



# AmeriCorps

## OFFICE OF INSPECTOR GENERAL

### SPECIAL REVIEW ASSESSING AMERICORPS' FINANCIAL STATEMENT AUDIT AND CYBERSECURITY CORRECTIVE ACTION PLAN

## OIG Report 22-05

Prepared by:

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OFFICE OF INSPECTOR GENERAL





June 22, 2022

MEMORANDUM TO: Michael D. Smith  
Chief Executive Officer  
AmeriCorps

FROM: Monique P. Colter /s/  
Assistant Inspector General for Audit

SUBJECT: Office of Inspector General's Final Report, *Assessing AmeriCorps' Financial Statement Audit and Cybersecurity Corrective Action Plan*  
(OIG Report- SR-22-05)

AmeriCorps' Office of Inspector General (OIG) engaged CliftonLarsonAllen, LLP (CLA) to assess the adequacy of the corrective action plans (CAPs) approved by AmeriCorps' Risk Management Council for the outstanding recommendations from the FY 2021 Financial Statement audit and the Federal Information Security Modernization Act of 2014 for FY 2021 (FISMA) evaluation. The OIG concluded that this immediate feedback would help AmeriCorps officials promptly identify any gaps in the CAPs, allowing AmeriCorps to better implement the auditors' recommendations. A copy of AmeriCorps' response is in Appendix C of the attached report.

If you have any questions or wish to discuss the final report, please contact me at (202) 875-0245 or [m.colter@AmeriCorpsoig.gov](mailto:m.colter@AmeriCorpsoig.gov).

cc: Jenny Mauk, Chief of Staff  
Gina Cross, Chief Operating Officer  
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Hannah Dufford, Deputy Financial Officer  
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Scott Ing, Principal, CliftonLarsonAllen LLP



**Deborah J. Jeffrey**  
**Inspector General**

June 22, 2022

**MEMORANDUM TO:** Michael D. Smith  
Chief Executive Officer  
AmeriCorps

**FROM:** Deborah J. Jeffrey /s/

**SUBJECT:** Office of Inspector General Assessment of AmeriCorps' Financial Statement Audit and Cybersecurity Corrective Action Plans, OIG-SR-22-05

AmeriCorps has been unable to obtain an audit opinion on its financial statements since Fiscal Year (FY) 2017. In FY 2021, independent auditors found nine material weaknesses and one significant deficiency, resulting in a total of 73 recommendations. For the past two years, AmeriCorps' Annual Management Report acknowledged the agency was unable to provide assurance that internal controls over operations, reporting, and compliance were operating effectively. AmeriCorps' challenges in financial management and accounting were the subject of a December 1, 2021, hearing before the House Committee on Education and Labor. On a bipartisan basis, members made it clear that they expected AmeriCorps to take decisive action to remedy the recurring problems identified in past financial statement audits.

Also, since 2017, annual evaluations have concluded that AmeriCorps' cybersecurity and privacy program is ineffective. AmeriCorps has made little progress in improving its information security and implementing the related recommendations over the past five years. AmeriCorps OIG has historically conducted these evaluations, which are required by the Federal Information Security Modernization Act of 2014 (FISMA), in tandem with the financial statement audit because they overlap in significant respects.

In congressional briefings and at the hearing, AmeriCorps described how it intended to address these serious weaknesses through a multi-year process. In his testimony, the then Acting CEO stated AmeriCorps was preparing comprehensive corrective action plans, that senior-level

executives would superintend the development and implementation of these plans, creating greater accountability, and that the progress of these actions would be tracked centrally.<sup>1</sup>

To support these measures, AmeriCorps' Office of Inspector General (OIG) engaged CliftonLarsenAllen, LLP (CLA), which conducted the financial statement audits and FISMA evaluations, to provide immediate feedback on the corrective actions approved as of January 7, 2022, by AmeriCorps' leadership under the new governance structure. While such an assessment should ordinarily occur during a financial statement audit and FISMA evaluation, AmeriCorps had not previously prepared meaningful corrective action plans (CAPs). Immediate feedback, the OIG concluded, would help to promptly identify any gaps in the CAPs, allowing AmeriCorps to better implement the auditors' recommendations.

### **Process**

AmeriCorps divided the recommendations by subject matter and assigned them to the unit within the agency to which they pertained, *e.g.*, the Office of Procurement, the Office of Accounting and Financial Management Services, the Office of Information Technology, etc. Each unit developed corrective action plans for its assigned recommendations and submitted them for review by the Risk Management Council (RMC), consisting of the Chief of Staff, Chief of Program Operations, Chief Operating Officer, Chief Financial Officer, Chief Information Officer, the General Counsel, and Chief Risk Officer. The RMC decided whether to adopt the proposed CAP and assessed the resources needed to complete the work by the planned completion date. The RMC could make changes to the proposed CAP or return it to the responsible unit with questions or directions for additional work.

Upon approval by the RMC, AmeriCorps submitted the CAPs to the OIG and CLA, for review. CLA and the OIG developed a rating system for assessing the CAPs. Specifically, CLA rated the CAP

- **GREEN**, if the CAP was REASONABLE — If implemented properly and timely, the CAP would likely resolve the recommendation that it addresses.<sup>2</sup>
- **YELLOW**, if the CAP REQUIRES REFINEMENT — The CAP is incomplete or requires refinement in a particular respect. To be considered reasonable, management's actions would need to address the issues identified in CLA's comments; or
- **RED**, if the CAP was INADEQUATE — The CAP as proposed does not appear adequate, does not address the core of the recommendation, and/or does not mitigate the risk that a negative finding will recur.

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<sup>1</sup> Written testimony of Acting Chief Executive Officer Malcolm Coles, December 1, 2021: <https://edlabor.house.gov/imo/media/doc/ColesMalcolmTestimony120121.pdf>

<sup>2</sup> Ultimately, the effectiveness of each CAP will be tested and reviewed by auditors following its implementation.

