



NATIONAL SCIENCE FOUNDATION
OFFICE OF INSPECTOR GENERAL
OFFICE OF INVESTIGATIONS

CLOSEOUT MEMORANDUM

Case Number: I-12-11-0083

Page 1 of 1

This investigation was initiated based on a referral from OIG's Office of Audits regarding concerns about a university¹ performing cost transfers after the awards to which the charges were posted had expired.

Our investigation, which included a site visit to the university to conduct interviews of Principal Investigators and financial administrators, identified numerous expenditures charged to six NSF awards in manners that were noncompliant with the university's own policies and procedures for the financial management of federal awards. Specifically, the university failed to comply with proper certification of time and effort as well as proper procedures for the justification, authorization, and timing of cost transfers. As a result of this investigation, the university issued a check to NSF for \$118,168.43 as reimbursement for these charges.

Accordingly, this investigation is closed.

1