



U.S. National Science Foundation
Office of the Director

April 28, 2026

Dr. John Veysey
Executive Officer and Director,
National Science Board Office
Randolph Building
401 Dulany Street
Alexandria, VA 22314

Megan Wallace
Inspector General (Acting)
NSF Office of Inspector General
Randolph Building
401 Dulany Street
Alexandria, VA 22314

Dear Dr. Veysey and Ms. Wallace:

This letter transmits the U.S. National Science Foundation (NSF) Management Response to the Office of Inspector General (OIG) Semiannual Report, which covers the period from October 1, 2025, through March 31, 2026. The Management Response consists of two statistical tables required of all Executive agencies under the Inspector General Act (as amended). The NSF submits its Management Response to the National Science Board so that the Board may include the NSF Management Response when they transmit the OIG Semiannual Report to Congress. In the absence of a fully constituted Board, I am sending the NSF Management Response to each of you.

The Inspector General Act requires that the NSF Management Response report status and progress towards resolving past expenditures identified by the OIG as “questioned costs” or “funds put to better use.” Costs may be questioned by the OIG because of an alleged violation of law, regulation, or other standard or because of a finding that costs were not supported by adequate documentation at the time of an audit. During the reporting period, with respect to external audits, NSF resolved \$0 in questioned costs and the OIG identified \$121,981 in new, unresolved questioned costs during the reporting period. “Funds put to better use” are funds that could be used more efficiently if NSF implemented an OIG recommendation. There were no open determinations of “funds put to better use” at the beginning of the reporting period, and no new findings were made during the period.

NSF is also required to report on the status and progress of resolving OIG recommendations. The second table provided in our Management Response identifies a total of 41 OIG external audit recommendations open at the beginning of the reporting period or for which management decisions were made in the period. The NSF took final action on 29 recommendations during the period, leaving a net balance of 12 open audit recommendations to carry over into the next period.

Our Management Response only reports data relating to OIG external audits, primarily compliance audits of grant recipients. An additional 11 reports and 21 recommendations remain open at the end of the reporting period for OIG audits of NSF internal programs and operations (“internal audits”) issued before the start of this reporting period. Management has agreed to all recommendations included in these audits, all are resolved, and none include questioned costs or funds put to better use.

The NSF appreciates the work of the OIG Office of Audits, Inspections, and Evaluations and our effective working relationship with the OIG. We look forward to continued engagement with the OIG toward our shared goal of the responsible stewardship of U.S. taxpayer funds.

Sincerely,

Micah Cheatham
Chief Management Officer