

National Science Foundation

4201 Wilson Boulevard, Arlington, Virginia 22230

Division of Institution & Award Support

MEMORANDUM

DATE:

October 24, 2016

TO:

Christina Sarris, Assistant General Counsel, OD

VIA:

Martha Rubenstein, CFO and Dead, 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 Six-

month Period Ended September 30, 2016

Attached are the tables that report on the status of final actions taken on audit reports with cost disallowances, 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 awynnyk@nsf.gov.

Attachments

			Sustained Costs
		th management decisions on which final action	
nas not be	en taken a	tt he beginning of the period:	
1	08-1000	School District of Philadelphia ¹	\$2,512,246
2		College of the Mainland	\$15,004
3		Little Priest Tribal College ²	\$51,112
4		Paine College	\$1,112
	10 0 0 10	1 and conego	Ψ177
		Subtotal A	\$2,578,539
B. Audit F	Reports on	which management decisions were made during the period:	
1		Indiana University	\$49,372
3		Florida State University Carnegie Mellon University	\$29,782 \$40,853
		Georgetown University ³	· , ,
<u>4</u> 5		Toyota Technological Institute at Chicago	\$135,638 \$25
6		UNAVCO, Inc.	\$0 \$0
7		University of West Alabama	\$12,750
8	16-5-016	Marine Biological Laboratory	\$0
9	16-5-031	Tuskegee University	\$9,960
10	16-5-042	Paine College	\$1,812
11		State of Texas	\$652
12	16-5-062	State of Connecticut	\$0
		Outract D	\$000.044
		Subtotal B	\$280,844
		12	
C. Total A	udit Repor	ts pending final action during this period: (Total A+B: 16)	\$2,859,383
D. Audit F		which final action was taken during this period: School District of Philadelphia ¹	\$2,512,246
2			92,512,2 4 0
	14-5-105	I ittle Lineat I ribel (College)	
		Little Priest Tribal College ²	\$51,112
3 4	15-1-019	Indiana University	\$51,112 \$49,372
4 5	15-1-019 15-1-021	Indiana University Florida State University	\$51,112 \$49,372 \$29,782
4	15-1-019 15-1-021 15-1-022	Indiana University	\$51,112 \$49,372
4 5	15-1-019 15-1-021 15-1-022 16-4-033 16-5-012	Indiana University Florida State University Carnegie Mellon University UNAVCO, Inc. University of West Alabama	\$51,112 \$49,372 \$29,782 \$40,853
4 5 6 7 8	15-1-019 15-1-021 15-1-022 16-4-033 16-5-012 16-5-016	Indiana University Florida State University Carnegie Mellon University UNAVCO, Inc. University of West Alabama Marine Biological Laboratory	\$51,112 \$49,372 \$29,782 \$40,853 \$0 \$12,750
4 5 6 7 8 9	15-1-019 15-1-021 15-1-022 16-4-033 16-5-012 16-5-016 16-5-042	Indiana University Florida State University Carnegie Mellon University UNAVCO, Inc. University of West Alabama Marine Biological Laboratory Paine College	\$51,112 \$49,372 \$29,782 \$40,853 \$0 \$12,750 \$0 \$1,812
4 5 6 7 8 9	15-1-019 15-1-021 15-1-022 16-4-033 16-5-012 16-5-016 16-5-042 16-5-046	Indiana University Florida State University Carnegie Mellon University UNAVCO, Inc. University of West Alabama Marine Biological Laboratory Paine College State of Texas	\$51,112 \$49,372 \$29,782 \$40,853 \$0 \$12,750 \$0 \$1,812
4 5 6 7 8 9	15-1-019 15-1-021 15-1-022 16-4-033 16-5-012 16-5-016 16-5-042 16-5-046	Indiana University Florida State University Carnegie Mellon University UNAVCO, Inc. University of West Alabama Marine Biological Laboratory Paine College	\$51,112 \$49,372 \$29,782 \$40,853 \$0 \$12,750 \$0 \$1,812
4 5 6 7 8 9	15-1-019 15-1-021 15-1-022 16-4-033 16-5-012 16-5-016 16-5-042 16-5-046	Indiana University Florida State University Carnegie Mellon University UNAVCO, Inc. University of West Alabama Marine Biological Laboratory Paine College State of Texas	\$51,112 \$49,372 \$29,782 \$40,853 \$0 \$12,750 \$0 \$1,812
4 5 6 7 8 9 10	15-1-019 15-1-021 15-1-022 16-4-033 16-5-012 16-5-046 16-5-046 16-5-062	Indiana University Florida State University Carnegie Mellon University UNAVCO, Inc. University of West Alabama Marine Biological Laboratory Paine College State of Texas State of Connecticut Subtotal D	\$51,112 \$49,372 \$29,782 \$40,853 \$0 \$12,750 \$0 \$1,812 \$652
