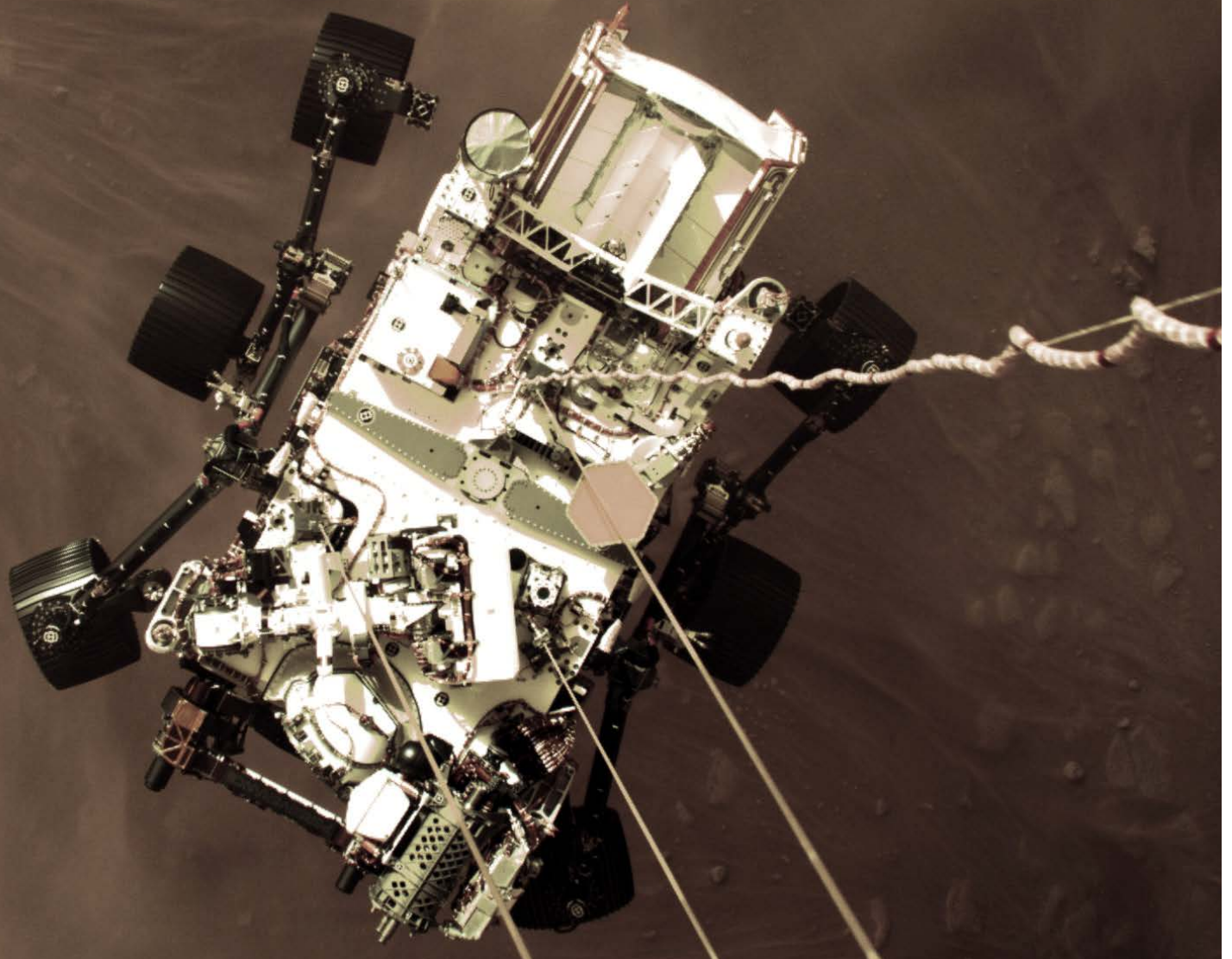




NASA OFFICE OF INSPECTOR GENERAL

SEMIANNUAL REPORT

OCTOBER 1, 2020–MARCH 31, 2021



The background of the entire page is a dark blue color with a large, faint, circular seal of the NASA Inspector General. The seal features an eagle with wings spread, holding an olive branch and arrows, with a shield on its chest. Above the eagle are the scales of justice and a constellation of stars. The words "INSPECTOR GENERAL" are arched across the top, and "NATIONAL AERONAUTICS AND SPACE ADMINISTRATION" is arched across the bottom.

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Cover image:

This high-resolution still image was captured from cameras aboard the descent stage as NASA's Perseverance rover was lowered down to the Mars surface on February 18, 2021.



FROM THE INSPECTOR GENERAL

During the entire 6-month period covered in this Semiannual Report, the NASA Office of Inspector General (OIG) continued to operate exclusively in a telework mode due to the COVID-19 pandemic, which has closed all NASA facilities except for mission-critical work. But not surprisingly, OIG staff continued to conduct independent, aggressive, and comprehensive oversight of NASA programs and personnel. I remain extremely proud of our team of auditors, investigators, attorneys, and support staff for their continued professionalism and resilience during these challenging times.

You can see the impressive results of their efforts on the pages that follow. For example, the OIG:

- Issued our annual independent assessment of the top management and performance challenges facing NASA, which include “Landing the First Woman and the Next Man on the Moon by 2024,” “Improving Management of Major Projects,” and “Managing and Mitigating Cybersecurity Risk.”
- Highlighted the need to address the millions of pieces of orbital debris that pose a potential danger to NASA spacecraft and astronauts. Our audit noted NASA’s leading efforts to measure the orbital debris environment and develop mitigation measures, but also emphasized a lack of initiative to remove existing debris.
- Released a report detailing estimated pandemic-related impacts of \$1.6 billion to 30 of the Agency’s major programs and projects over the next several years.
- Examined NASA’s procedures regarding the acquisition, handling, storage, and disposal of hazardous materials. We found that such materials are not managed uniformly across the Agency, with the Centers we visited failing to consistently implement adequate controls and employees and contractors circumventing existing controls to acquire hazardous materials.
- Investigated dozens of allegations involving misuse of NASA funds and misconduct by NASA employees, contractors, and grant recipients involving fraud, theft, cyberattacks, and false statements resulting in criminal convictions and sizable monetary recoveries.

And finally, during this reporting period, Jim Ives, our Assistant Inspector General for Investigations, left the NASA OIG to take a senior position at the Department of Defense OIG. We thank Jim for his 5½ years of leadership and wish him well in his new position.

This Semiannual Report summarizes the OIG’s activities and accomplishments between October 1, 2020, and March 31, 2021. We hope you find it informative.

A handwritten signature in black ink that reads "PKM-A". The letters are stylized and connected.

Paul K. Martin
Inspector General
April 30, 2021

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NASA'S TOP MANAGEMENT AND PERFORMANCE CHALLENGES










The Core Stage for the first flight of NASA's Space Launch System rocket is seen in the B-2 Test Stand during a second hot fire test, March 18, 2021, at NASA's Stennis Space Center.

As required by the Reports Consolidation Act of 2000, the Office of Inspector General (OIG) provided its independent assessment of the top management and performance challenges facing NASA.

In our November 2020 report, we organized the top challenges facing NASA under the following topics:

TOP CHALLENGES FACING NASA

-  **LANDING THE FIRST WOMAN AND THE NEXT MAN ON THE MOON BY 2024**
-  **IMPROVING MANAGEMENT OF MAJOR PROJECTS**
-  **SUSTAINING HUMAN PRESENCE IN LOW EARTH ORBIT**
-  **ATTRACTING AND RETAINING A HIGHLY SKILLED WORKFORCE**
-  **IMPROVING OVERSIGHT OF CONTRACTS, GRANTS, AND COOPERATIVE AGREEMENTS**
-  **MANAGING AND MITIGATING CYBERSECURITY RISK**
-  **ADDRESSING OUTDATED INFRASTRUCTURE AND FACILITIES**

In deciding whether to identify an issue as a “top challenge,” we considered its significance in relation to NASA’s mission; whether its underlying causes were 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 NASA’s part. Rather, these issues are long-standing and inherently difficult challenges central to the Agency’s core missions and, as such, will likely remain challenges for many years. Consequently, they require consistent, focused attention from NASA management and ongoing engagement on the part of Congress, the public, and other stakeholders. For our part, the OIG plans to continue conducting audits and investigations that focus on NASA’s efforts to meet these and other significant challenges.

2020 Report on NASA’s Top Management and Performance Challenges (MC-2020, November 12, 2020)

Report

OFFICE OF AUDITS



An illustration of NASA's Ingenuity Helicopter flying on Mars. This spring, Ingenuity accomplished the first powered, controlled flight on another planet.

ACQUISITION AND PROJECT MANAGEMENT

Effective contract, grant, and project management remain top challenges for NASA. Through its comprehensive audits, theOIG helps ensure NASA engages in sound procurement and acquisition practices that provide the Agency and taxpayer with the best possible value. In addition to our work, in the fall of 2020 we contracted with several external audit firms to perform incurred-cost audits of four NASA subcontractors.

NASA'S MANAGEMENT OF ITS ACQUISITION WORKFORCE

NASA uses contracts, cooperative agreements, and grants to fund research and development and to purchase services, supplies, and equipment. In this report, we examined the readiness of NASA's acquisition workforce to respond to current and future contracting needs and the extent to which it is trained and certified in accordance with federal and NASA requirements. We found that NASA is working to develop an agile and mission-driven acquisition workforce to address major mission needs in the coming years, including the plan to return astronauts to the Moon 4 years ahead of the Agency's original schedule. We also found that NASA policy generally aligns with federal requirements for certifying and training the acquisition workforce. However, as a result of NASA's reliance on multiple systems to manage certification requirements, the Agency is unable to fully validate the accuracy and completeness of workforce certification and training data. The OIG made four recommendations, with which the Agency concurred or partially concurred and described corrective actions to address.

NASA's Management of Its Acquisition Workforce
(IG-21-002, October 27, 2020)

Report

COVID-19 IMPACT ON NASA'S MAJOR PROGRAMS AND PROJECTS

In March 2020, in accordance with Centers for Disease Control and Prevention guidance, the President directed federal agencies to modify their operations, including closing facilities and requiring mandatory telework of nonessential federal and contractor workforces. In NASA's case, while maintaining vital operations such as the International Space Station and efforts to launch the first commercial flight of astronauts into space, the Agency altered—essentially overnight—how it conducts business to protect its employees



Engineers adapted to COVID-19 social distancing and masking requirements while testing the Hall thrusters that will propel NASA's Psyche spacecraft on its journey to the asteroid belt between Mars and Jupiter.

and contractors. By mid-April 2020, 12 of the Agency’s 18 major facilities were closed and the rest had transitioned to in-person support of only “mission critical” operations that could not be accomplished remotely. Additionally, 90 percent of the Agency’s workforce was working from home, and all nonessential travel was canceled. NASA also made difficult decisions to prioritize which missions would continue and which would be delayed. In this review, we provided a snapshot of the impact the COVID-19 pandemic had on major NASA programs and projects (those with life-cycle costs of at least \$250 million) as estimated at the end of FY 2020, including cost, schedule, performance, and technical challenges.