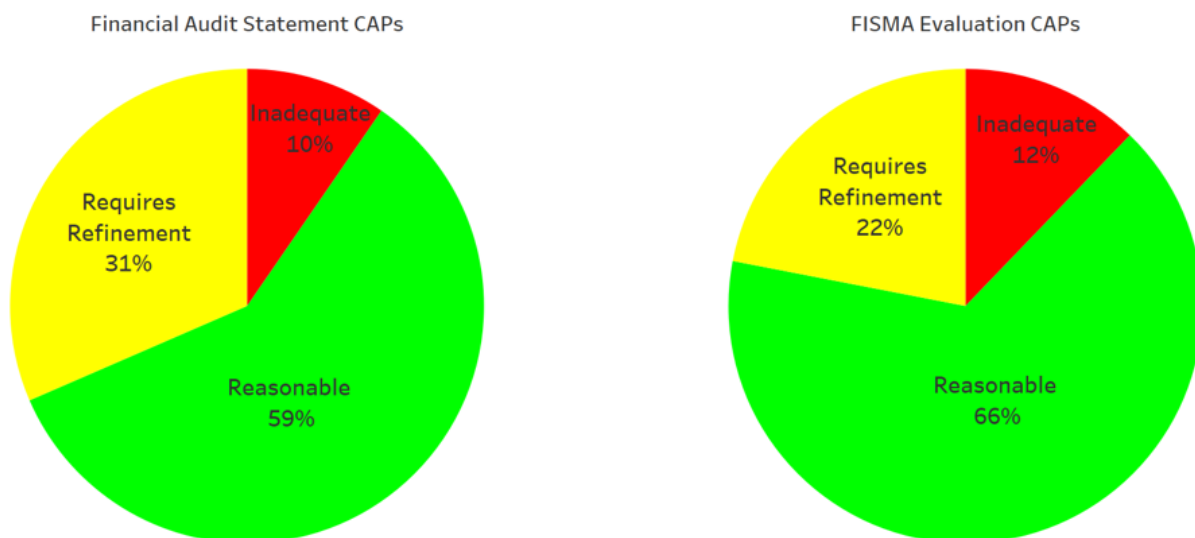
For any CAP rated yellow or red, CLA provided comments explaining the reasons for the rating, suggesting the improvements that would be necessary to obtain a rating of green, or asked questions about any aspect of the CAP that was unclear.

AmeriCorps presented the CAPs in three batches. After assessing each batch and sharing their conclusions, CLA and the OIG met with AmeriCorps representatives to allow for discussion. AmeriCorps had an opportunity to update most of the red and yellow CAPs based on CLA's comments and submitted revised CAPs for some of them, often resulting in improved ratings. CLA conducted its work between February 2022 and March 2022.

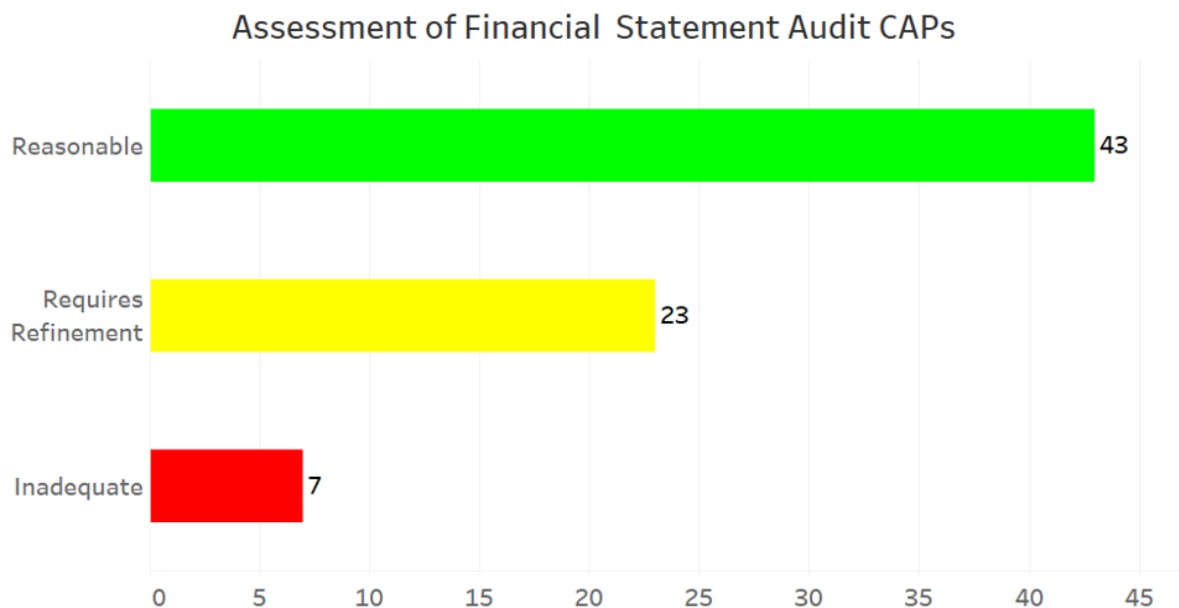
## **Results**

After the assessment, CLA rated 59 percent of the financial statement audit CAPs as Reasonable, 31 percent as Required Refinement, and 10 percent as Inadequate. For the FISMA evaluation CAPs, CLA assessed that two-thirds were Reasonable, 22 percent Required Refinement, and 12 percent were Inadequate.

### **Charts I and II: Final CAP Assessment Results**



AmeriCorps achieved the following ratings for its 73 CAPs relating to the FY 2021 financial statement audit recommendations:

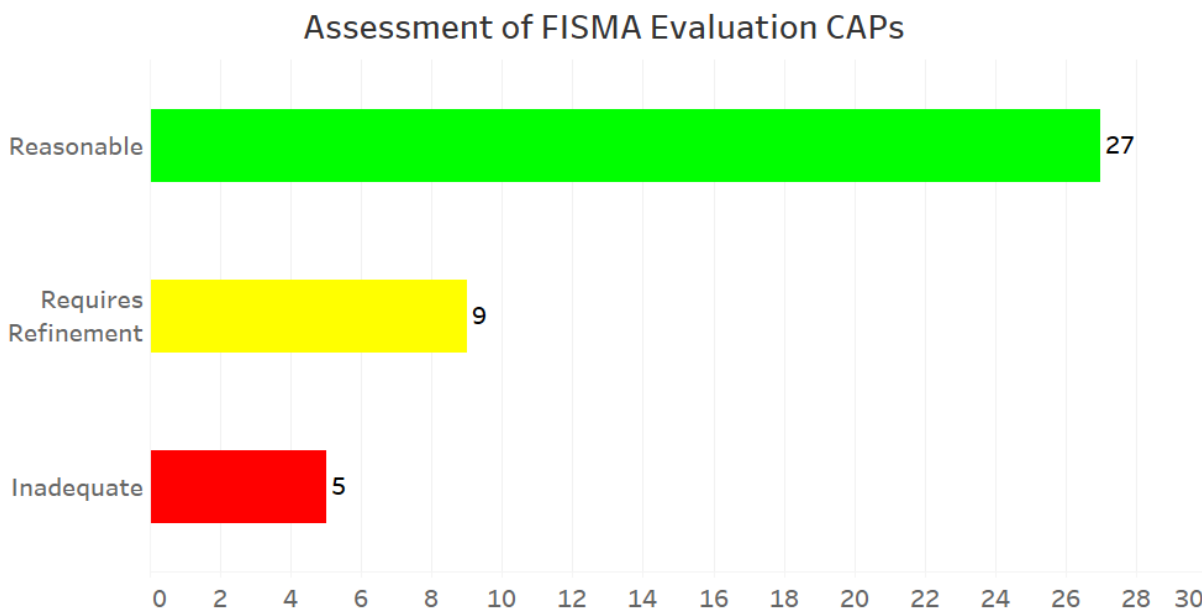


A table showing each recommendation from the financial statement audit, AmeriCorps' CAP, and the auditors' rating with any comments appear in Appendix A.

