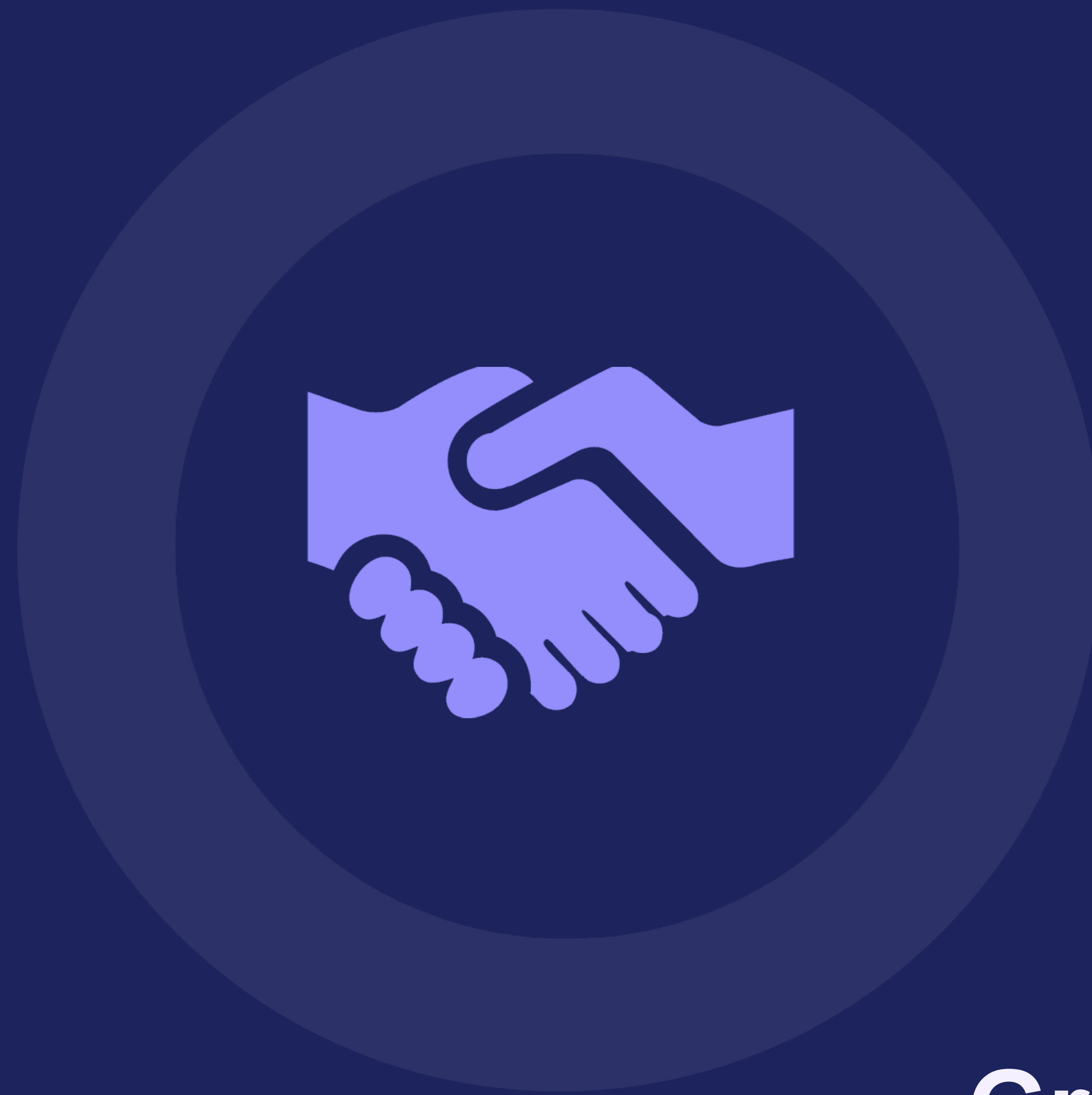
