



NATIONAL SCIENCE FOUNDATION  
OFFICE OF INSPECTOR GENERAL  
OFFICE OF INVESTIGATIONS

## CLOSEOUT MEMORANDUM

Case Number: I 10110053

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We received allegations that a university<sup>1</sup> may have been mischarging salaries and falsifying cost shares on an award<sup>2</sup> related to an NSF-funded Center.<sup>3</sup> We submitted two information requests and a subpoena to the university in order to gather all of the necessary information to conduct a full financial analysis of the award expenditures.

Initial analysis identified \$425,941 in salary expenses charged to the award that lacked proper support. However, over a period of time the university ultimately produced documentation to account for all but \$22,183.84 of the award expenditures. The university paid back this amount to NSF and described steps that had been taken to improve its review processes and accuracy in time and effort reporting. A Questionable Financial Practices (QFP) letter was then sent to the university notifying it of the summarized issues and the conclusion of the investigation.

Accordingly, this investigation is closed.

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[REDACTED]