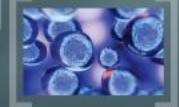




National Science Foundation

Division of Institution and Award Support (DIAS) Resolution and Advanced Monitoring (RAM) Branch Advanced Monitoring Desk Reviews



Overview/Purpose

- Desk reviews assess an organization's capacity for award administration and the extent to which the organization maintains a control environment within which awards are likely to be administered in compliance with Federal financial and administrative regulations and NSF agreement provisions.
- The desk review process is designed to provide a point of reference that can inform future NSF monitoring efforts, identify administration or compliance issues, and highlight the need for business assistance. The process also seeks to ensure that NSF recipients have sound financial and administrative practices to provide adequate oversight of NSF funded projects.
- RAM performs approximately 100+ desk reviews each year, prioritizing awardee organizations for advanced monitoring desk reviews or site visits based on the results of its annual award portfolio risk assessment, monitoring requests from across NSF, and professional judgment. For some institutions, desk reviews may also be performed in advance of advanced monitoring site visits.

Timeframe/Roles

- Desk reviews are typically completed within 90 days of organization notification; however, some reviews may take longer.
- Desk reviews are conducted and summarized in writing by an external contractor, but RAM staff review the resulting report and work papers to ensure the review meets NSF standards and that concerns identified are adequately substantiated in the report.
- Typically, two to four representatives from the organization (e.g., two sponsored programs office staff and one accounting staff) participate in the desk review process. Because the review process focuses on award administration rather than award performance, the Principal Investigator of the award reviewed is not usually involved.

Useful Links:

**National Science Foundation
DIAS Resolution and
Advanced Monitoring Branch
(RAM)**

**DIAS Cost Analysis and
Pre-Award Branch (CAP)**

**NSF Proposal & Award
Policies and Procedures
Guide (PAPPG)**

**Prospective New Awardee
Guide (PNAG)**

**Other NSF Policies and
Award Conditions**

**Uniform Guidance
(2 CFR 200)**

**For additional information
consult:**

NSF Division of Institution and
Award support (DIAS) website
<https://www.nsf.gov/bfa/dias/>

**Questions may be directed
to RAM: (703) 292-8244**

Topics Covered

Desk reviews include three core review areas:

- **General Management Survey** – Assesses whether the organization has an organizational structure that can protect assets against the incurrence of improper expenditures and ensuring the accuracy and reliability of financial and operating information.
- **Accounting and Financial System Review** – Assesses the sufficiency of the organization's financial management policies, procedures, and practices for: 1) accurate and complete disclosure and documentation of the financial results of NSF awards; 2) effective control and accountability of funds, property, and other assets; and 3) determining the reasonableness, allocability, and allowability of costs charged to awards issued by NSF.
- **Award Cash Management Service (ACM\$) Drawdown Process Review** – Verifies that organization reimbursements do not exceed cumulative expenses recorded in the accounting system as of the time reviewed and have not resulted in excess cash on hand. If funds are drawn in advance of expenditures incurred, verify that funds are utilized in a timely manner.

Common Concerns

- **Policies, Procedures, and Practices Not Documented** – Organizations often have good practices but have incomplete or no written policies and procedures. Written policies are essential to demonstrate good practices and ensure consistent compliance, especially during times of staff turnover.
- **Roles and Responsibilities Not Clearly Communicated** – Organizations often fail to document the staff roles/responsibilities for pre-award, post-award, and grant accounting functions. In the absence of a written overview for positions related to grant management, employees may not know where to go for support.