

Review of NSF Award Recipient Compliance with NSF's Harassment Terms and Conditions

REPORT PREPARED BY SIKICH CPA LLC





At a Glance

Review of NSF Award Recipient Compliance with NSF's Harassment Terms and Conditions

OIG 25-9-004 | February 27, 2025

REVIEW OBJECTIVE

The U.S. National Science Foundation Office of Inspector General engaged Sikich CPA LLC (Sikich) to conduct a review of NSF award recipients' compliance with NSF's harassment terms and conditions at 100 recipient organizations as of September 20, 2023. The objective of the review was to evaluate whether the 100 sampled organizations complied with, and had established policies, procedures and/or other applicable processes to comply with, NSF harassment terms and conditions. A full description of the engagement's objective, scope, and methodology is attached to the report as Appendix I.

REVIEW RESULTS

NSF recipients generally had policies and procedures to prohibit harassment; however, the majority of recipients reviewed had not implemented policies and procedures—or updated their existing policies and procedures—to specifically incorporate NSF harassment terms and conditions. As a result, recipient policies were often insufficient to ensure compliance with NSF harassment terms and conditions and were not consistent with NSF terms, conditions, and other guidance. Specifically, 47 of the 100 recipients reviewed did not comply with one or more of the NSF harassment terms and conditions applicable to their NSF awards, and all 100 of the sampled NSF recipients could make improvements to their institutional policies, procedures, and/or codes of conduct to be more consistent with and/or define the applicability of NSF harassment terms and conditions. To help ensure recipient compliance, NSF could improve policies, procedures and other guidance related to its harassment terms and conditions. Sikich is responsible for the attached report and the conclusions expressed in it. NSF OIG does not express any opinion on the conclusions presented in Sikich's report.

RECOMMENDATIONS

The review included 4 recommendations that NSF should consider to help ensure NSF-funded research and learning environments are free from all forms of harassment.

AGENCY RESPONSE

NSF will consider the recommendations and identify any appropriate actions going forward consistent with its legal obligations and the Administration's Directives and guidance. NSF's response is attached, in its entirety, to the report as Appendix III.

CONTACT US

For congressional, media, and general inquiries, email OIGPublicAffairs@nsf.gov.



U.S. NATIONAL SCIENCE FOUNDATION
Office of Inspector General

MEMORANDUM

DATE: February 27, 2025

TO: Rhonda J. Davis
Office Head
Office of Civil Rights
U.S. National Science Foundation

Janis Coughlin-Piester
Chief Financial Officer and Office Head
Office of Budget, Finance, and Award Management
U.S. National Science Foundation



FROM: Theresa S. Hull
Assistant Inspector General
Office of Audits, Inspections, and Evaluations

SUBJECT: Final Report No. 25-09-004, *Review of NSF Award Recipient Compliance with NSF's Harassment Terms and Conditions*

This memorandum transmits the Sikich CPA LLC (Sikich) report for the review of NSF award recipient compliance with NSF's harassment terms and conditions at 100 NSF award recipient institutions as of September 20, 2023. The objective of the review was to evaluate whether the 100 sampled organizations complied with, and had established policies, procedures and/or other applicable processes to comply with, NSF harassment terms and conditions. A full description of the engagement's objective, scope, and methodology is attached to the report as Appendix I.

In accordance with Office of Management and Budget Circular A-50, please provide a written corrective action plan to address the report's recommendations. The plan should detail specific actions and associated milestone dates. Please provide the plan within 60 calendar days.

OIG Oversight of the Review

Sikich is responsible for the attached report and the conclusions expressed in this report. We do not express any opinion on the conclusions presented in Sikich's report. To fulfill our responsibilities, we:

- reviewed Sikich's approach and planning of the review;
- evaluated the qualifications and independence of the reviewers;
- monitored the progress of the review at key points;
- coordinated periodic meetings with Sikich, as necessary, to discuss progress, findings, and recommendations;
- reviewed the report prepared by Sikich; and
- coordinated issuance of the report.

We are issuing this review in accordance with the principles of integrity, objectivity, and independence, as required by the Council of the Inspectors General on Integrity and Efficiency's *Quality Standards for Federal Offices of Inspector General*. Those standards set forth the overall quality framework for managing, operating, and conducting the work of Offices of Inspector General. The review adhered to applicable professional standards and was conducted with objectivity, independence, due professional care, quality assurance and followed procedures to ensure accuracy of the information presented.

We thank your staff for the assistance that was extended to the reviewers during this engagement. If you have any questions regarding this report, please contact the OIG at 703-292-7100 or OIGPublicAffairs@nsf.gov.

Attachment

CC: Darío Gil, Victor McCrary, Wanda Ward, Scott Stanley, John Veysey, Ann Bushmiller, Micah Cheatham, Karen Marrongelle, Angel Williams, Judy Hayden, Christina Sarris, Robert Cosgrove, Scott Carr, Jamie French

NSF HARASSMENT TERMS AND CONDITIONS

In September 2018 NSF term and condition *83 FR 47940: Notification Requirements Regarding Findings of Sexual Harassment, Other Forms of Harassment, or Sexual Assault* was published in an effort to ensure that recipients of NSF grants and cooperative agreements respond promptly and appropriately to instances of sexual and other forms of harassment.

Between September 2018 and August 2023, NSF also implemented a *Safe and Inclusive Working Environments for Off-Campus or Off-Site Research* term and condition, developed sexual harassment-related terms and conditions applicable to NSF conference and travel awards, and maintained a website with frequently asked questions, promising practices, and other resources to ensure NSF-funded research and learning environments are free from all forms of harassment.

See the [Engagement Criteria](#) section of [Appendix I](#) for further details on the NSF harassment terms and conditions considered for this review.

WHY WE WROTE THIS REPORT

The NSF OIG engaged Sikich CPA LLC to conduct a review to evaluate whether NSF recipients are complying with—and have established policies, procedures, and/or other applicable processes to comply with—the harassment terms and conditions NSF has issued since September 2018.

We conducted this review by performing compliance testing and policy and procedure reviews at 100 recipient organizations, as detailed in the [Engagement Scope and Methodology](#) section of [Appendix I](#).

REPORT OBSERVATIONS

Although NSF recipients generally had policies and procedures to prohibit harassment, the majority of the recipients reviewed had not implemented policies and procedures—or updated their existing policies and procedures—to specifically incorporate NSF harassment terms and conditions. Specifically, we noted that:

- NSF recipient policies were often not sufficient to ensure compliance with NSF harassment terms and conditions
- NSF recipient policies were not consistent with NSF harassment terms, conditions, or other applicable guidance
- NSF could improve its policies, procedures, and other guidance to help ensure NSF recipients comply with NSF harassment terms and conditions

REPORT CONCLUSIONS

NSF should publish new—and/or update its current—tools, guidance, and other resources designed to help recipients comply with NSF harassment terms and conditions. Specifically, the report includes four recommendations for NSF to help ensure NSF-funded research and learning environments are free from all forms of harassment.

