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Federal Grants News
for Colleges and Universities

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Future Grant Audits, Use of Data Analytics Detailed in NSF OIG Fiscal 2013 Work Plan

The NSF Office of Inspector General Office of Audit recently issued its annual work plan for fiscal 2013. Knowing what OIG is targeting for audit during the fiscal year — and how it pinpoints which grantees to audit — could help institutions avoid missteps and being singled out for review.

The work plan describes anticipated reviews and audits in three main areas: projects funded by the American Reinvestment and Recovery Act, the U.S. Antarctic Program, and accountability of finances and programs.

In its reviews of ARRA programs, OA will look at the Academic Research Infrastructure program, the research vessel Sikuliaq, and various institutions that have received ARRA funding. OA plans to review 100% of transactions of NSF funds for these ARRA awardees over a certain period of time, which will allow OA to identify anomalies and develop testing schedules.

OA also plans to conduct discretionary audits of various colleges and universities to determine their compliance with program and federal requirements under NSF awards.

Perhaps the most interesting part of the work plan is a section describing the audit process, including a discussion of data analytics and how it is being used to identify risk so that limited audit resources can be channeled to awardees and projects that are most likely to be noncompliant.

Statutes require OIG to perform certain audits, and often audits are requested by Congress. "Discretionary" audits, on the other hand, are undertaken by OIG by choice, and it uses a risk-based approach to select the project and/or institutions for audit.

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NSF OIG Highlights Past Investigations, Reviews in Latest Report to Congress

The NSF Office of Inspector General at the National Science Foundation recently released its semi-annual report to Congress for the period ending Sept. 30, 2012. The semi-annual report describes OIG's investigations and audit reconciliation efforts during this period, the outcomes of investigations, as well as its reviews of single audits. (OIG also recently posted its fiscal 2013 audit plan, see above.)

Three investigations relate to institutions of higher education. OIG recommended a five-year debarment for a principal investigator at a Georgia college who charged unrelated expenses to an NSF grant. An Indiana university returned $330,460 from three NSF awards due to falsely certified effort reports by the principal investigator on the awards. The PI, a tenured professor, also held an undisclosed paid teaching position at a foreign university and charged travel and summer salary to the awards, certifying 100% effort on the NSF awards while he was teaching at the other school. And a New York university returned $98,500 in scholarship payments made to ineligible students under an NSF award.

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Cases of Misconduct Are Increasing

Investigations into research misconduct (fabrication, falsification, and plagiarism) always play a significant part in OIG efforts, and this period was no different, with nine cases forwarded to NSF for action. According to the report, there has been a significant rise in the number of substantive allegations of research misconduct in NSF proposals and awards.

Colleges and universities receiving awards handed down punishments for research misconduct during this period that ranged from letters of reprimand to termination of employment. Similar NSF actions ranged from letters of reprimand to one-year debarments.

The research misconduct cases referred during this period included several cases of plagiarism:

◆ A doctoral student at a Texas university plagiarized items in his dissertation from his laboratory partner's dissertation.

◆ An Ohio university faculty member plagiarized 500 lines of text in four proposals to NSF.

◆ A PI and co-PI at a university in Georgia included plagiarized material in three NSF proposals, and both resigned their positions.

◆ An assistant professor at a university in New Jersey showed a pattern of misconduct when he plagiarized in 11 NSF proposals; four proposals contained significant plagiarism.

◆ A PI at a Florida university exhibited a pattern when he included plagiarized material in three NSF proposals and a manuscript submitted for publication.

◆ A new faculty member, who was not educated in the United States, included large amounts of plagiarized text in an NSF proposal — he claimed he was unaware that using citations alone was not sufficient to identify the text.

◆ An assistant professor at a university in Texas used plagiarized material in two NSF proposals and a non-NSF proposal.

