



NATIONAL SCIENCE FOUNDATION
Division of Institution & Award Support

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May 21, 2025

Darlene Booker (dbooker4@uncc.edu)
Executive Director
Office of Sponsored Projects Administration
University of North Carolina, Charlotte
9201 University City Blvd
Charlotte, NC 28223-001

Reference: OIG Report No. 23-1-004

Dear Darlene Booker,

The National Science Foundation (NSF) has completed the review and resolution of the Office of Inspector General (NSF OIG) audit report on costs incurred under NSF awards by University of North Carolina, Charlotte (UNCC) dated February 3, 2023.

The audit report questioned a total of \$6,048 in costs claimed under NSF awards and recommended that UNCC strengthen its administrative and management controls for the areas in which findings were identified. As a result of its resolution efforts, NSF has determined \$6,048 will be disallowed. The table below summarizes the resolution of each finding by recommendation:

Recs	Audit Report Description	Questioned	Disallowed	Allowed	Final Action Complete
1.1	Inappropriately Allocated Expenses	\$3,322	\$3,322	\$0	Yes
1.2	Inappropriately Allocated Expenses	n/a	n/a	n/a	Yes
1.3	Inappropriately Allocated Expenses	n/a	n/a	n/a	Yes
2.1	Unallowable Expenses	\$2,726	\$2,726	\$0	Yes
2.2	Unallowable Expenses	n/a	n/a	n/a	Yes
2.3	Unallowable Expenses	n/a	n/a	n/a	Yes
2.4	Unallowable Expenses	n/a	n/a	n/a	Yes
2.5	Unallowable Expenses	n/a	n/a	n/a	Yes
3.1	Noncompliance with Federal Requirements for Specialized Service Facilities	n/a	n/a	n/a	Yes
4.1	Noncompliance with UNCC Policy	n/a	n/a	n/a	Yes
Summary of Total Questioned Costs		\$6,048	\$6,048	\$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 UNCC. Based on the table above NSF considers all audit report findings, recommendations, and questioned costs resolved and closed. No further actions are required by UNCC.

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 feel free to contact me at (703) 292-4827 or rray@nsf.gov.

Sincerely,

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