



NATIONAL SCIENCE FOUNDATION
Division of Institution & Award Support

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March 12, 2025

Courtney Peterson, courtney.peterson.1@ndsu.edu
Director, Grants & Contract Accounting
Lisa Ripplinger, lisa.m.riplinger@ndsu.edu
Controller, Accounting
North Dakota State University
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Reference: OIG Report No. 24-1-003

Dear Courtney Peterson & Lisa Ripplinger,

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 NSF awards by North Dakota State University (NDSU) dated November 16, 2023.

The audit report questioned \$7,870 in costs claimed under NSF awards and recommended that NDSU 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 and has determined that \$7,870 will be disallowed. The table below summarizes the resolution of each finding by recommendation:

Recs	Audit Report Description	Questioned	Allowed	Disallowed	Final Action Complete
1.1	Unallowable Expenses	\$7,870	\$0	\$7,870	Yes
1.2	Unallowable Expenses	n/a	n/a	n/a	Yes
1.3	Unallowable Expenses	n/a	n/a	n/a	Yes
2.1	Non-Compliance with NDSU Effort Reporting Policy	n/a	n/a	n/a	Yes
	Summary of Total Questioned Costs	\$7,870	\$0	\$7,870	

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 NSDU. Based on the table above NSF considers all audit report findings, recommendations, and questioned costs resolved and closed. No further actions are required by NSDU.

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,

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