



NATIONAL SCIENCE FOUNDATION
OFFICE OF INSPECTOR GENERAL
OFFICE OF INVESTIGATIONS

CLOSEOUT MEMORANDUM

Case Number: I-10080041

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We received allegations that a university¹ had mischarged expenses to an NSF grant;² caused delays in the posting of grant-related expenses due to mismanagement; and failed to provide grant expenditure reports. Based on similar allegations about other awards at that university, we requested financial and supporting documents from five NSF grants, including the grant in question.

After reviewing the grant financial records and supporting documents received from the university, we interviewed the principal investigators on various grants, as well as the financial and business officials responsible for grant accounting and sponsored programs at the university. We determined that most of the problems with grant accounting, and most of the questionable transactions identified during the investigation, were related to a change of accounting systems by the university during the time the grants were in effect. This change in accounting systems caused the delay in processing grant expenditures, and disrupted the accurate accounting of grant expenditures during the time period alleged. As part of its response to these issues, the university has taken actions to improve its grant accounting and sponsored programs administration.

We reviewed the expenditure detail with the PI³ for the above-mentioned NSF grant, and were able to verify expenditures charged to this grant. Some of these expenditures were processed after the allegations and were delayed because of the change in the accounting system used by the university, but in general we found no misuse of funds.

This case is closed with no further action taken.

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