

**OFFICE OF INSPECTOR GENERAL (OIG)****\$26,810,000**

The Appropriations Act that funds the National Science Foundation contains a separate appropriation for NSF's Office of Inspector General. Accordingly, this FY 2024 Budget Request identifies the resources needed to support OIG, including amounts for personnel compensation and benefits (PC&B), contract services, training, travel, supplies, materials, and equipment.

The FY 2024 Budget Request for OIG is \$26.81 million, an increase of \$3.42 million over the FY 2023 Enacted Appropriation of \$23.39 million

| <b>OIG Funding</b>           |                   |                    |                    |                                |              |
|------------------------------|-------------------|--------------------|--------------------|--------------------------------|--------------|
| (Dollars in Millions)        |                   |                    |                    |                                |              |
|                              | FY 2022<br>Actual | FY 2023<br>Enacted | FY 2024<br>Request | Change over<br>FY 2023 Enacted |              |
|                              |                   |                    |                    | Amount                         | Percent      |
| <b>Total</b>                 | <b>\$18.89</b>    | <b>\$23.39</b>     | <b>\$26.81</b>     | <b>\$3.42</b>                  | <b>14.6%</b> |
| Full-Time Equivalents (FTEs) | 72                | 93                 | 100                | 7                              | 7.5%         |

**OIG Responsibilities and Structure**

OIG provides independent oversight of NSF's programs and operations. The office promotes effectiveness, efficiency, and economy in administering the Foundation's programs and prevents and detects fraud, waste, and abuse within NSF or by individuals who receive NSF funding. By statute, NSF OIG is organizationally independent from the agency, with the Inspector General (IG) reporting directly to the National Science Board and Congress. Given the geographic breadth of the projects NSF funds, OIG needs to be equipped to conduct audits and investigations across the continental U.S., Alaska, Hawaii, Puerto Rico, and Antarctica. To fulfill its important mission, OIG employs a diverse staff of scientists, attorneys, certified public accountants, criminal investigators, management analysts, data analysts, and information technology (IT) specialists. OIG's FY 2023 appropriation is just 0.24 percent of NSF's nearly \$9.90 billion appropriation and just 0.06 percent of its \$37.2 billion portfolio of active awards (as of 8/17/2022), yet OIG provides significant return on investment and serves as an invaluable safeguard against fraud, waste, abuse, and whistleblower reprisal.

OIG's work is divided into two functional areas: the Office of Audits and the Office of Investigations, which are supported by the Office of Management, the Office of Counsel, and the IG's Immediate Office. Highlights of the OIG's operational impact and strategic focus by functional area follow.

**Appropriations Language**

For necessary expenses of the Office of Inspector General as authorized by the Inspector General Act of 1978, ~~\$23,393,000~~\$26,810,000, of which \$400,000 shall remain available until September 30, ~~2024~~2025. (Science Appropriations Act, 2023.)

**Office of Inspector General**  
**FY 2024 Summary Statement**  
(Dollars in Millions)

|                                      | Enacted/<br>Request | Unobligated<br>Balance Available<br>Start of Year | Unobligated<br>Balance Available<br>End of Year | Adjustments<br>to Prior Year<br>Accounts | Obligations<br>Actual/<br>Estimates |
|--------------------------------------|---------------------|---|---|--|-------------------------------------|
| FY 2022 Appropriation                | \$19.00             | \$0.40  | -\$0.40   | -\$0.11                                  | \$18.89                             |
| FY 2023 Appropriation                | 23.39               | 0.40  |   |  | 23.79                               |
| FY 2024 Request                      | 26.81               |   |   |  | 26.81                               |
| \$ Change from FY 2023 Appropriation |                     |   |   |  | \$3.02                              |
| % Change from FY 2023 Appropriation  |                     |   |   |  | 12.7%                               |

Totals exclude reimbursable amounts.

**Explanation of Carryover**

Within the OIG two-year account, \$398,292 was carried over into FY 2023.

