



NATIONAL SCIENCE FOUNDATION
OFFICE OF INSPECTOR GENERAL
OFFICE OF INVESTIGATIONS

CLOSEOUT MEMORANDUM

Case Number: I12080054

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OIG Audit referred a situation to Investigations in which an institution¹ was un-auditable and there was the possibility for embezzlement, theft, and/or diversion of NSF grant funds by employees of this institution. We were unsuccessful in our attempts to verify financial information from this institution, and learned that NSF had been unsuccessful as well. We recommended that NSF suspend all awards to this institution until the financial condition could be determined. NSF warned this institution that, unless they cooperated, all NSF awards would be suspended. Subsequently, this institution replaced the majority of its senior positions, implemented new operating procedures, and is working with NSF's Cost Analysis and Audit Resolution Branch to reconcile prior questionable financial transactions. This institution appears to be working towards compliance and administering NSF awards in accordance with required standards.

This case is closed with no further action taken at this time. .

¹ Fort Berthold Community College