COVID-19 Impact on NASA’s Major Programs and Projects (IG-21-016, March 31, 2021)

Report
Video

ONGOING AUDIT WORK

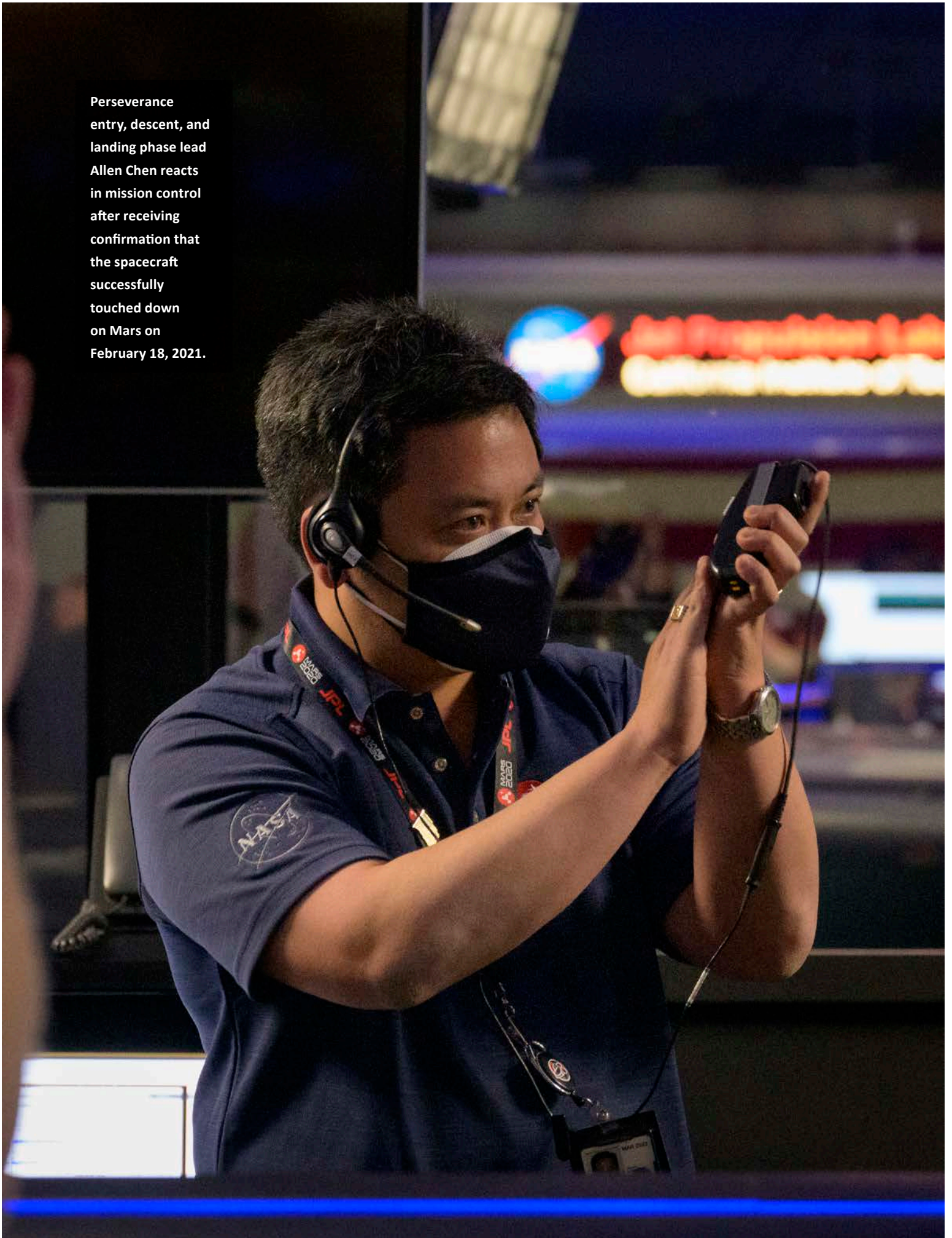
Review of Coronavirus Aid, Relief, and Economic Security (CARES) Act Funding

The CARES Act was enacted in March 2020 to address the COVID-19 outbreak and, in part, provided funding for federal agencies to respond to the pandemic and fund loans, grants, and other forms of assistance for businesses and state and local governments. NASA received \$60 million in CARES Act funding within its Safety, Security, and Mission Services appropriation to prevent, prepare for, and respond to the coronavirus domestically or internationally. This audit examines whether NASA appropriately expended and managed CARES Act funding to meet congressionally mandated, federal, and NASA guidance.

NASA’s Management of the Universities Space Research Association

The Universities Space Research Association (USRA) is one of NASA’s largest research partners, accounting for \$162 million in expenditures in 2018. USRA is an independent, nonprofit research corporation chartered in 1969 by the National Academy of Sciences to enable universities to collaborate with NASA to perform space research and technology development. In this audit, we are evaluating the NASA-USRA partnership relative to meeting Agency requirements and expectations.

Perseverance
entry, descent, and
landing phase lead
Allen Chen reacts
in mission control
after receiving
confirmation that
the spacecraft
successfully
touched down
on Mars on
February 18, 2021.



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, including its ambitious goals for the Artemis lunar exploration program. Through Artemis, NASA aims to complete two exploration missions to orbit the Moon in 2021 and 2023 and land the first woman and next man on its surface in 2024.

NASA'S EFFORTS TO MITIGATE THE RISKS POSED BY ORBITAL DEBRIS

Millions of pieces of orbital debris—man-made objects in space that no longer serve a useful purpose—circle the Earth. Ranging in size from small flecks of paint to decommissioned satellites the size of an automobile, some of this “space junk” is large enough to potentially cause catastrophic collisions with spacecraft and astronauts. NASA's Orbital Debris Program Office has taken the international lead in conducting measurements of the orbital environment and in developing the technical consensus for adopting mitigation measures. In this audit, we evaluated NASA's efforts to mitigate, address, and decrease the risks posed by orbital debris, as well as the Agency's coordination and communication efforts with international and commercial organizations to address the orbital debris challenge. We found that the rapid increase of space activity has accelerated the creation of orbital debris, threatening the safety of spacecraft and crew, as well as the sustainability of the space environment in low Earth orbit. In addition, NASA's efforts that focus solely on preventing rather than removing existing debris are not sufficient to stabilize a debris environment that has reached the tipping point. Moreover, a lack of data on hazardous debris limits the Agency's ability to

properly protect spacecraft. Finally, NASA needs to improve the approval processes for the Orbital Debris Assessment Reports and End of Mission Plans it uses to assess program and project compliance with Agency orbital debris mitigation requirements. Of our seven recommendations, the Agency concurred with two, partially concurred with four, and did not concur with one.

NASA's Efforts to Mitigate the Risks Posed by Orbital Debris (IG-21-011, January 27, 2021)

Report

NASA'S MANAGEMENT OF THE GATEWAY PROGRAM FOR ARTEMIS MISSIONS

In March 2019, the Administration directed NASA to execute a plan to land humans on the Moon's South Pole by 2024, 4 years sooner than NASA's planned schedule. In response, the NASA Administrator announced that the return-to-the-Moon mission would be known as Artemis and the Agency would use innovative acquisition practices to help accelerate the timetable. Several components make up the Artemis program, including the Gateway—essentially, a small space station that will serve as a staging location for additional lunar missions and future deep space operations. In



Artist's concept of the HALO, one of the elements of the Gateway.

this report, we assessed the extent to which the Power and Propulsion Element (PPE) and Habitation and Logistics Outpost (HALO)—the first two elements of the Gateway—are meeting schedule, cost, and performance goals. We found that the Gateway will likely be unavailable to support landing humans on the Moon in 2024 due to schedule delays in both PPE and HALO development resulting from NASA's still-evolving Gateway requirements. Moreover, the contract value for the PPE has increased by \$78.5 million since the fixed-price contract was awarded to Maxar Technologies in May 2019, with more increases expected to accommodate additional evolving requirements and technical challenges. For HALO, the Agency sole-sourced the award to Northrop Grumman to meet the accelerated 2024 lunar goal; however, NASA and Northrop have yet to agree on final contract costs beyond a 7-month design phase. In our judgment, NASA's acceleration of the acquisition for both the PPE and HALO before fully defining the Gateway's requirements has added costs to development efforts and increases the risk of future schedule delays. The OIG made eight recommendations, with which the Agency concurred and described corrective actions to address.

NASA's Management of the Gateway Program for Artemis Missions (IG-21-004, November 10, 2020)

Report

ONGOING AUDIT WORK

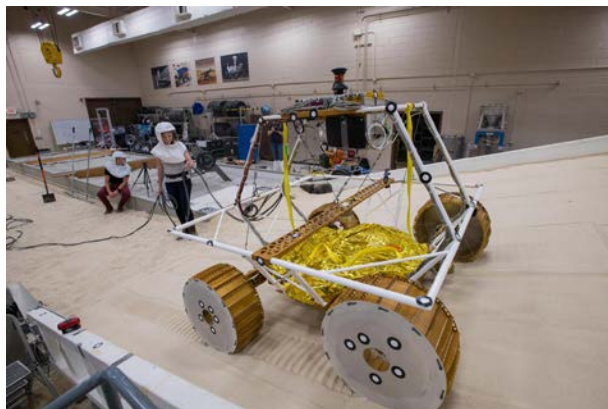
Artemis Status Update

Preparations continue for the first Artemis mission scheduled for late 2021. The last major test for the Space Launch System occurred in March 2021, when the Core Stage's four RS-25 engines were hot fire tested at Stennis Space Center. Meanwhile, at Kennedy Space Center, NASA has assembled the solid rocket boosters and the Orion spacecraft in the Vertical Assembly Building. Once mated with the Core Stage, the launch system will undergo final testing in preparation for the uncrewed launch of Artemis I. In addition, progress has been made on building the Gateway and designing the Human Landing System—both of which are key elements in NASA's Artemis plans. In this report, we will provide a status update on the Agency's progress toward achieving these and other milestones for the major programs that support Artemis.

Audit of the Volatiles Investigating Polar Exploration Rover (VIPER) Project

Since March 2019, when an accelerated goal for NASA to land humans on the Moon's South Pole by 2024 was announced, NASA has been developing and acquiring a significant number of new systems and capabilities as precursors to a lunar landing. One of those lunar projects is VIPER. With an estimated cost of \$378 million, VIPER is a mobile robot that will travel to the South Pole of the Moon for a close-up view of the location and concentration of water ice that could eventually be harvested to sustain human exploration on the Moon. NASA's plan is to deliver VIPER to the lunar surface under NASA's Commercial Lunar Payload Services (CLPS) initiative. However, our past assessment of CLPS found that NASA has taken on significant risks managing it, including a deficiency of contractor oversight, lack of common interfaces, and reliance on questionable vendors. Given the importance of VIPER's contribution to

future sustained human lunar operations and potential schedule and integration risk, our audit will review NASA's management of the VIPER mission relative to achieving technical objectives, meeting milestones, and controlling costs.



