



August 3, 2026

MEMORANDUM FOR: Arvind Raman, Ph.D.
Under Secretary of Commerce for Standards and Technology
and Director
National Institute of Standards and Technology

FROM: 
Arthur L. Scott Jr.
Assistant Inspector General for Audit and Evaluation

SUBJECT: Audit of NIST's Oversight of Semiconductor Incentives
Program Disbursements
Project No. 2026-546

We are initiating an audit of the National Institute of Standards and Technology's semiconductor incentives program. Our objective is to determine the effectiveness of the National Institute of Standards and Technology's oversight of semiconductor incentives program disbursements and whether recipients used funds in accordance with program requirements and applicable laws.

We plan to begin this work immediately. We will contact your audit liaison to schedule an entrance conference, at which time we will discuss the specific nature of our audit with you, including our objective and scope, time frames, and any potential requests for data.

Thank you in advance for your cooperation.

