

Management Decisions Made on OIG External Audit Reports for the Period Ended March 31, 2026

			No. of	Questioned Costs	Funds Put to Better		
			Recommendations		Use		
A. Audit reports pending management decisions at the beginning of the period:							
1	25-1-006	Georgetown University	18	\$105,291	\$0		
Subtotal A			18	\$105,291	\$0		
B. Audit reports issued this six-month reporting period							
1	26-1-001	Cornell University	17	\$121,981	\$0		
Subtotal B			17	\$121,981	\$0		
C. Total audit reports pending management decisions this reporting period (Total A+B: 2)			35	\$227,272	\$0		
D. Audit reports for which a management decision was made during the reporting period							
			No. of	Questioned Costs	Funds Put to Better	Disallowed Costs	
			Recommendations		Use		
Subtotal D			0	\$0	\$0	\$0	
E. Audit reports pending management decisions at the end of the period:							
1	25-1-006	Georgetown University	18	\$105,291	\$0		
2	26-1-001	Cornell University	17	\$121,981	\$0		
Subtotal E			35	\$227,272	\$0		
F. Reconciliation total audit reports (Total D+E: 2)			35	\$227,272	\$0		

Final Actions Taken on Audits with Management Decisions for the Six-Month Period Ended March 31, 2026

			Reported	Disallowed Costs	Open	Pending Repayment
			Recommendations		Recommendations	
A. Audit Reports with management decisions on which final action had not been taken at the beginning of the period:						
1	19-1-017	Oregon State University	24	\$259,299	4	\$183,094
2	21-1-004	University of Florida	17	\$222,838	6	\$213,699
3	21-1-017	Tennessee State University	13	\$155,432	6	\$0
4	24-1-006	Montana State University	18	\$78,101	3	\$41,140
5	24-1-013	Brown University	14	\$66,717	1	\$5,458
6	25-1-004	Columbia University	23	\$87,653	5	\$12,784
7	25-1-005	Northeastern University	20	\$652,397	16	\$35,702
Subtotal A			129	\$1,522,437	41	\$491,877

			Reported	Disallowed Costs	Open	Pending Repayment
			Recommendations		Recommendations	
B. Audit Reports on which management decisions were made during the period:						
Subtotal B			0	\$0	0	\$0

C. Total Recommendations Pending Final Action During This Period: 41 \$491,877

			Open	Pending Repayment	Closed	Repaid
			Recommendations		Recommendations	
D. Audit Reports on which final action was taken during this period:						
1	19-1-017	Oregon State University	4	\$183,094	4	\$183,094
2	24-1-006	Montana State University	3	\$41,140	3	\$41,140
3	24-1-013	Brown University	1	\$5,458	1	\$5,458
4	25-1-004	Columbia University	5	\$12,784	5	\$12,784
5	25-1-005	Northeastern University	16	\$35,702	16	\$35,702
Subtotal D			29	\$278,178	29	\$278,178

			Reported	Disallowed Costs	Open	Pending Repayment	Explanation Why Final Action is Not Complete
			Recommendations		Recommendations		
E. Audit Reports needing final action at the end of the period:							
1	21-1-004	University of Florida	17	\$222,838	6	\$213,699	a.
2	21-1-017	Tennessee State University	13	\$155,432	6	\$0	b.
Subtotal E			30	\$378,270	12	\$213,699	

F. Reconciliation of Recommendations: 41 \$491,877

Final actions are completed when all recommendations are closed and all disallowed costs have been repaid. Explanations why final actions are not complete:

- a. The management decision was made during the preceding year.
- b. NSF Management continues to aggressively pursue final actions to fully implement audit recommendations.

Disallowed Costs: Disallowed costs are the amounts that must be repaid as a result of NSF's management decisions. OIG reports "sustained costs" which are the amounts that NSF agreed had a reasonable basis for questioning the costs in the audit reports. However, within its managerial discretion, NSF determined to disallow costs that are less than the questioned costs based on detailed reviews and interpretation of applicable Federal and NSF requirements, proposal and award information maintained by the Agency, and documentation provided by the awardees.