



NSF OIG CORNER

The Basic Elements of the NSF OIG

By Ken Lish

Welcome to the inaugural installment of the NSF OIG Corner! We, the National Science Foundation Office of Inspector General, are honored to partner with *NCURA Magazine* to share insight into the workings of NSF OIG, including common audit findings, research misconduct concerns, and best practices. In this introductory article, we'll explain a bit about what we do and share some resources from our office.

What is an Inspector General?

Federal IGs have been in business since 1978, when President Carter signed the *Inspector General Act* creating the first 12 offices. Today there are 74 IGs, about half of which are appointed by the President and confirmed by the Senate; the remaining IGs are appointed by the heads of the agencies they serve. IGs are charged with preventing and detecting waste, fraud, and abuse — as well as promoting economy, efficiency, and effectiveness in their agency's programs and operations. IG offices are organizationally independent from their agencies; for example, our IG reports to the National Science Board and Congress. Because IGs are nonpartisan, they don't have to leave when the administration changes, and Congress must be notified if the President or an agency head wants to remove them from office.

What does NSF OIG do and who works there?

We conduct independent audits, investigations, and other reviews to help NSF improve its policies and practices to better support its mission. Auditors, investigators, attorneys, scientists, and data analysts all call our office home. The investigations side of the house pursues allegations of research misconduct — plagiarism, fabrication, and falsification, as well as allegations concerning misuse of NSF funds, false statements in documents submitted to NSF, and employee misconduct. The audit side reviews NSF-funded grants, contracts, and cooperative agreements to determine if costs claimed by award recipients are allowable, reasonable, and properly allocated. Our auditors also evaluate internal controls, as well as financial, IT, and other systems that affect the operation of NSF programs.

What is the difference between an audit and an investigation?

Audits are objective and systematic assessments of how well offices are carrying out programs and operations and focus on process. Auditors follow the Government Auditing Standards, known as the "Yellow Book," issued by the Comptroller General. Audits focus on program performance or look at programs' financial management. Audit reports containing findings and recommendations are issued to agency heads and management officials that can act on the audit recommendations. Audit reports are almost always public documents and are always sent to Congress.

Investigations are usually undertaken in response to allegations of wrongdoing and focus upon a person or entity. Investigators follow the Quality Standards for Investigations issued by the Council of the Inspectors

General on Integrity and Efficiency. Investigations may result in referrals to the U.S. Department of Justice or other prosecutors for criminal or civil remedies or referrals to NSF for administrative actions such as government-wide suspension or debarment. Public access to investigative reports is usually limited and is governed by statutes, including the *Privacy Act*.

Where can I find more information?

Head to our website at nsf.gov/oig for more information. There you'll find:

- Our reports and reviews, and NSF's management responses
- Investigations' case closeout information
- Our annual Audit Work Plan
- Our tweets, also available on Twitter @NSFOIG

How can I report fraud, waste, abuse or whistleblower reprisal?

- **Online report:** www.nsf.gov/oig/report-fraud/form.jsp
- **Anonymous Hotline:** 1.800.428.2189
- **Email:** oig@nsf.gov
- **Mail:** 2415 Eisenhower Avenue, Alexandria, VA 22314
ATTN: OIG HOTLINE

Whistleblowers play a critical role in keeping our Government honest, efficient, and accountable. Please visit www.nsf.gov/oig/whistleblower.jsp for information about whistleblower protection.

Have a question or an idea for the NSF OIG Corner? Please contact us at OIGPublicAffairs@nsf.gov.



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