

Statistical Data

Audit Reports Issued with Recommendations for Better Use of Funds

		Dollar Value
A.	For which no management decision has been made by the commencement of the reporting period	\$1,945,240
B.	Recommendations that were issued during the reporting period	\$0
C.	Adjustments related to prior recommendations	\$0
Subtotal of A+B+C		\$1,945,240
D.	For which a management decision was made during the reporting period	\$0
	i) Dollar value of management decisions that were consistent with OIG recommendations	\$0
	ii) Dollar value of recommendations that were not agreed to by management	\$0
E.	For which no management decision had been made by the end of the reporting period	\$1,945,240
For which no management decision was made within 6 months of issuance		\$1,945,240

Audit Reports Issued with Questioned Costs

		Number of Reports	Questioned Costs	Unsupported Costs
A.	For which no management decision has been made by the commencement of the reporting period	26	\$63,905,096	\$2,736,680
B.	That were issued during the reporting period	13	\$5,312,565	\$4,331,984
C.	Adjustment related to prior recommendations	1	(\$1,547)	\$0
Subtotal of A+B+C			\$69,216,114	\$7,068,664
D.	For which a management decision was made during the reporting period	18	\$1,479,223	\$491,302
	i) dollar value of disallowed costs	N/A	\$648,073	N/A
	ii) dollar value of costs not disallowed	N/A	\$831,150	N/A
E.	For which no management decision had been made by the end of the reporting period	21	\$67,736,891	\$6,577,362
	For which no management decision was made within 6 months of issuance	10	\$62,425,521	\$2,245,379

Audit Reports Involving Cost-Sharing Shortfalls

		Number of Reports	Cost-Sharing Promised	At Risk of Cost Sharing Shortfall (Ongoing Project)	Actual Cost Sharing Shortfalls (Completed Project)
A.	Reports with monetary findings for which no management decision has been made by the beginning of the reporting period:	2	\$4,680,264	\$284,938	\$64,730
B.	Reports with monetary findings that were issued during the reporting period:	2	\$1,250,000	\$12,971	\$988,806
C.	Adjustments related to prior recommendations	0	\$0	\$0	\$0
Total of reports with cost sharing findings (A+B+C)		4	\$5,930,264	\$297,909	\$1,053,536
D.	For which a management decision was made during the reporting period:	1	\$4,680,264	\$284,938	\$0
	1. Dollar value of cost-sharing shortfall that grantee agreed to provide	1	\$4,680,264	\$284,938	\$0
	2. Dollar value of cost-sharing shortfall that management waived	1	\$4,680,264	\$0	\$0
E.	Reports with monetary findings for which no management decision has been made by the end of the reporting period	3	\$1,250,000	\$12,971	\$1,053,536

Status of Recommendations that Involve Internal NSF Management Operations

Open Recommendations (as of 3/31/2008)	
Recommendations Open at the Beginning of the Reporting Period	76
New Recommendations Made During Reporting Period	5
Total Recommendations to be Addressed	81
Management Resolution of Recommendations ¹	
Awaiting Resolution	22
Resolved Consistent With OIG Recommendations	59
Management Decision That No Action is Required	0
Final Action on OIG Recommendations ²	
Final Action Completed	12
Recommendations Open at End of Period	69

Aging of Open Recommendations

Awaiting Management Resolution:	
0 through 6 months	5
7 through 12 months	13
More than 12 months	4
Awaiting Final Action After Resolution	
0 through 6 months	0
7 through 12 months	33
More than 12 months	14

¹ "Management Resolution" occurs when the OIG and NSF management agree on the corrective action plan that will be implemented in response to the audit recommendations.

² "Final Action" occurs when management has completed all actions it agreed to in the corrective action plan.

List of Reports NSF and CPA Performed Reviews

Report Number	Subject	Questioned Costs	Unsupported Costs	Better Use of Funds	Cost Sharing At-Risk
08-1-009	School District of Philadelphia	\$4,160,047	\$3,333,309	\$0	\$0
08-1-010	University of California-San Diego Effort Reporting System	\$85,128	\$0	\$0	\$0
08-1-011	WestEd	\$1,011,602	\$988,806	\$0	\$0
08-1-014	Vanderbilt University Effort Reporting System	\$31,325	\$0	\$0	\$0
08-2-005	Audit of Large Facility Operation Agreements				
08-2-006	AUP IODP International Drilling Program	\$0	\$0	\$0	\$0
08-2-008	FISMA 2008 Independent Evaluation Report	\$0	\$0	\$0	\$0
08-2-009	FY2008 FISMA Independent Evaluation Summary				
08-3-002	Internal Quality Control Review for Centers 1 #08-2-002 NSF's Oversight of Centers	\$0	\$0	\$0	\$0
08-6-002	Abt Associates FY2003 Incurred Cost	\$0	\$0	\$0	\$0
08-6-003	WHOI Indirect Costs Woods Hole Oceanographic Institution				
	Total:	\$5,288,102	\$4,322,115	\$0	\$0

