



**NATIONAL SCIENCE FOUNDATION**  
**Division of Institution & Award Support**

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August 27, 2025

Jill Tincher (jill.tincher@uga.edu)  
Executive Director, Sponsored Projects Administration  
University of Georgia  
409 Tucker Hall  
Athens, GA 30601

Reference: OIG Report No. 25-1-001

Dear Ms. Tincher,

The National Science Foundation (NSF) has completed the review and resolution of the NSF Office of Inspector General (NSF OIG) audit report on costs incurred under NSF's Industry-University Cooperative Research Center: Center for Advance Forestry Systems (IUCRC CAFS) award to University of Georgia dated November 19, 2024.

The audit report did not question any costs claimed on NSF's IUCRC CAFS award and recommended that the University strengthen its administrative and management controls for the areas in which recommendations were identified. The table below summarizes the resolution of each recommendation:

Recs	Description	Questioned	Disallowed	Allowed	Final Action Complete
1	Certification and Tracking of Program Income Receipts and Expenditures.	\$0	\$0	\$0	Yes
2	Controls to Ensure CAFS Membership Dues are Spent Only on CAFS IAB-Approved Projects or Administration.	\$0	\$0	\$0	Yes
<b>Summary of Total Questioned Costs</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>–</b>

To resolve the audit recommendations, NSF conducted detailed reviews of applicable Federal and NSF requirements, proposal and award information maintained by the Agency, and documentation provided by the University. NSF considers all audit report recommendations resolved and closed. No further actions are required by the University.

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)292-4579.

Sincerely,

*Carrie Davison*

Carrie Davison, Senior Cost Analyst  
Resolution and Advanced Monitoring Branch  
Division of Institution and Award Support