



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

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August 27, 2025

Christopher Boynton ([christopher.boynton@maine.edu](mailto:christopher.boynton@maine.edu))  
Director of Research Administration  
University of Maine  
5717 Corbett Hall  
Orono, Maine 04469-5717

Reference: OIG Report No. 25-1-002

Dear Christopher Boynton,

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 the Center for Advance Forestry Systems (CAFS) awards by University of Maine (UMaine) dated January 21, 2025.

The audit report questioned \$12,282 in costs claimed under NSF awards and recommended that UMaine strengthen its administrative and management controls for the areas in which findings were identified. As a result of its resolution efforts, NSF has determined that \$12,282 will be disallowed. The table below summarizes the resolution of each finding by recommendation:

Recs	Description	Questioned	Disallowed	Allowed	Final Action Complete
1	Compliance with CAFS Award Terms and Conditions	\$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
3	Unallowable, Unreasonable, or Unsupported Costs	\$12,282	\$12,282	\$0	Yes
	<b>Summary of Total Questioned Costs</b>	<b>\$12,282</b>	<b>\$12,282</b>	<b>\$0</b>	<b>–</b>

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 UMaine. No further actions are required by UMaine.

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 Advance Monitoring Branch  
Division of Institution and Award Support  
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