



# NSF OIG CORNER

## Auditing NSF's Oversight of Grant Recipients

By Elizabeth Kearns, Elizabeth Argeris Lewis and Ashley Lippolis Aviles

Imagine getting an e-mail from the National Science Foundation Office of Inspector General, but the office isn't auditing you — it's auditing NSF. You might be wondering, "Why are they bothering us?"

We get it. Hearing from auditors is never fun! And when you're not directly the subject of the audit, you may be wondering why we're contacting you. As NSF's independent oversight body, we may need information from institutions to help determine whether NSF manages its programs or operations effectively and efficiently.

### What information do you need from recipients when you audit NSF's oversight?

We may request documents such as policies and procedures, accounting data, award documentation, and project plans and reports. We may also hold information-gathering meetings with institution staff via teleconference or in person. Completing these activities helps us understand how NSF guidance affects the scientific community and whether NSF's oversight is sufficient. By communicating with recipients during our audits of NSF, we are able to see a broader picture of NSF's programs and incorporate recipients' perspectives into our recommendations to NSF.

### Is my institution required to provide this information?

According to section 200.336 of the Uniform Guidance (2 CFR 200), for audit purposes, Inspectors General have the right of access to any documents or other records that are pertinent to your NSF award(s), which includes timely and reasonable access to the awardee's personnel to discuss such documents.

### Do you have examples of this type of audit?

Yes. We are currently conducting an audit to determine whether NSF is ensuring recipients of Established Program to Stimulate Competitive Research (EPSCoR) awards comply with NSF and Federal requirements. As part of this audit, we conducted interviews and requested data from 10 award recipients to better understand how they manage their EPSCoR awards and what type of oversight NSF provides.

In another example, we conducted an audit to determine if NSF's processes for monitoring awardees were sufficient to ensure that pass-through entities (institutions with subawards) monitored subrecipients properly. To achieve our objective, we selected a sample of active awards with subawards from three institutions that had a variety of award portfolio sizes and types. For each of these awards, we reviewed the institutions' subrecipient oversight policies, met with institution and NSF award and program officials for each award, and reviewed documentation supporting NSF's monitoring. (For more about this audit, see our report *NSF's Oversight of Subrecipient Monitoring*, OIG 18-2-005.)

### Will your office question costs or recommend we strengthen our controls even though my institution is not directly the subject of the audit?

Although our main objective for this type of audit is to determine whether NSF's oversight is sufficient, we may also identify misspent funds or areas in which recipients could strengthen controls. If so, we'll communicate them to you throughout the audit and will issue a separate audit report or memo.

### Where can I find additional information?

Find out more information about our office and read our reports at [www.nsf.gov/oig](http://www.nsf.gov/oig)

Information about RIAI: <https://nsf.gov/oig/office-inv/administrative.jsp>.

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- **Anonymous Hotline:** 1.800.428.2189
- **Email:** [oig@nsf.gov](mailto:oig@nsf.gov)
- **Mail:** 2415 Eisenhower Avenue, Alexandria, VA 22314  
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Have a question or an idea for NSF OIG's Corner?

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