



NATIONAL SCIENCE FOUNDATION
Division of Institution & Award Support

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Alexandria, VA 22314
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April 10, 2019

Zoya Davis-Hamilton
Associate Vice Provost
Research Administration and Development
Tufts University
136 Harrison Avenue, 75K623
Boston, MA 02111

Reference: OIG Report No. 18-1-008

Dear Ms. Davis-Hamilton:

The National Science Foundation (NSF) has completed the review and resolution of the Office of Inspector General (OIG) audit report on costs incurred under NSF awards by Tufts University (Tufts) during the period of July 1, 2013 through June 30, 2016.

The audit report identified a total of \$20,461 in questioned costs claimed on NSF awards and recommended that the Tufts strengthen its administrative and management controls for the areas in which findings were identified. As a result of its resolution efforts, NSF has determined that \$3,182 will be allowed and that \$17,279 will be disallowed. The table below summarizes the allowed and disallowed costs by finding number:

Finding	Description	Questioned	Disallowed	Allowed
1	Unreasonable Travel and Related Charges	\$15,426	\$15,426	\$0
2	Participant Support Costs	\$2,386	\$876	\$1,510
3	Unreasonable Meal and Visa Costs	\$2,649	\$977	\$1,672
Total		\$20,461	\$17,279	\$3,182

To resolve the audit findings and questioned costs, NSF conducted detailed reviews of applicable Federal and NSF requirements, proposal and award information maintained by NSF, and documentation provided by Tufts. The following provides the basis for the management decisions reached by NSF:

- **Finding 1: Unreasonable Travel and Related Charges**
NSF sustains the finding. Based on Tufts' concurrence, NSF's management decision is to disallow the questioned costs of \$15,426.

- **Finding 2: Participant Support Costs**

NSF partially sustains the finding. Tufts concurred that \$876 was not allocable to the respective awards and agreed to repayment. For the remaining \$1,500, NSF determined that the questioned costs were otherwise allowable as materials and supplies costs under the NSF award. It is NSF's management decision to disallow \$876 and to allow \$1,500.

- **Finding 3: Unreasonable Meal and Visa Costs**

NSF partially sustains the finding. Tufts concurred that \$977 for excessive meal charges was not reasonable and agreed to repayment. NSF determined that the remaining \$1,672 were allowable costs based on the review and acceptance of additional documentation to justify that the questioned visa fees was a reasonable charge to the NSF award. It is NSF's management decision to disallow \$977, and to allow \$1,672.

NSF accepts Tufts' stated corrective actions as responsive to the compliance and internal control recommendations related to the audit findings above. NSF considers all compliance and internal control recommendations resolved and closed.

Based on the above, the total disallowed amount is \$17,279, of which Tufts has provided evidence of \$919 in repayment. **Repayment of the remaining \$16,360 may be made via www.pay.gov or check payable to the National Science Foundation.** Please reference OIG Audit Report No. 18-1-008. Any necessary adjustments to ACM\$ as a result of the repayment will be made by the NSF Division of Financial Management.

Check repayments must be addressed as follows:

National Science Foundation
Attention: NSF Cashier
2415 Eisenhower Avenue
Alexandria, VA 22314

Please be aware that Tufts University's right to appeal cost disallowances by NSF is outlined in Chapter XII.B of the NSF Proposal and Award Policies and Procedures Guide (PAPPG), which may be found online at: https://www.nsf.gov/publications/pub_summ.jsp?ods_key=pappg.

NSF considers all of the audit report findings and questioned costs resolved. Upon verification that repayment of the remaining \$16,360 disallowed costs has been completed, the audit report will be fully closed out by NSF.

Tufts' timely responses and full cooperation with the NSF audit resolution process have been greatly appreciated. Should you have any questions regarding this letter or the NSF audit resolution process, please contact Carrie Davison at 703-292-4579.

Sincerely,

Carrie Davison

Carrie Davison, Team Lead – Audit Resolution
Resolution and Advanced Monitoring Branch
Division of Institution and Award Support