



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

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**Alexandria, VA 22314**  
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March 12, 2025

Jill Mortali ([Jill.M.Mortali@dartmouth.edu](mailto:Jill.M.Mortali@dartmouth.edu))  
Director of Sponsored Projects  
Dartmouth College  
11 Rope Fery Road, HB6210  
Hanover, NH 03755

Reference: OIG Report No. 24-1-007

Dear Jill Mortali,

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 Dartmouth College (Dartmouth) dated February 2, 2024.

The audit report questioned \$104,270 in costs claimed under NSF awards and recommended that Dartmouth strengthen its administrative and management controls for the areas in which findings were identified. As a result of its resolution efforts, NSF has determined that \$104,270 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	Unallowable Expenses	\$104,120	\$104,120	\$0	Yes
1.2	Controls issuing Subawards	\$0	\$0	\$0	Yes
1.3	Controls Over Travel Costs	\$0	\$0	\$0	Yes
2.1	Inadequately Supported Expenses	\$150	\$150	\$0	Yes
2.2	Procedures for Cash Incentives	\$0	\$0	\$0	Yes
3.1	Guidance Reviewing Participant Support Costs	\$0	\$0	\$0	Yes
4.1	Noncompliance with Dartmouth Policies and Procedures	\$0	\$0	\$0	Yes

4.2	Training for Sole Source Procurement	\$0	\$0	\$0	Yes
4.3	Review Procedures for Incentive Payments	\$0	\$0	\$0	Yes
<b>Summary of Total Questioned Costs</b>		<b>\$104,270</b>	<b>\$104,270</b>	<b>\$ 0</b>	<b>—</b>

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

Dartmouth's timely response 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,

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