Office of Inspector General

- Amount: \$398,292
- Purpose: Funds are expected to be used to procure financial and performance audit services. The selection of awards and institutions to be audited will require careful preparation and is subject to changing circumstances and new information that may require additional time to process.
- Obligation: Anticipated FY 2023 Quarter 3

**Audit Impact and Strategic Focus**

OIG’s Office of Audits (OA) conducts audits of NSF’s contracts, cooperative agreements, and grants to universities and other research institutions, as well as internal audits of NSF’s programs. These audits help ensure that financial, administrative, and programmatic activities are conducted economically, effectively, and in compliance with applicable regulations.

From FY 2017 through FY 2022, OIG audited approximately \$9.6 billion in NSF funding in 37 states and Washington, D.C. These audits resulted in 131 audit engagement report and 19 other products containing a total of \$17.5 million in questioned costs and 1,204 recommendations to recover misspent funds and improve awardee and NSF operations. In addition, OIG issued 537 desk reviews of federally required single audits for which NSF was the cognizant or oversight agency.

In FY 2022, OA identified more than \$1.5 million in questioned costs and made 209 recommendations to strengthen program and grant operations. As a result of OIG audits, NSF recouped misspent funds and required award recipients to improve their management of NSF awards to prevent future misuse of taxpayer money. NSF also took other corrective actions in response to recent audits. For example, in FY 2022 NSF issued Standard Operating Guidance for external panel reviews of construction completion and facility readiness prior to acceptance of a major facility. NSF also developed a performance work statement for a contract for services that had previously been procured without following federal procurement guidelines. Further, in FY 2022, NSF implemented corrective actions to

limit access to sensitive information, such as social security numbers, in its Report Database to those with a current business need for the information.

#### Areas of Risk for Potential Audit Coverage in FY 2024

Much of OIG's audit work is mandatory, including the annual financial statement audits, the annual audits of NSF's information security program, required by the Federal Information Security Modernization Act of 2014, and the FY 2023 review of NSF's Agency Financial Report for compliance with the Payment Integrity Information Act of 2019. For discretionary audits, OA uses a risk-based approach to identify the highest priority issues that would benefit from OIG review. Although additional areas may emerge by FY 2024, the current high-risk areas include:

#### *Directorate for Technology, Innovation and Partnerships (TIP)*

In FY 2022, NSF established the TIP directorate, the agency's first new directorate in more than three decades. TIP will strive to accelerate the pace of innovation and translation in emerging technologies, address the pivotal societal and economic challenges addressing the nation, and engage diverse talents nationwide. Working collaboratively with the rest of the Foundation, other federal agencies, state, local, and tribal governments, academics, the private sector, nonprofits, civil society, and investors, TIP will seek to ensure the nation remains in the vanguard of competitiveness for decades to come. The CHIPS and Science Act of 2022 officially authorized the directorate and a number of its investments. TIP represents a transformational change to NSF's traditional mission by expanding its emphasis on applied and use-inspired research. OA will monitor how the directorate evolves and evaluate any emerging risks associated with its new programs and initiatives.

#### *Antarctic Infrastructure Modernization Projects*

The NSF Office of Polar Programs manages the U.S. Antarctic Program (USAP), through which it operates three year-round research stations and two research vessels and coordinates all U.S. science and logistical support on the southernmost continent. The Antarctic Infrastructure Modernization for Science (AIMS) project is a key component of the future USAP. AIMS includes a series of redevelopments and upgrades to the buildings, utilities, logistics, and technology that make up the USAP stations. This work, budgeted at \$90.0 million in 2022, was intended to serve the continent's ongoing scientific mission over a 35 to 50-year planning horizon and was aimed at reducing costs, finding efficiencies, conserving energy, and supporting Antarctic science. Since March 2020, the McMurdo worksite has been in a safe and stable condition and all on-ice construction had been paused due to COVID-related international travel restrictions. NSF has now resumed on-ice construction. Due to the difficulties of working in Antarctica and of recovering from the pandemic, the original AIMS construction project is being re-baselined to include only the Vehicle Equipment and Operations Center (VEOC) and Lodging Building modules, with associated cost increases and possible work extending beyond the end of the current USAP contract. NSF has also identified needed investments in USAP facilities and infrastructure that cannot be deferred until after completion of the remaining AIMS' modules and is transitioning into a broader recapitalization of Antarctic infrastructure under the Antarctic Infrastructure Recapitalization (AIR) program, which includes projects at all three year-round stations. OA will continue to evaluate NSF's oversight of these critical, highly visible, long-term projects and assess the adequacy of the re-baselining process.

