November 4, 2024

Dr. Dario Gil Chair, National Science Board 2415 Eisenhower Avenue Alexandria, VA 22314

Dear Dr. Gil:

This letter transmits the National Science Foundation's Management Response to the Office of Inspector General's ("OIG") Semiannual Report, which covers the period from April 1 through September 30, 2024. The Management Response consists of two statistical tables that are 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, subject to an affirmative vote, include NSF's Management Response when they transmit the OIG Semiannual Report to Congress.

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, NSF resolved \$2,186,550 in questioned costs and the OIG identified an additional \$130,688 in new, questioned costs, for a net reduction in questioned costs of \$2,055,862. "Funds put to better use" and 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 period and no new findings were made during the reporting 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 310 OIG recommendations open at the beginning of the period or for which management decisions were made in the reporting period. The NSF took final action on 209 recommendations during the period, leaving a net balance of 101 open audit recommendations to carry over into the next period. We have applied resources to reduce the number of OIG audit reports for which management decisions or final actions are pending since the last reporting period.

Our Management Response only reports data relating to OIG external audits, primarily compliance audits of grant recipients. An additional 6 reports and 13 recommendations remain open at the end of the reporting period for OIG audits of NSF internal programs and operations ("internal audits"). Management has agreed to all recommendations included in these audits, and none include questioned costs or funds put to better use.

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

Sincerely,

MICAH M CHEATHAM Digitally signed by MICAH M CHEATHAM Date: 2024.11.04 08:59:41 -05'00'

Micah Cheatham Chief Management Officer

Management Decisions Made on OIG External Audit Reports for the Six-Month Period Ended September 30, 2024

		Number of Reports	Dollar Value
A.	Audit reports pending management decisions at the beginning of the period	32	\$6,123,046
	(1) Questioned Costs	32	\$6,123,046
	(2) Funds Put to Better Use	0	\$0
В.	Audit reports issued during the reporting period	5	\$130,688
	(1) Questioned Costs	5	\$130,688
	(2) Funds Put to Better Use	0	\$0
C.	Total audit reports pending management decisions this reporting period (A+B)	37	\$6,253,734
D.	Audit reports for which a management decision was made during the reporting period (Disallowed Costs)	16	\$1,638,814
	(1) Questioned Costs	16	\$2,186,550
	(a) Disallowed Costs	16	\$1,638,814
	(b) Allowed Costs	16	\$547,736
	(2) Funds Put to Better Use	0	n/a
E.	Audit reports pending management decisions at the end of the period	21	\$4,067,184
	(1) Questioned Costs	21	\$4,067,184
	(2) Funds Put to Better Use	0	\$0
F.	Total Reports (D+E)	37	

Final Actions Taken on Audits with Management Decisions for the Six-Month Period Ended September 30, 2024

	Number of Recommendations	Dollar Value
A. Audit reports with management decisions on which final action had not been taken at the beginning of the period	46	\$492,199
B. Audit reports on which management decisions were made during the period	264	\$1,638,814
C. Total audit reports pending final action during this period (Total A+B)	310	\$2,131,013
D. Audit reports on which final action was taken during this period	209	\$303,708
(1) Recoveries		
a) Collection and Offset		\$303,708
b) Amount uncollectible		
(2) Write-offs		
(3) Implemented Recommendations	209	
E. Audit reports needing final action at the end of the reporting period and unimplemented recommendations (C-D) Management decisions made during the preceding year.	101	\$1,827,305
F. Total (D+E)	310	\$2,131,013

Management Decisions Made on OIG External Audit Reports for the Period Ended September 30, 2024

Sociation A	pailogod office	management decisions at the beginning of the no	No. of	Questioned Costs	Funds Put to Better
A. Addit lep		A: Addit reports perioning management decisions at the beginning of the period:			
- 0	19-1-010		<u> </u>	001,7000	O (
7	19-1-01/	Oregon State University	24	\$369,532	0\$
က	20-1-004	University of North Carolina at Chapel Hill	43	\$744,671	\$0
4	20-1-005	University of Houston	30	\$133,305	\$0
2	21-1-002	Texas A&M University	24	\$137,558	0\$
9	21-1-004	University of Florida	17	\$640,723	0\$
7	21-1-007	Clemson University	35	\$276,440	0\$
80	21-1-019	University of Pittsburgh	12	\$106,659	\$0
6	21-1-020	University of California-San Francisco	20	\$136,810	0\$
10	22-1-002	University of Texas at Dallas	24	\$249,210	\$0
1	22-1-003	University of California - Merced	33	\$226,652	\$0
12	22-1-006	California Polytechnic State University Foundation	13	\$30,177	\$0
13	22-1-008	Education Development Center	12	\$88,089	\$0
41	22-1-009	BSCS Science Learning	16	\$158,050	\$0
15	22-1-011	Arctic Research Consortium of the U.S.	10	\$14,847	\$0
16	22-1-013	Colorado School of Mines	10	\$10,260	\$0
17	23-1-002	Computing Research Association	27	\$319,674	\$0
18	23-1-003	University of Mississippi	16	\$129,951	0\$
19	23-1-004	University of North Carolina at Charlotte	10	\$6,048	\$0
20	23-1-005	Incorporated Research Institutions for Seismology (IRIS)	RIS) 5	\$470	0\$
21	23-1-006	Rensselaer Polytechnic Institute	22	\$198,137	\$0
22	23-1-007	Ohio State University	2	096\$	\$0
23	23-1-008	Smithsonian Institution Astrophysical Observatory	4	\$2,496	80
24	23-1-009	Monterey Bay Aquarium Research Institute	2	\$2,891	\$0
25	24-1-002	University of Arkansas	13	\$257,693	\$0
26	24-1-003	North Dakota State University Fargo	4	\$7,870	\$0
27	24-1-004	University of New Hampshire	7	\$7,754	\$0
28	24-1-005	Mississippi State University	17	\$34,314	0\$
29	24-1-006	Montana State University	18	\$119,241	\$0
30	24-1-007	Dartmouth College	o	\$104,270	0\$
31	24-1-008	University of Oklahoma Norman Campus	19	\$1,251,186	\$0
32	24-1-009	Virginia Polytechnic Institute and State University	_	0\$	\$0
		Ø	Subtotal A 524	\$6,123,046	0\$
			No. of	Ouestioned Costs	Funds Put to Better
B. Audit rep	orts issued th	B. Audit reports issued this six-month reporting period:	Recommendations		Use
~	24-1-010	University of Pittsburgh	~	\$1,350	80
5	24-1-011	University of Alabama Tuscaloosa	4	\$41,311	0\$
က	24-1-012	Iowa State University	4	\$9,709	0\$
4	24-1-013		14	\$78,318	80
2	24-1-014	North Carolina State University		0\$	\$0
		S	Subtotal B 35	\$130,688	\$0