NSF'S RESPONSE

NSF stated that it will consider the report recommendations and identify any appropriate actions going forward consistent with its legal obligations and the Administration's Directives and guidance. NSF's response, in its entirety, is included as [Appendix III](#).

ADDITIONAL INFORMATION

For additional context to support our observations, the report includes the detailed results of the testing we performed on the 100 sampled recipients in [Appendix II](#).

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Abbreviations

AOR	Authorized Organizational Representative
CA-FATC	Cooperative Agreement Financial & Administrative Terms and Conditions
GC-1	Grant General Conditions
NSF	National Science Foundation
OCR	Office of Civil Rights
OIG	Office of Inspector General
PAPPG	Proposal & Award Policies & Procedures Guide
PI	Principal Investigator
RTCs	NSF Agency Specific Requirements Research Terms & Conditions

REPORT OBJECTIVE

The National Science Foundation Office of Inspector General engaged Sikich CPA LLC (formerly known as Cotton & Company Assurance and Advisory, LLC, and herein referred to as “we”) to review NSF recipients’ compliance with NSF harassment terms and conditions. This engagement involved reviewing documentation provided by 100 NSF recipient organizations to evaluate whether the organizations were complying with—and had established policies, procedures, and/or other applicable processes to comply with—NSF harassment terms and conditions. Specifically, NSF OIG sorted all NSF recipients with more than \$1 million in NSF obligations as of April 2023 into four obligation ranges. Each range contained 238 recipients, for a total population of 952 organizations. NSF OIG then randomly selected 25 recipients from each range to include in the review sample, as shown in Table 1 below.

Table 1: Summary of the Sampled NSF Recipients by NSF Recipient Group

Group Number	NSF Funding Obligation Range	Number of Recipients in Group
1	> \$10,500,000	25
2	\$3,280,000 - \$10,499,999	25
3	\$1,700,000 - \$3,279,999	25
4	\$1,000,000 - \$1,699,999	25

Source: Sikich summary of the sampled NSF recipient population by NSF recipient group. See [Appendix I, Engagement Scope and Methodology](#) for additional information.

NSF HARASSMENT TERMS AND CONDITIONS BACKGROUND

In September 2018 NSF term and condition *83 FR 47940: Notification Requirements Regarding Findings of Sexual Harassment, Other Forms of Harassment, or Sexual Assault* was published via a Federal Register Notice.¹ This term and condition was intended to ensure that recipients of NSF grants and cooperative agreements respond promptly and appropriately to instances of sexual and other forms of harassment. NSF incorporated this term and condition into *NSF Grant General Conditions (GC-1)*, *Cooperative Agreement Financial & Administrative Terms and Conditions (CA-FATC)*, *NSF Agency Specific Requirements Research Terms & Conditions (RTCs)*, and *NSF Proposal & Award Policies & Procedures Guides (PAPPGs)*.

Between September 2018 and August 2023 (i.e., the start of this engagement), in a continued effort to protect NSF-funded research and learning environments from all forms of harassment, NSF added a *Safe and Inclusive Working Environments for Off-Campus or Off-Site Research* term and condition to GC-1, CA-FATC, the RTCs, and the PAPPGs. NSF also included harassment-related terms and conditions in the NSF PAPPG applicable when submitting conference or travel proposals. Further, NSF maintained a website with frequently asked questions, Promising Practices, and other resources to ensure NSF-funded research and learning environments are free from all forms of harassment.

¹ See <https://www.federalregister.gov/documents/2018/09/21/2018-20574/notification-requirements-regarding-findings-of-sexual-harassment-other-forms-of-harassment-or>.

WHAT WE FOUND

Although NSF recipients generally had policies and procedures to prohibit harassment, the majority of the recipients reviewed had not implemented policies and procedures—or updated their existing policies and procedures—to specifically incorporate NSF harassment terms and conditions. Specifically, we found that:

- **NSF Recipient Policies Were Often Not Sufficient to Ensure Compliance with NSF Harassment Terms and Conditions.** Specifically, we found that 47 of the sampled NSF recipients did not comply with one or more of the NSF harassment terms and conditions applicable to their NSF awards.
- **NSF Recipient Policies Were Not Consistent with NSF Terms, Conditions, or Other Applicable Guidance.** Specifically, we concluded that all 100 sampled NSF recipients could improve their institutional policies, procedures, and/or codes of conduct² to help ensure they follow NSF's harassment terms, conditions, and other harassment-focused guidance.

See Figure 1 below³ for a detailed summary of our compliance testing related to harassment decisions,⁴ subaward agreements,⁵ off-campus/off-site research,⁶ conference proposals,⁷ and travel proposals,⁸ as well as the results of our policy and procedure review.

² We evaluated whether the 100 recipients had policies, procedures, and/or codes of conduct that discussed the applicability of NSF's harassment terms and conditions and/or included terms and conditions that were consistent with the harassment terms and conditions applicable to NSF awards.

³ Although our review involved testing 100 recipient organizations, our compliance testing sample populations shown in Figure 1 were limited to only those recipients that used the specific type of award in question.

⁴ The harassment decisions population was limited to the eight recipients that submitted a reportable harassment decision to NSF on or after October 21, 2018, the date 83 FR 47940 became effective.

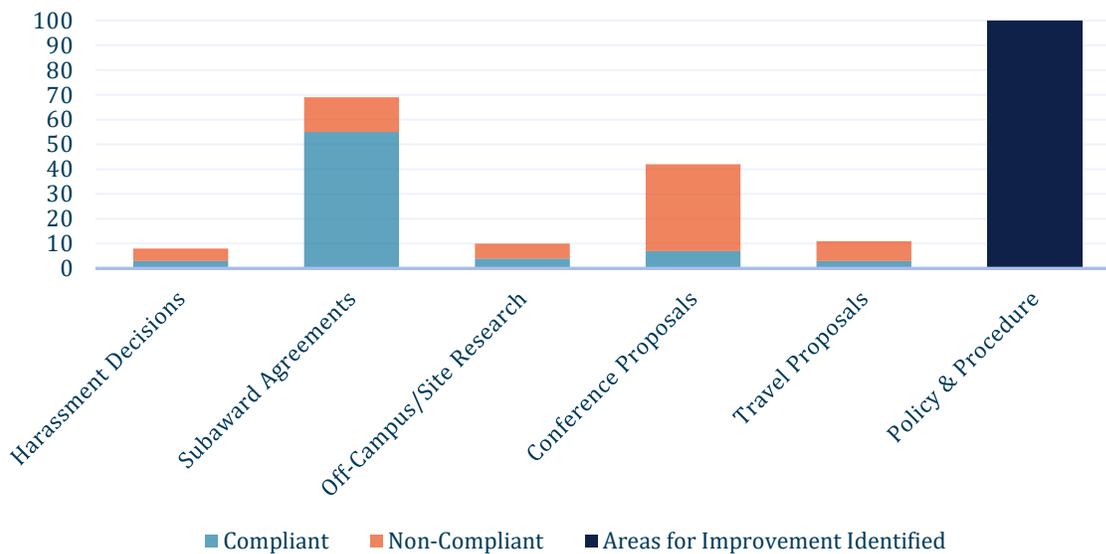
⁵ The subaward agreements population was limited to the 69 recipients that executed one or more subawards under NSF awards with effective dates—or supplemental funding amendment dates—on or after February 25, 2019 (i.e., the date NSF PAPPG 19-1, which incorporated 83 FR 47940 into NSF specific award terms and conditions, became effective).

