



NATIONAL SCIENCE FOUNDATION
OFFICE OF INSPECTOR GENERAL
OFFICE OF INVESTIGATIONS

CLOSEOUT MEMORANDUM

Case Number: I-11020003

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We initiated an investigation after an investigative review established that a company¹ had used the address of a mail forwarding service for its mailing address, and that some timesheets reflected that the company employees were working on another agency's² SBIR awards while simultaneously working on NSF SBIR awards, and might have mischarged effort on the other agency's award to one of the NSF awards, or charged the same time to both awards. The awards might also have been based on duplicate proposals. The company also appeared to maintain different timesheets for a certain employee's work in a two-month period on two NSF awards, with different allocations of time between direct and indirect effort.

A review of abstracts of the various proposals shows that the awards from NSF and the other agency appear to be different; therefore further review for duplication was unnecessary. We also found no evidence of mischarging or duplicate charging among the various awards.

Using internet searches, we were able to verify that the company maintains business addresses at two locations, the original address provided on the proposals³ and an address on an Industrial Lease provided during preliminary review. The internet searches verified that the "Lessor" does maintain and lease properties at the Industrial Business Center⁴ listed on the lease and that the company uses the industrial address on local business and search sites.

Regarding the timesheet discrepancies, the company said that this resulted from the maintenance of a master copy of the timesheets in the human resources file and working copies in the award files. We were provided the working copies in our initial request for information, instead of the master copies that were used to bill expenses to the awards. The company advised that as a result of our review it had changed its records policy to eliminate the working copies from its files. We accepted this explanation and concluded that the discrepancy was inadvertent and not indicative of fraud.

This case is closed with no further action taken.

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2 [REDACTED]
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