

Performance Audit of Incurred Costs — Iowa State University





At a Glance

Performance Audit of Incurred Costs — Iowa State University
OIG 24-1-012 | August 12, 2024

WHY WE DID THIS AUDIT

We performed this audit to determine if costs claimed by Iowa State University (ISU) on NSF awards were allowable, allocable, reasonable, and in accordance with relevant federal and NSF regulations. A full description of the audit's objective, scope, and methodology is attached to the report as Appendix A.

WHAT WE FOUND

ISU generally claimed costs on NSF awards that were allocable, allowable, reasonable, and in accordance with NSF award terms and conditions, organizational policies, and applicable federal financial assistance requirements. However, we questioned \$9,709 of costs claimed to six NSF awards, including \$8,749 of inappropriately allocated student tuition, publication, and salary expenses and \$960 of unallowable indirect costs.

WHAT WE RECOMMEND

We recommended that NSF direct ISU to strengthen its internal controls related to student tuition, publication, salary expenses, and indirect costs, and to provide documentation regarding the reimbursement of the questioned costs.

RECIPIENT RESPONSE

ISU agreed with the findings and recommendations, noting that all questioned costs were removed from its charges to NSF awards. ISU's response is attached to this report, in its entirety, as Appendix B.

CONTACT US

For congressional, media, and general inquiries, email OIGPublicAffairs@nsf.gov.



U.S. NATIONAL SCIENCE FOUNDATION
Office of Inspector General

MEMORANDUM

DATE: August 12, 2024

TO: Quadira Dantro
Director
Division of Institution and Award Support

Jamie French
Director
Division of Grants and Agreements

FROM: Daniel J. Buchtel [REDACTED]
for Theresa S. Hull [REDACTED]
Assistant Inspector General
Office of Audits, Inspections, and Evaluations

SUBJECT: Final Report No. 24-1-012, *Iowa State University*

Attached is the final report on the subject audit. We have included Iowa State University's response to the draft report as an appendix.

Please coordinate with our office during the 6-month resolution period, as specified by OMB Circular A-50, to develop a mutually agreeable resolution of the audit findings. The recommendation should not be closed until NSF determines that the recommendation has been adequately addressed and the proposed corrective actions have been satisfactorily implemented.

We appreciate the courtesies and assistance NSF staff provided during the audit. If you have any questions, please contact Jae Kim, Senior Auditor, at 703-292-7100 or jykim@nsf.gov.

Attachment

CC: Darío Gil, Victor McCrary, Wanda Ward, Scott Stanley, John Veysey, Ann Bushmiller, Micah Cheatham, Christina Sarris, Janis Coughlin-Piester, Alex Wynnyk, Rochelle Ray, Charlotte Grant-Cobb

Table of Contents

Background.....	1
Audit Scope	1
Results of Audit	3
Inappropriately Allocated Expenses.....	3
Unallowable Indirect Costs	4
Recommendations.....	6
OIG Evaluation of Iowa State University’s Response	6
Appendix A: Objective, Scope, and Methodology	7
Appendix B: Iowa State University’s Response.....	9
Appendix C: Summary of Questioned Costs.....	12
National Defense Authorization Act General Notification	13

Abbreviations

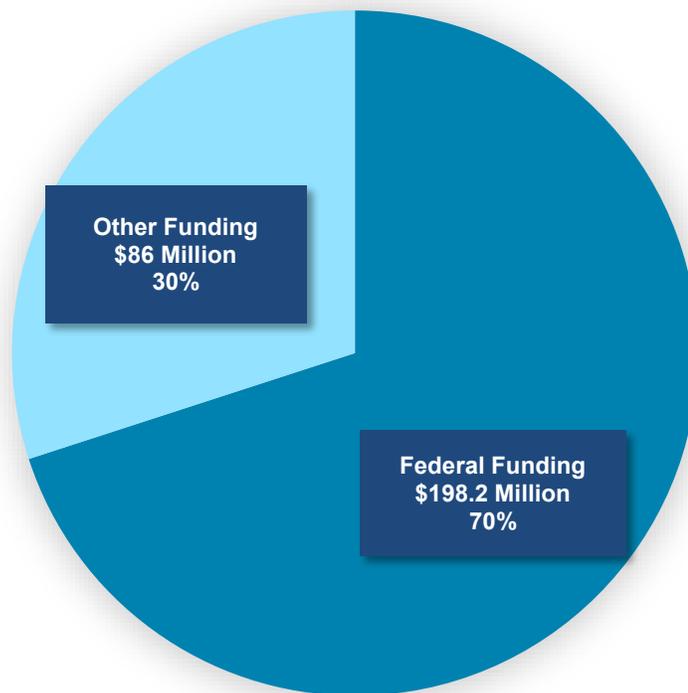
ACM\$	Award Cash Management Service
FY	fiscal year
GL	General Ledger
ISU	Iowa State University
NSF	National Science Foundation
OIG	Office of Inspector General
PAPPG	Proposal and Award Policies and Procedures Guide
PI	Principal Investigator

