United States General Accounting Office

GAO

Report to the Honorable
F. James Sensenbrenner, Jr.,
House of Representatives

September 2001

NATIONAL SCIENCE FOUNDATION

External Assignments Under the Intergovernmental Personnel Act's Mobility Program

G A O
Accountability * Integrity * Reliability

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United States General Accounting Office
Washington, DC 20548

September 24, 2001

The Honorable F. James Sensenbrenner, Jr.
House of Representatives

Dear Mr. Sensenbrenner:

In your earlier capacity as the Chairman of the House Science Committee, you asked us to review how the National Science Foundation (NSF) was using the Intergovernmental Personnel Act's (IPA) mobility program. You expressed concern about NSF's conduct of the program for employees detailed to external institutions.[1] The act authorizes the temporary assignment of employees between federal agencies and state and local governments, universities, Indian tribal governments, and other nonfederal organizations. These assignments, which may last up to 4 years, are intended to facilitate cooperation between the federal government and the nonfederal entity through the temporary assignment of skilled personnel. They may serve a variety of purposes, such as providing opportunities for an employee's career enrichment, offering technical and program expertise to partnering organizations, or encouraging interaction among federal agencies, universities, and other institutions.

Specifically, with respect to NSF's assignment of its employees to external organizations, you asked us to (1) determine the extent of NSF's use of the program, (2) determine whether the NSF program complies with applicable laws and regulations, (3) identify the program's costs to NSF and its partnering institutions, and (4) describe the benefits that NSF has identified from participating in the program. To obtain this information, among other steps, we reviewed the program files for each NSF employee who participated in the program from January 1995 through December 2000. We also interviewed the Office of Personnel Management (OPM) officials who are responsible for developing governmentwide regulations and policies for the IPA program. A complete description of our scope and methodology is contained in appendix I.

[1] While the legislation establishing the IPA program authorizes assignment of employees in both directions, this report refers only to the external (or outgoing) IPA program under which federal agencies send their employees to nonfederal institutions.

Results in Brief

From January 1995 through December 2000, NSF had 45 of its employees temporarily assigned to work in nonfederal organizations through the IPA program, making NSF one of the most active users of the program among federal agencies. Most of NSF's participants were senior-level officials, such as program directors or other executive staff, who represented many scientific and professional disciplines, including engineering, physics, and human resources. NSF assigned 29 participants to universities, 1 to a local government, and 15 to other nonfederal organizations, such as research institutions or professional associations. Assignment objectives included conducting research, organizing seminars or workshops, writing, providing executive leadership, and teaching. The 33 assignments that these NSF employees completed as of February 2001 ranged from 4 months to 4 years in length, with the average assignment lasting about 22 months.

NSF's implementation of the IPA program conformed with applicable laws and regulations. Specifically, NSF complied with program requirements regarding documentation of cost-sharing arrangements with partnering institutions, waivers of certain reimbursable expenses, and length of assignments.

While the partnering institutions nearly always made some financial contribution to the assignments we reviewed, overall, NSF paid an estimated 78 percent of the total associated costs. Our examination of 45 assignments taking place in calendar years 1995 through 2000 found the estimated total cost of these assignments to NSF to be about $7.2 million. Total salary and benefits costs of completed assignments averaged about $207,000. In most instances, NSF paid 100 percent of the participants' salaries and benefits, while the partnering institutions paid for such expenses as assignment-related travel and logistical support, such as office space and a computer. NSF paid on average about 75 percent of the salaries. Governmentwide, federal agencies paid about 88 percent of salaries for external IPA assignments, according to OPM data on the program for fiscal year 2000.

NSF's external IPA assignments provide benefits not only to the assignees but also to the partnering institutions and NSF, according to NSF officials. NSF officials view the assignments as sabbaticals that allow employees to enhance their academic and professional skills and credentials. They also consider these assignments to be opportunities for staff to gain insights from working first-hand with universities and other institutions in implementing NSF's programs and strengthening partnerships between NSF and these institutions. Moreover, NSF officials stated that the

partnering institutions benefit from the expertise shared by the NSF employees. Although NSF is confident that the IPA program yields important results, the agency does not routinely measure or document program results or benefits. With such information on the results of these assignments, the agency would be better able to assess the extent to which the program is achieving its intended goals and would have more information concerning what steps, if any, may be needed to improve the program. This report contains a recommendation to the Director of NSF to implement procedures to routinely document the results of the external IPA program. NSF and OPM reviewed and commented on a draft of this report. NSF found the report to be fair and accurate and concurred with our recommendation. OPM also agreed with our recommendation and indicated that it would reemphasize to all agencies the importance of assessing the results of the program.

