



NATIONAL SCIENCE FOUNDATION
Division of Institution & Award Support

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

May 6, 2025

Peter Harsha (harsha@cra.org)
COO and Senior Director of Government Affairs
Dr. Tracy Camp (camp@cra.org)
Executive Director and CEO
Computing Research Association
1828 L St. NW, Suite 800
Washington, DC 20036

Reference: OIG Report No. 23-1-002

Dear Peter Harsha and Tracy Camp,

The National Science Foundation (NSF) has completed the review and resolution of the Office of Inspector General (OIG) audit report on costs incurred under NSF awards by the Computing Research Association (CRA) dated October 28, 2022.

The audit report questioned \$319,674 in questioned costs claimed on NSF awards and recommended that CRA 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 \$318,695 will be sustained and \$195,383 disallowed. The table below summarizes the sustained and disallowed costs by finding number:

Recs	Audit Report Description	Questioned	Allowed	Disallowed	Final Action Complete
1.1	ACM\$ Drawdowns That Exceeded Expenses	\$209,767	\$101,606	\$108,161	No
1.2	ACM\$ Drawdowns That Exceeded Expenses	\$52,742	\$0	\$52,742	No
1.3	Strengthen ACM\$ Reconciliation Process	\$0	\$0	\$0	Yes
1.4	Strengthen Documentation Retention Policy & Procedure	\$0	\$0	\$0	Yes
2.1	Inadequately Supported Expenses	\$24,051	\$0	\$24,051	No
2.2	Inadequately Supported Expenses	\$1,479	\$0	\$1,479	No
2.3	Strengthen Documentation Retention Policy & Procedure	\$0	\$0	\$0	Yes
3.1	Inappropriately Allocated Expenses	\$21,706	\$21,706	\$0	Yes
3.2	Inappropriately Allocated Expenses	\$991	\$0	\$991	No

Recs	Audit Report Description	Questioned	Allowed	Disallowed	Final Action Complete
3.3	Strengthen Internal Controls For Supporting Allocation of Expenditures	\$0	\$0	\$0	Yes
4.1	Unallowable Expenses	\$1,928	\$979	\$949	No
4.2	Unallowable Expenses	\$7,010	\$0	\$7,010	No
4.3	Strengthen Internal Controls Over Unallowable Expense (Alcohol)	\$0	\$0	\$0	Yes
4.4	Strengthen Internal Controls Over Travel Expense	\$0	\$0	\$0	Yes
4.5	Strengthen Internal Controls Over Conference Registration Fees	\$0	\$0	\$0	Yes
5.1	Non-Compliance with Federal Requirements for Pass-Through Entities	\$0	\$0	\$0	Yes
5.2	Validate subawards in Accordance with Federal Regulations	\$0	\$0	\$0	Yes
6.1	Non-Compliance with CRA Policies	\$0	\$0	\$0	Yes
6.2	Strengthen Procedures Over Monthly Close	\$0	\$0	\$0	Yes
6.3	Strengthen Procedures Over Review of Subawardee Reports	\$0	\$0	\$0	Yes
6.4	Strengthen Administrative and Management Procedure for Timesheet Approval	\$0	\$0	\$0	Yes
7.1	Insufficient Controls Related To Application of Indirect Costs	\$0	\$0	\$0	Yes
7.2	Strengthen Internal Controls Over Sufficient Documentation To Support Indirect Cost Rate Applied to Individual Expenses	\$0	\$0	\$0	Yes
7.3	Update Policy and Procedure to Ensure Subrecipients Apply Indirect Cost Rate	\$0	\$0	\$0	Yes
8.1	Fringe Benefits Not Appropriately Applied	\$0	\$0	\$0	Yes
8.2	Fringe Benefits Not Appropriately Applied	\$0	\$0	\$0	Yes
9.1	Lack of Documented Policies and Procedures for Procurement, Competition, and Sole Source	\$0	\$0	\$0	Yes
Summary of Total Questioned Costs		\$319,674	\$124,291	\$195,383	

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 CRA. CRA is required to provide documentation to complete final action under Recs 1.1, 1.2, 2.1, 2.2, 3.2, 4.1, and 4.2, as summarized in the attachment to the email dated May 6, 2025. Evidence of corrective actions taken for Recs 1.1, 1.2, 2.1, 2.2, 3.2, 4.1, and 4.2 must be provided to NSF no later than 90 days from the date of this letter. Final actions will be considered

complete upon determination by NSF that corrective actions taken are responsive to the report recommendations.

Based on the above, the total disallowed amount is \$ 195,383. **Repayment must be made via www.pay.gov.** Please reference OIG Audit Report No. 23-1-002 in the comments section as well as on all documentation. 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 CRA'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 from the date of this letter, or June 5, 2025.

The organization'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 feel free to contact Liz DeHart at edehart@nsf.gov.

Sincerely,

Chief, Resolution and Advanced Monitoring Branch
Division of Institution and Award Support
(703) 292-4827