



NATIONAL SCIENCE FOUNDATION
Division of Institution & Award Support

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February 18, 2022

Michele Masucci, Ph.D.
Vice President for Research
Temple University
1801 N. Broad Street
Conwell Hall, Suite 401
Philadelphia, PA 19122

Reference: OIG Report No. 20-1-006

Dear Dr. Masucci:

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 Temple University (Temple) during the period of February 1, 2016 through January 31, 2019.

The audit report questioned a total of \$5,969 in costs claimed under NSF awards and recommended that Temple strengthen its administrative and management controls for the areas in which findings were identified. Based on Temple's agreement with the findings and questioned costs identified in the audit report, NSF's management decision is to disallow all questioned costs in the amount of \$5,969. The table below summarizes the disallowed costs by finding number:

Finding	Description	Questioned	Allowed	Disallowed
1	Purchase Near the Award Expiration	\$4,524	\$0	\$4,524
2	Unallocable Travel	\$1,445	\$0	\$1,445
	Total	\$5,969	\$0	\$5,969

Temple has provided NSF evidence of \$4,524 in repayment. **Repayment of the remaining \$1,445 must be made via www.pay.gov.** Please reference OIG Audit Report No. 20-1-006. Any necessary adjustments to ACM\$ because of the repayment will be made by the NSF Division of Financial Management.

Please be aware that Temple's right to appeal cost disallowances by NSF is outlined in Chapter XII.B of the NSF Proposal and Award Policies and Procedures Guide (PAPPG), which may be found online at: https://www.nsf.gov/publications/pub_summ.jsp?ods_key=pappg.

NSF accepts Temple's stated corrective actions as responsive to the compliance and internal control recommendations related to the audit findings and considers all audit report findings and questioned

costs resolved. Upon verification that repayment of all disallowed costs has been completed, the audit report will be fully closed out by NSF.

Temple's timely responses 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 contact me by email at rray@nsf.gov, or by phone at (703) 292-4827.

Sincerely,

Rochelle D. Ray

Branch Chief

Resolution and Advanced Monitoring Branch

Division of Institution and Award Support