⁶ The off-campus/off-site research population was limited to the 10 recipients that had one or more NSF awards involving off-campus/off-site research that the recipient had proposed or that were due on or after January 30, 2023 (i.e., the date NSF PAPPG 23-1, which incorporated NSF's *Safe and Inclusive Working Environments for Off-Campus or Off-Site Research* terms and conditions, became effective).

⁷ The conference proposals population was limited to the 42 recipients that had one or more NSF conference awards with effective dates—or supplemental funding amendment dates—on or after February 25, 2019 (i.e., the date that NSF PAPPG 19-1, which incorporated NSF's conference proposal harassment terms and conditions, became effective).

⁸ The travel proposals population was limited to the 11 recipients that had one or more NSF awards with effective dates—or supplemental funding amendment dates—on or after October 4, 2021 (i.e., the date that NSF PAPPG 22-1, which incorporated NSF's travel proposal harassment terms and conditions, became effective).

Figure 1: Results of Recipient Compliance Testing and Policy & Procedure Review



Source: Sikich summary of NSF recipient compliance testing and policy and procedure testing results.

In addition to our observations about NSF recipients, we found that **NSF Could Improve Its Policies, Procedures, and Other Guidance to Help Ensure NSF Recipients Comply with NSF Harassment Terms and Conditions**. Specifically, we concluded that NSF recipients would benefit from NSF publishing additional guidance regarding how to incorporate NSF harassment terms and conditions and how to apply those terms and conditions more consistently.

We include detailed summaries to support each of our observations below.

NSF Recipient Policies Were Often Not Sufficient to Ensure Compliance with NSF Harassment Terms and Conditions

As a result of our compliance testing, we determined that 47 recipients did not comply with—or did not document their compliance with—the federal or NSF rules and regulations applicable to one or more of the recipient’s sampled NSF awards. Specifically, we noted:

NSF Recipients Did Not Appropriately Report Harassment Decisions to NSF
Federal and NSF terms and conditions⁹ require Authorized Organizational Representatives (AORs) to notify NSF of any harassment decisions¹⁰ concerning an NSF-funded Principal Investigator (PI) or co-PI. This notification must occur

⁹ Federal Register Notice 83 FR 47940, NSF GC-1 (effective January 30, 2023), NSF CA-FATC (effective May 12, 2023), NSF RTCs (effective January 2023), and NSF PAPPG 23-1 all include *Notification Requirements Regarding Sexual Harassment, Other Forms of Harassment, or Sexual Assault*, which outlines the harassment reporting requirements applicable to institutions that hold NSF awards.

¹⁰ Findings/determinations and/or administrative leave/other administrative actions resulting from a Principal Investigator’s (PI’s) or co-PI’s alleged violation of the recipient’s policies relating to sexual harassment, other forms of harassment, or sexual assault.

within 10 business days of the date of the finding/determination and/or administrative leave/other administrative action. Although NSF confirmed that the sampled recipients ultimately reported their harassment decisions to the agency, five of the eight recipients with reported harassment decisions did not comply with federal and NSF terms and conditions when reporting the harassment decisions, as follows:

- Two recipients¹¹ did not report the harassment decisions involving NSF PIs or co-PIs to NSF at the time the recipients made the decisions. Instead, they reported the decisions because of this review.
- Three recipients¹² did not report harassment decisions within 10 business days of the date of the finding/determination.

NSF Recipients Did Not Include a Reference to the Applicability of NSF's Harassment Terms and Conditions within NSF Subaward Agreements

Federal and NSF terms and conditions¹³ state that if a co-PI is affiliated with a subawardee organization, the subawardee's AOR must notify NSF of any harassment decisions concerning the co-PI. This notification must occur within 10 business days of the date of the finding/determination. Although many NSF recipients had incorporated this term and condition into the sampled NSF subaward agreements, 14 of the 69 recipients¹⁴ with sampled subaward agreements issued one or more subawards that did not reference regulations that incorporated NSF's harassment terms and conditions. As a result, subawardees may not have been aware of, and the prime recipients may not have been appropriately monitoring, compliance with NSF harassment terms and conditions applicable to the subawards.

NSF Recipients Did Not Support Their Compliance with Harassment Terms and Conditions Applicable to Off-Campus/Off-Site Research Awards

NSF GC-1¹⁵ states that recipients awarded NSF grants for off-campus/off-site research must have a plan that describes how they will address abuse of any person, including harassment, stalking, bullying, or hazing of any kind and conduct that is unwelcome, offensive, indecent, obscene, or disorderly. Further, GC-1 states that the recipient must disseminate this plan to all individuals participating in the off-campus/off-site research prior to departure. Although 10 recipients confirmed they were performing off-campus/off-site research, 6 of these recipients did not support that they were complying with NSF's harassment

¹¹ See [Appendix II, Table 1](#), Attribute Test No. 1.

¹² See [Appendix II, Table 1](#), Attribute Test No. 3.

¹³ Federal Register Notice 83 FR 47940, NSF GC-1 (effective January 30, 2023), NSF CA-FATC (effective May 12, 2023), NSF RTCs (effective January 2023), and NSF PAPPG 23-1 all include *Notification Requirements Regarding Sexual Harassment, Other Forms of Harassment, or Sexual Assault*, which outlines subawardees' responsibility for notifying NSF of harassment reported for NSF co-PIs.

¹⁴ See [Appendix II, Table 2](#).

¹⁵ See GC-1, Section 19. *Safe and Inclusive Working Environments for Off-Campus or Off-Site Research*.

terms and conditions applicable to NSF off-campus/off-site research awards, as follows:

- Four recipients¹⁶ did not provide a harassment response plan for the off-campus/off-site research.
- One recipient¹⁷ did not provide a plan that addressed how the institution would address unacceptable behavior or the steps the institution would take in response to reported harassment.
- Two recipients¹⁸ did not provide documentation to support that they disseminated the plans to off-campus/off-site research participants prior to departure.