Breaking these results down by category, AmeriCorps achieved the following:

- For the 50 CAPs designed to remedy the nine material weaknesses, the most serious problems found by the auditors, 24 of the corrective action plans were rated Reasonable, 19 Required Refinement, and seven were Inadequate.
- For the 17 CAPs designed to remedy the significant deficiency, 13 of the corrective action plans were rated Reasonable, and four Required Refinement.
- All six of the CAPs designed to remedy non-compliances were rated Reasonable.

AmeriCorps achieved the following ratings for its 41 CAPs relating to the FY 2021 FISMA evaluation:



A table showing each FISMA recommendation, AmeriCorps' CAP, and the auditors' rating with any comments appear in Appendix B.

### **OIG Key Observations**

AmeriCorps' effort to prepare, centralize, review and track CAPs is a welcome development that will help to guide the agency's long-term efforts to improve financial management and information security. The energy, urgency, and engagement, especially at the leadership level, that AmeriCorps has invested in this process establish a foundation for the planned multi-year effort. Equally important is the recognition that sound financial management is integral to the success of the agency's national service mission and the operation of its programs. Continued support for this process is critical to make up for prolonged inaction.

Before this effort, few components of AmeriCorps had experience developing CAPs. This was also a new responsibility for the RMC; few of its members have training and expertise in financial management or experience in reviewing CAPs. Accordingly, this first-year effort was a learning experience for AmeriCorps.

The results reflect a learning curve. Where AmeriCorps revised its CAPs based on gaps identified by the auditors, there were improvements, sometimes substantial. The Office of Procurement

Services and the Office of Information Technology were notable for their revised CAPs. Other offices were less successful. The Office of Accounting and Financial Management Services (AFMS) has primary responsibility for the financial statement audit and most of its CAPs, but only submitted revisions for seven of its 23 CAPs; the revisions did not improve the CAP ratings to Reasonable.

The results also reflect broad categories of issues with AmeriCorps' CAPs. First, and easiest to remedy are the avoidable errors, where AmeriCorps misunderstood the original recommendations or responded to only part of them.<sup>3</sup> Those are quality control issues, and it would be helpful for the RMC to assume responsibility for catching these mistakes before CAPs are submitted to the auditors. One important subset of these errors occurred where multiple CAPs repeated generic descriptions of new processes, without explaining how those processes would address the specific recommendations at issue.<sup>4</sup>

The second category occurred where the CAP focused on designing a new process or control, without explaining how or when it would be implemented.<sup>5</sup> Implementation is critical to any CAP; in general, a CAP is not complete until the change becomes effective (at which point it can be tested by auditors).

The most important category relates to a problem discussed in the December 1 hearing: areas in which AmeriCorps lacks the capacity—not only resources but knowledge and expertise—to fix material weaknesses found in the financial statement audits. These issues go to the heart of AmeriCorps' financial management, relating to how it accounts for grants and calculates the National Service Trust obligations, which represent 75 percent of the agency's liabilities.

Further, in responding to 11 of the 73 financial statement audit recommendations, AmeriCorps could not itemize the steps and milestones to implement the recommendation. The CAPs stated that the agency would contract for services and resources to be used for that purpose, without further detail as to what corrective actions would be taken.

This result is concerning but not surprising. The responses essentially restate AmeriCorps' testimony at the hearing that the agency's current leaders cannot design the corrective actions needed to address these key issues<sup>6</sup> and that the CAPs will be developed in the future when

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<sup>3</sup> For example, Recommendation 4 in the FY 2021 financial statement audit called for AmeriCorps to conduct a review of the object class codes for past transactions migrated to the shared services provider. The proposed CAP was inadequate because it focused on future transactions, without mentioning object class codes (Appendix A, Second Row, p. 22).

<sup>4</sup> See Appendix A, p.24, FY 2019 Recommendations 24, 26 and 33.

<sup>5</sup> See Appendix A, p. 25, FY 2019, Recommendation 14.

<sup>6</sup> In his written testimony for the December 1 hearing, then Acting Chief Executive Officer Malcolm Coles attributed AmeriCorps' inability to obtain an opinion on its financial statements to, among other causes, "limited staff capacity and expertise." <https://edlabor.house.gov/imo/media/doc/ColesMalcolmTestimony120121.pdf>.



AmeriCorps acquires the necessary expertise. Indeed, this is one of the reasons that it will likely take years for AmeriCorps to complete the work necessary to achieve a clean opinion on its financial statements.

As the Inspector General testified, AmeriCorps needs to recruit a senior-level official experienced in both Federal financial management and project management to superintend a comprehensive effort to reform the agency's financial management, as well as other senior managers to carry out the subsidiary corrective actions.<sup>7</sup> AmeriCorps has begun to hire senior managers to support the effort,<sup>8</sup> and we look forward to hearing that it has identified an individual with the skills necessary to lead this important undertaking.

## **Conclusion**

AmeriCorps OIG is pleased with AmeriCorps' increased investment and level of effort toward remedying the longstanding issues identified in annual audits of the financial statements and FISMA evaluations. Since the December 1, 2021, hearing, AmeriCorps has made meaningful progress in creating CAPs and centralizing and elevating their supervision to the executive level. Additional expertise is needed to address the most consequential of the material weaknesses, however. With a sustained commitment, AmeriCorps can substantially improve its financial management and be able to produce accurate, complete, and auditable financial statements in a timely manner.<sup>9</sup>

We look forward to continued progress as AmeriCorps enhances its CAP process and develops its financial management capabilities.

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<sup>7</sup> At the OIG's recommendation, AmeriCorps has consulted with the Department of Housing and Urban Development, which successfully emerged from multiple years of audit disclaimers in 2019, after recruiting a senior-level executive from the private sector to oversee the transformation of its financial management. *See, e.g.*, Responses of AmeriCorps Chief Executive Officer Michael D. Smith to Questions for the Record, submitted January 19, 2022 (AmeriCorps QFR Responses), at 3.

