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U of Idaho Disputes Publication Expenses Questioned by NSF OIG

Auditors for the National Science Foundation (NSF) Office of Inspector General (OIG) questioned \$35,316 of costs claimed by the University of Idaho (UI) among \$42.7 million expended for 50 awards, according to a new audit. The audit encompassed “each award’s inception date through” Sept. 2, 2021, and only proceeded through an “initial phase” because auditors “did not identify any extraordinary circumstances that justified the need for a second audit phase.” According to the May 6 report, among six awards, “auditors found \$24,855 in unallowable expenses, \$5,446 of inappropriate Award Cash Management Service (ACMS) drawdowns, and \$5,015 of inappropriately allocated publication expenses.” OIG also made two findings related to UI’s use of what it said were incorrect indirect cost rates—assertions UI rejected that mimic other recent audits.

Among the unallowable expenses was \$9,552 UI charged to an award in June 2021 for “software related to a cybersecurity training program. Although UI had originally paid for this expense, because UI received reimbursement for the expense from the Idaho State Board of Education, UI should have removed these costs from this NSF award.” In addition, in February 2018, UI charged an award for “\$9,100 in unallowable indirect costs that it applied to costs incurred to purchase a vehicle. Although UI indicated that the expense related to a car rental, because UI did not rent the car, but instead paid a car rental agency to purchase the vehicle, UI should have considered this expense the purchase of a capital asset.” Regarding the publication expenses—which UI argued were allowable—OIG said that, in June 2019, UI charged one award \$5,015 for the entire cost of publishing a paper, although NSF “was only one of the three funding sources identified in the publication.” According to the auditors, “UI did not document or provide a reasonable justification as to why it allocated 100 percent of the cost to this NSF award, [thus] we were unable to determine the percentage allocable to this award.” In the draft of the report provided to UI for comment, the questioned amount was only \$502, which auditors revised to the higher amount. In its response, UI said the mention of three funding sources was done “in recognition of the science developed as a foundation to support the research performed for [redacted].” UI officials said they were “concerned about the precedent that could be set” by this finding.

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