#### *Harassment*

NSF added an award term and condition, effective October 22, 2018, requiring award recipients to notify the agency of any findings/determinations of sexual harassment, other forms of harassment,

or sexual assault regarding an NSF funded principal investigator (PI) or co-PI. Recipients are also required to notify NSF if the PI or co-PI is placed on administrative leave or if the awardee has imposed any administrative action on the PI or any co-PI relating to any finding/determination or an investigation of an alleged violation of awardee policies or codes of conduct, statutes, regulations, or executive orders relating to sexual harassment, other forms of harassment, or sexual assault. From FY 2019 through FY 2021, NSF received 43 notifications. NSF's Office of Equity and Civil Rights receives the notifications and works with NSF staff to determine the appropriate course of action. NSF's current Proposal and Award Policies and Procedures Guide states that NSF expects all research organizations to establish and maintain clear and unambiguous standards of behavior to ensure harassment-free workplaces wherever science is conducted. Providing effective oversight of awardee compliance may be particularly difficult for NSF in certain locations, such as research vessels, small and remote labs, and Antarctica. NSF recently received a report raising concerns about harassment occurring at NSF-funded research stations and field sites in Antarctica. We will continue to monitor NSF's oversight of awardee compliance with its harassment policies, and its implementation of applicable federal requirements, including those in Combating Sexual Harassment in Science, in the CHIPS and Science Act of 2022. We will also monitor the actions NSF takes in response to the Antarctic report.

*Compliance with OMB Memorandum 22-09, Moving the U.S. Government Toward Zero Trust Cybersecurity Principles*

In January 2022, the Office of Management and Budget (OMB) issued memorandum M-22-09 to help move the federal government toward Zero Trust cybersecurity principles. The memorandum provides a federal zero trust architecture (ZTA) strategy, requiring agencies to meet specific cybersecurity standards and objectives by the end of FY 2024. The memorandum's goals are organized using the zero-trust maturity model developed by the Cybersecurity & Infrastructure Security Agency (CISA). CISA's zero trust model describes five complementary areas of effort (pillars): Identity, Devices, Networks, Applications and Workloads, and Data; with three themes that cut across these areas: Visibility and Analytics, Automation and Orchestration, and Governance. As part of the ZTA requirements, agencies were to submit an implementation plan by March 26, 2022, to OMB and CISA for FY 2022 through FY 2024, and a budget estimate for FY 2024. OA will monitor NSF plans for implementing the ZTA strategy, its FY 2024 budget request, and its progress in meeting the goals and objectives of M-22-09.

*Award Recipient Compliance with Research Security Requirements*

National Security Presidential Memorandum 33 (NSPM-33) strengthens protections of United States Government-supported research and development against foreign government interference and exploitation while maintaining an open environment to foster research discoveries and innovation that benefit the nation and the world. NSF recently updated its Proposal and Award Policies and Procedures Guide (PAPPG) to, in part, follow the research security requirements established by NSPM-33. In addition to existing conflict of interest guidance, NSF has instituted new pre-award and post-award disclosure requirements. NSPM-33 also requires research organizations awarded more than \$50 million per year in total federal research funding to implement a research security program.<sup>1</sup> Further, the CHIPS and Science Act of 2022 enacted additional research security requirements that are applicable to both NSF and its award recipients. These various requirements establish mechanisms for managing risks related to researchers' potential conflicts, including participation in foreign government talent programs. OA will monitor NSF's implementation of NSPM-33, its

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<sup>1</sup> Implementation guidance on this requirement has not yet been issued.

implementation of additional security requirements in the CHIPS and Science Act, and its oversight of award recipients' compliance with associated PAPPG requirements.