NSF Recipients Did Not Support Their Compliance with Harassment Terms and Conditions Applicable to NSF Conference Awards

NSF PAPPG 23-1¹⁹ states that when a recipient is submitting a conference proposal to NSF, the proposing recipient must have a written policy or code of conduct addressing sexual harassment, other forms of harassment, and sexual assault that includes clear and accessible means of reporting violations. Further, PAPPG 23-1 requires the organizer to disseminate its policy or code of conduct to conference participants before the conference and to make the policy or code of conduct available during the conference. Although the 42 recipients that submitted conference proposals were responsible for adhering to NSF's conference proposal requirements, 35 of these recipients did not demonstrate full compliance with applicable terms and conditions. Specifically:

- 23 recipients²⁰ did not provide policies for conferences.
- The policies that four recipients²¹ provided did not identify a complaint submission method and/or complaint resolution procedures.
- 14 recipients²² did not support that they disseminated the policy prior to the conference and/or made the policy available at the conference.

NSF Recipients Did Not Support Their Compliance with Harassment Terms and Conditions Applicable to NSF Travel Awards

¹⁶ See [Appendix II, Table 3](#), Attribute Test No. 1.

¹⁷ See [Appendix II, Table 3](#), Attribute Test Nos. 2 and 3.

¹⁸ See [Appendix II, Table 3](#), Attribute Test No. 4.

¹⁹ See NSF PAPPG 23-1, Chapter II.F.9. *Conference Proposal*.

²⁰ See [Appendix II, Table 4](#), Attribute Test No. 1.

²¹ See [Appendix II, Table 4](#), Attribute Test No. 2.

²² See [Appendix II, Table 4](#), Attribute Test No. 3.

NSF PAPPG 23-1²³ states that, before the proposer participates in a meeting, the AOR must certify they will ensure that the meeting organizer has a written policy or code of conduct addressing sexual harassment, other forms of harassment, and sexual assault that includes clear and accessible means of reporting violations. Although the AORs certified they would perform these steps, eight of the eleven travel award recipients did not fully comply with these requirements, as follows:

- Eight recipients²⁴ did not provide support that the AOR verified the meeting organizer had a policy that included all of the required elements.

See [Appendix II, Detailed Results of NSF Award Recipient Compliance Testing](#) for detailed compliance testing results.

NSF Recipient Policies Were Not Consistent with NSF Terms, Conditions, or Other Applicable Guidance

Federal and NSF terms and conditions do not require recipients to create new—or update existing—institutional policies to be consistent with NSF’s terms and conditions. However, employees at recipient institutions are less likely to be aware of harassment terms, conditions, and other guidance applicable to the recipient institution if recipients do not reference the NSF requirements in their institutional policies. Therefore, we concluded that all 100 recipients could improve their policies, procedures, codes of conduct, and other guidance to help ensure they will comply with NSF harassment terms and conditions.

See [Appendix II, Detailed Results of NSF Recipient Harassment Policy and Procedure Reviews](#) for detailed policy and procedure testing results.

NSF Could Improve Its Policies, Procedures, and Other Guidance to Help Ensure NSF Recipients Comply with NSF Harassment Terms and Conditions

NSF has a variety of tools, resources, and other guidance available to help recipients comply with NSF harassment terms and conditions; however, NSF could improve this guidance to help ensure recipients’ compliance, and the guidance was sometimes inconsistent with NSF’s official policies and procedures. Specifically, we found:

NSF Recipients May Not Understand Whether or How They Should Incorporate NSF Harassment Terms and Conditions into Institutional Policies

Most recipients are required to comply with harassment terms and conditions applicable to a variety of sponsored funding sources, and some of the recipients did not have NSF awards subject to all of the NSF guidance we reviewed. Consequently, recipients were not always sure whether or how they were required to incorporate NSF’s harassment terms and conditions into their institutional policies.

²³ See NSF PAPPG 23-1, Chapter II.F.11. *Travel Proposal*.

²⁴ See [Appendix II, Table 5](#), Attribute Test No. 1.

NSF Recipients May Not Appropriately Track Travel and Conference Awards

NSF's procedures do not appear to be sufficient for agency employees (e.g., Grants Officers) to consistently identify or notify recipients regarding whether an award is a travel award or a conference award. When the review team asked NSF recipients for listings of their awards resulting from travel proposals and conference proposals, the recipients reported travel awards that NSF had identified as conference awards and vice versa. This issue occurred in part because NSF's award letters to these recipients did not explain that NSF had changed the proposed award type. As a result, because the harassment terms and conditions for travel and conference awards are different, NSF recipients may not always complete required certifications²⁵ and may not comply with relevant terms and conditions.

NSF Recipients Do Not Consistently Review Meeting and Conference Harassment Policies Before Funding Travel or Conferences with NSF Awards

NSF PAPPG 23-1 only requires recipients to verify that meeting and conference organizers have compliant harassment policies when the recipients are proposing an NSF travel or conference award. As a result, NSF recipients do not consistently verify that meeting or conference organizers have compliant harassment policies before funding travel to meetings or conferences sponsored by other NSF award types.

NSF Recipients Do Not Consistently Create Plans for Ensuring Safe and Inclusive Environments for All Off-Campus or Off-Site Activities

NSF's *Safe and Inclusive Working Environments for Off-Campus or Off-Site Research* only applies to off-campus and off-site research, as defined by the NSF PAPPG.²⁶ As a result, NSF recipients do not consistently verify that policies, procedures, codes of conduct, or other applicable plans for reporting harassment are in place before performing non-research-related activities off-campus or off-site.

NSF Recipients May Not Fully Comply with the Requirements of 83 FR 47940 When Reporting Harassment to NSF

The NSF *Organizational Notification of Harassment Form*²⁷ does not explicitly require that recipients submit "Reason(s) for, and conditions of, placement of the PI or any co-PI on administrative leave or imposition of administrative action," even though 83 FR 47940 requires that recipients report this information to NSF.

CONCLUSIONS AND RECOMMENDATIONS

The majority of the sampled NSF recipients did not establish policies, procedures, codes of conduct, or other guidance sufficient to ensure compliance with NSF harassment

²⁵ See NSF PAPPG 23-1, Chapter II.F.11. *Travel Proposal* for information regarding the certification that AORs are required to make for travel proposals.

²⁶ NSF PAPPG 23-1 defines off-campus or off-site research as "data/information/samples being collected off-campus or off-site, such as fieldwork and research activities on vessels and aircraft."

²⁷ NSF's current form is available at

https://www.nsf.gov/od/ocr/awardee_civil_rights/notification_form.jsp.

terms and conditions. To help improve compliance levels, OCR and NSF's Office of Budget, Finance, and Award Management should update their tools, guidance, and other resources designed to help recipients comply with NSF harassment terms and conditions or publish new resources, as needed.

