



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 Office Head, Budget, Finance and Award Management

Handwritten signature
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

**Management Report on Final Action
on Audits with Disallowed Costs for the Six-month Period
Ended September 30, 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	4	\$2,578,539
B. Audit reports on which management decisions were made during the period	12	\$280,844ⁱ
C. Total audit reports pending final action during this period (Total A+B)	16	\$2,859,383
D. Audit reports on which final action was taken during this period		
(1) Recoveries		
a) Collection and Offset	11	\$2,698,579ⁱⁱ
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**

	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
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