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And Now for Some Positive News: OIG Shares 'Promising Practices' Among Audit Findings

By Theresa Defino

Government auditors know they have something of a thankless job. Their role is to be perhaps hypercritical: Was that computer bought near the end of the award really necessary? Did a certain principal investigator have to fly first class? And, yes, enjoy yourself at a conference—but what is alcohol doing being charged against a federal award? While awards are generally governed by the Uniform Guidance, there are also questions of reasonableness and subjectivity that must be applied, employing at times the “prudent person” standard.

On Jan. 21, the National Science Foundation (NSF) Office of Inspector General (OIG) issued *Promising Practices for NSF Award Management*, a compilation of common findings from 18 university audits conducted since September 2018 by independent auditors Cotton & Company LLP and written by the firm, in collaboration with OIG.^[1]

However, Ken Lish, OIG director of contract grant audits, told RRC the real value in the report is the inclusion of 14 links to what OIG dubbed “promising practices”: policies, websites, guides and other procedural materials from audited universities that address everything from personal days while on travel, effort reporting and closeout to application of indirect cost rates.

In an interview with RRC, Lish explained the report is a way for OIG to capitalize on the more positive observations auditors make but can’t include in reports of awardee institutions.

“During the course of our audits, we see a lot of great practices, and research administrators who are working hard to ensure the proper stewardship of NSF funds,” he said. “What can be improved upon gets captured in the audit reports of those specific institutions. But we generally don’t have a mechanism to share what they’re doing great and what others could possibly learn from them.”

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