



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

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May 21, 2025

Johanna Eagan Olson, [jeagan@mines.edu](mailto:jeagan@mines.edu)  
Director for Research Administration  
Colorado School of Mines  
15000 Illinois St., 130 Guggenheim Hall  
Golden, Co 80401-1887

Reference: OIG Report No. 22-1-013

Dear Johanna Eagan Olson,

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 awards by Colorado School of Mines (Mines) dated September 23, 2022.

The audit report questioned \$10,260 in costs claimed under NSF awards and recommended that Mines strengthen administrative and management controls for the areas in which findings were identified. As a result of its resolution efforts NSF has determined that \$10,260 will be disallowed. NSF identified an additional \$6,117 in disallowed costs that were not questioned in the audit. Colorado School of Mines has repaid this amount. The table below summarizes the resolution of each finding by recommendation:

Recs	Description	Questioned	Disallowed	Allowed	Final Action Complete
1.1	Unallowable Expenses	\$5,081	\$5,081	\$0	Yes
1.2	Unallowable Expenses	n/a	n/a	n/a	Yes
1.3	Unallowable Expenses	n/a	n/a	n/a	Yes
1.4	Unallowable Expenses	n/a	n/a	n/a	Yes
2.1	Indirect Costs Inappropriately Applied	\$2,909	\$2,909	\$0	Yes
2.2	Indirect Costs Inappropriately Applied	n/a	n/a	n/a	Yes
3.1	Inadequately Supported Expenses	\$2,270	\$2,270	\$0	Yes
3.2	Inadequately Supported Expenses	n/a	n/a	n/a	Yes
4.1	Non-Compliance with Federal Requirements for Pass-Through Entities	n/a	n/a	n/a	Yes
5.1	Non-Compliance with NSF Terms and Conditions	n/a	n/a	n/a	Yes
	<b>Summary of Total Questioned Costs</b>	<b>\$10,260</b>	<b>\$10,260</b>	<b>\$0</b>	<b>–</b>
1.1	Additional Disallowed not Questioned	\$0	\$6,117	\$0	Yes

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 Colorado School of Mines. Based on the table above NSF considers all audit report findings, recommendations, and questioned costs resolved and closed. No further actions are required by Mines.

Colorado School of Mines' 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) 292-4827 or rray@nsf.gov.

Sincerely,

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