

Report on Research Compliance Volume 19, Number 3. February 24, 2022

NSF OIG Common Audit Report Findings and Sub-Findings

Common Findings	No. of Reports with Finding Type	Common Sub-Findings	No. of Reports with Sub-Finding
Unallowable Expenses	17/18	Travel	11
		Participant Support Costs	9
		Salary and Wages	8
		Materials and Supplies	8
		Fringe Benefits	5
		Publication	4
		Consultant	3
		Subawards	4
Insufficient Internal Controls For Indirect Cost Rate Application	15/18	Indirect Costs Applied Using Incorrect Rates	14
		Indirect Costs Applied to an Incorrect Base	12

Inadequately Supported Expenses	12/18	Costs Claimed in ACM\$	7
		Internal Service Providers	5
		Travel	4
		Salary and Wages	2
		Consultant	2
Inappropriately Allocated Expenses	10/18	Travel	8
		Materials and Supplies/Equipment	9
		Publication	6
		Student Stipends/Tuition Remission	5
Non-Compliance with Policies and Procedures	9/18	Non-Compliance with Award Recipient Policies	8
		Non-Compliance with NSF Program-Specific Policies	5

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