



NATIONAL SCIENCE FOUNDATION
Division of Institution & Award Support

2415 Eisenhower Avenue
Alexandria, VA 22314
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April 23, 2025

Heather Williams
Chief Operating Officer
Smithsonian Astrophysical Observatory
60 Garden Street
Cambridge, MA 02138-1516

Reference: OIG Report No. 23-1-008

Dear Heather Williams,

The National Science Foundation (NSF) has completed the review and resolution of the Office of Inspector General (OIG) audit report on costs incurred under NSF awards by Smithsonian Astrophysical Observatory (SAO), dated July 18, 2023.

The audit report questioned \$2,496 in costs claimed on NSF awards and recommended that SAO strengthen its administrative and management controls, over the areas in which the findings were identified. As a result of its resolution efforts, NSF has determined \$2,496 will not be sustained and will be allowed. The table below summarizes the resolution of each finding by recommendation:

Recs	Audit Report Description	Questioned	Sustained	Disallowed	Allowed	Final Action Complete
1.2	Unallowable Software Expenses	\$2,496	\$0	\$0	\$2,496	Yes
1.2	Non-Compliance with Subaward Policies	\$0	\$0	\$0	\$0	Yes
2.1	Non-Compliance with Mid-Scale Reporting Policy	\$0	\$0	\$0	\$0	Yes
3.1	Non-Compliance with Mid-scale Reporting Policy	\$0	\$0	\$0	\$0	Yes
	Total	\$2,496	\$0	\$0	\$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 the Smithsonian Astrophysical Observatory. NSF considers the report recommendation resolved and closed. No further action is required by the Smithsonian Astrophysical Observatory.

SAO's patience, timely response, and full cooperation with the NSF audit resolution process have been greatly appreciated. Should you have any questions regarding this letter or the NSF audit resolution process, please me at rrey@nsf.gov.

Sincerely,

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