Background

Under the authority of the Intergovernmental Personnel Act of 1970, as amended, federal agencies, such as NSF,[2] may temporarily assign personnel to or receive personnel from eligible nonfederal organizations for the mutual benefit of all participating organizations. Most IPA assignments under this act (about 82 percent of the 1,386 agreements[3] reported for fiscal year 2000) were incoming assignments, according to OPM, the agency responsible for administering the program for all federal agencies. Under incoming assignments, employees from nonfederal organizations come to work for the federal government. The remaining assignments involve external, or outgoing, assignments, in which federal agencies send their employees to other organizations. According to OPM guidance, agencies may use the mobility assignments to achieve a number of objectives, including strengthening the management capabilities of federal agencies and partnering institutions, transferring new technologies and approaches to solving governmental problems, and providing program and developmental experience that enhances assignees' job performance. Federal agencies are expected, when appropriate, to arrange for

[2] NSF is an independent federal agency that promotes and supports research and education in science and engineering primarily through financial assistance to educational institutions, businesses, and other research institutions. NSF, which had a budget of about $4.4 billion in fiscal year 2001, funds about 10,000 research and education projects in science and engineering a year.

[3] This total does not include more than 850 special purpose IPA agreements approved in fiscal year 2000 by the Department of Health and Human Services' Indian Health Service. Special conditions apply to this program that distinguish these assignments from other IPA assignments.

partnering organizations to share the costs of IPA assignments. IPA assignments are finalized through written agreements signed by the federal agency, the partnering institution, and the employee. Initial IPA assignments may last for up to 2 years and agencies can extend them for up to another 2 years. The act and OPM's regulations require as a condition of accepting an IPA assignment that a federal employee agree to return to federal service for a period equal to the length of the assignment. If the employee fails to carry out this agreement, he or she must reimburse the federal agency for its share of the costs of the assignment (exclusive of salary and benefits). The act, regulations, and OPM guidance state that federal agency officials may waive this requirement "for good and sufficient reason." For example, federal agencies often waive this requirement when an employee retires at the end of an IPA assignment, according to OPM officials.

NSF Has Been a Major User of the IPA Program

According to OPM data, NSF has been one of the most active users of the IPA program among those federal agencies sending employees on temporary assignments to universities, state and local governments, or other nonfederal organizations. From January 1995 through December 2000, 45 NSF employees participated in such external assignments. The average assignment lasted about 22 months. Nearly two-thirds (29) of the participants went to universities, 1 to a local government, and the other 15 to other nonfederal organizations, such as research institutions like Philanthropic Research, Inc., or professional associations like the American Sociological Association. Most of the participants were senior-level officials who represented numerous scientific and professional disciplines. The assignments offered NSF staff, among other things, the opportunity to conduct research, teach, or update their professional knowledge and skills in their fields of expertise. The assignments also afforded participants the opportunity to share NSF expertise with others, to implement NSF programs, and to help potential grant applicants better understand how NSF evaluates proposals.

With 45 NSF employees on external IPA assignments during our review period, NSF has been one of the most active users of the program among federal agencies in recent years. According to OPM data, 37 agencies participated in the external IPA program in fiscal year 2000.[4] Of those, only four had more external assignments and each of them had many more

[4] According to OPM IPA program managers, the 37 reporting agencies include 25 departments and independent agencies and 12 components of the Department of Defense.

employees than NSF.[5] During any calendar year, NSF had anywhere from 13 to 22 employees on external IPA assignments for at least part of the year, representing between 1 and 2 percent of NSF's employees. Nearly two-thirds (29) of the 45 participants were temporarily assigned to universities, 1 to a local government, and the other 15 to other nonfederal organizations, including research institutions and professional associations.

