

Statistical Data

Audit 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 | \$1,153,497 |
| C. | Adjustments related to prior recommendations | \$0 |
| Subtotal of A+B+C | | \$3,098,737 |
| D. | For which a management decision was made during the reporting period | \$45,240 |
| | i) Dollar value of management decisions that were consistent with OIG recommendations | \$45,240 |
| | 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 | \$3,053,497 |
| For which no management decision was made within 6 months of issuance | | \$1,900,000 |

HIGHLIGHTS

| | |
|---------------------|----|
| Audit Data | 53 |
| Investigations Data | 63 |

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 | 21 | \$67,736,891 | \$6,577,363 |
| B. | That were issued during the reporting period | 21 | \$2,819,627 | \$1,089,846 |
| C. | Adjustment related to prior recommendations | 1 | \$64,730 ³⁸ | |
| Subtotal of A+B+C | | | \$70,621,248 | \$7,667,209 |
| D. | For which a management decision was made during the reporting period | 16 | \$11,600,153 | \$6,576,171 |
| | i) dollar value of disallowed costs | N/A | \$4,368,298 | N/A |
| | ii) dollar value of costs not disallowed | N/A | \$7,231,855 | N/A |
| E. | For which no management decision had been made by the end of the reporting period | 26 | \$59,021,095 | \$1,091,038 |
| | For which no management decision was made within 6 months of issuance | 5 | \$56,201,468 | \$1,192 |

³⁸ This adjustment reflects cost sharing that was not previously included in questioned costs.

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: | 3 | \$2,694,452 | \$12,971 | \$1,053,536 |
| B. | Reports with monetary findings that were issued during the reporting period: | 3 | \$1,353,360 | \$0 | \$834,556 |
| C. | Adjustments related to prior recommendations | 0 | \$0 | \$0 | \$0 |
| Total of reports with cost sharing findings (A+B+C) | | | \$4,047,812 | \$12,971 | \$1,888,092 |
| D. | For which a management decision was made during the reporting period: | 3 | \$2,694,452 | \$12,971 | \$1,053,536 |
| | 1. Dollar value of cost-sharing shortfall that grantee agreed to provide | 3 | \$2,694,452 | \$12,971 | \$1,053,536 |
| | 2. Dollar value of cost-sharing shortfall that management waived | 3 | \$2,694,452 | \$0 | \$0 |
| E. | Reports with monetary findings for which no management decision has been made by the end of the reporting period | 3 | \$1,353,360 | \$0 | \$834,556 |

Status of Recommendations that Involve Internal NSF Management Operations

| | |
|---|-----------|
| Open Recommendations (as of 3/31/2009) | |
| Recommendations Open at the Beginning of the Reporting Period | 69 |
| New Recommendations Made During Reporting Period | 28 |
| Total Recommendations to be Addressed | 97 |
| Management Resolution of Recommendations ³⁹ | |
| Awaiting Resolution | 28 |
| Resolved Consistent With OIG Recommendations | 69 |
| Management Decision That No Action is Required | 0 |
| Final Action on OIG Recommendations | |
| Final Action Completed | 45 |
| Recommendations Open at End of Period | 52 |

Aging of Open Recommendations⁴⁰

| | |
|--|----|
| Awaiting Management Resolution: | |
| 0 through 6 months | 24 |
| 7 through 12 months | 0 |
| More than 12 months | 4 |
| Awaiting Final Action After Resolution | |
| 0 through 6 months | 5 |
| 7 through 12 months | 0 |
| More than 12 months | 19 |

³⁹ "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.

⁴⁰ "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 |
| 09-1-001 | Education Development Center | \$3,346 | \$3,346 | \$0 | \$0 |
| 09-1-002 | American Institute of Physics | \$77,658 | \$0 | \$0 | \$0 |
| 09-1-003 | BIOS Financial Capability Bermuda Institute of Oceanographic Science | \$0 | \$0 | \$0 | \$0 |
| 09-1-004 | Abt Associates 2004 Incurred Costs | \$0 | \$0 | \$0 | \$0 |
| 09-1-005 | Exploratorium | \$340,204 | \$316,608 | \$0 | \$0 |
| 09-1-006 | University of Arizona Effort Reporting System | \$16,548 | \$0 | \$0 | \$0 |
| 09-1-007 | CRDF U.S. Civilian Research & Development Foundation | \$198,926 | \$0 | \$1,153,497 | \$0 |
| 09-2-001 | NSF's FY 2008 Financial Statement Audit | \$0 | \$0 | \$0 | \$0 |
| 09-2-002 | NSF FY2008 Special Purpose Financial Statement | \$0 | \$0 | \$0 | \$0 |
| 09-2-003 | NSF's FY 2008 Management Letter | \$0 | \$0 | \$0 | \$0 |
| 09-2-004 | Supplemental Funding | \$0 | \$0 | \$0 | \$0 |
| 09-3-001 | IQCR of #08-1-004 University of California - Berkeley | \$0 | \$0 | \$0 | \$0 |
| 09-3-002 | IQCR of #08-1-008 BIOS Incurred Costs | \$0 | \$0 | \$0 | \$0 |
| | Total: | \$636,718 | \$319,954 | \$1,153,497 | \$0 |

