



NATIONAL SCIENCE FOUNDATION
Division of Institution & Award Support

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May 21, 2025

Justo Torres, Director
jtorres3@ncsu.edu
Office of Finance & Administration
North Carolina State University
Campus Box 7214
Raleigh, NC 27695-7214

Reference: OIG Report No. 24-1-014

Dear Justo Torres,

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 the Center for Advanced Forestry Systems (CAFS) awards by North Carolina State University (NC State) dated September 30, 2024.

The audit report questioned \$0 claimed under NSF awards and recommended that NC State strengthen its administrative and management controls for the areas in which findings were identified. As a result of its resolution efforts, NSF sustains all the findings and recommendations. The table below summarizes the resolution of each finding by recommendation:

Recs	Description	Questioned	Disallowed	Allowed	Final Action Complete
1.1	Did not Fully Comply with CAFS Award Terms and Conditions	n/a	n/a	n/a	Yes
1.2	Did not Fully Comply with CAFS Award Terms and Conditions	n/a	n/a	n/a	Yes

To resolve the audit findings, NSF conducted detailed reviews of applicable Federal and NSF requirements, proposal and award information maintained by the Agency, and documentation provided by NC State. Based on the table above NSF considers all audit report findings and recommendations resolved and closed. No further actions are required by NC State.

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,

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