



NATIONAL SCIENCE FOUNDATION
OFFICE OF INSPECTOR GENERAL
OFFICE OF INVESTIGATIONS

CLOSEOUT MEMORANDUM

Case Number: I03120073

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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 mischarging or other issues we opened inquiries to resolve them.

This case was opened to examine more carefully the charges to an NSF award.¹ The entire funded amount of the award was designated as participant support. However, when asked the grantee² was unable to provide specifics on how the NSF funds were spent because the grantee pooled the funds from all sponsors into one account. All the expenses for the conference were then charged to that account. This practice is in violation of OMB Circular A110 section 21.

We asked the grantee to attempt to identify expenses that would have been charged to the NSF award, and the materials that were supplied raised more questions about the specifics of these charges. Because the assignment of charges was after the fact, we determined that seeking further clarification would not resolve the matter. We determined that this matter was a specific example of a systemic practice at a grantee that indicated an audit was the appropriate mechanism for review. Therefore this matter has been referred to the Office of Audit and the investigative file closed.

¹ redacted

² redacted.