\$0

\$6,253,734

559

C. Total audit reports pending management decisions this reporting period: (Total A+B: 37)

D. Audit re	ports for whic	 D. Audit reports for which a management decision was made during the reporting period: 	No. of Recommendations	Questioned Costs	Funds Put to Better Use	Disallowed Costs
_	20-1-004	University of North Carolina at Chapel Hill	43	\$744.671	0\$	\$613.823
2	20-1-005	University of Houston	30	\$133,305	0\$	\$80,117
8	21-1-002	Texas A&M University	24	\$137,558	0\$	\$95,489
4	21-1-019	University of Pittsburgh	12	\$106,659	\$0	\$103,765
2	21-1-020	University of California-San Francisco	20	\$136,810	\$0	\$79,144
9	22-1-002	University of Texas at Dallas	24	\$249,210	0\$	\$188,314
7	22-1-003	University of California - Merced	33	\$226,652	8	\$218,360
80	22-1-006	California Polytechnic State University Foundation	13	\$30,177	\$0	\$19,608
6	22-1-008	Education Development Center	12	\$88,089	\$0	\$33,562
10	23-1-002	Computing Research Association	27	\$319,674	\$0	\$195,383
1	23-1-004	University of North Carolina at Charlotte	10	\$6,048	\$0	\$6,048
12	23-1-007	Ohio State University	5	096\$	\$0	096\$
13	23-1-008	Smithsonian Institution Astrophysical Observatory	4	\$2,496	\$0	\$0
4	23-1-009	Monterey Bay Aquarium Research Institute	2	\$2,891	\$0	\$2,891
15	24-1-009	Virginia Polytechnic Institute and State University	_	\$0	\$0	0\$
16	24-1-010	University of Pittsburgh	_	\$1,350	\$	1350
		Subtotal D	264	\$2,186,550	0\$	\$1,638,814
			No. of		Funds Put to Better	
E. Audit re	eports pending	Audit reports pending management decisions at the end of the period:	Recommendations	Questioned Costs	Use	
_	19-1-010	University of Maryland College Park	19	\$357,108	\$0	
2	19-1-017	Oregon State University	24	\$369,532	\$0	
က	21-1-004	University of Florida	17	\$640,723	\$0	
4	21-1-007	Clemson University	35	\$276,440	\$0	
2	22-1-009	BSCS Science Learning	16	\$158,050	\$0	
9	22-1-011	Arctic Research Consortium of the U.S.	10	\$14,847	\$0	
7	22-1-013	Colorado School of Mines	10	\$10,260	\$0	
80	23-1-003	University of Mississippi	16	\$129,951	\$0	
0	23-1-005	Incorporated Research Institutions for Seismology (IRIS)	2	\$470	\$0	
10	23-1-006	Rensselaer Polytechnic Institute	22	\$198,137	\$0	
17	24-1-002	University of Arkansas	13	\$257,693	\$0	
12	24-1-003	North Dakota State University Fargo	4	\$7,870	\$0	
13	24-1-004	University of New Hampshire	7	\$7,754	\$0	
14	24-1-005	Mississippi State University	17	\$34,314	\$0	
15	24-1-006	Montana State University	18	\$119,241	\$0	
16	24-1-007	Dartmouth College	6	\$104,270	\$0	
17	24-1-008	University of Oklahoma Norman Campus	19	\$1,251,186	\$0	
18	24-1-011	University of Alabama Tuscaloosa	14	\$41,311	\$0	
19	24-1-012	lowa State University	4	\$9,709	\$0	
20	24-1-013	Brown University	14	\$78,318	\$0	
21	24-1-014	North Carolina State University	2	\$0	\$0	
		Subtotal E	295	\$4,067,184	\$0	
F. Reconci	iliation total au	F. Reconciliation total audit reports (Total D+E: 37)	559	\$6,253,734	80	

Final Actions Taken on Audits with Management Decisions for the Six-Month Period Ended September 30, 2024

