



NSF Advanced Monitoring Desk Review Basics

The Desk Review Program was developed to provide NSF with reasonable assurance that awardees have established award management policies, procedures, and practices sufficient to compliantly manage NSF-provided funds.

DESK REVIEWS ARE

- ▶ Designed to provide business assistance and highlight potential areas for operational improvement; desk review results are retained to inform future monitoring or audits
- ▶ Focused on awardees' general management, financial/accounting, and cash drawdown policies, procedures, and practices
- ▶ Highly standardized monitoring reviews; NSF has completed 1,400 desk reviews

DESK REVIEWS ARE NOT

- ▶ Designed to identify findings or question costs; desk reviews rarely (<2%) result in questioned costs, funding delays, or referrals to NSF's OIG
- ▶ Focused on scientific achievements
- ▶ Focused on specific awards, although a representative award is selected to review an organization's project cost ledger and cash drawdown practices
- ▶ Audits. They are not conducted to audit standards or by auditors