



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

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**Alexandria, VA 22314**  
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May 21, 2025

Janet Ash ([jash@bscs.org](mailto:jash@bscs.org))  
Director of Finance and Operations  
BSCS Science Learning  
5415 Mark Dabling Blvd.  
Colorado Springs, CO 80918

Reference: OIG Report No. 22-1-009

Dear Janet Ash:

The National Science Foundation (NSF) has completed the review and resolution of the NSF Office of Inspector General (NSF OIG) audit report on costs under NSF awards by BSCS Science Learning (BSCS) dated June 28, 2022.

The audit report identified a total of \$158,050 in questioned costs claimed on NSF awards and recommended that BSCS strengthen its administrative and management controls for the areas in which findings were identified. As a result of its resolution efforts, NSF has determined to sustain all the costs questioned; however, based on alternative documentation reviewed and accepted during resolution, NSF will require repayment of only \$118,138. The table below summarizes the resolution of each finding by recommendation:

Recs	Audit Report Description	Questioned	Disallowed	Allowed	Final Action Complete
1.1	Unallowable expenses	\$117,804	\$117,804	\$0	No
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	Inadequately Supported Expenses	\$39,872	\$40 <sup>1</sup>	\$39,912	Yes
2.2	Inadequately Supported Expenses	\$0	\$0	\$0	Yes
3.1	Inappropriately Allocated Salary Expenses	\$334	\$334	\$0	No

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<sup>1</sup> NSF will not pursue collection of this disallowed amount. Thus, the total repayment required is \$118,138.

3.2	Inappropriately Allocated Salary Expenses	\$0	\$0	\$0	Yes
4.1	Non-Compliance with Federal Requirements for Pass-Through Entities	\$0	\$0	\$0	Yes
4.2	Non-Compliance with Federal Requirements for Pass-Through Entities	\$0	\$0	\$0	Yes
5.1	Non-Compliance with BSCS Policies	\$0	\$0	\$0	Yes
5.2	Non-Compliance with BSCS Policies	\$0	\$0	\$0	Yes
5.3	Non-Compliance with BSCS Policies	\$0	\$0	\$0	Yes
5.4	Non-Compliance with BSCS Policies	\$0	\$0	\$0	Yes
5.5	Non-Compliance with BSCS Policies	\$0	\$0	\$0	Yes
<b>Summary of Total Questioned Costs</b>		<b>\$158,050</b>	<b>\$118,178</b>	<b>\$39,912</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 BSCS. BSCS is required to provide documentation of completed final actions for Recs 1.1 and 3.1. Based on the above, the total disallowed amount is \$118,138. To date, BSCS has provided evidence of \$70,365 in repayment.

Upon verification that repayment of the remaining \$47,773 of disallowed costs has been completed, OIG Audit Report 22-1-009 will be fully closed out by NSF. **Repayment of \$47,773 must be made via [www.pay.gov](http://www.pay.gov).** Please reference OIG Audit Report No. 22-1-009 in the comments section as well as on all documentation. Any necessary adjustments to ACM\$ because 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 the organization'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](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.**

The organization's patience, timely response, 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,

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