				Reported	Disallowed Costs	Open		
				Recommendations		Recommendations	Pending Repayment	
		nagement decisions on which final action						
		beginning of the period:		45	¢050 054	0	40	
1 2	21-1-003 21-1-009	University of Wyoming University of New Mexico		15 9	\$256,351	6 9	\$0 \$3,681	
3	21-1-009	SUNY at Stony Brook		10	\$3,681 \$31,341	4	\$3,001	
4	21-1-010	Florida International University		9	\$22,144	4	\$7,977	
5	21-1-014	California Institute of Technology		11	\$18,865	1	\$16,351	
6	21-1-017	Tennessee State University		13	\$155,432	12	\$154,493	
7	22-1-001	University of Rhode Island ¹		21	\$469,628	5	\$239,339	
8	22-1-012	North Carolina Central University		14	\$60,320	3	\$60,320	
9	23-1-001	Cary Institute of Ecosystem Studies		15	\$10,038	2	\$10,038	
0	20 1 00 1	oury monate or Ecosystem ordates	Subtotal A	117	\$1,027,800	46	\$492,199	
			oubtota. 71	•••	¥1,021,000		¥ .02, .00	
				Reported		Open		
B. Audit F	Reports on whic	h management decisions were made during the period:		Recommendations	Disallowed Costs	Recommendations	Pending Repayment	
1	20-1-004	University of North Carolina at Chapel Hill		43	\$613,823	43	\$613,823	
2	20-1-005	University of Houston		30	\$80,117	30	\$80,117	
3	21-1-002	Texas A&M University		24	\$95,489	24	\$95,489	
4	21-1-019	University of Pittsburgh		12	\$103,765	12	\$103,765	
5	21-1-020	University of California-San Francisco		20	\$79,144	20	\$79,144	
6	22-1-002	University of Texas at Dallas		24	\$188,314	24	\$188,314	
7	22-1-003	University of California - Merced		33	\$218,360	33	\$218,360	
8	22-1-006	California Polytechnic State University Foundation		13	\$19,608	13	\$19,608	
9	22-1-008	Education Development Center		12	\$33,562	12	\$33,562	
10	23-1-002	Computing Research Association		27	\$195,383	27	\$195,383	
11	23-1-004	University of North Carolina at Charlotte		10	\$6,048	10	\$6,048	
12	23-1-007	Ohio State University		5	\$960	5	\$960	
13	23-1-008	Smithsonian Institution Astrophysical Observatory		4	\$0	4	\$0	
14	23-1-009	Monterey Bay Aquarium Research Institute		5	\$2,891	5	\$2,891	
15	24-1-009	Virginia Polytechnic Institute and State University		1	\$0	1	\$0	
16	24-1-010	University of Pittsburgh	0h4-4-1.D	1	\$1,350	1	\$1,350	
			Subtotal B	264	\$1,638,814	264	\$1,638,814	
C Total B	ocommondation	ns Pending Final Action During This Period:				310	\$2,131,013	
C. Total K	ecommendation	is reliaing rillal Action During This reliou.				310	φ2,131,013	
				Open		Closed		
D. Audit F	Reports on whic	ch final action was taken during this period:		Recommendations	Pending Repayment	Recommendations	Repaid	
1	21-1-003	University of Wyoming		6	\$0	6	\$0	
2	20-1-004	University of North Carolina at Chapel Hill		43	\$613.823	30	\$0	
2	20-1-004 20-1-005	University of North Carolina at Chapel Hill University of Houston		43 30	\$613,823 \$80,117	30 22	, ,	
	20-1-005	University of Houston			\$80,117	22	\$19,445	
3				30			, ,	
3 4	20-1-005 21-1-009	University of Houston University of New Mexico		30 9	\$80,117 \$3,681	22 9	\$19,445 \$3,681	
3 4 5	20-1-005 21-1-009 21-1-010	University of Houston University of New Mexico SUNY at Stony Brook		30 9 4	\$80,117 \$3,681 \$0	22 9 4	\$19,445 \$3,681 \$0	
3 4 5 6 7 8	20-1-005 21-1-009 21-1-010 21-1-002	University of Houston University of New Mexico SUNY at Stony Brook Texas A&M University		30 9 4 24 4	\$80,117 \$3,681 \$0 \$95,489	22 9 4 11 4 1	\$19,445 \$3,681 \$0 \$659 \$7,977 \$16,351	
3 4 5 6 7	20-1-005 21-1-009 21-1-010 21-1-002 21-1-011	University of Houston University of New Mexico SUNY at Stony Brook Texas A&M University Florida International University		30 9 4 24 4 1 12	\$80,117 \$3,681 \$0 \$95,489 \$7,977	22 9 4 11 4 1 6	\$19,445 \$3,681 \$0 \$659 \$7,977	
3 4 5 6 7 8 9	20-1-005 21-1-009 21-1-010 21-1-002 21-1-011 21-1-014 21-1-017 21-1-019	University of Houston University of New Mexico SUNY at Stony Brook Texas A&M University Florida International University California Institute of Technology Tennessee State University University of Pittsburgh		30 9 4 24 4 1 12 12	\$80,117 \$3,681 \$95,489 \$7,977 \$16,351 \$154,493 \$103,765	22 9 4 11 4 1 6 5	\$19,445 \$3,681 \$0 \$659 \$7,977 \$16,351 \$154,493	
3 4 5 6 7 8 9 10	20-1-005 21-1-009 21-1-010 21-1-002 21-1-011 21-1-014 21-1-017 21-1-019 21-1-020	University of Houston University of New Mexico SUNY at Stony Brook Texas A&M University Florida International University California Institute of Technology Tennessee State University University of Pittsburgh University of California-San Francisco		30 9 4 24 4 1 12 12 20	\$80,117 \$3,681 \$95,489 \$7,977 \$16,351 \$154,493 \$103,765 \$79,144	22 9 4 11 4 1 6 5	\$19,445 \$3,681 \$0 \$659 \$7,977 \$16,351 \$154,493 \$0	
3 4 5 6 7 8 9 10 11	20-1-005 21-1-009 21-1-010 21-1-002 21-1-011 21-1-014 21-1-017 21-1-019 21-1-020 22-1-002	University of Houston University of New Mexico SUNY at Stony Brook Texas A&M University Florida International University California Institute of Technology Tennessee State University University of Pittsburgh University of California-San Francisco University of Texas at Dallas		30 9 4 24 4 1 12 12 20 24	\$80,117 \$3,681 \$0 \$95,489 \$7,977 \$16,351 \$154,493 \$103,765 \$79,144 \$188,314	22 9 4 11 4 1 6 5 14 18	\$19,445 \$3,681 \$659 \$7,977 \$16,351 \$154,493 \$0 \$1,352 \$2	
3 4 5 6 7 8 9 10 11 12 13	20-1-005 21-1-009 21-1-010 21-1-012 21-1-014 21-1-017 21-1-019 21-1-020 22-1-002	University of Houston University of New Mexico SUNY at Stony Brook Texas A&M University Florida International University California Institute of Technology Tennessee State University University of Pittsburgh University of California-San Francisco University of Texas at Dallas University of California - Merced		30 9 4 24 4 1 12 12 20 24 33	\$80,117 \$3,681 \$00 \$95,489 \$7,977 \$16,351 \$154,493 \$103,765 \$79,144 \$188,314 \$218,360	22 9 4 11 4 1 6 5 14 18 22	\$19,445 \$3,681 \$0 \$659 \$7,977 \$16,351 \$154,493 \$0 \$1,352 \$0	
3 4 5 6 7 8 9 10 11 12 13 14	20-1-005 21-1-009 21-1-010 21-1-002 21-1-011 21-1-014 21-1-017 21-1-019 21-1-020 22-1-002 22-1-003 22-1-006	University of Houston University of New Mexico SUNY at Stony Brook Texas A&M University Florida International University California Institute of Technology Tennessee State University University of Pittsburgh University of California-San Francisco University of Texas at Dallas University of California - Merced California Polytechnic State University Foundation		30 9 4 24 4 1 12 12 20 24 33 13	\$80,117 \$3,681 \$95,489 \$7,977 \$16,351 \$154,493 \$103,765 \$79,144 \$188,314 \$218,360 \$19,608	22 9 4 11 4 1 6 5 14 18 22	\$19,445 \$3,681 \$0 \$659 \$7,977 \$16,351 \$154,493 \$0 \$1,352 \$0 \$4,699	
3 4 5 6 7 8 9 10 11 12 13 14 15	20-1-005 21-1-009 21-1-010 21-1-002 21-1-011 21-1-017 21-1-019 21-1-020 22-1-002 22-1-003 22-1-006	University of Houston University of New Mexico SUNY at Stony Brook Texas A&M University Florida International University California Institute of Technology Tennessee State University University of Pittsburgh University of California-San Francisco University of Texas at Dallas University of California - Merced California Polytechnic State University Foundation Education Development Center		30 9 4 24 4 1 12 12 20 24 33 13	\$80,117 \$3,681 \$00 \$95,489 \$7,977 \$16,351 \$154,493 \$103,765 \$79,144 \$188,314 \$218,360 \$19,608	22 9 4 11 4 1 6 5 14 18 22 1	\$19,445 \$3,681 \$0 \$659 \$7,977 \$16,351 \$154,493 \$0 \$1,352 \$0 \$0 \$4,699	
3 4 5 6 7 8 9 10 11 12 13 14 15 16	20-1-005 21-1-009 21-1-010 21-1-012 21-1-011 21-1-014 21-1-017 21-1-020 22-1-003 22-1-006 22-1-008 22-1-008	University of Houston University of New Mexico SUNY at Stony Brook Texas A&M University Florida International University California Institute of Technology Tennessee State University University of Pittsburgh University of California-San Francisco University of Texas at Dallas University of California - Merced California Polytechnic State University Foundation Education Development Center North Carolina Central University		30 9 4 24 4 1 12 12 20 24 33 13 12 3	\$80,117 \$3,681 \$00 \$95,489 \$7,977 \$16,351 \$154,493 \$103,765 \$79,144 \$188,314 \$218,360 \$19,608 \$33,562 \$60,320	22 9 4 11 4 1 6 5 14 18 22 1 5 3	\$19,445 \$3,681 \$659 \$7,977 \$16,351 \$154,493 \$1,352 \$0 \$0 \$4,699 \$13,444	
