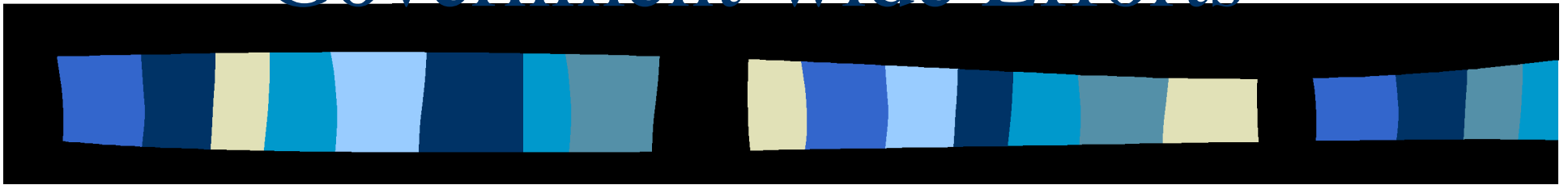


# Accountability in Research: Government-wide Efforts



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Inspector General

National Science Foundation

*SRA International*

*October 15, 2001*



# Accountability Issues

- Misconduct in Research
  - Government Interests
  - Institutional Responsibilities
- Compliance Responsibilities
  - Institutional Management
  - Government Oversight
- Auditing
  - Financial
  - Performance



# Misconduct in Research

## ■ Federal Policy

- Applies to *all* federal agencies
- Issued December 2000 by Office of Science & Technology Policy
- New definitions & procedures

## ■ Federal Implementation

- Agency responsibilities
- Inspector General responsibilities

# What is Research Misconduct?



- Fabrication
- Falsification
- Plagiarism

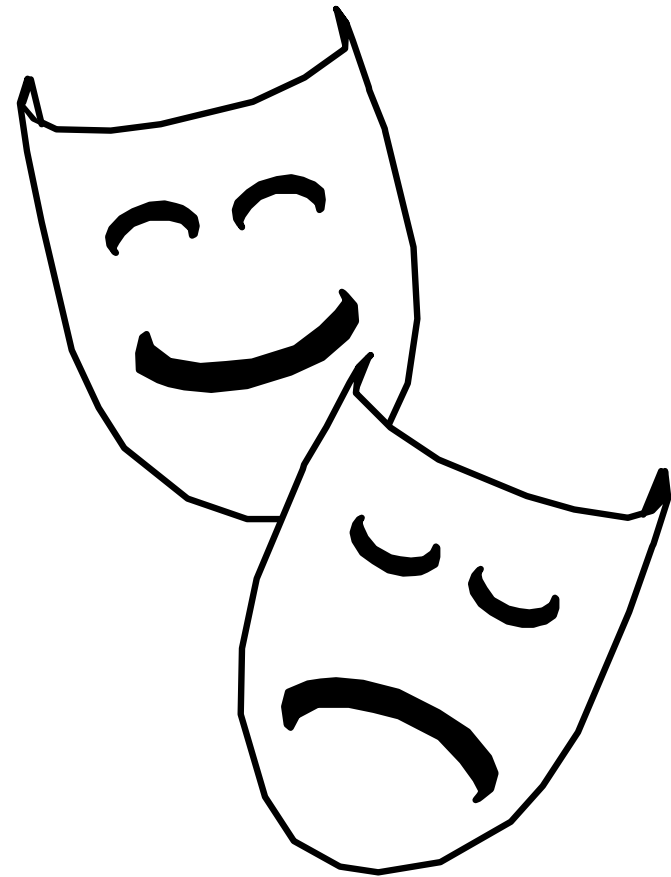


# Research Misconduct Definitions

- **Fabrication** = making up results and recording them
- **Falsification** = manipulating research materials, equipment, or processes OR changing or omitting data or results such that the research is not accurately reported
- **Plagiarism** = the appropriation of another person's ideas, processes, results or words *without giving credit*

# Implementation Efforts

- Agencies
  - Implement Policy or Regulation
  - By December 2001
- Inspectors General
  - Developed guidance for investigation
  - Oversee agency process





# Misconduct in Research

## Quality Standards for Investigations

### ■ Role of Agency/IG

- Inquiry/investigation
- Referral
- Adjudication
- Oversee institution

### ■ Role of Institution

- Coordinate with IG to assess criminal/civil violations
- Conduct credible process

### ■ Policy & Procedures

- Confidentiality
- Privacy
- System of Records
- Securing Evidence
- Separate investigation & adjudication