<sup>8</sup> AmeriCorps QFR Responses at 2 (stating that AmeriCorps had approved the hiring of ten new employees in such areas as financial management, data analysis, and agency audit management, with hiring to be completed by September 2022).

<sup>9</sup> To be clear, remediating these 73 recommendations will not guarantee a clean opinion or mean that the mission is complete. Because recent audits have been limited in scope, future audits will likely uncover additional weaknesses that will need to be addressed.

## Appendix A- Financial Statement Audit CAP and Auditor Rating

Material Weakness (MW) or Significant Deficiency (SD)	Audit Recommendation	Corrective Action Plan (CAP)	Auditor's Final Assessment
MW Migration to Shared Service (New)	<b>FY 2021, Recommendation 1:</b> Perform a risk assessment over the current state of the conversion to ARC and work jointly with ARC, senior leadership, the Office of Chief Risk Officer, and functional groups affected by the risk to develop a mitigation strategy and execute a realistic and properly designed corrective action plan. (New)	1. Conduct internal assessment to include mitigation strategy and CAPs – 2/28/22 2. Meet with ARC to validate assessment and agree on mitigation strategy, and CAPs – 3/31/22 3. Establish working group and regular meeting cadence for follow up – 3/31/22  <b>AmeriCorps' Scheduled Completion Date: Q2 2022</b>	
MW Internal Controls Program (FMFIA) (Modified Repeat)	<b>FY 2021, Recommendation 2:</b> Fix incorrect outstanding balances, missing data, and missing supporting contract documentation resulting from financial system configuration issues and ensure future interfaces with Oracle do not have the same issues. (Modified Repeat).	(1) ARC to provide reconciliation Accountant, (2) ARC Perform monthly Momentum data to Oracle Reconciliation, (3) Develop package for external accounting support to help with research and reconciliation (4) Work with OPS to obtain external accounting support (5) AFMS Director approve process for AFMS review and approval of monthly reconciliations performed by external accounting support (6) Begin monthly reconciliation  <b>AmeriCorps' Scheduled Completion Date: Q2 2023</b>	
MW Financial System and Reporting (Modified Repeat)	<b>FY 2021, Recommendation 3:</b> Continue coordinating with the Administrative Resource Center (ARC) to ensure that its accounting platform is compatible with AmeriCorps' operations and the type of accounting transactions that AmeriCorps processes. (Modified Repeat).	(1) ARC to provide reconciliation Accountant, (2) ARC Perform monthly Momentum data to Oracle Reconciliation, (3) Develop package for external accounting support to help with research and reconciliation (4) Work with OPS to obtain external accounting support (5) AFMS Director approve process for AFMS review and approval of monthly reconciliations performed by external accounting support (6) Begin monthly reconciliation  <b>AmeriCorps' Scheduled Completion Date: Q2 2023</b>	
MW Internal Controls Program (FMFIA) (Modified Repeat)	<b>FY 2019, Recommendation 2:</b> Provide training to AmeriCorps officials participating in the entity-level control assessment to ensure that they have a full understanding of the internal control principles and how these principles relate to their operations. The training shall also address how the outstanding audit recommendations concerning their operations should be considered when assessing the entity-level controls.	1. Create training material, which also address how the outstanding audit recommendations concerning their operations should be considered as when assessing the entity-level controls; 2. Identify training participants; 3. Deliver training to participants.  <b>AmeriCorps' Scheduled Completion Date: Q2 2022</b>	
MW Internal Controls Program (FMFIA) (Modified Repeat)	<b>FY 2019, Recommendation 8:</b> Update AmeriCorps' Standard Operating Procedure: Statement on Standards for Attestation Engagements (SSAE) 18 Report Review to explain how AmeriCorps will address the SSAE 18 audit reporting gaps for its external systems' service providers and establish time requirements for conducting the SSAE 18 report reviews.	1. Update the Standard Operating Procedure document for SSAE 18 review to explain how AmeriCorps will address the SSAE 18 audit reporting gaps for its external systems' service providers and establish time requirement for conducting the SSAE 18 report reviews.  <b>AmeriCorps' Scheduled Completion Date: Q2 2022</b>	

MW Internal Controls Program (FMFIA) (Modified Repeat)	<b>FY 2021, Recommendation 6:</b> Develop a process to explain the discrepancies between material weaknesses reported on the CEO Statement of Assurance and those identified by the external auditors, and document the explanation, as well as the basis for classifying internal control findings as either material weakness or significant deficiency. (New)	1. Prepare a memorandum to the RMC that describe the condition constituting the control deficiency, the impact on the financial statement or operation and the reason for the proposed deficiency classification (deficiency, Significant deficiency, or material weakness); 2. Prepare a memorandum to the RMC and the CEO that describes and explains the discrepancies, if any, between the material weaknesses reported on the current FY CEO Assurance Statement and that reported by the external auditors in the prior year audit; 3. Prepare a memorandum to the RMC and the CEO that describes and explains the discrepancies, if any, between the material weaknesses reported on the current FY CEO Assurance Statement and that reported by the external auditors in the current year audit.  <b>AmeriCorps' Scheduled Completion Date: Q1 2023</b>	
MW Internal Controls Program (FMFIA) (Modified Repeat)	<b>FY 2021, Recommendation 8:</b> Establish controls and training to ensure that each functional office/unit performs an independent assessment of internal controls to inform the CEO's statement of assurance, even if unfavorable outcomes are expected. This proactive approach will promote the early detection of potential findings and allow for prompt remediation. (New).	1. Create training material for CFO functional offices and other AmeriCorps functional offices which submit statement of assurance. The training content should educate these office's heads on the importance of performing independent assessment of internal controls as part of their daily supervisory activities., 2. Deliver the training to all functional office heads who are required to submit statement of assurance. 3. Obtain Statement of Assurance from all functional offices within CFO offices (as well as all other relevant offices in accordance with SOA process)  <b>AmeriCorps' Scheduled Completion Date: Q1 2023</b>	
MW Internal Controls Program (FMFIA) (Modified Repeat)	<b>FY 2021, Recommendation 5:</b> For each material weakness and significant deficiency, develop an appropriate and actionable corrective plan (CAP) that specifies the interim steps for long-term CAPs, milestones, and target completion dates, the person(s) responsible for executing the corrective action and the resources available to assist, sufficient and appropriate documentation required, and quality review and approval process. (New)	1. OCRO to develop a uniform corrective action plan template to be used by all offices within AmeriCorps for all recommendations for all current and existing prior year findings (FSA, ICP, other IG audits and Investigation). The Uniform CAP must identify:  1. The person(s) responsible for executing the corrective action, 2. Detail the interim steps to be taken to resolve the problem identified and the recommendation, 3. Milestones and 4. Target completion Date 5. CAP approver (must be functional office Directors and upper-level management)  <b>AmeriCorps' Scheduled Completion Date: Q2 2022</b>	
MW Financial System and Reporting (Modified Repeat)	<b>FY 2019, Recommendation 15:</b> Provide mandatory training to AmeriCorps accounting staff on the proper use of object class, sub general ledger accounts, and document/transaction types on all obligation and expense transactions.	(1) ARC project manager requests from ARC an overview of available live training on the proper use of object class, sub general ledger accounts, and document/transaction types on all obligation and expense (2) CFO, Budget Director and AFMS Director review and approve the training content and approach (3) Budget Director and AFMS Director confirm staff that need to attend training (4) ARC project manager works with OCFO and ARC to identify training dates and identify timing for training to be delivered annually (5) Staff attend training delivered by ARC (6) Deputy CFO conducts analysis of errors pre- and post-training and makes recommendation to CFO for additional and regular training needs and timing of the training.	

