

A summary and key takeaways from the subject 2017 Large Facilities Workshop presentation are below.

Incurring Cost Audits & Data Collection Tool

Speaker: Eddie Whitehurst, Deputy Branch Chief, DACS-Cooperative Support Branch (CSB), NSF

Description: CSB provided background and context on new requirements for incurred cost audits and the Large Facilities Data Collection Tool. CSB emphasized that the tool is intended to collect cost information in a consistent manner to facilitate potential audits. Any questions and concerns, including comments on functionality of the Excel tool, should be brought to the cognizant Grants and Agreements Officer. NSF noted that they coordinate their respective plans as much as is possible with the Office of the Inspector General to avoid duplication, but their respective decisions on what assessments will be conducted are made independently. Multiple Recipients noted there appears to be duplication of audits and oftentimes the third party auditors have different standards and are not familiar with the Uniform Guidance or funding construction of a facilities via a Cooperative Agreement, causing an avoidable burden upon the limited facilities resources. Most of these problems should now be eliminated with the introduction of the standardized data collection tool and the fact that the OIG no longer contracts with the Defense Contract Audit Agency (DCAA) to perform audits. In the past, DCAA was requiring Recipients to place all information into a specific format.

Actionable Recommendations:

1. Better coordinate and communicate oversight reviews and standards, consolidating data calls and sharing review plans with Recipients, so that the necessary oversight can be done more effectively and efficiently for all parties while minimizing the administrative burden on Recipients. (Repeat of AR 2 from BSR Session)