Specifically, we recommend that NSF's Office Head of the Office of Civil Rights and Office Head of the Office of Budget, Finance, and Award Management:

1. Provide technical assistance and targeted outreach to recipients related to incorporating NSF harassment terms and conditions into their institutional policies.
2. Implement policies and/or procedures designed to ensure NSF consistently identifies and notifies recipients of the type of award NSF has issued.
3. Evaluate whether NSF should expand the applicability of terms, conditions, and policies related to safe and inclusive working environments for off-campus or off-site activities, proposals that include travel, and proposals that include conferences to ensure NSF achieves its goal of fostering safe and harassment-free environments wherever science is conducted.
4. Update the *Organizational Notification of Harassment Form* to require recipients to report their Unique Entity Identifier and the reason(s) for, and conditions of, placing the PI or any co-PI on administrative leave or imposing administrative action.

NSF RESPONSE TO RECOMMENDATIONS

NSF stated that it will diligently consider the four recommendations in the report and that it will develop a Corrective Action Plan consistent with its legal obligations and the Administration's Directives and guidance.

NSF management's response, in its entirety, is included as [**Appendix III**](#).

Sikich CPA LLC

February 25, 2025

APPENDIX I: RECIPIENT HARASSMENT COMPLIANCE BACKGROUND

ENGAGEMENT BACKGROUND

The National Science Foundation is an independent federal agency created “to promote the progress of science; to advance the national health, prosperity, and welfare; to secure the national defense; and for other purposes” (Pub. L. No. 81-507). NSF funds research and education in science and engineering by awarding grants and contracts to educational and research institutions throughout the United States.

Many federal agencies have an Office of Inspector General that provides independent oversight of the agency’s programs and operations. Part of NSF OIG’s mission is to conduct audits and investigations to prevent and detect fraud, waste, and abuse. In support of this mission, NSF OIG may conduct independent and objective audits, investigations, and other reviews to promote the economy, efficiency, and effectiveness of NSF programs and operations, as well as to safeguard their integrity. NSF OIG may also hire contractors to provide these services.

ENGAGEMENT OBJECTIVE, SCOPE, AND METHODOLOGY

NSF OIG engaged Sikich CPA LLC (formerly known as Cotton & Company Assurance and Advisory, LLC, and herein referred to as “we”) to review 100 NSF recipients’ compliance with NSF harassment terms and conditions. We performed this engagement in compliance with the American Institute of Certified Public Accountants’ Statement on Standards for Consulting Services.

The engagement scope involved reviewing the policies, procedures, and other applicable guidance that the 100 sampled recipients had in place related to sexual harassment, other forms of harassment, and sexual assault as of September 20, 2023.²⁸ NSF OIG used NSF’s Award Cash Management System to identify and select a diverse set of 100 NSF recipients to include in the review population. Specifically, NSF OIG reviewed the funds obligated for all NSF recipients per Award Cash Management System as of April 2023 (when NSF OIG selected the sample) and removed all recipients with less than \$1 million in obligated NSF funds from the population. The NSF OIG then sorted the remaining recipients into four obligation ranges, with each range consisting of 238 recipients, for a total population of 952 organizations. NSF OIG then randomly selected 25 recipients from each range to include in the review sample, as shown in [Appendix I, Table 1](#) below.

Appendix I, Table 1: NSF Recipient Groupings

Group Number	NSF Obligation Range	Number of Recipients in Group
1	> \$10,500,000	25
2	\$3,280,000 - \$10,499,999	25
3	\$1,700,000 - \$3,279,999	25
4	\$1,000,000 - \$1,699,999	25

Source: Sikich summary of the sampled NSF recipient population by NSF recipient group.

²⁸ Sikich required all recipients to certify that the policies, procedures, and other documentation provided were in place as of September 20, 2023. However, because many of the documents that the recipients provided were not dated and did not identify an effective date, we were not always able to independently verify that the policies, procedures, and other guidance provided were in place before the start of our review.

This engagement also involved selecting a sample of NSF awards to evaluate whether recipients incorporated NSF harassment terms and conditions into NSF subawards and/or complied with NSF terms and conditions applicable to off-campus and off-site research, conference awards, and travel awards, as applicable.²⁹ Finally, for any recipients that reported harassment decisions consistent with the requirements of 83 FR 47940, we evaluated whether the recipients reported those decisions consistent with the relevant reporting requirements.

ENGAGEMENT CRITERIA

We designed this review to evaluate whether the sampled recipients had policies and procedures in place to verify their compliance with the NSF harassment terms and conditions outlined in the following documents:³⁰

- Federal Register Notice, *83 FR 47940: Notification Requirements Regarding Findings of Sexual Harassment, Other Forms of Harassment, or Sexual Assault*
- *NSF Grant General Conditions (GC-1)*, January 2023
- *Cooperative Agreement Financial & Administrative Terms and Conditions (CA-FATC)*, May 2023
- *NSF Agency Specific Requirements Research Terms & Conditions (RTCs)*, January 2023
- *NSF Proposal and Award Policies and Procedures Guide (PAPPG)*, January 2023
- NSF Resources – Title IX Frequently Asked Questions
- NSF Important Notice No. 144
- NSF Bulletin No. 23-02
- NSF Promising Practices

²⁹ Because many of the sampled recipients did not have awards subject to one or more of these requirements, the total number of awards that we tested for each recipient ranged from zero to eight awards.

³⁰ Because NSF issued multiple versions of the GC-1s, CA-FATCs, RTCs, and PAPPGs between October 21, 2018 (the date that 83 FR 47940 became effective), and August 13, 2023 (the date NSF awarded this engagement), NSF OIG and Sikich agreed to only test compliance with the most recent GC-1, CA-FATC, RTC, and PAPPG.

APPENDIX II: DETAILED SUMMARY OF TESTING RESULTS

DETAILED RESULTS OF NSF AWARD RECIPIENT COMPLIANCE TESTING

As part of our detailed review testing, we evaluated whether the sampled recipients appropriately reported all their harassment decisions to NSF (see [NSF Harassment Decision Testing Results](#)). We also selected a sample of NSF awards³¹ ranging from zero to eight awards from each sampled recipient institution to evaluate whether the recipients incorporated NSF harassment terms and conditions into NSF subaward agreements (see [Subaward Agreement Testing Results](#)) and/or complied with NSF terms and conditions applicable to off-campus and off-site research (see [Off-Campus/Off-Site Research Award Testing Results](#)), conference awards (see [Conference Award Testing Results](#)), and travel awards (see [Travel Award Testing Results](#)).

Harassment Decision Testing Results

Eight recipients within the scope of our review reported harassment decisions to NSF. To evaluate whether these recipients reported the harassment decisions consistent with the requirements in *83 FR 47940: Notification Requirements Regarding Findings of Sexual Harassment, Other Forms of Harassment, or Sexual Assault*, for each harassment decision reported, we consulted with NSF's Office of Civil Rights (OCR)³² to evaluate whether:

1. The institution reported the finding/determination, administrative leave, and/or administrative decision to NSF.
2. The institution's Authorized Organizational Representative (AOR) was the individual that reported the decision to NSF.
3. The AOR reported the decision to NSF within 10 business days from the date of the finding/determination or the date the Principal Investigator (PI) or co-PI was placed on administrative leave or was subject to an administrative action.
4. The decision notification the recipient sent to NSF identified the NSF award number, the name of the PI or co-PI, the decision type, a description of the finding/determination and action(s) taken, and the reason(s) for placing the PI or co-PI on administrative leave or imposing administrative action.

