



NATIONAL SCIENCE FOUNDATION  
OFFICE OF INSPECTOR GENERAL  
OFFICE OF INVESTIGATIONS

## CLOSEOUT MEMORANDUM

Case Number: I04030012

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This case involves possible overlapping/duplicative funding of two SBIR grants<sup>1</sup> to a company.<sup>2</sup> We determined that the work described in one grant proposal overlapped substantially with work the company had described in an earlier grant report, and the later proposal did not disclose the overlap with the earlier grant. There was a very small amount of overlap of the results in the final report for the later grant and the results in the earlier grant's report; however, the vast majority of the work in the later report was new. The grantee acknowledged that the PI—who was no longer employed by the company and could not be located—was negligent and should have disclosed the overlap with the earlier grant. Because the PI is absent, and the grantee performed new research under the later grant, there is no colorable fraud in this case. Accordingly, this case is closed.

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