4 5 6 7 8 9 10 11	15-1-019 15-1-021 15-1-022 16-4-033 16-5-012 16-5-042 16-5-042 16-5-062	Indiana University Florida State University Carnegie Mellon University UNAVCO, Inc. University of West Alabama Marine Biological Laboratory Paine College State of Texas State of Connecticut Subtotal D 11 eding final action at the end of the period:	\$51,112 \$49,372 \$29,782 \$40,853 \$0 \$12,750 \$0 \$1,812 \$652 \$0
4 5 6 7 8 9 10 11	15-1-019 15-1-021 15-1-022 16-4-033 16-5-012 16-5-042 16-5-042 16-5-062 Reports nec	Indiana University Florida State University Carnegie Mellon University UNAVCO, Inc. University of West Alabama Marine Biological Laboratory Paine College State of Texas State of Connecticut Subtotal D 11 eding final action at the end of the period: College of the Mainland	\$51,112 \$49,372 \$29,782 \$40,853 \$0 \$12,750 \$0 \$1,812 \$652 \$0 \$2,698,579
4 5 6 7 8 9 10 11	15-1-019 15-1-021 15-1-022 16-4-033 16-5-012 16-5-042 16-5-042 16-5-062 Reports nee	Indiana University Florida State University Carnegie Mellon University UNAVCO, Inc. University of West Alabama Marine Biological Laboratory Paine College State of Texas State of Connecticut Subtotal D 11 eding final action at the end of the period: College of the Mainland Paine College	\$51,112 \$49,372 \$29,782 \$40,853 \$0 \$12,750 \$0 \$1,812 \$652 \$0 \$2,698,579
4 5 6 7 8 9 10 11	15-1-019 15-1-021 15-1-022 16-4-033 16-5-012 16-5-042 16-5-042 16-5-062 Reports nee	Indiana University Florida State University Carnegie Mellon University UNAVCO, Inc. University of West Alabama Marine Biological Laboratory Paine College State of Texas State of Connecticut Subtotal D 11 eding final action at the end of the period: College of the Mainland Paine College Georgetown University ³	\$51,112 \$49,372 \$29,782 \$40,853 \$0 \$12,750 \$0 \$1,812 \$652 \$0 \$2,698,579 \$15,004 \$177 \$135,638
4 5 6 7 8 9 10 11	15-1-019 15-1-021 15-1-022 16-4-033 16-5-012 16-5-042 16-5-042 16-5-062 Reports ned 09-5-048 15-5-049 16-1-023 16-4-028	Indiana University Florida State University Carnegie Mellon University UNAVCO, Inc. University of West Alabama Marine Biological Laboratory Paine College State of Texas State of Connecticut Subtotal D 11 eding final action at the end of the period: College of the Mainland Paine College Georgetown University³ Toyota Technological Institute at Chicago	\$51,112 \$49,372 \$29,782 \$40,853 \$0 \$12,750 \$0 \$1,812 \$652 \$0 \$2,698,579 \$15,004 \$177 \$135,638 \$25
4 5 6 7 8 9 10 11	15-1-019 15-1-021 15-1-022 16-4-033 16-5-012 16-5-042 16-5-042 16-5-062 Reports ned 09-5-048 15-5-049 16-1-023 16-4-028	Indiana University Florida State University Carnegie Mellon University UNAVCO, Inc. University of West Alabama Marine Biological Laboratory Paine College State of Texas State of Connecticut Subtotal D 11 eding final action at the end of the period: College of the Mainland Paine College Georgetown University³ Toyota Technological Institute at Chicago Tuskegee University	\$51,112 \$49,372 \$29,782 \$40,853 \$0 \$12,750 \$0 \$1,812 \$652 \$0 \$2,698,579 \$15,004 \$177 \$135,638 \$25 \$9,960
4 5 6 7 8 9 10 11	15-1-019 15-1-021 15-1-022 16-4-033 16-5-012 16-5-042 16-5-042 16-5-062 Reports ned 09-5-048 15-5-049 16-1-023 16-4-028	Indiana University Florida State University Carnegie Mellon University UNAVCO, Inc. University of West Alabama Marine Biological Laboratory Paine College State of Texas State of Connecticut Subtotal D 11 eding final action at the end of the period: College of the Mainland Paine College Georgetown University³ Toyota Technological Institute at Chicago Tuskegee University Subtotal E	\$51,112 \$49,372 \$29,782 \$40,853 \$0 \$12,750 \$0 \$1,812 \$652 \$0 \$2,698,579 \$15,004 \$177 \$135,638 \$25
