

Division of Institution & Award Support

MEMORANDUM

DATE: April 15, 2016

TO: Christina Sarris, Assistant General Counsel, OD

VIA: Martha Rubenstein, OFO and Office Head, Budget, Finance and Award Management

Dale Bell, Division Director, Institution and Award Support

- **FROM:** Alex Wynnyk, Branch Chief, Cost Analysis and Audit Resolution, Division of Institution and Award Support
- **SUBJECT:** Management Report on Final Action on Audits with Disallowed Costs for the Sixmonth Period Ended March 31, 2016

Attached are the tables that report on the status of final actions taken on audits to be incorporated as part of "Management's Response to the Office of the Inspector General's Semiannual Report to Congress."

Should you have any questions or seek assistance on matters related to the attached statistical tables, I can be reached by telephone at ext. 4472 or by e-mail at <u>awynnyk@nsf.gov</u>.

Attachments

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. Audit I	Reports wit	h management decisions on which final action	Sustained Oos
		t the beginning of the period:	
1		Raytheon Company	\$10,362,69
2		School District of Philadelphia ¹	\$2,512,24
3	15-5-105	Little Priest Tribal College	\$51,1
		Subtotal A	\$12,926,0
B. Audit I	Reports on	which management decisions were made during the period:	
1	09-5-048	College of the Mainland	\$15,00
2	15-4-057	National Ecological Observatory Network (NEON)	\$15,00
3		State of Louisiana	\$82
4		Paine College	\$17
5		National Academy of Sciences	\$64,71
6		CH2M Hill Constructors, Inc. (CH2M Hill Group Mngt)	\$269,20
7		The Aerospace Corporation ²	\$17
8		U.S. Civilian Research & Development Foundation ²	\$10,18
		Subtotal B	\$375,28
		8	
. Total A	udit Report	ts pending final action during this period: (Total A+B: 11)	\$13,301,33
). Audit F	Reports on	which final action was taken during this period:	
		J	
1		Raytheon Company	\$10,362,69
2		National Ecological Observatory Network (NEON)	\$15,00
3		State of Louisiana	\$82
4		National Academy of Sciences	\$64,71
5	16-1-001	CH2M Hill Constructors, Inc. (CH2M Hill Group Mngt)	\$269,20
6		The Aerospace Corporation ²	\$17
7	16-5-002	U.S. Civilian Research & Development Foundation ²	\$10,18
		Subtotal D	\$10,722,79
. Audit F	Reports nee	7 oding final action at the end of the period:	
1		School District of Philadelphia ¹	\$2,512,24
2		College of the Mainland	\$15,00 \$17
3 4		Paine College Little Priest Tribal College	\$17 \$51,11
		Subtotal E 4	\$2,578,53
Reconc	iliation of A	Audit Reports: (Total D+E: 11)	\$13,301,33
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		¹ Awardee has agreed to a payment plan of \$70,000/month from April 2013 through April 2016. Balance due as of April 11, 2016, is estimated at \$132,246.	
		² NSF disallowed additional unallowable costs during resolution; therefore, the amounts to be collected are greater than the amounts identified in the OIG Questioned Costs tables.	

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Management Report on Final Action on Audits with Disallowed Costs for the Six-month Period Ended March 31, 2016

、	Number of Reports	Dollar Value
A. Audit reports with management decision on which final action has not been taken at the beginning of the period	3	\$12,926,056
B. Audit reports on which management decisions were made during the period	8	\$375,282
C. Total audit reports pending final action during this period (Total A+B)	11	\$13,301,338
D. Audit reports on which final action was taken during this period		
(1) Recoveries		
a) Collection and Offset	7	\$10,722,799
b) Amount uncollectible	0	
(2) Write-offs	0	
E. Audit reports needing final action at the end of the reporting period (C-D)	4	\$2,578,539
F. Total (D+E)	11	\$13,301,338

Management Report on Final Action on Audits with Recommendations for Better Use of Funds Agreed to by Management For the Six-month Period Ended March 31, 2016

		Number of Reports	Dollar Value
А.	Audit Reports with management decisions on which final action had not been taken at the beginning of the period	0	\$0
B.	Audit Reports on which management decisions were made during the period	0	\$0
C.	Audit reports on which final action was taken during this period (Total A+B)	0	\$0
D.	Recommendations on which final action was taken during this period	0	
	(1) the dollar value of recommendations that were actually completed		\$0
	(2) the dollar value of recommendations that management subsequently concluded should not or could not be implemented or completed		\$0
E.	Audit reports for which no final action has been taken by the end of the reporting period (C-D)	0	\$0