# Lessons Learned to Date

- Need *consistent* method:
  - For handling cases
  - For involving IG in allegations
- Need *fair* process:
  - Maintaining confidentiality
  - Gathering & protecting evidence
  - Evaluating intent of action
  - Using preponderance of evidence criteria



# Misconduct in Research

## Government Interests

- Preserve scientific integrity
- Promote international collaborations
- Protect public investments



# Misconduct in Research

## Institutional Responsibilities

- Have procedures to handle allegations
- Have professional staff available
- Handle allegations fairly and in timely manner
- Inform funding agency \$\$\$





# Compliance Responsibilities Institution or Government

## ■ Institutional Management

– Has full responsibility for:

- Sound **research** judgements
- Effective **administrative** management
- Prudent **financial** management

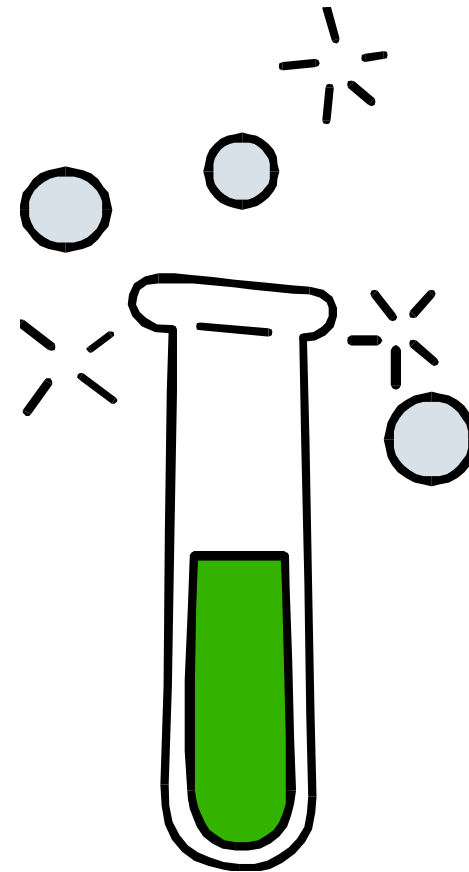
## ■ Government Oversight

– Has audit responsibility

– Has public policy accountability

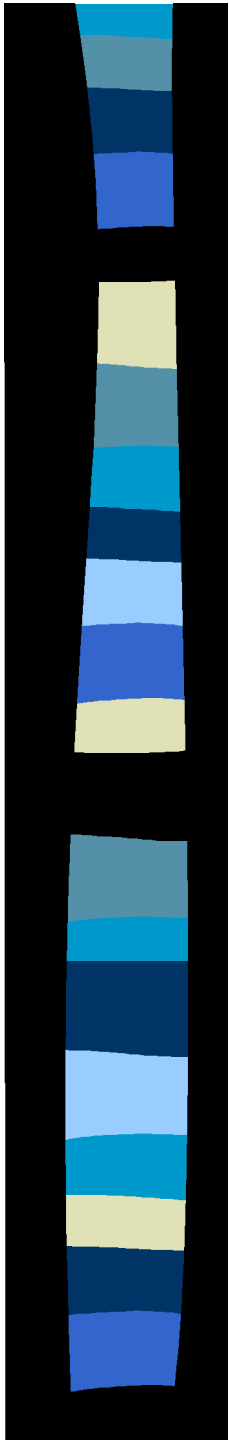
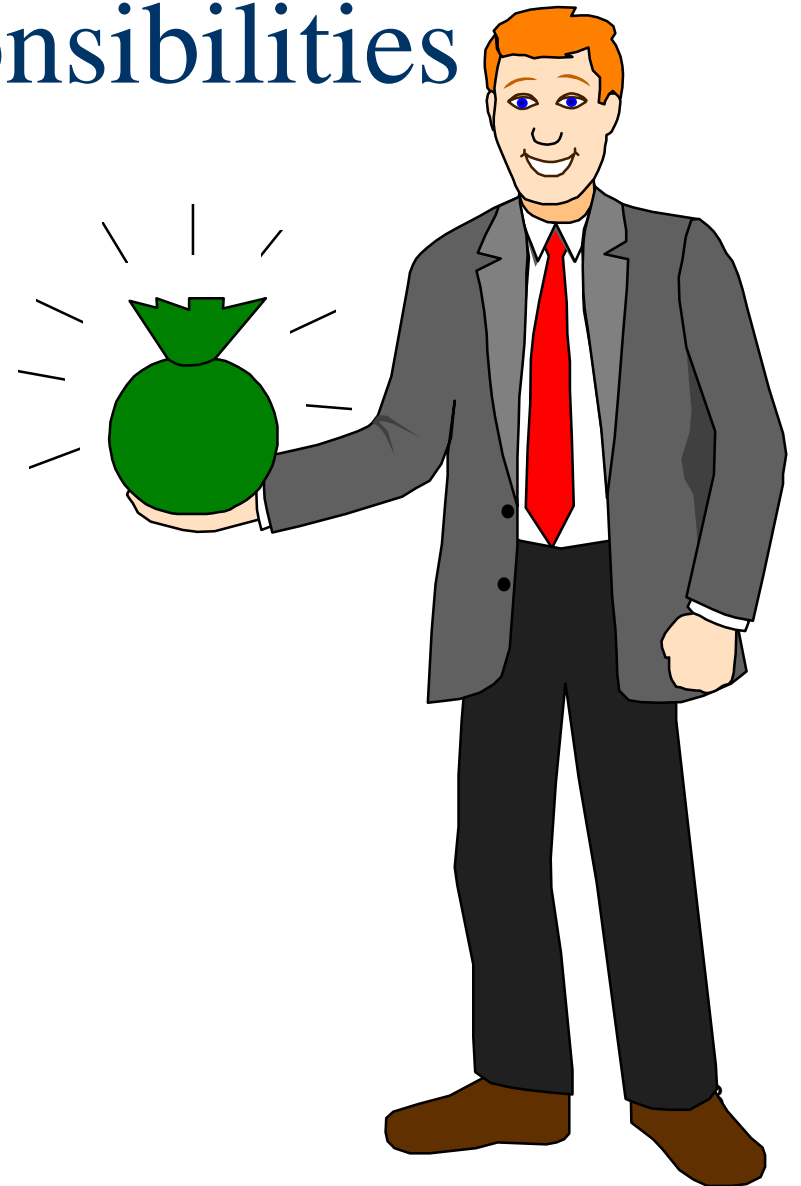
# Research Management Compliance Responsibilities

