



NATIONAL SCIENCE FOUNDATION  
OFFICE OF INSPECTOR GENERAL  
OFFICE OF INVESTIGATIONS

## CLOSEOUT MEMORANDUM

Case Number: I-18-0011-O

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We investigated allegations that an SBIR company and its President, who worked as a faculty member and had his own research lab at a university, used previously completed work by graduate students to apply for and receive a Phase I and Phase II award. We interviewed several university employees who indicated that research completed by students in the faculty member's research lab was permitted, provided the appropriate disclosures to the university were in place. Additionally, we interviewed the NSF Program Officer, who indicated that the research used was background and foundational research found in the award proposals.

We reviewed the company's award ledgers and found multiple unsupported expenses. We recommended that NSF reduce the final payment of the Phase II award by over \$15,000 based on the unsupported expenses. The agency concurred with our recommendation.

This case is closed with no further action taken.