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**Agenda**

- Federal Offices of Inspectors General Audit Workplans
- Recent Federal Audits and Resolutions
- Preparedness for COVID-related audits
  
- Questions and Answers

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**Workplans**

- FY2021 Work Plans won't be out for a few months, and the FY2020 plans date from late 2019. COVID-19 audits will definitely be a component.
- NSF
  - Some time within the next month NSF will be launching several audits related to COVID-19.
- DHHS
- Other agencies do not seem to be planning much in the way of university audits. But, of course, they can still show up!

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**NSF OIG FY2020 Workplan**

- Government Owned Equipment (issued [OIG 20-2-007](#))
- Audits of award recipients (8 issued in FY20, including [JHU](#))
  - Internal controls
  - Accounting systems
  - Incurred costs
- Desk audits of smaller entities
- While not OIG
  - DIAS/RAM performs Advanced Monitoring Site Visits and Desk Reviews

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**Selected NIH items from DHHS OIG FY2020 Workplan**

- [Review of Institutions of Higher Education Grantees Receiving National Institutes of Health Awards](#)
- [Grantee Institutions' Actions To Strengthen Policies in Response to Concerns Regarding Potential Foreign Influence on NIH-Funded Research](#)
- Various internal reviews of the NIH, including of the peer review process, and pre-award assessing grantee risk and post-award oversight

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**Work Plans: so what?**

- Identify key risk areas identified by OIG in the plans
  - Evaluate institutional (or departmental) risks associated with the identified areas
  - Determine how to respond and manage key risks
- Other OIG work plans are available at OIG sites or through [oversight.gov](https://www.oversight.gov)

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**Selected Research and other University Investigations, Audits and Resolutions, CY2019**

NSF OIG: 17 Audits, Total Questioned: \$4,428,903  
NSF Resolutions: 17 Audits, \$2,319,690 disallowed  
HHS: 2 Audits, Total Questioned: \$1,924  
NASA: 2 Audits, no questioned costs  
DOE: Multiple audits of DOE labs  
USDA, DoD: None found  
DOJ: 2 university audits  
ED: 6 Investigations regarding Section 117 of HEA

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**Recent NSF Audits**

- NSF audits issued in CY2020
  - [Colorado at Boulder](#) (\$79,831 questioned)
  - [University of Connecticut](#) (\$75,139 questioned)
  - [Johns Hopkins](#) (\$91,048 questioned)
  - [UNC – Chapel Hill](#) (\$744,671 questioned)
  - [University of Houston](#) (\$133,305 questioned)
  - [Temple University](#) (\$5,969 questioned)
  - [Yale University](#) (\$251,973 questioned)
  - [Duke University](#) (\$708,906 questioned)
- *Reminder: Audit findings are not final until the resolution process!*

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**Recent NSF Audit Resolutions**

- NSF audit resolutions issued in CY2020
  - [University of Texas at Austin](#) (\$283,613 disallowed; \$0 allowed)
  - [University of South Carolina](#) (\$83,388 disallowed; \$0 allowed)
  - [University of Wyoming](#) (\$207,276 disallowed; \$234,407 allowed)
  - [Univ Corp for Atmospheric Research](#) (\$171,804 disallowed; \$0 allowed)
  - [University of Minnesota](#) (\$72,260 disallowed; \$0 allowed)
  - [Arizona State University](#) (\$330,369 disallowed; \$848,119 allowed)

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### Recent Investigations and Settlements

- [Department of Education, Foreign Gifts and Contracts \[\\*\]](#)
- [Researcher at University Arrested for Wire Fraud and Making False Statements About Affiliation with a Chinese University \(University of Tennessee\)](#)
- [Harvard University Professor Charged with Tax Offenses](#)
- [Lehigh University Agrees to Pay \\$200,000 Settlement to Resolve False Claims Act Allegations Arising from Convicted Professor's Grant Fraud](#)
- [Harvard University Agrees to Pay Over \\$1.3 Million to Resolve Allegations of Overcharging NIH Grants](#)
- [Pennsylvania State University to Pay \\$151,000 to Resolve Potential False Claims Liability](#)
- [The Scripps Research Institute To Pay \\$10 Million To Settle False Claims Act Allegations Related To Mischarging NIH-Sponsored Research Grants](#)

\* Currently disclosed investigations at: Georgetown, Texas A&M, Cornell, Rutgers, MIT, Maryland, Harvard, Yale, Texas, Case Western, Fordham, Stanford

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### COVID-19 Audits

- Agency reviews of OMB flexibilities
- Reviews of additional pandemic related funding
- Changes to FY20 Compliance Supplement (and forthcoming addendum) for the Single Audit
  - Need to identify awards designated as funded by COVID-19 appropriations in SEFA
- Top COVID Accountability Challenges as identified by OIGs: [Report](#)

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Questions?

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