

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	\$1,900,000
B.	Recommendations that were issued during the reporting period	\$45,240
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		\$1,900,000

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	23	\$61,915,138	\$3,080,693
B.	That were issued during the reporting period	19	\$578,061	\$277,299
C.	Adjustment related to prior recommendations	-1	-\$44,101	\$0
Subtotal of A+B+C		41	\$62,449,098	\$3,357,992
D.	For which a management decision was made during the reporting period	12	\$1,570,915	\$541,939
	i) dollar value of disallowed costs	N/A	\$141,932	N/A
	ii) dollar value of costs not disallowed	N/A	\$1,428,983	N/A
E.	For which no management decision had been made by the end of the reporting period	29	\$60,878,183	\$2,816,052
	For which no management decision was made within 6 months of issuance	12	\$60,483,959	\$2,722,591

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	\$6,828,044	\$790,476	\$0
B.	Reports with monetary findings that were issued during the reporting period:	2	\$0	\$6,304	\$0
C.	Adjustments related to prior recommendations	0	\$0	\$0	\$0
Total of reports with cost sharing findings (A+B+C)		5	\$6,828,044	\$796,780	\$0
D.	For which a management decision was made during the reporting period:	1	\$0	\$50	\$0
	1. Dollar value of cost-sharing shortfall that grantee agreed to provide	0	\$0	\$0	\$0
	2. Dollar value of cost-sharing shortfall that management waived	1	\$0	\$50	\$0
E.	Reports with monetary findings for which no management decision has been made by the end of the reporting period	4	\$6,828,044	\$796,730	0

Status of Recommendations that Involve Internal NSF Management Operations

Open Recommendations (as of 3/31/2007)	
Recommendations Open at the Beginning of the Reporting Period	66
New Recommendations Made During Reporting Period	7
Total Recommendations to be Addressed	73
Management Resolution of Recommendations²⁴	
Awaiting Resolution	28
Resolved Consistent With OIG Recommendations	45
Management Decision That No Action is Required	0
Final Action on OIG Recommendations²⁵	
Final Action Completed	21
Recommendations Open at End of Period	52

Aging of Open Recommendations

Awaiting Management Resolution:	
0 through 6 months	7
7 through 12 months	16
More than 12 months	5
Awaiting Final Action After Resolution	
0 through 6 months	0
7 through 12 months	6
More than 12 months	18

²⁴ "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.

²⁵ "Final Action" occurs when management has completed all actions it agreed to in the corrective action plan.

List of NSF and CPA Performed Reviews

Report Number	Subject	Questioned Costs	Unsupported Costs	Better Use of Funds	Cost Sharing At-Risk
07-1-016	VECO Polar Resources Disclosure Statement & Cost Impact Proposal	\$0	\$0	\$0	\$0
07-1-017	Supplemental report to #06-1-023	\$0	\$0	\$0	\$0
07-1-018	BIOS Bermuda Biological Station for Research, Accounting System	\$0	\$0	\$0	\$0
07-1-019	Abt Associates	\$22,716	\$0	\$0	\$0
07-1-020	University of Maryland Baltimore County	\$174,655	\$0	\$0	\$0
07-2-006	FISMA 2007 Independent Evaluation Report	\$0	\$0	\$0	\$0
07-2-007	FY2007 FISMA Independent Evaluation Summary	\$0	\$0	\$0	\$0
07-3-002	Internal Quality Control Review of OIG Monitoring University of Hawaii	\$0	\$0	\$0	\$0
07-6-003	Quality Control Review of 12-04 Barrow Arctic Science Consortium	\$0	\$0	\$0	\$0
	Total:	\$197,371	\$0	\$0	\$0

NSF-Cognizant Reports

Report Number	Subject	Questioned Costs	Unsupported Costs	Cost Sharing At-Risk
07-4-003	12-05 Earthquake Engineering Research Center	\$0	\$0	\$0
07-4-004	6-04 Jackson Public School District	\$0	\$0	\$0
07-4-008	6-04 Atlanta Independent School District	\$0	\$0	\$0
07-4-018	6-04 Wisconsin Educational Partnership Initiative, Inc.	\$0	\$0	\$0
07-4-020	6-05 Columbus City School District	\$0	\$0	\$0
07-4-025	12-05 Santa Fe Institute	\$0	\$0	\$0
07-4-026	12-04 Barrow Arctic Science Consortium	\$89,000	\$89,000	\$0
07-4-027	12-05 Barrow Arctic Science Consortium	\$0	\$0	\$0
07-4-046	9-05 Joint Oceanographic Institutions, Inc.	\$0	\$0	\$0
07-4-047	6-06 Institute of Ecosystem Studies, Inc.	\$0	\$0	\$0
07-4-049	12-05 American Physical Society	\$10,000	\$0	\$0
07-4-050	12-05 Divergence, Inc.	\$0	\$0	\$0
07-4-051	12-06 Earthquake Engineering Research Center	\$0	\$0	\$0
07-4-052	6-05 San Diego Society of Natural History	\$0	\$0	\$0
07-4-053	6-05 Museum of Science	\$4,700	\$4,700	\$0
07-4-054	6-03 Columbus City School District	\$0	\$0	\$0
07-4-055	6-04 Columbus City School District	\$0	\$0	\$0
07-4-056	12-05 Horizon Research, Inc.	\$0	\$0	\$0
07-4-057	12-05 American Association of Physics Teachers	\$0	\$0	\$0
07-4-059	9-05 Universities Research Association	\$0	\$0	\$0
07-4-060	6-06 William Marsh Rice University	\$0	\$0	\$0
07-4-061	6-06 WEPI, Inc.	\$0	\$0	\$0
07-4-062	5-06 University of Tulsa	\$0	\$0	\$0
07-4-063	12-04 Consortium of Universities for Advancement of Hydrologic Science	\$0	\$0	\$0