### *Workforce Challenges*

In FY 2022, NSF implemented the new TIP directorate, as well as a hybrid workforce, which requires support for on-site and multiple off-site employees. NSF's budget increased significantly in FY 2023, and the FY 2024 requested amount is higher still. The CHIPS and Science Act of 2022 also directed NSF to carry out various initiatives and activities that build on existing agency investments. We plan to monitor the overall challenges that result from the use of a hybrid workforce, the creation of the new directorate, and any growth resulting from increased funding for the agency, which present new individual and collective risks to NSF management. For example, we plan to monitor topics such as the adequacy of NSF's management of its information technology infrastructure; use of space at NSF's Alexandria, Virginia headquarters; personnel hiring, supervision, and retention; structure and location of merit review panels; and controls over the new directorate and over the award lifecycle and NSF's assets.

### *Mid-scale Research Infrastructure*

In its FY 2023 Budget Request, NSF requested more than \$180 million for mid-scale projects costing between \$6 and \$100 million. If the total project cost is less than \$20 million, the project is funded through the Research & Related Activities account. If the total project cost is more than \$20 million, it is funded through the Major Research Equipment and Facilities Construction account. These projects include research instrumentation, equipment, and upgrades to major research facilities or other research infrastructure investments. They address national research priorities, rather than regional or campus level priorities and foster student training and workforce diversity. For example, as mid-scale projects, NSF funded a network of advanced Nuclear Magnetic Resonance spectrometers to enable research at smaller universities and Minority Serving Institutions that lacked prior access to such infrastructure.<sup>2</sup> NSF's *Research Infrastructure Guide*<sup>3</sup> provides guidance for mid-scale projects. According to the *Guidance*, each project is assigned a program officer with primary responsibility for award oversight and project management. In FY 2023, OA plans to review four mid-scale recipients' expenditures and internal controls to determine if the recipients are providing adequate stewardship over federal funds provided for their mid-scale projects. The results of those reviews will help determine if further evaluations of NSF's oversight of its mid-scale projects are warranted.

### Audits of Recipients of NSF Grant Funds

Discretionary audits of NSF recipients are an essential part of OA's efforts to protect NSF funds. All statutorily mandated audits and most in-house performance audits focus on NSF's internal operations. Because the bulk of NSF's funding is provided to the academic community via grants and cooperative agreements, robust oversight of that funding is imperative. Audits of NSF recipients determine whether awardees follow the financial and administrative terms and conditions of the awards. They address the highest risk areas at institutions, identifying systemic issues, recapturing misused funds, and making recommendations ensuring proper stewardship of federal funds going forward. These audits also help identify systemic issues resulting from NSF policy and/or guidance, leading to recommendations for NSF to make internal adjustments and improvements.

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<sup>2</sup> [www.nsf.gov/about/budget/fy2023/pdf/fy2023budget.pdf](https://www.nsf.gov/about/budget/fy2023/pdf/fy2023budget.pdf) - Research Infrastructure - 6

<sup>3</sup> [www.nsf.gov/pubs/2021/nsf21107/nsf21107.pdf](https://www.nsf.gov/pubs/2021/nsf21107/nsf21107.pdf)

Historically the OIG has procured audits of NSF recipients to provide this much-needed audit coverage over the recipient community. The coverage of each of these audits at recipients ranged from \$9.8 million to \$440.0 million from 2018 to 2022. Beyond the findings specific to the institutions being audited, these audits may identify evidence of behavior that could violate criminal or civil laws, which OA would refer to the Office of Investigations. Additionally, these audits may identify inconsistent treatment of similar charges across the academic community, which OA would share with NSF staff so they could address the inconsistencies. The impact of this work is not limited to the entities that are audited: NSF recipients carefully monitor the results of these audits to identify situations where they need to strengthen their own policies and procedures. OA typically uses independent public accounting firms to conduct these audits. OA will also conduct multiple desk review audits at small to medium sized institutions and continue to monitor the quality of Single Audits.

### **Investigative Impact and Strategic Focus**

OIG's Office of Investigations (OI) investigates criminal, civil, and administrative wrongdoing related to NSF programs and operations, including all entities and individuals that receive NSF funds. OI also evaluates and investigates allegations of research misconduct—data fabrication, data falsification, and plagiarism—related to NSF-funded research, and investigates allegations of whistleblower retaliation. OI's vigilance ensures that those who seek or receive NSF research funds are held accountable and serves as a meaningful deterrent to grant fraud, research misconduct, and other wrongdoing.

