

Accountability in Science Research Funding

“Meeting the Challenge”

Summary Report

Workshop Held on June 1 & 2, 2005
Bonn, Germany

Purpose

The primary purpose of the workshop was to present and discuss strategies to address accountability challenges using case studies and discussing best practices. The workshop agenda is contained in **Appendix A**.

Invitees

Invited persons were mainly people who have responsibility for operating programs that prevent and detect fraud, waste, and abuse in government funded science and engineering programs. In addition, research universities and institutions were represented. International attendees and their affiliations are listed in **Appendix B**.

Overview

Christine Boesz, Dr.PH, Inspector General of the National Science Foundation (NSF) [USA], and Christopher Schneider, PhD, Head of Scientific Affairs, Deutsche Forschungsgemeinschaft (DFG) [Germany], co-hosted the workshop.

In welcoming the attendees, Dr. Boesz introduced the topics that would be discussed during the two days. Dr. Schneider also welcomed the attendees and presented an overview of DFG, its structure, mission, accomplishments to date, and future challenges. Dr. Schneider explained that DFG serves all branches of the science and the humanities by funding research projects and facilitating cooperation among researchers. The DFG is the central, self-governing organization responsible for promoting research in Germany. The legal status of the DFG is that of a private association. Its member organizations include German research universities, the Academies of Sciences and Humanities, the Max Planck Society, and other important German research organizations. DFG receives funding from the German federal government, the federal states, and the Donors' Association for the Promotion of Sciences and Humanities in Germany. The DFG is organized into three major departments: 1) Administration, 2) Scientific Affairs, and 3) Structure & Programmes.

The remainder of the agenda was devoted to 1) financial monitoring and auditing and 2) misconduct in research allegations. The language for communication was English.

NARRATIVE SUMMARIES

The following narratives are summaries only. Please refer to the accompanying compact disk to view full presentations in PowerPoint or PDF format.

Accountability Strategies and Best Practices

Within the context of financial accountability, topics included discussions on accountability in the European Commission's research programs and the new audit concept being utilized [*Presenter: Mr. Rudy Hautman, Auditor, Research Directorate General, EC*], the financial rules for EU Grants 6th Framework Programme [*Presenter: Dr. Annette Doll-Sellen, KoWi, EC*], and the ring of accountability, cultivating a balance of transparency, procedures, new technologies and mindset [*Presenter: Mr. Patrick Vincent, Director Administration and Finance, HFSP0*]. The EC is raising awareness on accountability issues. Under the FP6 all consortia have much more autonomy of their projects. A three-tiered process for accountability is being used: management audits, financial audits and system review of audit certificates. Trust is at the heart of the EC research policy. The contractors may now use their own accounting systems rather than the old practice of conforming to cost categories. Cost sharing is an important concept. Audit certificates are being introduced. External auditors certify that the cost and receipts recorded during a specified time period meet the contractual requirements. An audit certificate differs from an audit. The purpose of the certificate process is to qualify pre-financing as a settled payment. There are sanctions for irregularities and contract breach. Audits may still occur at any time. The Human Frontier Science Program's 360⁰ accountability program was presented as an example of how scientific, administrative, and financial responsibilities are handled.

At a working lunch, Mr. Andreas Dorschell, PricewaterhouseCoopers, discussed the international public sector accounting standards. He described the organization and structure that was set up by the International Federation of Accountants (IFAC) to strengthen governance framework, transparency, and complete and relevant financial reporting, all contributing to improved financial management. The IFAC established International Public Sector Accounting Standards Board (IPSASB) to focus on standard setting. All IPSASs, current exposure drafts, and meeting papers are available free of charge at <http://www.ifac.org/PublicSector/> [*Presenter: Mr. Andreas Dorschell, PricewaterhouseCoopers*]

Overhead Costs

A panel presented information on various options for funding research overhead costs. The National Science Foundation (USA) uses an approach that applies a percent rate to direct costs on individual awards. The basic theory in deriving the percentage of indirect costs (IDC) is that all allowable costs are segregated into either direct base or indirect cost pool. The indirect cost pool is divided by the direct cost pool to calculate the rate. An organization that has multiple lines of business with significantly different cost structure may have multiple IDCs. Different IDC pools and bases may be set up by department or business unit. The basic theory applies to all research institutions, e.g., non-profit, for-profit, research university, museum, and public school system. More information on indirect costs may be found on the United States Department of Health and Human Services web site at <http://rates.psc.gov/> [*Presenter: Mr. Charlie Zeigler, NSF*]

The DFG is committed to providing direct costs only. DFG provides approximately 35-40% of German universities' research income. DFG is funded by the Federal government (58%) and the 16 states (42%). These funds must not be used to pay for basic equipment, e.g., buildings and initial fittings. Increasingly universities allocate part of their core funding using performance criteria, e.g., grant income, publications. Public funding does not pay the full cost of the research so universities must rely on industry, foundations and other private support. Germany faces the policy question of whether the provision of full economic research should be a goal.