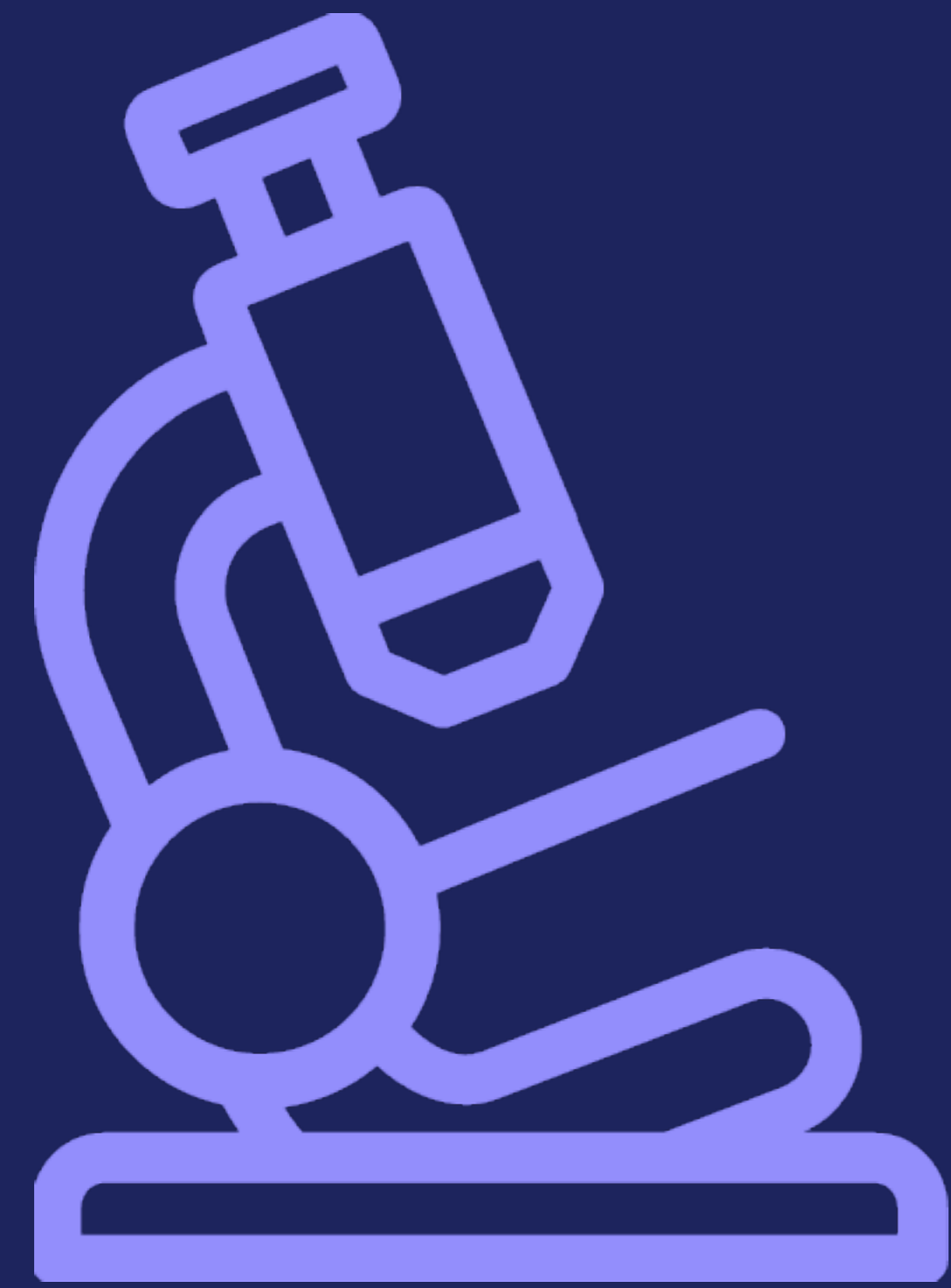