OI opens investigations based upon consideration of OIG's strategic goals, NSF Management Challenges, the seriousness and magnitude of the offense, the significance of programmatic vulnerability, and the high-risk status of the program or institution.

OIG Investigations resulted in actual recoveries of more than \$43.0 million from FY 2017 through FY 2022; conducted nearly 700 investigations in 50 states and the District of Columbia, as well as Puerto Rico, Canada, and Antarctica; and further helped protect NSF research funds through 57 debarments of individuals and entities, 16 voluntary exclusions of individuals, 26 award suspensions, and 17 award terminations. More than 250 other administrative actions were taken. OIG investigators also worked with NSF to remedy numerous administrative practices and procedures to help prevent fraud and continued its leadership and outreach efforts on research security.

### **Investigative Action on Research Security Threats**

OI continues to be a leader in the response to the theft of U.S. federally funded research and development by foreign states that use "talent plans" to exploit the openness of American universities and the federal research enterprise. In FY 2018, OI initiated its first criminal investigations focused on potential fraudulent application for and misuse of NSF funding by members of foreign talent plans. The volume and complexity of these investigations has steadily increased, and they continue to account for approximately half of OI's workload. To meet this challenge, OI has adopted new analytical tools to enhance efficiencies in research and data correlation efforts. OI continues to deliver robust outreach and training to its stakeholders and investigative partners. OI's investigative work on these cases has resulted in award suspensions and terminations, recoveries of NSF funds, and many referrals to the U.S. Attorney's Office for prosecution.

In addition to conducting research security investigations, OI:

- Founded and now serves as co-leader of a Council of the Inspectors General on Integrity and Efficiency (CIGIE) Working Group, which informs and assists investigative colleagues with threat identification, case predication, and best practices in conducting research security investigations.
- Collaborates with the FBI and other investigative partners to conduct outreach to internal and external stakeholders (e.g., grantees, institutions) to explain the risks posed by talent plan membership.
- Conducts outreach and provides education to NSF, which has resulted in the issuance of new or amended agency advisories and policies to address the threat, including an express prohibition of talent plan members serving as federal employees or Intergovernmental Personal Act (IPA) rotators, the requirement that IPA rotators be U.S. citizens, and increased disclosure requirements for researchers seeking NSF funding.
- Supports the operation of a Sensitive Compartmented Information Facility at NSF to enhance the efficiency and effectiveness of research security investigations by facilitating essential communication and coordination with investigative partners across the government.

#### Investigative action on SBIR/STTR Program Risks

OI has successfully partnered with NSF program managers to improve Small Business Innovation Research (SBIR) and Small Business Technology Transfer (STTR) processes and procedures to reduce the opportunity for fraud to occur. OI also conducts SBIR/STTR-related outreach at NSF awardee workshops, which provides guidance to the small business community on how to properly handle federal funds and the consequences of not following the rules.

OI has also led an OIG community working group focused on fraud in these programs to share best practices and lessons learned. OI's efforts have produced significant programmatic improvements and enhanced understanding throughout the research community. As a result, there has been a substantial decrease in the number of allegations, investigations, prosecutions, and recoveries relating to NSF's SBIR/STTR programs. This great success in identifying and resolving a significant threat to federal research funding has provided a model for our posture towards research security investigations and other emerging threats. Nevertheless, protecting NSF's nearly \$600 million portfolio of active SBIR/STTR awards from fraud and abuse remains a significant concern, especially since the size of that portfolio may increase if NSF receives additional funding as a result of the CHIPS and Science Act.

#### Investigative response to the new NSF Directorate for Technology, Innovation and Partnerships (TIP)

As noted earlier in this document, in FY 2022 NSF established a new TIP directorate to further innovation of emerging technologies and more broadly engage equity holders nationwide. The CHIPS and Science Act of 2022 authorized the directorate. This significant expansion of the NSF mission and initiatives represent a similarly significant increase in the need for investigative oversight to protect federal dollars from fraud and other misconduct. OI will conduct outreach to, and closely monitor developments in, this new directorate to identify emerging risks.

