



NATIONAL SCIENCE FOUNDATION
Division of Institution & Award Support

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May 21, 2025

Divya Amin (amind@vt.edu)
Director of Financial Compliance and Integrity
Virginia Tech Office of Sponsored Programs
North End Center
300 Turner Street NW – Suite 4400
Blacksburg, VA 24060

Reference: OIG Report No. 24-1-009

Dear Divya Amin:

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 Center for Space, High-Performance, and Resilient Computing (SHREC) award to Virginia Polytechnic Institute and State University (Virginia Tech) dated March 12, 2024.

The audit report did not question any costs claimed under NSF's SHREC award and recommended that Virginia Tech IUCRC-SHREC strengthen its administrative and management controls for the area in which a recommendation was identified. The table below summarizes the resolution of the recommendation:

Recs	Description	Questioned	Disallowed	Allowed	Final Action Complete
1.	Strengthen Controls to Support Annual Membership Certifications	\$0	\$0	\$0	Yes
	Summary of Total Questioned Costs	\$0	\$	\$0	

To resolve the audit recommendation, NSF conducted detailed reviews of applicable Federal and NSF requirements, proposal and award information maintained by the Agency, and documentation provided by Virginia Tech IUCRC-SHREC. NSF considers the report recommendation resolved and closed. No further action is required by Virginia Tech IUCRC-SHREC.

The University's 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