Post Award Compliance and Monitoring Environment at NSF



Chris Andall
Grant & Contract Cost Analyst

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***Resolution and Advanced Monitoring Branch
Division of Institution & Award Support
National Science Foundation***



What we are covering today...

OUR AGENDA:

- Post-Award Monitoring Activities
- RAM Resolution Process
- Single Audits
- RAM-OIG Collaboration
- Case Study
- COVID-19 Updates



Post Award Monitoring Activities

Single Audits



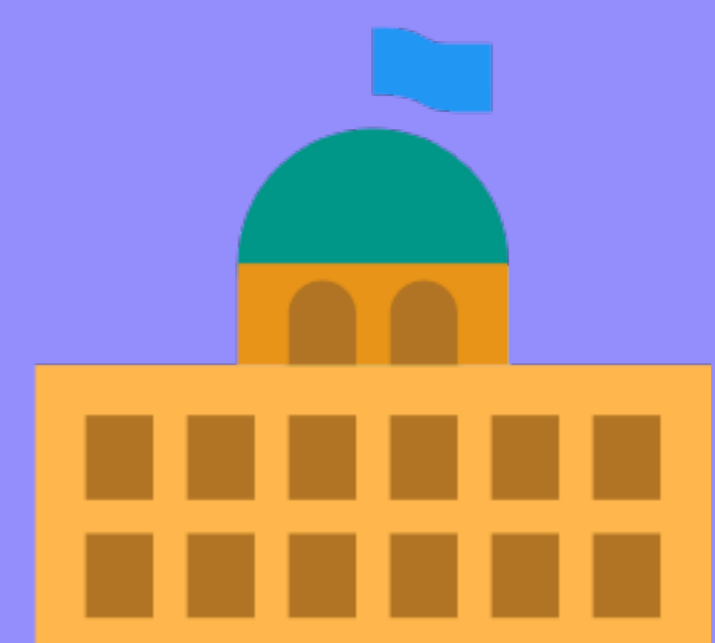
- Required
- Standardized

RAM Activities



- Site Visits
- Desk Reviews
- Post-Award Adjustment Requests

Other Activities



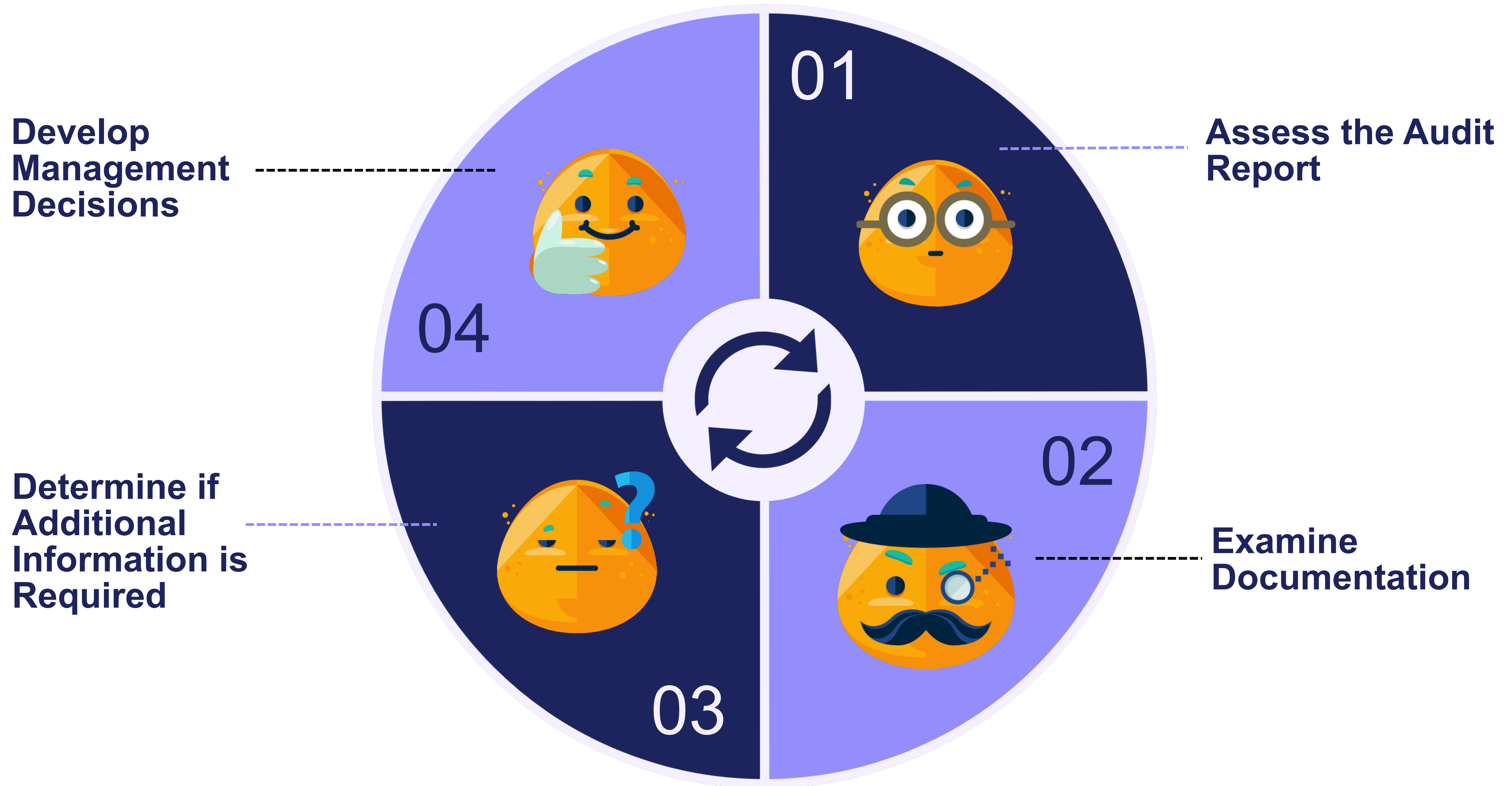
- Business Strategic Reviews
- Improper Payment Testing
- Programmatic Progress Monitoring
- Large Facility Audits
- Indirect Cost Rate Negotiation