As of February 2001, 33 of these 45 assignments had been completed and 12 were ongoing. The 33 completed assignments ranged from 4 months to 4 years in length: two-thirds (22) of the completed assignments lasted 2 years or less, while one-third (11) lasted more than 2 years. (See table 1.) Of the completed assignments, the average lasted about 22 months.

Table 1: Length of NSF IPA Assignments, January 1995 Through December 2000

Length of assignment	Number of completed assignments	Percentage of completed assignments
≤ 1 year	13	39.4
>1 year but ≤ 2 years	9	27.3
>2 years but ≤ 3 years	4	12.1
>3 years but ≤ 4 years	7	21.2
Total	**33**	**100.0**

Source: Developed by GAO from data provided by NSF.

Most of NSF's IPA participants were senior-level officials, such as program directors or other executive staff, who represented a wide variety of academic and professional backgrounds. Fourteen participants were members of the Senior Executive Service. On average, the participants had been employed by NSF for about 15 years before they began their assignments. At least one participant came from each of NSF's seven

[5] The four agencies are the Environmental Protection Agency (with about 18,000 employees), the Department of the Army (with about 216,000 civilian employees), the National Aeronautics and Space Administration (with about 19,000 employees), and the Department of Health and Human Services (with about 64,000 employees). In contrast, NSF had about 1,200 employees. Another agency—the Department of Veterans Affairs (with more than 200,000 employees)—may also have had more external IPA assignments, but we and OPM were unable to determine this number because the Department did not provide data to OPM in accordance with OPM's instructions for coding incoming and external assignments.

major organizational units, such as the Social, Behavioral, and Economic Sciences Directorate or the Mathematical and Physical Sciences Directorate. Nine of the participants came from NSF professional staff offices, including the Office of the General Counsel and the Office of Information and Resource Management.

The NSF employees undertook IPA assignments for numerous reasons, including the opportunity to return to their fields of expertise to conduct research, teach, or update their professional knowledge and skills. These assignments were also designed to allow employees to share their NSF expertise. In some cases, the assignments allowed NSF employees to promote or implement NSF programs. "Conducting research" was the most frequently cited assignment objective. (See table 2.) Among the variety of activities described as "other" were helping to establish a science museum and developing strategies to increase disadvantaged minority involvement in mathematics and science.

Table 2: Activities to Be Performed in NSF IPA Assignments, January 1995 Through December 2000

Activity	Number of assignments	Percentage of assignments
Conducting research	20	44
Producing books or other written materials	17	38
Organizing seminars, workshops, outreach activities, and other projects	17	38
Providing executive leadership	17	38
Teaching	9	20
Other	19	42

Note: Purpose categories are not mutually exclusive.

Source: Developed by GAO from data provided by NSF.

Assignments were typically intended to serve purposes identified in NSF's strategic plan, such as supporting basic science research or supporting science and engineering education programs. A large majority of the assignments had several purposes in common, namely, to provide developmental opportunities for the employee, to share NSF expertise, and to support science and engineering education programs. (See table 3.)

Table 3: Purposes of External IPA Assignments Approved by NSF, January 1995 Through December 2000

Purpose of assignment	Number of assignments	Percentage of assignments
Provide developmental opportunity for employee	43	96
Share NSF expertise	37	82
Support science and engineering education programs at all levels and in all fields of science and engineering	35	78
Strengthen relations with partnering institutions	25	56
Support NSF initiatives/programs	25	56
Support programs to strengthen scientific and engineering research potential	23	51
Support basic science research and research fundamental to the engineering process	19	42
Support an information base for science and engineering appropriate for development of national and international policy	16	36
Transfer new ideas and technologies	8	18

Note: Purpose categories are not mutually exclusive.

Source: Developed by GAO from data provided by NSF.

NSF's Use of the IPA Program Conformed With Applicable Laws and Regulations

NSF's implementation of the external IPA program conformed with applicable laws and regulations for the program issued by OPM. We reviewed such items as (1) the requirement to document the rationale for cost-sharing arrangements for individual assignments when NSF paid more than 50 percent of the costs, (2) NSF's procedures for determining whether to waive employees' liability for repaying certain costs when the employees did not return to federal service for a period equal to the length of their IPA assignments, and (3) the requirement that assignments not exceed 4 years in length. We found that NSF operated within the broad discretion provided by the IPA program in approving cost-share arrangements and granting waivers of reimbursable costs. NSF also limited IPA assignments to no more than 4 years.

