



NATIONAL SCIENCE FOUNDATION
Division of Institution & Award Support

2415 Eisenhower Avenue
Alexandria, VA 22314
(703) 292-8244

May 6, 2025

Jennifer Camp (jucamp@ua.edu)
Associate VP, Research Administration
University of Alabama
152 Rose Administration Building
Tuscaloosa, AL 35487

Reference: OIG Report No. 24-1-011

Dear Jennifer Camp,

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 University of Alabama Tuscaloosa dated May 24, 2024.

The audit report questioned \$41,311 in costs claimed on NSF awards and recommended that the University 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 \$33,066 will be disallowed. The table below summarizes the resolution of each finding by recommendation:

Recs	Description	Questioned	Disallowed	Allowed	Final Action Complete
1.1	Unallowable Expenses	\$29,567	\$29,567	\$0	Yes
1.2	Unallowable Expenses	\$0	\$0	\$0	Yes
1.3	Unallowable Expenses	\$0	\$0	\$0	Yes
1.4	Unallowable Expenses	\$0	\$0	\$0	Yes
1.5	Unallowable Expenses	\$0	\$0	\$0	Yes
2.1	Indirect Cost Rates Not Appropriately Applied	\$3,199	\$3,199	\$0	Yes
2.2	Indirect Cost Rates Not Appropriately Applied	\$4,043	\$0	\$4,043	Yes
2.3	Indirect Cost Rates Not Appropriately Applied	\$0	\$0	\$0	Yes
2.4	Indirect Cost Rates Not Appropriately Applied	\$0	\$0	\$0	Yes
3.1	Inadequately Supported Expenses	\$300	\$300	\$0	Yes
3.2	Inadequately Supported Expenses	\$4,202	\$0	\$4,202	Yes

Recs	Description	Questioned	Disallowed	Allowed	Final Action Complete
3.3	Inadequately Supported Expenses	\$0	\$0	\$0	Yes
4.1	IPA Assignment Not Appropriately Established or	\$0	\$0	\$0	Yes
5.1	Non-Compliance with UA's Tuition, Stipends, and Other	\$0	\$0	\$0	Yes
	Summary of Total Questioned Costs	\$41,311	\$33,066	\$8,245	–

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 the University. No further actions are required by the University and all findings, recommendations, and questioned costs have been closed by NSF.

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,

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