



NATIONAL SCIENCE FOUNDATION
OFFICE OF INSPECTOR GENERAL
OFFICE OF INVESTIGATIONS

CLOSEOUT MEMORANDUM

Case Number: I12120086

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This case began out of a dispute about the location and leadership of an NSF-funded Center¹, which lead the grantee² to attempt to appoint a replacement PI³. Because of the dispute, the grantee hired an audit firm⁴ to review the grant⁵ expenditures, raising multiple concerns. NSF had a desk audit done through a contractor⁶, and conducted a site visit, which ultimately lead to the termination of the award. The grantee then hired the same audit firm to further review the consulting expenses on the award.

The audit firm hired by the grantee produced a report⁷ which concluded that some expenditures under the award appeared to be unsupported. Follow up between the NSF OIG and the grantee ultimately led to the determination that \$86,460 of the award expenditures could not be supported due to lack of documentation. The grantee paid back the \$86,460 to NSF and described further steps that had been taken to improve oversight. A Questionable Financial Practices (QFP) letter was then sent to the grantee notifying them of the summarized issues and the conclusion of the investigation.

Accordingly, this investigation is closed.

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