



NATIONAL SCIENCE FOUNDATION
Division of Institution & Award Support

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October 29, 2020

Scott W. Jonas
Controller
Johns Hopkins University
3910 Keswick Rd., 5th Floor
Baltimore, MD 21211

Reference: OIG Report No. 20-1-003

Dear Mr. Jonas:

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 the Johns Hopkins University (JHU) during the period of February 1, 2016 through January 31, 2019.

The audit report questioned a total of \$91,048 in costs claimed under NSF awards and recommended that JHU strengthen its administrative and management controls for the areas in which findings were identified. Based on JHU's agreement with the findings and questioned costs identified in the audit report, NSF's management decision is to disallow all questioned costs in the amount of \$91,048. The table below summarizes the disallowed costs by funding number:

Finding	Description	Questioned	Allowed	Disallowed
1	Purchases Near or After Award Expiration	\$68,984	\$0	\$68,984
2	Unallocable or Unreasonable Travel	\$13,373	\$0	\$13,373
3	Unallocable Fringe Benefit	\$6,075	\$0	\$6,075
4	Inadequately Supported Transactions	\$2,616	\$0	\$2,616
Total		\$91,048	\$0	\$91,048

Repayment of \$91,048 must be made via www.pay.gov . Please reference OIG Audit Report No. 20-1-003. Any necessary adjustments to ACM\$ because of the repayment will be made by the NSF Division of Financial Management.

Please be aware that JHU'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 accepts JHU's stated corrective actions as responsive to the compliance and internal control recommendations related to the audit findings and considers all audit report findings and questioned costs resolved. Upon verification that repayment of all disallowed costs has been completed, the audit report will be fully closed out by NSF.

JHU'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