



NATIONAL SCIENCE FOUNDATION
Division of Institution & Award Support

2415 Eisenhower Avenue
Alexandria, VA 22314
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May 21, 2025

Lana Metayer
Director, Signing Official
University of Vermont and State Agricultural College
Sponsored Project Administration
217 Waterman Building
85 South Prospect Street
Burlington, VT 05405-0160

Reference: OIG Report No. 24-1-001

Dear Lana Metayer,

The National Science Foundation (NSF) has completed the review and resolution of the Office of Inspector General (OIG) audit report on costs incurred under 49 NSF awards by the University of Vermont and State Agricultural College (UVM) dated October 24, 2023.

The audit report questioned \$30,717 in costs claimed on NSF awards and recommended that UVM strengthen its administrative and management controls over the areas in which findings were identified. NSF disallowed \$30,717 in questioned costs. The table below summarizes the resolution of each finding by recommendation:

Recs	Audit Report Description	Questioned	Sustained	Allowed	Disallowed	Final Action Complete
1.1	Inadequately Supported Expenses	\$19,422	\$19,422	\$0	\$19,422	Yes
1.2	Strengthen Policies and Procedures for Costs Charged as Internal Services	\$0	\$0	\$0	\$0	Yes
1.3	Strengthen Policies and Procedures for Internal Service rates	\$0	\$0	\$0	\$0	Yes
1.4	Implement Additional Procedures for Internal Service Rate Sheets at the Time the Cost was Incurred	\$0	\$0	\$0	\$0	Yes

2.1	Inappropriately Allocated Equipment Expenses	\$7,596	\$7,596	\$0	\$7,596	Yes
2.2	Strengthen Policies and Procedures for the Allocation of Equipment Expenses	\$0	\$0	\$0	\$0	Yes
3.1	Unallowable Participant Support Costs	\$3,699	\$3,699	\$0	\$3,699	Yes
3.2	Strengthen Administrative and Management Processes for Participant Support Costs	\$0	\$0	\$0	\$0	Yes
4.1	implement Procedures or Internal Controls for Cost Transfer	\$0	\$0	\$0	\$0	Yes
TOTALS:		\$30,717	\$30,717	\$0	\$30,717	

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 UVM. NSF considers all audit report findings, recommendations, and questioned costs resolved and closed. No further action is required by UVM.

The University's patience, timely response, and full 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 rray@nsf.gov.

Sincerely,

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