



NATIONAL SCIENCE FOUNDATION
OFFICE OF INSPECTOR GENERAL
OFFICE OF INVESTIGATIONS

CLOSEOUT MEMORANDUM

Case Number: A14040018

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We investigated allegations that a PI rebudgeted funds from an NSF award at one university to purchase and transport laboratory equipment to a second university without notifying the program officer, and that the PI submitted a proposal from the second university to purchase a similar piece of laboratory equipment without mentioning that previously purchased equipment had been transferred.

The first university returned more than \$100,000 in award funds used to purchase and transport the laboratory equipment to the second university. The second university returned about \$14,000 for expenditures that the university could not determine met award standards.

We have referred the case to NSF OIG's Office of Audit for further review, as our investigation identified potential violations of the PAPPG and university financial guidelines.

This case is closed with no further action taken.