[Presenter: Dr. Christopher Schneider, DFG]

The Netherlands Organization for Scientific Research (NOW) handles public funding of researchers. Researchers are on the payroll of NOW. NOW also pays other direct costs, e.g., material, consumables. Infrastructure and overhead costs are part of a direct government payment based on a fixed allocation per university, not tied to research success. In the past this has been 40 million euros per university. Because of poor cost accounting systems, it is not known if this amount correctly represents actual costs. Studies concluded that under-funding of research costs will undermine the strength and quality of the research. NOW's position is that government should fund infrastructure and common overhead. NOW should fund direct costs of high quality research through open competition. Overhead costs of research institutions are based on different cost accounting systems and different allocation methodology. As a result there are some inefficiencies in the system.

[Presenter: Ms. Gertjan Boshuizen, Finance & Control Manager, NOW]

University overhead costs in the United Kingdom were discussed from two perspectives: the funder and the university. In general research funding in the UK has dual support. Funding councils provide for academic staff, buildings, utilities, etc. Research funders provide for project staff, equipment, and consumables. Problems in this approach have emerged, including stagnate council support, poor understanding of university research costs, and neglect of long-term costs. To maintain high quality research with the UK, universities are now required to determine the full costs of research. The government, industry and other funders will need to pay the full cost of projects they commission. This change has required that universities revise their accounting systems and improve their management systems for research projects. Starting April 2006, Research Councils will pay 80% of the full economic costs, reaching 100% by 2010. To reach this challenge, the Research Councils will need additional funds. To make the necessary change to fully fund research projects, there are risks that must be addressed, including scientific and administrative attitudes and tight timescale. Also, there must be accountability of the new process through initial quality assessments, peer review processes, post award monitoring, and long-term quality assurance through audits.

[Presenter: Mr. Stuart Ward, Director Resources, Engineering and Physical Sciences Research Council]

The implications of full economic costing on the university is basically moving from undocumented to documented cost sharing. Through implementation areas that need to be addressed are change in management attitude and culture, change in accounting systems and tracking project staff time, determining pricing and market interactions to determine true costs, and accountability. Accountability is challenging because the process is not yet clear and there are differences among funders. However, the new approach forces consideration of "difficult issues."

[Presenter: Dr. Ian Carter, Director of Research, University of Liverpool]

The Science Foundation of Ireland (SFI) has developed a strategic plan for overhead investment. Overhead investment is a long-term plan, not year-by-year. Overhead contributions are leveraged with both private and internal university cost sharing. Vice-Presidents of Research are now more empowered. The new approach focuses on the quality of services to support researchers. Overheads no longer are used as “slush funds.” There is a need to encourage long-term investment planning that is supported by a process that gives more information on actual overhead rates. The new overhead rate is calculated using an institution’s detailed costs of hosting SFI-funded research. These costs will be audited. New baseline overhead rates will form the basis for multi-year rates. Progress will be reviewed annually. SFI uses “reverse” site-visits as an opportunity to clarify information and review an institution’s rate proposals.
[Presenter: Mr. John Wilkinson, Head of Management, Budget & Operations, SFI]

Management Challenges & Oversight Accountability

The European Science Foundation’s core mission is coordination of research, not direct research funding. Every effort is made to build coherent budgets. Every deviation must be explained. There is a flat rate for indirect costs, i.e., currently 20%. All costs must be actual, economic, necessary, and properly documented. Time keeping instruments must be used to support the allocation of direct employment costs. Management and accounting reports must be provided to the EU. Audits costs are direct costs. Three types of audits can be expected: EC Services, European Court of Auditors, and Office de Lutte Anti-Fraude. The focus of each audit is different. ***[Presenter: Ms. Carmen Paolone, Accounting Manager, ESF substitute for David Weber]***

