



NATIONAL SCIENCE FOUNDATION
OFFICE OF INSPECTOR GENERAL
OFFICE OF INVESTIGATIONS

CLOSEOUT MEMORANDUM

Case Number: I10030010

Page 1 of 1

OIG received an allegation that an employee¹ (the subject) of a University² who had worked on an NSF grant,³ quit, but continued to receive NSF-funded salary. After we contacted the University to request grant-related documents, the University conducted its own internal investigation. Ultimately, the University determined that the subject had been paid for five months after she quit, that two other employees⁴ erroneously charged time to the grant, and that a third employee⁵ created false time and effort reports (T &E) to support the fraudulently claimed time. We agreed with the University's conclusions.

The University returned the improperly charged salary and associated indirect costs to NSF,⁶ and took administrative actions, including the termination of the employee who created the false T&E reports. Finally, the University identified and addressed the internal control issues that had lead to the false charges through a corrective action plan to help ensure future compliance with federal awards and decrease the likelihood that similar wrongdoing will occur.

Because NSF has been made whole and the University has addressed the administrative issues that caused the wrongdoing, this investigation is closed and no further action will be taken.

1 [REDACTED]
2 [REDACTED]
3 [REDACTED]
4 [REDACTED]
5 [REDACTED]
6 [REDACTED]