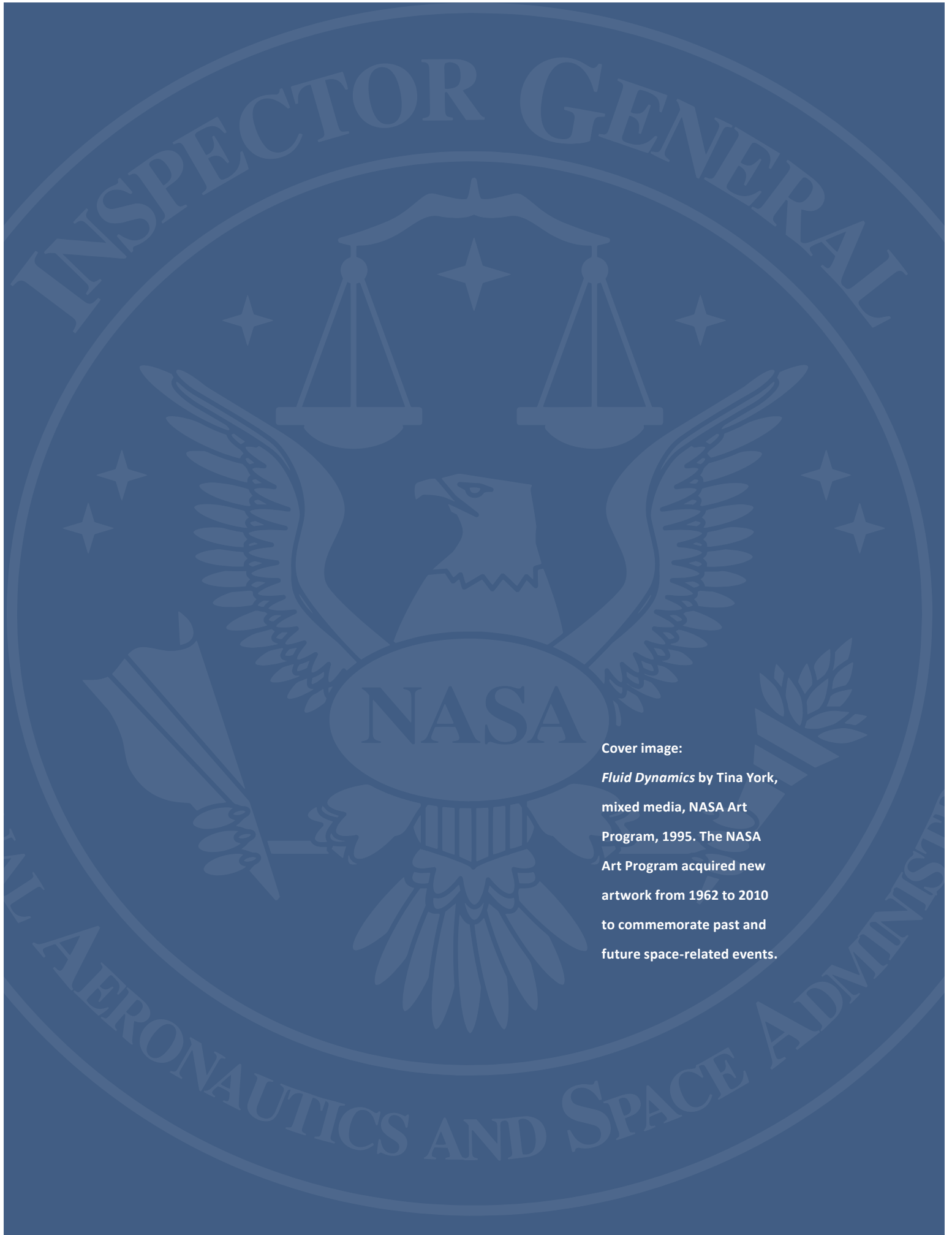




## NASA OFFICE OF INSPECTOR GENERAL

# SEMIANNUAL REPORT

OCTOBER 1, 2018–MARCH 31, 2019



Cover image:

*Fluid Dynamics* by Tina York, mixed media, NASA Art Program, 1995. The NASA Art Program acquired new artwork from 1962 to 2010 to commemorate past and future space-related events.



## FROM THE INSPECTOR GENERAL

Every year, Offices of Inspectors General (OIG) throughout the federal government are required to identify the top management and performance challenges facing their agencies. This year, NASA OIG organized its list of top challenges under six topics:

- Space Flight Operations in Low Earth Orbit
- Deep Space Exploration
- NASA's Science Portfolio
- Information Technology Governance and Security
- Infrastructure and Facilities
- Contracting and Grants

Both our Office of Audits and Office of Investigations continue to conduct oversight work in each of these areas, and we will describe the results of their efforts in future reports.

Among the audits we issued during this reporting period was an examination of the development of the Core Stage section of the Agency's new heavy-lift rocket known as the Space Launch System (SLS). The SLS, together with the Orion Multi-Purpose Crew Vehicle (Orion), is a key component of NASA's plans for space travel beyond low Earth orbit. Our audit found that schedule delays and cost increases plaguing the SLS Program could be traced largely to management, technical, and infrastructure issues driven by the Core Stage contractor's poor performance. Individually, these issues may have caused only minor cost and schedule problems, but taken as a whole, they resulted in a 2 ½-year slip in the delivery schedule and approximately \$4 billion in cost increases for development of the first two Core Stages.

In another audit, the OIG assessed NASA's progress with environmental remediation activities at the Santa Susana Field Laboratory (SSFL) located 30 miles northwest of Los Angeles. SSFL was used for rocket engine testing for decades by the U.S. Air Force and NASA, which resulted in chemical contamination of the soil and groundwater. We found the stringent soil cleanup NASA agreed to in 2010 is not based on risks to human health and the environment or related to the expected future use of the land—the standard criteria for environmental remediation at similar sites. In addition, as currently structured, the proposed cleanup is expected to cost NASA more than \$500 million; take as long as 25 years to complete; and significantly damage flora, fauna, and archeological artifacts at SSFL. In contrast, soil cleanup to a recreational level, which would be more in keeping with the land's future use, would cost about \$124 million and take approximately 4 years to complete. In light of our findings, we questioned \$377 million in unfunded environmental liability costs associated with NASA's current soil cleanup plans.

We hope that these two reports, our additional audit work, and dozens of successful criminal and administrative investigations these past 6 months will help inform and improve decision-making at NASA and enhance congressional oversight of the Agency.

Finally, this reporting period marks the departure of Jim Morrison, our Assistant Inspector General for Audits for the past 9 years. Jim's steady leadership of our audit staff is responsible for the comprehensive, timely, and insightful reviews that fill the pages of this and past semiannual reports. Thank you, Jim.

This report summarizes the OIG's activities and accomplishments between October 1, 2018, and March 31, 2019. We hope you find it informative.

A handwritten signature in black ink, appearing to read "PKM-A". The letters are stylized and connected.

**Paul K. Martin**  
Inspector General  
April 30, 2019



# TABLE OF CONTENTS

<b>NASA's Top Management and Performance Challenges</b> .....	<b>2</b>
<b>Office of Audits</b> .....	<b>4</b>
Space Operations and Human Exploration .....	5
Acquisition and Project Management .....	9
Information Technology Security and Governance .....	13
Infrastructure .....	16
Financial Management .....	19
Other Audit Matters .....	21
Statistical Data .....	22
<b>Office of Investigations</b> .....	<b>31</b>
Procurement, Acquisition, and Grant Fraud .....	32
Computer Crimes .....	34
Employee Misconduct .....	34
Statistical Data .....	36
<b>Legal Issues</b> .....	<b>39</b>
Review of Legislation .....	40
Regulatory Review .....	40
Statistical Data .....	42
<b>Appendixes</b> .....	<b>44</b>
A. Inspector General Act Reporting Requirements .....	46
B. Awards .....	47
C. Debt Collection .....	48
D. Peer Reviews .....	49
E. Acronyms .....	50
F. Office of Inspector General Organizational Chart .....	51
G. Map of Field Offices .....	53

# NASA'S TOP MANAGEMENT AND PERFORMANCE CHALLENGES



Geomagnetic storm and aurora visible in  
the northern United States

As required by the Reports Consolidation Act of 2000, the annual report summarized below provided the OIG’s independent assessment of the top management and performance challenges facing NASA.

In our November 2018 report, we organized the top management and performance challenges facing NASA under the following topics:

- Space Flight Operations in Low Earth Orbit
- Deep Space Exploration
- NASA’s Science Portfolio
- Information Technology Governance and Security
- Infrastructure and Facilities
- Contracting and Grants

In deciding whether to identify an issue as a “top challenge,” we considered its significance to NASA’s mission; whether its underlying causes are systemic in nature; and its susceptibility to fraud, waste, and abuse. Identification of an issue as a top challenge does not necessarily denote significant deficiencies or lack of attention on the part of NASA. Rather, all of these issues are long-standing and inherently difficult challenges central to the Agency’s mission and, as such, will likely remain challenges for years. Consequently, these issues require consistent, focused attention from NASA management and engagement on the part of Congress and the public. For our part, the OIG plans to continue conducting audits and investigations that focus on NASA’s efforts to meet these and other challenges.



**Self-portrait of NASA’s Mars Exploration Rover Opportunity, which completed its mission in February 2019**

2018 Report on NASA’s Top Management and Performance Challenges (November 15, 2018)

*(Report)*

*(Video)*



# OFFICE OF AUDITS



Largest piece of SLS rocket test hardware, the liquid hydrogen tank, moved for testing

## SPACE OPERATIONS AND HUMAN EXPLORATION

Space operations and human exploration are among NASA's most highly visible missions, with the Agency currently operating the International Space Station (ISS or Station), managing the commercial crew and cargo programs that support the Station, and planning for future exploration beyond low Earth orbit with the SLS and Orion.

### NASA'S MANAGEMENT OF THE SPACE LAUNCH SYSTEM STAGES CONTRACT

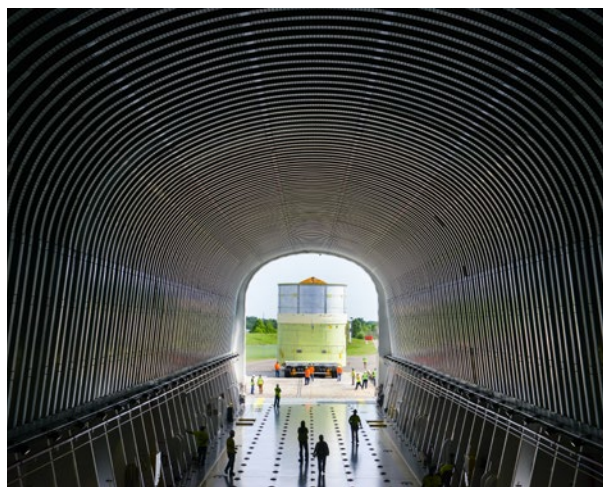
Development of the SLS—a two-stage, heavy-lift rocket that will launch the Orion crew capsule into space—is key to NASA pursuing space travel beyond low Earth orbit. NASA contracted with The Boeing Company (Boeing) to build two SLS Core Stages—the first stage of the rocket consisting of the fuel tanks and supporting infrastructure—and the Exploration Upper Stage (EUS)—a new and more powerful second stage designed to increase SLS upmass capability. In this audit, we reviewed the extent to which Boeing is meeting cost, schedule, and performance goals for the development of two Core Stages and EUS and NASA's compliance with acquisition regulations, policies, and procedures supporting the SLS Program. We found that schedule delays and cost increases of Core Stage development can be traced largely to management, technical, and infrastructure issues driven by Boeing's poor performance. Individually, these issues may have caused only minor cost and schedule problems, but taken as a whole they have resulted in a 2 ½-year slip in the SLS Core Stage delivery schedule and approximately \$4 billion in cost increases for development of the first two Core Stages. Furthermore, several poor contract management practices by NASA contributed to the cost and schedule overruns, and we questioned

nearly \$64 million in award fees provided to Boeing. Of our seven recommendations, NASA concurred with six and did not concur with one.

NASA's Management of the Space Launch System Stages Contract (IG-19-001, October 10, 2018)

*(Report)*

*(Video)*



SLS Core Stage engine section loaded onto the barge Pegasus at Michoud Assembly Facility

## ONGOING AUDIT WORK

### NASA's Management of the Mobile Launcher

Located at Kennedy Space Center, NASA's mobile launcher is a critical piece of equipment required to stack, transport, and launch the SLS and Orion. Rocket components are integrated on the mobile launcher inside the Vehicle Assembly Building and then transported via the Crawler Transporter to the launch site. Originally, the sole mobile launcher—now known as Mobile Launcher 1—was designed to launch the first test flight of an integrated SLS/Orion system (known as Exploration Mission-1 or EM-1) in 2019 or 2020 and then be upgraded to launch a larger version of the SLS for the second exploration mission between 2021 and 2023. In NASA's 2018 appropriations act, Congress gave the Agency more than \$350 million to build a second launcher—Mobile Launcher 2—with a delivery date of no later than 2023. This audit will examine the status of Mobile Launcher 1 as well as NASA's development plans for Mobile Launcher 2 and the extent to which NASA's Exploration Ground Systems (EGS) program is meeting cost, schedule, and performance goals related to the launchers.



Sunrise serves as the backdrop in this view of the mobile launcher at Kennedy Space Center



NASA conducts second RS-25 engine hot-fire test

### NASA's Efforts to Manage Space Launch System Program Costs and Contracts

The SLS Program is developing NASA's next heavy-lift rocket to send humans and payloads to the Moon and beyond. The SLS is a two-stage rocket with a newly developed Core Stage that incorporates four RS-25 engines and five-segment solid boosters modified from the Space Shuttle Program. For its first three exploration missions, the SLS's upper stage will use an Interim Cryogenic Propulsion Stage—a modified second stage of a Delta IV rocket. In 2014, after completion of the SLS's preliminary design, NASA established a baseline cost commitment of \$9.7 billion for the program and November 2018 for a launch readiness date. Since then, the launch date for EM-1 has been delayed to June 2020 and costs are expected to exceed commitments. This audit is a follow-on to our past work on the SLS Stages contract and will evaluate NASA's management of SLS Program costs and four major contracts, including the RS-25 engines, solid rocket boosters, and upper stage. We will examine how the SLS Program is tracking and reporting overall costs and evaluate NASA's effectiveness in controlling cost growth for these contracts.