The Czech Science Foundation (CSF), an independent institution, provides for scientific research funding. Its funds come primarily from the Czech government although other sources of funds are possible. A peer review system is used to select the best proposals. A difficulty is the limited size of the scientific community in any given field. A significant number of reviewers refuse to write reviews for a variety of reasons. CSF is considering paying for reviewers to alleviate this problem. A vigorous debate was had on the pros and cons of this proposal.
[Presenter: Mr. Zdenek Kodejs, CSF]

Cost-performance auditing and controlling at the DFG has implemented over the past 3 years. The aim of cost-performance auditing is to create cost transparency of internal processes, to increase cost consciousness, to monitor costs, to improve data for budgeting, and to provide information on the efficiency of DFG’s review and administrative processes. Actual costs, not budgeted cost, are used. The cost centers mainly correspond to DFG’s internal organizational units. Regular reports are distributed on cost centers and products to all employees, division heads, department heads, Executive Board members, and the Joint Committee. Also, management ratios of funding programmes are used for evaluations of programmes and management initiatives. The monitoring of costs provides for better resource allocation. Auditing focuses on adherence to funding guidelines.
[Presenter: Dr. Beate Wilhem, Budget Department, DFG]

Cost-performance auditing in Norway is being used to improve management of risks and to identify weak control activities, the main objectives of the internal audit department. Management audits assure that contractors are carrying out the research project. Financial audits provide assurance that only eligible costs are claimed. System reviews assure that the audit certificate system is working. Segments of the audit process were discussed. The Norwegian tax refund scheme was also presented.

[Presenter: Ms. Trine Tengbom, Director, Internal Audit, Research Council of Norway]

The process for interim review and controlling in the Austrian Special Research Programs (SFB) and the Kplus Competence Centers was discussed. With SFBs about 3-4 years after initial funding, a monitoring process evaluates the progress of the science. This step is crucial for continued funding. After 10 years, a final evaluation is completed. Annual financial reports are subject to audit. With Kplus centers, the mid-project process is similar. The final evaluation is in 7 years. The evaluations are conducted by non-Austrian scientific peers and the Standing Committee. The overarching philosophy of the monitoring is to provide maximum autonomy for the SFB in conducting research and to allow the Kplus centers to operate independently in accordance with procedures acceptable to the Austrian Science Fund.

[Presenter: Mr. Rudi Novak, Austrian Science Fund]

A discussion was held on accountability challenges facing funding overseers, auditors, investigators, and others in the next several years. The results of the discussion are summarized below:

Audit issues

How to select the projects to be audited

- Single audit concept for organizations in order to reduce burden
- Benchmark audit performance on an international level
- Risk assessment management on an organizational level

Performance issues

- Setting, managing and evaluating of organizational performance
- Evaluation of performance of programmes (outcome)
- How to make the most of external consultants

Standard Setting

- Setting up international rules and standards
- Best practice guide
- Getting an overview of international accounting standards
- How to reduce bureaucracy (for the researcher)

Miscellaneous issues

- Review of industry collaboration
- Conflict of interests, e.g., paying referees and other consultants
- Review process of proposals
- Allegations of misconduct in research
- International assurances

[Facilitator: Ms. Elisabeth Schenker, Swiss National Science Foundation]

The Centre National de la Recherche Scientifique (CNRS) has a focus on fundamental research. CNRS has 1,300 units, some shared with universities, private companies, and other government agencies. CNRS works to internalize external evaluation results. Evaluation of CNRS is based on a complex methodology that evaluates the evaluators and asks systemic questions. It has numerous interfaces and many ambiguities. There is a choice of 3 teams of evaluators. Phase

One to establish facts. Phase Two involves the analysis of the facts and making of recommendations. The evaluated body has the right to write a response. The results are publicly available. The evaluation system has to be versatile and efficient.

[Presenter: Dr. Jean Marie Schwartz, Adviser to the Director, Department of Physical Sciences and Mathematics, CNRS]

The Max Planck Society has three types of evaluations: 1) Ex Ante Evaluation, 2) Ex Post Evaluation, and 3) Others driven by the Presidential Committee or funding organizations. All involve a peer review process. All 78 Institutes determine their research areas, recruit personnel, manage their budgets, and acquire third-part funds. A Scientific Advisory Board supports the structure of each Institute by evaluating performance and providing recommendations. The consequences of evaluation are recommendations to change research portfolios, influence on financial endowments, and influence on personal salary. There is also an Extended Evaluation that takes place every 6 years and is a thorough assessment of the uses of resources and the scientific importance of each research project.