NSF-Cognizant Reports

| Report Number | Subject | Questioned Costs | Unsupported Costs | Cost Sharing At-Risk |
|---------------|---|------------------|-------------------|----------------------|
| 09-4-001 | 6-07 California Academy of Sciences | \$91,611 | \$52,749 | \$0 |
| 09-4-002 | 6-07 Computing Research Association - DC | \$0 | \$0 | \$0 |
| 09-4-003 | 6-06 Children's Museum, Inc. - TX | \$0 | \$0 | \$0 |
| 09-4-004 | 6-07 Children's Museum of Houston, Inc. - TX | \$0 | \$0 | \$0 |
| 09-4-005 | 12-07 American Anthropological Association - VA | \$0 | \$0 | \$0 |
| 09-4-006 | 9-07 Northern California Public Broadcasting, Inc. - CA | \$0 | \$0 | \$0 |
| 09-4-007 | 12-06 American Mathematical Society - RI | \$0 | \$0 | \$0 |
| 09-4-008 | 12-06 Mathematical Association of America - DC | \$0 | \$0 | \$0 |
| 09-4-009 | 6-07 Stark County Educational Service Center - OH | \$0 | \$0 | \$0 |
| 09-4-010 | 6-06 San Diego Society of Natural History - CA | \$0 | \$0 | \$0 |
| 09-4-011 | 6-06 School District of Riverview Gardens - MO | \$0 | \$0 | \$0 |
| 09-4-012 | 6-07 School District of Riverview Gardens - MO | \$0 | \$0 | \$0 |
| 09-4-013 | 12-06 Bay Area Video Coalition, Inc. - CA | \$0 | \$0 | \$0 |
| 09-4-014 | 9-06 ARCUS Arctic Research Consortium of the U.S. - AK | \$0 | \$0 | \$0 |
| 09-4-015 | 12-06 Astrophysical Research Consortium - WA | \$0 | \$0 | \$0 |
| 09-4-016 | 9-07 National Ecological Observatory Network, Inc. - DC | \$0 | \$0 | \$0 |
| 09-4-017 | 12-07 UCAID University Corporation for Advanced Internet Development - OH | \$0 | \$0 | \$0 |
| 09-4-018 | 12-07 CRDF U.S. Civilian Research and Development Foundation - VA | \$0 | \$0 | \$0 |
| 09-4-019 | 9-07 California Institute of Technology - CA | \$0 | \$0 | \$0 |
| 09-4-020 | 12-06 AAAS American Association for the Advancement of Science - DC | \$0 | \$0 | \$0 |
| 09-4-021 | 9-07 WIYN Consortium, Inc. - AZ | \$0 | \$0 | \$0 |
| 09-4-022 | 6-07 Kalispell School District - MT | \$0 | \$0 | \$0 |
| 09-4-023 | 12-06 Consortium for Mathematics and Its Applications, Inc. - MA | \$0 | \$0 | \$0 |
| 09-4-024 | 12-07 Consortium for Mathematics and Its Applications, Inc. - MA | \$0 | \$0 | \$0 |
| 09-4-025 | 6-06 Delta Research and Educational Foundation - DC | \$0 | \$0 | \$0 |
| 09-4-026 | 12-07 Horizon Research, Inc. - NC | \$0 | \$0 | \$0 |
| 09-4-027 | 12-06 Santa Fe Institute - NM | \$0 | \$0 | \$0 |
| 09-4-028 | 2-06 Astronomical Society of the Pacific - CA | \$0 | \$0 | \$0 |
| 09-4-029 | 6-06 Bigelow Laboratory for Ocean Sciences - ME | \$0 | \$0 | \$0 |
| 09-4-030 | 6-07 Michigan State University - MI | \$0 | \$0 | \$0 |
| 09-4-031 | 6-06 Liberty Science Center - NJ | \$0 | \$0 | \$0 |

