



NATIONAL SCIENCE FOUNDATION
OFFICE OF INSPECTOR GENERAL
OFFICE OF INVESTIGATIONS

CLOSEOUT MEMORANDUM

Case Number: I15020002

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We investigated a subawardee¹ on a Phase I Small Business Technology Transfer award² regarding unallowable equipment purchases. Our investigation confirmed that the subawardee invoiced NSF for \$27,919 of unallowable equipment purchases. However, the subawardee amended the invoice to the small business³ by removing the equipment costs charged prior to the award's expiration. Accordingly, no award funds were expended on the equipment. On our recommendation, NSF terminated \$27,919 on the final award payment as unexpended award funds.

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