### **NASA's Ground and Flight Application Software**

NASA's EGS program is developing the Ground Flight and Application Software (GFAS), the critical software that is needed to launch the SLS/Orion and will interface with flight systems and ground crews. In this audit, we are evaluating the Agency's efforts to prepare GFAS for the launch of EM-1, the accuracy of current cost projections, and potential impacts of SLS/Orion schedule dependencies on development efforts. We are also assessing what risks may contribute to or inhibit GFAS's full functionality.

### **NASA's Management of Crew Transportation to the International Space Station**

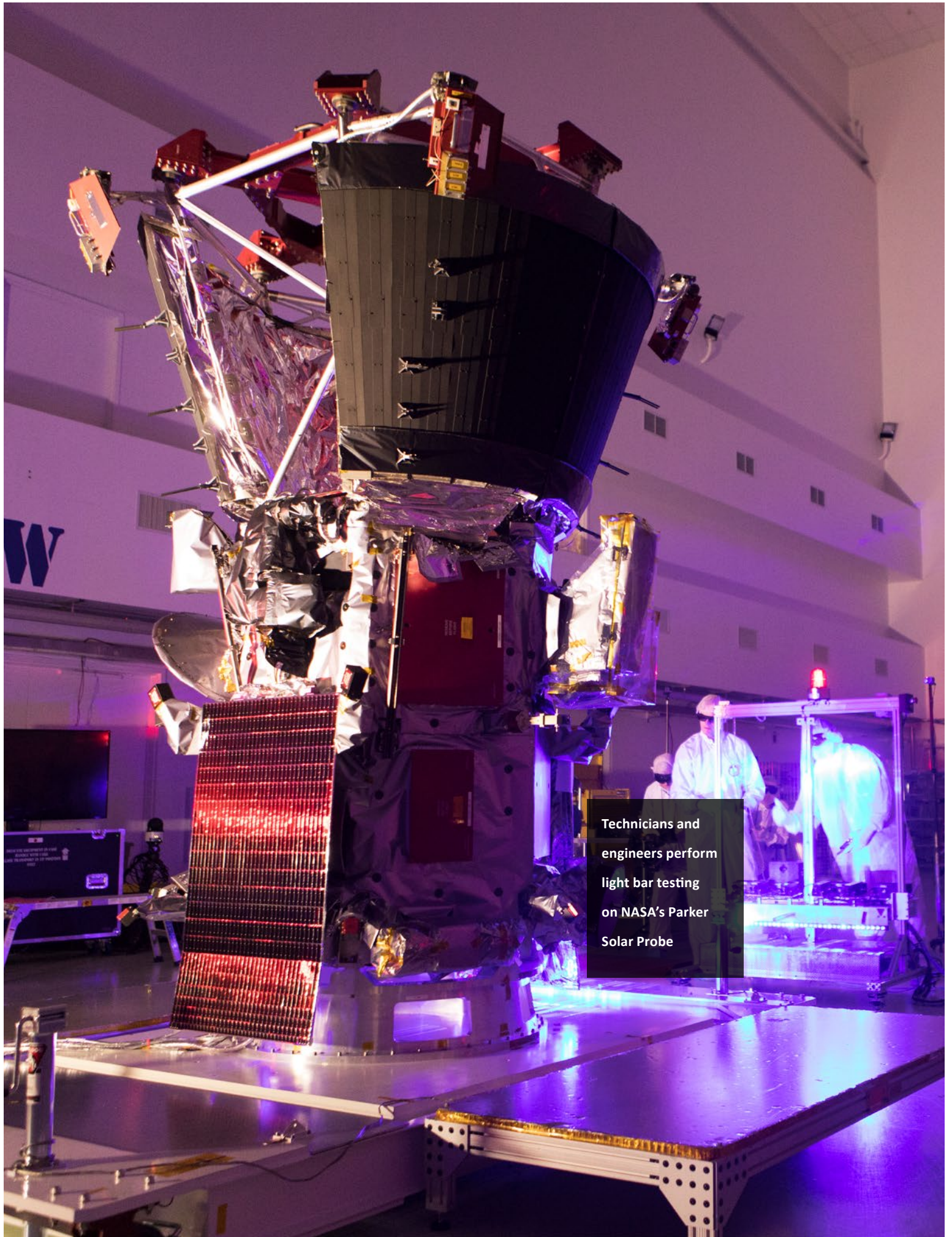
Since the Space Shuttle Program ended in 2011, the United States has lacked a domestic capability to transport crew to the ISS, instead relying on the Russian Soyuz spacecraft to ferry astronauts at a cost of up to \$82 million per astronaut. The goal of NASA's Commercial Crew Program is to provide safe, reliable, and cost-effective crew transportation to and from the ISS and low Earth orbit. After a commitment of \$7.1 billion and a delay of more than 3 years, both commercial crew providers—Space Exploration Technologies Corporation (SpaceX) and Boeing—are scheduled to make crewed and uncrewed flights to the ISS in 2019. However, both providers face key technical challenges that could result in additional delays. This audit will examine NASA's plans and progress for transporting astronauts to the ISS.



**Engineers and technicians install the heat shield onto the Orion crew module**

### **Management of NASA's Orion Multi-Purpose Crew Vehicle Program**

Orion is the sole NASA spacecraft currently in development and will carry a crew of four astronauts to destinations beyond low Earth orbit on the SLS. Since fiscal year (FY) 2012, NASA has spent \$1.2 billion annually, or about 7 percent of its overall budget, on the Orion program. Overall, the Agency has spent more than \$8.5 billion on the program with a cost baseline of \$11.3 billion. NASA expects the Orion program to exceed its cost baseline through the second exploration mission and is at risk for future schedule delays due to a series of technical challenges. This audit will examine NASA's management of the Orion program.



Technicians and engineers perform light bar testing on NASA's Parker Solar Probe

## ACQUISITION AND PROJECT MANAGEMENT

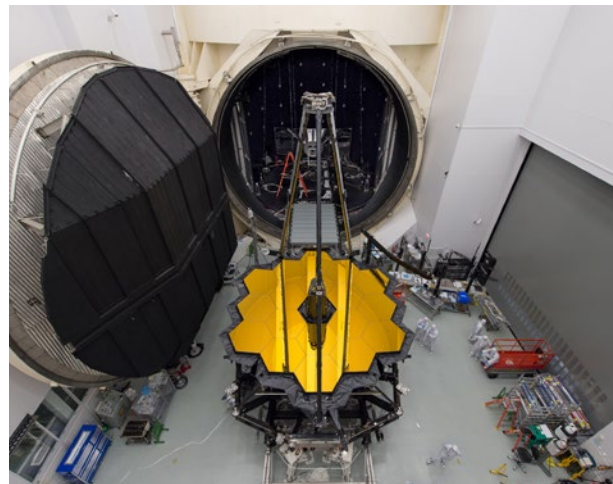
Effective contract, grant, and project management remain top challenges for NASA. Through its comprehensive audits, the OIG helps ensure NASA engages in sound procurement and acquisition practices that provide the Agency and taxpayer with the best possible value.

### **NASA'S ENGINEERING AND TECHNICAL SERVICES CONTRACTS**

In FY 2017, NASA awarded approximately \$18.3 billion in contracts, about 90 percent of which (\$16.4 billion) was spent on services, a broadly defined category that includes research and development, engineering and technical services, operation and maintenance of laboratories and facilities, and housekeeping and landscaping. The requirements for engineering and technical services contracts that support the development of complex, low-maturity technologies are often less clearly defined, are more complex, and involve state-of-the-art machinery and highly skilled personnel. The likelihood of technical requirements changing over time can also make it more difficult to estimate the cost of these contracts in advance. As a result, contracts for engineering and technical services can place the government at a greater risk of unanticipated cost increases based on how the contracts are structured, the types of contracts used, inadequately scoped or defined requirements, and limitations on competition. In this audit, we reviewed NASA's process for acquiring contracted services with a focus on the Agency's efforts to ensure efficiency and effectiveness when procuring engineering and technical services. We found that NASA lacks a methodology to capture, measure, and share data related to how changes in contract structures may lead to efficiencies.

Of our three recommendations, NASA concurred with two and partially concurred with one.

NASA's Engineering and Technical Services Contracts (IG-19-014, March 26, 2019)  
*(Report)*



**Optical Telescope Element/Integrated Science Instrument Module of the James Webb Space Telescope**

## NASA'S STRATEGIC ASSESSMENT CONTRACT

In 2014, NASA awarded the Strategic Assessment Contract—a blanket purchase agreement with Booz Allen Hamilton—to support independent programmatic and institutional assessments. In this audit, we evaluated whether NASA appropriately managed the contract to accomplish its intended objectives relative to cost, schedule, and scope. We found that NASA appropriately managed the contract. Specifically, procurement officials appropriately justified using a single-award blanket purchase agreement and conducted annual reviews required by federal regulations, task order monitors reported that contractor-provided deliverables were consistent with what was requested, and the contractor was responsive to Agency requirements. However, we noted that NASA missed opportunities for cost savings by not utilizing a multi-award blanket purchase agreement, requesting additional discounts, and ensuring task orders were consistent with the statement of work. NASA management concurred with and described actions to address our two recommendations.

NASA's Strategic Assessment Contract  
(IG-19-015, March 28, 2019)  
*(Report)*

## AUDIT OF SETI INSTITUTE

The SETI Institute—a private, nonprofit organization—was established in 1984 to advance understanding of the universe through technosignatures research, a collective term for scientific searches for intelligent extraterrestrial life that includes monitoring electromagnetic radiation using radio and optical telescopes for signs of transmissions from civilizations on other planets. However, since that time, the Institute's work has expanded to include astronomy and astrophysics, exoplanets, astrobiology, climate and geoscience, and planetary exploration. In this

audit, we assessed the extent to which the SETI Institute supports NASA's science goals; whether the Institute used NASA funds for their intended purpose; whether costs paid under the agreement were in accordance with applicable laws, regulations, and guidelines; and NASA's future involvement in technosignatures research. We found the Institute met reporting requirements, aligned their work with NASA science goals, produced data useful to the Agency and scientific community, and enhanced STEM (Science, Technology, Engineering, and Mathematics) participation in America's youth. In addition, the Agency sufficiently supported its award selection to the SETI Institute, and we found the Institute properly accounted for its funds and costs. The OIG made no recommendations in this audit.

Audit of SETI Institute (IG-19-011, March 6, 2019)  
*(Report)*



The Allen Telescope Array at the Hat Creek Observatory in California is used for radio astronomy observations and the search for extraterrestrial intelligence

## ONGOING AUDIT WORK

---

### NASA's Heliophysics Portfolio

Heliophysics is the study of the Sun and its effects on the solar system. Many of NASA's 31 active heliophysics spacecraft have long outlived their original design lives, and any failure of these spacecraft would threaten the Agency's ability to continue collecting valuable data on space weather. This review will assess NASA's management of its heliophysics portfolio, including missions such as the Parker Solar Probe, Solar Dynamics Observatory, and Voyager, and examine whether the Agency is meeting its heliophysics science goals and the priorities of the National Research Council's (NRC) decadal surveys.<sup>1</sup>

### Audit of NASA's Technology Transfer Program

Technology transfer is the process of moving inventions from the laboratory to the marketplace, promoting commerce, encouraging economic growth, and stimulating innovation. NASA encourages the widest possible utilization of its technology by the public and private sectors to benefit the nation's economy. While technology transfer and commercialization are fundamental to NASA's mission, in a 2012 audit we found a general lack of awareness within NASA of the Agency's policy governing the technology transfer process. This follow-up audit will assess how well NASA is managing the technology transfer process in accordance with the National Aeronautics and Space Act of 1958 and Agency policy.

### Audit of NASA's Europa Mission

Beginning in FY 2013, Congress provided funding to NASA for a science mission to explore Europa, a moon of Jupiter that scientists believe has a liquid

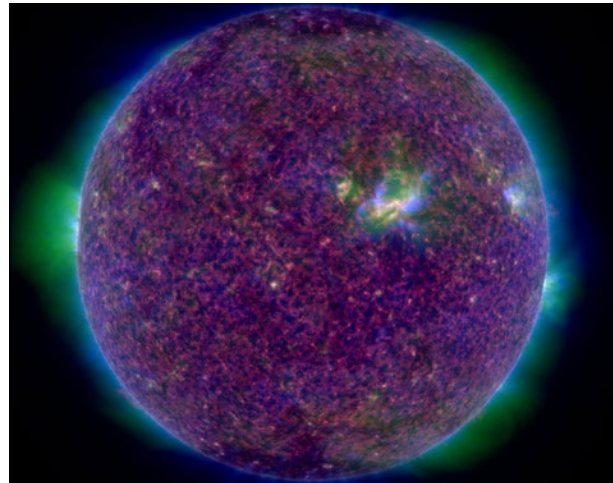


Image of the Sun taken by the Solar Dynamics Observatory

ocean that could contain life. As part of this mission, NASA was directed to launch an orbiter to Europa by 2023 and a lander by 2025 using the SLS. Since FY 2013, NASA has received more than \$2 billion in funding for these missions and estimates total life-cycle costs at more than \$5 billion, excluding SLS launch costs. Our audit will assess NASA's management of the Europa project relative to achieving technical objectives, meeting milestones, controlling costs, and addressing congressional directives.

