



NATIONAL SCIENCE FOUNDATION  
OFFICE OF INSPECTOR GENERAL  
OFFICE OF INVESTIGATIONS

## CLOSEOUT MEMORANDUM

Case Number: I14040014

Page 1 of 1

We received an allegation that a grantee institution<sup>1</sup> employee<sup>2</sup> had misused NSF grant funds and falsified records. Specifically, it was alleged that the employee misreported the institution's outstanding cash balance when it transitioned to ACM\$, which resulted in the institution inappropriately receiving \$708,452 from NSF.

The grantee institution conducted an internal investigation, which determined the institution received the funds in error and the grantee institution subsequently returned the funds to NSF. During a thorough review of the institution's receipts and expenditures of NSF funds for the past 15 years, the institution identified \$9,142 in credits that were not passed along to NSF. As a result, the institution returned those funds to NSF as well.

The institution's investigation determined the employee erred in judgment regarding the receipt and handling of the NSF funds during a change in NSF's financial cash management system, but there was no credible evidence that he/she intended to file a false claim or defraud NSF.

Accordingly, this case is closed.