Background

The National Science Foundation is an independent federal agency created by Congress in 1950 “[t]o promote the progress of science; to advance the national health, prosperity, and welfare; to secure the national defense; and for other purposes” (Pub. L. No. 81-507). With a budget of about \$9.06 billion (fiscal year 2024), NSF is the funding source for about 25 percent of federal support to America’s colleges and universities for basic research. In an average year, NSF supports about 318,000 researchers, entrepreneurs, students and teachers.

Iowa State University (ISU) is a public, not-for-profit institution, located in Ames, Iowa. The federal government is ISU’s largest source of research funding. In FY 2022, \$198.2 million (70 percent) of ISU’s total \$284.2 million in research funding came from the federal government—including NSF—as illustrated in Figure 1.

Figure 1. ISU’s Fiscal Year 2022 Research Funding Portfolio

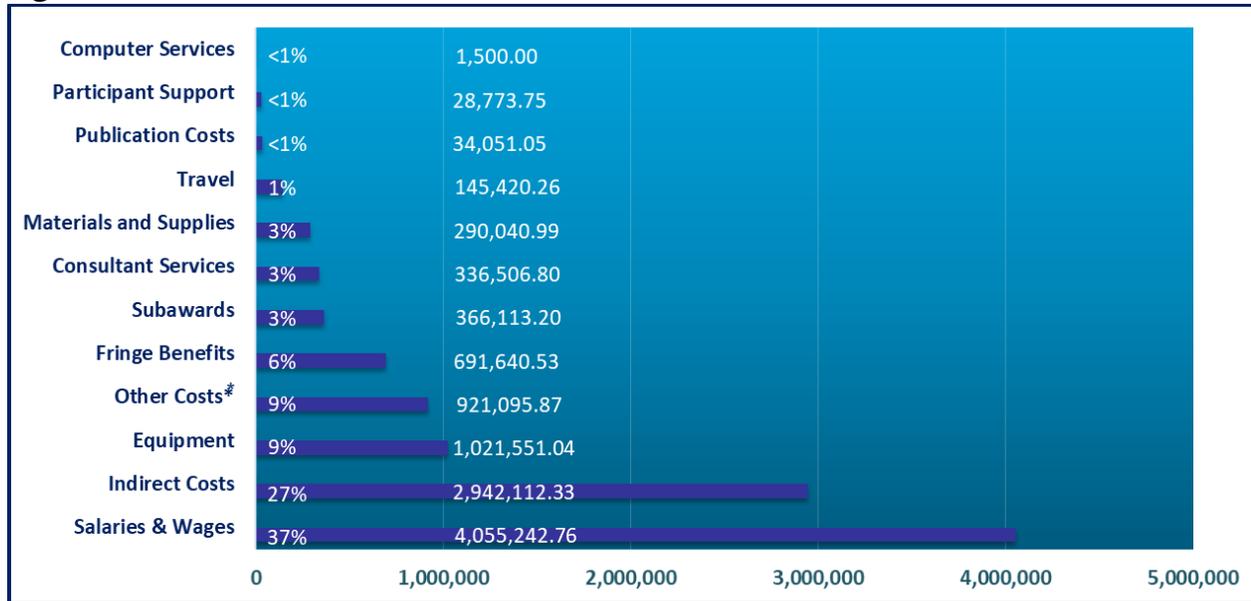


Source: NSF OIG-generated based on ISU funding data.

Audit Objective and Scope

The objective of this performance audit was to determine if costs claimed on NSF awards were allowable, allocable, reasonable, and in accordance with relevant federal and NSF regulations. The scope of this audit included \$10.8 million in expenses ISU claimed on 34 active and closed NSF awards as of August 10, 2022, as illustrated in Figure 2.

