Ms. Allison C. Lerner  
Inspector General  
National Science Foundation  
4201 Wilson Boulevard  
Arlington, VA 22230


Dear Ms. Lerner:

We have reviewed the system of internal safeguards and management procedures for the investigative operations of the Office of Inspector General (OIG) for the National Science Foundation in effect for the period ended June 30, 2014. Our review was conducted in conformity with the Quality Standards for Investigations and the Quality Assessment Review Guidelines established by the Council of the Inspectors General on Integrity and Efficiency, and the Attorney General’s Guidelines for Office of Inspectors General with Statutory Law Enforcement Authority, as applicable.

We reviewed compliance with the National Science Foundation’s OIG system of internal policies and procedures to the extent we considered appropriate. The review was conducted at the headquarters office in Arlington, Virginia. Additionally, we sampled 30 case files for investigations closed during the previous 12-month period.

In performing our review, we have given consideration to the prerequisites of Section 6(e) of the Inspector General Act of 1978, as amended, (IG Act) and Section 812 of the Homeland Security Act of 2002 (Pub.L. 107-296). Those documents authorize law enforcement powers for eligible personnel of each of the various offices of presidentially-appointed Inspectors General. Those powers may be exercised only for activities authorized by the IG Act, other statutes, or as expressly authorized by the Attorney General.

In our opinion, the system of internal safeguards and management procedures for the investigative function of the National Science Foundation in effect for the year ended June 30, 2014, is in compliance with the quality standards established by the Council of the Inspectors General on Integrity and Efficiency (CIGIE) and the applicable Attorney General guidelines. These safeguards and procedures provide reasonable assurance that the National Science...
Foundation OIG is conforming with professional standards in the planning, execution and reporting of its investigations.

Sincerely,

Kathy A. Buller
Inspector General