



NATIONAL SCIENCE FOUNDATION
Division of Institution & Award Support

2415 Eisenhower Avenue
Alexandria, VA 22314
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April 3, 2025

Amy Tetmeyer, amyt1@iastate.edu
University Controller
Iowa State University
1350 Beardshear
Ames, Iowa 50011-1004

Reference: OIG Report No. 24-1-012

Dear Amy Tetmeyer,

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 Iowa State University (ISU) dated August 12, 2024.

The audit report questioned \$9,709 in costs claimed under NSF awards and recommended that MSU 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 \$9,709 will be disallowed. The table below summarizes the resolution of each finding by recommendation:

Recs	Description	Questioned	Disallowed	Allowed	Final Action Complete
1	Inappropriately Allocated Expenses	\$8,749	\$8,749	\$0	Yes
2	Inappropriately Allocated Expenses	n/a	n/a	n/a	Yes
3	Unallowable Indirect Costs	\$960	\$960	\$0	Yes
4	Unallowable Indirect Costs	n/a	n/a	n/a	Yes
	Summary of Total Questioned Costs	\$9,709	\$9,709	\$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 ISU. Based on the table above NSF considers all audit report findings, recommendations, and questioned costs resolved and closed. No further actions are required by ISU.

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 (703) 292-4827 or rray@nsf.gov.

Sincerely,

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