



NATIONAL SCIENCE FOUNDATION
Division of Institution & Award Support

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May 21, 2025

Renita Gray (rlgray1@olemiss.edu)
Interim Director of Sponsored Programs Administration
Greg Easson (geasson@olemiss.edu)
Interim Vice Chancellor, Office of Research and Sponsored Programs
The University of Mississippi
P.O. Box 1848
102 Barr Hall
University, MS 38677

Reference: OIG Report No. 23-1-003

Dear Renita Gray and Greg Easson,

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 the University of Mississippi (UM) dated November 18, 2022.

The audit report questioned \$129,951 in costs claimed on NSF awards and recommended that UM 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 \$129,951 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 Expenses	\$5,000	\$5,000	\$0	No
1.2	Inadequately Supported Expenses	\$64,775	\$64,775	\$0	Yes
1.3	Inadequately Supported Expenses	\$0	\$0	\$0	No
2.1	Inappropriately Allocated Expenses	\$34,688	\$34,688	\$0	Yes
2.2	Inappropriately Allocated Expenses	\$0	\$0	\$0	No
2.3	Inappropriately Allocated Expenses	\$0	\$0	\$0	No

Recs	Description	Questioned	Disallowed	Allowed	Final Action Complete
3.1	Unallowable Expenses	\$8,750	\$8,750	\$0	No
3.2	Unallowable Expenses	\$16,738	\$16,738	\$0	Yes
3.3	Unallowable Expenses	\$0	\$0	\$0	No
3.4	Unallowable Expenses	\$0	\$0	\$0	No
3.5	Unallowable Expenses	\$0	\$0	\$0	No
3.6	Unallowable Expenses	\$0	\$0	\$0	No
4.1	Non-Compliance with University of Mississippi Policies	\$0	\$0	\$0	No
4.2	Non-Compliance with University of Mississippi Policies	\$0	\$0	\$0	No
4.3	Non-Compliance with University of Mississippi Policies	\$0	\$0	\$0	No
4.4	Non-Compliance with University of Mississippi Policies	\$0	\$0	\$0	No
Summary of Total Questioned Costs		\$129,951	\$129,951	\$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.

The University is required to provide documentation to complete final actions under Recs 1.1, 1.3, 2.2, 2.3, 3.1, 3.3, 3.4, 3.5, 3.6, 4.1, 4.2, 4.3 and 4.4, as summarized in the attachment to the email dated May 16, 2025. **Evidence of corrective action for each recommendation must be provided to NSF no later than 90 days from the date of this letter.** All final actions will be considered complete upon NSF determination that the corrective actions implemented are responsive to the report recommendations.

Based on the above, the total disallowed amount is \$129,951. UM has provided NSF evidence of \$116,201 in repayments. **Repayment of the remaining \$13,750 must be made via www.pay.gov.** Please reference OIG Audit Report No. 23-1-003. Any necessary adjustments to ACM\$ as a result 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 UM'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. **An appeal must be filed within 30 days of the date of this letter.**

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) 292-4827 or r-ray@nsf.gov.

Sincerely,

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