



NATIONAL SCIENCE FOUNDATION  
OFFICE OF INSPECTOR GENERAL  
OFFICE OF INVESTIGATIONS

## CLOSEOUT MEMORANDUM

Case Number: I-13-05-0029

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We received an allegation that a university<sup>1</sup> had transferred over a million dollars of costs to an NSF award<sup>2</sup> several years after the expenses were incurred. Our investigation determined that the discrepancy was due to a loan the university provided the project to facilitate the purchase of necessary equipment to increase the effectiveness of the award. We determined the university's process was well documented, and there was no misuse of NSF funds.

This case is closed with no further action taken.

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