		<b>AmeriCorps' Scheduled Completion Date: Q2 2023</b>	
MW Financial System and Reporting (Modified Repeat)	<b>FY 2019, Recommendation 17:</b> Strengthen coordination between Accounting and Financial Management Services and the Office of Budget to ensure that transactions are recorded accurately and timely.	(1) Budget Director and AFMS Director and deputies schedule monthly meetings as a regular check in to discuss cross-office work, identify key issues to resolve and to identify process improvements, as needed. Key issues/action items for each meeting are documented and saved on SharePoint site; 2) Deputy Budget Director and Deputy AFMS Director identify transactions that require both Office of Budget and AFMS review prior to posting; 3) For each transaction type, Deputy Budget Director and Deputy AFMS Director develop draft review process and timeline, to include analysis that will be done to identify errors and steps taken to make corrections; 4) Budget and AFMS analysts review the draft process and timeline and provide feedback to Deputies; 5) Directors and Deputy CFO review and approve 1)updated process and timeline for each transaction type, 2) draft staff training on the revised process that is developed by Deputies; 3) staff positions identified by Deputies that will receive training; 6) Deputies deliver first training to staff; 7) Deputies for Office of Budget and AFMS presents to CFO analysis of errors pre- and post-training and recommendation for additional and regular training needs.  <b>AmeriCorps' Scheduled Completion Date: Q4 2023</b>	
MW Financial System and Reporting (Modified Repeat)	<b>FY 2021, Recommendation 9:</b> Develop a strategic plan and corrective actions that will include steps and milestones to eventually achieve an audit opinion on AmeriCorps' financial statement. The plan should align directly with and describes in detail the implementation plans, specific steps to be taken, resources to be devoted to implementation, responsible personnel and their assigned duties, clear accountability, project management and target dates to complete. It should also include a quality assurance plan to verify effective and timely implementation.	(1) Develop CAP template and protocol; 2) Develop FY 22 Audit Readiness & Resolution Plan and clear with executive leadership.; 3) Require all CAPs, including for audits other than FSA, to be entered into required system for approval and tracking. All CAPs approved by Dept Head and RMC.; 4) Implement tracking and escalation protocol to ensure completion of actions.  <b>AmeriCorps' Scheduled Completion Date: Q2 2022</b>	
MW Financial System and Reporting (Modified Repeat)	<b>FY 2021, Recommendation 12:</b> Continue working with the Administrative Resource Center to review and correct AmeriCorps' balances in detail to ensure they are properly supported and that balances migrated to the ARC platform are complete, accurate, and reliable.	(1) Develop package for external accounting support to reconciliation (2) Work with OPS to obtain external accounting support to reconciliation (3) AFMS Director approve process for AFMS review and approval of monthly reconciliations performed by external accounting support (4) Begin monthly reconciliation  <b>AmeriCorps' Scheduled Completion Date: Q2 2023</b>	
MW Trust Obligations and Liability Model (Repeat)	<b>FY 2019, Recommendation 22:</b> Develop a more standardized, secure, and automated method to estimate the Trust obligations and Trust Service Award Liability that ensures minimal human errors. As part of the ongoing AmeriCorps transition to shared service, coordinate with the service provider to determine methods that would enhance the security and quality of the existing	(1) Develop Trust Robotics to eliminate manual errors, (2) Update the Handbook to include the processes for running the Trust Bot, (3) UiPath Robotics Software is Desktop and License is distributed to AFMS - Trust Accountant, Trust Consultant, Systems Accountant, FM Specialist, Unused (4) Files that are executed directly from the Trust Bot is stored in the orchestrator (robotics server)	

	estimation models.	for security reasons and the Trust Bot copies those files into a SharePoint site accessible by the AFMS - Trust Accountant and Trust Consultant.  <b>AmeriCorps' Scheduled Completion Date: Q4 2021</b>	
MW Undelivered Orders and Accounts Payable - Procurement (Repeat)	<b>FY 2019, Recommendation 34:</b> Correct the financial system's posting logic to ensure all future transactions are recorded properly in accordance with United States Standard General Ledger.	This had been remediated when we migrated to ARC prism and Oracle. ARC has received a clean opinion on their SSAE22  <b>AmeriCorps' Scheduled Completion Date: Q1 2021</b>	
MW Undelivered Orders - Grants	<b>FY 2019, Recommendation 46:</b> Determine the root cause behind the differences noted in the Undelivered Orders balance between Momentum and the Undelivered Orders balance derived from the net of grant award amount from the Notice of Grant Award and the grant expenditures from the Payment Management System and take the appropriate steps in resolving the reason behind the variances that are occurring.	(1) Develop PD for AFMS Grants Accountant, (2) Onboard AFMS Deputy Director (3) Onboard Grants Accountant, (4) Develop package for external accounting support to perform monthly detailed reconciliation between PMS, Momentum, Oracle and eGrants, and to determine root cause of differences (5) Work with OPS to obtain external accounting support (6) AFMS Director and Deputy approve procedures, including review and approvals, of monthly reconciliations between PMS, Momentum, Oracle and eGrants in accordance with reconciliation procedures (7) external accounting support performs monthly detailed reconciliation (8) AFMS Director and Deputy review and approve updates to procedures to address root cause of differences based on analysis performed by external accounting support JuneP3 (9) AFMS Director present to RMC for review and approval  <b>AmeriCorps' Scheduled Completion Date: Q3 2023</b>	
MW Undelivered Orders - Grants	<b>FY 2019, Recommendation 47:</b> Determine the root causes and resolve discrepancies in the grant award amounts recorded in the NGA in eGrants and in Momentum to prevent such differences from occurring in the future.	(1) Develop PD for AFMS Grants Accountant, (2) Onboard AFMS Deputy Director (3) Onboard Grants Accountant, (4) Develop package for external accounting support to perform monthly detailed reconciliation between PMS, Momentum, Oracle and eGrants, and to determine root cause of differences (5) Work with OPS to obtain external accounting support (6) AFMS Director and Deputy approve procedures, including review and approvals, of monthly reconciliations between PMS, Momentum, Oracle and eGrants in accordance with reconciliation procedures (7) external accounting support performs monthly detailed reconciliation (8) AFMS Director and Deputy review and approve updates to procedures to address root cause of differences based on analysis performed by external accounting support June 2023 (9) AFMS Director present to RMC for review and approval  <b>AmeriCorps' Scheduled Completion Date: Q3 2023</b>	
MW Undelivered Orders - Grants	<b>FY 2019, Recommendation 48:</b> Determine the root causes and resolve expenditure differences between the Payment Management System and Momentum.	(1) Develop PD for AFMS Grants Accountant, (2) Onboard AFMS Deputy Director (3) Onboard Grants Accountant, (4) Develop package for external accounting support to perform monthly detailed reconciliation between PMS, Momentum, Oracle and eGrants, and to determine root cause of differences (5) Work with OPS to obtain external accounting support (6) AFMS Director and Deputy approve procedures, including review and approvals, of monthly reconciliations between PMS, Momentum,	