The semi-annual report also notes actions taken by NSF in response to recommendations from previously reported misconduct investigations regarding plagiarism, including a finding of misconduct; a letter of reprimand; a requirement to complete a responsible conduct of research training program; two cases of debarment for one year; termination of one award with $13,832 remaining unspent; numerous requirements for certifications and assurances that no plagiarized material is included in proposals and reports; and preventing numerous offenders from serving as NSF reviewers, advisors, or consultants for two, three, or four years.

Other administrative investigations during the period involved falsification of academic credentials and work experience, breaches of confidentiality by NSF review panelists, human subjects research concerns, and conflicts of interest.

Audits of $6.8 Billion Were Reviewed

The semi-annual report also describes OIG's reviews of Circular A-133 single audits for findings and questioned costs related to NSF awards. OIG reviewed 163 audit reports during this period covering $6.8 billion in NSF awards during audit years 2008 through 2012. The reports contained 154 findings at 67 awardees. Another audit report was reviewed but rejected for audit quality deficiencies and returned for further work.

About 33% of the findings (including 15 material weaknesses) were repeats from previous audit periods, "calling into question the awardees' ability to adequately improve their management of NSF awards," according to OIG. Questioned costs on NSF projects totaled $4.1 million in 20 findings; nearly $1 million of that was due to lack of adequate supporting documentation.

The most common findings regarding internal controls and noncompliance related to time and effort reporting deficiencies; documentation of supporting salary and wages; equipment, travel, and indirect costs; subrecipient monitoring; inadequate financial reports; and timeliness of financial and progress reports.

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Thirty-eight deficiencies affecting NSF awards were identified in the 58 management letters accompanying the single audits. These included inadequate tracking, managing, and accounting for NSF costs; problems related to segregation of duties; and inadequate subrecipient monitoring.

Management letters are issued to identify internal control deficiencies that are not major enough to include in the report but could become more serious over time if not corrected.

Two audits of universities were resolved during this period, according to the semi-annual report. NSF sustained $405,587 in cost overruns on an NSF contract for ice coring and drilling services with the University of Wisconsin and $166,130 in questioned costs on two subawards under an award to the Trustees of Boston University. (A 2011 audit of the university questioned $412,400 in subawardee costs.)

The semi-annual report also cites two recent OIG actions: an audit of NSF expenditures at the University of California, Santa Barbara *(FGN 11/12, p. 3)* and an alert memo on NSF's cost surveillance measures for cooperative agreements *(FGN 11/12, p. 8)*.

Link to report: www.nsf.gov/pubs/2013/oig13001/index.jsp. ✧

OLAW Reminds Institutions What To Put in Annual Report

All institutions with an assurance from the NIH Office of Laboratory Animal Welfare must submit an annual report to OLAW. In a Dec. 13 webinar, OLAW Director Patricia A. Brown discussed submission of the annual report, due for most institutions by Jan. 31 *(FGN 5/12, p. 5)*.

New in the 2012 annual reports is that institutions must reflect that they conducted at least one semi-annual inspection during the past year based on the Eighth Edition of the *Guide for the Care and Use of Laboratory Animals.* The report also must indicate whether the program is in compliance with the new *Guide* requirements, and, if it is not, the report must contain "a reasonable plan and schedule" for doing so.

Brown reminded institutions that there is no provision for submitting the 2012 report electronically, although she said such a mechanism is in the works. For now, signed reports must be converted to a PDF document and emailed to olawarp@mail.nih.gov. Do not FAX or send a hard copy of the report to OLAW, she added.

Brown reiterated the types of changes in an institution's animal care and use program that must be reported annually:

◆ Changes to the animal care and use program as described in the Animal Welfare Assurance

◆ Change in the lines of authority or administrative reporting channels

◆ Modifications to IACUC procedures (Part III.D. of the sample Assurance)

◆ Modifications to the occupational health or training programs

◆ Change in the veterinarian

◆ Change in the veterinarian's authority or responsibility

◆ Changes in buildings, species, or approximate numbers of animal housed

◆ IACUC office contact (Provide IACUC *office* contact information but not information for the IACUC chair. This should include mailing address, telephone number, fax number, and e-mail address.)

