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### **NSF Allows Publication Costs, Disallows Others Flagged in Univ. of Idaho Audit**

In its first resolution of an audit conducted this year, the National Science Foundation (NSF) agreed with its Office of Inspector General (OIG) to disallow approximately \$30,000 in costs claimed by the University of Idaho (UI). However, it permitted more than \$5,000 for publication-related expenses OIG had questioned. The audit covered \$42.7 million for 50 awards from their “inception date through” Sept. 2, 2021; it only proceeded through an “initial phase” because auditors “did not identify any extraordinary circumstances that justified the need for a second audit phase,” according to the May 6 audit. In a resolution report dated Nov. 18, NSF said UI agreed with its decision to disallow \$24,855 in unallocable expenses and \$5,446 in improper cash drawdowns. These amounts included \$9,552 for software related to a cybersecurity training program for which UI later received state reimbursement, and \$9,100 for a car purchase from a rental company that should have been accounted for as a capital asset, not an indirect cost.

UI had argued the publication costs were permissible. Auditors said UI charged one award \$5,015 for the entire cost of publishing a paper, although NSF “was only one of the three funding sources identified in the publication.” According to the auditors, “UI did not document or provide a reasonable justification as to why it allocated 100 percent of the cost to this NSF award, [thus] we were unable to determine the percentage allocable to this award.” UI told the auditors the mention of three funding sources was done “in recognition of the science developed as a foundation to support the research performed for [redacted]” and that they were “concerned about the precedent that could be set” by this finding. In concurring with UI, NSF said it “does not agree that publication acknowledgements necessarily represent the relative benefits received for the purpose of allocating publication expenses. NSF determined that UI’s rationale for allocating publication expenses was reasonable.” UI had also disputed an OIG finding that employed incorrect indirect cost rates; in this instance, NSF agreed with auditors but not for the reason they offered. According to the resolution, the rates UI used were “provisional,” and it should have subsequently revised them to reflect final rates.

[Link to audit resolution](#)

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