### Audit of Space Science Institute

The Space Science Institute is a nonprofit 501(c)(3) corporation established to expand humankind's understanding of Earth, our solar system, and the universe. In FY 2018, the Institute had 49 active awards with NASA totaling about \$22 million. This audit will assess the Institute's use of NASA funds and the extent to which its efforts support NASA's science goals and objectives.

---

<sup>1</sup> The NRC (now known as the National Academies of Sciences, Engineering, and Medicine) conducts studies that present a consensus from the scientific community on key questions posed by NASA and other federal government agencies, the broadest of which is known as the decadal survey. Once every decade, NASA and its partners ask the NRC to look 10 or more years into the future and prioritize Agency research issues and missions. The NRC has published two heliophysics decadal surveys, the first in 2003 and a second in 2013.





Image of the horizon as it was seen from the cockpit of an Armstrong Flight Research Center F/A-18 research aircraft

Information technology (IT) plays an integral role in NASA's space, science, and aeronautics operations. In FY 2018, the Agency spent more than \$2 billion on a portfolio of IT assets that included hundreds of information systems used to control spacecraft, collect and process scientific data, provide security for its IT infrastructure, and enable NASA personnel to collaborate with colleagues around the world. Through audits and investigations, the OIG has identified systemic and recurring weaknesses in NASA's IT security program that adversely affect the Agency's ability to protect the information and information systems vital to its mission. Achieving the Agency's IT security goals will require sustained improvements in NASA's overarching IT governance and management practices.

### **REVIEW OF NASA'S INFORMATION SECURITY PROGRAM UNDER THE FEDERAL INFORMATION SECURITY MODERNIZATION FOR FISCAL YEAR 2018 EVALUATION**

This annual report provides the OIG's independent assessment of the Agency's IT security posture as required by the Federal Information Security Modernization Act of 2014 (FISMA). For our FY 2018 review, we assessed NASA's information security policies, procedures, and practices by examining seven information systems. We also assessed the Agency's overall cybersecurity posture by leveraging work performed by NASA and other oversight organizations and evaluating the Agency's progress in addressing deficiencies identified in prior FISMA reviews and information security audits. We rated NASA's cybersecurity

program and found that it falls short of the Office of Management and Budget's (OMB) requirements. Further, we identified two specific areas of concern: (1) system security plans contained missing, incomplete, and inaccurate data and (2) information system control assessments were not conducted in a timely manner. We communicated these issues to NASA management during the course of our review and plan to more fully explore them during our FY 2019 FISMA evaluation.

Review of NASA's Information Security Program under the Federal Information Security Modernization for Fiscal Year 2018 Evaluation (ML-19-002, March 6, 2019)

*(Report)*

## ONGOING AUDIT WORK

---

### **Audit of the Jet Propulsion Laboratory's Network Security**

Protecting NASA's technical information housed at the Jet Propulsion Laboratory (JPL) is dependent in part on the strength of JPL's system and application control environment and its system configuration and patching process. This audit will assess whether JPL has adequate processes in place to identify, control, and protect its IT systems and whether personnel responsible for those applications have the necessary training and expertise.

### **Audit of NASA's Distributed Active Archive Data Centers**

The Earth Observing System Data and Information System (EOSDIS) is a core capability in NASA's Earth Science Data Systems program. It provides end-to-end capabilities for managing NASA's Earth science data from various sources—satellites, aircraft, field measurements, and other programs. EOSDIS is designed as a distributed system, with major facilities at 12 Distributed Active Archive Centers (DAAC) located throughout the United States. These institutions are custodians of Earth Observing System mission data, and they process, archive, document, and distribute data from NASA's past and current Earth-observing satellites and field measurement programs. This audit will assess whether the physical and IT security controls related to the DAACs are in compliance with federal and Agency policies and procedures, the extent to which NASA is utilizing the individual DAACs, and the extent to which NASA is complying with cloud transition opportunities as recommended by the Technical Capabilities Assessment Team.



**Artist's rendering of the NASA-Japanese Aerospace Exploration Agency's Global Precipitation Measurement Core Observatory**

### **Evaluation of NASA's Information Security Program under the Federal Information Security Modernization Act for Fiscal Year 2019**

In this required annual review, we will evaluate NASA's IT security program against the 2019 FISMA metrics. Specifically, we will review a sample of NASA- and contractor-owned information systems to assess the effectiveness of information security policies, procedures, standards, and guidelines. Additionally, we will evaluate whether NASA has addressed the deficiencies identified in our prior FISMA reviews.



A 34-meter beam-wavelength antenna at the Goldstone Deep Space Communications Complex in California tracks a spacecraft as it comes into view

## INFRASTRUCTURE

NASA's real property includes more than 5,000 buildings and other structures—such as wind tunnels, laboratories, launch pads, and test stands—that occupy 44 million square feet and are valued at more than \$37 billion. However, over 70 percent of NASA's facilities are more than 50 years old and reaching the end of their design life spans. Managing its expansive portfolio is an ongoing challenge for the Agency and one we continue to monitor.

### **NASA'S PROGRESS WITH ENVIRONMENTAL REMEDIATION ACTIVITIES AT THE SANTA SUSANA FIELD LABORATORY**

Beginning in 1948, the Santa Susana Field Laboratory (SSFL), located 30 miles northwest of downtown Los Angeles, was used for nuclear energy research by the Department of Energy (DOE) and rocket engine testing by the U.S. Air Force and NASA. Nuclear research concluded in 1988 and rocket engine testing concluded in 2006, resulting, respectively, in radiological and chemical contamination of the soil and groundwater at the site. Today, NASA is responsible for the environmental remediation of more than 450 acres at SSFL, while DOE is responsible for the cleanup of about 400 acres and Boeing the remaining 2,000 acres. In this audit, we examined the status of NASA's environmental remediation activities at SSFL and assessed the extent to which the Agency is conducting these efforts in a cost-effective manner. We found the stringent soil cleanup approach NASA agreed to in 2010 is not based on risks to human health and the environment or related to the expected future use of the land—the standard practice for environmental remediation at similar sites. In addition, the proposed cleanup is expected to cost

NASA more than \$500 million; take as long as 25 years to complete; and significantly damage flora, fauna, and archeological artifacts at the site. In contrast, soil cleanup to a recreational level would cost about \$124 million and take approximately 4 years to complete. In light of our findings, we questioned \$377 million in unfunded environmental liability costs associated with NASA's current SSFL soil cleanup plans as funds that could be put to better use. We also noted that by delaying a decision whether to demolish or preserve the remaining test stands and control houses at SSFL, the Agency could potentially spend an additional \$18.7 million for demolition or \$17.2 million for preservation based on inflation alone—funds that could be put to better use if NASA made a more timely decision. NASA management concurred with and described actions to address our two recommendations.

NASA's Progress with Environmental Remediation Activities at the Santa Susana Field Laboratory (IG-19-013, March 19, 2019)

*(Report)*

*(Video)*



**Mission Control Center at Johnson Space Center in 1969**

## AUDIT OF NASA'S HISTORIC PROPERTY

NASA's historical assets are categorized into real property (e.g., buildings, structures, and test sites) and personal property (e.g., cameras, spacesuits, and mission logs). While NASA continues to use much of its historic real property for current projects, it also maintains real and personal property known as "heritage assets" that no longer serve a mission purpose but have historical, cultural, educational, or aesthetic significance. In this audit, we examined the Agency's management of its historic property, determined the extent to which historic property is being used to further NASA's current missions, and identified the challenges faced by the Agency in managing its historic property. We found that while NASA's processes for loaning and disposing of historic personal property have improved over the past 6 decades, a significant amount of this property has been lost, misplaced, or taken by former employees and contractors due to the Agency's lack of adequate procedures. Further, NASA does not have adequate processes in place to identify or manage its heritage assets. In contrast, NASA has strong internal controls for managing historic real property; however, we found the Agency could more effectively manage funds generated from its two current National Historic Preservation

Act lease agreements at Ames Research Center. We also identified improvements NASA could make in its procedures for securing debris collected from the Space Shuttle Challenger and Columbia disasters and loaning artifacts from Columbia to aerospace and educational entities for research purposes. Of our five recommendations, NASA concurred with three, partially concurred with one, and did not concur with one.

Audit of NASA's Historic Property (IG-19-002, October 22, 2018)

*(Report)*

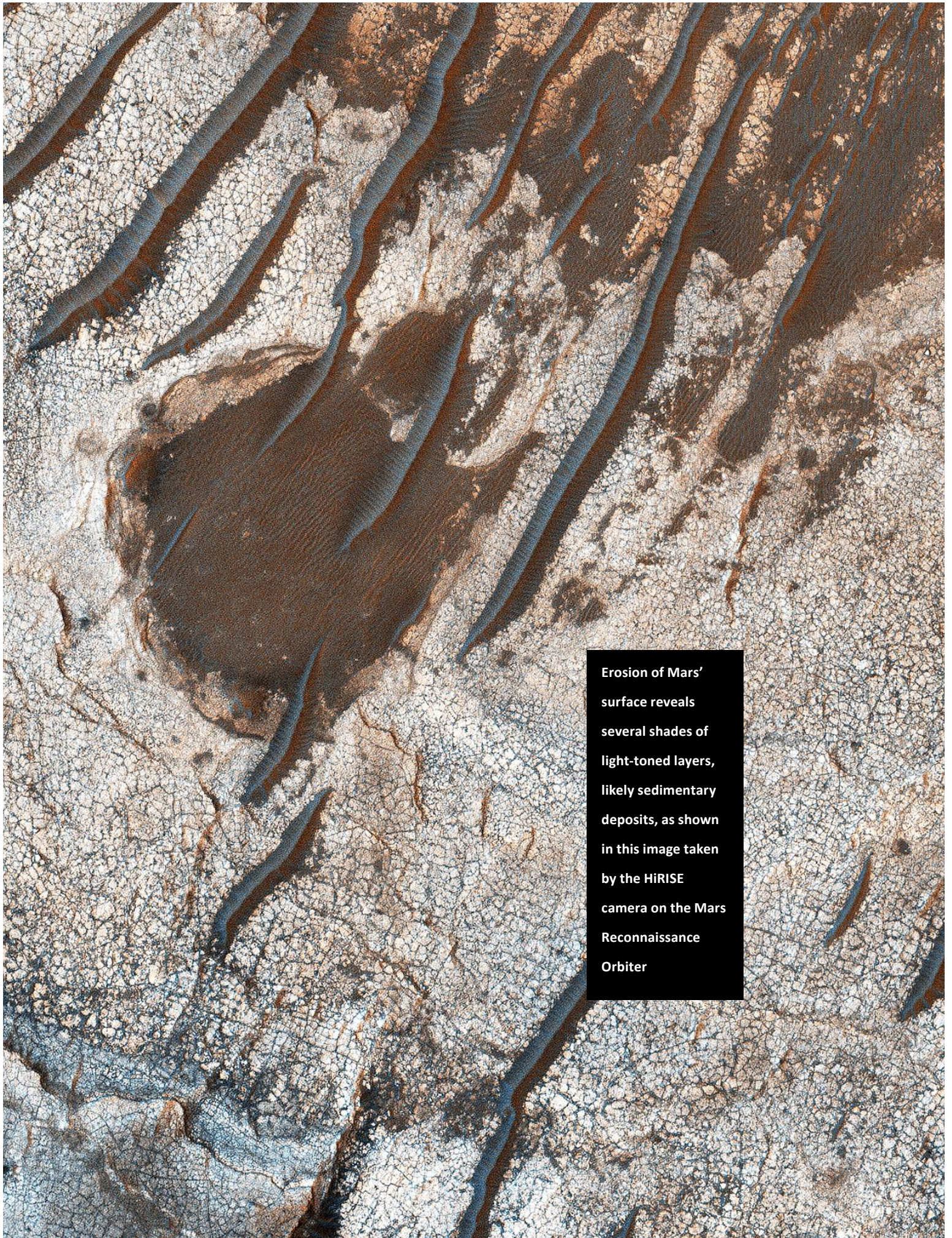
## ONGOING AUDIT WORK

### Audit of NASA's Security Management Practices

NASA provides security and protection for employees, contractors, subcontractors, tenants, and visitors at its facilities. The Office of Protective Services is the Agency's focal point for policy formulation, oversight, coordination, and management of Agency security, fire, and medical services. In this audit, we will assess NASA's management of security across the Agency.



**Stennis Space Center Fire Department**



Erosion of Mars' surface reveals several shades of light-toned layers, likely sedimentary deposits, as shown in this image taken by the HiRISE camera on the Mars Reconnaissance Orbiter

## FINANCIAL MANAGEMENT

The OIG continues to assess NASA's efforts to improve its financial management practices by conducting and overseeing a series of audits to assist the Agency in addressing weaknesses.

### **AUDIT OF NASA'S FISCAL YEAR 2018 FINANCIAL STATEMENTS**

The OIG contracted with the independent public accounting firm CliftonLarsonAllen LLP (CLA) to audit NASA's FY 2018 financial statements. CLA performed the audit in accordance with the Government Accountability Office's (GAO) *Government Auditing Standards* and OMB's Bulletin No. 19-01, "Audit Requirements for Federal Financial Statements." The audit resulted in an unmodified opinion on NASA's FY 2018 financial statements. An unmodified opinion means the financial statements present fairly, in all material respects, the financial position and results of NASA's operations in conformity with U.S. generally accepted accounting principles. CLA also reported on NASA's internal control and compliance with laws and regulations. For FY 2018, CLA identified one significant deficiency related to IT management. Further, CLA closed the previously reported significant deficiency related to recording certain liabilities with respect to JPL. CLA did not identify any instances of noncompliance this year.

