



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

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**2415 Eisenhower Avenue**  
**Alexandria, VA 22314**  
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September 19, 2025

Robin Eubank  
Office of Sponsored Programs  
Division of Research and Sponsored Programs  
Brown University  
1 Prospect Street  
Providence, RI 02912

Reference: OIG Report No. 24-1-013

Dear Robin Eubank:

The National Science Foundation (NSF) has completed the review and resolution of the NSF Office of Inspector General (NSF OIG) audit report on costs incurred under NSF awards by Brown University (Brown) dated August 16, 2024.

The audit report identified a total of \$78,318 in questioned costs claimed under NSF awards and recommended that Brown strengthen its administrative and management controls for the areas in which findings were identified. As a result of its resolution efforts, NSF has determined that \$66,717 will be disallowed. The table below summarizes the resolution of each finding by recommendation:

Recs	Audit Report Description	Questioned	Disallowed	Allowed	Final Action Complete
1.1	Unallowable Expenses	\$47,384	\$47,384	\$0	Yes
1.2	Unallowable Publication Expenses	\$0	\$0	\$0	Yes
1.3	Unallowable Materials and Supplies Expenses	\$0	\$0	\$0	Yes
1.4	Long Term Visa Expenses	\$0	\$0	\$0	Yes
2.1	Inappropriately Allocated Expenses	\$17,059	\$5,458	\$11,601	No
2.2	Inappropriately Allocated Publication Expenses	\$7,204	\$7,204	\$0	Yes
2.3	Inappropriately Allocated Materials and Supplies Near Grant Expiration	\$0	\$0	\$0	Yes
2.4	Inappropriately Allocated Expenses	\$0	\$0	\$0	Yes

3.1	Indirect Cost Rates Not Appropriately Applied	\$6,671	\$6,671	\$0	Yes
3.2	Indirect Cost Rates Not Appropriately Applied	\$0	\$0	\$0	Yes
3.3	Indirect Cost Rates Not Appropriately Applied to MTDC Base	\$0	\$0	\$0	Yes
3.4	Indirect Cost Rates Not Appropriately Applied to Brown's MTDC Base	\$0	\$0	\$0	Yes
4.1	Non-compliance with Brown's Travel Lodging Policy	\$0	\$0	\$0	Yes
5.1	Fringe Benefit Rate Not Appropriately Applied	\$0	\$0	\$0	Yes
	<b>Totals</b>	<b>\$78,318</b>	<b>\$66,717</b>	<b>\$11,601</b>	<b>-</b>

To resolve the audit findings and questioned costs, NSF conducted detailed reviews of applicable Federal and NSF requirements, proposal and award information maintained by the Agency, and documentation provided by Brown University.

Brown University is required to provide documentation to complete final action under Recommendation 2.1 as summarized in the attachment to this email. **Evidence of corrective action for each recommendation must be provided to NSF no later than 90 days from the date of this letter, December 17, 2025.** All final actions will be considered complete upon NSF determination that the corrective actions implemented are responsive to the report recommendations.

Based on the above, the total disallowed amount is \$66,717. **Repayment of \$5,458 must be made via [www.pay.gov](http://www.pay.gov).** Please reference OIG Audit Report No. 24-1-013. Any necessary adjustments to ACM\$ as a result of the repayment will be made by the NSF Division of Financial Management (DFM). **Repayment of disallowed costs must be received no later than 90 days from the date of this letter, or December 17, 2025. Failure to provide timely repayment may result in DFM initiating formal collection through the Department of Treasury, Debt Management Services.**

Please be aware that Brown University'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). An appeal must be filed within 30 days from the date of this letter, or **October 20, 2025.**

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 [diasauditresolution@nsf.gov](mailto:diasauditresolution@nsf.gov).

Sincerely,

Shaun Minick  
Acting Branch Chief  
Resolution and Advanced Monitoring Branch  
Division of Institution and Award Support