◆ Change in the institutional official (name, title, degree/credentials; mailing address; telephone and fax numbers; and e-mail address)

In answer to several questions, Brown emphasized that even though an institution had an OLAW site visit during 2012, it still must complete and submit an annual report.

The webinar and presentation materials are archived at http://grants.nih.gov/grants/olaw/news.htm#20121130. ✧

To Forestall *Qui Tam* Actions, Create a Whistleblower Process

When an organization applies for a federal grant, an institutional official has to sign a certification that appears on the Standard Form 424, Application for Federal Assistance. He or she promises that the information contained in the document is true, complete, and correct. The individual also agrees that any false, fictitious, or fraudulent information submitted could subject the institution, or possibly even him- or herself, to civil, criminal, or administrative penalties. Appearing close by the certification is a legal citation: 18 U.S.C. 1001, which refers to the False Claims Act.

Enacted in 1863 at the height of the Civil War, the False Claims Act made it a federal crime to purposely make a false monetary or other claim against the U.S. Government. For close to 125 years, the statute played a barely visible role in preventing or detecting fraud against the government. But, in 1986, Congress amended the law to allow for something called a *qui tam* lawsuit.

The *qui tam* provisions of the False Claims Act allows a private person, called a whistleblower, to bring suit on behalf of the government if he or she has information, which the government does not have, that the institution has knowingly submitted or caused the submission of false claims to the United States.

It is becoming more and more common for an audit to be triggered by a whistleblower who calls in an alleged complaint to either an institution or agency hotline. At times, these allegations may be take the form of a *qui tam* law suit. Many of these complaints are aimed at a category of expense, such as effort or travel on a project or projects, and thus the audit is targeted toward the focus of the allegations.

The person filing the claim (referred to as the "relator") is eligible to receive between 15% and 30% of any settlement amount. The case goes under seal, so the defendant institution does not even know that it's been sued.

The U.S. attorney for the district in which the case arises reviews the merits of the case and determines whether the government will join the suit and prosecute it or will let the relator go forward on his or her own. Following that decision, the case comes out from under the seal and proceeds.

Often, because of the expense of litigating the case and the difficulty of documenting the accuracy of every transaction involved with the suit, the defendant organization chooses to settle the case for an amount that is less than the suit alleged was misclaimed. However, the financial impact on the organization often is substantial.

According to the Department of Justice, there have been thousands of cases filed — and settled — and the government recovered a record $5 billion under the procedure in the most recently completed federal fiscal year. (Most of these suits involved health care, not grants.)

In general, relators are barred from bringing certain types of suits under the False Claims, including those against a state or a state or federal agency.

The following show some of the issues and dollars involved in False Claim Act actions against institutions of higher education:

◆ ***Issue:*** Allegations that "additive" or "supplemental" pay for faculty members was mischarged to federally funded grants, contracts, and cooperative agreements. *Settlement:* $1.0 million

◆ ***Issue:*** Allegations that the federal government was billed for salaries and expenses unrelated to federal grants. *Settlement:* $2.4 million

◆ ***Issue:*** Allegations that (1) in completing grant applications, the percentage of researchers' work effort was overstated, and (2) the university failed to comply with requirements that a specified percentage of researchers' effort be devoted to the grant. *Settlement:* $5.5 million

◆ ***Issue:*** Allegations of fraud in making false statements to NIH in connection with administration of a grant, grant renewal applications, and drawdowns of funds under a grant. *Settlement:* $4.4 million

◆ ***Issue:*** Allegations that the government was wrongly charged by inclusion on underspent grants research costs incurred on overspent grants and internal cost centers. *Settlement:* $6.5 million

There is no magic wand to wave to avoid such litigation. But one strategy that could help reduce the likelihood of a disgruntled employee or program beneficiary filing a *qui tam* action, is to create an in-house whistleblower policy. It has been observed that where this feature has been either lacking or demonstrably ineffective, those with a willingness to identify a false claim are only left with the *qui tam* route.