NSF complied with the requirement in program guidance to document instances when the agency paid for most of an assignment's salary costs. OPM and NSF guidance states that partnering agencies should share in the costs of the assignments, as appropriate. The guidance further states that the agency that receives the larger benefit should pay the larger share of costs. More specifically, NSF guidance requires full documentation of the rationale when NSF pays more than 50 percent of the salary and benefits for an assignment. We found that NSF had paid more than 50 percent of salary and benefits in 38 of the 45 cases in our review. We reviewed each

of these instances and found that in all cases the files contained documentation to support NSF's decision to pay the larger share.

NSF exercised its discretion in accordance with program requirements when it approved waivers of reimbursable expenses for employees who did not return to federal service as required. According to the act, regulations, program guidance, and the IPA agreement(s) that each participant signed, participants must agree to return to federal service upon completion of their assignments for a period equal to the length of the assignments. This provision is known as the obligated service requirement. If an IPA participant does not return to federal service at all or does not return for a period equal to the length of the assignment, the participant is liable to the government for reimbursement of certain assignment-related expenses exclusive of salary and benefits. Such reimbursable expenses may include per diem allowances, relocation expenses, and travel.

According to the OPM officials responsible for IPA program oversight and General Services Administration officials responsible for federal travel policy, federal agencies governmentwide use discretion when approving waivers in certain instances, such as an employee's retirement at the end of an IPA assignment. Under the act, regulations, and OPM guidance, agencies have discretion to waive such reimbursements for good and sufficient reason. We found that 14 of the 33 participants who had completed their IPA assignments by the time of our review did not complete the obligated service requirement and were no longer NSF employees. Another three participants were still NSF employees but had not yet completed the service requirement. Of the 14 participants, 7 had received payments from NSF that were potentially reimbursable. NSF received full repayment of the per diem allowance on behalf of one of these seven participants. NSF approved full or partial waivers for five other participants totaling about $60,000. In the five cases for which NSF documented the amounts of the waivers, the waivers ranged from $6,440 to $16,772. The sixth participant received a waiver for an unspecified amount of travel costs. Of these six employees who received waivers, three received them upon retirement. The other three received waivers when they resigned from federal service.

The length of assignments approved by NSF conformed to the program's authorizing legislation, program regulations, and OPM's guidance. According to these sources, assignments cannot exceed a total of 4 years. None of the 33 completed NSF assignments we reviewed exceeded

4 years. Seven of the completed assignments exceeded 3 years, with two of these lasting 4 years.

While NSF and Partnering Institutions Have Shared Program Costs, NSF Paid the Vast Majority

We estimate the total cost of the 45 assignments to be about $9.3 million.[6] We estimate that NSF paid 77.5 percent of the total costs while the partnering institutions paid 22.5 percent. We also estimate that NSF paid, on average, about 77 percent of salaries and benefits, the largest components of assignment costs. NSF also typically paid most of the costs incurred for household moves or per diem expenses and for travel to and from assignment locations. In 41 of the 45 assignments, the partnering institution made at least some contribution to the costs of the assignments. The partnering institutions frequently paid some or all of the costs of logistical support and assignment-related travel.

NSF spent about $7.2 million on 45 IPA assignments that were ongoing from January 1995 through December 2000. On average, NSF paid about 77 percent of the salary and benefits costs, the largest components of assignment costs. (See table 4.) Governmentwide data are not available on the total costs of IPA assignments or on the combined costs of salaries and benefits for participants. However, such data are available for IPA salaries alone. Using data collected for the 45 NSF assignments we reviewed, we calculated, on average, that NSF paid about 75 percent of salary costs. This is smaller than the average that other federal agencies paid for salaries (about 88 percent), which we calculated by analyzing OPM's data for fiscal year 2000.[7]

[6] Total estimated costs do not include travel and logistical support costs. These types of costs are not included in the IPA agreements.