		<p>Oracle and eGrants in accordance with reconciliation procedures (7) external accounting support performs monthly detailed reconciliation (8) AFMS Director and Deputy review and approve updates to procedures to address root cause of differences based on analysis performed by external accounting support June 2023 (9) AFMS Director present to RMC for review and approval</p> <p><b>AmeriCorps' Scheduled Completion Date: Q3 2023</b></p>	
MW Undelivered Orders - Grants	<p><b>FY 2019, Recommendation 49:</b> Strengthen controls around the review of expired grant obligations by ensuring that:</p> <p>a. All financial, performance, and other required reports are submitted no later than 90 calendar days after the end date of the period of performance.</p> <p>b. Document justifications for all required reports submission extensions granted to the grantee.</p>	<p>(1) Develop PD for AFMS Grants Accountant, (2) Onboard AFMS Deputy Director (3) Onboard Grants Accountant, (4) Develop package for external accounting support to perform monthly detailed reconciliation between PMS, Momentum, Oracle and eGrants, (5) Work with OPS to obtain external accounting support (6) AFMS Direct and Deputy approve procedures, including review and approvals, of monthly reconciliations between PMS, Momentum, Oracle and eGrants in accordance with reconciliation procedures (7) external accounting support performs monthly detailed reconciliation</p> <p>OGA: A – 1) System sends grantees reminders about requirements to submit required documents and reports on time. 2) Portfolio Managers are to provide technical assistance to closing grantees about the closeout requirements. 3) Hold other awards to the grantee until late closeouts are resolved. 4) Report late closeouts to FAPIIS (1-2 are already being implemented; we are beginning to report to FAPIIS now and will add the technical assistance expectation to the closeout guidance.) CAP should be the following for recommendation B – Provide guidance to staff how to document extensions. (This guidance is already included in Staff Guidance for Closeout Version 3 (3/3/2021))</p> <p><b>AmeriCorps' Scheduled Completion Date: Q4 2022</b></p>	
MW Recoveries of Prior Year Obligations (Repeat)	<p><b>FY 2019, Recommendation 51:</b> Establish a requirement for Grant Officer/Portfolio Managers to provide documented certification that all required grantee information has been received, accepted, and documented before the grant is closed out.</p>	<p>We have standard staff guidance for closing out grants and what it means to PM certify, complete financial deobligation when applicable, and execute final grant closeout. Source documentation: Current Closeout Policy with revisions pending final clearance, current Staff Closeout Guidance and eGrants screenshots.</p> <p>Step one is to provide documentation and demonstration of closeout process to AmeriCorps Management. Step two: Management determination that recommendation is closed.</p> <p><b>AmeriCorps' Scheduled Completion Date: Q2 2022</b></p>	
MW Recoveries of Prior Year Obligations (Repeat)	<p><b>FY 2019, Recommendation 53:</b> Establish a control requiring the Grant Officer/Portfolio Manager to provide documented certification, upon grant closeout, verifying the total award amount to total award expenses for the deobligated recovery amount.</p>	<p>While it is not realistic for AmeriCorps staff to independently verify grant expenditures for all grants beyond what is reported on Federal Financial Reports and what grantees request disbursements for from the Payment Management System, eGrants has system controls that prevent grants from being closed unless they reconcile to the penny with Momentum. When applicable, OGA staff deobligated remaining funds as part of the financial closeout prior to closing grants. Source documentation: Current Closeout Policy</p>	