Audit of NASA's Fiscal Year 2018 Financial Statements (IG-19-004, November 15, 2018)

*(Report)*

### **NASA'S MANAGEMENT OF EXTENDED TEMPORARY DUTY TRAVEL**

NASA is a geographically diverse agency with 10 Centers located throughout the United States. To accomplish their work, NASA employees may be required to travel for extended periods of time. If an employee travels from their permanent duty station for longer than 30 days, the employee is considered to be in extended temporary duty (ETDY) status and is subject to special rules regarding reimbursement for travel expenses. In this audit, we examined whether NASA had effective controls to mitigate risks, ensure good stewardship of taxpayer dollars, and combat any perception of wasted travel dollars associated with the Agency's use of ETDY travel. We found that NASA is generally making appropriate use of ETDY travel and maintains an adequate tracking system and appropriate documentation to justify and monitor its use. However, the Agency's generally sound ETDY policies promoting cost effectiveness could be improved to ensure travelers do not personally profit from their government travel reimbursement. NASA management partially concurred with and described actions to address our three recommendations.

NASA's Management of Extended Temporary Duty Travel (IG-19-007, November 28, 2018)

*(Report)*



## **ONGOING AUDIT WORK**

---

### **Audit of NASA's Fiscal Year 2019 Financial Statements**

The Chief Financial Officers Act of 1990, as amended by the Government Management Reform Act of 1994, requires an annual audit of NASA's consolidated financial statements. We are overseeing the FY 2019 audit conducted by the independent public accounting firm CLA.

### **Audit of NASA's Compliance with the Improper Payments Information Act for Fiscal Year 2018**

The Improper Payments Information Act of 2002, as amended by the Improper Payments Elimination and Recovery Act of 2010, seeks to enhance the accuracy and integrity of federal payments. As mandated, the OIG is assessing NASA's compliance with these requirements.

### **Audit of NASA's Compliance with the Digital Accountability and Transparency Act for Fiscal Year 2019**

The Digital Accountability and Transparency Act of 2014 expanded the reporting requirements for federal agencies to report financial and award data in accordance with the established government-wide financial data standards. As mandated, we are assessing NASA's compliance with the Act.

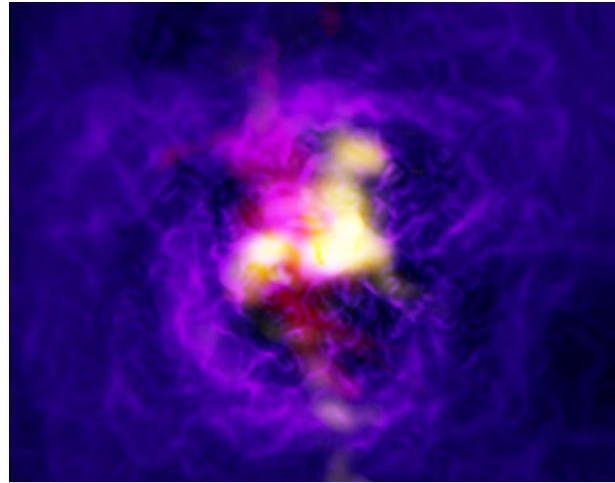
## OTHER AUDIT MATTERS

### NASA'S COMPLIANCE WITH FEDERAL EXPORT CONTROL LAWS

In a March 2019 letter to Congress, we summarized our work relating to NASA's compliance with federal export control laws. During the past year, we completed four audits examining NASA's controls over sensitive information and IT assets and IT security systems, many of which contain data subject to export control laws, and initiated two audits related to IT security. In addition, our Office of Investigations closed three investigations related to the misuse of and unauthorized access to export-controlled information. The OIG continues as an active member of the Department of Homeland Security's Export Enforcement Coordination Center, which coordinates export enforcement efforts and intelligence activities among federal agencies to resolve conflicts involving violations of U.S. export control laws.

NASA's Compliance with Federal Export Control Laws (IG-19-012, March 7, 2019)

*(Report)*



Chandra X-ray Observatory captures an image of a cosmic fountain powered by a giant black hole

## STATISTICAL DATA

**TABLE 1: AUDIT PRODUCTS AND IMPACTS**

Report No. and Date Issued	Report Title	Impact
<b>Space Operations and Human Exploration</b>		
IG-19-001, 10/10/2018	NASA's Management of the Space Launch System Stages Contract	Provided recommendations to increase the sustainability, accountability, and transparency of NASA's efforts to develop the SLS Core Stages and EUS
<b>Acquisition and Project Management</b>		
IG-19-015, 3/28/2019	NASA's Strategic Assessment Contract	Provided recommendations for NASA to improve its management and ability to control costs on its follow-on Strategic Assessment Contract blanket purchase agreement
IG-19-014, 3/26/2019	NASA's Engineering and Technical Services Contracts	Provided recommendations to identify efficiencies and promote sharing of best practices related to contract structures for service contracts
IG-19-011, 3/6/2019	Audit of SETI Institute	Determined that SETI Institute is meeting performance and financial requirements while helping support NASA science goals
<b>Information Technology Security and Governance</b>		
ML-19-002, 3/6/2019	Review of NASA's Information Security Program under the Federal Information Security Modernization for Fiscal Year 2018 Evaluation	Identified improvements in internal controls for IT security through the enhancement of management programs and processes
<b>Infrastructure</b>		
IG-19-013, 3/19/2019	NASA's Progress with Environmental Remediation Activities at the Santa Susana Field Laboratory	Provided recommendations to ensure the most effective cleanup of SSFL in consideration of risks to human health and in accordance with the anticipated use of the site
IG-19-002, 10/22/2018	Audit of NASA's Historic Property	Provided recommendations to improve NASA's management of its historic property
<b>Financial Management</b>		
IG-19-007, 11/28/2018	NASA's Management of Extended Temporary Duty Travel	Provided recommendations to ensure that extended temporary duty reimbursements are appropriate and in the best interest of the government
IG-19-004, 11/15/2018	Audit of NASA's Fiscal Year 2018 Financial Statements	Identified improvements in NASA's ability to provide auditable financial statements and sufficient evidence to support the financial statements throughout the fiscal year and at year end
<b>Other Audit Matters</b>		
IG-19-012, 3/7/2019	NASA's Compliance with Federal Export Control Laws	Notified Congress of program weaknesses that may affect NASA's compliance with federal export control laws

**TABLE 2: AUDIT PRODUCTS ISSUED AND NOT DISCLOSED TO THE PUBLIC, CURRENT SEMIANNUAL REPORT**

Report No. and Date Issued	Title	Impact
ML-19-001, 2/11/2019	Fiscal Year 2018 Report on Status of Charge Card Audit Recommendations	Notified OMB of the status of NASA's progress in implementing charge card-related audit recommendations
IG-19-010, 12/12/2018	Fiscal Year 2018 Financial Accounting Management Letter	Identified improvements in the effectiveness of the controls over financial reporting
IG-19-009, 12/12/2018	Fiscal Year 2018 Financial Statement Audit Information Technology Management Letter	Identified improvements in the effectiveness of the controls over the IT control environment
IG-19-008, 12/6/2018	Qualified Control Review of the Fiscal Year 2016 Audit of Stone Aerospace, Inc. Performed by DeLeon & Stang, Certified Public Accountants and Advisors	Determined that the audit reports met auditing standards and related reporting requirements of the Uniform Guidance and its related Compliance Supplement but contained quality deficiencies that should be brought to the attention of the company and firm for correction in future audits
IG-19-005, 11/16/2018	Audit of NASA's Fiscal Year 2018 Closing Package Financial Statements	Identified improvements in NASA's ability to provide auditable closing package financial statements and sufficient evidence to support those statements at year end
IG-19-003, 10/30/2018	Fiscal Year 2018 Vulnerability Assessment and Penetration Testing of NASA's Financial Network	Identified improvements in the security of the Agency's financial systems

**TABLE 3: AUDIT RECOMMENDATIONS YET TO BE IMPLEMENTED, CURRENT SEMIANNUAL REPORT**

Report No. and Date Issued	Report Title	Date Resolved	Number of Recommendations		Latest Target Completion Date	Potential Cost Savings
			Open	Closed		
<b>Space Operations and Human Exploration</b>						
IG-19-001, 10/10/2018	NASA's Management of the Space Launch System Stages Contract	-	16	0	10/31/2019	\$63,646,137
<b>Acquisition and Project Management</b>						
IG-19-015, 3/28/2019	NASA's Strategic Assessment Contract	3/28/2019	2	0	4/1/2019	\$0
IG-19-014, 3/26/2019	NASA's Engineering and Technical Services Contracts	3/26/2019	3	0	11/20/2020	\$0
<b>Infrastructure</b>						
IG-19-013, 3/19/2019	NASA's Progress with Environmental Remediation Activities at the Santa Susana Field Laboratory	3/19/2019	2	0	6/30/2020	\$211,742,117

Report No. and Date Issued	Report Title	Date Resolved	Number of Recommendations		Latest Target Completion Date	Potential Cost Savings
			Open	Closed		
<b>Infrastructure</b>						
IG-19-002, 10/22/2018	Audit of NASA's Historic Property	2/5/2019	5	0	5/31/2020	\$0
<b>Financial Management</b>						
IG-19-010, 12/12/2018	Fiscal Year 2018 Financial Accounting Management Letter	12/12/2018	29	0	12/31/2019	\$0
IG-19-009, 12/12/2018	Fiscal Year 2018 Financial Statement Audit Information Technology Management Letter	12/12/2018	16	0	12/31/2019	\$0
IG-19-007, 11/28/2018	NASA's Management of Extended Temporary Duty Travel	11/28/2018	3	0	12/31/2020	\$108,304
IG-19-004, 11/15/2018	Audit of NASA's Fiscal Year 2018 Financial Statements	11/15/2018	8	0	11/30/2019	\$0
IG-19-003, 10/30/2018	Fiscal Year 2018 Vulnerability Assessment and Penetration Testing of NASA's Financial Network	10/30/2018	8	0	12/31/2019	\$0

**TABLE 4: AUDIT RECOMMENDATIONS YET TO BE IMPLEMENTED, PREVIOUS SEMIANNUAL REPORTS**

Report No. and Date Issued	Report Title	Date Resolved	Number of Recommendations		Latest Target Completion Date	Potential Cost Savings
			Open	Closed		
<b>Space Operations and Human Exploration</b>						
IG-18-021, 7/30/2018	NASA's Management and Utilization of the International Space Station	7/30/2018	5	0	12/31/2020	\$0
IG-18-016, 4/26/2018	Audit of Commercial Resupply Services to the International Space Station	8/9/2018	1	4	1/31/2020	\$4,384,395
IG-17-017, 4/13/2017	NASA's Plans for Human Exploration Beyond Low Earth Orbit	8/10/2017	4	2	10/1/2018	\$0
IG-17-012, 3/9/2017	NASA's Management of Electromagnetic Spectrum	3/9/2017	1	1	11/30/2019	\$0

Report No. and Date Issued	Report Title	Date Resolved	Number of Recommendations		Latest Target Completion Date	Potential Cost Savings
			Open	Closed		
<b>Space Operations and Human Exploration</b>						
IG-16-025, 6/28/2016	NASA's Response to SpaceX's June 2015 Launch Failure: Impacts on Commercial Resupply of the International Space Station	10/17/2016	2	4	7/31/2019	\$0
IG-16-015, 3/28/2016	Audit of the Spaceport Command and Control System	3/28/2016	1	0	2/14/2021	\$0
IG-16-014 3/17/2016	NASA's Management of the Near Earth Network	8/10/2016	1	13	12/31/2019	\$0
IG-15-023, 9/17/2015	NASA's Response to Orbital's October 2014 Launch Failure: Impacts on Commercial Resupply of the International Space Station	12/2/2015	1	6	12/31/2019	\$89,000,000
IG-15-013, 3/26/2015	NASA's Management of the Deep Space Network	3/26/2015	1	11	11/30/2019	\$0
IG-14-026, 7/22/2014	Audit of the Space Network's Physical and Information Technology Security Risks	7/22/2014	1	3	10/28/2019	\$0
<b>Acquisition and Project Management</b>						
IG-18-015, 4/5/2018	NASA's Management of GISS: The Goddard Institute for Space Studies	4/5/2018	3	5	9/30/2019	\$1,617,744
IG-18-011, 1/17/2018	NASA's Surface Water and Ocean Topography Mission	1/17/2018	1	5	12/31/2019	\$0
IG-18-010, 1/11/2018	NASA's Management of the Center for the Advancement of Science in Space	5/30/2018	1	6	10/31/2019	\$0
IG-18-001, 10/5/2017	NASA's Management of Space Parts for its Flight Projects	10/5/2017	3	4	12/31/2021	\$0
IG-17-025, 9/18/2017	NASA's Research Efforts and Management of Unmanned Aircraft Systems	9/18/2017	2	4	9/30/2019	\$17,308
IG-17-016, 3/29/2017	NASA's Parts Quality Control Process	3/29/2017	2	6	2/28/2020	\$0

Report No. and Date Issued	Report Title	Date Resolved	Number of Recommendations		Latest Target Completion Date	Potential Cost Savings
			Open	Closed		
<b>Acquisition and Project Management</b>						
IG-17-003, 11/2/2016	NASA's Earth Science Mission Portfolio	11/2/2016	1	1	6/30/2019	\$0
IG-16-013, 2/18/2016	Audit of NASA Space Grant Awarded to the University of Texas at Austin	2/18/2016	2	2	1/31/2020	\$325,028
<b>Information Technology Security and Governance</b>						
IG-18-019, 5/24/2018	Audit of NASA's Information Technology Supply Chain Risk Management Efforts	5/24/2018	2	5	9/30/2019	\$142,875
IG-18-020, 5/23/2018	Audit of NASA's Security Operations Center	6/5/2018	5	1	1/22/2020	\$0
IG-18-002, 10/19/2017	NASA's Efforts to Improve the Agency's Information Technology Governance	12/14/2017	4	1	8/30/2019	\$0
IG-17-011, 2/8/2017	Industrial Control System Security within NASA's Critical and Supporting Infrastructure	2/8/2017	5	1	9/30/2020	\$0
IG-17-010, 2/7/2017	Security of NASA's Cloud Computing Services	6/9/2017	4	2	1/17/2020	\$0
IG-14-015, 2/27/2014	NASA's Management of its Smartphones, Tablets, and Other Mobile Devices	2/27/2014	1	1	7/31/2019	\$0
IG-12-017, 8/7/2012	Review of NASA's Computer Security Incident Detection and Handling Capability	8/7/2012	2	1	3/31/2020	\$0
<b>Infrastructure</b>						
IG-17-021, 5/17/2017	Construction of Test Stands 4693 and 4697 at Marshall Space Flight Center	10/5/2017	3	0	7/31/2019	\$17,115,009
IG-17-015, 3/21/2017	NASA's Efforts to "Rightsize" its Workforce, Facilities, and Other Supporting Assets	3/21/2017	1	3	10/31/2018	\$0
IG-13-008, 2/12/2013	NASA's Efforts to Reduce Unneeded Infrastructure and Facilities	2/12/2013	2	3	3/31/2019	\$0