Some of the elements of a sound whistleblower policy might include the following:

◆ Employees should be encouraged to report any allegation of wrongdoing through appropriate channels. Those channels, such as a hotline, should be publicized throughout the organization.

◆ An opportunity for employees to register allegations anonymously, if they so choose.

◆ Allegations should be received in confidence and reporters should be protected from retaliation and retribution.

◆ Designation of individuals responsible for assessing the allegations and determining further action.

◆ Training for those responsible for receiving complaints.

◆ A set process for dealing with allegations, a timeframe for the process, and a set of sanctions/penalties when wrongdoing is found to have taken place.

◆ Record-keeping policies.

For additional information on whistleblower actions, see ¶2340 at www.ManagingFederalGrants.com.

Auditors for NSF Question Some Costs in U of Wisconsin Audit

A recent audit conducted by the Defense Contract Audit Agency questioned about $1.8 million in expenditures by the University of Wisconsin-Madison and found small internal control weaknesses as well.

The Office of Inspector General at the National Science Foundation contracted with DCAA to conduct an incurred cost audit of the interim expenditures under three NSF cooperative agreements with the university for a project to design and build an array of mirrors in Antarctica. The interim incurred costs totaled $218.8 million, including $44 million in contingency costs under a construction cooperative agreement.

Most of the questioned costs occurred because the university reclassified two subawards as service agreements. Wisconsin's 45.5% facilities and administrative rate is applied to the entire amount of service contracts, but F&A allocations are only permitted on the first $25,000 of subawards; the questioned costs represent the increased F&A allocations that resulted from the reclassifications.

DCAA questioned the costs because the budget had included the awards as subawards, and DCAA said the university did not provide adequate documentation to support the change in classification in either case.

The university disagreed with the auditor's finding. It maintained that prior approval is not required for this type of change; there is nothing that requires written documentation of the changes; and the changes were made in accordance with university policies.

When the project was originally conceived and proposed, the university did not know whether it would have adequate expertise, staff, and resources to complete the project, so a substantial role for the two contractors in programmatic decision-making was included in the proposal, according to the university. When in-house staff time was committed to work on the project, however, the contractors' roles became support only, and the resulting work fit the parameters of a contract rather than a subaward.

Further, the university said, it included NSF personnel in the decision to make the change and identified the contractors as vendors on all reports after the proposal stage, and NSF never disputed the change.

Should It Be a Subaward or Contract?

DCAA did not find the university's position persuasive. The university maintained that it was clear before the project began that the two contractors should be treated as vendors, but DCAA notes that both were given subaward agreements in 2004, not contracts.

The auditors maintain that the primary reason the change was made for one of the contractors was its objection to being classified as a subawardee, and that should not have been a factor in making the determination.

The auditors also said that the university did not specifically describe the differences in the contractors' activities that justify the change in type of agreement. They, therefore, considered the two contractors to be subawardees, making the application of F&A rates to the entire subawards unallowable, which resulted in the questioned costs.

Some $6,785 in relocation costs that was charged directly to one of the cooperative agreements was questioned because the university's cost accounting guidelines state that such costs are normally treated as indirect costs, according to the report.

The university maintained that the costs were allowable because the project qualified as a "major project," and the circumstances involved were "unlike" those of normal relocation cost situations. The auditors, however, said that the charge should not have been made without written justification, which was not provided.

The scope of the audit did not include a full examination of indirect costs, but the audit notes that the university commingled F&A indirect costs within an internal account that is charged as direct costs to NSF awards, but F&A costs are listed in the project budget as a separate line item.

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The university said that F&A costs are not handled in the normal way for this major project because the F&A costs are returned directly to the project rather than commingled into the general F&A account. The university uses special journal transactions to identify them by award, but the auditors did not agree that these were consistent or clear.

DCAA was supposed to determine whether contingency costs in the awards were allowable; the agreement budget includes nearly $44 million of contingency costs. Auditors found, however, that "contingency costs were not accumulated and tracked in a manner consistent with how they were estimated" in the budget.