07-4-064	12-05 Consortium of Universities for Advancement of Hydrologic Science	\$0	\$0	\$0
07-4-065	6-06 Keck Graduate Institute of Applied Life Sciences	\$0	\$0	\$0
07-4-066	6-06 Southwest Center for Educational Excellence	\$0	\$0	\$0
07-4-067	6-05 Computing Research Association, Inc.	\$0	\$0	\$0
07-4-068	6-05 Exploratorium	\$0	\$0	\$0
07-4-069	6-06 Exploratorium	\$0	\$0	\$0
07-4-070	6-06 Michigan State University	\$0	\$0	\$0
07-4-071	6-06 Harvey Mudd College	\$0	\$0	\$0
07-4-073	12-06 Carnegie Institute	\$0	\$0	\$0
07-4-077	6-05 Incorporated Research Institutions for Seismology	\$0	\$0	\$0
07-4-080	9-04 IOPD Management International, Inc.	\$0	\$0	\$0
07-4-081	9-05 IOPD Management International, Inc.	\$0	\$0	\$0
07-4-082	9-06 IOPD Management International, Inc.	\$0	\$0	\$0
07-4-083	8-06 WGBH Educational Foundation	\$154	\$154	\$154
	Total:	\$103,854	\$93,854	\$0

Other Federal Audits

Report Number	Subject	Questioned Costs	Unsupported Costs	Cost Sharing At-Risk
07-5-101	6-05 Tuskegee University	\$347	\$0	\$0
07-5-102	6-05 Georgia Tech Research Corporation-Georgia Institute of Technology	\$0	\$0	\$50
07-5-103	6-05 Ursinus College	\$94,838	\$94,838	\$0
07-5-134	9-05 Blackfeet Community College	\$1,000	\$1,000	\$0
07-5-135	6-05 University of Missouri	\$41,921	\$0	\$0
07-5-136	12-05 National Opinion Research Center	\$9,012	\$0	\$0
07-5-139	5-06 Our Lady of the Lake of San Antonio	\$2,115	\$0	\$0
07-5-140	6-06 University of Toledo	\$1,514	\$0	\$0
07-5-200	6-06 The College of Wooster	\$1,500	\$1,500	\$0
07-5-201	6-06 Maricopa County Community College	\$45,323,	\$31,823	\$0
07-5-202	6-06 University of Richmond	\$60,680	\$36,041	\$0
07-5-203	8-06 Stanford University	\$343	\$0	\$6,254
07-5-204	6-06 State of North Dakota	\$2,170	\$2,170	\$0
07-5-210	9-06 Smithsonian Institution	\$16,073	\$16,073	\$0
	Total:	\$276,836	\$183,445	\$6,304

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 with six months of the report's issue date. At the end of the reporting period there were eight reports remaining that met this condition. The status of recommendations that involve internal NSF management is described on page 42.

Investigations Data

Civil/Criminal Investigative Activities

Referrals to Prosecutors	0
Criminal Convictions/Pleas	2
Civil Settlements	0
Indictments/Information	0
Investigative Recoveries	\$806,399.65

Administrative Investigative Activities

Referrals to NSF Management for Action	10
Research Misconduct Findings	4
Debarments	7
Administrative Actions	27
Certification and Assurance Actions ²⁶	17

Investigative Case Statistics

	<u>Preliminary</u>	<u>Civil/Criminal</u>	<u>Administrative</u>
Active at Beginning of Period	86	64	64
Opened	95	28	34
Closed	121	25	36
Active at End of Period	60	67	62

²⁶ 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.

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 18
- Requests Processed 18
- Appeals Received 1
- Appeals Upheld 1

Response time ranged between 12 day and 19 days, with the median around 15 days and the average around 16 days.

