



U.S. National Science Foundation
Office of Award Management

April 28, 2026

Andrew Scalise
Andrew.Scalise@georgetown.edu
Interim Controller
Office of the Chief Financial Officer
Georgetown University

Reference: OIG Report No. 25-1-006

Dear Mr. Scalise,

The National Science Foundation (NSF) has completed the review and resolution of the Office of Inspector General (NSF OIG) audit report on incurred costs under NSF awards by Georgetown University dated September 17, 2025.

The audit report questioned \$105,291 in costs claimed on NSF awards and recommended that Georgetown strengthen its administrative and management controls for the areas in which findings were identified. As a result of its resolution efforts, NSF determined that \$105,291 will be disallowed. The table below summarizes the resolution of each finding by recommendation:

Rec	Description	Questioned	Allowed	Disallowed	Final Action Complete
1.1	Unallowable Expenses	\$13,904	\$0	\$13,904	No
1.2	Unallowable Expenses	n/a	n/a	n/a	Yes
1.3	Unallowable Expenses	n/a	n/a	n/a	Yes
1.4	Unallowable Expenses	n/a	n/a	n/a	Yes
1.5	Unallowable Expenses	n/a	n/a	n/a	Yes
1.6	Unallowable Expenses	n/a	n/a	n/a	Yes
2.1	Inadequately Supported Expenses	\$22,120	\$0	\$22,120	No
2.2	Inadequately Supported Expenses	n/a	n/a	n/a	Yes
3.1	Unallowable Indirect Costs	\$32,083	\$0	\$32,083	No
3.2	Unallowable Indirect Costs	n/a	n/a	n/a	Yes
4.1	Inappropriately Allocated Expenses	\$19,150	\$0	\$19,150	No
4.2	Inappropriately Allocated Expenses	n/a	n/a	n/a	Yes
5.1	Improper Application of Indirect Costs	\$18,034	\$0	\$18,034	No
5.2	Improper Application of Indirect Costs	n/a	n/a	n/a	Yes
5.3	Improper Application of Indirect Costs	n/a	n/a	n/a	Yes

Rec	Description	Questioned	Allowed	Disallowed	Final Action Complete
5.4	Improper Application of Indirect Costs	n/a	n/a	n/a	Yes
5.5	Improper Application of Indirect Costs	n/a	n/a	n/a	Yes
6.1	Non-Compliance with Policies & Procedures	n/a	n/a	n/a	No
Summary of Total Questioned Costs:		\$105,291	\$0	\$105,291	

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 Georgetown.

Based on the above, the total disallowed amount is \$105,291. Georgetown has provided NSF evidence of \$18,523 in repayments and NSF will not pursue repayment of \$3 under one award. **Repayment of the remaining \$86,765 must be made via www.pay.gov.** Please reference OIG Audit Report No. 25-1-006. Any necessary adjustments to ACM\$ as a result of the repayment will be made by the NSF Office of the Chief Financial Officer (OCFO). **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 OCFO initiating formal collection through the Department of Treasury, Debt Management Services.**

Please be aware that Georgetown has the right to request an independent review of this decision via NSF's Informal Resolution of Award Administration Disputes process, as outlined in Chapter XII.B of the NSF Proposal and Award Policies and Procedures Guide (PAPPG). A copy of the PAPPG can be found at <https://www.nsf.gov/policies/pappg>. **Please note that Georgetown's appeal must be filed within 30 days from the date of this letter** and may be emailed to Dr. Lisa Scott-Morring, Deputy Office Head, Office of Award Management at liscott@nsf.gov.

Additionally, Georgetown is required to provide documentation to complete final action under Recommendation 6.1, as summarized in the attachment to the email dated April 28, 2026. **Evidence of the corrective actions taken for this recommendation must be provided to NSF no later than 90 days from the date of this letter.** Final action will be considered complete upon a determination by NSF that corrective actions taken are responsive to the report recommendation.

Georgetown's 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, Appeals, & Monitoring Branch
Office of Award Management

cc: Chao Wang
Senior Director, SPFO
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