Inspector General Audits



- Required
- Varying scopes and objectives
- Internal and External to NSF
- Independent

RAM Resolution Process



Single Audits



Risk Assessment/Triage

- Leverages proactive work/CAP by awardees
- Efficient use of Agency Resources



Agency Collaboration

- Government-wide risk model
- Joint resolution



Compliance Requirements

- Scope of audit
- Decrease from 12 to 8

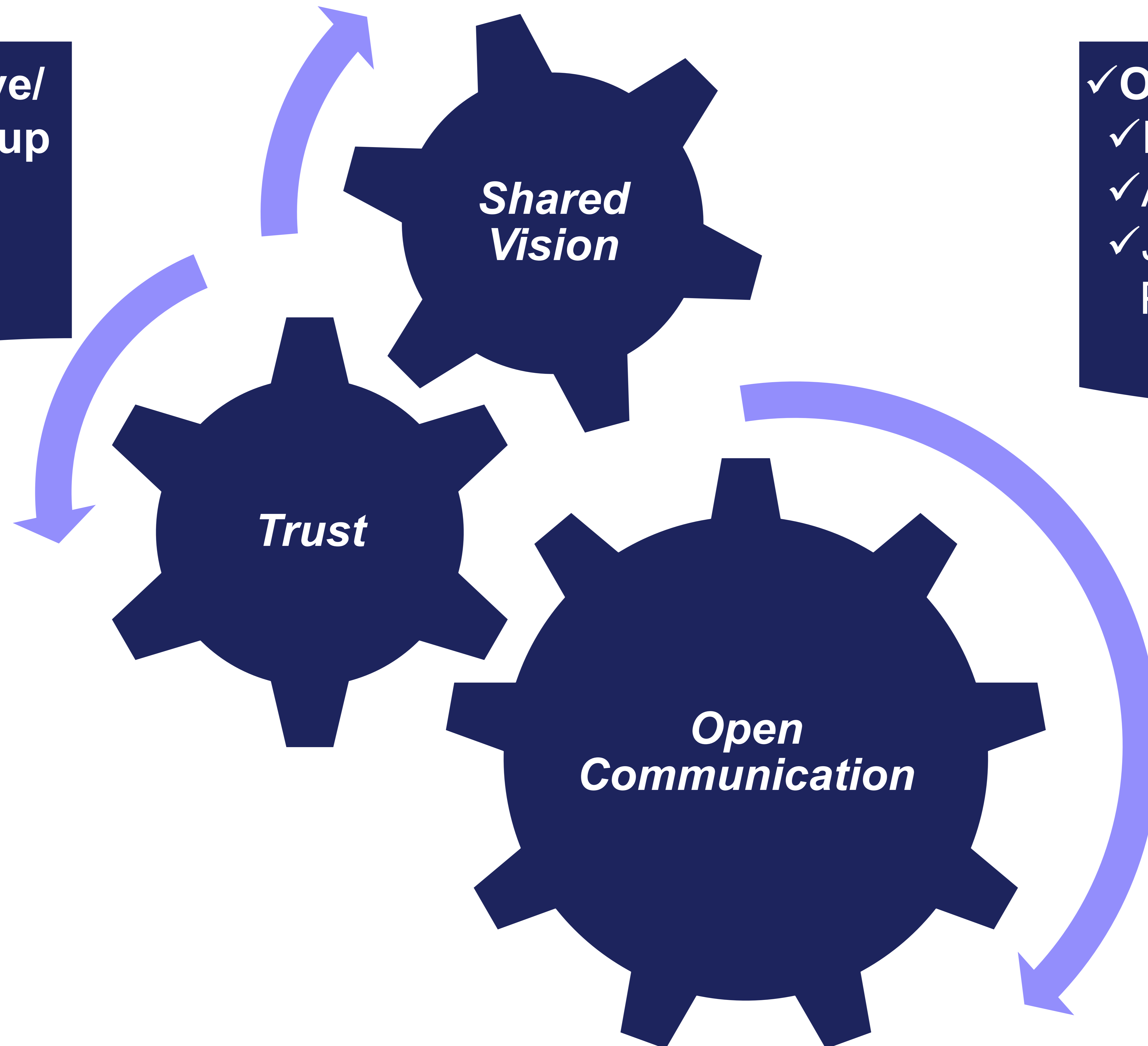


Decrease Burden