		<p>pending final clearance, current Staff Closeout Guidance and eGrants screenshots.</p> <p>Step one: Provide documentation and demonstration of closeout process to AmeriCorps Management. Step two: Management determination that recommendation is closed</p> <p><b>AmeriCorps' Scheduled Completion Date: Q2 2022</b></p>	
MW Recoveries of Prior Year Obligations (Repeat)	<b>FY 2019, Recommendation 54:</b> Determine the cause for the travel cost recovery difference to ascertain what corrective action is needed and to prevent issues from recurring.	<p>The specific recommendation refers to a Member Travel Voucher processed at FFMC using Momentum. The agency is no longer using Momentum for Member Travel and this finding has been remediated by going to ARC and outsourcing the Member travel processing to ARC.</p> <p><b>AmeriCorps' Scheduled Completion Date: Q1 2021</b></p>	
MW Recoveries of Prior Year Obligations (Repeat)	<b>FY 2019, Recommendation 55:</b> Inform all Grant Officers/Portfolio Managers to ensure that a reduction in funding to the award of a grant should be documented in eGrants which would result in modified Notice of Grant Awards. (new)	<p>Management believes this recommendation can be closed. OGA's award and amendment processing guidance includes instructions to note deobligation amounts in the expanded Award Description Field as well as the Amendment Justification Field. Notice of Grant Awards include cumulative increases and decreases of funding for individual awards.</p> <p>Step one: Provide documentation and demonstration of closeout process to AmeriCorps Management. Step two: Management determination that recommendation is closed.</p> <p><b>AmeriCorps' Scheduled Completion Date: Q2 2022</b></p>	
Other Liabilities (Repeat)	<b>FY 2019, Recommendation 56:</b> Reconcile the amounts reported in Other Liabilities to supporting documents to verify that Other Liabilities are supported by valid transactions and properly classified.	<p>(1) Develop package for external accounting support to reconciliation for Stipends (2) Work with OPS to obtain external accounting support (3) AFMS Director approve process for AFMS review and approval of monthly reconciliations performed by external accounting support (4) Begin monthly reconciliation</p> <p><b>AmeriCorps' Scheduled Completion Date: Q2 2023</b></p>	
Other Liabilities (Repeat)	<b>FY 2019, Recommendation 57:</b> Strengthen financial reporting internal controls and ensure that financial statements accounting line items are reviewed and reconciled to supporting documents prior to recording. The internal control activities should ensure proper posting of Member Payroll related liabilities on the Balance Sheet.	<p>(1) Develop package for external accounting support to reconciliation for Stipends (2) Work with OPS to obtain external accounting support (3) AFMS Director approve process for AFMS review and approval of monthly reconciliations performed by external accounting support (4) Begin monthly reconciliation</p> <p><b>AmeriCorps' Scheduled Completion Date: Q2 2023</b></p>	
Former SD Property and Equipment (FY 2019)	<b>FY 2019, Recommendation 41:</b> Update AmeriCorps policy to include requirements for compliance with accounting standards; track direct labor and other indirect costs, including hours, worked and payroll costs dedicated to existing and new software-in-development projects; track and amortize tenant improvement costs in accordance with the lease agreement.	<p>Update the Accounting for Capitalized Property for FY22 to include "to include requirements for compliance with accounting standards; track direct labor and other indirect costs, including hours, worked and payroll costs dedicated to existing and new software-in-development projects; track and amortize tenant improvement costs in accordance with the lease agreement".</p> <p><b>AmeriCorps' Scheduled Completion Date: Q2 2022</b></p>	
Former SD Property and Equipment (FY 2019)	<b>FY 2019, Recommendation 42:</b> Review the GMM contract status to ensure proper and timely deobligation of any remaining unliquidated	<p>This had been remediated when we wrote off the GMM capitalized amounts in FY2019.</p>	

	obligations that are no longer needed.	<b>AmeriCorps' Scheduled Completion Date: Q4 2019</b>	
Former SD Property and Equipment (FY 2019)	<b>FY 2019, Recommendation 43:</b> Consult with the future shared service provider and other stakeholders to determine the feasibility of procuring and using project management software to track project costs from the inception to completion. The results of the analysis should be documented and made readily available.	(1) PM coordinate meeting with AFMS Deputy Director, Accounting Manager to discuss process for tracking project costs from the inception to completion. (2) AFMS document the results of the discussion and update relevant policies and procedures.  <b>AmeriCorps' Scheduled Completion Date: Q3 2022</b>	
Former SD Property and Equipment (FY 2019)	<b>FY 2019, Recommendation 44:</b> Establish and implement periodic training on capitalization accounting standard, and AmeriCorps Capitalization Policy for accounting, program, Office of Facility Support Services, and information technology staff.	AFMS - Accounting Manager will conduct training on capitalization of Policy after update in FY22.  <b>AmeriCorps' Scheduled Completion Date: Q3 2022</b>	
SD Information Technology Security Controls (Modified Repeat)	<b>FY 2019, Recommendation 59:</b> Enforce the agency-wide information security program across the enterprise and improve performance monitoring to ensure controls are operating as intended at all facilities.	1) AmeriCorps has hired a permanent CISO after the position being vacant for 9 months; 2) The AmeriCorps CISO has begun the process of ensuring that information security is consistently enforced across the enterprise and improve performance monitoring to ensure controls are operating as intended at all facilities.3) Provide agency-wide security posture report depicting increased security with controls adequately implemented and open items within required remediation periods.  <b>AmeriCorps' Scheduled Completion Date: Q4 2022</b>	
SD Information Technology Security Controls (Modified Repeat)	<b>FY 2019, Recommendation 60:</b> Strengthen and refine the process for communicating AmeriCorps facility-specific control deficiencies to AmeriCorps facility personnel, and coordinate remediation of the control deficiencies.	1) AmeriCorps will implement a new POAM format and process which enhances the overall efficiency of the POAM process. The new POAM format is based on the FEDRAMP POAM template and requires specific information (person's name) of who is responsible for remediating each vulnerability. Where applicable, resources will be defined to address the remediation; 2) Implement process to meet with Security Officers and System Owners on a weekly basis, ensures that the deficiencies are properly coordinated and being addressed in a timely manner.  <b>AmeriCorps' Scheduled Completion Date: Q1 2022</b>	
SD Information Technology Security Controls (Modified Repeat)	<b>FY2019, Recommendation 61:</b> Strengthen and refine the process for holding system owners and information system security officers accountable for remediation of control deficiencies and ensuring that the appropriate security posture is maintained for AmeriCorps information systems.	1) AmeriCorps will implement a new POAM format and process which enhances the overall efficiency of the POAM process. The new POAM format is based on the FEDRAMP POAM template and requires specific information (person's name) of who is responsible for remediating each vulnerability. Where applicable, resources will be defined to address the remediation. 2) Implement process to meet with Security Officers and System Owners on a weekly basis, ensures that the deficiencies are properly coordinated and being addressed in a timely manner.  <b>AmeriCorps' Scheduled Completion Date: Q1 2022</b>	
SD Information Technology Security Controls (Modified Repeat)	<b>FY 2019, Recommendation 63:</b> Implement all detailed recommendations in the FY 2019 FISMA Evaluation report.	1) AmeriCorps will implement a new POAM format and process which enhances the overall efficiency of the POAM process. The new POAM format is based on the FEDRAMP POAM template and requires specific information (person's name) of who is responsible for remediating each vulnerability. Where applicable, resources will be defined to address the remediation. 2) Implement process to meet with Security	