[7] We were unable to include data for the Department of Veterans Affairs' program because that department did not provide data to OPM in accordance with OPM's instructions for coding incoming and external assignments.

Table 4: Total Estimated Costs for External IPA Assignments, January 1995 Through December 2000

Dollars in thousands

Type of cost	NSF costs	NSF percentage	Partner costs	Partner percentage	Total costs
Salary	$5,988	75.3	$1,962	24.7	$7,950
Benefits	1,070	89.4	127	10.6	1,197
Per diem/ relocation	182	94.4	11	5.6	193
Total	**$7,240**	**77.5**	**$2,100**	**22.5**	**$9,340**

Source: Developed by GAO from data provided by NSF.

NSF paid all salary and benefits costs in 25 of the 45 assignments. NSF and its partnering institutions shared salary and benefits costs for 19 of the other 20 assignments; in the remaining case, the partnering institution paid all salary and benefits costs. (See table 5.) On average, the salary and benefits costs of the 33 completed assignments totaled about $207,000.

Table 5: NSF's Share of Salary and Benefits Costs for External IPA Assignments, January 1995 Through December 2000

Share of salaries and benefits paid by NSF	Number of assignments	Percentage of assignments
100%	25	56
>50% but <100%	13	29
> 0% but ≤ 50%	6	13
0%	1	2
Total	**45**	**100**

Source: Developed by GAO from data provided by NSF.

NSF documented one or more reasons in instances when it assumed the majority of assignment costs. For example, according to documentation in the IPA files, NSF paid greater than 50 percent of the costs in 16 cases where it considered the assignment developmental for the employee, in 14 cases where it determined that the assignment supported its mission, and in 11 cases where the partnering institution had limited financial resources. Also, NSF paid most of the costs in three cases where the assignments were designed to benefit a broader audience, such as several institutions or a nationwide constituency. For example, in one of these three cases, the assignment was intended to help NSF's partnering institution and other nearby colleges expand their engineering programs and attract more women and minority undergraduates. The IPA participant was to help establish a coalition of institutions whose

resources could be shared to improve education programs and reduce costs. In another assignment, the director of NSF's Division of Undergraduate Education was sent on an IPA assignment, the overall purpose of which was to accelerate and solidify improvements nationwide in undergraduate science, mathematics, engineering, and technology education. This assignment included, among other things, collaborating with various scientific and educational societies to raise attention to the issue of undergraduate education and organizing regional workshops to promote educational reform. In this case, NSF paid all of the assignment costs except logistical support.

Partnering institutions frequently contributed to participants' expenses for travel and logistical support (such as providing office or laboratory space and computer equipment). Although NSF's IPA files did not indicate the dollar amounts spent in these categories, the files did specify which entity paid travel costs. NSF typically paid for any travel during the assignment that was associated with an assignee's permanent job responsibilities at NSF, according to NSF officials responsible for the IPA program. However, for 27 of the 38 assignments with IPA files that mentioned travel costs associated with carrying out the assignments, the partnering institution paid at least some of these costs. We also reviewed information pertaining to logistical support, which OPM guidance indicates that federal agencies should not pay. We found that in 23 of the 24 cases in which such costs were mentioned, the partnering institution paid the total cost. The other file indicated that NSF and the partnering institution shared these costs.[8]

NSF paid most of the additional costs associated with sending 19 employees on "non-local" IPA assignments.[9] The additional costs of non-local assignments included such expenses as moving an employee's household goods to and from the assignment location; payments (also known as per diem allowances) to help cover the costs of lodging, meals, and incidental expenses for employees who chose not to receive relocation benefits; and travel expenses at the beginning and end of the

[8] In this atypical case, the NSF employee worked out of his home during a portion of his IPA assignment rather than at the partnering institution, which, in this case, was in Phoenix, Arizona. NSF paid for equipment, fax, reproduction, and secured telephone service to enable him to work at home.

[9] These assignments were not within commuting distance of NSF's Arlington, Virginia, headquarters.

assignment. Of the 19 employees on non-local assignments, 3 relocated and NSF paid for these household moves. Relocation costs averaged $6,888 per employee. Of the 16 employees on non-local assignments who did not relocate, 13 received per diem allowances from NSF averaging $12,389 per employee and 1 received per diem of $10,800 from the partnering institution. The other two employees did not receive per diem allowances.