Report No. and Date Issued	Report Title	Date Resolved	Number of Recommendations		Latest Target Completion Date	Potential Cost Savings
			Open	Closed		
<b>Financial Management</b>						
IG-18-018, 5/29/2018	NASA's Management of Reimbursable Agreements	5/29/2018	8	3	6/30/2019	\$0
IG-18-017, 5/14/2018	NASA's Compliance with the Improper Payments Information Act for Fiscal Year 2017	5/14/2018	3	0	5/31/2019	\$0
IG-18-014, 2/28/2018	Review of NASA's Purchase and Travel Card Programs	2/28/2018	2	3	9/30/2019	\$0
IG-17-020, 5/15/2017	NASA's Compliance with the Improper Payments Information Act for Fiscal Year 2016	11/7/2017	4	5	5/31/2019	\$0
IG-16-021, 5/12/2016	NASA's Compliance with the Improper Payments Information Act for Fiscal Year 2015	10/28/2016	2	3	5/31/2019	\$0
IG-15-015 5/15/2015	NASA's Compliance with the Improper Payments Information Act for Fiscal Year 2014	5/15/2015	2	8	5/31/2019	\$0
<b>Other Audit Matters</b>						
IG-16-001, 10/19/2015	NASA's Education Program	10/19/2015	1	4	6/30/2019	\$0

**TABLE 5: AUDITS WITH QUESTIONED COSTS**

	Number of Audit Reports	Total Questioned Costs	Total Unsupported Costs
Management decisions pending, beginning of reporting period	2	\$1,760,619	\$0
Issued during period	2	\$63,754,441	\$0
Needing management decision during period	4	\$65,515,060	\$0
<b>Management Decision Made During Period</b>			
Amounts agreed to by management	1	\$108,304	\$0
Amounts not agreed to by management	2	\$290,619	\$0
<b>No Management Decision at End of Period</b>			
Less than 6 months old	1	\$63,646,137	\$0
More than 6 months old	1	\$1,470,000	\$0

Notes: Questioned costs (the Inspector General Act of 1978, as amended) are costs questioned by the OIG because of (1) alleged violation of a provision of a law, regulation, contract, grant, cooperative agreement, or other agreement or document governing the expenditure of funds; (2) a finding that, at the time of the audit, such cost is not supported by adequate documentation; or (3) a finding that the expenditure of funds for the intended purpose is unnecessary or unreasonable.

Management decision (the Inspector General Act of 1978, as amended) is the evaluation by management of the findings and recommendations included in an audit report and the issuance of a final decision by management concerning its response to such findings and recommendations, including actions that management concludes are necessary.



**TABLE 6: AUDITS WITH RECOMMENDATIONS THAT FUNDS BE PUT TO BETTER USE**

	Number of Audit Reports	Funds to Be Put to Better Use
Management decisions pending, beginning of reporting period	0	\$0
Issued during period	1	\$211,742,117
Needing management decision during period	1	\$211,742,117
<b>Management Decision Made During Period</b>		
Amounts agreed to by management	0	\$0
Amounts not agreed to by management	0	\$0
<b>No Management Decision at End of Period</b>		
Less than 6 months old	1	\$211,742,117
More than 6 months old	0	\$0

Note: Recommendation that Funds Be Put to Better Use (the Inspector General Act of 1978 definition) is a recommendation by the OIG that funds could be more efficiently used if management took actions to implement and complete the recommendation, including (1) reductions in outlays; (2) deobligation of funds from programs or operations; (3) withdrawal of interest subsidy costs on loans or loan guarantees, insurance, or bonds; (4) costs not incurred by implementing recommended improvements related to the operations of the establishment, a contractor, or grantee; (5) avoidance of unnecessary expenditures noted in pre-award reviews of contract or grant agreements; or (6) any other savings that are specifically identified. (Dollar amounts identified in this category may not always allow for direct budgetary actions but generally allow the Agency to use the amounts more effectively in the accomplishment of program objectives.)

**TABLE 7: OTHER MONETARY SAVINGS**

Report No. and Date Issued	Report Title	Description	Amount
IG-19-001, 10/10/2018	NASA's Management of the Space Launch System Stages Contract	In October 2018, the OIG found NASA was providing overly generous award fees between 2012 and 2017 that did not accurately reflect Boeing's performance on the SLS Stages contract. As a result, NASA substantially decreased the award fees for 2018, resulting in savings of nearly \$11.8 million.	\$11,761,637

Note: Savings resulting from actions taken by NASA due to conclusions or information disclosed in an OIG audit report that were not identified as questioned costs or funds to be put to better use in Tables 5 and 6, respectively.

**TABLE 8: STATUS OF SINGLE AUDIT FINDINGS AND QUESTIONED COSTS RELATED TO NASA AWARDS**

Audits with Findings	8	
<b>Findings and Questioned Costs</b>		
	Number of Findings	Questioned Costs
Management decisions pending, beginning of reporting period	19	\$0
Findings added during reporting period	12	\$9,141
Management decisions made during reporting period	(15)	
Agreed to by management		\$0
Not agreed to by management		\$0
Management decisions pending, end of reporting period	16	\$9,141

Note: The Single Audit Act, as amended, requires federal award recipients to obtain audits of their federal awards. The data in this table is provided by NASA.

## DEFENSE CONTRACT AUDIT AGENCY AUDITS OF NASA CONTRACTORS

The Defense Contract Audit Agency (DCAA) provides audit services to NASA on a reimbursable basis. DCAA provided the following information during this period on reports involving NASA contract activities.

### DCAA AUDIT REPORTS ISSUED

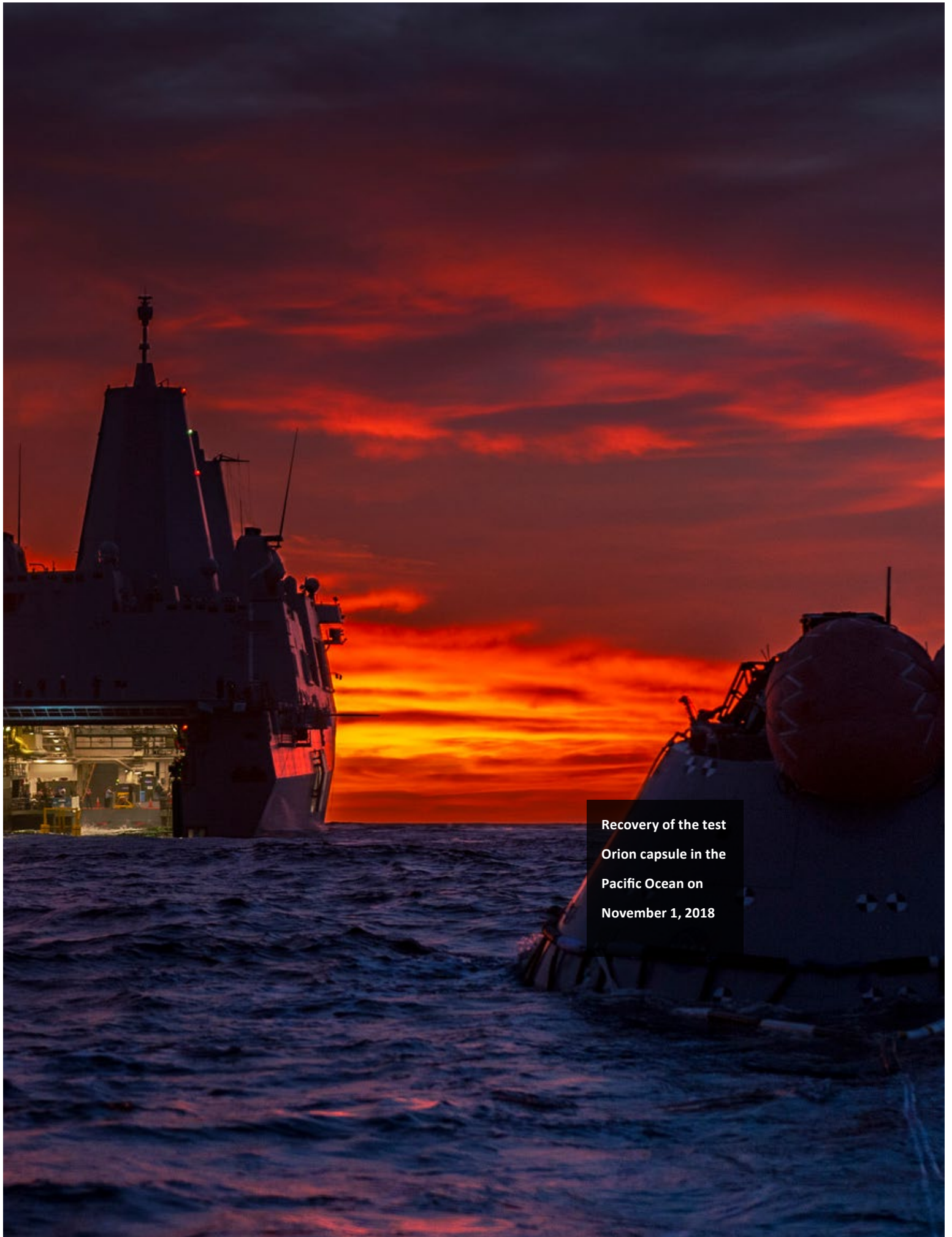
During this period, DCAA issued nine audit reports involving contractors who do business with NASA. Corrective actions taken in response to DCAA audit report recommendations usually result from

negotiations between the contractors and the government contracting officer with cognizant responsibility (e.g., the Defense Contract Management Agency and NASA). The agency responsible for administering the contract negotiates recoveries with the contractor after deciding whether to accept or reject the questioned costs and recommendations that funds be put to better use. The following table shows the amounts of questioned costs and funds to be put to better use included in DCAA reports issued during this semiannual reporting period and the agreed-upon amounts.

**TABLE 9: DCAA AUDIT REPORTS WITH QUESTIONED COSTS AND RECOMMENDATIONS THAT FUNDS BE PUT TO BETTER USE**

	Amounts in Issued Reports	Amounts Agreed To
Questioned costs	\$1,527,000	\$3,892,000
Funds to be put to better use	\$0	\$0

Note: This data is provided to NASA OIG by DCAA and may include forward pricing proposals, operations, incurred costs, cost accounting standards, and defective pricing audits. Because of limited time between availability of management information system data and legislative reporting requirements, there is minimal opportunity for DCAA to verify the accuracy of reported data. Accordingly, submitted data is subject to change based on subsequent DCAA authentication. The data presented does not include statistics on audits that resulted in contracts not awarded or in which the contractor was not successful.



Recovery of the test Orion capsule in the Pacific Ocean on November 1, 2018



# OFFICE OF INVESTIGATIONS

The Moderate Resolution Imaging Spectroradiometer on NASA's Aqua satellite captured this false-color image showing volcanic activity in the South Sandwich Islands

As the law enforcement arm of NASA OIG, the Office of Investigations is responsible for investigating fraud, waste, abuse, mismanagement, and misconduct involving NASA programs, personnel, and resources. Typically, the Office refers its findings to the Department of Justice for prosecution or to NASA management for corrective action.

## **PROCUREMENT, ACQUISITION, AND GRANT FRAUD**

---

### **Delaware Company Agrees to Civil Settlement**

As the result of a joint investigation by the NASA OIG, DCAA, Defense Criminal Investigative Service (DCIS), Naval Criminal Investigative Service, U.S. Air Force Office of Special Investigations, and DOE OIG, a Delaware company and one of its co-owners agreed to pay \$2.75 million in a civil settlement to resolve allegations the company mischarged labor costs and falsely certified work it performed by duplicating the same work on multiple Small Business Innovation Research (SBIR)/Small Business Technology Transfer contracts.

### **Puerto Rico University Settles Fraud Claims**

Following a joint investigation by the NASA, National Science Foundation (NSF), and DOE OIGs, the University of Puerto Rico agreed to pay more than \$1.77 million in a civil settlement to resolve claims it misused grant funds. Although the institution certified its labor costs to each agency, the investigation revealed the costs were charged incorrectly.

### **Wisconsin University Settles Fraud Claims**

A joint investigation by the NASA OIG, DCAA, DCIS, Department of Health and Human Services (HHS) OIG, NSF OIG, and DOE OIG revealed the

University of Wisconsin-Madison participated in rebate and discount programs with supply and equipment vendors that generated rebates and discounts through purchase cards and service centers. In violation of OMB cost principles, the university failed to credit the rebates and discounts associated with these purchases to the federal awards. The university agreed to pay \$1.5 million in a civil settlement to resolve claims that it violated the False Claims Act by failing to properly account for rebates and credits to reduce costs allocable to federal grants and awards.

### **Five Charged in 71-Count Indictment for Defrauding Federal Agencies**

A NASA OIG investigation revealed numerous individuals and companies conspired to defraud the government by obtaining more than \$15 million in set-aside contracts under Service-Disabled Veteran-Owned and 8(a) programs. In March 2019, five individuals involved in NASA, Department of Veterans Affairs, and Department of Defense contracts were charged in a 71-count indictment, which included conspiracies to commit honest services wire fraud, wire fraud, and false claims. More than 40 of the counts involved false claims and major fraud charges related to a construction contract at NASA's Plum Brook Station facility. In January 2019, the owner of a Florida-based construction company, along with the company's former vice president, pled guilty to a two-count

felony wire fraud and conspiracy to commit wire fraud information for their respective roles in the conspiracy.