In the budget, these costs were identified as contingency funds, but in the university's accounting records, actual costs were charged into the various cost elements of the project. Thus, the DCAA auditors were unable to identify where the contingency costs had been spent.

Auditors also found an inconsistency in the treatment of the proposed and actual contingency costs — the proposed contingency costs were put in the category "Other Costs" and were not subject to indirect F&A rates, but because the actual costs were charged to various direct accounts that are subject to F&A rates, those rates were applied to the contingency costs.

Agency Update

The following are summaries of news items posted in Federal Agency Daily *at www.ManagingFederalGrants.com. The date appearing in parentheses at the end of each item is the date the item, including a link, was posted.*

◆ **Biomedical Workforce.** NIH Director Francis Collins has announced steps his agency will take to strengthen the future of biomedical research. NIH Deputy Director for Extramural Research Sally Rockey recently blogged in support of these initiatives. The actions were revealed at a Dec. 7 meeting of the Advisory Council to the Director, based on the recommendations of three NIH working groups, which, according to Rocky, addressed "three important topics in science — harnessing the power of biomedical data and informatics, achieving diversity in the biomedical research workforce, and developing a competitive and sustainable biomedical research workforce." The initiatives are outlined on the NIH website, and more specifics will forthcoming, according to Rockey, as they are quite "ambitious" and "will take some time to refine and implement." *(12/10/12)*

◆ **Public Access Policy.** Since 2008, compliance with the NIH public access policy has been a term and condition of all NIH grant awards and cooperative agreements. The policy requires scientists to submit final peer-reviewed journal manuscripts that arise from NIH funds to the digital archive PubMed Central (www.pubmedcentral.nih.gov) upon acceptance for publication. However, in order "to improve grantee compliance" with the policy, in Spring 2013, at the earliest, if NIH finds that publications arising from an award are not in compliance, it will delay processing of noncompeting continuation grant awards. NIH has scheduled a webinar for Jan. 15 to explain the new policy. This change will take effect simultaneously with NIH requiring the use of the research performance progress report for all Streamlined Noncompeting Award Process (SNAP) and Fellowship awards. *(1/2/13, 11/16/12)*

◆ **NASA Site for Grantees.** MissionSTEM.nasa.gov is a new website set up "to increase communication between NASA, its grantee institutions, and other stakeholders" on civil rights compliance, equal opportunity, and diversity in NASA-funded programs. The website will provide information and discussions on compliance requirements, promising practices, training video content, and other topics. NASA awarded approximately $1.2 billion this past year in grants and cooperative agreements to more than 600 recipient institutions. *(12/3/12)*

◆ **Scientific Misconduct: Plagiarism.** In his discussion of plagiarism, Sujit D. Rathod of the University of California-Berkeley, writes that "a focus on technological fixes for the problem of plagiarism fails to highlight the causes of plagiarism and its prevention. To bring attention to these elements of research misconduct is an opportunity to strengthen the overall system of scientific research." Rathod's article, entitled "Plagiarism: The Human Solution," appears in the latest Office of Research Integrity newsletter devoted entirely to plagiarism and its prevention. (NSF's most recent semi-annual report to Congress also discusses recent cases of plagiarism, see p. 1.) *(12/20/12)*

◆ **Research Animals.** NIH has announced that all 110 federally owned chimps declared "permanently ineligible for research" and selected for retirement

Here again, the university disagreed, claiming that the use of "contingency funds" in the proposal budget was a placeholder for unanticipated costs and that as they arose, they were more properly charged to actual, more specific accounts. It also said that the contingency costs were developed through the use of percentages of standard cost categories, and those percentages included F&A allocations, so applying F&A rates to the contingency fund category would constitute double charging.

DCAA was not persuaded by either argument.

Finally, NSF asked the auditors to note whether they found any internal control weaknesses, and they cited two items. Change request forms included a signature block for approval by NSF, but in two instances, the block was not signed. The auditors agreed with the university that NSF had been amply informed of these changes, but noted that some things might not always be clear, such as what was reported to NSF, when it was reported, or the name of the NSF official who approved the change.