Figure 2. Costs Claimed on Selected NSF Awards



Source: Auditor analysis of accounting data provided by ISU to support \$10,834,049 of costs. The “Other Direct Costs” category includes other direct costs, postage, student tuition and telecom charges.

We judgmentally selected 40 transactions totaling \$773,048 (see Table 1) by identifying potentially high-risk transactions, such as costs charged near the end of an award period across several budget categories. For the selected transactions, we evaluated supporting documentation to determine whether the costs claimed on the NSF awards were allocable, allowable, reasonable, and in conformity with NSF award terms and conditions, organizational policies, and applicable federal financial assistance requirements. See Appendix A for more information about the audit’s objective, scope, and methodology.

Table 1. Summary of Selected Transactions

Budget Category	Transaction Count	Expense Amount
Equipment	1	\$600,000
Consultant Services	7	42,766
Other Costs (Student Tuition)	7	41,899
Salaries & Wages	9	28,368
Subaward	2	27,288
Publication Costs	3	18,619
Participant Support	8	10,392
Travel	3	3,716
Total	40	\$773,048

Source: Auditor summary of selected transactions.

Results of Audit

Based on our sample, ISU generally claimed costs on NSF awards that were allocable, allowable, reasonable, and in accordance with NSF award terms and conditions, organizational policies, and applicable federal financial assistance requirements. However, we questioned \$9,709 in costs ISU charged to six NSF awards,¹ including \$8,749 of inappropriately allocated student tuition, publication, and salary expenses and \$960 of unallowable indirect costs. ISU agreed to reimburse NSF for these costs.

Inappropriately Allocated Expenses

Although most expenses in our sample were allocable and reasonable, ISU could strengthen its internal controls to ensure that it allocates costs to NSF awards according to the relative benefits accrued to the awards. Specifically, ISU did not appropriately allocate a total of \$8,749 in student tuition, publication, and salary expenses to three NSF awards based on the relative benefits the awards received, as required by federal regulations² and NSF Grant General Conditions.³ Therefore, we questioned \$8,749 of inappropriately allocated direct and associated indirect costs, as summarized in Table 2.

Table 2. Summary of Inappropriately Allocated Expenses

NSF Award No.	Description	Fiscal Year	Questioned Costs			ISU Agreed to Reimburse
			Direct	Indirect	Total	
██████	January 2021 Other (Student Tuition)	2021	\$6,247	\$0	\$6,247	\$6,247
██████	December 2020 Publication	2021	1,411	748	2,159	2,159
██████	June 2020 Salary	2020	224	119	343	343
Total			\$7,882	\$867	\$8,749	\$8,749

Source: Auditor summary of identified exceptions.

¹ See Appendix C for a summary of questioned costs by finding area and award number. See Appendix D for a summary of all recommendations.

² According to 2 CFR § 200.405, *Allocable costs*, (a), a cost is allocable to a particular federal award or other cost objective if the goods or services involved are chargeable or assignable to that federal award or cost objective in accordance with the relative benefits received.

³ NSF Grant General Conditions, Effective February 25, 2019, Chapter 1.(b), *Grantee Responsibilities and Federal Requirements*, states the applicable Federal administrative standards are incorporated by reference and are contained in 2 CFR § 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Further, it confirms that Grant General Conditions serve as the Foundation's implementation of 2 CFR § 200.

Student Tuition Expenses

ISU did not always allocate graduate student tuition to NSF Award No. [REDACTED] based on the relative benefits received by the award. One graduate student was initially assigned to the NSF award but was later reassigned to a different project. However, ISU still charged the initial NSF award for the graduate student's tuition expenses of \$6,247. ISU agreed with this finding and to reimburse NSF for these costs.

Publication Expenses

ISU did not always allocate reasonable publication expenses to NSF Award No. [REDACTED] based on the relative benefits received by the award. ISU charged the NSF award for 31,200 envelopes to mail 17,000 questionnaires. Although ISU provided a reasonable justification for the purchase of 17,000 envelopes, it could not explain how the remaining 14,200 envelopes benefited the award. Further, it was not reasonable⁴ to charge 31,200 envelopes to the award when only 17,000 were necessary. As a result, we questioned \$2,159⁵ in inappropriately allocated and unreasonable costs. ISU agreed with this finding and to reimburse NSF for these costs.