NSF Believes That the IPA Program Provides Significant Benefits, but It Does Not Routinely Measure or Document Final Results

According to NSF officials, the agency's active participation in the external IPA program provides both tangible and intangible benefits to NSF, the assignees, and the partnering institutions. Moreover, in some instances, the program's results extend even further. For example, NSF intended some assignments to benefit several universities or to benefit universities nationwide. Despite NSF's significant commitment to this program, the agency does not routinely identify the final results and benefits of external IPA assignments. Nor have OPM or others independently analyzed the results of NSF's external IPA program. Neither the program's authorizing legislation nor its implementing regulations contain a specific requirement for analysis of the program's results. However, the Government Performance and Results Act places a broad responsibility on federal agencies to focus on the results of activities they undertake, to improve the effectiveness of federal programs, and to increase agencies' accountability to the public.

Certain benefits are common to most IPA assignments, if not all, according to NSF officials. First, through the efforts of the IPA assignee, the partnering institution (as well as other institutions that the assignee may interact with during the assignment) becomes better informed about NSF's programs and practices. This information can help the partner in subsequent dealings with NSF, such as in submitting grant proposals or participating in NSF programs. The NSF employee on assignment often benefits from career development opportunities and intellectual enrichment. Moreover, NSF officials believe that the opportunity to participate in the IPA program helps NSF attract and maintain a highly skilled workforce. They stated that NSF also often benefits from the partnering institution's increased familiarity with NSF programs and procedures. They also believe that the sustained interaction between assignees and the participating institutions heightens NSF's credibility in the research community and builds partnerships between NSF and the participating university, nonprofit organization, or local government.

Although NSF officials are confident that the external IPA program yields important results, the agency does not routinely measure or document the program's final results or benefits. At our request, NSF reviewed a random sample of 15 of the 33 completed assignments from 1995 through 2000 to determine the extent to which some mention of results of these assignments had been documented. NSF no longer maintained records on the four participants who had left the agency at some point after their IPA assignments and did not have any documentation of the results of these assignments. NSF provided some documentation of assignment results for 10 of the 11 IPA participants still employed by NSF. This documentation included annual performance appraisals, requests for assignment extensions, or other sources—including progress reports that the IPA participant submitted to NSF or feedback that the partnering institution gave to NSF about the assignee's performance. In 2 of the 10 cases, the only documentation provided was prepared before the end of the IPA assignments and thus may not have been reflective of all the results eventually realized.

The level of detail included in describing the results of these 10 assignments ranged from minimal to extensive. Some descriptions were based on the participant's perspective of the benefits; others were based on the perspective of either the participant's supervisor at the partnering institution or his or her supervisor at NSF. In one case, the partnering institution's assessment of the assignee not only described the assignment's benefits but also offered several recommendations for increasing the program's usefulness. The results mentioned in these documents were consistent with the types of objectives identified in the IPA assignment agreements and described by NSF officials, such as increasing universities' awareness and understanding of NSF programs; providing effective leadership, mentoring, and teaching skills; conducting and publishing research; and bringing new ideas back to NSF.

In addition to the documentation provided by NSF on the results of 10 assignments, we reviewed NSF's IPA program files to identify information on results that may have been included in requests for assignment extensions. In 18 of the 21 assignments for which NSF approved an extension as of February 2001, the requests mentioned the results accomplished to date. As noted with the data on results that NSF provided us, we also found that the documentation of results varied widely in terms of the level of detail.

Neither the IPA program's authorizing legislation nor its implementing regulations require that agencies determine the results of individual IPA

assignments. However, the Government Performance and Results Act places a broad responsibility on federal agencies to focus on the results of activities they undertake, to improve the effectiveness of federal programs, and to increase agencies' accountability to the public. Without routine documentation or analysis of the final results of its external IPA assignments, NSF has limited assurance that the program is accomplishing all of what the agency expects from it. With a more complete understanding of the results of individual assignments, the agency would have greater assurance that its resources for this program were being well spent and that program improvements, if needed, could be identified and implemented.