They recommended that the university always forward those change request forms to NSF for signature. DCAA also found that the university's policy regarding changes in budget requiring NSF approval differed from its actual procedures. The auditors recommended that the university revise its change control policy to include the additional criteria being used.

The university agreed with both recommendations and is taking steps to implement them.

Link: www.nsf.gov/oig/13-1-001-wisc.pdf. ✧

Agency Update (continued)

will be moved in September 2013 from the New Iberia Research Center to Chimp Haven, a sanctuary in Louisiana. The Humane Society of the United States and the nonprofit Foundation for the National Institutes of Health "have launched coordinated fundraising campaigns to support the $2.3 million construction project to accommodate all the chimpanzees" at the sanctuary, according to NIH. *(12/19/12)*

◆ **NSF Project Reports.** NSF awardees must stop submitting project reports via FastLane starting on Feb. 1, as the agency will transfer its current project reporting service to Research.gov beginning March 18. To help awardees during the transition, the overdue date will be extended for all project reports that are currently scheduled to become overdue between Jan. 31 and April 30. This does not apply to organizations already in the Project Reporting Pilot. *(1/3/13)*

◆ **Agricultural R&D.** "Agriculture is more dependent on scientific innovation than any other industry," according to U.S. Department of Agriculture's Chief Scientist and Under Secretary for Research, Education and Economics Catherine Woteki. A study undertaken by the USDA's Economic Research Service and published in the journal *Science* looks at "the relationship between public and private investments" in agricultural R&D and "the rapid growth and changing composition" of global private investment. *(11/27/12)*

◆ **Future of Research.** The President's Council of Advisors on Science and Technology released its report that looks at how to shore up long-range U.S. investment in basic and early-stage applied research and reduce barriers to transforming the results of that research into new products, industries, and jobs. *Transformation and Opportunity: The Future of the U.S. Research Enterprise* contains "a series of specific opportunities for the federal government, universities, and industry to strengthen the U.S. research enterprise." Among PCAST's recommendations are that total R&D expenditures (across the U.S. public and private sectors) should maintain a level of 3% of gross domestic product; that actions be taken to increase the stability and predictability of federal research funding; and that Congress make the R&D tax credit permanent and increase it to 17%. *(12/4/12)*

◆ **NIH Applicants.** The number of research grant applications received by NIH increased and reached the highest level ever in 2012, according to NIH Deputy Director for Extramural Research Sally Rockey in her first blog post of 2013. NIH received 63,524 applications in 2012, a 2.02% increase from 2011. The average size of RPGs also increased slightly, from $449,644 in 2011 to $454,588 in 2012. Reporting on statistics from the NIH Data Book (http://report.nih.gov/nihdatabook), Rockey also noted that the overall success rate for research project grants stayed the same from 2011 to 2012, remaining at an historic low of 18%. *(1/3/13)*

◆ **Changes to Common Rule.** As indicated in a recently posted "Unified Agenda of Federal Regulatory and Deregulatory Actions," HHS expects to issue a proposed regulation revising the Common Rule in April. An advance notice was issued July 26, 2011. **Link:** http://tinyurl.com/bhbzlmf.

OIG Lays Out Audit Plans

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According to the work plan, the choice of which awardees to audit is made by applying data analytics to identify those with the highest risk. Then, further analytics are applied to identify compliance areas with the highest risk of misuse of NSF funds.

First, institutions at high risk of noncompliance are identified by looking at a variety of data sources, including NSF data such as award proposals, expense reports, and cash draw-downs, and external data such as from single audits, Recovery Board information, USAspending.gov, and GuideStar, which collects and publishes information about nonprofit organizations. Then, once institutions are chosen for review, determinations are made about which transactions carry the highest risk, using the same data sources and NSF-related financial data from the institution as well (see chart, below).

Data analytics are applied to all phases of an award, from *pre-award* issues such as conflicts of interest or inflated budgets, through *active-award* risks, such as unallowable costs or reporting problems, to *post-award* risks, such as cost transfers and spend-out. The work plan includes an illustrative chart that shows various risks at the three stages of awards.

