



NATIONAL SCIENCE FOUNDATION
Division of Institution & Award Support

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December 11, 2025

Mark Hawkins (Mark.Hawkins@columbia.edu)
 Vice President, Finance & Controller
 Columbia University
 614 West 131st Street,
 Studebaker Building
 New York, NY 10027

Reference: OIG Report No. 25-1-004

Dear Mr. Hawkins,

The National Science Foundation (NSF) has completed the review and resolution of the Office of Inspector General (NSF OIG) audit report on subaward costs incurred under NSF awards by Columbia University (Columbia) dated February 4, 2025.

The audit report questioned \$661,353 in costs claimed on NSF awards and recommended that Columbia strengthen its administrative and management controls for the areas in which findings were identified. As a result of its resolution efforts, NSF determined that \$87,653 will be disallowed. The table below summarizes the resolution of each finding by recommendation:

Rec	Audit Report Description	Questioned	Allowed	Disallowed	Final Action Complete
1.1	Inadequately Supported Expenses	\$388,319	\$373,855	\$14,464	No
1.2	Inadequately Supported Expenses	\$48,706	\$0	\$48,706	Yes
1.3	Inadequately Supported Expenses	\$0	\$0	\$0	Yes
1.4	Inadequately Supported Expenses	\$0	\$0	\$0	Yes
1.5	Inadequately Supported Expenses	\$0	\$0	\$0	Yes
2.1	Unallowable Expenses	\$200,726	\$199,845	\$881	Yes
2.2	Unallowable Expenses	\$14,161	\$0	\$14,161	Yes
2.3	Unallowable Expenses	\$0	\$0	\$0	Yes
2.4	Unallowable Expenses	\$0	\$0	\$0	Yes
2.5	Unallowable Expenses	\$0	\$0	\$0	Yes
3.1	Indirect Cost Rates Not Appropriately Applied	\$9,441	\$0	\$9,441	Yes
3.2	Indirect Cost Rates Not Appropriately Applied	\$0	\$0	\$0	Yes

Rec	Audit Report Description	Questioned	Allowed	Disallowed	Final Action Complete
4.1	Fringe Benefit Rates Not Appropriately Applied	\$0	\$0	\$0	Yes
5.1	Non-Compliance with Federal Regulations	\$0	\$0	\$0	Yes
5.2	Non-Compliance with Federal Regulations	\$0	\$0	\$0	Yes
5.3	Non-Compliance with Federal Regulations	\$0	\$0	\$0	Yes
5.4	Non-Compliance with Federal Regulations	\$0	\$0	\$0	No
6.1	Non-Compliance with Subaward Ts & Cs	\$0	\$0	\$0	Yes
6.2	Non-Compliance with Subaward Ts & Cs	\$0	\$0	\$0	Yes
6.3	Non-Compliance with Subaward Ts & Cs	\$0	\$0	\$0	Yes
7.1	Non-Compliance with Columbia's Sponsored Projects Subaward Policy	\$0	\$0	\$0	Yes
7.2	Non-Compliance with Columbia's Sponsored Projects Subaward Policy	\$0	\$0	\$0	Yes
7.3	Non-Compliance with Columbia's Sponsored Projects Subaward Policy	\$0	\$0	\$0	Yes
Summary of Total Questioned Costs:		\$661,353	\$573,700	\$87,653	--

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 Columbia.

Based on the above, the total disallowed amount is \$87,653. Columbia has provided NSF evidence of \$83,153 in repayments. **Repayment of the remaining \$4,500 under Grant 1941244 must be made via www.pay.gov.** Please reference OIG Audit Report No. 25-1-004. 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. Failure to provide timely repayment may result in DFM initiating formal collection through the Department of Treasury, Debt Management Services.**

Please be aware that Columbia'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. **An appeal must be filed within 30 days of the date of this letter.**

Additionally, Columbia is required to provide documentation to complete final action under Recommendation 5.4 as summarized in the attachment to the email dated December 11, 2025. **Evidence of corrective actions taken for this recommendation must be provided to NSF no**

later than 90 days from the date of this letter. Final actions will be considered complete upon a determination by NSF that corrective actions taken are responsive to the report recommendation.

Columbia'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 or cdavison@nsf.gov.

Sincerely,

Carrie Davison
Senior Cost Analyst
Resolution and Advanced Monitoring Branch
Division of Institution and Award Support
(703) 292-4579

cc: Fabrizio Carucci (fc2586@columbia.edu)
AVP, Research Policy and Indirect Cost