### **Contractor Settles Fraud Claims**

As the result of an investigation conducted by NASA OIG, a Webster, Texas, contractor agreed to pay \$543,000 in a civil settlement to resolve claims of improper billing against NASA contracts. The contractor subsequently entered into an agreement to develop a corrective action plan.

### **Subcontractor Agrees to Pretrial Intervention**

As the result of an investigation conducted by NASA OIG, the owner of an Arlington, Virginia, company signed a pretrial intervention agreement with the State of Florida to resolve a four-count felony indictment of organized fraud related to misrepresenting payroll information and failing to secure workers' compensation insurance. The owner was sentenced to 6 months of probation and ordered to pay \$35,639 in fines and restitution.

### **Three Companies and Owner Sentenced**

During the previous semiannual reporting period, four small businesses and their owner were charged with wire fraud and conspiracy to commit wire fraud for obtaining separate federal funding to conduct the same research on multiple SBIR contracts. The owner and three of the companies pled guilty to the charges and agreed to pay restitution of nearly \$1.1 million. The owner entered into a pretrial diversion program and was sentenced to 2 years of probation and 80 hours of community service.

### **New Hampshire Professor Pleads Guilty to Theft**

Following a joint investigation by the NASA OIG, Federal Bureau of Investigation (FBI), and HHS OIG, a University of New Hampshire professor pled guilty to one count of theft after he fraudulently converted funds from three NASA grants to purchase \$12,000 in Amazon gift cards.

### **Pennsylvania Professor's Conviction Upheld**

In November 2018, the U.S. Court of Appeals for the Third Circuit upheld the conviction of a Lehigh University professor who conspired with his wife to defraud the government's SBIR program by diverting money for personal use by assigning research to students and university lab employees. The professor was sentenced to 1 year of imprisonment and ordered to pay \$72,000 in restitution and a \$3,000 fine. His wife was sentenced to 3 months of imprisonment and 1 year of supervised release and ordered to pay \$72,000 in restitution. In September 2015, NASA debarred the couple and their company from receiving federal contracts for a period of 4 years.

### **Space Launch System Subcontractor Employees Charged**

As the result of an investigation conducted by NASA OIG, two NASA subcontractor employees were charged with one count of mail fraud and four counts of false statements after allegedly supplying inferior products to the NASA SLS Program and concealing the country of origin of those products. One subject surrendered to authorities pending arrest and is scheduled to stand trial in May 2019. The other surrendered to authorities on March 22, 2019.

### **Small Business and Owner Debarred**

Following a joint investigation by the NASA, NSF, and HHS OIGs, a small business owner pled guilty and was sentenced for making false statements regarding personnel he proposed on a research contract. As a result, both the owner and his company were suspended from receiving federal contracts for a period of 4 years.

### **Cost Recovery for the NASA FedEx Account**

As the result of an investigation into the compromise of the NASA Headquarters Federal Express (FedEx) account, \$17,731 in charges was credited back to NASA. A review of invoices and

coordination with FedEx identified numerous suspicious and unauthorized transactions from locations not affiliated with NASA to various addresses in Nigeria.

## **COMPUTER CRIMES**

---

### **Foreign Nationals Indicted for System Intrusion**

Following a joint investigation by the NASA OIG and DCIS, two Chinese nationals were indicted for gaining unauthorized access to a NASA computer. Each was charged with one count of conspiracy to commit computer intrusions, one count of conspiracy to commit wire fraud, and one count of aggravated identity theft.

### **Foreign National Pleads Guilty to Money Laundering**

A joint investigation by the NASA OIG and FBI led to the arrest of a Nigerian national who pled guilty to attempted money laundering. On October 15, 2018, the subject was sentenced to deferred adjudication and 1 year of probation.

### **Debarments Issued for Destruction of Government Property**

A NASA OIG investigation into a former Johnson Space Center contractor employee revealed the subject remotely damaged NASA IT systems following termination of his employment. In 2017, the former employee pled guilty and was sentenced to 12 months of imprisonment and 3 years of supervised release and was ordered to pay \$10,000 in restitution. In December 2018, NASA issued debarment letters to three entities for which the subject served as principal.

### **Former Contractor Employee Pleads Guilty**

A NASA OIG investigation found that a Kennedy Space Center contractor employee downloaded child pornography. In September 2018, a federal grand jury returned a six-count indictment charging the employee with violations of Activities

Relating to Material Involving the Sexual Exploitation of Minors. On February 21, 2019, the former employee pled guilty to count two of the indictment.

### **Former Contractor Employee Sentenced**

A NASA OIG investigation into a former Armstrong Flight Research Center contractor employee revealed the subject hacked into email and social media accounts to obtain nude photographs of women, then threatened to publish the photographs unless the victims sent him additional explicit images. On August 28, 2018, a grand jury returned a 14-count indictment for violations of Interstate Stalking, Unauthorized Access to a Protected Computer, and Aggravated Identity Theft. On October 2, 2018, the employee pled guilty to one count each of the originally charged offenses. On February 25, 2019, the former employee was sentenced to 57 months of imprisonment and 3 years of supervised release.

## **EMPLOYEE MISCONDUCT**

---

### **Former NASA Official Sentenced**

A NASA OIG investigation found that a former NASA Commercial Crew Program director misused his NASA position to secure post-NASA employment. The employee pled guilty to one felony count for violation of a federal Conflict of Interest statute and was sentenced to 6 months of probation and ordered to pay a \$3,000 fine. This is the second conviction for this official within 5 years for violating federal Conflict of Interest statutes.

### **Former NASA Employee Pleads Guilty to Theft and Receiving Gratuities**

A joint investigation by the NASA OIG and FBI found that a former Wallops Flight Facility employee received gratuities in exchange for official acts performed in his capacity as a government official and stole funds from a government contract. In December 2018, the

employee pled guilty to a two-count felony information for Receipt of Gratuities by a Public Official and Theft of Government Funds and, as part of his plea, agreed to forfeit \$37,289.

### **NASA Employee Inappropriately Used Government Office Equipment**

A NASA OIG investigation revealed a civil servant viewed inappropriate content over the Agency's network. As a result of his actions, the employee received a 3-day suspension without pay.

### **Former Contractor Inappropriately Used Government Office Equipment**

A NASA OIG investigation found that a former Goddard Space Flight Center contractor employee used NASA systems to view explicit material. Although no criminal conduct was disclosed, the investigation identified multiple violations of NASA IT policies. The employee resigned from his position in December 2018.

### **NASA Employee Terminated**

Following an investigation by NASA OIG, a NASA civil servant was terminated for having an inappropriate relationship with a contractor employee after the two admitted they engaged in sexual intercourse in a restroom after normal business hours.

### **NASA Contractor Employees Sentenced for Copper Theft**

As the result of an investigation by NASA OIG in cooperation with the Marshall Space Flight Center Security Office, two contractor employees were charged with theft of two 155-foot rolls of copper wire. Video surveillance identified the subjects entering the area with trash cans, then using a hydraulic lift to load the cans into a truck. When interviewed, both contractor employees admitted to the theft and the copper was recovered from one of their homes. Both employees pled guilty and were fined \$300.



## STATISTICAL DATA

**TABLE 10: OFFICE OF INVESTIGATIONS COMPLAINT INTAKE DISPOSITION**

Source of Complaint	Zero Files <sup>a</sup>	Administrative Investigations <sup>b</sup>	Management Referrals <sup>c</sup>	Preliminary Investigations <sup>d</sup>	Total
Hotline	3	9	1	12	25
All others	35	18	1	61	115
<b>Total</b>	<b>38</b>	<b>27</b>	<b>2</b>	<b>73</b>	<b>140</b>

<sup>a</sup> Zero files are those complaints for which no action is required or that are referred to NASA management for information only or to another agency.

<sup>b</sup> Administrative investigations include non-criminal matters initiated by the Office of Investigations as well as hotline complaints referred to the Office of Audits.

<sup>c</sup> Management referrals are those complaints referred to NASA management for which a response is requested.

<sup>d</sup> Preliminary investigations are those complaints where additional information must be obtained prior to initiating a full criminal or civil investigation.

**TABLE 11: FULL INVESTIGATIONS OPENED THIS REPORTING PERIOD**

<b>Full Criminal/Civil Investigations<sup>a</sup></b>	21
---	----

<sup>a</sup> Full investigations evolve from preliminary investigations that result in a reasonable belief that a violation of law has taken place.

**TABLE 12: INVESTIGATIONS CLOSED THIS REPORTING PERIOD**

<b>Full, Preliminary, and Administrative Investigations</b>	107
---	-----

Note: NASA OIG uses closing memorandums to close investigations. Investigative reports are used for presentation to judicial authorities, when requested.

**TABLE 13: CASES PENDING AT END OF REPORTING PERIOD**

<b>Preliminary Investigations</b>	61
<b>Full Criminal/Civil Investigations</b>	133
<b>Administrative Investigations</b>	63
<b>Total</b>	257

**TABLE 14: QUI TAM INVESTIGATIONS**

<b>Qui Tam Matters Opened This Reporting Period</b>	1
<b>Qui Tam Matters Pending at End of Reporting Period</b>	3

Note: Number of Qui Tam investigations is a subset of the total number of investigations opened and pending.

**TABLE 15: JUDICIAL ACTIONS**

<b>Total Cases Referred for Prosecution<sup>a</sup></b>	27
<b>Individuals Referred to the Department of Justice<sup>b</sup></b>	24
<b>Individuals Referred to State and Local Authorities<sup>b</sup></b>	3
<b>Indictments/Informations<sup>c</sup></b>	18
<b>Convictions/Plea Bargains</b>	14
<b>Sentencing/Pretrial Diversions</b>	18
<b>Civil Settlements/Judgments</b>	4

<sup>a</sup> This includes all referrals of individuals and entities to judicial authorities.

<sup>b</sup> Number of individuals referred to federal, state, and local authorities are a subset of the total cases referred for prosecution.

<sup>c</sup> This includes indictments/informations on current and prior referrals.

**TABLE 16: ADMINISTRATIVE ACTIONS**

<b>Referrals to NASA Management for Review and Response</b>	8
<b>Referrals to NASA Management—Information Only</b>	12
<b>Referrals to the Office of Audits</b>	1
<b>Referrals to Security or Other Agencies</b>	3
<b>Total</b>	24
<b>Recommendations to NASA Management for Disciplinary Action</b>	
<b>    Involving a NASA Employee</b>	5
<b>    Involving a Contractor Employee</b>	0
<b>    Involving a Contractor Firm</b>	1
<b>    Other</b>	0
<b>Recommendations to NASA Management on Program Improvements</b>	
<b>    Matters of Procedure</b>	5
<b>Total</b>	11
<b>Administration/Disciplinary Actions Taken</b>	
<b>    Against a NASA Employee</b>	6
<b>    Against a Contractor Employee</b>	3
<b>    Against a Contractor Firm</b>	0
<b>    Procedural Change Implemented</b>	6
<b>Total</b>	15
<b>Suspensions or Debarments from Government Contracting</b>	
<b>    Involving an Individual</b>	2
<b>    Involving a Contractor Firm</b>	3
<b>Total</b>	5

**TABLE 17: INVESTIGATIVE RECEIVABLES AND RECOVERIES**

Judicial	\$14,967,378
Administrative <sup>a</sup>	\$29,305
<b>Total</b>	<b>\$14,996,683</b>
<b>Total NASA<sup>b</sup></b>	<b>\$917,391</b>

<sup>a</sup> Includes amounts for cost savings to NASA as a result of investigations.

<sup>b</sup> Total amount collected may not solely be returned to NASA but may be distributed to other federal agencies.

