



NATIONAL SCIENCE FOUNDATION
OFFICE OF INSPECTOR GENERAL
OFFICE OF INVESTIGATIONS

CLOSEOUT MEMORANDUM

Case Number: I14090036

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We investigated allegations that an SBIR company and its Principal Investigator had improperly charged costs to an NSF SBIR Phase I award. Our investigation identified unallowable and/or unsupported costs, most of which were incurred in anticipation of receiving a Phase II award, which was declined due to inadequate accounting systems. We determined that the company had ceased being an active corporate entity since early 2015, a year after the Phase I award ended, and was not susceptible to an administrative monetary recovery. This matter was presented to two United States Attorney Offices, each of which declined the matter, foreclosing civil action to recover the funds.

This case is closed with no further action taken.