We have summarized the instances in which recipients did not comply with these elements for one or more NSF awards in [Appendix II, Table 1](#), as follows:

³¹ Our planned approach was to sample a total of eight awards for each recipient, or two awards for each of the four award types identified (NSF awards with subawards, NSF awards with off-campus/off-site research, conference awards, and travel awards). However, because many of the sampled recipients did not have awards subject to one or more of the NSF harassment terms and conditions included within the scope of this review, the total number of awards that we tested for each recipient had a potential range from zero to eight awards.

³² Given the sensitive nature of the information reported to NSF, OCR did not provide the review team with the information the recipients reported. However, OCR provided the review team with sufficient information and confirmations to enable us to conclude whether the recipients complied with the requirements of 83 FR 47940.

Appendix II, Table 1: NSF Recipients That Did Not Comply with NSF Harassment Decision Reporting Requirements

NSF Recipient Group	[Q1] Harassment Decision Not Properly Reported to NSF ³³	[Q2] Harassment Decision Not Reported by AOR	[Q3] Harassment Decision Not Reported Timely	[Q4] Harassment Notification Not Sufficiently Detailed
Group 1	2	0	3	0
Group 2	0	0	0	0
Group 3	0	0	0	0
Group 4	0	0	0	0

Source: Sikich summary of findings identified related to NSF recipient reporting of harassment decisions by NSF recipient grouping.

Subaward Agreement Testing Results

Sixty-nine recipients within the scope of our review had at least one subaward agreement subject to NSF's harassment terms and conditions. For each of these 69 recipients, we selected a sample of one to three NSF subaward agreements to evaluate whether the agreements incorporated the subawardee's responsibility for notifying NSF regarding co-PI violations of recipient policies, codes of conduct, statutes, regulations, or executive orders related to sexual harassment, other forms of harassment, or sexual assault consistent with NSF requirements in *83 FR 47940: Notification Requirements Regarding Findings of Sexual Harassment, Other Forms of Harassment, or Sexual Assault*.

We have summarized the instances in which recipients did not incorporate NSF harassment terms and conditions into their subaward agreements for one or more NSF awards in [Appendix II, Table 2](#), as follows:

Appendix II, Table 2: Recipients That Did Not Incorporate NSF Harassment Terms and Conditions into NSF Subaward Agreements

NSF Recipient Group	Number of Recipients with Observations
Group 1	0
Group 2	5
Group 3	4
Group 4	5

Source: Sikich summary of recipients that did not incorporate NSF harassment terms and conditions into one or more sampled subawards by NSF recipient group.

Off-Campus/Off-Site Research Award Testing Results

Ten recipients within the scope of our review received off-campus/off-site research awards subject to NSF's harassment terms and conditions. For each of these 10 recipients, we selected a sample of one to two NSF awards for which the recipient reported performing off-campus or off-site research and reviewed the awards to evaluate whether the recipient complied with applicable NSF terms and conditions, as follows:

³³ These recipients reported harassment decisions to NSF, but only as a result of this review.

1. Did the institution provide a specific plan for the sampled award that described how the institution will ensure a safe and inclusive working environment for off-campus or off-site research consistent with NSF GC-1?
2. Did the institution’s plan describe how it would address (i) the abuse of any person, including, but not limited to, harassment, stalking, bullying, or hazing of any kind, whether the behavior is carried out verbally, physically, electronically, or in written form; and (ii) conduct that is unwelcome, offensive, indecent, obscene, or disorderly?
3. Did the institution’s plan identify the steps the recipient would take to (i) nurture an inclusive off-campus or off-site working environment (e.g., trainings); (ii) establish shared team definitions of roles, responsibilities, and culture (e.g., codes of conduct); (iii) establish field support (e.g., mentor/mentee support mechanisms, regular check-ins, and/or developmental events); (iv) minimize singular points within communication pathways; and (v) resolve incident reports?
4. Did the institution support that it had disseminated its plan to all individuals participating in the off-campus or off-site research prior to departure?

We have summarized the instances in which recipients did not comply with these elements for one or more NSF awards in [Appendix II, Table 3](#), as follows:

Appendix II, Table 3: NSF Recipients That Did Not Comply with Off-Campus/Off-Site Research Award Harassment Policies

NSF Recipient Group	[Q1] No Plan for Off-Campus Research	[Q2] Plan Did Not Describe How Institution Would Address Prohibited Behavior	[Q3] Plan Did Not Identify Steps the Institution Would Take in Response to Reported Harassment	[Q4] Off-Campus Plan Not Appropriately Disseminated Compliant with NSF GC-1
Group 1	1	1	1	2
Group 2	1	0	0	0
Group 3	0	0	0	0
Group 4	2	0	0	0

Source: Sikich summary of recipients that did not comply with NSF harassment terms and conditions applicable to one or more NSF awards that involved off-campus or off-site research by NSF recipient group.

Conference Award Testing Results

Forty-two recipients within the scope of our review received conference awards subject to NSF’s harassment terms and conditions. For each of these 42 recipients, we selected a sample of one to two NSF conference awards to evaluate whether the recipient complied with the applicable NSF terms and conditions, as follows:

1. Did the institution provide a policy or code of conduct applicable to the sampled conference that addressed sexual harassment, other forms of harassment, and sexual assault and that included clear and accessible means of reporting violations of the policy or code of conduct?

2. Did the institution’s policy or code of conduct address the method for making a complaint and how the institution would resolve any complaints received during the conference?
3. Did the institution support that it disseminated its policy or code of conduct to conference participants prior to attendance at the conference and made the policy or code of conduct available at the conference itself?

We have summarized the instances in which recipients did not comply with these elements for one or more NSF awards in [Appendix II, Table 4](#), as follows:

Appendix II, Table 4: NSF Recipients That Did Not Comply with NSF Conference Award Harassment Policies

NSF Recipient Group	[Q1] No Conference Policy/Code of Conduct Was Provided	[Q2] The Conference Policy/Code of Conduct Was Not Sufficiently Detailed	[Q3] Conference Policy/Code of Conduct Was Not Appropriately Disseminated
Group 1	12	4	9
Group 2	7	0	3
Group 3	4	0	1
Group 4	0	0	1

Source: Sikich summary of recipients that did not comply with NSF harassment terms and conditions applicable to one or more NSF conference awards by NSF recipient group.