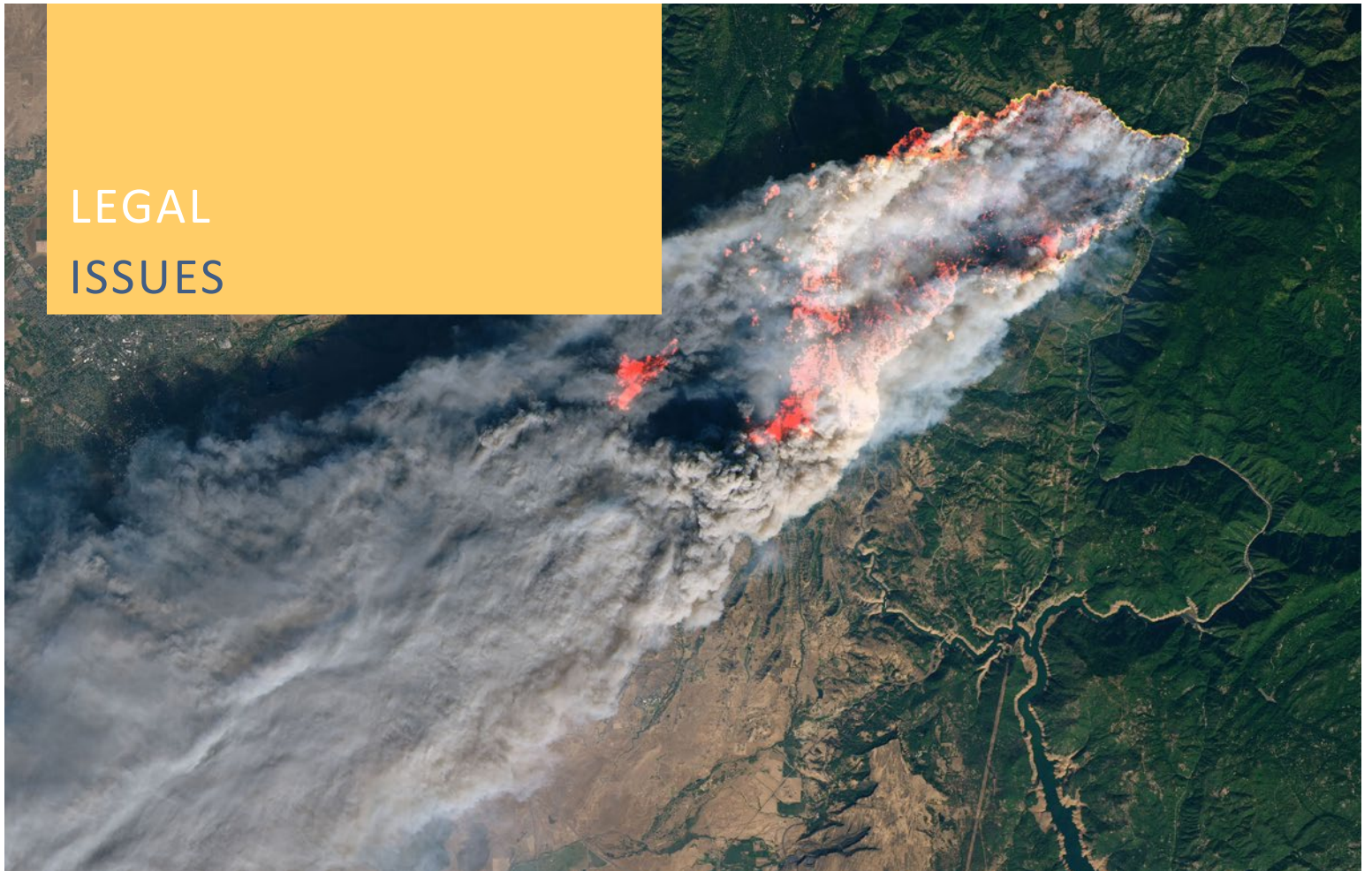
**TABLE 18: SENIOR GOVERNMENT EMPLOYEE INVESTIGATIONS REFERRED FOR PROSECUTION**

Case Number	Allegation	Referral Date	Disposition
19-0025-S	Travel Abuse and Improper Hiring Practices	3/13/2019	Department of Justice declined prosecution
15-0132	Post-Employment Conflict of Interest	1/30/2019	Department of Justice declined prosecution

**TABLE 19: SENIOR GOVERNMENT EMPLOYEE CASES NOT DISCLOSED TO THE PUBLIC**

Case Number	Allegation	Closure Date	Disposition
18-0229-S	Organizational Conflict of Interest/Procurement Integrity	2/25/2019	Employee was given oral reprimand and provided training
18-0268-HL-S	Prohibited Personnel Practices	2/12/2019	Substantiated, employee retired from government service
16-0281-S	Violation of Confidentiality Policies and Regulations	10/1/2018	Employee was counseled regarding Equal Employment Opportunity confidentiality requirements

LEGAL  
ISSUES



Landsat 8 image of the November 2018  
Camp Fire in California

## REVIEW OF LEGISLATION

### **FEDERAL EMPLOYEE ANTIDISCRIMINATION ACT OF 2019, H.R. 135**

We reviewed the Federal Employee Antidiscrimination Act of 2019 and made recommendations that would assist counsel from agencies and OIGs to more fully provide legal services when agency and OIG managers are involved in Equal Employment Opportunity proceedings.

### **GOOD ACCOUNTING OBLIGATION IN GOVERNMENT ACT, PUB. L. NO. 115-414**

We assessed the Good Accounting Obligation in Government Act, more commonly known as the GAO-IG Act, which was enacted January 3, 2019. This law would require agencies to track the status of certain open GAO and Inspector General (IG) recommendations and report on them in their annual budget submissions to OMB.

## REGULATORY REVIEW

During this reporting period, we reviewed 20 NASA regulations and policies under consideration by the Agency. The following are the more significant regulations and reviews.

**NASA Procedural Requirements (NPR) 2810, DRAFT 10, *Possession and Use of NASA Information Systems Outside of the United States and United States Territories***, is a new NPR that establishes requirements for the use and handling of NASA information and IT by NASA personnel preparing for, participating in, and returning from travel or other activities associated with official NASA business outside of the United States and its territories. Among other topics, the NPR provides guidance on how NASA employees, contractors, or other individuals traveling with NASA IT assets should respond when confronted by customs officials and border patrol authorities and any attempt by those entities to seize or confiscate a NASA IT asset or access information on the NASA IT asset. The NPR also specifies reporting requirements in the event of such an encounter or effort to seize or access NASA assets or

information. The OIG recommended that the NPR be made clearer that it covers not only NASA employees, but all travelers (such as contractor employees) on official NASA business or traveling with a NASA device containing NASA information. We also recommended that the NPR add more specific guidance on the steps a traveler must take before they can take a NASA device on official international travel.

**NPR 9010.3A, *Financial Management Internal Control***, is an updated NPR that provides requirements for the financial management internal control program to ensure accuracy and reliability of financial information, efficient and effective financial operations, and compliance with Agency policy. Revisions to the NPR include updates to citations, authorities, forms, and organizational references to better reflect current standards and practices. Roles and responsibilities,

which had been spread out over multiple chapters in a previous version of the NPR, have now been consolidated in a single chapter. The OIG made several recommendations intended to ensure that the NPR more closely adheres to applicable federal standards.

**14 Code of Federal Regulations Part 1264, *Implementation of the Federal Civil Penalties Inflation Adjustment Act and Adjustment of Amounts for 2019***, was amended by NASA to incorporate annual inflation adjustments to civil monetary penalties within its jurisdiction, as required by the Federal Civil Penalties Inflation Adjustment Act Improvements Act of 2015. The OIG reviewed the proposed revised penalty amounts and made recommendations to ensure that NASA's adjustments more closely conformed to applicable OMB guidance.

**14 Code of Federal Regulations Part 1206, *Procedures for Disclosure of Records under the Freedom of Information Act (FOIA)***, is under consideration for revision as NASA is proposing to update its FOIA regulations in accordance with the FOIA Improvement Act of 2016, which codifies a "presumption of openness" that was previously a matter of policy. Under NASA's revised rule, the Agency may refuse to disclose requested information "only if the agency reasonably foresees that disclosure would harm an interest protected by an exemption...or disclosure is prohibited by law." In addition, NASA must allow 90 days from the date of the adverse determination to file an appeal. Previously, there was no statutory timeline for requestors to file an appeal, and many agencies set appeal deadlines of 30 days by regulation. The Improvement Act also requires all agencies to provide dispute resolution services at various times throughout the FOIA process.

## STATISTICAL DATA

**TABLE 20: LEGAL ACTIVITIES AND REVIEWS**

Freedom of Information Act Matters	22
Appeals	1
Inspector General Subpoenas Issued	37
Regulations Reviewed	20

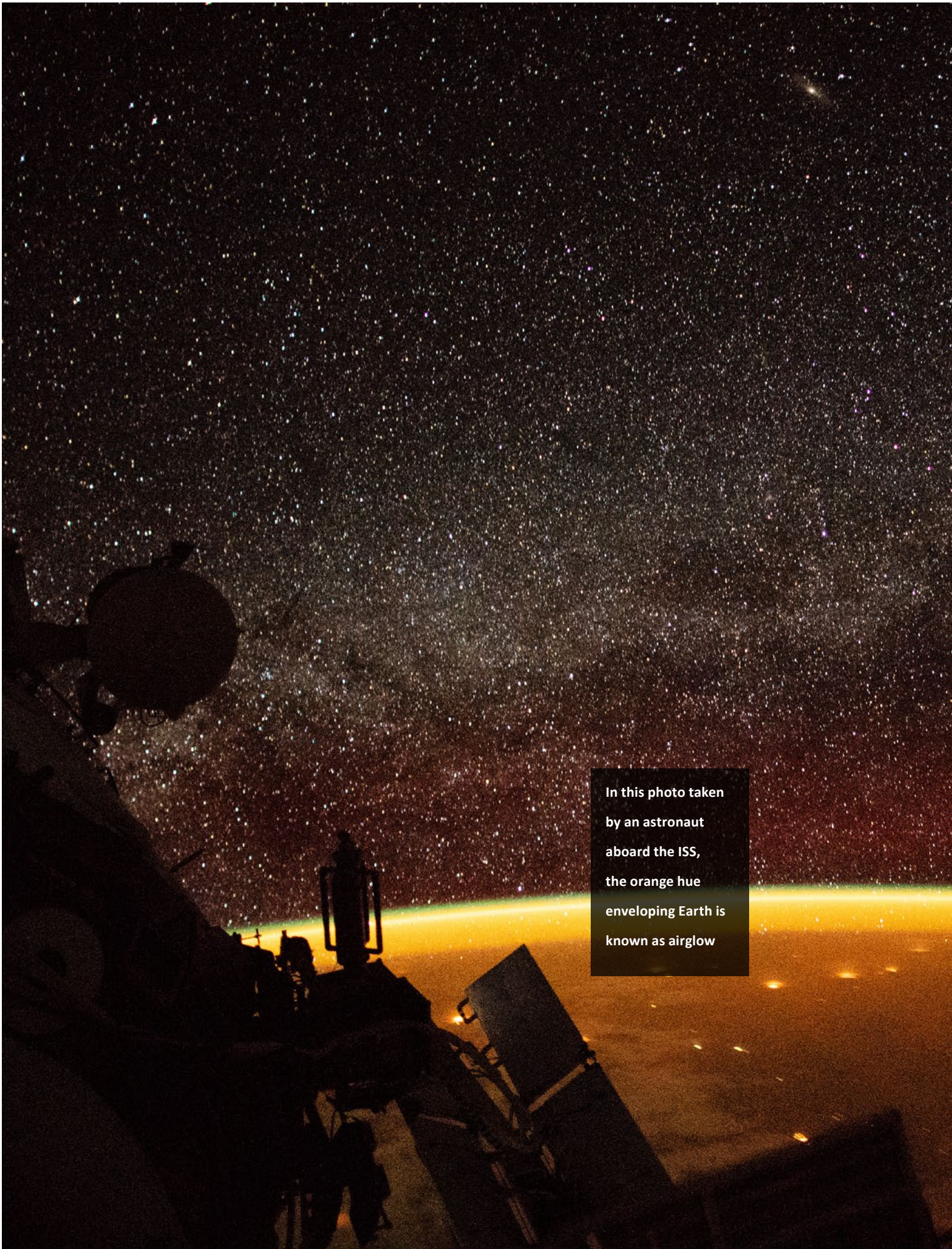




# APPENDICES

## Appendixes

A. Inspector General Act Reporting Requirements . . . . .	46
B. Awards . . . . .	47
C. Debt Collection . . . . .	48
D. Peer Reviews . . . . .	49
E. Acronyms . . . . .	50
F. Office of Inspector General Organizational Chart . . . . .	51
G. Map of Field Offices . . . . .	53



In this photo taken by an astronaut aboard the ISS, the orange hue enveloping Earth is known as airglow

## APPENDIX A. INSPECTOR GENERAL ACT REPORTING REQUIREMENTS

Inspector General Act Citation	Requirement Definition	Cross Reference Page Numbers
Section 4(a)(2)	Review of legislation and regulations	40–42
Section 5(a)(1)	Significant problems, abuses, and deficiencies	5–21
Sections 5(a)(5) and 6(b)(2)	Summary of refusals to provide information	–
Section 5(a)(6)	OIG audit products issued—includes total dollar values of questioned costs, unsupported costs, and recommendations that funds be put to better use	22–28
Section 5(a)(8)	Total number of reports and total dollar value for audits with questioned costs	27
Section 5(a)(9)	Total number of reports and total dollar value for audits with recommendations that funds be put to better use	28
Section 5(a)(10)	Summary of audit, inspection, and evaluation reports issued before this semiannual reporting period	–
Section 5(a)(10)(A)	Summary of prior audit products for which no management decision has been made	–
Section 5(a)(10)(B)	Prior audit products for which no Agency comment was provided within 60 days	–
Section 5(a)(10)(C)	Unimplemented recommendations and associated potential cost savings for prior audit products	24–27
Section 5(a)(11)	Description and explanation of significant revised management decisions	–
Section 5(a)(12)	Significant management decisions with which the IG disagreed	–
Section 5(a)(13)	Reporting in accordance with Section 5(b) of the Federal Financial Management Improvement Act of 1996 Remediation Plan	–
Section 5(a)(14)(A) and (B)	Peer review conducted by another OIG	49
Section 5(a)(15)	Outstanding recommendations from peer reviews of NASA OIG	–
Section 5(a)(16)	Outstanding recommendations from peer reviews conducted by NASA OIG	–
Section 5(a)(17)(A)	Summary of investigations	32–36
Section 5(a)(17)(B)(C) and (D)	Matters referred to prosecutive authorities	37
Section 5(a)(18)	Descriptions of table metrics	36–37
Section 5(a)(19)(A) and (B)(i)(ii)	Summary of investigations involving senior government employees	38
Section 5(a)(20)(A) and (B)	Summary of whistleblower investigations	–
Section 5(a)(21)(A) and (B)	Agency attempts to interfere with OIG independence	–
Section 5(a)(22)(A)	Closed inspections, evaluations, and audits not disclosed to the public	23
Section 5(a)(22)(B)	Closed investigations of senior government employees not disclosed to the public	38

## APPENDIX B. AWARDS

On October 17, 2018, the Council of Inspectors General on Integrity and Efficiency hosted its 21st Annual Awards ceremony in Washington, D.C., to recognize the outstanding accomplishments of OIGs across the federal government. The following NASA OIG individuals and teams were honored at the ceremony.

### **INFORMATION TECHNOLOGY AWARD FOR EXCELLENCE**

Mindy Vuong and Linda Hargrove from the Office of Audits received an award in recognition of their contributions to the Fiscal Year 2018 IG FISMA Reporting Metrics Team for updating and improving FISMA reporting metrics and developing the IG Evaluation Guide.

