



NATIONAL SCIENCE FOUNDATION
OFFICE OF INSPECTOR GENERAL
OFFICE OF INVESTIGATIONS

CLOSEOUT MEMORANDUM

Case Number: I-21-0021-O

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We received allegations that an NSF SBIR awardee was regularly applying for fixed price Federal awards using lower budgeted costs than the company knew it would incur under those awards. The company allegedly then used funds obtained from new Federal awards to cover the shortfalls from earlier awards it otherwise would have been unable to complete. The company cancelled its entire NSF SBIR award after company personnel viewed an OIG outreach presentation, resulting in a cost avoidance of over \$200,000. We referred applicable allegations to another OIG with jurisdiction over those matters.

This case is **closed** with no further action taken.