- Minimize duplicate RFIs
- Focus efforts on risk to Government

Evolution of NSF OIG-Relationship

- ✓ **Stewardship Collaborative/
Audit Resolution Subgroup**
- ✓ Communication
- ✓ Collaboration
- ✓ Respect



- ✓ **Outcome**
- ✓ Increase Flexibility
- ✓ Advanced Coordination
- ✓ Joint Focus on Improved Program Performance

Benefits to the Recipient Community

*Improved
Audit
Experiences*

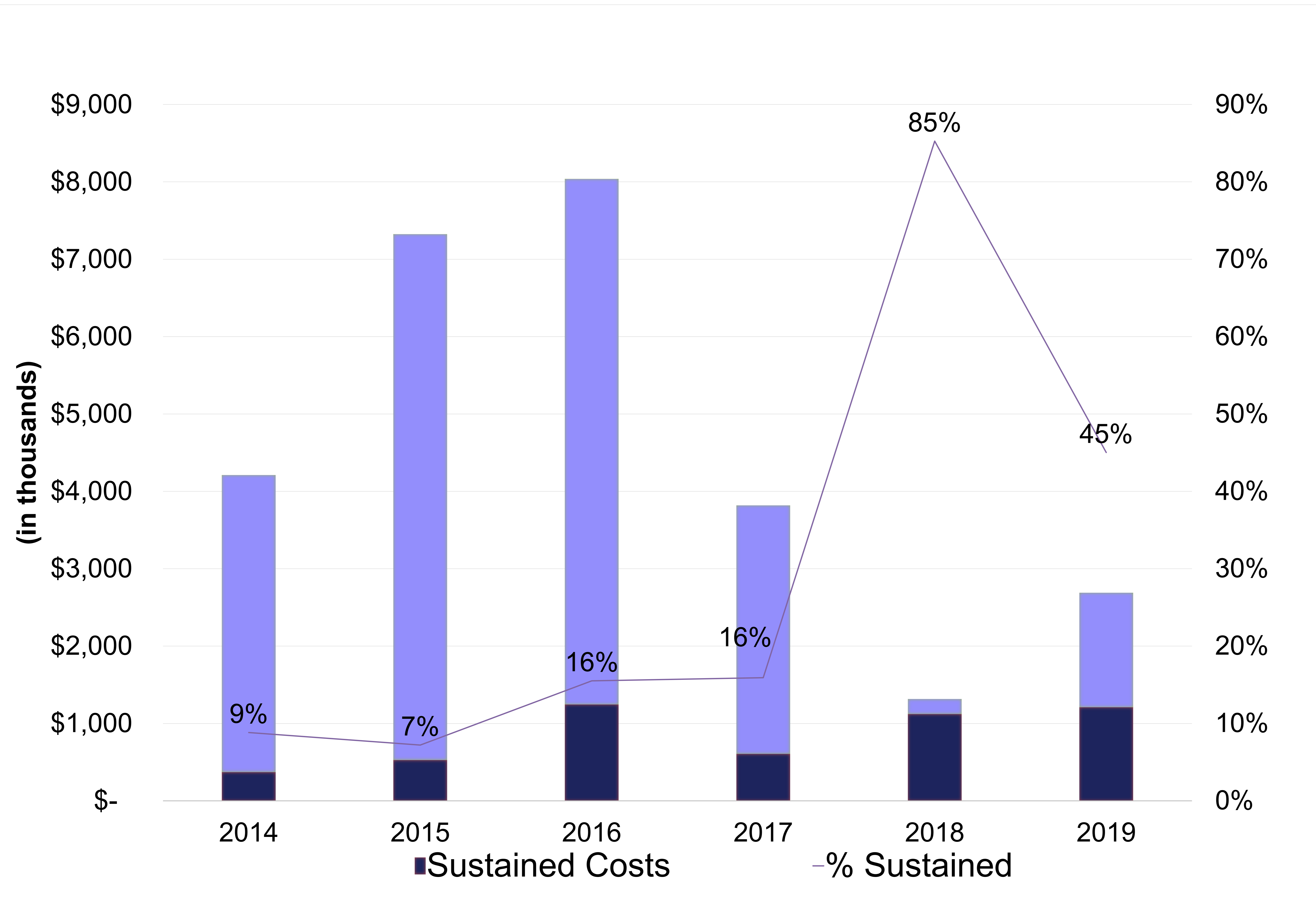
*Greater
Accuracy in
Findings and
Questioned
Costs*