### **INVESTIGATIONS AWARD FOR EXCELLENCE**

Members of the International Space Station Science Data Hack Investigations Team received an award in recognition of their contributions to the investigation and successful prosecution of a complex cybercrime that imperiled irreplaceable science data collected on the Station. NASA OIG team members included Benjamin McElyea, Special Agent; Randy Jennings, Special Agent; Joseph Bennett, Special Agent; Behshad Sedighi, Technical Investigator; James Brigden, Technical Investigator; Daniel Mills, Technical Investigator; and Ryan Pittman, Resident Agent-in-Charge.

## APPENDIX C. DEBT COLLECTION

The Senate Report accompanying the supplemental Appropriations and Rescissions Act of 1980 (Pub. L. No. 96-304) requires IGs to report amounts due to the Agency, as well as amounts that are overdue and written off as uncollectible. The NASA Shared Services Center provides this data each November for the previous fiscal year.

For the period ending September 30, 2018, the receivables due from the public totaled \$816,245, of which \$292,817 is delinquent. The amount written off as uncollectible for the period October 1, 2017, through September 30, 2018, was \$1,179,786.

## APPENDIX D. PEER REVIEWS

The Dodd-Frank Wall Street Reform and Consumer Protection Act requires the OIG to include in its semiannual reports any peer review results provided or received during the relevant reporting period. Peer reviews are required every 3 years. In compliance with the Act, we provide the following information.

### OFFICE OF AUDITS

No external peer reviews were conducted of or performed by the Office of Audits during this semiannual period. The date of the last external peer review of NASA OIG was August 13, 2018, and it was conducted by the Office of Personnel Management OIG. NASA OIG received a peer review rating of “pass,” and there are no outstanding recommendations from the review.

On March 15, 2018, we completed a peer review of the Department of Commerce OIG. There are no outstanding recommendations from that review.

### OFFICE OF INVESTIGATIONS

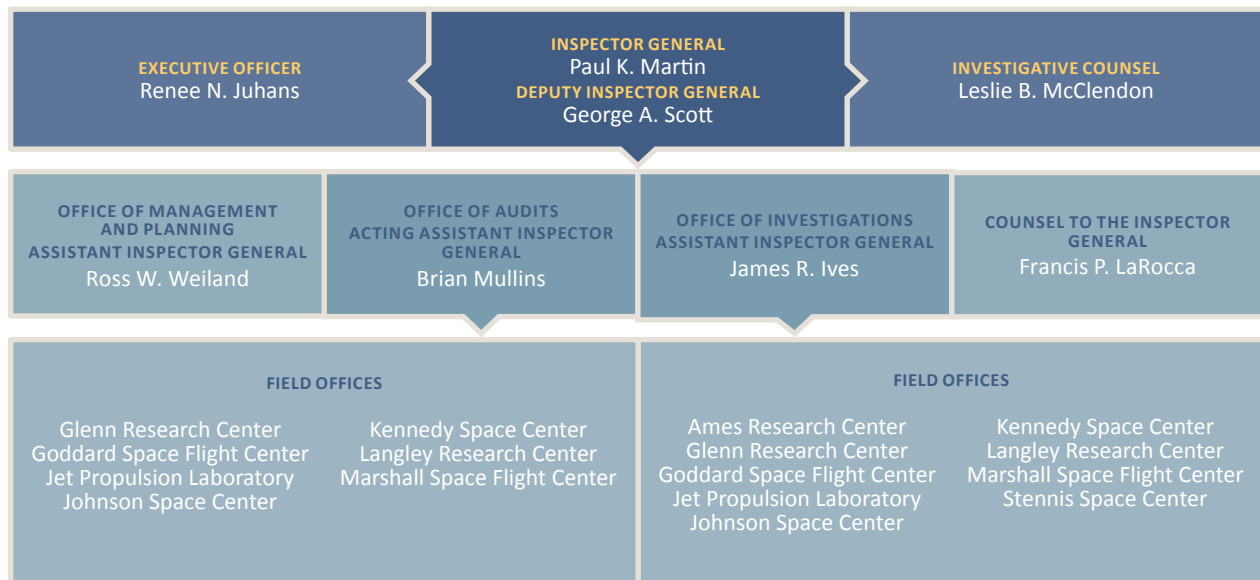
No external peer reviews were performed by the Office of Investigations during this semiannual period. In October 2017, the Office of the Special Inspector General for the Troubled Asset Relief Program reviewed NASA OIG’s Office of Investigations and found the Office to be in compliance with all relevant guidelines. There are no unaddressed recommendations outstanding from this review.

## APPENDIX E. ACRONYMS

<b>CLA</b>	CliftonLarsonAllen LLP	<b>GFAS</b>	Ground Flight and Application Software
<b>DAAC</b>	Distributed Active Archive Center	<b>HHS</b>	Department of Health and Human Services
<b>DCAA</b>	Defense Contract Audit Agency	<b>IG</b>	Inspector General
<b>DCIS</b>	Defense Criminal Investigative Service	<b>ISS</b>	International Space Station
<b>DOE</b>	Department of Energy	<b>IT</b>	information technology
<b>EGS</b>	Exploration Ground Systems	<b>JPL</b>	Jet Propulsion Laboratory
<b>EM-1</b>	Exploration Mission-1	<b>NPR</b>	NASA Procedural Requirements
<b>EOSDIS</b>	Earth Observing System Data and Information System	<b>NRC</b>	National Research Council
<b>ETDY</b>	extended temporary duty	<b>NSF</b>	National Science Foundation
<b>EUS</b>	Exploration Upper Stage	<b>OIG</b>	Office of Inspector General
<b>FBI</b>	Federal Bureau of Investigation	<b>OMB</b>	Office of Management and Budget
<b>FISMA</b>	Federal Information Security Modernization Act of 2014	<b>SBIR</b>	Small Business Innovation Research
<b>FOIA</b>	Freedom of Information Act	<b>SLS</b>	Space Launch System
<b>FY</b>	fiscal year	<b>SSFL</b>	Santa Susana Field Laboratory
<b>GAO</b>	Government Accountability Office		

## APPENDIX F. OFFICE OF INSPECTOR GENERAL ORGANIZATIONAL CHART

The OIG's FY 2019 budget of \$39.3 million supports the work of 185 employees in their audit, investigative, and administrative activities.



### THE NASA OFFICE OF INSPECTOR GENERAL

conducts audits, reviews, and investigations of NASA programs and operations to prevent and detect fraud, waste, abuse, and mismanagement and to assist NASA management in promoting economy, efficiency, and effectiveness.

**THE INSPECTOR GENERAL** provides policy direction and leadership for NASA OIG and serves as an independent voice to the NASA Administrator and Congress by identifying opportunities for improving the Agency's performance. The Deputy Inspector General assists the IG in managing the full range of the OIG's programs and activities and provides supervision to the Assistant Inspectors General and Counsel in the development and implementation of the OIG's diverse audit, investigative, legal, and support operations. The Executive Officer serves as the OIG liaison to Congress and other government entities, conducts OIG outreach both within and outside NASA, and manages special projects. The Investigative Counsel serves as a senior advisor for OIG investigative activities and conducts special reviews of NASA programs and personnel.



**THE OFFICE OF AUDITS** conducts independent and objective audits and reviews of NASA programs, projects, operations, and contractor activities. In addition, the Office of Audits oversees the work of an independent public accounting firm in its annual audit of NASA's financial statements.

**THE OFFICE OF COUNSEL TO THE INSPECTOR**

**GENERAL** provides legal advice and assistance to OIG managers, auditors, and investigators. The Office serves as OIG counsel in administrative litigation and assists the Department of Justice when the OIG participates as part of the prosecution team or when the OIG is a witness or defendant in legal proceedings. In addition, the Office of Counsel is responsible for educating Agency employees about prohibitions on retaliation for protected disclosures and about rights and remedies for protected whistleblower disclosures.

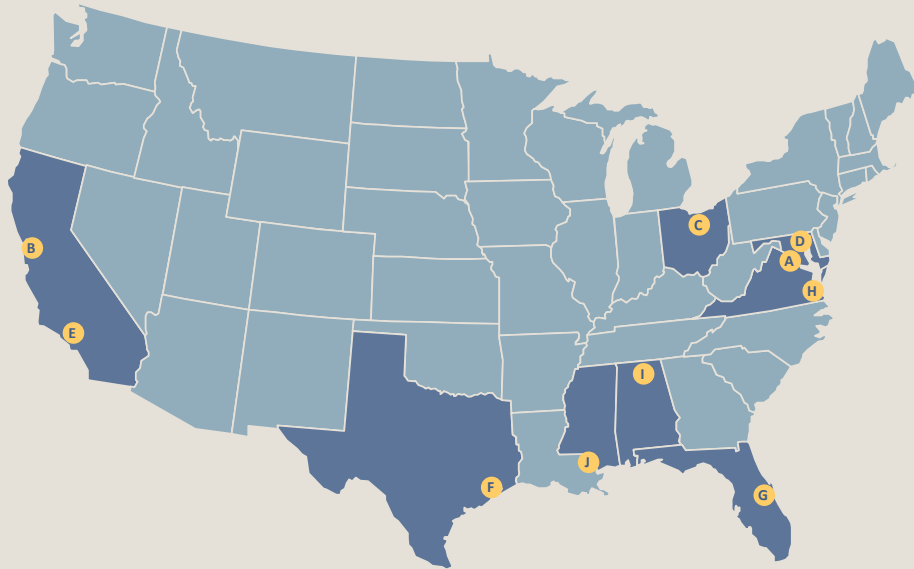
**THE OFFICE OF INVESTIGATIONS** investigates allegations of cybercrime, fraud, waste, abuse, and misconduct that may affect NASA programs, projects, operations, and resources. The Office refers its findings either to the Department of Justice for criminal prosecution and civil litigation or to NASA management for administrative action. Through its investigations, the Office develops recommendations for NASA management to reduce the Agency's vulnerability to criminal activity and misconduct.

**THE OFFICE OF MANAGEMENT AND PLANNING**

provides financial, procurement, human resources, administrative, and IT services and support to OIG staff.

## APPENDIX G. MAP OF FIELD OFFICES

### NASA OIG OFFICES OF AUDITS AND INVESTIGATIONS



#### **A NASA OIG HEADQUARTERS**

300 E Street SW, Suite 8U71  
Washington, DC 20546-0001  
Tel: 202-358-1220

#### **B AMES RESEARCH CENTER**

NASA Office of Inspector General  
Ames Research Center  
Mail Stop 11, Building N207  
Moffett Field, CA 94035-1000  
Tel: 650-604-3682 (Investigations)

#### **C GLENN RESEARCH CENTER**

NASA Office of Inspector General  
Mail Stop 14-9  
Glenn Research Center at Lewis Field  
Cleveland, OH 44135-3191  
Tel: 216-433-9714 (Audits)  
Tel: 216-433-5414 (Investigations)

#### **D GODDARD SPACE FLIGHT CENTER**

NASA Office of Inspector General  
Code 190  
Goddard Space Flight Center  
Greenbelt, MD 20771-0001  
Tel: 301-286-6443 (Audits)  
Tel: 301-286-9316 (Investigations)

NASA Office of Inspector General  
Office of Investigations  
402 East State Street  
Room 3036  
Trenton, NJ 08608  
Tel: 609-656-2543 or  
609-656-2545

#### **E JET PROPULSION LABORATORY**

NASA Office of Inspector General  
Jet Propulsion Laboratory  
4800 Oak Grove Drive  
Pasadena, CA 91109-8099

Office of Audits  
Mail Stop 180-202  
Tel: 818-354-3451

Office of Investigations  
Mail Stop 180-203  
Tel: 818-354-6630

NASA Office of Inspector General  
Office of Investigations  
Glenn Anderson Federal Building  
501 West Ocean Boulevard  
Suite 5120  
Long Beach, CA 90802-4222  
Tel: 562-951-5485

#### **F JOHNSON SPACE CENTER**

NASA Office of Inspector General  
Lyndon B. Johnson Space Center  
2101 NASA Parkway  
Houston, TX 77058-3696

Office of Audits  
Mail Stop W-JS  
Building 1, Room 161  
Tel: 281-483-9572

Office of Investigations  
Mail Stop W-JS2  
Building 45, Room 514  
Tel: 281-483-8427

#### **G KENNEDY SPACE CENTER**

NASA Office of Inspector General  
Mail Stop W/KSC-OIG  
Post Office Box 21066  
Kennedy Space Center, FL 32815  
Tel: 321-867-3153 (Audits)  
Tel: 321-867-4093 (Investigations)

#### **H LANGLEY RESEARCH CENTER**

NASA Office of Inspector General  
Langley Research Center  
9 East Durand Street  
Mail Stop 375  
Hampton, VA 23681  
Tel: 757-864-8562 (Audits)  
Tel: 757-864-3263 (Investigations)

#### **I MARSHALL SPACE FLIGHT CENTER**

NASA Office of Inspector General  
Mail Stop M-DI  
Marshall Space Flight Center, AL  
35812-0001  
Tel: 256-544-0501 (Audits)  
Tel: 256-544-9188 (Investigations)

#### **J STENNIS SPACE CENTER**

NASA Office of Inspector General  
Office of Investigations  
Building 3101, Room 119  
Stennis Space Center, MS 39529-6000  
Tel: 228-688-1493





## NASA OFFICE OF INSPECTOR GENERAL

### HELP FIGHT FRAUD. WASTE. ABUSE.

1-800-424-9183

TDD: 1-800-535-8134

<https://oig.nasa.gov/cyberhotline.html>

If you fear reprisal, contact the  
OIG Whistleblower Protection Coordinator to learn more about your rights:

<https://oig.nasa.gov/whistleblower.html>

<https://oig.nasa.gov>

Office of Inspector General • National Aeronautics and Space Administration  
P.O. Box 23089 • L'Enfant Plaza Station • Washington, DC 20026