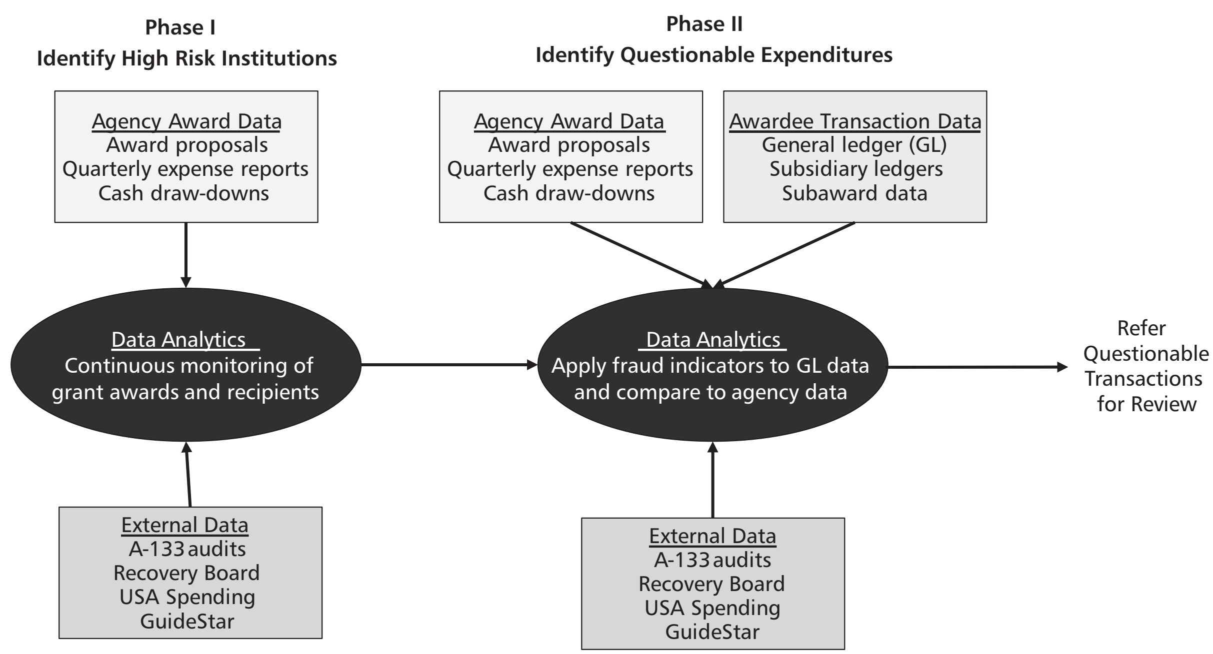
Once audit risk at specific awardees has been identified, the work plan explains the next steps in the process: Awardees' NSF-related accounting records are reviewed. Then OA uses "additional data analytics as well as more traditional audit methods," to identify transactions "that need further analysis to determine whether evidence indicates the misuse of federal funds. The goal of this analysis is to identify, at the outset of the audit, the transactions most likely to be unallowable, unrelated to the award on which they were charged, or unreasonable."

OIG uses a similar process to identify internal agency risks by accessing multiple NSF databases. Analyses are used to highlight "anomalies, such as awards to principal investigators who have not submitted required project reports for their prior NSF awards," according to the work plan. "Such anomalies require further analysis because they may indicate abuse of process."

Link to work plan: www.nsf.gov/oig/FY13auditworkplan.pdf. ✧

Risk Assessment and Identification of Questionable Transactions

NSF's OIG uses data analytics to identify institutions that may not be spending funds properly. According to OIG, "This methodology enables a review of 100 percent of applicable data, and reveals anomalies, such as unusual expenditure rates, for further investigation." Sources used to identify high risk awards and institutions are identified below.



SOURCE: NSF Annual Office of Audit Work Plan FY 2013, www.nsf.gov/oig/FY13auditworkplan.pdf.