VIPER, a mobile robot that will roam around the Moon's South Pole looking for water ice, is tested in the Simulated Lunar Operations Laboratory at NASA's Glenn Research Center.

NASA's Strategy for the Artemis Missions

In order to meet a lunar landing target date of late 2024, NASA is making modifications to routine procurement and program management practices to reduce costs and accelerate schedule. In addition to a Human Landing System, a heavy-lift rocket, and capsule, NASA's lunar strategy includes the development of the orbiting Gateway, delivery of commercial landers carrying numerous science experiments, and development of several lunar rovers for the Moon's surface. In this audit, the second in a series about the Agency's management of the Artemis missions, we are examining NASA's strategy with respect to meeting cost, schedule, and performance objectives in returning astronauts to the Moon.

NASA's Management of Its Astronaut Corps

The United States has been launching astronauts into space for more than five decades. Since its inception, the astronaut corps has fluctuated in size, technical expertise, and training emphasis

based on program demands. For instance, NASA's increasing reliance on commercial crew partners for ISS transportation has required revised astronaut training and protocols. Further, the Agency's ambitious plan to send humans back to the Moon by 2024 and on to Mars by the 2030s has required selecting and training a new generation of astronauts who will spend more time and travel further in space than ever before. In this audit, we will examine NASA's management of its astronaut corps in the face of NASA's current priorities and future challenges.



Members of the 2017 class of astronauts participate in a graduation ceremony at Johnson Space Center.

NASA's Utilization, Management, and Commercialization of Low Earth Orbit

Orbiting roughly 200 miles above the Earth's surface, the International Space Station has enabled humans to live and work in space for more than 20 years. However, the annual cost to operate the ISS and transport astronauts to and from the Station consumes about half of NASA's human spaceflight budget. This expense is expected to continue well beyond the Station's original planned retirement in 2024 with a new proposal to extend ISS operations through 2030. Nevertheless, NASA's ambitions for human spaceflight extend beyond the ISS's low Earth orbit with the Artemis program, which aims to return humans to the Moon by 2024, establish

a permanent presence there by the 2030s, and ultimately send humans to Mars. Therefore, in an attempt to free up some of the expense of sustaining ISS operations, NASA, under direction from Congress, has sought opportunities to commercialize low Earth orbit by transitioning from serving as the primary operator of the ISS to one of many customers on a privately owned and operated platform. In this audit, we will examine NASA's efforts to utilize, manage, and commercialize low Earth orbit.

NASA's Multi-Mission Program Cost Estimating and Reporting Practices

NASA faces ongoing challenges with providing credible, complete, and timely cost and schedule estimates to stakeholders for Artemis missions and component programs. In this audit, we are examining whether NASA's current estimating policies and procedures are effective when it comes to establishing a basis for making informed executive and congressional decisions, as management tools, and as a means of monitoring program performance. In addition, we will assess the potential impact of proposed policy changes and determine whether alternate approaches could address concerns reported by NASA OIG and the Government Accountability Office.


NASA's Development of Next-Generation Spacesuits

For the past 14 years, NASA has been developing next-generation spacesuits for astronauts to use on the ISS; Gateway; and, ultimately, a Moon landing. The new design has been dubbed the Exploration Extravehicular Mobility Unit, and NASA is currently planning to build six suits in-house with contractor and vendor support: one testing suit, two qualification suits, one ISS demonstration suit, and two lunar flight-suits. NASA anticipates issuing a contract for additional suits, but their acquisition strategy and timeline are currently under development. These additional suits will be required for use on the ISS, the



The well-lit coasts of New Jersey, New York, and Connecticut as photographed from the ISS, which celebrated 20 years of continuously crewed presence on November 2, 2020.

Human Landing System (a lunar lander that will ferry astronauts from either Orion or Gateway to the Moon's surface), and the Gateway. Although the Agency had planned to complete the first two flight units in FY 2023 for the Artemis III mission, several factors are putting the project's planned milestones at risk, including cost and schedule growth, COVID-19 impacts, and schedule slips for Artemis III. The objective of this audit is to assess NASA's management and development of spacesuits for upcoming Artemis and future deep space missions.

A satellite image of the Central Siberian Plateau, showing a complex, wavy, striped pattern of dark and light brown tones. A prominent, winding river, likely the Lena River, is visible on the right side of the image, appearing as a bright, meandering line. The overall texture is highly irregular and fractal-like, suggesting a unique geological or glacial history.

Researchers are puzzling over a distinctive striping pattern in the Central Siberian Plateau. This winter image was acquired by the Operational Land Imager on Landsat 8.

INFORMATION TECHNOLOGY SECURITY AND GOVERNANCE

Information technology (IT) plays an integral role in NASA's space, science, and aeronautics operations. In fiscal year 2020, the Agency spent approximately \$2.3 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 and IT governance programs that adversely affect the Agency's ability to protect the information and information systems vital to its multi-faceted mission.

FISCAL YEAR 2020 FEDERAL INFORMATION SECURITY MODERNIZATION ACT EVALUATIONS

The Federal Information Security Modernization Act of 2014 (FISMA) requires that we conduct annual independent evaluations of information security programs and practices at NASA and report the results to the Office of Management and Budget (OMB). In October 2020, we reported to OMB that NASA's information security program was not fully effective for FY 2020. In addition, we issued four memoranda based on our review of a sample of NASA- and contractor-owned information systems. In those four system reports, we found instances of security controls that contained inaccurate or missing information and others that were overdue for independent assessment. In addition, NASA had not taken corrective action to address information security control deficiencies in a timely manner and failed to update or maintain significant portions of required security information and documentation for one of the systems reviewed. Finally, NASA faced delays in its plans to authorize the Agency's new hybrid controls system, which documents controls that provide a security capability for both a particular information system and for multiple

information systems. The Agency concurred with and described corrective actions to address the 12 collective recommendations.

Fiscal Year 2020 Federal Information Security Modernization Act Evaluation—A Contractor-Operated Communications System (IG-21-015, March 24, 2021)

Report

Fiscal Year 2020 Federal Information Security Modernization Act Evaluation—A Center Command and Control System (IG-21-014, March 2, 2021)

Report

Fiscal Year 2020 Federal Information Security Modernization Act Evaluation—A Center Communications System (IG-21-013, February 16, 2021)

Report

Fiscal Year 2020 Federal Information Security Modernization Act Evaluation—An Agency Common System (IG-21-010, December 22, 2020)

Report

AUDIT OF NASA'S COMPLIANCE WITH THE GEOSPATIAL DATA ACT

The Geospatial Data Act of 2018 establishes responsibilities and reporting requirements for NASA and other agencies to manage their geospatial data, technologies, and infrastructure. The Act requires Inspectors General to audit the collection, production, acquisition, maintenance, distribution, use, and preservation of geospatial data by covered agencies at least once every two years. After the Geospatial Data Act was enacted, the Council of the Inspectors General on Integrity and Efficiency convened a working group to coordinate an approach for this first government-wide audit. The group notified relevant congressional committees that the primary focus would be agencies' progress toward compliance with the 13 responsibilities listed in Section 759 of the Act, and we followed that approach in conducting our work. We found that NASA is in the initial stages of addressing the requirements in the Act; however, many activities are ongoing, and their outcomes are unknown. The Agency is developing strategies in support of several data management initiatives, including identifying its data holdings and inventory of geospatial data, which we determined will become more comprehensive in the coming years as

requirements are clarified and other federal entities solidify their strategies. We also found that while NASA has been collecting geospatial data, it has not established records schedules with other federal agencies or appointed a senior official to manage geospatial data. We made four recommendations. The Agency concurred with three, partially concurred with the fourth, and described actions it plans to take.

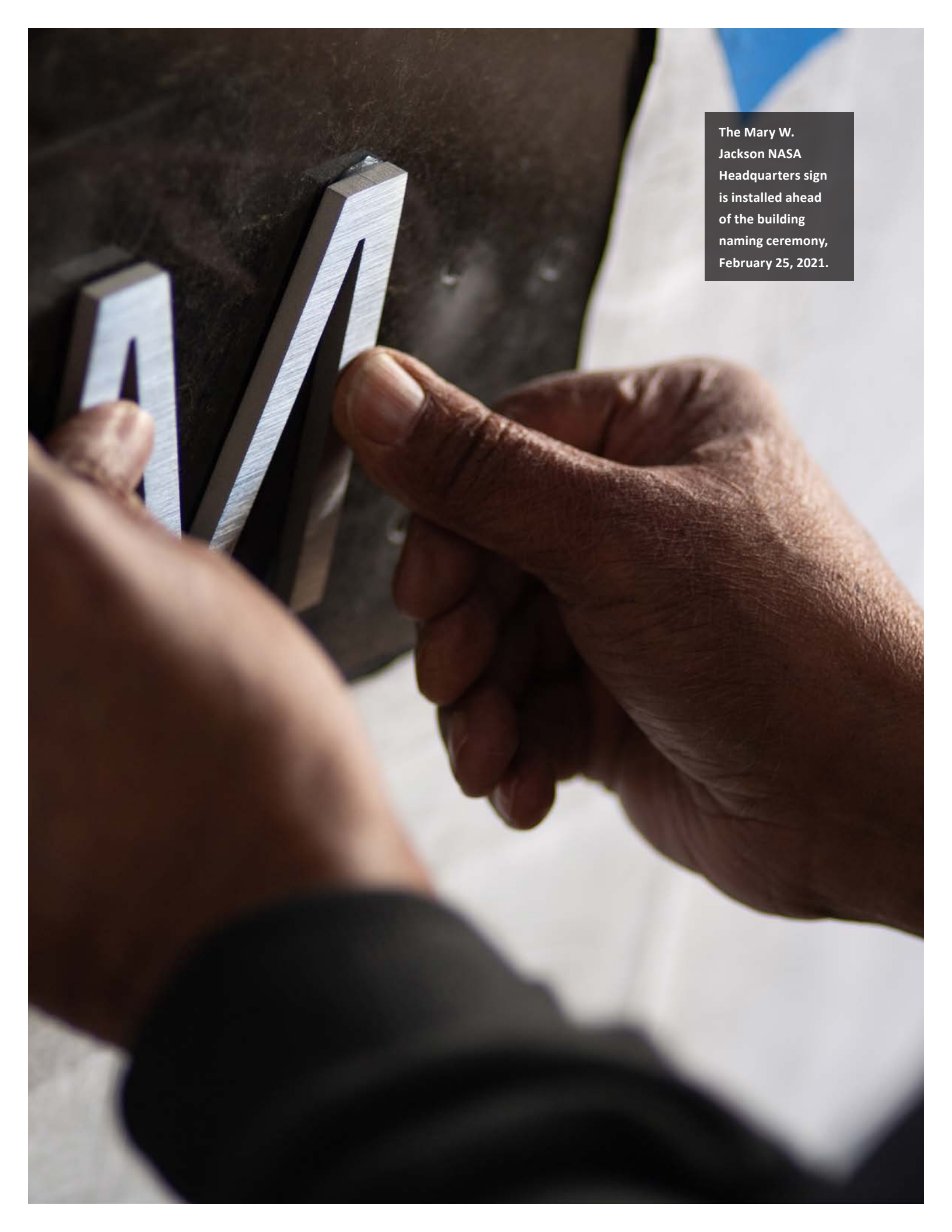
Audit of NASA's Compliance with the Geospatial Data Act (IG-21-001, October 2, 2020)

Report

ONGOING AUDIT WORK

NASA's Cybersecurity Readiness

NASA's high-profile and advanced technology makes the Agency's computer systems and networks an attractive target for cyber intruders. In this audit, we are assessing whether NASA is adequately prepared to identify and respond to cyberattacks and has the IT infrastructure in place to deal with new and emerging threats while maintaining cyber resiliency in light of the evolving threat landscape.



