

NATIONAL SCIENCE FOUNDATION
4201 WILSON BOULEVARD
ARLINGTON, VIRGINIA 22230

Closeout - [REDACTED]
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OFFICE OF
INSPECTOR GENERAL

MEMORANDUM

Date: September 15, 1998

To: File No. I98040011

From: [REDACTED] Special Agent, Investigations Section [REDACTED]

Re: Case Closeout [REDACTED]

Background

NSF-OIG Audit referred a finding to the Investigations Section regarding an overpayment of fellowship funds to the NSF supported [REDACTED]. These salary overpayments, identified in a [REDACTED] audit in [REDACTED] amounted to approximately \$ [REDACTED] in salary overcharges to NSF grant no. [REDACTED]. We reviewed the audit findings and NSF grant for potential misappropriation of NSF funds.

Investigation

A review of the audit report found that the [REDACTED] had overpaid three fellows during 1996. After the audit, the [REDACTED] conducted a thorough review of all fellowship payments and concluded that no other fellows were overpaid.

The auditor stated that the overpayments appeared to be an accounting error, and the [REDACTED] had reimbursed the NSF grant. The accountant at the [REDACTED] stated that the overpayments resulted from an error in calculating the fellows' salaries. The fellows have paid back the amount they were overpaid.

Conclusions

There is no evidence of misappropriation of funds and the overpayment appears to have been caused by an accounting error. Based on these findings, this case is closed.