



NATIONAL SCIENCE FOUNDATION
Division of Institution & Award Support

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October 8, 2021

Pamela Ray
 Sr. Director, Sponsored Research Administration
 Florida State University
 3012 Westcott North
 Tallahassee, FL 32306

Reference: OIG Report No. 21-1-012

Dear Ms. Ray,

The National Science Foundation (NSF) has completed the review and resolution of the Office of Inspector General (OIG) audit report on the implementation of Office of Management and Budget (OMB) Coronavirus Disease 2019 (COVID -2019) flexibilities at Florida State University (FSU) for the period March 1, 2020 to September 30, 2020.

While the audit report did not identify any exceptions related to FSU’s use of the COVID-19 flexibilities, the report questioned \$9,023 in costs claimed under NSF awards and recommended that FSU strengthen its administrative and management controls for the areas in which findings were identified. Based on FSU’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 \$9,023. The table below summarizes the disallowed costs by funding number:

| Finding | Description | Questioned | Disallowed | Allowed | Total |
|----------------|---|-------------------|-------------------|----------------|----------------|
| 1 | Inappropriate Drawdowns Associated with Expiring Appropriations | \$4,808 | \$4,808 | \$0 | \$4,808 |
| 2 | Unallowable Expenses | \$3,648 | \$3,648 | \$0 | \$3,648 |
| 3 | Inappropriately Applied Indirect Costs | \$567 | \$567 | \$0 | \$567 |
| Total: | | \$9,023 | \$9,023 | \$0 | \$9,023 |

FSU has provided NSF evidence of \$9,023 in repayment.

Please be aware that FSU’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 FSU’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 and closed.

Florida State University (FSU)

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FSU'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, Senior Cost Analyst
Resolution and Advanced Monitoring Branch
Division of Institution and Award Support