NSF-Cognizant Reports

Report Number	Subject	Questioned Costs	Unsupported Costs	Cost Sharing At-Risk
08-4-019	6-05 School District of Riverview Gardens - MO	\$0	\$0	\$0
08-4-030	6-06 Computing Research Association, Inc. – DC	\$0	\$0	\$0
08-4-049	8-06 Twin Cities Public Television, Inc. – MN	\$0	\$0	\$0
08-4-050	12-05 CRDF US Civilian Research & Development Foundation – VA	\$0	\$0	\$0
08-4-051	12-06 CRDF US Civilian Research & Development Foundation – VA	\$0	\$0	\$0
08-4-052	12-06 AMS American Meteorological Society – MA	\$0	\$0	\$0
08-4-053	12-06 AGI American Geological Institute – VA	\$0	\$0	\$0
08-4-054	12-06 Biological Sciences Curriculum Study, Inc. – CO	\$0	\$0	\$0
08-4-055	9-06 Kentucky Science & Technology Corporation	\$0	\$0	\$0
08-4-056	6-06 MPC Corporation – PA	\$0	\$0	\$0
08-4-057	6-07 William March Rice University – TX	\$0	\$0	\$0
08-4-058	6-06 Maine Mathematics & Science Alliance	\$0	\$0	\$0
08-4-059	6-07 Franklin W. Olin College of engineering – MA	\$0	\$0	\$0
08-4-060	9-06 URA Universities Research Association, Inc. – DC	\$0	\$0	\$0
08-4-061	12-06 American Association of Community Colleges – DC	\$0	\$0	\$0
08-4-062	12-06 American Institute of Physics – MD	\$0	\$0	\$0
08-4-063	9-06 Museum of Science, Inc. – FL	\$0	\$0	\$0
08-4-064	6-07 Institute of Ecosystem Studies - NY	\$0	\$0	\$0
08-4-066	6-07 Keck Graduate Institute of Applied Life Sciences – CA	\$0	\$0	\$0
08-4-067	6-07 Southwest Center for Educational Excellence - MO	\$0	\$0	\$0
08-4-068	6-07 Harrisburg University of Science & Technology - PA	\$0	\$0	\$0
08-4-070	6-05 Town of Hudson – MA	\$0	\$0	\$0
08-4-071	9-05 NEES Consortium, Inc. – CA	\$0	\$0	\$0
08-4-072	9-06 NEES Consortium, Inc. - CA	\$0	\$0	\$0

08-4-073	12-06 AIM American Institute of Mathematics – CA	\$0	\$0	\$0
08-4-074	6-06 Museum of Science – MA	\$0	\$0	\$0
08-4-075	6-07 Museum of Science – MA	\$0	\$0	\$0
08-4-076	12-06 American Association of Physics Teachers, Inc. – MD	\$0	\$0	\$0
08-4-077	6-06 Show Low Unified School district #10 – AZ	\$0	\$0	\$0
08-4-078	6-06 Allegheny Intermediate Unit – PA	\$0	\$0	\$0
08-4-079	12-06 American Physical Society – MD	\$0	\$0	\$0
08-4-080	12-06 Association for Institutional Research – FL	\$0	\$0	\$0
08-4-081	12-06 TERC Technical Education Research Centers, Inc. – MA	\$0	\$0	\$0
08-4-082	6-06 Science Museum of Minnesota	\$0	\$0	\$0
08-4-083	9-07 UCAR University Corporation for Atmospheric Research – CO	\$0	\$0	\$0
08-4-084	6-07 Carnegie Institution of Washington – DC	\$0	\$0	\$0
08-4-086	6-07 American Museum of Natural History – NY	\$0	\$0	\$0
08-4-087	12-04 Systemic Research, Inc. – MA	\$0	\$0	\$0
08-4-088	12-05 Systemic Research, Inc. – MA	\$0	\$0	\$0
08-4-089	6-06 IRIS Incorporated Research Institutions for Seismology – DC	\$0	\$0	\$0
08-4-091	6-06 Stark County Educational Service Center – OH	\$0	\$0	\$0
08-4-093	8-07 WGBH Educational Foundation – MA	\$0	\$0	\$0
08-4-094	8-07 American Bar Foundation - IL	\$0	\$0	\$0
08-4-097	9-07 AUI Associated Universities, Inc. - DC			
	Total:	\$0	\$0	\$0