Salary Expenses

ISU did not always allocate salary expenses to NSF Award No. [REDACTED] based on the relative benefits received by the award. ISU charged \$448, or 90 percent of a one-time salary payment to the Principal Investigator (PI), of the NSF award. However, the PI's documented effort allocation to the award over this period was only 45 percent. As a result, we are questioning \$343, including \$224 (\$448 x 50 percent) in direct costs and \$119 in indirect costs. ISU agreed with this finding and to reimburse NSF for these costs.

Unallowable Indirect Costs

ISU could strengthen internal controls to ensure that it only charges costs to NSF awards for expenses that are allowable and necessary to the awards. ISU charged \$960 of indirect costs

⁴ According to 2 CFR § 200.404, *Reasonable Costs*, a cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost.

⁵ We identified \$1,690 in printing costs for 17,000 envelopes (\$3,101.40 total cost X (17,000 questionnaires / 31,200 total envelopes)) to be allocable to the award and are questioning the remaining \$1,411 (\$3,101.40 total cost - \$1,690 allocable cost) plus \$748 in indirect costs applied at a 53 percent indirect cost rate.

that were unallowable under federal regulations⁶ and NSF Grant General Conditions⁷ to three NSF awards. Therefore, we questioned \$960 of unallowable indirect costs charged to three NSF awards, as summarized in Table 3.

Table 3. Summary of Unallowable Indirect Costs

NSF Award No.	Description	Amount Charged	Unallowable Indirect Costs	ISU Agreed to Reimburse
██████████	June 2020 Indirect Costs	\$656	\$656	\$656
██████████	September 2020 Indirect Costs	268	268	268
██████████	July 2022 Indirect Costs	36	36	36
Total		\$960	\$960	\$960

Source: Auditor summary of identified exceptions.

ISU charged \$656 of indirect costs to NSF Award No. ██████████ that did not correspond to any associated direct costs. ISU stated that due to a system error, the indirect costs were charged erroneously to the award, and agreed to reimburse NSF.

ISU also inappropriately allocated \$268 of indirect costs to participant support costs charged to NSF Award ██████████ ISU’s Participant Support Costs Guidance⁸ and its Negotiated Indirect Cost Rate Agreements⁹ state that indirect costs cannot be charged to participant support costs. ISU agreed with this finding and to reimburse NSF for these costs.

In addition, ISU double charged \$36 of indirect cost to NSF Award No. ██████████ as a result of a system error. ISU agreed with this finding and to reimburse NSF for these costs.

⁶ According to 2 CFR § 200.403, *Factors affecting allowability of costs*, cost must (a), be necessary and reasonable for the performance of the federal award and be allocable. Further, per 2 CFR § 200.405, *Allocable costs*, (a), a cost is allocable to a particular federal award or other cost objective if the goods or services involved are chargeable or assignable to that federal award or cost objective in accordance with the relative benefits received.

⁷ NSF Grant General Conditions, Effective February 25, 2019, Chapter 1.(b), *Grantee Responsibilities and Federal Requirements*, states the applicable Federal administrative standards are incorporated by reference and are contained in 2 CFR § 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Further, it confirms that Grant General Conditions serve as the Foundation’s implementation of 2 CFR § 200.

⁸ ISU Participant Support Costs Guidance states participant support costs are excluded from the calculation of facility and administrative (F&A) costs.

⁹ ISU’s FY 2020 Negotiated Indirect Cost Rate Agreements state modified total direct costs shall exclude participant support costs.

Recommendations

We recommend that NSF's Director of the Division of Institution and Award Support:

1. Direct Iowa State University to provide documentation supporting that it repaid or otherwise credited to NSF \$8,749 in questioned student tuition, publication, and salary expenses.
2. Direct Iowa State University to strengthen its internal controls for the allocation of student tuition and salary costs and publication costs charged to sponsored projects.
3. Direct Iowa State University to provide documentation supporting that it repaid or otherwise credited to NSF \$960 in unallowable indirect costs.
4. Direct Iowa State University to strengthen its internal controls for appropriately applying indirect costs to sponsored projects.

