- **Recommendation 3:** Direct MIT to strengthen its administrative and management internal controls and accounting processes to ensure that charges to Graduate Research Fellowship Program awards are accurate.

  NSF Management Decision: MIT has implemented controls to ensure that stipends are paid in accordance with the GRFP *Administrative Guide* so that Fellows are not over or under paid. **NSF has determined the corrective actions taken by MIT are responsive and considers Recommendation 3 closed.**

- **Recommendation 4:** Ensure MIT develops controls to guarantee the payment of fellows in whole-month increments.

  NSF Management Decision: While MIT's payroll system automatically calculates salary and stipend payments on a per day basis, MIT has implemented controls to ensure that NSF Fellows are paid in whole-month increments, consistent with GRFP guidelines. **NSF has determined the corrective actions taken by MIT are responsive and considers Recommendation 4 closed.**

- **Recommendation 5:** Ensure MIT develops controls to confirm the accuracy of Program Expense Reports

  NSF Management Decision: MIT has implemented controls to confirm the accuracy of Program Expense Reports. **NSF has determined the corrective actions taken by MIT are responsive and considers Recommendation 5 closed.**

NSF considers all report recommendations resolved and closed.

MIT's timely responses and full cooperation with NSF to resolve this report is 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, Senior Cost Analyst
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