Other Federal Audits

Report Number	Subject	Questioned Costs	Unsupported Costs	Cost Sharing At-Risk
08-5-065	6-07 Youngstown State University - OH	\$51	\$0	\$0
08-5-071	5-07 Our Lady of the Lake University of San Antonio - TX	\$1,712	\$1,712	\$0
08-5-075	6-07 State of Utah	\$3,222	\$	\$0
08-5-084	6-07 State of Montana	\$4,478	\$	\$0
08-5-102	6-07 Eastern Michigan University	\$1,000	\$0	\$0
08-5-109	10-06 MITRE Corporation - MA	\$195	\$0	\$0
08-5-117	6-07 University of Notre Dame du Lac – IN	\$7,494	\$2,696	\$0
08-5-118	6-07 University of Medicine and Dentistry of New Jersey	\$850	\$0	\$0
08-5-120	6-07 State of Florida	\$5,461	\$5,461	\$0
	Total:	\$24,463	\$9,869	\$0

Audit Reports with Outstanding Management Decisions

This section identifies audit reports involving questioned costs, where management had not made a final decision on the corrective action necessary for report resolution within six months of the report's issue date. At the end of the reporting period there were ten reports remaining that met this condition. The status of recommendations that involve internal NSF management is described on page 46.

Report Number	Subject	Questioned Costs	Unsupported Costs
05-1-005	RPSC Costs Claimed FY2000 to 2002	\$33,425,115*	\$0
06-1-023	RPSC 2003/2204 Raytheon Polar Services Company	\$22,112,521*	\$0
07-1-003	Triumph Tech, Inc.	\$80,740	\$1,192
07-1-015	Supplemental schedule to #06-1-023 RPSC	\$560,376	\$0
07-1-019	Abt Associates	\$22,716	\$0
08-1-001	WGBH Educational Foundation	\$808,383	\$6,737
08-1-005	University of Illinois-Champaign Effort Reporting System	\$6,329	\$0
08-5-031	6-06 State of Louisiana	\$130,755	\$130,755
08-5-034	6-06 Howard University – DC	\$292,910	\$211,059
08-5-035	6-06 University of Missouri System Office	\$4,986,676	\$1,895,636
	Total:	\$62,425,521	\$2,245,379

* Final Resolution of a portion of these questioned costs awaits a decision from the Department of Justice.

INVESTIGATIONS DATA

(April 1, 2008 – September 30, 2008)

Civil/Criminal Investigative Activities

Referrals to Prosecutors	9
Criminal Convictions/Pleas	2
Civil Settlements	0
Indictments/Information	1
Investigative Recoveries	\$1,047,170.78

Administrative Investigative Activities

Referrals to NSF Management for Action	27
Research Misconduct Findings	6
Debarments	3
Administrative Actions	31
Certifications and Assurances Received ²⁰	8

Investigative Case Statistics

	<u>Preliminary</u>	<u>Civil/Criminal</u>	<u>Administrative</u>
Active at Beginning of Period ²¹	41	75	63
Opened	93	27	32
Closed	89	23	35
Active at End of Period	45	79	60

²⁰ NSF accompanies some actions with a certification and/or assurance requirement. For example, for a specified period, the subject may be required to confidentially submit to OIG a personal certification and/or institutional assurance that any newly submitted NSF proposal does not contain anything that violates NSF regulations.

²¹ Last period we reported 60 Preliminary cases and 67 C/C cases. During this period, a duplicate Preliminary case was deleted and a C/C case was closed which should have been counted as closed last period.

Freedom of Information Act and Privacy Act Requests

Our office responds to requests for information contained in our files under the freedom of Information Act (“FOIA,” 5 U.S.C. paragraph 552) and the Privacy Act (5 U.S.C. paragraph 552a). During this reporting period:

Requests Received	23
Requests Processed	23
Appeals Received	2
Appeals Upheld	2

Response time ranged between 1 day and 33 days, with the median around 13 days and the average around 11 days.

