

## Report on Research Compliance Volume 16, Number 9. September 01, 2019

### In This Month's E-News: September 2019

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◆ Stating that “a number of recent reports, articles and congressional hearings have raised concerns about whether the U.S. public is realizing the full benefit of taxpayer-funded research given the implications of foreign-researcher engagement in federally-funded research,” Sen. Chuck Grassley, R-Iowa, has requested the Government Accountability Office undertake a study to help him “better understand how federal agencies implement and oversee conflict-of-interest (COI) policies and requirements related to federally-funded research.” In his Aug. 6 letter to U.S. Comptroller General Gene Dodaro, Grassley noted that some universities and others have recently dismissed researchers for failing to report foreign support as required under COI disclosure policies. (8/15/19)

◆ Auditors for the National Science Foundation Office of Inspector General (OIG) are recommending that NSF seek repayment of \$502,587 for costs claimed by the Ohio State University (OSU) from Feb. 1, 2015, through Jan. 31, 2018. The audit, dated Aug. 8, involved a “total audit universe of \$147,272,581 in costs claimed on 750 NSF awards,” and was narrowed down to a review of 300 transactions totaling \$5,632,158. “Specifically, the auditors found \$304,977 of inappropriately allocated expenses; \$76,822 of unapproved subaward payments; \$67,006 of unsupported expenses; \$46,178 of unallowable expenses; and \$7,604 of inappropriately applied indirect costs,” the report explains. In addition, auditors made five findings “related to insufficient human subject payment policies, incorrect application of proposed indirect cost rates, non-compliance with OSU policies, fringe benefits inappropriately applied to cost transfers, and hours inconsistent with salary agreements for which there were no questioned costs.” Based on the report, it is clear OSU engaged with the auditors and provided detailed information about questioned costs, but the auditors said OSU did not explain its objections in response to the draft audit itself. The report includes an email from OSU that states, in part, “Since the findings are based on the accumulation of the disallowances from the individual samples and we do not agree with almost all of the disallowances from the individual samples, we disagree with all of the findings and associated comments/recommendations for those findings.” (8/15/19)

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