NSF-Cognizant Reports (cont'd)

| | | | | |
|----------|--|-----|-----|-----|
| 09-4-032 | 9-07 TMT Observatory Corporation - CA | \$0 | \$0 | \$0 |
| 09-4-033 | 12-06 Field Museum of Natural History - IL | \$0 | \$0 | \$0 |
| 09-4-034 | 12-06 UNAVCO, Inc. - CO | \$0 | \$0 | \$0 |
| 09-4-035 | 12-07 UNAVCO, Inc. - CO | \$0 | \$0 | \$0 |
| 09-4-036 | 9-06 Fort Worth Museum of Science and History - TX | \$0 | \$0 | \$0 |
| 09-4-037 | 12-06 Donald Danforth Plant Science Center - MO | \$0 | \$0 | \$0 |
| 09-4-038 | 9-06 The Concord Consortium - MA | \$0 | \$0 | \$0 |
| 09-4-039 | 6-07 REVISED Computing Research Association - DC | \$0 | \$0 | \$0 |
| 09-4-040 | 6-06 QEMN Quality Education for Minorities Network - DC | \$0 | \$0 | \$0 |
| 09-4-041 | 9-06 Museum of Science and Industry, Inc. - FL | \$0 | \$0 | \$0 |
| 09-4-042 | 12-06 Triangle Coalition for Science and Technology - VA | \$0 | \$0 | \$0 |
| 09-4-043 | 12-07 Triangle Coalition for Science and Technology - VA | \$0 | \$0 | \$0 |
| 09-4-044 | 12-07 Barrow Arctic Science Consortium - AK | \$0 | \$0 | \$0 |
| 09-4-045 | 12-06 American Statistical Association - VA | \$0 | \$0 | \$0 |
| 09-4-046 | 12-07 Rocky Mountain Biological Laboratory - CO | \$0 | \$0 | \$0 |
| 09-4-047 | 12-07 American Geophysical Union - DC | \$0 | \$0 | \$0 |
| 09-4-048 | 7-06 Hugh Moore Historical Park & Museums, Inc. - PA | \$0 | \$0 | \$0 |
| 09-4-049 | 12-07 Denver Museum of Nature and Science - CO | \$0 | \$0 | \$0 |
| 09-4-050 | 9-06 Girls Incorporated - NY | \$0 | \$0 | \$0 |
| 09-4-051 | 12-07 Woods Hole Oceanographic Institution- MA | \$0 | \$0 | \$0 |
| 09-4-052 | 6-07 California Science Center Foundation - CA | \$0 | \$0 | \$0 |
| 09-4-053 | 12-07 CUAHSI Consortium of University for the Advancement of Hydrologic Science - DC | \$0 | \$0 | \$0 |
| 09-4-054 | 12-06 Drilling Observation and Sampling of the Earth's Continental Crust - UT | \$0 | \$0 | \$0 |
| 09-4-055 | 12-06 Intercultural Center for Research in Education - MA | \$0 | \$0 | \$0 |
| 09-4-056 | 6-06 Institute for Advanced Study - NJ | \$0 | \$0 | \$0 |
| 09-4-057 | 12-07 Shodor Education Foundation, Inc. - NC | \$0 | \$0 | \$0 |
| 09-4-058 | 12-07 American Institute of Mathematics-CA | \$0 | \$0 | \$0 |
| 09-4-059 | 9-06 Montshire Museum of Science, Inc. - VT | \$0 | \$0 | \$0 |
| 09-4-060 | 8-06 San Jose Children's Discovery Museum - CA | \$0 | \$0 | \$0 |
| 09-4-061 | 8-06 Merck Institute for Science and Education - NJ | \$0 | \$0 | \$0 |
| 09-4-062 | 7-06 MSRI Mathematical Sciences Research Institute - CA | \$0 | \$0 | \$0 |
| 09-4-063 | 9-06 North Carolina Museum of Life and Sciences, Inc. - NC | \$0 | \$0 | \$0 |
| 09-4-064 | 9-06 Teachers Development Group - OR | \$0 | \$0 | \$0 |