[Presenter: Dr. Stefan Echinger, Head of Strategic Planning, Max Planck Society]

The National Science Foundation (NSF) has an accountability framework for overseeing and monitoring its research and educational awards. There are 2 principal forms of accountability: scientific and financial/administrative. The Office of Inspector General (OIG) responsible for detecting and preventing fraud, waste and abuse, ensures that NSF has adequate controls in place to continuously manage its awards. Scientific accountability is handled through an elaborate system of peer review, involving research scientists and engineers. Financial accountability is overseen by the OIG and is accomplished through financial audits by OIG or contract auditors. As NSF faces increasing demand, it is learning to work smarter. Focus is on high-risk institutions. Effective accountability takes a partnership between the funder and the auditor.

[Presenter: Deborah Cureton, Associate Inspector General for Audit, OIG, NSF]

Misconduct in Research

Misconduct in research involves plagiarism, falsification, and fabrication of data. The DFG has had an ombudsman for the past 6 years who handles misconduct cases. Many cases stem from biomedical research. Reasons for this may be the lack of reproducibility in living systems, extremely fast methodological development, high commercial interest, public pressure, and ethical issues. Reproducibility is a problem because patient samples cannot easily be replaced, animal colonies are not identical, and tissue culture is “environment” dependent. Also there are structure problems in the medical system, including lack of time for research and lack of quality control. Hierarchy problems stem from leadership problems, pressure, lack of communication, and monetary interests. Common authorship problems are order of authors and missing authors. Publication policies in biomedical science contribute to the problem. Numbers of publications rather than quality have been emphasized. Future strategies for the Ombudsman are to increase the awareness for good scientific practice, to increase the acceptance of the Ombudsman, to encourage young scientists to research honestly, to improve mentorship at universities, and to implement adequate organizational structure to improve communications and reduce hierarchy.

[Presenter: Dr. Ulrike Beisiegel, University Medical Center of Hamburg]

The NSF OIG presented a case study in which misconduct in research turned into a prosecution of a false claim on the government. The researcher with an NSF grant, did no research, and submitted a final report that plagiarized one of his graduate student's thesis. He received a follow-on award. Most of the funds were spent on personal items. Some research was done by a sub-contractor. Rather than handling this as plagiarism only, the case was prosecuted on criminal basis. Money was returned to NSF. The researcher received 5 years probation and a \$15,000 fine. He was debarred from federal government funding for 3 years. Discussion of the issues of misconduct in research revealed that many countries are seeing a rise in the number of allegations they are receiving. The reasons for this are not known. To educate the scientific and academic communities, the NSF OIG uses poster presentations. Two of these were presented: 1) Making the Case for An Effective Compliance Program and 2) Grant Fraud & Research Misconduct. These are available in a CD accompanying this report.

[Presenter: Dr. Christine Boesz, Inspector General, NSF].

General Observations and Conclusions

The participants agreed that the workshop achieved its objectives. It was recognized that scientific research involves more international collaborations using both formal agreements and informal collaborations. While collaborations make complex and expensive projects more feasible, the accountability challenges are enormous both in scope and resources needed. Therefore, global communication and cooperation among accountability professionals is necessary to gain efficiency and to produce timely, useful accountability information. During the workshop there was discussion on the importance of devising ways to rely on the work of others in the accountability profession. There is interest in holding another workshop in 2006 with a focus on 1) financial and program management audits, especially on international collaborations and 2) misconduct in research investigations.

Also special thanks to Dr. Robert Kuhn at Deutsche Forschungsgemeinschaft for his assistance with the agenda and all the logistical and organizational arrangements he coordinated to make this Workshop such a success.

For additional information, contact Christine C. Boesz, Dr.P.H., Inspector General, National Science Foundation, U.S.A., e-mail: cboesz@nsf.gov

AGENDA

International Workshop on Accountability in Science Funding “Meeting the Challenge”

Meeting Place
Deutsche Forschungsgemeinschaft (DFG)
Bonn, Germany
June 1-2, 2005

Co-Chair: Dr. Christine C. Boesz
Inspector General
National Science Foundation (NSF)
United States of America

Co-Chair: Dr. Christopher Schneider
Head, Scientific Affairs
Deutsche Forschungsgemeinschaft Executive Board
Germany

Theme: *Accountability in Science Funding – Meeting the Challenge*

Purpose: To present and discuss strategies to address accountability challenges using case studies and discussing best practices.