#### Investigative action on Antarctic sexual assault and harassment risks

OI is partnering with OA in a series of inspections focused on sexual assault and sexual harassment taking place on NSF's Antarctic research stations. OI is examining the existing reporting and investigative processes to identify ways to improve the response to this serious problem.

## **Support Offices' Actions and Impacts**

### Office of Management

OIG's Office of Management (OM) directs OIG's financial management, procurement, and administrative functions, and manages the OIG Hotline. Working in partnership with the other OIG divisions, OM guides the strategic vision of the OIG and ensures that all operational needs are met. Critical functional areas include:

#### *Human Capital*

Having a strong human capital strategy is vital to the success of any organization. OIG's competitive advantage has long been its highly skilled staff. Expediting the onboarding process, finding ways to improve employee retention, developing leaders from within, and providing specialized training are all OM priorities. Recent adoption of a fully automated Performance Management system has allowed supervisors to spend less time on administrative tasks and more on providing direct guidance to their employees.

#### *Information Technology.*

OM strives for continuous process improvement. Investment in IT plays a critical part in achieving that goal. From providing recommendations to senior management on modernization to protecting OIG information systems and data to handling day-to-day hardware and software issues, OM supports all aspects of IT for OIG.

#### *Data Analytics.*

A robust data analytics capacity is a core component of OIG's ability to provide effective oversight. To that end, OM employs an in-house forensic accountant to assist OI in managing the large amounts of information that investigators receive through subpoenas and other means. Moreover, OM uses data analytics to streamline internal processes such as procurement oversight and budget execution. These applications yield great efficiency, especially in the new hybrid environment, and allow OIG management to make more informed decisions.

### Office of Counsel

The Office of Counsel (OC) consists of the Counsel to the IG and two assistant counsels. OC provides comprehensive legal advice and critical analysis to the IG and all OIG offices, including legal review of externally issued OIG work products and correspondence. OC handles a myriad of subject areas, including audit-related support, ethics, appropriations law, contract law, information disclosure, privacy, federal personnel law, and IG Act authorities. OC also supports the larger IG community through active participation in CIGIE projects and committees. On average, OC handles about 250 actions per year, including legal sufficiency reviews of reports and other externally focused documents, proposed procurements; Freedom of Information Act (FOIA) requests; and legal opinions on various matters. OC attorneys also participate in key meetings and decisions, conduct training, and publish legal updates. This level of involvement enables the office to identify and address potential legal issues and risk areas before they mature.

### Immediate Office

The Inspector General's immediate office includes the Chief of Staff. The Chief of Staff handles all matters relating to external affairs, including congressional relations and media contacts.



## Government-wide Impact

Though small relative to many other OIGs, NSF OIG continues to make significant contributions to the Inspector General community and the government at large. For example:

- NSF's Inspector General began serving as the Chair of the Council of the Inspectors General for Integrity and Efficiency (CIGIE) in January 2021, having served as the vice chair of CIGIE since 2015.
- NSF OIG has conducted outreach to the federal IG community, provided training to other investigative agencies, and taken the lead to establish and run four IG community working groups to:
  - Prevent fraud within the SBIR/STTR programs;
  - Increase the use of government-wide suspension and debarment as tools to deter and reduce instances of fraud, waste, and abuse;
  - Foster the next generation of senior investigative leaders within the IG community; and
  - Address emerging threats to U.S. national security through efforts by foreign governments to illegally obtain intellectual property and other research.

## Financial Discussion

### Office of Inspector General Personnel Compensation and Benefits and General Operating Expenses

(Dollars in Thousands)

