



NATIONAL SCIENCE FOUNDATION
OFFICE OF INSPECTOR GENERAL
OFFICE OF INVESTIGATIONS

CLOSEOUT MEMORANDUM

Case Number: A03100058

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We reviewed 71 grants selected by a random sampling procedure from NSF Fiscal Year 2001 awards for conferences, workshops and symposia. As part of the review, we requested grant records from each grantee. Where the records indicated possible issues, we opened inquiries to resolve the issues.

In a grant that provided partial support for a scientific conference¹, our analysis indicated that significant program income from registration fees was not properly allocated to the various Federal sponsors. We opened an inquiry to resolve the issues and wrote to the grantee, a professional society. Based on the records provided, we also identified certain cost-related issues with the NSF grant, including reallocation of participant support funds without NSF approval.

The grantee agreed with our analysis and addressed the award issues by transferring costs. In terms of program income, the grantee calculated each sponsor's share of support for the conference, allocated income and costs accordingly, and demonstrated that allowable costs exceeded program income for each Federal sponsor.

Because the grantee's A-133 audit included awards that supported the conference, but failed to identify any issues, we referred the matter of the A-133 audit to the Office of Audit for further review.

Accordingly, this case is closed.

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