

NATIONAL SCIENCE FOUNDATION

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OFFICE OF
INSPECTOR GENERAL

Case Closeout

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Memorandum

Date: September 14, 1999 [REDACTED]
From: [REDACTED] Assistant Inspector General for Investigations
Case: I96060034 [REDACTED]
Re: Case Close-Out- [REDACTED]

Background

We received an allegation that [REDACTED] was using funds allocated to grant [REDACTED] to pay for debts incurred on other previous research projects. The grant from which [REDACTED] allegedly misspent funds was awarded to [REDACTED] on August 12 1988. The allegation was received from the former manager of the Department [REDACTED] University of [REDACTED]. The complainant is no longer employed by the Department [REDACTED]. Specifically, the allegation stated that funds provided to support [REDACTED] NSF project were used to pay graduate students who worked on research projects not supported by the grant, and that excess funds were spent after the expiration of the award.

Investigation

In September of 1996, we requested account summaries for NSF grant [REDACTED]. It was found that at least \$15,000.00 was spent after the award's expiration date of August 31, 1994. E-mails provided to us by the complainant indicated that over \$100,000.00 was spent in graduate support costs for students not working directly on the grant. Also, the last [REDACTED] submitted to NSF was sent in September 1994, while the account summaries showed that purchases were charged to this grant until January, 1996.

In August of 1997, these allegations were referred to [REDACTED] of the Internal Audit Office at [REDACTED]. They were informed that [REDACTED]

Extramural would be working on the audit with them. In March of 1998, [REDACTED] completed its initial review of the [REDACTED] expenditures and found no irregularities. However, they had not yet interviewed [REDACTED] or [REDACTED]

On August 24, 1999, we received a summary report and source documentation from the [REDACTED] internal audit department. The report stated that no evidence of improper use of NSF funds had been discovered. The plan to pay graduate students with [REDACTED] funds was never implemented, and expenses incurred after the grant expiration date were either charged appropriately to the grant or to the departmental account.

Findings

No evidence of improper use of NSF funds was found by the [REDACTED] audit department. This case is closed.