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◆ **After reviewing recommendations from its Office of Inspector General (OIG), the National Science Foundation (NSF) required Yale University to repay \$172,213 of the \$251,973 auditors flagged in a 2020 report.** According to a May 11 audit resolution, NSF permitted \$79,760 of expenditures auditors said were unallowable. The audit encompassed \$96 million in costs claimed among 465 NSF awards expended from Feb. 1, 2016, to Jan. 31, 2019. Auditors tested 250 transactions representing \$3.9 million in expenditures. The largest portion of costs NSF allowed was \$58,577, which auditors said were for lasers used only in the final months of two awards. However, NSF agreed with Yale and “determined that the lasers were calibrated specifically for the NSF research and that no other research performed at the time of purchase could have benefited from the lasers without re-calibration; therefore, 100% of the cost of the lasers is allocable to the respective NSF awards.” The agency also said it approved of Yale’s implementation of OIG’s recommendations to “enhance internal controls over approval of equipment and material purchases near award expiration; strengthen allocation method to charge equipment, materials/supplies, travel, and other direct costs; approval of publication costs; and, approval of travel expense reports.”

Additionally, without stating a reason, NSF allowed \$16,404 of \$39,850 auditors questioned that Yale incurred for professional services under an agreement OIG said was “not appropriately executed.” NSF agreed with OIG that Yale “did not follow its procurement policy. Rather than: (1) rejecting the invoice when it was presented for payment; (2) requiring that the value for services received go through a ratification process, and (3) properly procuring the remaining services, Yale approved and paid a three-year prepayment invoice.” (5/18/23)

◆ **Administrative burdens and costs required to comply with NIH’s newly expanded data management and sharing (DMS) policy, which went into effect in January, are “significant,” totaling more than \$1 million per year, according to a survey of research institutions conducted by the Council on Governmental Relations (COGR).** As COGR explained, “large NIH sponsored research projects (above \$500,000 in direct costs) already were subject to these DMS requirements [but] the new policy is now applicable to all NIH projects that result in the generation of scientific data.”

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