4 5 6 7 8 9 10 11 11 E. Audit F	15-1-019 15-1-021 15-1-022 16-4-033 16-5-012 16-5-046 16-5-042 16-5-062 Reports net	Indiana University Florida State University Carnegie Mellon University UNAVCO, Inc. University of West Alabama Marine Biological Laboratory Paine College State of Texas State of Connecticut Subtotal D 11 eding final action at the end of the period: College of the Mainland Paine College Georgetown University³ Toyota Technological Institute at Chicago Tuskegee University Subtotal E Subtotal E	\$51,112 \$49,372 \$29,782 \$40,853 \$0 \$12,750 \$0 \$1,812 \$652 \$0 \$2,698,579 \$15,004 \$177 \$135,638 \$25 \$9,960
4 5 6 7 8 9 10 11 11 E. Audit F	15-1-019 15-1-021 15-1-022 16-4-033 16-5-012 16-5-046 16-5-042 16-5-062 Reports net	Indiana University Florida State University Carnegie Mellon University UNAVCO, Inc. University of West Alabama Marine Biological Laboratory Paine College State of Texas State of Connecticut Subtotal D 11 eding final action at the end of the period: College of the Mainland Paine College Georgetown University³ Toyota Technological Institute at Chicago Tuskegee University Subtotal E	\$51,112 \$49,372 \$29,782 \$40,853 \$0 \$12,750 \$0 \$1,812 \$652 \$0 \$2,698,579 \$15,004 \$177 \$135,638 \$25 \$9,960
4 5 6 7 8 9 10 11 E. Audit F	15-1-019 15-1-021 15-1-022 16-4-033 16-5-012 16-5-046 16-5-042 16-5-062 Reports net	Indiana University Florida State University Carnegie Mellon University UNAVCO, Inc. University of West Alabama Marine Biological Laboratory Paine College State of Texas State of Connecticut Subtotal D 11 eding final action at the end of the period: College of the Mainland Paine College Georgetown University³ Toyota Technological Institute at Chicago Tuskegee University Subtotal E Audit Reports: (Total D+E: 16)	\$51,112 \$49,372 \$29,782 \$40,853 \$0 \$12,750 \$0 \$1,812 \$652 \$0 \$2,698,579 \$15,004 \$177 \$135,638 \$25 \$9,960
4 5 6 7 8 9 10 11 11 E. Audit F	15-1-019 15-1-021 15-1-022 16-4-033 16-5-012 16-5-046 16-5-042 16-5-062 Reports net	Indiana University Florida State University Carnegie Mellon University UNAVCO, Inc. University of West Alabama Marine Biological Laboratory Paine College State of Texas State of Connecticut Subtotal D 11 eding final action at the end of the period: College of the Mainland Paine College Georgetown University³ Toyota Technological Institute at Chicago Tuskegee University Subtotal E 5 Audit Reports: (Total D+E: 16)	\$51,112 \$49,372 \$29,782 \$40,853 \$0 \$12,750 \$0 \$1,812 \$652 \$0 \$2,698,579 \$15,004 \$177 \$135,638 \$25 \$9,960
4 5 6 7 8 9 10 11 11 E. Audit F	15-1-019 15-1-021 15-1-022 16-4-033 16-5-012 16-5-046 16-5-042 16-5-062 Reports net	Indiana University Florida State University Carnegie Mellon University UNAVCO, Inc. University of West Alabama Marine Biological Laboratory Paine College State of Texas State of Connecticut Subtotal D 11 eding final action at the end of the period: College of the Mainland Paine College Georgetown University³ Toyota Technological Institute at Chicago Tuskegee University Subtotal E 5 Audit Reports: (Total D+E: 16)	\$51,112 \$49,372 \$29,782 \$40,853 \$0 \$12,750 \$0 \$1,812 \$652 \$0 \$2,698,579 \$15,004 \$177 \$135,638 \$25 \$9,960
4 5 6 7 8 9 10 11 11 E. Audit F	15-1-019 15-1-021 15-1-022 16-4-033 16-5-012 16-5-046 16-5-042 16-5-062 Reports net	Indiana University Florida State University Carnegie Mellon University UNAVCO, Inc. University of West Alabama Marine Biological Laboratory Paine College State of Texas State of Connecticut Subtotal D eding final action at the end of the period: College of the Mainland Paine College Georgetown University³ Toyota Technological Institute at Chicago Tuskegee University Subtotal E Audit Reports: (Total D+E: 16) Technological Institute at Chicago to Tuskegee University to Tusk	\$51,112 \$49,372 \$29,782 \$40,853 \$0 \$12,750 \$0 \$1,812 \$652 \$0 \$2,698,579 \$15,004 \$177 \$135,638 \$25 \$9,960

