside of Payment Recapture Audits” (herein referred to as Recapture Table) did not include all recaptured amounts for the grant program.

NSF’s DFM uses various documentation sources to report payment recapture balances within its Recapture Table. NSF uses a Deposit Ticket listing, an Accounts Receivable analysis report (using balances that are traced to the Treasury Report on Receivables [TROR]), and a Post-Award Adjustments Reviews (PAAR) report to identify amounts for the Recapture Table. The PAAR report is provided by DIAS’s Resolution and Advanced Monitoring (RAM) Branch and is used to provide details of overpayment amounts identified by RAM. To develop the Recapture Table, DFM requested PAARs for FY 2018 award activity only. Kearney noted that the PAAR report used by DFM included only FY 2017 and 2018 audits that reported overpayments (i.e., disallowed costs) that were identified in FY 2018. The PAAR report used by DFM excluded audits prior to FY 2017 that identified disallowed costs during FY 2018. To be complete and accurate, the report should have included all audits with disallowed costs identified during FY 2018, regardless of the start date. Therefore, the PAAR report used by DFM was an incomplete listing that omitted certain applicable identified overpayment amounts that should have been included in its FY 2018 Recapture Table for the grant program. Specifically, in comparing the PAAR report that DFM used and the PAAR report that RAM provided, Kearney identified the following:

**Table 3: Comparison of DFM and RAM PAAR Reports**

<table>
<thead>
<tr>
<th>Audit Start Date</th>
<th>NSF PAARs Amount (RAM)</th>
<th>NSF PAARs Amount (DFM)</th>
<th>Difference</th>
</tr>
</thead>
<tbody>
<tr>
<td>Prior to FY 2017</td>
<td>$ 56,580</td>
<td>$ 0</td>
<td>$ 56,580</td>
</tr>
<tr>
<td>2017</td>
<td>$ 85,959</td>
<td>$ 85,959</td>
<td>$ 0</td>
</tr>
<tr>
<td>2018</td>
<td>$ 84,741</td>
<td>$ 124,148*</td>
<td>($39,407)</td>
</tr>
<tr>
<td>Total (Net)</td>
<td>$ 227,280</td>
<td>$ 210,107</td>
<td>$ 17,173</td>
</tr>
</tbody>
</table>

*Note: Although audits began prior to FY 2018, all audits were closed in FY 2018. After the audit closes, the disallowed costs are “identified” within the Recapture Table.*

* Kearney noted that the PAAR used by DFM incorrectly included one overpayment (disallowed cost) amount that was recorded in FY 2019 for $39,407. Therefore, this amount should have been excluded from the NSF PAAR for FY 2018 and ultimately not included within the Recapture Table.

For contract-related payment processes, NSF uses the Invoice Processing Platform (IPP), which was implemented in July 2017, to electronically receive and review vendor invoices, and approve those invoices for payment. Kearney noted that contract-related payment credits are processed via IPP; whereas previously, credits were processed manually. While these credits...
could be related to vendor overpayments, they were not considered or reported by DFM within the Recapture Table for contract overpayment amounts (identified and recaptured).

The use of an incomplete PAAR report and lack of consideration of IPP payment credits by NSF to develop its overpayment recapture amounts was a result of the following:

- A lack of adequate communication between DFM and RAM regarding the parameters used to develop the PAAR report and nature and purpose of how the PAAR report would be used for IPERA related requirements. The PAAR report can be extracted using different parameters, based on the purpose of how the report will be used, which caused the incomplete identification of all applicable overpayments identified (i.e., disallowed costs) that were applicable for FY 2018.
- A lack of consideration that IPP payment credits could be overpayments that stem from the recent implementation of IPP, in which NSF did not re-evaluate how improper payment activity could be processed via IPP. Prior to the use of IPP, any payment credits were processed manually and identified through other means (i.e., Deposit Ticket Listing).
- A lack of written policies and procedures (e.g., Standard Operating Procedures [SOP], and Recapture Table Reconciliation Instructions) to formally identify the source documentation used to develop the Recapture Table balances. NSF’s reliance on key DFM personnel’s institutional knowledge of the IPERA’s Recapture Table procedures hinders the ability for another prudent individual to prepare or reconcile the Recapture Table amounts.

Insufficient oversight and communication caused NSF to understate its overpayment amounts by $17,173, in the FY 2018 Recapture Table (Grant Program, Amount Identified field). The lack of formal instructions to properly reconcile and verify recapture amounts limits NSF’s ability to validate the completeness and accuracy of documentation and reports used to develop its IPERA Recapture Table resulting in incomplete reporting of recapture amounts.

**Recommendations:** Kearney recommends that NSF:

1. Develop policies and procedures (i.e., SOPs) to provide formal instructions on the Recapture Table development process and ensure consistency on how various sets of documentation and reports are used to identify recapture amounts within the Recapture Table.
2. Strengthen communication between DFM and RAM to ensure that complete and accurate reports (e.g., PAAR report) are used to develop the Recapture Table amounts.
3. Update the process to identify contract-related overpayments by DFM, to include consideration of payment credits processed via IPP, to ensure complete and accurate information is used to develop its Recapture Table amounts.