3 4 5 6 7 8 9 10 11 12 13 14 15 16 17	20-1-005 21-1-009 21-1-010 21-1-012 21-1-011 21-1-014 21-1-017 21-1-020 22-1-002 22-1-003 22-1-006 22-1-008 22-1-001 23-1-001	University of Houston University of New Mexico SUNY at Stony Brook Texas A&M University Florida International University California Institute of Technology Tennessee State University University of Pittsburgh University of Pittsburgh University of Texas at Dallas University of Texas at Dallas University of California - Merced California Polytechnic State University Foundation Education Development Center North Carolina Central University Cary Institute of Ecosystem Studies		30 9 4 24 4 1 12 12 20 24 33 13 12 3	\$80,117 \$3,681 \$00 \$95,489 \$7,977 \$16,351 \$154,493 \$103,765 \$79,144 \$188,314 \$218,360 \$19,608 \$33,562 \$60,320 \$10,038	22 9 4 11 4 1 6 5 14 18 22 1 5 3 2	\$19,445 \$3,681 \$0 \$659 \$7,977 \$16,351 \$154,493 \$0 \$1,352 \$0 \$4,699 \$13,444 \$60,320 \$10,038	
3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18	20-1-005 21-1-009 21-1-010 21-1-010 21-1-014 21-1-014 21-1-017 21-1-020 22-1-002 22-1-003 22-1-006 22-1-008 22-1-012 23-1-001 23-1-001	University of Houston University of New Mexico SUNY at Stony Brook Texas A&M University Florida International University California Institute of Technology Tennessee State University University of Pittsburgh University of California-San Francisco University of Texas at Dallas University of California - Merced California Polytechnic State University Foundation Education Development Center North Carolina Central University Cary Institute of Ecosystem Studies Computing Research Association		30 9 4 24 4 1 12 12 20 24 33 13 12 3 2	\$80,117 \$3,681 \$00 \$95,489 \$7,977 \$16,351 \$154,493 \$103,765 \$79,144 \$188,314 \$218,360 \$19,508 \$33,562 \$60,320 \$10,038	22 9 4 11 4 1 6 5 14 18 22 1 5 3 2 20	\$19,445 \$3,681 \$0 \$659 \$7,977 \$16,351 \$154,493 \$0 \$1,352 \$0 \$4,699 \$13,444 \$60,320 \$10,038	
3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19	20-1-005 21-1-009 21-1-010 21-1-012 21-1-014 21-1-014 21-1-019 21-1-020 22-1-003 22-1-006 22-1-008 22-1-008 22-1-012 23-1-001 23-1-004	University of Houston University of New Mexico SUNY at Stony Brook Texas A&M University Florida International University California Institute of Technology Tennessee State University University of Pittsburgh University of California-San Francisco University of Texas at Dallas University of Texas at Dallas University of California - Merced California Polytechnic State University Foundation Education Development Center North Carolina Central University Cary Institute of Ecosystem Studies Computing Research Association University of North Carolina at Charlotte		30 9 4 24 4 1 12 12 20 24 33 13 12 3 2 27 10	\$80,117 \$3,681 \$60 \$95,489 \$7,977 \$16,351 \$154,493 \$103,765 \$79,144 \$188,314 \$218,360 \$19,608 \$33,562 \$60,320 \$10,038 \$195,383 \$6,048	22 9 4 11 4 1 6 5 14 18 22 1 5 3 2 20 10	\$19,445 \$3,681 \$659 \$7,977 \$16,351 \$154,493 \$0 \$1,352 \$0 \$0 \$4,699 \$13,444 \$60,320 \$10,038 \$0 \$6,048	
3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 20	20-1-005 21-1-009 21-1-010 21-1-012 21-1-011 21-1-017 21-1-019 21-1-020 22-1-003 22-1-006 22-1-008 22-1-001 23-1-001 23-1-004 23-1-004	University of Houston University of New Mexico SUNY at Stony Brook Texas A&M University Florida International University California Institute of Technology Tennessee State University University of Pittsburgh University of California-San Francisco University of Texas at Dallas University of Texas at Dallas University of Texas at Dallas University of California - Merced California Polytechnic State University Foundation Education Development Center North Carolina Central University Cary Institute of Ecosystem Studies Computing Research Association University of North Carolina at Charlotte Ohio State University		30 9 4 24 4 1 12 12 20 24 33 13 12 3 2 27 10 5	\$80,117 \$3,681 \$00 \$95,489 \$7,977 \$16,351 \$154,493 \$103,765 \$79,144 \$188,314 \$218,360 \$19,608 \$33,562 \$60,320 \$10,038 \$195,383 \$6,048 \$960	22 9 4 11 4 1 6 5 14 18 22 1 5 3 2 20 10 5	\$19,445 \$3,681 \$659 \$7,977 \$16,351 \$154,493 \$0 \$1,352 \$0 \$4,699 \$13,444 \$60,320 \$10,038 \$0 \$6,048	
3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21	20-1-005 21-1-009 21-1-010 21-1-010 21-1-014 21-1-014 21-1-017 21-1-020 22-1-002 22-1-003 22-1-006 22-1-008 22-1-012 23-1-001 23-1-002 23-1-002 23-1-002	University of Houston University of New Mexico SUNY at Stony Brook Texas A&M University Florida International University Florida International University California Institute of Technology Tennessee State University University of Pittsburgh University of California-San Francisco University of California-San Francisco University of Texas at Dallas University of California - Merced California Polytechnic State University Foundation Education Development Center North Carolina Central University Cary Institute of Ecosystem Studies Computing Research Association University of North Carolina at Charlotte Ohio State University Smithsonian Institution Astrophysical Observatory		30 9 4 24 4 1 12 12 20 24 33 13 12 3 2 27 10 5 4	\$80,117 \$3,681 \$0 \$95,489 \$7,977 \$16,351 \$154,493 \$103,765 \$79,144 \$188,314 \$218,360 \$19,608 \$33,562 \$60,320 \$110,338 \$195,383 \$6,048 \$960	22 9 4 11 4 1 6 5 14 18 22 1 5 3 2 20 10 5 4	\$19,445 \$3,681 \$0 \$659 \$7,977 \$16,351 \$154,493 \$0 \$1,352 \$0 \$4,699 \$13,444 \$60,320 \$10,038 \$0 \$6,048 \$960	
3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22	20-1-005 21-1-009 21-1-010 21-1-012 21-1-011 21-1-014 21-1-017 21-1-019 22-1-002 22-1-003 22-1-006 22-1-008 22-1-008 22-1-004 23-1-004 23-1-004 23-1-004 23-1-009	University of Houston University of New Mexico SUNY at Stony Brook Texas A&M University Florida International University California Institute of Technology Tennessee State University University of Pittsburgh University of California-San Francisco University of Texas at Dallas University of Texas at Dallas University of California - Merced California Polytechnic State University Foundation Education Development Center North Carolina Central University Cary Institute of Ecosystem Studies Computing Research Association University of North Carolina at Charlotte Ohio State University Smithsonian Institution Astrophysical Observatory Monterey Bay Aquarium Research Institute		30 9 4 24 4 1 12 12 20 24 33 13 12 3 2 27 10 5 4 5	\$80,117 \$3,681 \$50 \$95,489 \$7,977 \$16,351 \$154,493 \$103,765 \$79,144 \$188,314 \$218,360 \$19,608 \$33,562 \$60,320 \$10,038 \$195,383 \$6,048 \$960 \$0 \$2,881	22 9 4 11 4 1 6 5 14 18 22 1 5 3 2 20 10 5 4 5	\$19,445 \$3,681 \$659 \$7,977 \$16,351 \$154,493 \$0 \$1,352 \$0 \$0 \$4,699 \$13,444 \$60,320 \$10,038 \$0 \$6,048 \$960 \$0 \$2,891	
3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23	20-1-005 21-1-009 21-1-010 21-1-012 21-1-011 21-1-014 21-1-017 21-1-020 22-1-003 22-1-006 22-1-008 22-1-008 22-1-002 23-1-004 23-1-004 23-1-007 23-1-008 23-1-009 23-1-009	University of Houston University of New Mexico SUNY at Stony Brook Texas A&M University Florida International University Florida International University California Institute of Technology Tennessee State University University of Pittsburgh University of California-San Francisco University of Texas at Dallas University of Texas at Dallas University of California - Merced California Polytechnic State University Foundation Education Development Center North Carolina Central University Cary Institute of Ecosystem Studies Computing Research Association University of North Carolina at Charlotte Ohio State University Smithsonian Institution Astrophysical Observatory Montercy Bay Aquarium Research Institute Virginia Polytechnic Institute and State University		30 9 4 24 4 1 12 12 20 24 33 13 12 3 2 27 10 5 4	\$80,117 \$3,681 \$00 \$95,489 \$7,977 \$16,351 \$154,493 \$103,765 \$79,144 \$188,314 \$218,360 \$19,608 \$33,562 \$60,320 \$10,038 \$195,383 \$6,048 \$960 \$0 \$2,891	22 9 4 11 4 1 6 5 14 18 22 1 5 3 2 20 10 5 4	\$19,445 \$3,681 \$0 \$659 \$7,977 \$16,351 \$154,493 \$0 \$1,352 \$0 \$0 \$4,699 \$13,444 \$60,320 \$10,038 \$0 \$6,048 \$960 \$0 \$2,891	
