

NATIONAL SCIENCE FOUNDATION

4201 WILSON BOULEVARD
ARLINGTON, VIRGINIA 22230



OFFICE OF
INSPECTOR GENERAL

MEMORANDUM

April 13, 1999

To: File #I98080024

From: [REDACTED] Audit Advisor/Investigative Attorney

Via: [REDACTED] Special Agent-in-Charge, Investigations Section

Re: Case Closeout - [REDACTED]

Background:

During a review of travel, we found an apparent duplicate reimbursement to Dr. [REDACTED]. It appeared that [REDACTED] had been reimbursed for his travel expenses (totaling \$724.00) for a NSF sponsored conference in [REDACTED] by both the AMS conference and his home institution, the [REDACTED]. An audit was scheduled for [REDACTED] and further review of travel was part of the audit plan.

Investigation:

We interviewed [REDACTED] via telephone on April 8, 1999. He stated that he believed that he had reimburse [REDACTED] for the travel expenses when he received his reimbursement check from AMS. [REDACTED] his administrative assistant, explained to us that [REDACTED] endorsed the reimbursement check directly to [REDACTED] and it was credited to the administrative account. She said that the [REDACTED] accountant was supposed to make an adjusting entry to transfer these funds to the grant account but has not yet done so. She provided information, including a deposit slip for \$724.00 and account detail for the administrative account, that support this explanation and stated that the adjusting entry to transfer the funds back to the NSF grant account will be completed.

As part of a previously planned audit of [REDACTED] we reviewed other conference related travel charged to [REDACTED] towards and identified no additional duplicate reimbursements.

Findings:

The apparent duplicate payment was a result of [REDACTED] failure to credit the reimbursement from AMS to the correct account. The \$724.00 has been returned to the NSF account. The audit of [REDACTED] revealed no other indications of fraudulent activity. No further investigation is warranted at this time. This case is closed