



NATIONAL SCIENCE FOUNDATION
Division of Institution & Award Support

2415 Eisenhower Avenue
Alexandria, VA 22314
(703) 292-8244

August 23, 2019

Laurie Murphy
Director, Treasury Operations
Woods Hole Oceanographic Institution
569 Woods Hole Road, MS#14
Woods Hole, MA 02543

Reference: OIG Report No. 19-1-015

Dear Ms. Murphy,

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 Woods Hole Oceanographic Institution (WHOI) during the period of January 1, 2014 through December 31, 2016.

The audit report did not question any costs claimed under NSF awards; however, there was a finding and recommendation regarding segregation of duties. NSF has determined that the corrective actions taken by WHOI are responsive to the audit recommendation and should work to improve internal controls over the segregation of duties.

NSF considers audit report 19-1-015 resolved and closed.

WHOI's 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 me at 703-292-4579.

Sincerely,

Carrie Davison

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