



NATIONAL SCIENCE FOUNDATION
Division of Institution & Award Support

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November 21, 2025

Lacey Rohe (laceyrohe@nebraska.edu)
 Associate Vice Chancellor & Controller
 University of Nebraska-Lincoln
 301 Canfield Administration Building
 Lincoln, NE 68588-0433

Reference: OIG Report No. 25-1-003

Dear Lacey Rohe,

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 Nebraska-Lincoln dated January 22, 2025.

The audit report questioned \$196,047 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 has determined that \$196,047 will be disallowed. The table below summarizes the resolution of each finding by recommendation:

Recs	Description	Questioned	Disallowed	Allowed	Final Action Complete
1.1	Inadequately Supported Internal Service Center Expenses	\$92,865	\$92,865	\$0	Yes
1.2	Inadequately Supported Internal Service Center Expenses	n/a	n/a	n/a	Yes
1.3	Inadequately Supported Internal Service Center Expenses	n/a	n/a	n/a	Yes
2.1	Inappropriately Allocated Expenses	\$36,908	\$36,908	\$0	Yes
2.2	Inappropriately Allocated Expenses	\$43,736	\$43,736	\$0	Yes
2.3	Inappropriately Allocated Expenses	n/a	n/a	n/a	Yes
3.1	Unallowable Expenses	\$2,480	\$2,480	\$0	Yes
3.2	Unallowable Expenses	\$20,058	\$20,058	\$0	Yes
3.3	Unallowable Expenses	n/a	n/a	n/a	Yes
3.4	Unallowable Expenses	n/a	n/a	n/a	Yes
3.5	Unallowable Expenses	n/a	n/a	n/a	Yes
3.6	Unallowable Expenses	n/a	n/a	n/a	Yes

Recs	Description	Questioned	Disallowed	Allowed	Final Action Complete
4.1	Indirect Cost Rate Inappropriately Applied	n/a	n/a	n/a	Yes
5.1	Non-Compliance with UNL Policies	n/a	n/a	n/a	Yes
	Summary of Total Questioned Costs	\$196,047	\$196,047	\$0	-

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

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