The Mary W.
Jackson NASA
Headquarters sign
is installed ahead
of the building
naming ceremony,
February 25, 2021.

INFRASTRUCTURE

NASA's real property includes more than 5,000 buildings and other structures—such as wind tunnels, laboratories, office buildings, launch pads, and test stands—that occupy 45 million square feet and are valued at more than \$40 billion. However, over 75 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 MANAGEMENT OF HAZARDOUS MATERIALS

NASA's space flight and aeronautics programs require scientists and engineers to utilize hazardous materials, defined as any item or agent (biological, chemical, radiological, or physical) that has the potential to cause harm to humans, animals, or the environment. Consequently, the management, storage, and disposal of hazardous materials are heavily regulated. Typically, a material is classified as hazardous when it exhibits at least one of four characteristics—ignitibility, corrosivity, reactivity, or toxicity—or because it has been listed by the U.S. Environmental Protection Agency as hazardous. In this audit, we evaluated NASA's processes and procedures regarding the acquisition, handling, storage, and disposal of hazardous materials given the potential damage, health hazards, and long-term, costly clean-up efforts that often result from poor management of these substances. We found that hazardous materials are not managed uniformly across the Agency, the Centers we visited did not consistently implement adequate controls, and employees and contractors at times circumvented existing controls to acquire hazardous materials. Of our eight recommendations, the Agency concurred with six and partially concurred with two.

NASA's Management of Hazardous Materials
(IG-21-006, December 3, 2020)

Report

ONGOING AUDIT WORK

Ames Research Center's Lease Management Practices

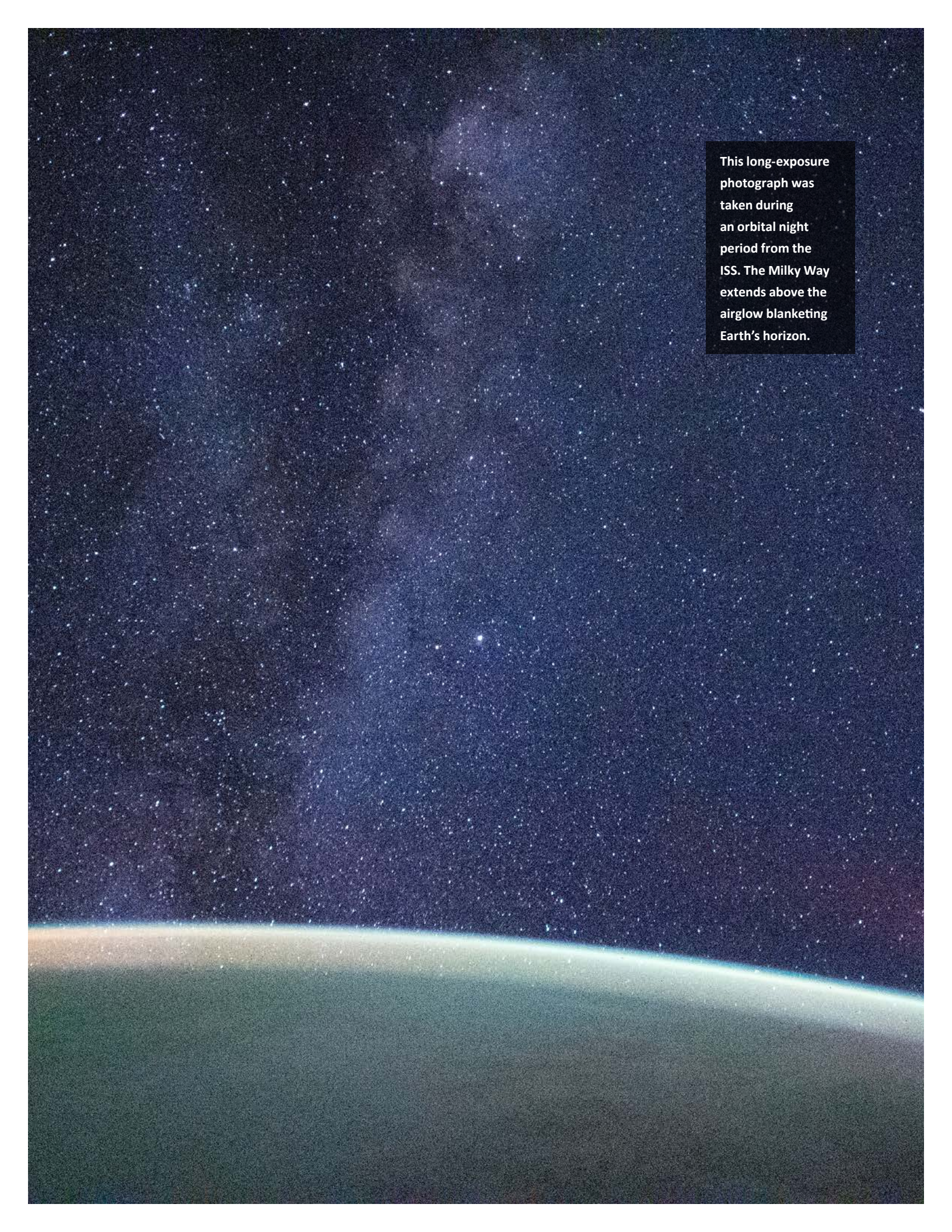
Ames Research Center, located at Moffett Federal Airfield in California's Silicon Valley, leverages its lease authorities to further the Center's goal of developing a world-class, shared-use research and development and education campus. Ames uses revenue from these leases to improve and revitalize aged facilities and to provide, on a cost-reimbursable basis, various infrastructure support services. This audit will assess the effectiveness of Ames Research Center's implementation and management of its lease agreements.

NASA's Management of the Construction of Facilities Program

More than 75 percent of NASA's constructed infrastructure is beyond its design life, requiring significant risk management efforts to mitigate risk to current and future Agency activities. While NASA strives to keep these facilities operational, the Agency faced a deferred maintenance backlog of \$2.66 billion as of 2020. This has resulted in

unscheduled maintenance rather than scheduled maintenance, costing up to three times more to repair or replace equipment after it has failed. To address these challenges, NASA's Construction of Facilities programs focus on modernizing the Agency's infrastructure to consolidate into

fewer, more efficient, sustainable facilities and repairing failing infrastructure to reduce overall maintenance costs. In this audit, we are assessing the extent to which the Agency is effectively managing its facility construction efforts.



This long-exposure photograph was taken during an orbital night period from the ISS. The Milky Way extends above the airglow blanketing Earth's horizon.

FINANCIAL MANAGEMENT

The OIG and its independent external auditor continue to assess NASA's efforts to improve its financial management practices by conducting and overseeing the annual financial statement audit and a series of audits to assist the Agency in addressing weaknesses. We also assess single audits of NASA grantees and financial statement audits of NASA Exchanges performed by external independent public accountants. These audits provide NASA and stakeholders with assurance that the entities comply with applicable accounting principles and federal directives, as well as aid the Agency in performing pre-award risk assessments and post-award monitoring efforts of NASA grantees.

AUDIT OF NASA'S FISCAL YEAR 2020 FINANCIAL STATEMENTS

The OIG contracted with the independent public accounting firm CliftonLarsonAllen LLP (CLA) to audit NASA's FY 2020 financial statements. CLA performed the audit in accordance with the Government Accountability Office's *Government Auditing Standards* and the OMB Bulletin No. 19-03, *Audit Requirements for Federal Financial Statements*. This audit resulted in a "clean" or unmodified opinion on NASA's FY 2020 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 generally accepted accounting principles. CLA also reported on NASA's internal control over financial reporting and compliance with laws and regulations. For FY 2020, CLA identified one significant deficiency related to information technology management and no instances of noncompliance.

Audit of NASA's Fiscal Year 2020 Financial Statements (IG-21-005, November 16, 2020)

Report

DESK REVIEWS OF FISCAL YEAR 2019 NASA EXCHANGE AUDIT REPORTS

NASA Exchange and Morale Support Activities (Exchanges) operate cafeterias, gift shops, and recreation facilities at NASA Headquarters and its Centers and facilities. Funds generated from the Exchanges support fitness centers, athletic leagues, social clubs, child development centers, and recreation associations. Agency policy requires each Exchange to maintain financial records and to obtain an annual audit of its financial statements. As part of our oversight, we performed a desk review of the audit reports for fiscal year 2019. We found that all 11 of the Exchanges that were required to obtain an audit by a private accounting firm—known as independent public accountants (IPAs)—received unmodified or "clean" opinions, meaning their financial statements were fairly presented. In our review of the IPAs' work, we found quality deficiencies at 5 of the 11 Exchanges, including 2 that failed to prepare financial statements as required and 3 that contained inaccurate and incomplete information or lacked required representations from management. In addition, we found that staff at one IPA firm, including audit



Workers with Exploration Ground Systems and contractor Jacobs teams assist as the right-hand forward segment for NASA’s Space Launch System is lowered onto the center forward segment on the mobile launcher at NASA’s Kennedy Space Center on February 23, 2021.

partners, did not meet training requirements. In the report, we also provided a brief account of the financial impact COVID-19–related facility closures and mandatory Agency-wide telework have had on the Exchanges.

Desk Reviews of Fiscal Year 2019 NASA Exchange Audit Reports (IG-21-017, March 31, 2021)

Report

FISCAL YEAR 2020 REPORT ON STATUS OF CHARGE CARD AUDIT RECOMMENDATIONS

The Government Charge Card Abuse Prevention Act of 2012, Public Law 112-194, as implemented by OMB Memorandum M-13-21, requires Inspectors General to report to OMB within 120 days of the end of each fiscal year on their agency’s progress in implementing charge card–related audit recommendations. In this letter, we responded to that reporting requirement for FY 2020 by providing a status update on five recommendations we made in February 2018. As of the end of FY 2019, one recommendation remained open and unimplemented. However, during the past year, we verified that NASA has taken corrective actions

to implement that outstanding recommendation, which was subsequently closed during FY 2020. As of the issuance of our letter, NASA did not have any open recommendations related to its charge card programs.

