



NATIONAL SCIENCE FOUNDATION
Division of Institution & Award Support

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August 29, 2025

Tiffany Casino Schmidt (tcasi@ufl.edu)
Assistant Vice President & Director, UF Research
Contracts & Grants Accounting Services
33 Tigert Hall
PO Box 113001
Gainesville, FL 32611-0000

Reference: OIG Report No. 21-1-004

Dear Ms. Schmidt:

The National Science Foundation (NSF) has completed the review and resolution of the NSF Office of Inspector General (NSF OIG) audit report dated January 15, 2021, on costs incurred under NSF awards by University of Florida (UF) during the period October 1, 2016, to September 31, 2019.

The audit report questioned a total of \$640,723 in costs claimed on NSF awards and recommended that UF strengthen its administrative and management controls for the areas in which findings were identified. As a result of its resolution efforts, NSF determined that \$222,838 will be disallowed. The table below summarizes the resolution of each finding by recommendation:

Recs	Audit Report Description	Questioned	Disallowed	Allowed	Final Action Complete
1.1	NSF Approval Not Obtained Before Transferring Award Research to Other Organizations	\$412,363	\$20,619	\$391,744	No
1.2	NSF Approval Not Obtained Before Transferring Award Research to Other Organizations	n/a	n/a	n/a	Yes
2.1	Unallowable Expenses	\$47,226	\$47,226	\$0	No
2.2	Unallowable Expenses	\$66,590	\$66,590	\$0	No
2.3	Unallowable Expenses	n/a	n/a	n/a	Yes
2.4	Unallowable Expenses	n/a	n/a	n/a	Yes
2.5	Unallowable Expenses	n/a	n/a	n/a	Yes
2.6	Unallowable Expenses	n/a	n/a	n/a	Yes
3.1	Inappropriately Allocated Expenses	\$83,227	\$57,086	\$26,141	No
3.2	Inappropriately Allocated Expenses	\$29,600	\$29,600	\$0	No
3.3	Inappropriately Allocated Expenses	n/a	n/a	n/a	Yes
4.1	Non-Compliance with NSF Award Terms and Conditions	\$1,717	\$1,717	\$0	No
4.2	Non-Compliance with NSF Award Terms and Conditions	n/a	n/a	n/a	Yes
5.1	Non-Compliance with UF Directives	n/a	n/a	n/a	Yes
5.2	Non-Compliance with UF Directives	n/a	n/a	n/a	Yes
5.3	Non-Compliance with UF Directives	n/a	n/a	n/a	Yes
6.1	Incorrect Application of Proposed Indirect Cost Rates	n/a	n/a	n/a	Yes
	Summary of Total Questioned Costs	\$640,723	\$222,838	\$417,885	

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 UF.

Based on the above, the total disallowed amount is \$222,838. UI has provided NSF evidence of \$9,139 in repayments. **Repayment of the remaining \$213,699 must be made via www.pay.gov.** Please reference OIG Audit Report No. 21-1-004. Any necessary adjustments to ACM\$ as a result of the repayment will be made by the NSF Division of Financial Management (DFM). **Repayment of disallowed costs must be received no later than 90 days from the date of this letter. Failure to provide timely repayment may result in DFM initiating formal collection through the Department of Treasury, Debt Management Services.**

Please be aware that UF's right to appeal cost disallowances by NSF is outlined in Chapter XII.B of the NSF Proposal and Award Policies and Procedures Guide (PAPPG), which may be found online at: https://www.nsf.gov/publications/pub_summ.jsp?ods_key=pappg. **An appeal must be filed within 30 days of the date of this letter.**

UF'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) 292-4579 or cdavison@nsf.gov.

Sincerely,

Carrie Davison, Senior Cost Analyst
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