



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

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May 21, 2025

Christine E. Hamble ([hamble.3@osu.edu](mailto:hamble.3@osu.edu))  
Associate Vice President of Sponsored Programs  
Ohio State University  
1960 Kenny Road  
Columbus, OH 43210

Reference: OIG Report No. 23-1-007

Dear Christine Hamble:

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's Mid-Scale Research Infrastructure Award (1935913) to Ohio State University (OSU) dated June 23, 2023.

The audit report questioned \$960 in costs claimed under NSF award 1935913 and recommended that OSU 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 \$960 will be disallowed. The table below summarizes the resolution of each finding by recommendation:

Recs	Description	Questioned	Disallowed	Allowed	Final Action Complete
1.1	Unallowable Administrative Fees	\$960	\$960	\$960	Yes
1.2	Inappropriate Administrative Fees	\$0	\$0	\$0	Yes
1.3	Administrative Fees Not Consistent with Established Guidelines	\$0	\$0	\$0	Yes
2.1	ACM\$ Drawdowns Exceeded Award Expenses	\$0	\$0	\$0	Yes
3.1	Non-Compliance with Mid-scale Reporting Policy	\$0	\$0	\$0	Yes
<b>Summary of Total Questioned Costs</b>		<b>\$960</b>	<b>\$960</b>	<b>\$0</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 OSU. NSF considers the report findings and recommendations closed and resolved. No further action is required by OSU.

The University'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