Fiscal Year 2020 Report on Status of Charge Card Audit Recommendations (ML-21-001, January 11, 2021)

Report

ONGOING AUDIT WORK

Audit of NASA’s Fiscal Year 2021 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 2021 audit conducted by the independent public accounting firm Ernst & Young LLP.

Review of NASA’s Fiscal Year 2020 Digital Accountability and Transparency Act Submission

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 the completeness, timeliness, quality, and accuracy of NASA’s data and the Agency’s implementation and use of those data standards.

Audit of NASA’s Compliance with the Payment Integrity Information Act for Fiscal Year 2020

The Payment Integrity Information Act of 2019 provides improper payment assessment, estimation, and reporting requirements, including an annual compliance audit by Inspectors General. As mandated, the OIG is assessing NASA’s compliance with the Act’s requirements.

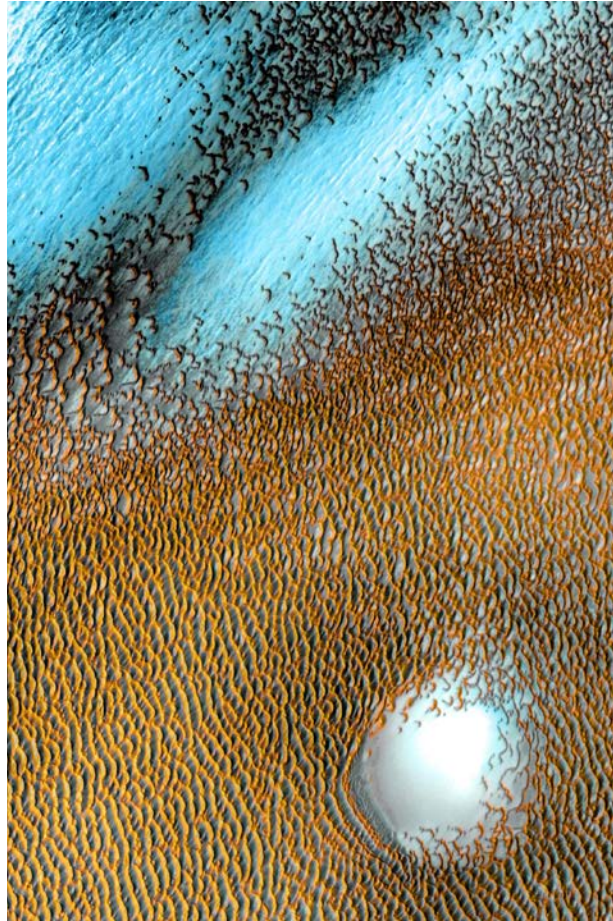
OTHER AUDIT MATTERS

NASA'S COMPLIANCE WITH FEDERAL EXPORT CONTROL LAWS

NASA OIG is required to annually assess the Agency's compliance with federal export control laws and reporting requirements regarding cooperative agreements between NASA and China or any Chinese company. Since we last reported on these issues, NASA has not established any new bilateral agreements with China. In a February 2021 letter to Congress, we summarized our work relating to NASA's compliance with federal export control laws. During the past year, we completed five audits that examined NASA's controls over sensitive information and IT assets and security systems, many of which contain data subject to export control laws, and our Office of Investigations closed seven investigations related to inappropriate associations with China. We also initiated two new audits related to IT security.

NASA's Compliance with Federal Export Control Laws (IG-21-012, February 10, 2021)

Report



A sea of dark dunes, sculpted by the wind into long lines, surrounds Mars's northern polar cap. In this false-color image, areas with cooler temperatures are recorded in bluer tints, while warmer features are depicted in yellows and oranges. Thus, the dark, sun-warmed dunes glow with a golden color. This image covers an area 19 miles (30 kilometers) wide.

After the Perseverance Rover touched down in February of this year, internet sleuths puzzled over the message hidden in simple binary code on the underside of its supersonic parachute. That message was "Dare Mighty Things." This photo captures the supersonic parachute design undergoing wind tunnel testing at NASA's Ames Research Center.



STATISTICAL DATA

TABLE 1: AUDIT PRODUCTS AND IMPACTS

Report No. and Date Issued	Report Title	Impact
Acquisition and Project Management		
IG-21-016, 3/31/2021	COVID-19 Impact on NASA's Major Programs and Projects	Provided a compendium of COVID-19's impact to NASA's major programs and projects.
IG-21-002, 10/27/2020	NASA's Management of Its Acquisition Workforce	Provided recommendations to help ensure the success of NASA's acquisition workforce transformation and improve the management of its acquisition training and certification processes.
Space Operations and Human Exploration		
IG-21-011, 1/27/2021	NASA's Efforts to Mitigate the Risks Posed by Orbital Debris	Provided recommendations for NASA to improve its mitigation of risks posed by orbital debris.
IG-21-004, 11/10/2020	NASA's Management of the Gateway Program for Artemis Missions	Provided recommendations to improve the efficiency and effectiveness of the Gateway Program.
Information Technology Security and Governance		
IG-21-015, 3/24/2021	Fiscal Year 2020 Federal Information Security Modernization Act Evaluation—A Contractor-Operated Communications System	Identified improvements in internal controls for IT security through the enhancement of management programs and processes.
IG-21-014, 3/2/2021	Fiscal Year 2020 Federal Information Security Modernization Act Evaluation—A Center Command and Control System	Identified improvements in internal controls for IT security through the enhancement of management programs and processes.
IG-21-013, 2/16/2021	Fiscal Year 2020 Federal Information Security Modernization Act Evaluation—A Center Communications System	Identified improvements in internal controls for IT security through the enhancement of management programs and processes.
IG-21-010, 12/22/2020	Fiscal Year 2020 Federal Information Security Modernization Act Evaluation—An Agency Common System	Identified improvements in internal controls for IT security through the enhancement of management programs and processes.
IG-21-001, 10/2/2020	Audit of NASA's Compliance with the Geospatial Data Act	Provided recommendations to utilize the Agency's expertise in data management, effectively align NASA strategies, and ensure geospatial data is appropriately considered for historical preservation.
Infrastructure		
IG-21-006, 12/3/2020	NASA's Management of Hazardous Materials	Provided recommendations for NASA to improve its management of hazardous materials.
Financial Management		
IG-21-017, 3/31/2021	Desk Reviews of Fiscal Year 2019 NASA Exchange Audit Reports	Determined whether the audit reports met generally accepted government auditing standards.
ML-21-001, 1/11/2021	Fiscal Year 2020 Report on Status of Charge Card Audit Recommendations	Notified OMB of NASA's open charge card-related audit recommendations.
IG-21-005, 11/16/2021	Audit of NASA's Fiscal Year 2020 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.
Other Audit Matters		
IG-21-012, 2/10/2021	NASA's Compliance with Federal Export Control Laws	Provided assurance to Congress that NASA is abiding by applicable laws and regulations regarding its interaction with Chinese entities.

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

Report No. and Date Issued	Report Title	Objective
IG-21-009, 12/14/2020	Fiscal Year 2020 Financial Statement Audit Information Technology Management Letter	Identified improvements in the effectiveness of the controls over the IT control environment.
IG-21-008, 12/14/2020	Fiscal Year 2020 Financial Accounting Management Letter	Identified improvements in the effectiveness of the controls over financial reporting.
IG-21-003, 11/16/2020	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		
Acquisition and Project Management						
IG-21-002, 10/27/2020	NASA's Management of Its Acquisition Workforce	10/27/2020	3	1	1/31/2022	\$0
Space Operations and Human Exploration						
IG-21-011, 1/27/2021	NASA's Efforts to Mitigate the Risks Posed by Orbital Debris	—	7	0	12/31/2022	\$0
IG-21-004, 11/10/2020	NASA's Management of the Gateway Program for Artemis Missions	11/10/2020	8	0	9/30/2021	\$0
Information Technology Security and Governance						
IG-21-015, 3/24/2021	Fiscal Year 2020 Federal Information Security Modernization Act Evaluation—A Contractor-Operated Communications System	3/24/2021	3	0	5/31/2021	\$0
IG-21-014, 3/2/2021	Fiscal Year 2020 Federal Information Security Modernization Act Evaluation—A Center Command and Control System	3/2/2021	1	1	8/31/2022	\$0
IG-21-010, 12/22/2020	Fiscal Year 2020 Federal Information Security Modernization Act Evaluation—An Agency Common System	12/22/2020	5	0	3/31/2022	\$0
IG-21-001, 10/2/2020	Audit of NASA's Compliance with the Geospatial Data Act	10/2/2020	4	0	9/30/2021	\$0
Infrastructure						
IG-21-006, 12/3/2020	NASA's Management of Hazardous Materials	12/3/2020	6	2	10/1/2023	\$0
Financial Management						
IG-21-009, 12/16/2020	Fiscal Year 2020 Financial Statement Audit Information Technology Management Letter	12/16/2020	21	0	12/31/2021	\$0
IG-21-008, 12/14/2020	Fiscal Year 2020 Financial Accounting Management Letter	12/14/2020	18	0	12/31/2021	\$0
IG-21-005, 11/16/2020	Audit of NASA's Fiscal Year 2020 Financial Statements	11/16/2020	7	0	11/30/2021	\$0
IG-21-003, 11/16/2020	Vulnerability Assessment and Penetration Testing of NASA's Financial Network	11/16/2020	5	0	11/30/2021	\$0