- Human Subjects
- Animal Welfare
- Radiation Safety
- Biosafety
- Collection Permits
- Environmental Permits
- PI Change/Absence
- Progress/Final Reports



# Administrative Management Compliance Responsibilities

- Conflicts of Interest
- Research Misconduct
- Lobbying
- Patent Disclosure



# Financial Management Compliance Responsibilities

- Cost Principles
- Subcontractors
- Cost Sharing
- Expenditure Oversight

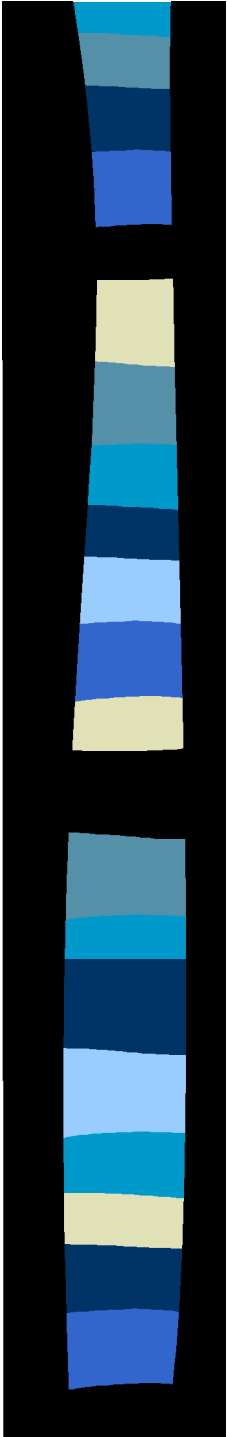


# Cost Sharing

## ■ What is it?

### – All contributions

- Cash: Monetary Support
- In-kind Support
  - Donated effort
  - Facility space
  - Unrecovered indirect costs



# NSF's Cost Sharing Policy

- “Eligibility” criterion
  - Requirements clearly stated in announcement
  - Not review criterion







# Cost Sharing Audit Issues

- \$\$ Overstated to make proposals more competitive
- Institutions not meeting promised \$\$\$ or in-kind contributions



# Cost Sharing Standards

## Cost sharing must be:

- Verifiable
  - Documentation
- Specific to only one project
  - No double counting
- Necessary and reasonable
  - For project objectives
- Allowable under cost principles
  - OMB A-110,C(23)
- Not paid by federal government under separate award
- Provided for in budget
  - NSF line M

# Cost Sharing

## Recurrent Audit Issues

- Documentation
- Certifications
- Accounting systems
- Sub-recipient monitoring



# Auditing

## ■ Financial Audits

- Allowable costs
- Cost sharing
- Internal controls



## ■ Performance Audits

- Budget Vs. Expenditure
- Management controls
- Oversight checks & balances



# NSF OIG Audit Plan Strategic Areas

- 
- Financial Management
  - Procurement
  - Information Technology
  - Human Capital
  - Award Administration
  - Awardee Financial Accountability & Compliance Program & Project Management



