



NATIONAL SCIENCE FOUNDATION  
OFFICE OF INSPECTOR GENERAL  
OFFICE OF INVESTIGATIONS

## CLOSEOUT MEMORANDUM

Case Number: I13030020

Page 1 of 1

NSF OIG received allegations that a PI was misusing NSF Award funds by paying individuals who were not performing Award-related work and charging unnecessary travel and equipment to an Award. In reviewing those allegations, we identified additional areas of concern regarding the Award and its four subawards.

We conducted financial analyses of the Award's and subawards' financial documents. Although there was significant re-budgeting, we did not identify any misuse or misappropriation of Award funds, and did not substantiate the specific allegations regarding personnel, travel, and equipment. We did, however, identify general concerns regarding the overall adequacy of the University's accounting policies and procedures and/or whether it was following such accounting policies in a systematic way such that NSF funds were being appropriately monitored and spent.

Based on our concerns, and after consultation with the affected NSF program, we recommended that NSF employ whatever administrative tools it deemed appropriate to review and monitor the University's accounting policies, procedures, and practices, with the goal of ensuring that the University is a good steward of NSF funds.

NSF reviewed our recommendation and determined it would undertake a review of the University.

Accordingly, this case is closed with no further action taken.