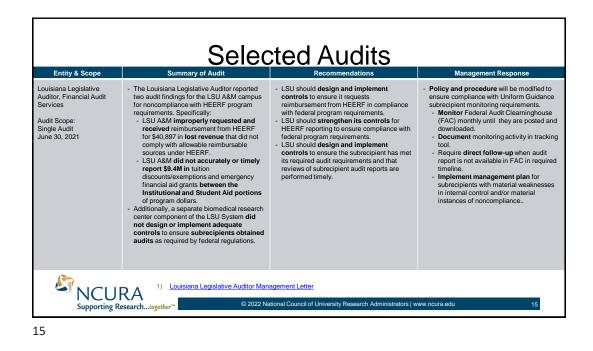
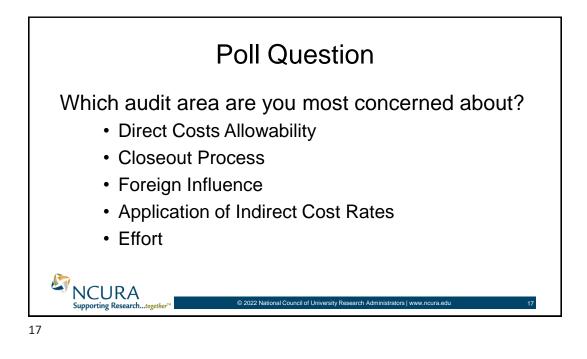
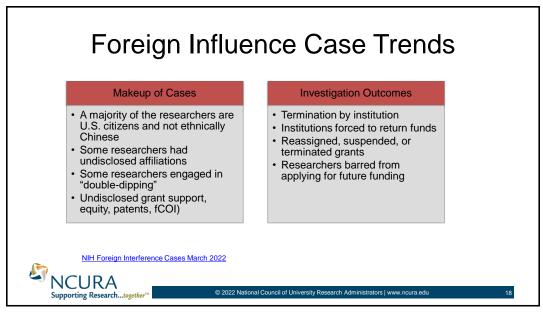


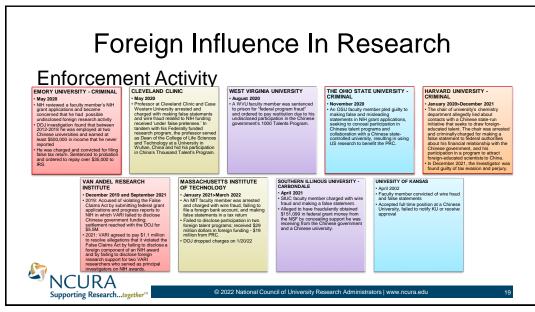
Audit	Summary of Audit	Recommendations for Institution
OIG 21-1-017	 The auditors questioned \$155,432 of costs claimed by the institution during the audit period. Specifically, the auditors found \$127,97 of unsupported costs; \$16,885 of inappropriately reated participant support costs, and \$339 of unsupported ACM\$ drawdowns. The auditors also identified one internal control finding and made associated recommendations related to improving the information captured in time and effort reports and ensuring the timely certification of these reports. 	 Allocate equipment costs in proportion to grant use and benefit Charge personnel costs to awards based on where effort was allocated Only charge costs to projects if the project benefited Use participant support costs according to NSF guidelines and award budget Letter of credit accounting controls need to ensure that funds drawn have been expended and reconciled to the GL Ensure that time and effort reports contain the appropriate identifying information



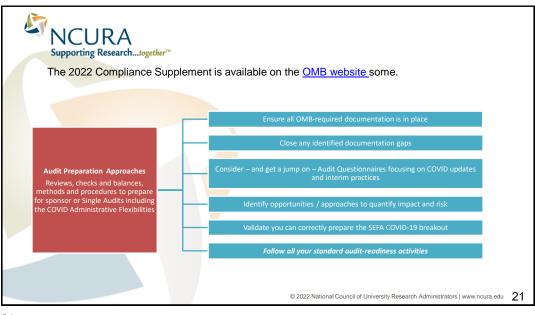
Entity & Scope	Summary of Audit	Recommendations	Management Response
HHS OIG Audit Scope - 19 rate negotiations - Non-profit institutions, ranging from small to greater than \$6M - CY 2019	 Review identified that 16 of the 19 indirect cost rates audited had 35 instances of noncompliance with Federal regulations or with CAS's policies and procedures. Missing documentation was identified as an issue. Did not always follow its formal Review Guide. Emphasis on following own internal controls, including detailed steps on two formal checklists. Underscores following defined internal controls Did not always follow its internal guidance or negotiate rates in a timely maner. Indirect cost rate proposals included potentially unallowable compensation costs. Question on over the cap compensation in indirect cost negotiations¹. 	 CAS should update its Review Guide to include applicable Federal regulations and CAS internal policies and procedures Provide training to its branch chiefs and negotiators to ensure its indirect cost rate- setting process conforms with Federal regulations CAS should review its staffing levels and determine whether they are sufficient to meet the agency's objectives CAS should seek clarification on whether the executive compensation policy complies with Federal law and governmentwide policy 	 Has started the process of updating the Review Guide to conform with applicable Federal regulations and its internal policies and procedures Will update checklists to include all federally required documents, and that it plans to implement a process for ensuring all required forms and signatures are included in the proposal submission Disagreed with recs regarding CAS reviewing its staffing levels and seeking clarification on the policy of including executive compensation above the Level II statutory cap in the indirect cost pool