|   | FY 2022<br>Actual | FY 2023<br>Enacted | FY 2024<br>Request | Change over<br>FY 2023 Enacted |              |
|---|-------------------|--------------------|--------------------|--------------------------------|--------------|
|   |                   |                    |                    | Amount                         | Percent      |
| Personnel Compensation & Benefits <sup>1</sup>          | \$15,468          | \$20,249           | \$22,999           | \$2,750                        | 13.6%        |
| Travel & Transportation of Persons                      | 203               | 270                | 440                | 170                            | 63.1%        |
| Advisory & Assistance Services <sup>2</sup>             | 2,463             | 1,976              | 2,297              | 321                            | 16.3%        |
| Rent  | -                 | -                  | -                  | -                              | N/A          |
| Information Technology                                  | 230               | 205                | 220                | 15                             | 7.5%         |
| Communications, Supplies, Equipment, and Other Services | 523               | 693                | 853                | 160                            | 23.1%        |
| <i>Training</i>   | 345               | 255                | 374                | 119                            | 46.7%        |
| <i>Other</i> <sup>3</sup>                               | 110               | 354                | 372                | 18                             | 5.0%         |
| <i>CIGIE Assessment</i> <sup>4</sup>                    | 68                | 84                 | 107                | 23                             | 27.7%        |
| <b>Total</b>  | <b>\$18,888</b>   | <b>\$23,393</b>    | <b>\$26,810</b>    | <b>\$3,417</b>                 | <b>14.6%</b> |
| Full-Time Equivalents                                   | 72                | 93                 | 100                | 7                              | 7.5%         |

<sup>1</sup> FY 2024 PC&B includes base salary costs and anticipated within grade and promotion increases.

<sup>2</sup> This line includes the costs of the annual financial statements audit and the outsourcing of contracting services.

<sup>3</sup> Other Services includes the cost for Sensitive Compartmented Information Facility (SCIF), which began construction in FY 2022.

<sup>4</sup> In FY 2024, the CIGIE assessment is expected to increase from 0.36% to 0.40% of OIG's appropriation.

## FY 2024 Budget Request

Our FY 2024 Budget Request represents a 14.6 percent over the FY 2023 Enacted level. This increase will help ensure that OIG can achieve critical audit and investigative priorities, procure approximately ten audits of NSF recipients, maintain essential FTE, and fund other vital contracts, travel, and training.

Funding at the Budget Request level would enable OIG to retain existing staff and support an additional seven FTE as follows:

- *One criminal investigator* dedicated to OI's Prevention, Planning, Proactive, and Outreach mission. This investigator will help keep pace with rising caseloads and expand oversight of current NSF programs and operations through data analytics and proactive initiatives. This investigator will pressure test known and suspected vulnerabilities and risks inherent to NSF programs, analyze the results of proactive initiatives, and recommend appropriate follow-on actions, such as opening investigations, drafting management advisories, and/or referring matters to the OA.
- *One investigative attorney*. OI investigative attorneys are assigned to civil, criminal, research misconduct, whistleblower retaliation, and other administrative investigations. They also conduct critical outreach to NSF and the research community. This additional investigative attorney will help keep pace with rising caseloads through legal support of investigations and will increase opportunities for referrals to DOJ for civil and criminal prosecutions, provide for expanded investigative oversight of current NSF programs and operations, and contribute to the OI outreach mission.
- *Two auditors* to conduct proactive work in the new TIP Directorate, as well as internal reviews of NSF programs in other high-risk areas. Proactive review of the TIP Directorate is especially important because it is a completely new area for NSF, focused on moving from basic to applied research and expanding public-private partnerships.
- *One data scientist* to establish new, much-needed data science capabilities. Due to the increased utilization of data to advance the mission of OIG, this position will allow the Office of Management (OM) to provide centralized OIG-wide support in this critical area.
- *One human resources specialist* to support growth in FTE across OIG, as well as augment support in staffing and classification, employee relations, performance management, and human capital policy. Having this capability will ensure OIG can develop and execute a much-needed human capital strategy.
- *One personnel psychologist (I/O psychologist)* to lead efforts in recruitment, retention, engagement, and strategic workforce planning.

### **Inspector General Reform Act Statement**

Section 6(g)(1) of the IG Act, 5 U.S.C. app. 3, was amended by the Inspector General Reform Act of 2008 (Pub. L. 110-409) to require a summary statement concerning OIG's annual budget request.

In accordance with this, OIG submits the following summary:

- FY 2024 Budget Request for NSF OIG is \$26,81 million.
- The portion for training is \$374,000,000.
- The portion for operation of the CIGIE is \$107,240.<sup>4</sup>

The portion of the FY 2024 Budget Request for staff training is expected to suffice for all training needs in FY 2024.

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<sup>4</sup> This is an estimate of CIGIE's annual membership assessment, which is tied to each member OIG's annual appropriation.