NSF-Cognizant Reports (cont'd)

| | | | | |
|----------|---|----------|-----|-----|
| 09-4-065 | 6-06 Jackson Public School District - MS | \$0 | \$0 | \$0 |
| 09-4-066 | 6-06 The Vermont Institutes - VT | \$0 | \$0 | \$0 |
| 09-4-067 | 9-07 NEES Consortium, Inc. - CA | \$0 | \$0 | \$0 |
| 09-4-068 | 6-06 Maryland Academy of Sciences | \$0 | \$0 | \$0 |
| 09-4-069 | 6-07 Maryland Academy of Sciences | \$0 | \$0 | \$0 |
| 09-4-070 | 6-06 New York Botanical Garden | \$0 | \$0 | \$0 |
| 09-4-071 | 6-07 New York Botanical Garden | \$0 | \$0 | \$0 |
| 09-4-072 | 12-06 Stroud Water Research Center, Inc. - PA | \$0 | \$0 | \$0 |
| 09-4-073 | 9-06 LSST, Inc. - AZ | \$0 | \$0 | \$0 |
| 09-4-074 | 12-06 Optoelectronics Industry Development Association, Inc. - DC | \$0 | \$0 | \$0 |
| 09-4-075 | 12-07 American Association of Physics Teachers - MD | \$0 | \$0 | \$0 |
| 09-4-076 | 12-07 American Institute of Biological Sciences, Inc. - DC | \$0 | \$0 | \$0 |
| 09-4-077 | 12-07 Donald Danforth Plant Science Center - MO | \$0 | \$0 | \$0 |
| 09-4-078 | 6-05 Atlanta Independent School System - GA | \$0 | \$0 | \$0 |
| 09-4-079 | 12-06 Boyce Thompson Institute for Plant Research - NY | \$0 | \$0 | \$0 |
| 09-4-080 | 6-06 Educational Broadcasting Corporation - NY | \$0 | \$0 | \$0 |
| 09-4-081 | 12-07 Academy of Natural Sciences of Philadelphia - PA | \$0 | \$0 | \$0 |
| 09-4-082 | 12-07 Anchorage Museum Association - AK | \$0 | \$0 | \$0 |
| 09-4-084 | 09-07 ARCUS Arctic Research Consortium of the U. S. - AK | \$0 | \$0 | \$0 |
| 09-4-085 | 12-07 Archbold Expeditions - FL | \$0 | \$0 | \$0 |
| 09-4-086 | 8-07 Association of American Geographers - DC | \$0 | \$0 | \$0 |
| 09-4-087 | 6-05 Family Communications Inc. - PA | \$0 | \$0 | \$0 |
| 09-4-088 | 12-07 AACCC American Association of Community Colleges - DC | \$12,734 | \$0 | \$0 |
| 09-4-089 | 6-07 Allegheny Intermediate Unit - PA | \$0 | \$0 | \$0 |
| 09-4-090 | 12-07 AAAS American Association for the Advancement of Science - DC | \$0 | \$0 | \$0 |
| 09-4-091 | 6-06 NISS National Institute of Statistical Sciences - NC | \$0 | \$0 | \$0 |
| 09-4-092 | 12-06 Franklin Institute - PA | \$0 | \$0 | \$0 |
| 09-4-093 | 12-06 Monterey Bay Aquarium Research Institute - CA | \$0 | \$0 | \$0 |
| 09-4-094 | 12-06 Four Corners School of Outdoor Education - UT | \$0 | \$0 | \$0 |
| 09-4-095 | 6-06 Illinois State Museum Society - IL | \$0 | \$0 | \$0 |
| 09-4-096 | 12-07 American Chemical Society - DC | \$0 | \$0 | \$0 |
| 09-4-097 | 12-07 American Physical Society - MD | \$0 | \$0 | \$0 |
| 09-4-098 | 6-07 Children's museum of Pittsburgh - PA | \$0 | \$0 | \$0 |
| 09-4-099 | 6-07 College Entrance Examination Board - NY | \$0 | \$0 | \$0 |

NSF-Cognizant Reports (cont'd)

| | | | | |
|----------|---|------------------|-----------------|------------|
| 09-4-100 | 12-07 Stroud Water Research Center, Inc. - PA | \$0 | \$0 | \$0 |
| 09-4-101 | 9-07 Chabot Space & Science Center – CA | \$0 | \$0 | \$0 |
| 09-4-102 | 9-07 Fermi Research Alliance, LLC – IL | \$0 | \$0 | \$0 |
| 09-4-103 | 12-07 Field Museum of Natural History – IL | \$0 | \$0 | \$0 |
| 09-4-104 | 5-07 Exploratorium – CA | \$0 | \$0 | \$0 |
| 09-4-105 | 9-07 Consortium for Ocean Leadership – DC | \$0 | \$0 | \$0 |
| 09-4-107 | 9-07 IMI IODP Management International, Inc. - DC | \$0 | \$0 | \$0 |
| 09-4-108 | 12-07 J. Craig Venter Institute – MD | \$0 | \$0 | \$0 |
| 09-4-109 | 5-07 JOI Joint Oceanographic Institutions – DC | \$0 | \$0 | \$0 |
| 09-4-110 | 6-07 Foundation for Blood Research - ME | \$0 | \$0 | \$0 |
| | Total: | \$104,345 | \$52,749 | \$0 |

