

Report on Research Compliance Volume 17, Number 7. June 25, 2020 RRC E-Alerts: June 4, 2020

By Theresa Defino

OIG Reports One Misconduct Finding by NSF, Issues Warning on Single Audits

The National Science Foundation (NSF) disagreed with a recommendation by its Office of Inspector General (OIG) to debar a principal investigator for one year who “plagiarized text into an NSF proposal from two awarded NSF proposals that he received in confidence from a colleague.” Instead, NSF is requiring the man to “certify compliance with university-imposed requirements and provide certifications and assurances” and to refrain from advising NSF for four years. Additionally, in the case of a post-doctoral researcher found to have falsified data in at least four publications and in “multiple” progress reports to NSF, the agency took no action at all because it said too much time had elapsed. OIG had said the researcher should be required to provide certifications, be barred from advising for two years and “provide proof that he completed the university-mandated training.” Details about these cases are found in OIG’s new semiannual report to Congress and reflect the only misconduct cases NSF resolved during the six-month period ending March 31.

Among other activities during the report period, OIG said it found a further decrease in the quality of single audits, following a trend from prior periods. “During this period, we conducted desk reviews of 39 single audit reporting packages. The audits were conducted by 34 different independent public accounting firms and covered \$291 million in total Federal expenditures, including \$157 million in NSF direct expenditures,” OIG said. Only 20 audit packages, or 51%, met requirements, compared to 68% in the previous reporting period and 72% for the same period in 2019. In contrast, 79% were fully compliant in 2018. “Deficiencies included reports that lacked information to identify awards received from or passed through to other non-Federal entities; inaccurate or missing report language; reporting packages submitted after required deadlines; and audit reports that did not accurately identify the major programs being tested,” the agency said. OIG rejected five audits outright and said it referred the auditors involved to the Professional Ethics Division and Peer Review Program of the American Institute of Certified Public Accountants “for additional review.”

[Link to semiannual report](#)

This document is only available to subscribers. Please [log in](#) or [purchase access](#).

[Purchase Login](#)