



NATIONAL SCIENCE FOUNDATION
Division of Institution & Award Support

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Alexandria, VA 22314
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April 3, 2025

Maggie Burke (maggie.burke@earthscope.org)
Chief Administrative Officer
Incorporated Research Institutions for Seismology
1200 New York Avenue, NW Suite 400
Washington, DC 20005

Reference: OIG Report No. 23-1-005

Dear Maggie Burke,

The National Science Foundation (NSF) has completed the review and resolution of the Office of Inspector General (NSF OIG) audit report on costs incurred under NSF awards by Incorporated Research Institutions for Seismology (IRIS) dated February 7, 2023.

The audit report questioned \$470 in costs claimed on NSF awards and recommended that IRIS strengthen its administrative and management controls for the areas in which findings were identified. As a result of its resolution efforts, NSF sustains all the findings and recommendations and has determined that \$470 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	\$470	\$470	\$0	Yes
1.2	Unallowable Expenses	n/a	n/a	n/a	Yes
2.1	Fringe Benefits Not Treated Consistent with NICRAs	n/a	\$0	\$0	No
3.1	Indirect Cost Not Applied Using NICRA Rates	\$0	\$0	\$0	No
4.1	Participant Support Cost Not Accurately Identified	\$0	\$0	\$0	Yes
Summary of Total Questioned Costs		\$470	\$470	\$0	--

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 IRIS. IRIS is required to provide documentation to complete final action under Recs 2.1 and 3.1, as summarized in the attachment to the email dated April 3, 2025. **Evidence of corrective actions taken for Recs 2.1 and 3.1 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.

IRIS'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) 292-4827 or rray@nsf.gov.

Sincerely,

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