



NATIONAL SCIENCE FOUNDATION
OFFICE OF INSPECTOR GENERAL
OFFICE OF INVESTIGATIONS

CLOSEOUT MEMORANDUM

Case Number: I-07-09-0034

Page 1 of 1

We received an allegation that the director of a center at a community college¹ was using NSF award² funds to further the center's unfunded projects. Since the center had a separate time and effort system, the director was alleged to be able to manipulate the hours legitimately entered by the employees for work on the NSF award and substitute the number of hours he wanted charged. Ultimately we learned that three NSF awards were at issue.³

Our investigation determined that the community college had improperly documented labor charges, knowingly mischarged labor to the NSF award (most of which were later removed), and failed to report program income. In addition, we determined that by making such charges to the award, the community college had knowingly charged all of the center's expenses to an NSF award⁴ resulted in its filing 22 false FCTRs or FFRs for a five year period.⁵ The case was declined for prosecution.⁶

Based subsequent financial review it appeared that the issues previously noted had been rectified, and the community college is properly tracking time and effort and charging it correctly to NSF awards.

Accordingly, this investigation is closed.

1 [REDACTED]
2 [REDACTED]
3 [REDACTED]
4 [REDACTED]
5 [REDACTED]
6 [REDACTED]