NATIONAL SCIENCE FOUNDATION
Division of Institution & Award Support

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May 21, 2025

David M. Laffey (fiscalofficer@cfo.pitt.edu)
Director, Sponsored Projects Accounting
University of Pittsburgh
3100 Cathedral of Learning
Pittsburgh, PA 15260

Reference: OIG Report No. 24-1-010

Dear David M. Laffey:

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 the University of Pittsburgh dated May 10, 2024.

The audit report questioned $1,350 in costs claimed under NSF's SHREC award and recommended that PITT IUCRC-SHREC strengthen its administrative and management controls for the area in which findings were identified. As a result of its resolution efforts, NSF determined $1,350 will be disallowed. The following table summarizes the resolution of each finding by recommendation:

Recs	Description	Questioned	Disallowed	Allowed	Final Action Complete
1.1	Unallowable Promotional Items	$1,350	1,350	$0	Yes
	Summary of Total Questioned Costs	*$1,350*	*$1,350*	*$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 PITT IUCRC-SHREC. NSF considers the report finding, recommendation, and costs questioned resolved and closed. No further action is required by PITT IUCRC-SHREC.

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 rray@nsf.gov.

Sincerely,

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