**NSF Management’s Response:** See Appendix C – NSF Management Response.
Appendix A – Objectives, Scope and Methodology of the Audit

Objectives

NSF OIG engaged Kearney to conduct a performance audit over NSF’s compliance with IPERA, as amended. Kearney conducted this performance audit in accordance with Generally Accepted Government Auditing Standards (GAGAS), issued by the Comptroller General of the United States.

The objectives of the performance audit are to determine whether:

- NSF complied with the requirements of IPERA, and accurately and completely reported improper payments in its FY 2018 AFR and accompanying materials.
- NSF’s FY 2018 risk assessment addressed all of the risk areas identified in OMB Memorandum M-18-20, provided a systematic method of reviewing all programs, and identified programs susceptible to significant improper payments.

Scope and Limitations

The scope of the engagement is limited to IPERA requirements outlined by applicable Public Law, OMB Circular A-123, Appendix C, Requirements for Payment Integrity Improvement, and OMB Circular A-136, Financial Reporting Requirements. Public Law 111-204 (IPERA 2010), as amended\(^{10}\), requires agencies to annually report information on improper payments through the AFR. The audit scope is limited to IPERA information reported within the Other Information section of the NSF FY 2018 AFR, specifically Appendix 3: Payment Integrity Reporting.

Our engagement did not include a detailed inspection of every transaction and cannot be relied upon to disclose all errors, fraud, or other illegal acts that may exist. During the audit, we did not come across any fraud or other illegal acts.

Methodology and Work Performed

Kearney’s performance audit engagement was conducted in accordance with the performance audit standards established by GAGAS. Those standards require that Kearney obtain reasonable assurance that evidence is sufficient and appropriate to support our findings and conclusions in relation to the audit objectives.

\(^{10}\) Public Law 107-300 (Improper Payments Information Act of 2002 [IPIA] was amended by Public Law 111-204 [IPERA 2010] and Public Law 112-248 [IPERIA 2012]).
To determine compliance with IPERA, we reviewed NSF’s FY 2018 AFR and conducted the following:

- Performed walkthroughs and interviews with applicable NSF personnel to gain an understanding of the IPERA risk assessment conducted and the results reported in the FY 2018 AFR (Appendix 3, Payment Integrity Reporting) to determine and assess compliance with OMB Circular A-136, Financial Reporting Requirements.\(^\text{11}\)
- Reviewed the risk assessment implemented by NSF, along with applicable supporting documentation, to corroborate the results reported on the AFR to determine compliance with the risk assessment factors outlined in OMB Circular A-123, Appendix A (MEMORANDUM M-18-20).
- Reviewed documentation over improper payment estimates, grant monitoring activities, internal control program activities, and CAPs implemented as a result of the findings in the FY 2015 IPERA Compliance Report.
- Reperformed (on a sample basis) the testing conducted by NSF over each defined program and activity.

### Work Related to Internal Controls

NSF management is responsible for establishing and maintaining effective internal controls to identify and prevent improper payments in its programs and activities. In planning and performing our audit, we considered NSF’s internal controls over IPERA processes and methodology to understand the policies and procedures relevant to NSF’s IPERA risk assessment and reporting of the results of select program testing in its AFR, to evaluate NSF’s compliance with IPERA requirements and risk factors\(^\text{12}\).

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\(^{12}\) A listing of the seven OMB risk factors can be found at OMB Circular A-123, Appendix C (Part I, Section C.2). See Appendix B of this report.
Appendix B – OMB Risk Factors for Consideration During IPERA Risk Assessments

OMB Memorandum M-18-20 requires agencies to consider the following risk factors during their risk assessments of the agency’s susceptibility for significant improper payments:

1. Whether the program or activity reviewed is new to the agency.
2. The complexity of the program or activity reviewed, particularly with respect to determining correct payment amount.
3. The volume of payments made annually.
4. Whether payments or payment eligibility decisions are made outside of the agency (e.g., by a state or local Government, or a regional Federal office).
5. Recent major changes in program funding, authorities, practices, or procedures.
6. The level, experience, and quality of training for personnel responsible for making program eligibility determinations or certifying that payments are accurate.
7. Significant deficiencies in the audit reports of the agency including, but not limited to, the agency Inspector General or Government Accountability Office (GAO) audit report findings, or other relevant management findings that might hinder accurate payment certification.
Appendix C – NSF Management Response

MEMORANDUM

To:  Mark Bell
      Assistant Inspector General
      Office of Audits

From: Teresa Granconvitz  5/3/2019
       Chief Financial Officer and Office Head
       Office of Budget, Finance an Award Management

Subject: Management's Response to the Official Draft Report on the Performance Audit Over the Improper Payments Elimination and Recovery Act

Thank you for the opportunity to review the report on the performance audit of NSF’s compliance with the Improper Payments Elimination and Recovery Act of 2010 (IPERA) for FY 2018. I appreciate your staff's work on the report and acknowledgement of our efforts. We will continue to collaborate with the Office of Inspector General and will take actions to incorporate your recommendations into our risk assessment process to maintain compliance with IPERA.

If you have any questions about our response and our planned actions, please contact Mike Wetklow, Deputy Chief Financial Officer and Division Director, Division of Financial Management at (703) 292-4436 or mwetklow@nsf.gov.

cc: Christina Sarris, OD
    Janis Coughlin-Piester, BFA Deputy Head
    Laura Rainey, OIG
    Catherine Walters, OIG
    Mike Wetklow, DFM
    John Lynskey, DFM
    Mike Howe, DFM
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