Conclusion

NSF views the external IPA program as an essential component of its efforts to attract and maintain a high-quality workforce. It also considers the program to be a key element in the agency's ability to maintain credibility among its stakeholder communities, which are engaged in conducting scientific research and improving science and mathematics education. Despite its commitment to the program, NSF does not have a procedure to routinely evaluate the extent to which specific IPA assignments, many of which cost the agency hundreds of thousands of dollars and divert staff from the agency for several years, actually achieve their intended goals for the agency, the participants, and the partnering institutions. With a better understanding of the results of individual assignments, the agency could better assure that its resources were being well spent and that information was collected that could serve to improve the program, if needed.

Recommendation for Executive Action

To enable NSF to better evaluate the overall success of the IPA program and to identify any needed program improvements, we recommend that the agency implement procedures to consistently document the final results of the individual assignments.

Agency Comments

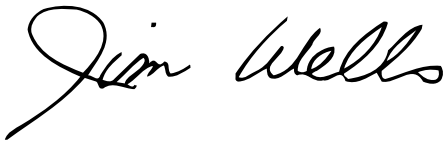
We provided copies of a draft of this report to NSF and OPM for review and comment. NSF found the draft report to be fair and accurate. NSF concurred with our conclusion and recommendation and indicated that it has already begun to take steps to implement the recommendation. Specifically, NSF said that it has amended agency policy to include a requirement that employees document their activities and accomplishments at the conclusion of an IPA assignment. Moreover, NSF will now require that when IPA assignments extend more than 1 performance year, a report documenting activities and accomplishments be completed at the time of each performance evaluation. (See app. II.) In commenting on our draft report and its recommendation to NSF, OPM

indicated that it would, as part of a revision of its IPA program guidance, reemphasize for all federal agencies the importance of establishing mechanisms to assess the program's success. (See app. III.)

As agreed with your office, unless you publicly announce its contents earlier, we plan no further distribution of this report until 30 days from the date of this letter. At that time, we will send copies to appropriate House and Senate Committees and Subcommittees; interested Members of the Congress; the Director, NSF; the Director, OPM; and other interested parties. We will also make copies available to others upon request.

If you have any questions or need additional information, please contact me at (202) 512-3841. Major contributors to this report are listed in appendix IV.

Sincerely yours,



Jim Wells
Director, Natural Resources
and Environment Team

Appendix I: Scope and Methodology

Concerning the external Intergovernmental Personnel Act's (IPA) mobility program, we were asked to provide information on (1) the National Science Foundation's (NSF) use of the program, (2) the NSF program's compliance with applicable laws and regulations, (3) the program's costs to NSF and its partnering institutions, and (4) the benefits that NSF has identified from participating in the program.

To obtain information on NSF's use of the program, we interviewed the NSF officials responsible for implementing the agency's IPA program. We reviewed the program files for each NSF employee who had participated in the external IPA program from January 1995 through December 2000. We systematically collected data on each external IPA assignment to facilitate our analysis. We also reviewed our past reports and testimony that relate to the IPA program. To determine how NSF's IPA program compared to those of other federal agencies, we analyzed the Office of Personnel Management's (OPM) database on governmentwide participation in the program for fiscal year 2000. Although we performed certain data reliability tests of the database and, working with OPM, corrected numerous inconsistencies or errors in participation data that agencies had reported to OPM, we did not verify the accuracy of the OPM data. In estimating the average percentage of external IPA salary costs paid by federal agencies, we were unable to include data for the Department of Veterans Affairs' program because that department did not provide data to OPM in accordance with OPM's instructions for coding incoming and external assignments.

To assess compliance with applicable laws and regulations, we interviewed the OPM officials who are responsible for developing governmentwide regulations and policies for the IPA program. We also interviewed officials from the General Services Administration's Travel Management Policy Staff who are responsible for travel regulations applicable to the program. We reviewed applicable legislation, regulations, manuals and handbooks, and other materials relating to the IPA program. We interviewed officials from NSF's Office of Inspector General and reviewed reports of investigations performed by that office that dealt with either the agency's IPA program or any of the NSF employees who participated in the assignments in our review. We reviewed OPM's May 2000 audit report on NSF's fiscal year 1999 program operations, which included NSF's IPA program. We also reviewed federal court cases and Comptroller General decisions dealing with federal travel policy and other IPA-related issues.

