



**NATIONAL SCIENCE FOUNDATION**  
**Division of Institution & Award Support**

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February 23, 2021

Comfort Brownell  
Senior Director  
Office of Sponsored Programs  
University of Wyoming  
1000 E University Avenue  
Laramie, WY 82071

Reference: OIG Report No. 20-6-002

Dear Ms. Brownell:

The National Science Foundation (NSF) has completed the review and resolution of the NSF Office of Inspector General (NSF OIG) Management Notification Memo on the University of Wyoming (UW) that was issued on September 10, 2020.

The report identified \$20,776 in questioned costs because UW incorrectly allocated indirect costs to participant support expenditures on three NSF awards. It is NSF's management decision to disallow the entire \$20,776.

The University has provided NSF evidence that \$19,803 has been repaid. **Repayment of the remaining \$973 must be made via pay.gov.** Please reference NSF OIG Report No. 20-6-002. Any necessary adjustments to ACM\$ because of the repayment will be made by the NSF Division of Financial Management.

Please be aware that UW'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](https://www.nsf.gov/publications/pub_summ.jsp?ods_key=pappg).

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

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 703-292-4579.

Sincerely,

***Carrie Davison***

Carrie Davison, Team Lead – Audit Resolution  
Resolution and Advanced Monitoring Branch  
Division of Institution and Award Support