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

Report No. and Date Issued	Report Title	Date Resolved	Number of Recommendations		Latest Target Completion Date	Potential Cost Savings
			Open	Closed		
Acquisition and Project Management						
IG-20-023, 9/16/2020	NASA's Planetary Science Portfolio	9/16/2020	11	0	11/30/2021	\$0
IG-20-022, 9/14/2020	NASA's Management of the Stratospheric Observatory for Infrared Astronomy Program	9/14/2020	9	0	9/30/2020	\$0
IG-20-015, 5/6/2020	Management of the Low-Boom Flight Demonstrator Project	7/22/2020	3	5	6/30/2021	\$0
IG-19-019, 5/29/2019	Management of NASA's Europa Mission	8/8/2019	1	9	12/31/2020	\$0
IG-19-018, 5/7/2019	NASA's Heliophysics Portfolio	5/7/2019	3	1	12/30/2021	\$0
IG-19-014, 3/26/2019	NASA's Engineering and Technical Services Contracts	3/26/2019	3	0	12/9/2021	\$0
IG-18-015, 4/5/2018	NASA's Management of GISS: The Goddard Institute for Space Studies	4/5/2018	1	7	6/30/2020	\$0
IG-18-001, 10/5/2017	NASA's Management of Spare Parts for Its Flight Projects	10/5/2017	2	5	12/31/2021	\$0
IG-17-003, 11/2/2016	NASA's Earth Science Mission Portfolio	11/2/2016	1	1	11/30/2021	\$0
Space Operations and Human Exploration						
IG-20-018, 7/16/2020	NASA's Management of the Orion Multi-Purpose Crew Vehicle Program	10/2/2020	1	2	5/31/2021	\$27,789,122
IG-20-013, 3/17/2020	Audit of NASA's Development of Its Mobile Launchers	3/17/2020	2	2	5/31/2021	\$0
IG-20-012, 3/10/2020	NASA's Management of Space Launch System Program Costs and Contracts	8/21/2020	4	4	1/30/2022	\$0
IG-20-005, 11/14/2019	NASA's Management of Crew Transportation to the International Space Station	11/14/2019	2	3	7/31/2021	\$0
IG-18-021, 7/30/2018	NASA's Management and Utilization of the International Space Station	7/30/2018	2	3	4/30/2021	\$0
IG-17-017, 4/13/2017	NASA's Plans for Human Exploration Beyond Low Earth Orbit	8/10/2017	1	5	9/30/2021	\$0
IG-17-012, 3/9/2017	NASA's Management of Electromagnetic Spectrum	3/9/2017	1	1	7/31/2021	\$0
IG-16-015, 3/28/2016	Audit of the Spaceport Command and Control System	3/28/2016	1	0	1/31/2022	\$0
IG-14-026, 7/22/2014	Audit of Space Network's Physical and Information Technology Security Risks	7/22/2014	1	3	10/29/2021	\$0
Information Technology Security and Governance						
IG-20-021, 8/27/2020	Audit of NASA's Policy and Practices Regarding the Use of Non-Agency Information Technology Devices	8/27/2020	5	0	12/15/2021	\$0
IG-20-017, 6/25/2020	Evaluation of NASA's Information Security Program under the Federal Information Security Modernization Act for Fiscal Year 2019	6/25/2020	6	3	10/29/2021	\$0

Report No. and Date Issued	Report Title	Date Resolved	Number of Recommendations		Latest Target Completion Date	Potential Cost Savings
			Open	Closed		
IG-20-011, 3/3/2020	NASA's Management of Distributed Active Archive Centers	3/3/2020	2	1	3/31/2024	\$0
IG-19-022, 6/18/2019	Cybersecurity Management and Oversight at the Jet Propulsion Laboratory	12/4/2019	1	9	9/30/2021	\$0
IG-12-017, 8/7/2012	Review of NASA's Computer Security Incident Detection and Handling Capability	8/7/2012	2	1	4/30/2021	\$0
Infrastructure						
IG-20-001, 10/21/2019	NASA's Security Management Practices	10/21/2019	4	4	2/28/2022	\$0
IG-19-002, 10/22/2018	Audit of NASA's Historic Property	2/5/2019	4	1	10/30/2021	\$0
IG-17-021, 5/17/2017	Construction of Test Stands 4693 and 4697 at Marshall Space Flight Center	10/5/2017	3	0	7/31/2021	\$17,115,009
Financial Management						
IG-20-016, 5/15/2020	NASA's Compliance with the Improper Payments Information Act for Fiscal Year 2019	6/11/2020	4	0	5/15/2022	\$0
IG-20-004, 11/7/2019	Review of NASA's Fiscal Year 2019 Digital Accountability and Transparency Act Submission	11/7/2019	2	3	9/30/2021	\$0
IG-19-020, 6/3/2019	NASA's Compliance with the Improper Payments Information Act for Fiscal Year 2018	6/3/2019	2	1	5/31/2021	\$0
IG-18-017, 5/14/2018	NASA's Compliance with the Improper Payments Information Act for Fiscal Year 2017	5/14/2018	2	1	5/31/2021	\$0
IG-15-015, 5/15/2015	NASA's Compliance with the Improper Payments Information Act for Fiscal Year 2014	5/15/2015	1	9	5/31/2021	\$0

TABLE 5: AUDITS WITH QUESTIONED COSTS

	Number of Audit Reports	Total Questioned Costs	Total Unsupported Costs
Management decisions pending, beginning of reporting period	0	\$0	\$0
Issued during period	0	\$0	\$0
Needing management decision during period	0	\$0	\$0
Management Decision Made During Period			
Amounts agreed to by management	0	\$0	\$0
Amounts not agreed to by management	0	\$0	\$0
No Management Decision at End of Period			
Less than 6 months old	0	\$0	\$0
More than 6 months old	0	\$0	\$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	0	\$0
Needing management decision during period	0	\$0
Management Decision Made During Period		
Amounts agreed to by management	0	\$0
Amounts not agreed to by management	0	\$0
No Management Decision at End of Period		
Less than 6 months old	0	\$0
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: STATUS OF SINGLE AUDIT FINDINGS AND QUESTIONED COSTS RELATED TO NASA AWARDS

Audits with Findings	6	
Findings and Questioned Costs		
	Number of Findings	Questioned Costs
Management decisions pending, beginning of reporting period	4	\$9,858
Findings added during reporting period	5	\$9,858
Management decisions made during reporting period	(4)	
Agreed to by management		(\$9,858)
Not agreed to by management		\$0
Management decisions pending, end of reporting period	5	\$0

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 four 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 8: DCAA AUDIT REPORTS WITH QUESTIONED COSTS AND RECOMMENDATIONS THAT FUNDS BE PUT TO BETTER USE

	Amounts in Issued Reports	Amounts Agreed To
Questioned costs	\$935,000	\$782,000
Funds to be put to better use	\$0	\$0

Note: This data is provided to the 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.

A spacewalker's gloves and camera are reflected in the helmet visor in this "space-selfie" taken during a 6-hour and 7-minute spacewalk in June 2020.



OFFICE OF INVESTIGATIONS



The Vertical Motion Simulator at Ames Research Center in California is housed within a ten-story tower and provides a near-flight experience for astronauts in training.

The Office of Investigations investigates cyberattacks, fraud, waste, abuse, misconduct, and mismanagement involving NASA personnel and contractors.

PROCUREMENT, ACQUISITION, AND GRANT FRAUD

Small Business Owner Convicted of Defrauding Federal Agencies

As the result of a multi-year, multi-agency investigation, the co-owner of a Delaware company pleaded guilty to wire fraud for intentionally making false representations in grant proposals and payment requests to several government agencies, including NASA. The co-owner was sentenced to two years of probation to include one year of home confinement and was ordered to pay a \$50,000 fine. The co-owner also entered into a civil settlement agreement whereby he paid \$700,000 to the federal government.

Kansas Engineering Firm Agrees to Settle False Claims Allegations

As the result of a joint investigation by NASA OIG, the National Institutes of Health, and the U.S. Air Force, a Kansas engineering company agreed to a civil settlement of \$672,352 to resolve allegations that it submitted false claims to obtain grant funds from the Small Business Innovation Research (SBIR) and Small Business Technology Transfer programs. The investigation determined that between April 2012 and July 2015, the company received small business funding for which it was ineligible.

Small Business Agrees to Civil Settlement

As the result of a joint investigation by NASA OIG and the U.S. Department of Energy Office of Inspector General, a Wyoming small business

agreed to pay damages of \$557,684 in a civil settlement to resolve allegations that it accepted SBIR funding to which it was not entitled from NASA, the U.S. Department of Energy, and the U.S. Department of Health and Human Services.

Contractor Agrees to Civil Settlement

A New York company agreed to a settlement of \$490,000 to resolve allegations under the civil False Claims Act that it did not satisfy ownership and control requirements under the SBIR program. The company was ineligible for SBIR awards from NASA and the Department of Defense due to the involvement of Canadian investors.

Principal Investigator Agrees to Civil Settlement

In December 2020, a settlement was finalized on behalf of NASA and the U.S. Department of Energy (DOE) with the principal investigator of several SBIR contracts. This remaining member of the company settled for \$28,500, bringing the total recovery to \$402,684. The investigation stemmed from an initiative in which NASA OIG determined the company made false representations and certifications to obtain the contracts.

Former Contractor Agrees to Civil Settlement

A former NASA contractor agreed to a civil settlement of \$250,000 following a NASA OIG investigation of conspiracy and wire fraud allegations. The contractor misrepresented itself as a woman-owned small business to gain an unfair competitive advantage for subcontracts at Kennedy Space Center.

Former Contractor Agrees to Civil Settlement

Following an investigation by NASA OIG, a former contractor agreed to a civil settlement of \$122,452 to resolve allegations of false statements in proposals submitted to NASA, the National Science Foundation, and DOE's SBIR programs.

University Agrees to Administrative Settlement

A university agreed to a \$121,320 administrative settlement with the Department of Justice following an investigation of disputed charges against Department of Defense and NASA grants, whereby graduate students charged time against awards for unrelated teaching assignments.

Illinois Researcher Returns SBIR Funds

A researcher formerly employed by an Illinois contractor paid a civil settlement of \$70,000 to resolve allegations that he submitted false time sheets and false certifications for work performed under federal government contracts.

Massachusetts Contractor Returns Grant Funds

A Massachusetts company paid \$59,000 to NASA to administratively settle overbilling on a NASA grant. A NASA OIG investigation revealed the company continued to charge the agency for subcontractor labor costs from a company no longer working on the NASA grant.

NASA AND CONTRACTOR EMPLOYEE FRAUD AND MISCONDUCT

Former NASA Contractor Employee Pleads Guilty and Sentenced

Following an investigation by NASA OIG, the former Director of Operations of a NASA contractor pled guilty to soliciting and accepting kickbacks and filing a false tax return. As a result, he was sentenced to 3 years of imprisonment to run consecutively with an unrelated State of

California prison sentence. The former director was also ordered to pay \$205,049 in restitution and a \$25,000 fine.

Senior NASA Scientist Pleads Guilty to Making False Statements Related to Chinese Thousand Talents Program Involvement

A former NASA Ames Research Center chief scientist pleaded guilty to making false statements to NASA OIG and the Federal Bureau of Investigation (FBI) about his involvement in China's Thousand Talents Program after he failed to make required disclosures to NASA and the Office of Government Ethics.

Former NASA Employee Pleads Guilty

A joint investigation with the Webster Police Department (Webster, Texas) led to the guilty plea of a former Johnson Space Center civil servant. The former employee pleaded guilty to two counts of possession of child pornography with intent to promote and one count of possession of child pornography. Sentencing is scheduled for April 2021 in Harris County, Texas.

Jet Propulsion Laboratory Employee Terminated for Export-Control Violations

As the result of a NASA OIG investigation, a former NASA Jet Propulsion Laboratory employee was terminated for allowing a foreign national to work on a project involving export-controlled information, despite having certified to the contrary.

Former NASA Contractor Sentenced for Theft of Laptops

As the result of a NASA OIG investigation, a former NASA contractor employee pleaded guilty to one count of theft for stealing 43 contractor-owned laptops and was ordered to pay \$1,247 in restitution to the NASA contractor.

Former Federal Contractors Debarred for Defrauding Federal Agencies

Five individuals and ten companies were debarred from federal procurement activities for periods of up to 5 years after pleading guilty or being convicted at trial on wire fraud, major fraud, and conspiracy charges. A multiagency investigation led by NASA OIG determined that seven individuals and their companies conspired to defraud NASA or other federal agencies by obtaining over \$15 million in contracts under programs designed to award government contracts to disabled veterans and socially and economically disadvantaged people or entities.

