



**NATIONAL SCIENCE FOUNDATION**  
**Division of Institution & Award Support**

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

December 23, 2019

Mandy Kibler  
University Controller  
University of South Carolina  
1600 Hampton Street, 6<sup>th</sup> Floor  
Columbia, South Carolina 29208

Reference: OIG Report No. 19-6-001

Dear Ms. Kibler:

The National Science Foundation (NSF) has completed the review and resolution of the NSF Office of Inspector General (NSF OIG) Alert Memo on the University of South Carolina at Columbia's (USC) EPSCoR award OIA-1317771 dated June 10, 2019.

The NSF OIG Alert Memo identified \$83,388 in unsupported costs charged to NSF award OIA-1317771. Based on USC agreement with the auditor's determinations, NSF has disallowed the questioned costs. NSF has verified the full amount has been repaid via [www.pay.gov](http://www.pay.gov) and that USC subsequently corrected the underlying conditions which led to the cited discrepancy. NSF considers the alert memo findings and questioned costs resolved and closed.

Please be aware that USC'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](https://www.nsf.gov/publications/pub_summ.jsp?ods_key=pappg).

The University's timely responses and cooperation with the NSF audit resolution process are 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