3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22	20-1-005 21-1-009 21-1-010 21-1-012 21-1-011 21-1-014 21-1-017 21-1-019 22-1-002 22-1-003 22-1-006 22-1-008 22-1-008 22-1-004 23-1-004 23-1-004 23-1-004 23-1-009	University of Houston University of New Mexico SUNY at Stony Brook Texas A&M University Florida International University California Institute of Technology Tennessee State University University of Pittsburgh University of California-San Francisco University of Texas at Dallas University of Texas at Dallas University of California - Merced California Polytechnic State University Foundation Education Development Center North Carolina Central University Cary Institute of Ecosystem Studies Computing Research Association University of North Carolina at Charlotte Ohio State University Smithsonian Institution Astrophysical Observatory Monterey Bay Aquarium Research Institute	Subtotal D	30 9 4 24 4 1 12 12 20 24 33 13 12 3 2 27 10 5 4 5 1	\$80,117 \$3,681 \$0 \$95,489 \$7,977 \$16,351 \$154,493 \$103,765 \$79,144 \$188,314 \$218,360 \$19,608 \$33,562 \$60,320 \$10,038 \$195,383 \$6,048 \$960 \$0 \$2,891	22 9 4 11 4 1 6 5 14 18 22 1 5 3 2 20 10 5 4 5 1	\$19,445 \$3,681 \$0 \$659 \$7,977 \$16,351 \$154,493 \$0 \$1,352 \$0 \$4,699 \$13,444 \$60,320 \$10,038 \$0 \$6,048 \$960 \$0 \$2,891 \$0	
3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23	20-1-005 21-1-009 21-1-010 21-1-012 21-1-011 21-1-014 21-1-017 21-1-020 22-1-003 22-1-006 22-1-008 22-1-008 22-1-002 23-1-004 23-1-004 23-1-007 23-1-008 23-1-009 23-1-009	University of Houston University of New Mexico SUNY at Stony Brook Texas A&M University Florida International University Florida International University California Institute of Technology Tennessee State University University of Pittsburgh University of California-San Francisco University of Texas at Dallas University of Texas at Dallas University of California - Merced California Polytechnic State University Foundation Education Development Center North Carolina Central University Cary Institute of Ecosystem Studies Computing Research Association University of North Carolina at Charlotte Ohio State University Smithsonian Institution Astrophysical Observatory Montercy Bay Aquarium Research Institute Virginia Polytechnic Institute and State University	Subtotal D	30 9 4 24 4 1 12 12 20 24 33 13 12 3 2 27 10 5 4 5	\$80,117 \$3,681 \$00 \$95,489 \$7,977 \$16,351 \$154,493 \$103,765 \$79,144 \$188,314 \$218,360 \$19,608 \$33,562 \$60,320 \$10,038 \$195,383 \$6,048 \$960 \$0 \$2,891	22 9 4 11 4 1 6 5 14 18 22 1 5 3 2 20 10 5 4 5	\$19,445 \$3,681 \$0 \$659 \$7,977 \$16,351 \$154,493 \$0 \$1,352 \$0 \$0 \$4,699 \$13,444 \$60,320 \$10,038 \$0 \$6,048 \$960 \$0 \$2,891	
3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23	20-1-005 21-1-009 21-1-010 21-1-012 21-1-011 21-1-014 21-1-017 21-1-020 22-1-003 22-1-006 22-1-008 22-1-008 22-1-002 23-1-004 23-1-004 23-1-007 23-1-008 23-1-009 23-1-009	University of Houston University of New Mexico SUNY at Stony Brook Texas A&M University Florida International University Florida International University California Institute of Technology Tennessee State University University of Pittsburgh University of California-San Francisco University of Texas at Dallas University of Texas at Dallas University of California - Merced California Polytechnic State University Foundation Education Development Center North Carolina Central University Cary Institute of Ecosystem Studies Computing Research Association University of North Carolina at Charlotte Ohio State University Smithsonian Institution Astrophysical Observatory Montercy Bay Aquarium Research Institute Virginia Polytechnic Institute and State University	Subtotal D	30 9 4 24 4 1 12 12 20 24 33 13 12 3 2 27 10 5 4 5 1 1 305	\$80,117 \$3,681 \$0 \$95,489 \$7,977 \$16,351 \$154,493 \$103,765 \$79,144 \$188,314 \$218,360 \$19,608 \$33,562 \$60,320 \$10,038 \$195,383 \$6,048 \$960 \$0 \$2,891	22 9 4 11 4 1 6 5 14 18 22 1 5 3 2 20 10 5 4 5 1 1 20 1 1 20 1 1 20 1 1 20 1 1 20 1 20 1 20 1 20 1 20 1 20 1 20 1 20 1 20 1 20 20 20 20 20 20 20 20 20 20	\$19,445 \$3,681 \$0 \$659 \$7,977 \$16,351 \$154,493 \$0 \$1,352 \$0 \$4,699 \$13,444 \$60,320 \$10,038 \$0 \$6,048 \$960 \$0 \$2,891 \$0	Explanation Why
3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23	20-1-005 21-1-009 21-1-010 21-1-012 21-1-011 21-1-014 21-1-017 21-1-020 22-1-003 22-1-006 22-1-008 22-1-008 22-1-002 23-1-004 23-1-004 23-1-007 23-1-008 23-1-009 23-1-009	University of Houston University of New Mexico SUNY at Stony Brook Texas A&M University Florida International University Florida International University California Institute of Technology Tennessee State University University of Pittsburgh University of California-San Francisco University of Texas at Dallas University of Texas at Dallas University of California - Merced California Polytechnic State University Foundation Education Development Center North Carolina Central University Cary Institute of Ecosystem Studies Computing Research Association University of North Carolina at Charlotte Ohio State University Smithsonian Institution Astrophysical Observatory Montercy Bay Aquarium Research Institute Virginia Polytechnic Institute and State University	Subtotal D	30 9 4 24 4 1 12 12 20 24 33 13 12 3 2 27 10 5 4 5 1 1 305	\$80,117 \$3,681 \$0 \$95,489 \$7,977 \$16,351 \$154,493 \$103,765 \$79,144 \$188,314 \$218,360 \$19,608 \$33,562 \$60,320 \$10,038 \$195,383 \$6,048 \$960 \$0 \$2,891	22 9 4 11 4 1 6 5 14 18 22 1 5 3 2 20 10 5 4 5 1 1 20 20 20 20 30 40 50 50 60 7 80 80 80 80 80 80 80 80 80 80	\$19,445 \$3,681 \$0 \$659 \$7,977 \$16,351 \$154,493 \$0 \$1,352 \$0 \$4,699 \$13,444 \$60,320 \$10,038 \$0 \$6,048 \$960 \$0 \$2,891 \$0	
3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24	20-1-005 21-1-009 21-1-010 21-1-012 21-1-011 21-1-014 21-1-017 21-1-019 22-1-002 22-1-002 22-1-008 22-1-008 22-1-012 23-1-001 23-1-004 23-1-004 23-1-009 24-1-009 24-1-010	University of Houston University of New Mexico SUNY at Stony Brook Texas A&M University Florida International University Florida International University California Institute of Technology Tennessee State University University of Pittsburgh University of California-San Francisco University of Texas at Dallas University of Texas at Dallas University of California - Merced California Polytechnic State University Foundation Education Development Center North Carolina Central University Cary Institute of Ecosystem Studies Computing Research Association University of North Carolina at Charlotte Ohio State University Smithsonian Institution Astrophysical Observatory Montercy Bay Aquarium Research Institute Virginia Polytechnic Institute and State University	Subtotal D	30 9 4 24 4 1 12 12 20 24 33 13 12 3 2 27 10 5 4 5 1 1 305	\$80,117 \$3,681 \$0 \$95,489 \$7,977 \$16,351 \$154,493 \$103,765 \$79,144 \$188,314 \$218,360 \$19,608 \$33,562 \$60,320 \$110,338 \$195,383 \$6,048 \$960 \$2,881 \$0 1350 \$1,891,674	22 9 4 11 4 1 6 5 14 18 22 1 5 3 2 20 10 5 4 5 1 1 20 1 1 20 1 1 20 1 1 20 1 1 20 1 20 1 20 1 20 1 20 1 20 1 20 1 20 1 20 1 20 20 20 20 20 20 20 20 20 20	\$19,445 \$3,681 \$0 \$659 \$7,977 \$16,351 \$154,493 \$0 \$1,352 \$0 \$4,699 \$13,444 \$60,320 \$10,038 \$0 \$6,048 \$960 \$0 \$2,891 \$0 \$333,708	
