



NATIONAL SCIENCE FOUNDATION  
OFFICE OF INSPECTOR GENERAL  
OFFICE OF INVESTIGATIONS

## CLOSEOUT MEMORANDUM

Case Number: I-17-0061-O

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We initiated this investigation pursuant to an allegation that funds were inappropriately transferred by a university from three NSF awards to other non-federal university accounts. We requested award information from the university and reviewed that information along with available award information obtained from internal and external sources. We also interviewed key witnesses employed at the university. The witness testimony failed to corroborate key details of the allegation and instead indicated that the allegation most likely arose from mistakes with spreadsheet software and misperceptions based on those mistakes. At least one witness acknowledged some issues related to the department's internal tracking and reporting system, but noted the problems have since been addressed and did not impact the university's official grant record management system. Other witnesses provided credible information about the spreadsheet errors and their effect on the internal accounting reports that were the focus of the allegation. We have concluded that there is insufficient evidence to substantiate the allegation or warrant additional investigation.

This case is closed with no further action taken.