Travel Award Testing Results

Eleven recipients within the scope of our review received travel awards subject to NSF’s harassment terms and conditions. For each of these 11 recipients, we selected a sample of one to two NSF travel awards to evaluate whether the recipient complied with applicable NSF terms and conditions, as follows:

1. Did the institution provide documentation to support how the AOR ensured that the travel meeting organizer had a written policy or code of conduct that addressed sexual harassment, other forms of harassment, and sexual assault and that included clear and accessible means of reporting violations of the policy or code of conduct?
2. Did the meeting organizer’s policy or code of conduct address the method for making a complaint, as well as how the meeting organizer would resolve any complaints received during the meeting?

We have summarized the instances in which recipients did not comply with these elements for one or more NSF awards in [Appendix II, Table 5](#), as follows:

Appendix II, Table 5: NSF Recipients That Did Not Comply with NSF Travel Award Harassment Policies

NSF Recipient Group	[Q1] AOR Did Not Verify the Meeting Organizer Had Written Policies for Travel Proposals Compliant with NSF's PAPPG	[Q2] Meeting Organizer's Written Policies for Travel Proposal Were Not Compliant with NSF's PAPPG
Group 1	6	0
Group 2	1	0
Group 3	1	0
Group 4	0	0

Source: Sikich summary of recipients that did not comply with NSF harassment terms and conditions applicable to one or more NSF travel awards by NSF recipient group.

DETAILED RESULTS OF NSF RECIPIENT HARASSMENT POLICY AND PROCEDURE REVIEWS

As part of our detailed review testing, we evaluated whether the 100 recipients had published policies, procedures, codes of conduct, or other harassment guidance (see [Policy and Procedure Testing Results](#)) that specifically referenced and/or were otherwise consistent with:

1. Federal Harassment Terms and Conditions Applicable to NSF Awards
 - Federal Register Notice *83 FR 47940: Notification Requirements Regarding Findings of Sexual Harassment, Other Forms of Harassment, or Sexual Assault*
2. NSF Agency-Wide Harassment Terms and Conditions
 - NSF *Grant General Conditions (GC-1)*, January 2023
 - NSF *Cooperative Agreement Financial & Administrative Terms and Conditions (CA-FATC)*, May 2023
 - NSF *Agency Specific Requirements Research Terms & Conditions (RTCs)*, January 2023
 - NSF *Proposal & Award Policies & Procedures Guide (PAPPG)*, January 2023
3. Other NSF Harassment Guidance
 - NSF Resources – Title IX Frequently Asked Questions
 - NSF Important Notice No. 144
 - NSF Bulletin No. 23-02
 - NSF Promising Practices

Policy and Procedure Testing Results

We evaluated whether each recipient's institutional policies were consistent with NSF harassment terms and conditions within 28 distinct areas. For each of the 28 areas, we have summarized our observations and Areas for Improvement (AFIs) by attribute in [Appendix II, Table 6](#), as follows.

Appendix II, Table 6: Summary of NSF Recipients with Policy and Procedure Observations

Policy and Procedure Observation Descriptions	Number of Recipients with AFIs Identified				
	Total	Group 1	Group 2	Group 3	Group 4
The institution's policies do not note that NSF will not fund travel to conferences that do not have a policy or code of conduct that addresses sexual harassment, other forms of harassment, and sexual assault, consistent with NSF Bulletin No. 23-02.	100	25	25	25	25
The institution does not have a policy or code of conduct applicable to travel proposals that addresses how the Authorized Organizational Representative (AOR) ensures that the meeting organizer has a written policy or code of conduct that addresses sexual harassment, other forms of harassment, and sexual assault and that includes clear and accessible means of reporting violations of the policy or code of conduct for travel proposals, as required by NSF PAPPG Chapter II.F.11.	99	24	25	25	25
The institution's policies related to NSF subaward agreements do not outline the subawardee's responsibility to report PIs' or co-PIs' violations of awardee policies, codes of conduct, statutes, regulations, or executive orders related to sexual harassment, other forms of harassment, or sexual assault to NSF, consistent with NSF requirements in 83 FR 47940, NSF GC-1, NSF CA-FATCs, NSF RTCs, NSF PAPPGs, and NSF's Promising Practices harassment guidance.	91	19	25	23	24
The institution's policies (and/or other applicable documentation) do not require that the institution submits all information required when notifying NSF of harassment policy violations, consistent with NSF requirements in 83 FR 47940, NSF GC-1, NSF CA-FATCs, NSF RTCs, NSF PAPPGs, and NSF's Promising Practices harassment guidance.	88	18	24	22	24
The institution's policies do not require that the AOR report harassment to NSF within 10 business days, consistent with NSF requirements in 83 FR 47940, NSF GC-1, NSF CA-FATCs, NSF RTCs, NSF PAPPGs, and NSF's Promising Practices harassment guidance.	85	17	24	20	24
The institution's policies do not note that a substitute investigator may be proposed if the institution determines the PI and any co-PI are not able to carry out the funded project or activity, consistent with NSF requirements in 83 FR 47940, NSF GC-1, NSF CA-FATCs, NSF RTCs, NSF PAPPGs, and NSF's Promising Practices harassment guidance.	85	20	21	21	23
The institution's policies do not set standards for professional behavior that are (1) tailored to specific places (such as field sites, research centers, ships, or conference settings) and/or (2) effectively communicated to all, consistent with NSF's Promising Practices harassment guidance.	83	20	23	19	21
The institution's policies (and/or other applicable documentation) do not identify the AOR responsible for reporting harassment to NSF, consistent with NSF requirements in 83 FR 47940, NSF GC-1, NSF CA-FATCs, NSF RTCs, NSF PAPPGs, and NSF's Promising Practices harassment guidance.	82	18	22	18	24