Other Federal Audits

| Report Number | Subject | Questioned Costs | Unsupported Costs | Cost Sharing At-Risk |
|---------------|--|--------------------|-------------------|----------------------|
| 09-5-002 | 6-07 Rowan University - NJ | \$4,012 | \$4,012 | \$0 |
| 09-5-008 | 6-07 Fisk University - TN | \$2,500 | \$0 | \$0 |
| 09-5-022 | 6-07 State of Tennessee | \$1,018 | \$0 | \$0 |
| 09-5-026 | 6-07 Maricopa County Community College - AZ | \$60,971 | \$40,096 | \$0 |
| 09-5-038 | 6-07 Hamilton College - NY | \$4,102 | \$4,102 | \$0 |
| 09-5-044 | 6-07 State of Mississippi Institutions of High | \$44,149 | \$0 | \$0 |
| 09-5-048 | 8-07 College of the Mainland - TX | \$110,629 | \$0 | \$0 |
| 09-5-049 | 6-07 Georgetown University - DC | \$321,315 | \$0 | \$0 |
| 09-5-050 | 6-07 Wildlife Trust, Inc. & Wildlife Preservation Trust International, Inc. - NY | \$115,053 | \$0 | \$0 |
| 09-5-052 | 6-07 Howard University - DC | \$1,125,491 | \$662,940 | \$0 |
| 09-5-054 | 9 -6 Alabama A&M University - AL | \$279,689 | \$0 | \$0 |
| 09-5-058 | 9-07 Smithsonian Institution - DC | \$5,780 | \$5,780 | \$0 |
| 09-5-091 | 9-07 Blackfeet Community College - MT | \$3,660 | \$0 | \$0 |
| 09-5-096 | 9-06 Fort Berthold Community College - ND | \$213 | \$213 | \$0 |
| | Total: | \$2,078,564 | \$717,143 | \$0 |

Audit Reports With Outstanding Management Decisions

This section identifies audit reports involving questioned costs, funds put to better use, and cost sharing at risk 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 six reports remaining that met this condition. The status of recommendations that involve internal NSF management is described on page 56.

| Report Number | Subject | Questioned Costs | Unsupported Costs | Better Use of Funds |
|---------------|--|---------------------|-------------------|---------------------|
| 05-1-005 | RPSC Costs Claimed FY2000 to 2002 | \$33,425,115 | \$0 | \$0 |
| 06-2-011 | University Indirects | \$0 | \$0 | \$1,900,000 |
| 06-1-023 | RPSC 2003/2204 Raytheon Polar Services Company | \$22,112,521 | \$0 | \$0 |
| 07-1-003 | Triumph Tech, Inc. | \$80,740 | \$1,192 | \$0 |
| 07-1-015 | Supplemental schedule to #06-1-023 RPSC | \$560,376 | \$0 | \$0 |
| 07-1-019 | Abt Associates | \$22,716 | \$0 | \$0 |
| | Total: | \$56,201,468 | \$1,192 | \$1,900,000 |

**INVESTIGATIONS DATA
(October 1, 2008 – March 31, 2009)**

Civil/Criminal Investigative Activities

| | |
|----------------------------|-------------|
| Referrals to Prosecutors | 7 |
| Criminal Convictions/Pleas | 5 |
| Civil Settlements | 3 |
| Indictments/Information | 0 |
| Investigative Recoveries | \$1,294,136 |

Administrative Investigative Activities

| | |
|--|-----|
| Referrals to NSF Management for Action | 24 |
| Research Misconduct Findings | 11 |
| Debarments | 6 |
| Administrative Actions | 101 |
| Certifications and Assurances Received ⁴¹ | 10 |

Investigative Case Statistics

| | <u>Preliminary</u> | <u>Civil/Criminal</u> | <u>Administrative</u> |
|---|--------------------|-----------------------|-----------------------|
| Active at Beginning of Period ⁴² | 45 | 80 | 60 |
| Opened | 92 | 26 | 45 |
| Closed | 83 | 29 | 33 |
| Active at End of Period | 54 | 76 | 72 |

⁴¹ 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.

⁴² Last period we reported 79 C/C cases. During this period, one C/C case was reopened.

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. section 552) and the Privacy Act (5 U.S.C. section 552a). During this reporting period:

- Requests Received 32
- Requests Processed 31
- Appeals Received 2
- Appeals Upheld 2

Response time ranged between 7 days and 18 days, with the median around 14 days and the average around 14 days.