# Accountability Consequences

## ■ Prevention

- Education
- Attitudes
- Common Sense

## ■ Penalty

- Administrative Sanctions
- Suspension/Termination of Award
- Debarment

# Prevention is Key

## Balance Research & Business

- Education
  - Institutional commitment
  - Recurrent
- Compliance Plan
  - Identify specific responsibilities
  - Train
  - Communicate
  - Resources



# Accountability: Who Cares?????

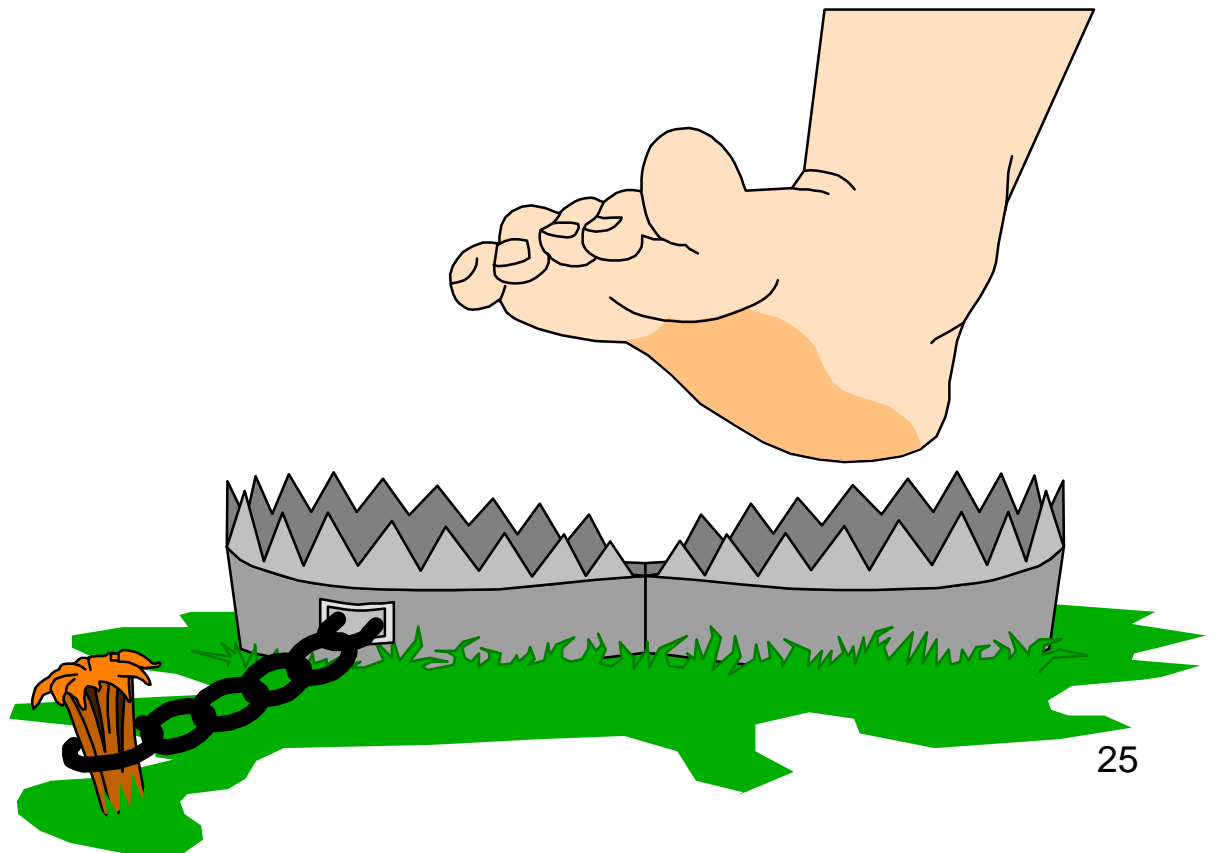
- Taxpayers
- Congress
- Funding Agencies
- Scientific Community
- Partners
- Society

\$\$\$\$\$\$\$\$\$\$\$\$





# Avoid Traps: Ask for Assistance





# National Science Foundation Office of Inspector General

■ Hotline: 1-800-428-2189

■ Telephone: 703-292-7100

■ E-mail: [oig@nsf.gov](mailto:oig@nsf.gov)

■ Internet: [www.oig.nsf.gov](http://www.oig.nsf.gov)