APPENDIX II

Policy and Procedure Observation Descriptions	Number of Recipients with AFIs Identified				
	Total	Group 1	Group 2	Group 3	Group 4
The institution’s policies do not outline the grantee’s requirements to report an NSF PI’s or co-PI’s violations of awardee policies, codes of conduct, statutes, regulations, or executive orders related to sexual harassment, other forms of harassment, or sexual assault to NSF, consistent with NSF requirements in 83 FR 47940, NSF GC-1, NSF CA-FATCs, NSF RTCs, NSF PAPPGs, and NSF’s Promising Practices harassment guidance.	80	14	25	17	24
The institution does not have a policy or code of conduct that addresses sexual harassment, other forms of harassment, and sexual assault and that includes clear and accessible means of reporting violations of the policy or code of conduct that is applicable to conferences as required per NSF PAPPG Chapter II.F.9.	72	13	21	21	17
The institution’s policies do not highlight that PIs and co-PIs must comport themselves in a responsible and accountable manner because they are in a position of trust, consistent with NSF requirements in 83 FR 47940, NSF GC-1, NSF CA-FATCs, NSF RTCs, NSF PAPPGs, and NSF’s Promising Practices harassment guidance.	64	9	19	21	15
The institution’s policies (and/or other applicable documentation) do not include specific plans that describe how the institution will ensure a safe and inclusive working environment for off-campus or off-site research, consistent with NSF GC-1, NSF CA-FATCs, NSF RTCs, and NSF PAPPGs.	62	10	17	17	18
The institution’s policies do not support it has established notification pathways for all personnel and students participating in NSF awards on-site, at research facilities, at field sites, and during conferences and workshops that have accessible and evident means for reporting violations, consistent with NSF Important Notice No. 144.	55	10	20	15	10
The institution’s policies do not define “Gender-Based Harassment” consistent with NSF’s Promising Practices harassment guidance.	52	7	19	13	13
The institution’s policies do not require regular trainings for all scientists, students, staff, and other persons who work on or participate in NSF-funded programs or research on how to prevent harassment, consistent with NSF’s Promising Practices harassment guidance.	51	7	15	12	17
The institution’s policies do not define “Administrative Leave/Administrative Action” consistent with NSF requirements in 83 FR 47940, NSF GC-1, NSF CA-FATCs, NSF RTCs, NSF PAPPGs, and NSF’s Promising Practices harassment guidance.	44	4	14	16	10
The institution’s policies do not state that all personnel supported by an NSF award must comply with awardee policies or codes of conduct, statutes, regulations, or executive orders relating to sexual harassment, other forms of harassment, or sexual assault, consistent with NSF requirements in 83 FR 47940, NSF GC-1, NSF CA-FATCs, NSF RTCs, NSF PAPPGs, and NSF’s Promising Practices harassment guidance.	41	2	17	16	6

APPENDIX II

Policy and Procedure Observation Descriptions	Number of Recipients with AFIs Identified				
	Total	Group 1	Group 2	Group 3	Group 4
The institution’s policies do not define “Finding/Determination” consistent with NSF requirements in 83 FR 47940, NSF GC-1, NSF CA-FATCs, NSF RTCs, NSF PAPPGs, and NSF’s Promising Practices harassment guidance.	35	8	15	4	8
The institution’s policies for reporting violations do not address how long the institution has to investigate allegations and implement corrective actions (when deemed appropriate), consistent with NSF Important Notice No. 144.	34	7	10	11	6
The institution’s policies do not define “Sexual Violence” consistent with NSF’s Promising Practices harassment guidance.	34	3	15	9	7
The institution’s policies do not provide an accessible and effective means for reporting harassment in all settings in which NSF-funded science and education are conducted and the reporting practices do not protect from retaliation, consistent with NSF’s Promising Practices harassment guidance.	34	6	10	12	6
The institution’s harassment reporting policies do not (1) require that the organization respond promptly to reports of harassment allegations, (2) include protocols for ensuring the immediate safety for all involved in reports of harassment, (3) require the application of due diligence in conducting investigations, and/or (4) identify appropriate sanctions in the event of findings, consistent with NSF’s Promising Practices harassment guidance.	32	10	10	5	7
The institution’s policies do not define “Harassment” consistent with NSF’s Promising Practices harassment guidance.	30	2	8	9	11
The institution’s policies do not address how it ensures members are made fully aware of standards of professional behavior, codes of conduct, and/or other related written policies related to harassment, consistent with NSF’s Promising Practices harassment guidance.	30	7	14	5	4
The institution’s policies do not define “Other Forms of Harassment” consistent with NSF requirements in 83 FR 47940, NSF GC-1, NSF CA-FATCs, NSF RTCs, NSF PAPPGs, and NSF’s Promising Practices harassment guidance.	16	1	9	4	2
The institution’s policies do not require compliance with Title IX of the Education Amendments of 1972 (Title IX), consistent with NSF Resources- Title IX Frequently Asked Questions.	15	3	5	4	3
The institution’s policies do not define “Sexual Harassment” consistent with NSF’s Promising Practices harassment guidance.	4	0	1	2	1
The institution’s policies do not define “Sexual Harassment” consistent with NSF requirements in 83 FR 47940, NSF GC-1, NSF CA-FATCs, NSF RTCs, NSF PAPPGs, and NSF’s Promising Practices harassment guidance.	2	0	1	0	1

Source: Sikich summary of recipients with AFIs identified for each AFI observation type, both in total and by NSF recipient group.

APPENDIX III: NSF'S RESPONSE



U.S. National Science Foundation

MEMORANDUM

DATE: February 24, 2025

TO: Theresa S. Hull, Assistant Inspector General for Audits, Inspections, and Evaluations, Office of Inspector General, NSF

FROM: Rhonda J. Davis, Head, Office of Equity and Civil Rights, NSF

RHONDA J DAVIS
Digitally signed by RHONDA J DAVIS
 Date: 2025.02.24 07:34:05 -05'00'

Janis Coughlin-Piester, Head, Office of Budget, Finance & Award Management and Chief Financial Officer, NSF

JANIS A COUGHLIN-PIESTER
Digitally signed by JANIS A COUGHLIN-PIESTER
 Date: 2025.02.24 12:52:02 -05'00'

SUBJECT: NSF Response to the OIG (Sikich) Official Draft Report, *“Review of NSF Award Recipient Compliance with NSF’s Harassment Terms and Conditions”*

NSF appreciates the opportunity to respond to the Official Draft Report (“Draft Report”) of the *“Review of NSF Award Recipient Compliance with NSF’s Harassment Terms and Conditions,”* as conducted by the OIG’s contract audit firm, Sikich CPA LLC (“Sikich”). The Draft Report concludes with four recommendations for responsive action by NSF. NSF will diligently consider each recommendation and identify any appropriate actions going forward, consistent with its legal obligations and the Administration’s Directives and guidance.

NSF acknowledges Sikich’s professionalism during this review. We look forward to continued engagement with the OIG once Sikich’s final report issues, as we develop a Corrective Action Plan.

National Defense Authorization Act

General Notification

Pursuant to Pub. L. No. 117-263 § 5274, business entities and non-governmental organizations specifically identified in this report have 30 days from the date of report publication to review this report and submit a written response to NSF OIG that clarifies or provides additional context for each instance within the report in which the business entity or non-governmental organizations is specifically identified. Responses that conform to the requirements set forth in the statute will be attached to the final, published report.

If you find your business entity or non-governmental organization was specifically identified in this report and wish to submit comments under the above-referenced statute, please send your response within 30 days of the publication date of this report to OIGPL117-263@nsf.gov, no later than April 2, 2025. We request that comments be in .pdf format, be free from any proprietary or otherwise sensitive information, and not exceed two pages. Please note, a response that does not satisfy the purpose set forth by the statute will not be attached to the final report.

About Us

NSF OIG was established in 1989, in compliance with the *Inspector General Act of 1978* (5 USC 401-24). Our mission is to provide independent oversight of NSF to improve the effectiveness, efficiency, and economy of its programs and operations and to prevent and detect fraud, waste, and abuse.

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- Anonymous Hotline: 1-800-428-2189
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