



NATIONAL SCIENCE FOUNDATION
OFFICE OF INSPECTOR GENERAL
OFFICE OF INVESTIGATIONS

CLOSEOUT MEMORANDUM

Case Number: I15020006

Page 1 of 1

We received a complaint that there may be a grantee¹ who was submitting unallowable costs in support of an NSF audit of its indirect cost rate.² Specifically, the listed grantee had submitted supporting documents to NSF which appeared to demonstrate that it had charged unallowable costs as indirect costs. The documents also caused NSF to question the grantee's internal controls. When the grantee was asked by NSF auditors about the questionable costs, the grantee voluntarily withdrew them. These costs included charges for patio furniture, cell phones and a rental apartment.

OIG followed up with the grantee, requesting documentation of its direct cost expenditures on a current grant. A review of such documentation did not evidence that the grantee was mischarging direct costs or otherwise continuing to spend NSF funds on unallowable costs.

This case is closed with no further action taken.

1

2