

OIG Management Activities

OUTREACH

Outreach continues to be a valuable tool in our efforts to prevent and detect fraud, waste, and abuse and to provide insight and recommendations to NSF and its awardees. During the past six months, we worked proactively with the National Science Board, NSF management, major research institutions, colleges and universities, national and international research organizations, and others. For example, our office has briefed the Board on audit issues including contract administration issues identified in the financial statement audit, as well as issues disclosed through our investigative work.

While continuing to encourage the research community to embrace compliance-based practices and programs, we have broadened our message to address current matters of importance to NSF and to the community. Specifically, we incorporated information about the Recovery Act, its whistleblower protections, and proactive OIG activities relating to it, into outreach events. We also highlighted NSF's Responsible Conduct of Research requirements.

As a result of our extensive experience in investigating research misconduct, our office receives many requests from universities and others in the research community to provide training on preventing, detecting and investigating research misconduct. During the past six months, our staff has made a number of presentations focused on research misconduct. For example, the Inspector General gave the keynote address at the annual meeting of the Biological Graduate Student Association at the University of Puerto Rico, speaking on plagiarism and responsible research practices. The Assistant Inspector for Investigations gave a presentation to the Society of Research Administrators International (SRAI) on NSF's expectations for awardees' implementation of Responsible Conduct of Research requirements. OIG staff also gave presentations on conducting research misconduct investigations to SRAI's annual meeting, and to the SRAI North Carolina chapter.

In addition, the Assistant Inspector General for Investigations participated in a panel discussion during the annual meeting of the Committee on Science, Engineering, and Public Policy (a joint entity of the National Academy of Science, the National Academy of Engineering, and the Institute of Medicine) regarding revisions of the Committee's report on responsible science. OIG staff made several presentations at area universities covering fraud detection and prevention, research misconduct, and compliance-related

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matters. Also, staff made a number of presentations to groups that were involved in either applying for or administering NSF awards, performing supported research, or conducting university-level inquiries and investigations into research misconduct allegations.

In addition to outreach activities to heighten awareness of research misconduct, OIG staff participated in a number of efforts related to grant fraud. With the NASA Deputy IG, the Inspector General is leading a working group comprised of representatives of the Small Business Administration OIG, and the OIGs of the eleven federal agencies that fund the Small Business Innovation Research (SBIR) program to develop best practices to detect and prevent fraud in this program. In 1994, as a result of problems we had noted in our investigations of SBIR recipients, we made a number of recommendations to NSF that focused on strengthening SBIR disclosures and certifications. As a result of those recommendations, NSF requires proposers and awardees to make enhanced disclosures and certifications at critical points throughout the lifecycle of each SBIR award. This process helps prevent fraud in the first place and enhances our ability to prosecute it when it does occur.

In addition to our work in the SBIR program, OIG staff are participating in the National Procurement Fraud Working Group. Staff also provided grant fraud training to a regional workshop of more than 300 federal auditors and investigators and hosted its sixth Grant Fraud Investigations Training Program for more than 140 investigators, attorneys, and auditors from 36 federal agencies.

Our audit staff has continued to be involved in extensive outreach efforts and to participate in several projects related to ARRA funds at the request of the Recovery Accountability and Transparency Board. In addition, our office provided ARRA training at the National Council of University Research Administrators conference and discussed ARRA issues at a meeting of the Council on Government Relations. We have also worked with OMB in efforts to update A-133 audit procedures to include testing for compliance with ARRA requirements, revising A-133 audits to reduce the potential for improper payments, and updating OMB's guidance for conducting quality assurance of A-133 audits. These audits are an important tool for providing timely information on awardees' internal controls and expenditure of ARRA funds. Finally, we continue to participate in the Single Audit Roundtable with other Offices of Inspector General as well as state agencies, the American Institute of Certified Public Accountants, and others.

Office of Audit Conducts Peer Review

Audit organizations that perform audits and attestation engagements in accordance with the Controller General's Government Audits Standards (GAS) must have external peer reviews every three years by independent reviewers. During this reporting period the NSF OIG conducted a peer review of the Special Inspector General for Iraq Reconstruction (SIGIR) Office of Audit for the year ended July 31, 2009. Peer reviews focus on quality control, which includes organizational structure and policies and procedures that help ensure compliance with GAS. A copy of the NSF OIG peer review report is available on the SIGIR website.¹⁹

¹⁹ <http://www.sigir.mil/audits/PeerReview.aspx>. Note: The NSF OIG's last peer review, for the year ended September 30, 2008, by the National Credit Administration Inspector General, was reported in the March 2009 Semiannual Report to Congress, p. 13, and is available on the NSF OIG website at: <http://www.nsf.gov/oig/2009AuditPeerReview.pdf>.