*Less
Duplication of
Effort During
Audit
Resolution*

*Enhanced
Clarity in NSF
Guidance*



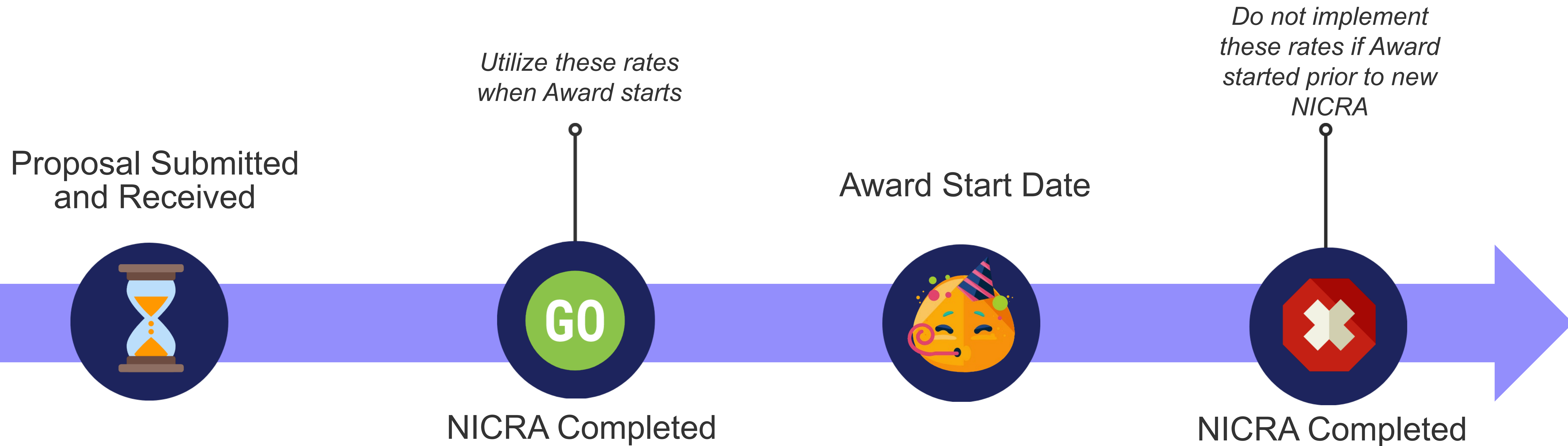
NSF-OIG Relationship: Encouraging Results



FY	Number of OIG Escalations
2010	1
2011	2
2012	4
2013	2
2014	2
2015	3
2016	0
2017	0
2018	0
2019	0



Case Study: *Negotiated Indirect Cost Rate Agreements*



Exceptions:

- *Non-profits*
- *State & Local Governments*
- *Tribal Organizations*

RAM COVID-19 Response



- ***FY21 Site Visits***
 - ❖ ***Awardees Selected***
 - ❖ ***Dates being determined***
 - ❖ ***Non-critical travel restricted***
- ***Awardees extended flexibilities for submitting supporting documentation***
- ***Assessing necessity of advanced monitoring activity for CARES ACT funding***
- **<https://www.nsf.gov/news/special-reports/coronavirus/>**

Keys to Success for Awardees



Maintain strong internal controls in **writing**...and adhere to them!

Keep a watchful eye on expenditures (e.g., reasonableness, necessity, etc.)

Understand award requirements and expectations (terms and conditions, NSF policy, OMB Guidance)

Get **prior approvals** when required (see RTC Appendix A, Prior Approval Matrix)

Maintain adequate supporting documentation for all charges made to federal awards

Ask Early, Ask Often!

Questions, Comments, & Concerns

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