OIG Evaluation of Iowa State University's Response

ISU agreed with the report's findings and recommendations, noting that all questioned costs were removed from its charges to NSF awards. ISU's response is attached to this report, in its entirety, as Appendix B.

Our position regarding the findings and recommendations has not changed.

Appendix A: Objective, Scope, and Methodology

Objective

The objective of this performance audit was to determine if costs ISU claimed on NSF awards were allowable, allocable, reasonable, and in accordance with relevant federal and NSF regulations.

Scope and Methodology

We conducted this performance audit between August 2022 and July 2024 in accordance with *Generally Accepted Government Auditing Standards*. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions, based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions.

The audit population included 26,403 transactions totaling approximately \$10.8 million in expenses that ISU claimed on 34 active and closed NSF awards as of August 10, 2022. We used data analytics to identify potential, high-risk transactions, such as costs charged near the end of an award period across several budget categories. We judgmentally selected 40 transactions and requested documentation from ISU to support each transaction. We evaluated ISU's supporting documentation to determine whether the costs claimed on the NSF awards were allocable, allowable, reasonable, and in conformity with NSF award terms and conditions, organizational policies, and applicable federal financial assistance requirements. Our sample size is summarized in the table below.

Summary of Sample Size

Ledger	Sample		Population	
	Number of transactions	Amount	Number of transactions	Amount
General Ledger	31	\$744,680	19,578	\$6,087,165
Payroll Ledger	9	23,368	6,825	4,746,883
Total	40	\$773,048	26,403	\$10,834,048

Source: Auditor summary of sample size.

In addition to reviewing sampled transactions, we also tested whether ISU consistently applied indirect cost rates in accordance with its Negotiated Indirect Cost Rate Agreements and conducted audit procedures related to anomalous relationships between salary costs and fringe benefits, cost share that didn't appear to match budgeted amounts, and stipend payments that didn't appear to be properly accounted for.

We reviewed the supporting documentation ISU provided and requested additional documentation as necessary to ensure we obtained sufficient, appropriate evidence to assess

the allowability of each sampled transaction under relevant federal, NSF, and ISU policies.

At the conclusion of our fieldwork, we provided a summary of our results to ISU personnel to ensure that ISU was aware of each of our findings and that it did not have additional documentation related to the questioned costs.

Data Reliability

Our work required us to rely on computer-processed data obtained from NSF and ISU. NSF award data included amounts ISU reported as drawdowns through NSF's Award Cash Management Service (ACM\$) for the awards within the scope of our audit. We found NSF's computer-processed data to be sufficiently reliable for the purposes of this audit. We did not review or test whether the data contained in NSF's databases or the controls over NSF's databases were accurate or reliable; however, the independent auditor's report on NSF's financial statements for FY 2022 found no reportable instances in which NSF's financial management systems did not substantially comply with applicable requirements.

We assessed the reliability of the general ledger data that ISU provided by (1) comparing the costs charged to NSF awards per ISU's accounting records to the reported net expenditures reflected in the ACM\$ drawdown requests that ISU submitted to NSF, and (2) reviewing the parameters that ISU used to extract transaction data from its accounting systems. We found ISU's computer-processed data to be sufficiently reliable for the purposes of the audit. We did not identify any exceptions with the parameters that ISU used to extract the accounting data.

ISU provided detailed transaction level data to support \$10,834,049 in costs charged to NSF awards within our audit scope, which was more than the \$10,830,302 ISU claimed in ACM\$ for the 34 awards. This discrepancy was attributable to timing variances between the date of the ACM\$ drawdown(s) and when the data was extracted from the general ledger for the audit. This discrepancy was appropriately reconciled.

Internal Control Assessment

In planning and performing this audit, we considered ISU's internal controls within the audit's scope solely to understand the directives or policies and procedures ISU had in place to ensure that charges against NSF awards complied with relevant federal regulations, NSF award terms, and ISU policies. We obtained and reviewed accounting and administrative policies and procedures, external audit reports, and other relevant information that ISU provided, as well as any other relevant information that was available online. We summarized our review of federal, NSF, and ISU specific policies and procedures surrounding costs budgeted for or charged to NSF awards and identifying the controls in place to ensure that costs charged to sponsored projects were reasonable, allocable, and allowable. We assessed the five components of internal control: control environment, risk assessment, information and communication, monitoring activities, and existing control activities.

