



NATIONAL SCIENCE FOUNDATION
Division of Institution & Award Support

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

December 12, 2022

Douglas Backman
 Director
 Office of Compliance
 Office of Research
 University of Central Florida
 12201 Research Parkway, Suite 501
 Orlando, FL 32826

Reference: OIG Report No. 21-1-015

Dear Douglas Backman:

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 the University of Central Florida (UCF) for the period March 1, 2020 to September 30, 2020.

While the audit report did not identify any exceptions related to UCF’s use of the COVID-19 flexibilities, the report questioned \$294 in costs claimed under NSF awards and recommended that UCF strengthen its administrative and management controls for the areas in which findings were identified. Based on UCF’s agreement with the findings and questioned costs identified in the audit report, NSF’s management decision is to sustain and disallow all questioned costs in the amount of \$294. The University identified \$154 as additional unallowable costs under Finding 2 that were not questioned in the audit report and are also disallowed. The total amount of disallowed costs is \$448. The table below summarizes the disallowed costs by finding number:

Finding	Description	Questioned	Allowed	Disallowed
1	Federal Effort Not Appropriately Certified	\$134	\$0	\$134
2	Unallowable Expenses	\$160	\$0	\$160
SUBTOTALS:		\$294	\$0	\$294
2	University Identified Unallowable			\$154
TOTAL DISALLOWED				\$448

UCF has provided NSF evidence of \$448 in repayment.

Please be aware that UCF'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 UCF's stated corrective actions as responsive to the compliance and internal control recommendation related to the audit findings and considers all audit report findings and questioned costs resolved and closed.

UCF'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