Former NASA Contractor Employee Debarred

A former NASA contractor employee at Johnson Space Center was debarred from federal procurement activities for a period of 3 years after a NASA OIG investigation determined that he stole NASA property and sold it on eBay. The debarment followed a guilty plea by the employee to embezzlement and theft of public money, property, or records, for which he was sentenced to 2 years of probation and ordered to pay NASA \$14,999 in restitution.

Former NASA Contractor Employee Sentenced

As the result of a joint investigation by NASA OIG and the Internal Revenue Service, a former contract economist pled guilty to wire fraud, false statements, and tax evasion for claiming personal foreign travel and expenses under official NASA travel. He was subsequently sentenced to 5 years of supervised release and 6 months of home confinement, and he was ordered to pay \$170,779 in restitution to the Internal Revenue Service and his employer.

NASA Employee Terminated

A NASA employee was terminated following an OIG investigation into the misuse of his official position and agency resources. The investigation determined the employee misused his NASA email and IT resources over a 5-year period to communicate with a U.S. consulate in a foreign country to encourage favorable adjudication for friends and relatives attempting to enter the United States. The misuse also involved private business activity not disclosed to or approved by NASA.

Former NASA Contractor Indicted

A former NASA contractor employee was indicted by the Florida State's Attorney following an investigation into allegations that the employee made a nonconsensual recording of a conversation with his supervisor on NASA property.

Former Contractor Employee Terminated

A former Kennedy Space Center contractor employee was terminated by his employer in conjunction with charges of criminal mischief resulting from destruction of property and a violent interaction with a local business. The employee was previously investigated by NASA OIG for misusing his NASA identification badge in an altercation with a local police officer.

Former Contractor Employee Terminated

A former NASA contractor employee was terminated by his employer following a NASA OIG and U.S. Customs and Border Protection investigation into the shipment of a Schedule I narcotic to the employee's residence. The employee had also tested positive for use of marijuana and cocaine. Two other packages containing narcotics and other drugs previously intercepted by U.S. Customs and Border Protection were addressed to the employee in Wisconsin and Maryland.

Civil Service Employee Commits Hatch Act Violation

A NASA OIG investigation resulted in the referral of a Hatch Act violation to the Office of Special Counsel after it was discovered a NASA civil servant retweeted a politically charged post from an official NASA Twitter account. As a result, the employee was reprimanded and her access to official NASA social media accounts was revoked.

Space Shuttle Columbia Artifact Recovered

As the result of a NASA OIG investigation, a fuel pump from Space Shuttle Columbia was recovered after being listed for sale on eBay.

STATISTICAL DATA

TABLE 9: OFFICE OF INVESTIGATIONS COMPLAINT INTAKE DISPOSITION

Source of Complaint	Zero Files ^a	Administrative Investigations ^b	Management Referrals ^c	Preliminary Investigations ^d	Total
Hotline	7	5	1	10	23
All others	20	21	2	51	94
Total	27	26	3	61	117

^a 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.

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

^c Management referrals are those complaints referred to NASA management for which a response is requested.

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

TABLE 10: FULL INVESTIGATIONS OPENED THIS REPORTING PERIOD

Full Criminal/Civil Investigations ^a	39
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^a Full investigations evolve from preliminary investigations that result in a reasonable belief that a violation of law has taken place.

TABLE 11: INVESTIGATIONS CLOSED THIS REPORTING PERIOD

Full, Preliminary, and Administrative Investigations	86
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Note: The NASA OIG uses closing memorandums to close investigations. Investigative reports are used for presentation to judicial authorities, when requested.

TABLE 12: CASES PENDING AT END OF REPORTING PERIOD

Preliminary Investigations	53
Full Criminal/Civil Investigations	147
Administrative Investigations	75
Total	275

TABLE 13: QUI TAM INVESTIGATIONS

Qui Tam Matters Opened This Reporting Period	3
Qui Tam Matters Pending at End of Reporting Period	11

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

TABLE 14: JUDICIAL ACTIONS

Total Cases Referred for Prosecution ^a	30
Individuals Referred to the Department of Justice ^b	24
Individuals Referred to State and Local Authorities ^b	6
Indictments/Informations ^c	4
Convictions/Plea Bargains	4
Sentencing/Pretrial Diversions	4
Civil Settlements/Judgments	10

^a This includes all referrals of individuals and entities to judicial authorities.

^b The number of individuals referred to federal, state, and local authorities are a subset of the total cases referred for prosecution.

^c This includes indictments/informations on current and prior referrals.

TABLE 15: ADMINISTRATIVE ACTIONS

Referrals	
Referrals to NASA Management for Review and Response	10
Referrals to NASA Management—Information Only	6
Referrals to the Office of Audits	1
Referrals to Security or Other Agencies	8
Total	25
Recommendations to NASA Management	
Recommendations for Disciplinary Action	
Involving a NASA Employee	1
Involving a Contractor Employee	3
Involving a Contractor Firm	
Other	2
Recommendations on Program Improvements	
Matters of Procedure	1
Total	7
Administration/Disciplinary Actions Taken	
Against a NASA Employee	7
Against a Contractor Employee	5
Against a Contractor Firm	2
Procedural Change Implemented	4
Total	18
Suspensions or Debarments from Government Contracting	
Involving an Individual	8
Involving a Contractor Firm	11
Total	19

TABLE 16: INVESTIGATIVE RECEIVABLES AND RECOVERIES

Judicial	\$4,901,693
Administrative ^a	\$66,700
Total ^b	\$4,968,393
Total NASA	\$881,490

^a Includes amounts for cost savings to NASA as a result of investigations.

^b Total amount collected may not solely be returned to NASA but may be distributed to other federal agencies.

TABLE 17: WHISTLEBLOWER INVESTIGATIONS

For the reporting period, we had no reports of whistleblower retaliation to report.

TABLE 18: SENIOR GOVERNMENT EMPLOYEE INVESTIGATIONS REFERRED FOR PROSECUTION

No cases were referred for the period.

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

Case Number	Allegation	Closure Date	Disposition
O-GO-19-0153-HL-P	Mismanagement of NASA Resources	10/8/2020	Unsubstantiated
O-GO-20-0228-P	Procurement Integrity Act Violation	11/18/2020	Unsubstantiated
C-GO-20-0272-HL-P	Suspicious Database Downloads	12/16/2020	Unsubstantiated

LEGAL ISSUES



Spring does not only happen on Earth; this image shows Saturn at its spring equinox.

WHISTLEBLOWER MATTERS/REVIEW OF LEGISLATION

CONSOLIDATED APPROPRIATIONS ACT, 2021, PUBLIC LAW 116-260

Among other things, this law amended whistleblower provisions to make subcontractor employee and sub-grantee protections more uniform throughout the provisions of 41 USC 4712. Unfortunately, it does not extend the same uniformity to its counterpart at 10 US 2409, applicable to NASA, the Department of Defense (DOD), and the Coast Guard.

WHISTLEBLOWER PROTECTION COORDINATOR REMARKS

The NASA Whistleblower Protection Coordinator (a NASA OIG Associate Counsel) delivered a keynote address at South Texas College of Law Houston on *Is Whistleblowing an Ethical Practice?* His remarks were published in February 2021 in the South Texas Law Review, 61 S. Tex. L. Rev. 77 (2020).

OTHER LEGISLATION

HR 7496—COVID PREPAREDNESS, RESPONSE, AND EFFECTIVE PLANNING FOR ADVANCED REQUIREMENTS BY THE EXECUTIVE (PREPARE) BRANCH ACT

HR 7496 would require agencies to submit periodic plans and updates to Congress on COVID-19 preparedness for any resurgence.

HR 7340—CHAI SUTHAMMANONT REMEMBRANCE ACT

This bill would, among other things, require Inspectors General to report on whether agencies have sufficient protective equipment for a return to work during the pandemic and whether required plans and safety information have been posted to websites by the agency on protections for return to work on and off site, as

well as agency plans for a possible resurgence of coronaviral infections. The bill is named after an employee at a federal facility who contracted COVID-19 and subsequently died of the illness after coming into direct contact with a co-worker who tested positive for COVID-19.

HR 7936—FEDERAL EMPLOYEE ACCESS TO INFORMATION ACT

HR 7936 would make it a prohibited personnel practice to retaliate against an employee or applicant for employment for filing a Freedom of Information Act (FOIA) or a Privacy Act (PA) request. It would also make it a prohibited personnel practice to retaliate against an employee or applicant for employment for utilizing an appeal, lawsuit, or other alternative procedure during the FOIA or PA appeal process.

HR 4382—INTEGRITY COMMITTEE TRANSPARENCY ACT OF 2020

Among other things, the bill would amend the Inspector General Act of 1978 to require the Council of Inspectors General on Integrity and Efficiency to include additional information in requests and reports to Congress about integrity committee matters, to make information available to Congress regarding allegations closed without referral, and to expand the membership of the Council.

HR 23, THE INSPECTOR GENERAL PROTECTION ACT

HR 23 passed the House of Representatives on January 5, 2021, and would require notification of Congress in advance of an Inspector General (IG) being placed in a paid or unpaid non-duty status (administrative leave). The bill would also require the President to report to Congress if an IG has not been nominated within 210 days after a vacancy occurs for the position, including the reasons the nomination has not been made and a target date for doing so.

REGULATORY REVIEW

During this reporting period, we reviewed 22 NASA regulations and policies under consideration by the Agency. The following are the more significant regulations and reviews.

NPD 2810.1F, NASA INFORMATION SECURITY POLICY

NPD 2810.1F, NASA Information Security Policy, which establishes policy for protecting both classified and unclassified information, underwent a major update during this reporting cycle, with the intent that the NASA Policy Directive (NPD) is consistent with updated NPR on the same topic and with the National Institute of Standards and Technology (NIST) Cybersecurity Framework. The OIG withheld concurrence from the revised directive due to concerns that the OIG's primary role in receiving and investigating allegations of cyber crimes involving NASA information systems appears to be diluted as a result of the pending revisions to the NPD. The OIG is working with the Agency to address these concerns.



ISS Expedition 64 flight engineers Michael Hopkins of NASA (foreground) and Soichi Noguchi of JAXA (Japan Aerospace Exploration Agency) practice robotics maneuvers they would use several days later to capture the Northrop Grumman Cygnus space freighter.

NPR 7120.5F, NASA SPACE FLIGHT PROGRAM AND PROJECT MANAGEMENT REQUIREMENTS

This proposed NPR establishes the requirements for formulating and implementing NASA space flight programs and projects, consistent with the governance model in NPD 1000.0, NASA Governance and Strategic Management Handbook. The NPR was revised during this reporting period to reflect updates in performing joint cost and schedule confidence level analyses for larger-dollar-value investments, and updates related to Space System Protection, among others. The OIG withheld concurrence with the NPR, as our ongoing audit on NASA's Multi-Mission Program Cost Estimating and Reporting Practices (A-20-016-00), which includes an assessment of the draft NPR and its previous version (NPR 7120.5E), had identified potentially significant programmatic, technical, definitional, and legal issues in both versions. It would be inappropriate for us to express a final opinion on publication until after we have had the opportunity to

complete our audit work and have thoroughly examined and evaluated the proposed changes and their impact on NASA programs and operations—and more specifically, their effect on closed recommendations from our past audits.

