



NATIONAL SCIENCE FOUNDATION  
OFFICE OF INSPECTOR GENERAL  
OFFICE OF INVESTIGATIONS

## CLOSEOUT MEMORANDUM

Case Number: I-22-0005-O

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We investigated an allegation that an awardee university had a common practice of charging federal awards for graduate students' teaching assistantship (TA) time by requiring that federally funded graduate students spend a higher percentage of their time teaching than is covered by the stipends provided by the university.

Our investigation did not substantiate the allegation. We subpoenaed the university's policies and procedures for payment of graduate student stipends and supporting financial records for three relevant NSF awards. We also interviewed two former graduate students named by the complainant as examples of the university's alleged practice. The records the university produced and the interviews with the former graduate students revealed no evidence that the university over-charged NSF for graduate student time.

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