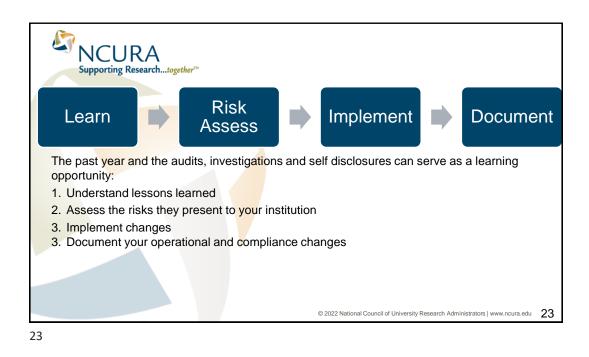


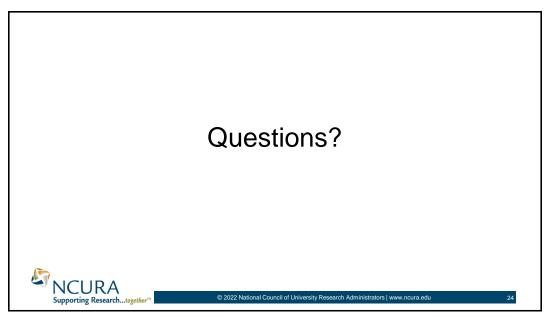












estioned	Appendix A - Audits	
Costs	stitution Source Link	Release Date
	sity of Maine Performance Audit of Incurred Costs – University of Maine	1-Jun-22
\$35,31	rsity of Idaho Performance Audit of Incurred Costs – University of Idaho	6-May-22
\$226,65	C Merced Performance Audit of Incurred Costs – University of California, Merced	15-Apr-22
5	MIT Audit of Graduate Research Fellowship Program - Massachusetts Institute of Technology	24-Feb-22
\$249,2 ⁻	of Texas, Dallas Performance Audit of Incurred Costs - University of Texas at Dallas	9-Dec-21
\$627,74	EPSCOR Performance Audit of Incurred Costs- University of Rhode Island EPSCoR Awards	15-Oct-21
\$136,8 [,]	UCSF Performance Audit of Incurred Costs – University of California, San Francisco	29-Sep-21
\$106,65	ty of Pittsburgh Performance Audit of Incurred Costs – University of Pittsburgh	30-Aug-21
\$11,49	ty of Michigan Performance Audit of the Implementation of OMB COVID-19 Flexibilities – University of Michigan	2-Aug-21
\$155,43	e State University Performance Audit of Incurred Costs – Tennessee State University	20-Jul-21
\$140,36	of South Carolina Performance Audit of Incurred Costs – University of South Carolina	29-Jun-21

Appendix B - Investigations

Release Date	Institution	Source Link	Total Fine(s) / Cost(s)
3/28/2022	Yale University	link	\$40M
10/12/2021	University of Washington	link	\$800K
8/6/2021	Mass General Hospital (former scientist)	link	\$215K (Individual)
2/2/2021	Princeton University	link	\$54K
10/6/2020	Stony Brook University (former faculty)	link	\$225K (Individual)
9/11/2020	The Scripps Research Institute	link	\$10M
7/29/2020	Tennessee State	link	\$600K
6/30/2020	University of Virginia	link	\$1M
6/3/2020	Xavier University	link	\$12M
1/1/2020	University of Rochester Medical Center	link	\$3M
5/11/2020	Pennsylvania State University	link	\$151,000
4/30/2020	Harvard University	link	\$1.3M
5/11/2020	Emory University	link	\$35K (Individual)
5/22/2020	University of San Francisco	link	\$2.5M