Appendix B: Iowa State University's Response



Sponsored Programs Accounting
1350 Beardshear
Ames, Iowa 50011-1004

July 22, 2024

Theresa S. Hull
Assistant Inspector General
Office of Audits, Inspections, and Evaluations
U.S. National Science Foundation Office of Inspector General
2415 Eisenhower Avenue
Alexandria, VA 22314

Dear Ms. Hull:

Iowa State University (ISU) appreciates the opportunity to respond to the July 11, 2024 official draft report *Performance Audit of Incurred Costs — Iowa State University*. ISU provides the following responses regarding the NSF's audit recommendations and findings.

Please let us know if you have any further questions.

Sincerely,

Amy Tetmeyer

Amy Tetmeyer
University Controller
Iowa State University

RECOMMENDATIONS:

1. **Direct Iowa State University to provide documentation supporting that it repaid or otherwise credited to NSF \$8,749 in questioned student tuition, publication, and salary expenses.**

- a. **NSF Award [REDACTED] – January 2021 Other (Student Tuition) - Direct \$6,247**
 - i. Expense removed 1/25/2024, adjustment included with January 2024 ACM\$ request.
- b. **NSF Award [REDACTED] – December 2021 Publication – Direct \$1,411 - Indirect \$748**
 - i. Expense removed 2/9/24, adjustment included with February 2024 ACM\$ request.
- c. **NSF Award [REDACTED] – June 2020 Salary – Direct \$224 - Indirect \$119**
 - i. Expense removed 2/1/24, adjustment included with February 2024 ACM\$ request.

2. **Direct Iowa State University to strengthen its internal controls for the allocation of student tuition and salary costs and publication costs charged to sponsored projects.**

ISU agrees with NSF's audit conclusions and will strengthen internal controls as recommended

3. **Direct Iowa State University to provide documentation supporting that it repaid or otherwise credited to NSF \$960 in unallowable indirect costs.**

- a. **NSF Award [REDACTED] – June 2020 Indirect Costs – \$656**
 - i. Expense removed 3/24/2023, adjustment included with March 2023 ACM\$ request.
- b. **NSF Award [REDACTED] – September 2020 Indirect Costs – \$268**
 - i. Expense removed 9/27/2023, adjustment included with October 2023 ACM\$ request.
- c. **NSF Award [REDACTED] – July 2022 Indirect Costs – \$36**
 - i. Expense removed 3/9/2023, adjustment included with March 2023 ACM\$ request.

4. **Direct Iowa State University to strengthen its internal controls for appropriately applying indirect costs to sponsored projects.**

ISU agrees with NSF's audit conclusions and will strengthen internal controls as recommended

FINDINGS:

Student Tuition

NSF Award No.	Description	Fiscal Year	Questioned Costs Direct	Questioned Costs Indirect	Questioned Costs Total	ISU Agreed to Reimburse
[REDACTED]	January 2021 Other (Student Tuition)	2021	\$6,247	\$0	\$6,247	\$6,247

ISU Formal Response: As of July 1, 2024, ISU's tuition payment system is now within Workday which strengthens ISU's internal controls and monitoring capabilities with all functions now being within the same system.

Publication Expenses

NSF Award No.	Description	Fiscal Year	Questioned Costs Direct	Questioned Costs Indirect	Questioned Costs Total	ISU Agreed to Reimburse
[REDACTED]	December 2020 Publication	2021	\$1,411	\$748	\$2,159	\$2,159

ISU Formal Response: ISU will continue to provide training related to proper allocation methods when assigning and reviewing award expenditures.

Salary Expenses

NSF Award No.	Description	Fiscal Year	Questioned Costs Direct	Questioned Costs Indirect	Questioned Costs Total	ISU Agreed to Reimburse
[REDACTED]	June 2020 Salary	2020	\$224	\$119	\$343	\$343

ISU Formal Response: ISU has changed the process for how this type of payment is coded.

Indirect Costs

NSF Award No.	Description	Amount Charged	Unallowable Indirect Costs	ISU Agreed to Reimburse
[REDACTED]	June 2020 Indirect Costs	\$656	\$656	\$656

ISU Formal Response: ISU has implemented a monitoring report to review potential IDC posting differences.

