



NATIONAL SCIENCE FOUNDATION  
OFFICE OF INSPECTOR GENERAL  
OFFICE OF INVESTIGATIONS

## CLOSEOUT MEMORANDUM

Case Number: I-20-0032-O

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We initiated this case following a proactive review concerning spending patterns. We identified a sequence of three awards to a University in which a Principal Investigator (PI) spent most award funds during No-Cost Extension periods and appeared to delay spending on more recently received awards. This pattern, called “serial spending,” can be indicative of misallocated charges.

We requested the University conduct a review of the spending patterns and allocability of charges on the three awards and suggested approaches to assess allocability. We found the University review to be lacking in that they did not examine ledgers, time and effort reports, or interview award participants. The University also stated that the PI was responsible for overall and financial management of the awards.

We issued a subpoena to obtain ledgers and relevant records. We found no financial misconduct on the awards. All costs were adequately supported. We found that all paid participants worked on the objectives of the awards and that all domestic and international travel was appropriately disclosed and related to the subject matter of the awards.

We sent University Officials a letter noting its review deficiencies and reminding them of their obligations as the grantee.

This case is **closed** with no further action taken.