NPR 2810.1F, SECURITY OF INFORMATION AND INFORMATION SYSTEMS

This proposed NPR establishes the information security requirements for NASA pursuant to NPD 2810.1, NASA Information Security Program. It prescribes roles, responsibilities, and conditions that promote information security throughout the life cycle of all NASA information and information systems. The NPR is undergoing a major update in parallel with the updates to NPD 2180.1, discussed above, and is based upon the NIST Cybersecurity Framework. The OIG reviewed the NPR and provided comments intended to appropriately implement the OIG's role in receiving and investigating allegations of cyber crimes involving NASA information systems.

STATISTICAL DATA

TABLE 20: LEGAL ACTIVITIES AND REVIEWS

Freedom of Information Act Matters	17
Appeals	1
Inspector General Subpoenas Issued	22
Regulations Reviewed	26



APPENDICES

Appendix A. Inspector General Act Reporting Requirements	47
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Forty-three years ago, in March 1978, Space Shuttle Enterprise arrived at NASA's Marshall Space Flight Center for mated vertical ground vibration testing, which marked the first time the entire Shuttle complement—orbiter, external tank, and solid rocket boosters—were mated vertically.

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	6–22
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	24–29
Section 5(a)(8)	Total number of reports and total dollar value for audits with questioned costs	28
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)(A)	Summary of audit products issued before this semiannual reporting period for which no management decision has been made	—
Section 5(a)(10)(B)	Reports issued before this semiannual reporting period for which no Agency comment was provided within 60 days	—
Section 5(a)(10)(C)	Unimplemented recommendations and associated potential cost savings for Office of Audit products issued before this semiannual reporting period	26–27
Section 5(a)(11)	Description and explanation of significant revised management decisions	—
Section 5(a)(12)	Significant management decisions with which the Inspector General 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)	Peer review conducted by another OIG	50
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	32–35
Section 5(a)(17)(B)(C) and (D)	Matters referred to prosecutive authorities	37
Section 5(a)(18)	Descriptions of table metrics	36–38
Section 5(a)(19)(A) and (B)(i)(ii)	Summary of investigations involving senior government employees	38
Section 5(a)(20)	Summary of whistleblower investigations	38
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	25
Section 5(a)(22)(B)	Closed investigations of senior government employees not disclosed to the public	38

APPENDIX B. AWARDS

On October 13, 2020, the Council of Inspectors General on Integrity and Efficiency hosted its 23rd Annual Awards ceremony in Washington, D.C., to recognize the outstanding accomplishments of OIGs across the federal government. The following NASA OIG team was honored at the ceremony.

AWARD FOR EXCELLENCE

Members of the Office of Audits received an Award for Excellence in recognition of exceptional achievement and outstanding teamwork for a review of NASA's Management of Space Launch System Program Costs and Contracts (**IG-20-012**). The team included Ridge Bowman, Kevin Fagedes, Susan Bachle, Robert Proudfoot, Karlo Torres, Dan Fenzau, Frank Martin, Sarah McGrath, and Cedric Campbell.

APPENDIX C. DEBT COLLECTION

The Senate Report accompanying the supplemental Appropriations and Rescissions Act of 1980 (Pub. L. No. 96-304) requires Inspectors General 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, 2020, the receivables due from the public totaled \$535,938, of which \$208,525 is delinquent. The amount written off as uncollectible for the period October 1, 2019, through September 30, 2020, was \$7,313,948.

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 the NASA OIG was August 13, 2018, and it was conducted by the U.S. Office of Personnel Management OIG. The NASA OIG received a peer review rating of “pass,” and there are no outstanding recommendations from the review.

On November 25, 2019, we completed a peer review that examined the system of quality control for the Federal Deposit Insurance Corporation (FDIC) OIG’s Office of Program Audits and Evaluations and Office of Information Technology Audits and Cyber in effect for the 12-month period ending March 31, 2019. We assigned a rating of “pass” for the period reviewed. We also communicated additional findings and

recommendations that required attention by FDIC OIG managers but were not considered of sufficient significance to affect the opinion expressed in our report. FDIC OIG informed us that it has implemented or will implement the recommendations we made in our review. We have no outstanding recommendations related to this or past peer reviews that we have conducted.

OFFICE OF INVESTIGATIONS

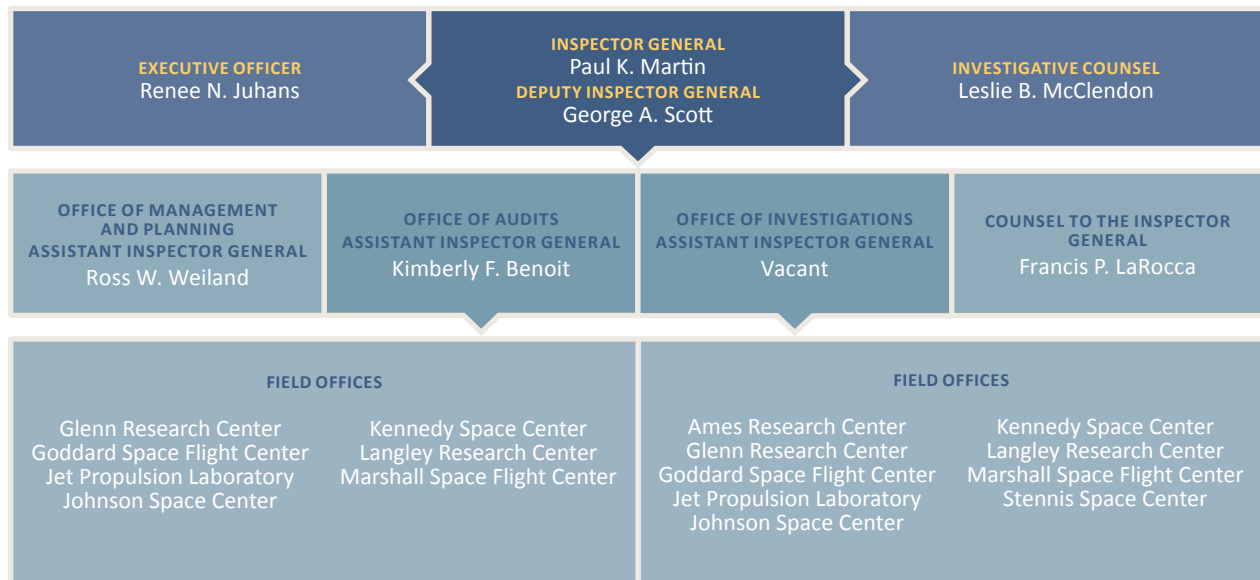
No external peer reviews were performed by the Office of Investigations during this semiannual period. In October 2017, the Office of the Special Inspector General for the Troubled Asset Relief Program reviewed the NASA OIG’s Office of Investigations and found the office to be compliant with all relevant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

APPENDIX E. ACRONYMS

CARES Act	Coronavirus Aid, Relief, and Economic Security Act	IPA	Independent Public Accountant
CIGIE	Council of the Inspectors General on Integrity and Efficiency	ISS	International Space Station
CLA	CliftonLarsonAllen LLP	IT	information technology
CLPS	Commercial Lunar Payload Services	NPD	NASA Policy Directive
DCAA	Defense Contract Audit Agency	NPR	NASA Procedural Requirements
FISMA	Federal Information Security Modernization Act of 2014	OIG	Office of Inspector General
FOIA	Freedom of Information Act	PA	Privacy Act
FY	fiscal year	PPE	Power and Propulsion Element
HALO	Habitation and Logistics Outpost	SBIR	Small Business Innovation Research
IG	Inspector General	USRA	Universities Space Research Association
		VIPER	Volatiles Investigating Polar Exploration Rover

APPENDIX F. OFFICE OF INSPECTOR GENERAL ORGANIZATIONAL CHART

The OIG's FY 2021 budget of \$44.2 million supports the work of 184 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 the 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, Counsel, and Investigative 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 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 is responsible for educating Agency employees about prohibitions on retaliation for protected disclosures and about rights and remedies for protected whistleblower disclosures.

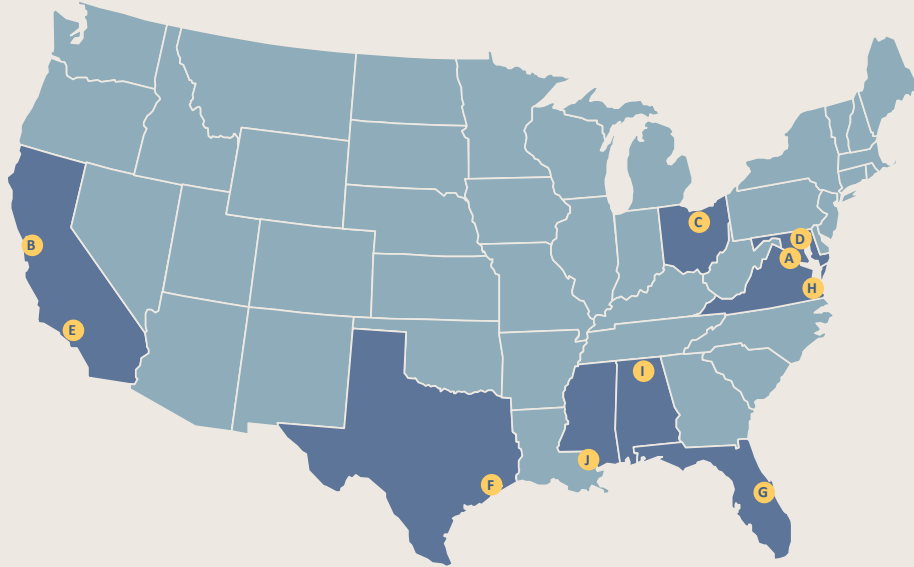
THE OFFICE OF INVESTIGATIONS investigates allegations of cybercrime, fraud, waste, abuse, and misconduct that may affect NASA programs, projects, operations, and resources. The Office refers its findings either to the Department of Justice for criminal prosecution and civil litigation or to NASA management 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 OIG 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
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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
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Office of Investigations
Glenn Anderson Federal Building
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NASA Office of Inspector General
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6430 South Fiddlers Green Circle, Suite 350
Greenwood Village, CO 80111
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F JOHNSON SPACE CENTER

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

Office of Audits
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G KENNEDY SPACE CENTER

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Post Office Box 21066
Kennedy Space Center, FL 32815
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Tel: 321-867-4093 (Investigations)

H LANGLEY RESEARCH CENTER

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Langley Research Center
9 East Durand Street
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I MARSHALL SPACE FLIGHT CENTER

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