



NATIONAL SCIENCE FOUNDATION
2415 EISENHOWER AVENUE
ALEXANDRIA, VIRGINIA 22314

Division of Institution and Award (DIAS)
(703) 292-8244

May 6, 2024

Ms. Sarah Martonick
Director, Office of Sponsored Programs
Regents of the University of Idaho
875 Perimeter Drive MS 3020
Moscow, ID 83844-3020
smartonick@uidaho.edu

Dear Sarah Martonick:

This letter follows-up the recent NSF site visit to your organization on February 26 – March 1, 2024. Cindy Galyen and I appreciate the time and effort that your staff expended during our review of your organization's policies, procedures, and practices related to federal award administration. The site visit was productive and useful from NSF's standpoint; I hope your organization benefited as well.

During our visit, we discussed the following recommendations based on our review:

- 1) NSF recommends that the University enhance its existing ACM\$ drawdown procedures to ensure that at least two different University staff members are responsible for: 1) preparing the ACM\$ draw and 2) submitting the ACM\$ draw in the system. This will strengthen the University's segregation of duties and internal controls related to the drawdown process. NSF additionally recommends that the University update its Letter of Credit policy to include these changes to the ACM\$ drawdown process.
- 2) NSF recommends that the University consolidate their participant support cost policies, information, and guidance into one, centralized document and/or location on their website. When consolidating their currently available resources, the University should ensure that the consolidated policy includes each of the following pieces of required information:
 - a. NSF restrictions on re-budgeting authority of participant support costs (i.e., budgeting funds out of this category requires prior approval from NSF);
 - b. Exclusion of participant support costs from indirect cost allocation base;
 - c. Clear definition of a participant and the requirements/restrictions on being a participant; and
 - d. Documentation of participants' attendance at workshops, symposia, conferences, and other events.

Please respond to us within 30 days from the date of this letter on the status of actions you have taken or plan to take regarding our recommendations. Any questions or concerns regarding the financial systems should be directed to Cindy Galyen at 703-292-2392. All other questions or award-related administrative concerns should be directed to Kapua Hatch at 703-292-8159.

We would like to extend a special thanks to all the staff members who we worked with over the course of the site visit.

Sincerely,

Kapua Hatch

Kapua Hatch
Grants and Agreements Officer

Cindy Galyen

Cindy Galyen
Cost Analyst

cc: Jennifer Weller, Program Director, BIO/DBI
Timothy Kashmer, Branch Chief, BFA/DACS
Deidre Coates, BIO Branch Chief, BFA/DGA
Vanessa Richardson, BIO/OISE Team Lead, BFA/DGA
Cindy Galyen, Cost Analyst, BFA/DIAS
Kapua Hatch, Grant and Agreement Specialist, BFA/DACS
Monitoring Chron File, BFA/DIAS/RAM