NSF Award No.	Description	Amount Charged	Unallowable Indirect Costs	ISU Agreed to Reimburse
[REDACTED]	September 2020 Indirect Costs	\$268	\$268	\$268

ISU Formal Response: ISU now utilizes a spend category specifically for Participant Support Cost stipends, improving our internal controls and monitoring abilities.

NSF Award No.	Description	Amount Charged	Unallowable Indirect Costs	ISU Agreed to Reimburse
[REDACTED]	July 2022 Indirect Costs	\$36	\$36	\$36

ISU Formal Response: ISU has implemented a monitoring report to review potential IDC posting differences.

Appendix C: Summary of Questioned Costs

Summary of Questioned Costs by NSF Award Number

NSF Award No.	Number of Transactions	Transaction Amount	Questioned Costs			ISU Agreed to Reimburse
			Direct	Indirect	Total	
██████████	1	\$6,247	\$6,247	\$0	\$6,247	\$6,247
██████████	1	3,101	1,411	748	2,159	2,159
██████████	1	448	224	119	343	343
██████████	1	-	-	656	656	656
██████████	1	506	-	268	268	268
██████████	1	-	-	36	36	36
Total	6	\$10,302	\$7,882	\$1,827	\$9,709	\$9,709

Source: Auditor summary of questioned costs by NSF award number.

Summary of Questioned Costs by NSF Award Number and Expense Description

Finding Description	NSF Award No.	Description	Fiscal Year	Direct	Indirect	Total	ISU Agreed to Reimburse
Inadequately Allocated Expenses	██████████	January 2021 Other (Student Tuition)	2021	\$6,247	\$0	\$6,247	\$6,247
	██████████	December 2020 Publication	2021	1,411	748	2,159	2,159
	██████████	June 2020 Salary	2020	224	119	343	343
Unallowable Indirect Costs	██████████	June 2020 Indirect Costs	2020	-	656	656	656
	██████████	September 2020 Indirect Costs	2021	-	268	268	268
	██████████	July 2022 Indirect Costs	2023	-	36	36	36
Total				\$7,882	\$1,827	\$9,709	\$9,709

Source: Auditor summary of identified exceptions.

National Defense Authorization Act General Notification

Pursuant to Pub. L. No. 117-263 § 5274, business entities and non-governmental organizations specifically identified in this report have 30 days from the date of report publication to review this report and submit a written response to NSF OIG that clarifies or provides additional context for each instance within the report in which the business entity or non-governmental organizations is specifically identified. Responses that conform to the requirements set forth in the statute will be attached to the final, published report.

If you find your business entity or non-governmental organization was specifically identified in this report and wish to submit comments under the above-referenced statute, please send your response within 30 days of the publication date of this report to OIGPL117-263@nsf.gov, no later than September 11, 2024. We request that comments be in .pdf format, be free from any proprietary or otherwise sensitive information, and not exceed two pages. Please note, a response that does not satisfy the purpose set forth by the statute will not be attached to the final report.

About Us

NSF OIG was established in 1989, in compliance with the *Inspector General Act of 1978* (5 USC 401-24). Our mission is to provide independent oversight of NSF to improve the effectiveness, efficiency, and economy of its programs and operations and to prevent and detect fraud, waste, and abuse.

Contact Us

Address:

U.S. National Science Foundation Office of Inspector General
2415 Eisenhower Avenue
Alexandria, VA 22314

Phone: 703-292-7100

Website: oig.nsf.gov

Follow us on X (formerly Twitter): twitter.com/nsfoig

Congressional, media, and general inquiries: OIGPublicAffairs@nsf.gov

Freedom of Information Act inquiries: FOIAOIG@nsf.gov

Report Fraud, Waste, or Abuse

Report violations of laws, rules, or regulations; mismanagement; and research misconduct involving NSF operations or programs via our Hotline:

- File online report: oig.nsf.gov/contact/hotline
- Anonymous Hotline: 1-800-428-2189
- Mail: 2415 Eisenhower Avenue, Alexandria, VA 22314 ATTN: OIG HOTLINE

Have a question about reporting fraud, waste, or abuse? Email OIG@nsf.gov.

Whistleblower Retaliation Information

All NSF employees, contractors, subcontractors, awardees, and subawardees are protected from retaliation for making a protected disclosure. If you believe you have been subject to retaliation for protected whistleblowing, or for additional information on whistleblower protections, please visit oig.nsf.gov/whistleblower.