3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24	20-1-005 21-1-009 21-1-010 21-1-012 21-1-011 21-1-014 21-1-017 21-1-019 22-1-002 22-1-002 22-1-008 22-1-008 22-1-012 23-1-001 23-1-004 23-1-004 23-1-009 24-1-009 24-1-010	University of Houston University of New Mexico SUNY at Stony Brook Texas A&M University Florida International University Florida International University Florida International University California Institute of Technology Tennessee State University University of Pittsburgh University of California-San Francisco University of California-San Francisco University of Texas at Dallas University of California - Merced California Polytechnic State University Foundation Education Development Center North Carolina Central University Cary Institute of Ecosystem Studies Computing Research Association University of North Carolina at Charlotte Ohio State University Smithsonian Institution Astrophysical Observatory Monterey Bay Aquarium Research Institute Virginia Polytechnic Institute and State University University of Pittsburgh	Subtotal D	30 9 4 24 4 1 12 12 20 24 33 13 12 3 2 27 10 5 4 5 1 1 305	\$80,117 \$3,681 \$0 \$95,489 \$7,977 \$16,351 \$154,493 \$103,765 \$79,144 \$188,314 \$218,360 \$19,608 \$33,562 \$60,320 \$110,338 \$195,383 \$6,048 \$960 \$2,881 \$0 1350 \$1,891,674	22 9 4 11 4 1 6 5 14 18 22 1 5 3 2 20 10 5 4 5 1 1 20 20 20 20 30 40 50 50 60 7 80 80 80 80 80 80 80 80 80 80	\$19,445 \$3,681 \$0 \$659 \$7,977 \$16,351 \$154,493 \$0 \$1,352 \$0 \$4,699 \$13,444 \$60,320 \$10,038 \$0 \$6,048 \$960 \$0 \$2,891 \$0 \$333,708	Final Action is Not
3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24	20-1-005 21-1-009 21-1-010 21-1-010 21-1-012 21-1-011 21-1-014 21-1-017 21-1-019 21-1-020 22-1-003 22-1-006 22-1-008 22-1-008 22-1-012 23-1-001 23-1-004 23-1-007 23-1-009 24-1-010	University of Houston University of New Mexico SUNY at Stony Brook Texas A&M University Florida International University Florida International University Florida International University California Institute of Technology Tennessee State University University of Pittsburgh University of California-San Francisco University of California-San Francisco University of California - Merced California Polytechnic State University Foundation Education Development Center North Carolina Central University Cary Institute of Ecosystem Studies Computing Research Association University of North Carolina at Charlotte Ohio State University Smithsonian Institution Astrophysical Observatory Monterey Bay Aquarium Research Institute Virginia Polytechnic Institute and State University University of Pittsburgh	Subtotal D	30 9 4 24 4 1 12 12 20 24 33 13 12 3 2 27 10 5 4 5 1 1 305 Reported Recommendations 43 30	\$80,117 \$3,681 \$60 \$95,489 \$7,977 \$16,351 \$154,493 \$103,765 \$79,144 \$188,314 \$218,360 \$19,608 \$33,562 \$60,320 \$10,038 \$195,333 \$6,048 \$960 \$0 \$2,891 \$0 \$1,891,674 Disallowed Costs \$613,823 \$80,117	22 9 4 111 4 1 6 5 14 18 22 1 5 3 2 20 10 5 4 5 1 209 Open Recommendations	\$19,445 \$3,681 \$0 \$659 \$7,977 \$16,351 \$154,493 \$0 \$1,352 \$0 \$0 \$4,699 \$13,444 \$60,320 \$10,038 \$0 \$6,048 \$960 \$0 \$2,891 \$0 \$33,474 \$960 \$5,2891 \$0 \$1,350 \$1,350 \$1,350 \$1,350 \$1,350 \$1,350 \$1,350 \$1,350 \$1,350 \$1,350 \$1,350	Final Action is Not Complete
3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24	20-1-005 21-1-009 21-1-1010 21-1-010 21-1-014 21-1-014 21-1-017 21-1-019 22-1-002 22-1-003 22-1-006 22-1-008 22-1-008 22-1-010 23-1-004 23-1-007 23-1-009 24-1-010 Reports needing 20-1-004 20-1-004 20-1-005 21-1-002	University of Houston University of New Mexico SUNY at Stony Brook Texas A&M University Florida International University Florida International University Florida International University California Institute of Technology Tennessee State University University of Pittsburgh University of California-San Francisco University of Texas at Dallas University of California - Merced California Polytechnic State University Foundation Education Development Center North Carolina Central University Cary Institute of Ecosystem Studies Computing Research Association University of North Carolina at Charlotte Ohio State University Smithsonian Institution Astrophysical Observatory Monterey Bay Aquarium Research Institute Virginia Polytechnic Institute and State University University of Pittsburgh	Subtotal D	30 9 4 24 4 1 12 12 20 24 33 13 12 3 2 27 10 5 4 5 1 1 305 Reported Recommendations	\$80,117 \$3,681 \$60 \$95,489 \$7,977 \$16,351 \$154,493 \$103,765 \$79,144 \$188,314 \$218,360 \$19,608 \$33,562 \$60,320 \$10,038 \$195,383 \$6,048 \$9600 \$0 \$2,891 \$0 \$1350 \$1,891,674 Disallowed Costs \$613,823 \$80,117 \$95,489	22 9 4 111 4 1 6 5 14 18 22 1 5 3 2 20 10 5 4 5 1 1 209 Open Recommendations	\$19,445 \$3,681 \$0 \$659 \$7,977 \$16,351 \$154,493 \$0 \$1,352 \$0 \$4,699 \$13,444 \$60,320 \$10,038 \$0 \$6,048 \$960 \$0 \$2,891 \$0 \$333,708 Pending Repayment \$613,823 \$60,672 \$94,830	Final Action is Not Complete a. a. a.
3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 E. Audit F 1 2 3 4	20-1-005 21-1-009 21-1-010 21-1-002 21-1-011 21-1-014 21-1-017 21-1-019 21-1-020 22-1-003 22-1-008 22-1-008 22-1-008 22-1-008 22-1-012 23-1-001 23-1-002 23-1-004 23-1-009 24-1-009 24-1-010	University of Houston University of New Mexico SUNY at Stony Brook Texas A&M University Florida International University Florida International University Florida International University California Institute of Technology Tennessee State University University of Pittsburgh University of California-San Francisco University of California-San Francisco University of California - Merced California Polytechnic State University Foundation Education Development Center North Carolina Central University Cary Institute of Ecosystem Studies Computing Research Association University of North Carolina at Charlotte Ohio State University Smithsonian Institution Astrophysical Observatory Monterey Bay Aquarium Research Institute Virginia Polytechnic Institute and State University University of Pittsburgh	Subtotal D	30 9 4 24 4 1 12 12 20 24 33 13 12 3 2 27 10 5 4 5 1 1 305 Reported Recommendations 43 30 24 43 13 14 15 16 17 18 18 18 18 18 18 18 18 18 18	\$80,117 \$3,681 \$0 \$95,489 \$7,977 \$16,351 \$154,493 \$103,765 \$79,144 \$188,314 \$218,360 \$19,508 \$33,562 \$60,320 \$10,038 \$195,383 \$6,048 \$960 \$2,891 \$0 \$155,032 \$1,891,674 Disallowed Costs \$613,823 \$80,117 \$95,489 \$155,432	22 9 4 111 4 1 6 5 14 18 22 1 1 5 3 2 20 10 5 4 5 1 1 209 Open Recommendations	\$19,445 \$3,681 \$0 \$659 \$7,977 \$16,351 \$154,493 \$0 \$1,352 \$0 \$0 \$4,699 \$13,444 \$60,320 \$10,338 \$0 \$6,048 \$960 \$1,350 \$303,708 Pending Repayment \$613,823 \$60,672 \$94,830 \$0	Final Action is Not Complete a. a. a. a.
3 4 5 6 7 8 9 10 111 12 13 14 15 16 17 18 19 20 21 22 23 24 E. Audit F 2 3 4 5 5	20-1-005 21-1-009 21-1-010 21-1-010 21-1-012 21-1-011 21-1-014 21-1-017 21-1-019 21-1-020 22-1-003 22-1-006 22-1-008 22-1-008 22-1-012 23-1-001 23-1-004 23-1-009 24-1-010 Reports needing 20-1-004 20-1-005 21-1-002 21-1-007 21-1-019	University of Houston University of New Mexico SUNY at Stony Brook Texas A&M University Florida International University University of Texas at Dallas University of California-San Francisco University of California - Merced California Polytechnic State University Foundation Education Development Center North Carolina Central University Cary Institute of Ecosystem Studies Computing Research Association University of North Carolina at Charlotte Ohio State University Smithsonian Institution Astrophysical Observatory Monterey Bay Aquarium Research Institute Virginia Polytechnic Institute and State University University of Pittsburgh	Subtotal D	30 9 4 24 4 1 12 12 20 24 33 13 12 3 2 27 10 5 4 5 1 305 Reported Recommendations 43 30 24 13 11 12 13 14 15 16 17 18 18 18 18 18 18 18 18 18 18	\$80,117 \$3,681 \$60 \$95,489 \$7,977 \$16,351 \$154,493 \$103,765 \$79,144 \$188,314 \$218,360 \$19,608 \$33,562 \$60,320 \$10,038 \$195,383 \$6,048 \$960 \$0 \$2,891 \$0 \$1,891,674 Disallowed Costs \$613,823 \$80,117 \$95,489 \$155,432 \$103,765	22 9 4 111 4 1 6 5 14 18 22 1 5 3 2 20 100 5 4 5 1 209 Open Recommendations	\$19,445 \$3,681 \$3,681 \$659 \$7,977 \$16,351 \$154,493 \$0 \$1,352 \$0 \$0 \$4,699 \$13,444 \$60,320 \$10,038 \$0 \$6,048 \$960 \$2,891 \$0 \$1350 \$303,708 Pending Repayment \$613,823 \$60,672 \$94,830 \$0 \$103,765	Final Action is Not Complete a. a. a. a. a.