Tuesday, May 31

6:30 PM “Meet & Greet” reception

Wednesday, June 1

8:00-8:30 AM Workshop Registration
DFG, Bonn, Germany

8:30 AM Welcome and General Overview
“Meeting the Challenge”
Christine C. Boesz, Inspector General, NSF

8:40 AM Welcome and Overview of Deutsche Forschungsgemeinschaft (DFG)
Christopher Schneider, DFG

APPENDIX A

- 9:00 AM Strategies and Accountability in RTD DG Audit Policy of the EC
Rudy Hautman, Financial Auditor
DG Research – External Audits
- 10:00 AM Break
- 10:15 AM Financial Rules for EU Grants 6th Framework Programme:
Standards and Accountability
Annette Doll-Sellen, Deputy Director
Koordinierungsstelle der Wissenschaftsorganisationen (KoWi)
- 11:00 AM 360° Accountability:
From awardees' selection to reporting of funds utilization
Patrick Vincent, Director
Finance and Budget, HFSPO
- 12:15 PM Working Lunch: Accountability in the Public Eye
Andreas Doerschell, PriceWaterHouseCoopers
Introduction: Robert Kuhn
- 1:30 PM Overhead Costs in Research Grants: Why? How Much? Oversight?
Panel: Charles Ziegler, NSF (US)
Christopher Schneider, DFG (GR)
Gert-Jan Boshuizen, NOW (NL)
- 2:45 PM Break
- 3:00 PM Overhead Cost Panel Continued
- 4:00 PM Case Study: University Overhead Costs in the UK
Stuart Ward, EPSR, Director of Resources (UK)
Ian Carter, University of Liverpool, Director of Research
- 5:00 PM Close for the Day

Thursday, June 2

- 8:30 AM Annual Overhead Investment Plan
John F. Wilkinson, Head, Office of Management, Budget and Operations
Science Foundation of Ireland
- 9:00 AM EU-ERA-Net Accounting Procedures
Carmen Paolone, Accounting Manager - substitute for David Weber,
Director of Administration and Finance
European Science Foundation (Strasbourg)
- 10:00AM Strategies of Accountability
Czech Science Foundation
Zdenek Kodejs
- 10:30 AM Break
- 10:45 AM Cost-Performance Auditing and Controlling in DFG
Beate Wilhelm, DFG Finance Division
- 11:15 AM Cost-Performance Auditing in Norway
Trine Tengbom, Director, Internal Audit, Research Council of Norway
- 11:45 AM Interim Review and Controlling in Austrian Special Research Programs
(SFB) and Kplus Competence Centers
Rudi Novak
FWF-Der Wissenschaftsfonds (Austrian Science Fund)
- 12:15 PM Working Lunch: Discussion of Accountability Challenges
Leader: Elisabeth Schenker
Swiss National Science Foundation
- 1:30 PM Internalizing External Evaluation:
A model for Assessing Research Organizations
Jean Marie Schwartz, Adviser to the Director
Department of Physical Sciences and Mathematics, CNRS
- 2:15 PM Assessing Research Organizations
Stefan Echinger, Head of the Division Strategic Planning
Max Planck Society (Germany)

APPENDIX A

- 2:45 PM Strategies and Challenges for Improving Internal Controls (United States)
Deborah Cureton, Associate Inspector General for Audit, Office of
Inspector General, National Science Foundation
- 3:30 PM Break
- 3:45 PM Misconduct in Research: Plagiarism, Falsification, and
Fabrication of Data
- Case Study 5
Misconduct or False Claims
Christine C. Boesz, Inspector General, NSF
- Case Study 6
Ulrike Beisiegel, Professor
Head, Molecular Cell Biology
Centre for Experimental Medicine
Hamburg University
- 4:45 PM Workshop Summary: Next Steps
Dr. Christopher Schneider
Dr. Christine C. Boesz
- 5:00 PM Adjournment

PLEASE NOTE: All sessions will be conducted in English.

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NSF Contact: Maury Pully, Assistant to the Inspector General: mpully@nsf.gov

APPENDIX B

BONN, GERMANY
ACCOUNTABILITY IN SCIENCE RESEARCH FUNDING WORKSHOP
JUNE 1-2, 2005

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