Management Report on Final Action on Audits with Disallowed Costs for the Six-month Period Ended September 30, 2016

A. Audit reports with management	Number of Reports	Dollar Value
decision on which final action has not been taken at the beginning of the period	4	\$2,578,539
B. Audit reports on which management decisions were made during the period	12	\$280,844 ⁱ
C. Total audit reports pending final action during this period (Total A+B)D. Audit reports on which final action was taken during this period	16	\$2,859,383
(1) Recoveries		
a) Collection and Offset	11	\$2,698,579 ⁱⁱ
b) Amount uncollectible	0	
(2) Write-offs	0	
E. Audit reports needing final action at the end of the reporting period (C-D)	5	\$160,804
F. Total (D+E)	16	\$2,859,383

ⁱNSF disallowed an additional \$34,916 in unallowable costs during resolution; therefore, recoveries collected are greater than the amount of disallowed costs identified in Section D.i of the OIG audit data table entitled, "Audit Reports Issued with Questioned Costs."

ⁱⁱSchool District of Philadelphia has completed the agreed upon repayment plan of \$70,000/month as of July 15, 2016. Disallowed costs in the amount \$2,512,246 have now been repaid in full.

Management Report on Final Action on Audits with Recommendations for Better Use of Funds Agreed to by Management For the Six-month Period Ended September 30, 2016

٠		Number of Reports	Dollar Value
A.	Audit Reports with management decisions on which final action had not been taken at the beginning of the period	0	\$0
В.	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
Ε.	Audit reports for which no final action has been taken by the end of the reporting period (C-D)	0	\$0
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