3 4 5 6 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 E. Audit F	20-1-005 21-1-009 21-1-010 21-1-010 21-1-012 21-1-011 21-1-014 21-1-017 21-1-019 21-1-020 22-1-003 22-1-006 22-1-008 22-1-006 22-1-008 22-1-012 23-1-001 23-1-004 23-1-009 24-1-010 Reports needing 20-1-004 20-1-005 21-1-002 21-1-017 21-1-019	University of Houston University of New Mexico SUNY at Stony Brook Texas A&M University Florida International University Florida International University Florida International University California Institute of Technology Tennessee State University University of Pittsburgh University of California-San Francisco University of Texas at Dallas University of California - Merced California Polytechnic State University Foundation Education Development Center North Carolina Central University Cary Institute of Ecosystem Studies Computing Research Association University of North Carolina at Charlotte Ohio State University Smithsonian Institution Astrophysical Observatory Monterey Bay Aquarium Research Institute Virginia Polytechnic Institute and State University University of Pittsburgh I final action at the end of the period: University of North Carolina at Chapel Hill University of Houston Texas A&M University Tennessee State University University of Pittsburgh University of California-San Francisco	Subtotal D	30 9 4 24 4 1 12 12 20 24 33 13 12 3 2 27 10 5 4 5 1 1 305 Reported Recommendations 43 30 24 13 13 14 15 16 17 18 18 18 18 18 18 18 18 18 18	\$80,117 \$3,681 \$60 \$95,489 \$7,977 \$16,351 \$154,493 \$103,765 \$79,144 \$188,314 \$218,360 \$19,608 \$33,562 \$60,320 \$10,338 \$195,383 \$6,048 \$960 \$0 \$2,891 \$150,484 \$1891,674 Disallowed Costs \$613,823 \$80,117 \$95,489 \$155,432 \$103,765 \$79,144	22 9 4 111 4 1 6 5 14 18 22 1 5 3 2 20 10 5 4 5 1 1 209 Open Recommendations 13 8 13 6 7 6	\$19,445 \$3,681 \$3,681 \$659 \$7,977 \$16,351 \$154,493 \$0 \$1,352 \$0 \$4,699 \$13,444 \$60,320 \$10,328 \$0 \$6,048 \$960 \$0 \$2,881 \$0 \$333,708 Pending Repayment \$613,823 \$60,672 \$94,830 \$0 \$103,765 \$77,795	Final Action is Not Complete a. a. a. a. a. a.
3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 E. Audit F 1 2 3 4 5 6 7	20-1-005 21-1-009 21-1-010 21-1-010 21-1-014 21-1-014 21-1-017 21-1-019 21-1-020 22-1-003 22-1-008 22-1-008 22-1-008 22-1-008 22-1-010 23-1-001 23-1-002 23-1-004 23-1-009 24-1-009 24-1-010	University of Houston University of New Mexico SUNY at Stony Brook Texas A&M University Florida International University Florida International University Florida International University Florida International University California Institute of Technology Tennessee State University University of Pittsburgh University of California-San Francisco University of California-San Francisco University of California - Merced California Polytechnic State University Foundation Education Development Center North Carolina Central University Cary Institute of Ecosystem Studies Computing Research Association University of North Carolina at Charlotte Ohio State University Smithsonian Institution Astrophysical Observatory Monterey Bay Aquarium Research Institute Virginia Polytechnic Institute and State University University of Pittsburgh Iniversity of North Carolina at Chapel Hill University of Houston Texas A&M University Tennessee State University University of Pittsburgh University of California-San Francisco University of Rhode Island	Subtotal D	30 9 4 24 4 1 12 12 20 24 33 13 12 3 2 27 10 5 4 5 1 1 305 Reported Recommendations 43 30 24 24 27 20 24 33 22 27 10 24 45 45 45 45 45 45 45 45 45 4	\$80,117 \$3,681 \$0 \$95,489 \$7,977 \$16,351 \$154,493 \$103,765 \$79,144 \$188,314 \$218,360 \$19,608 \$33,562 \$60,320 \$10,038 \$195,383 \$6,048 \$960 \$2,891 \$0 \$1,891,674 Disallowed Costs \$613,823 \$80,117 \$95,489 \$155,432 \$103,765 \$79,144 \$469,628	22 9 4 111 4 1 6 5 14 18 22 1 1 5 3 2 20 10 5 4 5 1 1 209 Open Recommendations 13 8 13 6 7 6 6 7	\$19,445 \$3,681 \$0 \$659 \$7,977 \$16,351 \$154,493 \$0 \$1,352 \$0 \$0 \$4,699 \$13,444 \$60,320 \$10,338 \$0 \$6,048 \$960 \$2,891 \$0 \$303,708 Pending Repayment \$613,823 \$60,672 \$94,830 \$103,765 \$77,792 \$239,339	Final Action is Not Complete a. a. a. a. a. a. a.
3 4 5 6 7 8 9 10 111 12 13 14 15 16 17 18 19 20 21 22 23 24 E. Audit F 2 3 4 5 6 7 8	20-1-005 21-1-009 21-1-010 21-1-002 21-1-011 21-1-014 21-1-017 21-1-019 21-1-020 22-1-003 22-1-006 22-1-008 22-1-008 22-1-008 22-1-012 23-1-001 23-1-009 24-1-010 Reports needing 20-1-004 20-1-005 21-1-002 21-1-007 21-1-009 24-1-019 21-1-020 22-1-011	University of Houston University of New Mexico SUNY at Stony Brook Texas A&M University Florida International University Florida International University Florida International University Florida International University California Institute of Technology Tennessee State University University of Pittsburgh University of California-San Francisco University of California-San Francisco University of California - Merced California Polytechnic State University Foundation Education Development Center North Carolina Central University Cary Institute of Ecosystem Studies Computing Research Association University of North Carolina at Charlotte Ohio State University Smithsonian Institution Astrophysical Observatory Monterey Bay Aquarium Research Institute Virginia Polytechnic Institute and State University University of Pittsburgh Iniversity of North Carolina at Chapel Hill University of North Carolina at Chapel Hill University of Houston Texas A&M University Tennessee State University University of Pittsburgh University of Ridoe Island ' University of Rhode Island ' University of Texas at Dallas	Subtotal D	30 9 4 24 4 1 12 12 20 24 33 13 12 3 2 27 10 5 4 5 1 1 305 Reported Recommendations 43 30 24 13 12 27 10 20 21 21 21 22 27 27 27 27 27 27 27 27 27	\$80,117 \$3,681 \$60 \$95,489 \$7,977 \$16,351 \$154,493 \$103,765 \$79,144 \$188,314 \$218,360 \$19,608 \$33,562 \$60,320 \$10,038 \$195,383 \$6,048 \$960 \$0 \$2,891 \$0 \$1,891,674 Disallowed Costs \$613,823 \$80,117 \$95,489 \$155,432 \$103,765 \$79,144 \$489,628 \$188,314	22 9 4 111 4 1 6 5 14 18 22 1 1 5 3 2 20 100 5 4 5 1 209 Open Recommendations 13 8 13 6 7 6 6 6	\$19,445 \$3,681 \$3,681 \$659 \$7,977 \$16,351 \$154,493 \$0 \$1,352 \$0 \$0 \$4,699 \$13,444 \$60,320 \$10,038 \$0 \$6,048 \$960 \$2,891 \$0 \$1350 \$303,708 Pending Repayment \$613,823 \$60,672 \$94,830 \$0 \$103,765 \$77,792 \$239,339 \$188,314	Final Action is Not Complete a. a. a. a. a. a. a. a.
3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 E. Audit F 1 2 3 4 5 6 6 7 8 9	20-1-005 21-1-009 21-1-1010 21-1-002 21-1-011 21-1-014 21-1-017 21-1-019 21-1-020 22-1-003 22-1-006 22-1-008 22-1-006 22-1-008 22-1-012 23-1-001 23-1-004 23-1-007 23-1-004 20-1-005 21-1-004 20-1-005 21-1-019 21-1-019 21-1-019 21-1-019 22-1-001 22-1-001	University of Houston University of New Mexico SUNY at Stony Brook Texas A&M University Florida International University Florida International University Florida International University California Institute of Technology Tennessee State University University of Pittsburgh University of California-San Francisco University of Texas at Dallas University of California - Merced California Polytechnic State University Foundation Education Development Center North Carolina Central University Cary Institute of Ecosystem Studies Computing Research Association University of North Carolina at Charlotte Ohio State University Smithsonian Institution Astrophysical Observatory Monterey Bay Aquarium Research Institute Virginia Polytechnic Institute and State University University of Pittsburgh I final action at the end of the period: University of North Carolina at Chapel Hill University of Houston Texas A&M University Tennessee State University University of Pittsburgh University of California-San Francisco University of Rhode Island' University of Texas at Dallas University of Texas at Dallas	Subtotal D	30 9 4 24 4 1 12 12 20 24 33 13 12 3 2 27 10 5 4 5 1 1 305 Reported Recommendations 43 30 24 13 13 14 15 16 17 18 18 18 18 18 18 18 18 18 18	\$80,117 \$3,681 \$60 \$95,489 \$7,977 \$16,351 \$154,493 \$103,765 \$79,144 \$188,314 \$218,360 \$19,608 \$33,562 \$60,320 \$10,038 \$195,383 \$6,048 \$960 \$0 \$2,881 \$0 \$1350 \$1,891,674 Disallowed Costs \$613,823 \$80,117 \$95,489 \$155,432 \$103,765 \$79,144 \$469,628 \$188,314 \$218,360	22 9 4 111 4 1 6 5 14 18 22 1 5 3 2 20 10 5 4 5 1 1 209 Open Recommendations 13 8 13 6 7 6 6 6 11 11 12 13 14 15 15 16 17 17 18 18 18 18 18 18 18 18 18 18	\$19,445 \$3,681 \$0 \$659 \$7,977 \$16,351 \$154,493 \$0 \$1,352 \$0 \$4,699 \$13,444 \$60,320 \$10,338 \$0 \$6,048 \$960 \$0 \$1,350 \$303,708 Pending Repayment \$613,823 \$60,672 \$94,830 \$0 \$103,765 \$77,792 \$239,339 \$188,314 \$218,360	Final Action is Not Complete a. a. a. a. a. a. a. a.
