



**National Science Foundation**

4201 Wilson Boulevard, Arlington, Virginia 22230

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*Division of Institution & Award Support*

**MEMORANDUM**

**DATE:** April 15, 2016

**TO:** Christina Sarris, Assistant General Counsel, OD

**VIA:** Martha Rubenstein, OFO and Office Head, Budget, Finance and Award Management *Marty*

Dale Bell, Division Director, Institution and Award Support

**FROM:** *Alex Wynnyk*  
Alex Wynnyk, Branch Chief, Cost Analysis and Audit Resolution, Division of Institution and Award Support

**SUBJECT:** Management Report on Final Action on Audits with Disallowed Costs for the Six-month Period Ended March 31, 2016

Attached are the tables that report on the status of final actions taken on audits to be incorporated as part of "Management's Response to the Office of the Inspector General's Semiannual Report to Congress."

Should you have any questions or seek assistance on matters related to the attached statistical tables, I can be reached by telephone at ext. 4472 or by e-mail at [awynnyk@nsf.gov](mailto:awynnyk@nsf.gov).

Attachments



**Management Report on Final Action  
on Audits with Disallowed Costs for the Six-month Period  
Ended March 31, 2016**

	<b>Number of Reports</b>	<b>Dollar Value</b>
<b>A. Audit reports with management decision on which final action has not been taken at the beginning of the period</b>	<b>3</b>	<b>\$12,926,056</b>
<b>B. Audit reports on which management decisions were made during the period</b>	<b>8</b>	<b>\$375,282</b>
<b>C. Total audit reports pending final action during this period (Total A+B)</b>	<b>11</b>	<b>\$13,301,338</b>
<b>D. Audit reports on which final action was taken during this period</b>		
<b>(1) Recoveries</b>		
a) Collection and Offset	7	\$10,722,799
b) Amount uncollectible	0	
<b>(2) Write-offs</b>	0	
<b>E. Audit reports needing final action at the end of the reporting period (C-D)</b>	<b>4</b>	<b>\$2,578,539</b>
<b>F. Total (D+E)</b>	<b>11</b>	<b>\$13,301,338</b>

**Management Report on Final Action  
on Audits with Recommendations for Better Use of Funds  
Agreed to by Management  
For the Six-month Period Ended March 31, 2016**

	<b>Number of Reports</b>	<b>Dollar Value</b>
<b>A. Audit Reports with management decisions on which final action had not been taken at the beginning of the period</b>	<b>0</b>	<b>\$0</b>
<b>B. Audit Reports on which management decisions were made during the period</b>	<b>0</b>	<b>\$0</b>
<b>C. Audit reports on which final action was taken during this period (Total A+B)</b>	<b>0</b>	<b>\$0</b>
<b>D. Recommendations on which final action was taken during this period</b>	<b>0</b>	
<b>(1) the dollar value of recommendations that were actually completed</b>		<b>\$0</b>
<b>(2) the dollar value of recommendations that management subsequently concluded should not or could not be implemented or completed</b>		<b>\$0</b>
<b>E. Audit reports for which no final action has been taken by the end of the reporting period (C-D)</b>	<b>0</b>	<b>\$0</b>