To review IPA program costs to NSF and its partnering institutions, we analyzed the cost-sharing arrangements for the 73 IPA agreements (initial IPA agreements and any extensions) that were in effect between January 1995 and December 2000 for the 45 assignments in our review. To estimate total program costs, we combined the total estimated costs for salary, benefits, and per diem or relocation expenses as specified in the 73 IPA agreements. We reduced these costs, as appropriate, when assignments were terminated prior to the completion date specified in the IPA agreements. We did not adjust these costs, however, to reflect the annual federal salary adjustments that affected some assignments. We also did not include two other IPA-related costs—travel expenses and logistical support—that are generally not specified in the IPA agreements and not available from the IPA program files.

To obtain information on results that NSF has identified from participating in the program, we reviewed the IPA files to identify information on results that might have been included in requests for assignment extensions. We also asked NSF to determine, for 15 randomly selected assignments, the extent to which documentation was also available from any other sources within the agency, such as personnel files or performance appraisals.

We performed our review from February 2001 to September 2001 in accordance with generally accepted government auditing standards.

Appendix II: Comments From the National Science Foundation

NATIONAL SCIENCE FOUNDATION
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ARLINGTON, VIRGINIA 22230

24 August, 2001

OFFICE OF THE
GENERAL COUNSEL

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441 G Street, NW, Room 2G43
Washington, DC 20548

Dear Ms. Nazzaro:

National Science Foundation Director Rita R. Colwell asked me to respond to the 17 August letter from James E. Wells, Jr., requesting our written comments on your proposed report entitled National Science Foundation: External Assignments Under the Intergovernmental Personnel Act's Mobility Program (GAO-01-1016).

The Foundation finds the draft report both fair and accurate and accepts its recommendation. We have already amended our internal policy to include a requirement that employees document their activities and accomplishments at the conclusion of the IPA assignment. When assignments extend over one performance year, a report is required at the time of each performance evaluation. The Foundation also concurs with your conclusion - consistent with our understanding and implementation of the Intergovernmental Personnel Act - that NSF's use of the IPA program conforms with applicable laws and regulations.

We greatly appreciated the professionalism of your staff in this matter, and were pleased to help with all their inquiries.

Sincerely,

Charles S. Brown for

Lawrence Rudolph
General Counsel

Telephone (703) 292-8060 FAX (703) 292-9041

Appendix III: Comments From the Office of Personnel Management

UNITED STATES
OFFICE OF PERSONNEL MANAGEMENT
WASHINGTON, D.C. 20415

OFFICE OF THE DIRECTOR

SEP 7 2001

The Honorable David M. Walker
Comptroller General of the United States
General Accounting Office
441 G Street, NW
Washington, DC 20548

Dear Mr. Walker:

Thank you for the opportunity to review your draft report on Intergovernmental Personnel Act (IPA) assignments at the National Science Foundation (NSF). We enjoyed providing assistance to your review team in completing this project, and appreciated in particular the positive and constructive approach they brought to the effort.

We are continually striving to enhance the effectiveness of our oversight of the IPA mobility program. This includes regular on-site review of major agency users, an annual data reporting requirement for agencies on program activity, and an up-to-date program Handbook available at the Office of Personnel Management web site.

The IPA Handbook is currently undergoing a revision. Noting your recommendation to NSF that it take care to assess the results of individual assignments, we intend to take this opportunity to re-emphasize for all agencies the importance of establishing mechanisms for assessing program success when using the IPA mobility program.

Again, we appreciate the chance to review the report.

Sincerely,

Kay Coles James
Director

Appendix IV: GAO Contact and Staff Acknowledgments

GAO Contact

Robin Nazzaro, (202) 512-6246

Staff Acknowledgments

In addition, Susan Swearingen, Charles Hessler, Lynn Musser, Jerry Sandau, Mindi Weisenbloom, and Jonathan S. McMurray made key contributions to this report.

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