3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 E. Audit F 1 2 3 4 5 6 6 7 8 9 10	20-1-005 21-1-009 21-1-010 21-1-002 21-1-011 21-1-014 21-1-017 21-1-019 21-1-020 22-1-003 22-1-006 22-1-008 22-1-008 22-1-008 22-1-008 22-1-008 22-1-001 23-1-002 23-1-004 23-1-007 23-1-009 24-1-009 24-1-009 24-1-010	University of Houston University of New Mexico SUNY at Stony Brook Texas A&M University Florida International University Florida International University Florida International University Florida International University California Institute of Technology Tennessee State University University of Pittsburgh University of California-San Francisco University of California - Merced California Polytechnic State University Foundation Education Development Center North Carolina Central University Cary Institute of Ecosystem Studies Computing Research Association University of North Carolina at Charlotte Ohio State University Smithsonian Institution Astrophysical Observatory Monterey Bay Aquarium Research Institute Virginia Polytechnic Institute and State University University of Pittsburgh Iniversity of North Carolina at Chapel Hill University of Houston Texas A&M University Tennessee State University University of California-San Francisco University of Rhode Island University of Texas at Dallas University of California - Merced California Polytechnic State University Foundation	Subtotal D	30 9 4 24 4 1 12 12 20 24 33 13 12 3 2 27 10 5 4 5 1 1 305 Reported Recommendations 43 30 24 22 27 10 20 21 21 22 27 27 20 21 21 22 27 27 20 21 21 22 27 27 20 21 21 22 27 27 20 21 21 22 27 27 27 27 27 27 27 27 27	\$80,117 \$3,681 \$0 \$95,489 \$7,977 \$16,351 \$154,493 \$103,765 \$79,144 \$188,314 \$218,360 \$19,608 \$33,562 \$60,320 \$10,038 \$195,383 \$6,048 \$960 \$2,891 \$0 \$1,891,674 Disallowed Costs \$613,823 \$80,117 \$95,489 \$155,432 \$103,765 \$79,144 \$469,628 \$188,314 \$218,360 \$19,608	22 9 4 111 4 1 6 5 14 18 22 1 5 3 2 20 10 5 4 5 1 1 209 Open Recommendations 13 8 13 6 7 6 6 11 12 13 14 15 16 17 18 18 18 18 18 18 18 18 18 18	\$19,445 \$3,681 \$0 \$659 \$7,977 \$16,351 \$154,493 \$0 \$1,352 \$0 \$0 \$4,699 \$13,444 \$60,320 \$10,338 \$0 \$6,048 \$960 \$2,891 \$0 \$303,708 Pending Repayment \$613,823 \$60,672 \$94,830 \$103,765 \$77,792 \$239,339 \$188,314 \$218,360 \$14,900	Final Action is Not Complete a. a. a. a. a. a. a. a. a. a.
3 4 5 6 7 8 9 10 111 12 13 14 15 16 17 18 19 20 21 22 23 24 E. Audit F 2 3 4 5 6 7 7 8 9 10 11	20-1-005 21-1-009 21-1-010 21-1-002 21-1-011 21-1-014 21-1-017 21-1-019 21-1-020 22-1-003 22-1-006 22-1-008 22-1-012 23-1-001 23-1-009 24-1-010 24-1-010 Reports needing 20-1-004 20-1-005 21-1-002 21-1-017 21-1-019 21-1-020 22-1-001 22-1-001 22-1-002 22-1-001 22-1-002 22-1-003	University of Houston University of New Mexico SUNY at Stony Brook Texas A&M University Florida International University Florida International University Florida International University Florida International University California Institute of Technology Tennessee State University University of Pittsburgh University of California-San Francisco University of California-San Francisco University of California - Merced California Polytechnic State University Foundation Education Development Center North Carolina Central University Cary Institute of Ecosystem Studies Computing Research Association University of North Carolina at Charlotte Ohio State University Smithsonian Institution Astrophysical Observatory Monterey Bay Aquarium Research Institute Virginia Polytechnic Institute and State University University of Pittsburgh Iniversity of North Carolina at Chapel Hill University of Houston Texas A&M University Tennessee State University University of Pittsburgh University of Rhode Island University of Rhode Island University of Texas at Dallas University of Texas at Dallas University of California - Merced California Polytechnic State University Foundation Education Development Center	Subtotal D	30 9 4 24 4 1 112 12 20 24 33 13 12 27 10 5 4 5 1 1 305 Reported Recommendations 43 30 24 13 12 20 21 20 21 24 33 11 31 12	\$80,117 \$3,681 \$60 \$95,489 \$7,977 \$16,351 \$154,493 \$103,765 \$79,144 \$188,314 \$218,360 \$19,608 \$33,562 \$60,320 \$10,038 \$195,383 \$6,048 \$960 \$2,891 \$0 \$1,891,674 Disallowed Costs \$613,823 \$80,117 \$95,489 \$155,432 \$103,765 \$79,144 \$489,628 \$188,314 \$218,360 \$19,608	22 9 4 111 4 1 6 5 14 18 22 1 5 3 2 20 100 5 4 5 1 209 Open Recommendations 13 8 13 6 7 6 6 11 12 7	\$19,445 \$3,681 \$3,681 \$659 \$7,977 \$16,351 \$154,493 \$0 \$1,352 \$0 \$0 \$4,699 \$13,444 \$60,320 \$10,038 \$0 \$6,048 \$960 \$333,708 Pending Repayment \$613,823 \$60,672 \$94,830 \$13,506 \$77,792 \$239,339 \$188,314 \$218,360 \$14,909 \$20,118	Final Action is Not Complete a. a. a. a. a. a. a. a. a. a.
3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 E. Audit F 1 2 3 4 5 6 6 7 8 9 10	20-1-005 21-1-009 21-1-010 21-1-002 21-1-011 21-1-014 21-1-017 21-1-019 21-1-020 22-1-003 22-1-006 22-1-008 22-1-008 22-1-008 22-1-008 22-1-008 22-1-001 23-1-002 23-1-004 23-1-007 23-1-009 24-1-009 24-1-009 24-1-010	University of Houston University of New Mexico SUNY at Stony Brook Texas A&M University Florida International University Florida International University Florida International University Florida International University California Institute of Technology Tennessee State University University of Pittsburgh University of California-San Francisco University of California - Merced California Polytechnic State University Foundation Education Development Center North Carolina Central University Cary Institute of Ecosystem Studies Computing Research Association University of North Carolina at Charlotte Ohio State University Smithsonian Institution Astrophysical Observatory Monterey Bay Aquarium Research Institute Virginia Polytechnic Institute and State University University of Pittsburgh Iniversity of North Carolina at Chapel Hill University of Houston Texas A&M University Tennessee State University University of California-San Francisco University of Rhode Island University of Texas at Dallas University of California - Merced California Polytechnic State University Foundation	Subtotal D	30 9 4 24 4 1 12 12 20 24 33 13 12 3 2 27 10 5 4 5 1 1 305 Reported Recommendations 43 30 24 22 27 10 20 21 21 22 27 27 20 21 21 22 27 27 20 21 21 22 27 27 20 21 21 22 27 27 20 21 21 22 27 27 27 27 27 27 27 27 27	\$80,117 \$3,681 \$0 \$95,489 \$7,977 \$16,351 \$154,493 \$103,765 \$79,144 \$188,314 \$218,360 \$19,608 \$33,562 \$60,320 \$10,038 \$195,383 \$6,048 \$960 \$2,891 \$0 \$1,891,674 Disallowed Costs \$613,823 \$80,117 \$95,489 \$155,432 \$103,765 \$79,144 \$469,628 \$188,314 \$218,360 \$19,608	22 9 4 111 4 1 6 5 14 18 22 1 5 3 2 20 10 5 4 5 1 1 209 Open Recommendations 13 8 13 6 7 6 6 11 12 13 14 15 16 17 18 18 18 18 18 18 18 18 18 18	\$19,445 \$3,681 \$0 \$659 \$7,977 \$16,351 \$154,493 \$0 \$1,352 \$0 \$0 \$4,699 \$13,444 \$60,320 \$10,338 \$0 \$6,048 \$960 \$2,891 \$0 \$303,708 Pending Repayment \$613,823 \$60,672 \$94,830 \$103,765 \$77,792 \$239,339 \$188,314 \$218,360 \$14,900	Final Action is Not Complete a. a. a. a. a. a. a. a. a. a.

310

\$2,131,013

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.

F. Reconciliation of Recommendations:

¹Report 22-1-001 for University of Rhode Island disallowed costs is corrected from \$459,522 to \$469,628 and pending repayment is corrected from \$229,233 to \$239,339.