		<p>Officers and System Owners on a weekly basis, ensures that the deficiencies are properly coordinated and being addressed in a timely manner. 3) Item will be closed when all of the FY19 POAMs close. The scheduled due date is 9/1/22.</p> <p><b>AmeriCorps' Scheduled Completion Date: Q4 2022</b></p>	
Former SD AR and Allowance for Doubtful Accounts (FY 2019)	<b>FY 2019, Recommendation 64:</b> Reconcile the Accounts Receivable subsidiary ledger to the general ledger monthly.	<p>Monthly reconciliation for AR with Grants Audit, NFC Payroll, and Travel overpayment: (1) Identify steps needed to perform monthly reconciliation for AR with Grants Audit, NFC Payroll, and Travel overpayment (2) Assess AFMS capacity to perform the monthly reconciliation for AR with Grants Audit, NFC Payroll, and Travel overpayment, (3) Work with AmeriCorps ARC PM to obtain additional support from ARC to fill capacity gap to perform the monthly reconciliation for AR with Grants Audit, NFC Payroll, and Travel overpayment, (4) Develop process for AFMS review and approval of monthly reconciliations performed by ARC (5) AFMS Director approve process for AFMS review and approval of monthly reconciliations performed by ARC, (6) ARC begin monthly reconciliations for AR with Grants Audit, NFC Payroll, and Travel overpayment; Monthly reconciliation Cost Share Accounts Receivable in eSpan and Momentum and Member Payroll in eSpan to Momentum and Oracle: (1) Identify steps needed to perform monthly reconciliation of Cost Share Accounts Receivable in eSpan and Momentum and Member Payroll in eSpan to Momentum and Oracle (2) Assess AFMS capacity to perform monthly reconciliation of Cost Share Accounts Receivable in eSpan and Momentum and Member Payroll in eSpan to Momentum and Oracle, (3) Develop package for external accounting support to reconcile Cost Share Accounts Receivable in eSpan and Momentum and Member Payroll in eSpan to Momentum and Oracle, (4) Work with OPS to obtain external accounting support to reconcile Cost Share Accounts Receivable in eSpan and Momentum and Member Payroll in eSpan to Momentum and Oracle, (5) AFMS Director approve process for AFMS review and approval of monthly reconciliations performed by external accounting support, (6) Begin monthly reconciliation of Cost Share Accounts Receivable in eSpan and Momentum and Member Payroll in eSpan to Momentum and Oracle.</p> <p><b>AmeriCorps' Scheduled Completion Date: Q2 2023</b></p>	
Former SD AR and Allowance for Doubtful Accounts (FY 2019)	<b>FY 2019, Recommendation 65:</b> Reevaluate the policies and procedures for calculating the allowance for doubtful accounts. Related policies and procedures should include: (a) CFO Office's staff's periodic review of the accounts receivable aging report, (b) assessment of the collectability of outstanding balances based on the age of the debt, collections attempted and received thus far and other information about the debtor and (c) determination for possible write-offs.	<p>Update the Calculating Allowance for Doubtful Accounts Policy for FY22 consistent with the Debt Management Policy to include: (a) CFO Office's staff's periodic review of the accounts receivable aging report, (b) assessment of the collectability of outstanding balances based on the age of the debt, collections attempted and received thus far and other information about the debtor and (c) determination for possible write-offs, and (d) a process to monitor and follow-up on delinquent accounts receivables: (1) AFMS Accounting Manager and Member Payroll Manager complete draft updates to all relevant policies and procedures to include additional details (2) AFMS Director review of updated policies and procedures, (3)</p>	

		<p>OGC review of updated policies and procedures (4) Cost Share Board review and adoption of updated policies and procedures (5) Revise procedures in relevant policy/procedures documentation.</p> <p><b>AmeriCorps' Scheduled Completion Date: Q4 2023</b></p>	
Former SD AR and Allowance for Doubtful Accounts (FY 2019)	<b>FY 2019, Recommendation 66:</b> Revise the Allowance for Doubtful Accounts methodology to be consistent with the Debt Management Policy.	<p>Update the Calculating Allowance for Doubtful Accounts Policy for FY22 consistent with the Debt Management Policy to include: (a) CFO Office's staff's periodic review of the accounts receivable aging report, (b) assessment of the collectability of outstanding balances based on the age of the debt, collections attempted and received thus far and other information about the debtor and (c) determination for possible write-offs, and (d) a process to monitor and follow-up on delinquent accounts receivables: (1) AFMS Accounting Manager and Member Payroll Manager complete draft updates to all relevant policies and procedures to include additional details (2) AFMS Director review of updated policies and procedures, (3) OGC review of updated policies and procedures (4) Cost Share Board review and adoption of updated policies and procedures (5) Revise procedures in relevant policy/procedures documentation.</p> <p><b>AmeriCorps' Scheduled Completion Date: Q4 2023</b></p>	
Former SD AR and Allowance for Doubtful Accounts (FY 2019)	<b>FY 2019, Recommendation 67:</b> Develop a process and proactively monitor and follow up on delinquent accounts receivables. Document any procedures performed and results reached as part of the follow-up process.	<p>Update the Calculating Allowance for Doubtful Accounts Policy for FY22 consistent with the Debt Management Policy to include: (a) CFO Office's staff's periodic review of the accounts receivable aging report, (b) assessment of the collectability of outstanding balances based on the age of the debt, collections attempted and received thus far and other information about the debtor and (c) determination for possible write-offs, and (d) a process to monitor and follow-up on delinquent accounts receivables: (1) AFMS Accounting Manager and Member Payroll Manager complete draft updates to all relevant policies and procedures to include additional details (2) AFMS Director review of updated policies and procedures, (3) OGC review of updated policies and procedures (4) Cost Share Board review and adoption of updated policies and procedures (5) Revise procedures in relevant policy/procedures documentation.</p> <p><b>AmeriCorps' Scheduled Completion Date: Q2 2022</b></p>	
Former SD AR and Allowance for Doubtful Accounts (FY 2019)	<b>FY 2019, Recommendation 68:</b> Track and revise collection efforts based on data analysis to understand vendor payment characteristics. A reasonable timeframe for write-offs should be established for accounts receivable without any activity. Once an outstanding receivable is deemed uncollectible, it should be written off in accordance with management's established policy.	<p>(1) Develop package for external accounting support (2) Work with OPS to obtain external accounting support (3) Identify accounts receivable data needed to perform an analysis of vendor payment characteristics and collections activity (4) Perform data analysis and develop recommendations for updates to collection procedures, including a timeframe for write-offs (5) Obtain AFMS Director approval of recommended updates based on analysis (6) Revise collection procedures in relevant policy/procedures documentation.</p> <p><b>AmeriCorps' Scheduled Completion Date: Q4 2023</b></p>	

		<b>AmeriCorps' Scheduled Completion Date: Q4 2023</b>	
Single Audit Compliance (Non MW and SD)	<b>FY 2019, Recommendation 70:</b> Develop, implement, and document procedures to identify all AmeriCorps grantees that are required to submit single audit reports with their due dates.	<p>1) OADR has assessed additional staffing needs based on the work involved to resolve these audit findings, anticipated increases in single audit resolution work, and current unit capacity. 2 new hires anticipated to be onboard by mid-December at the latest. 2) Since there is no single source of information across the government that can provide the data necessary to identify all AmeriCorps grantees that are required to submit single audit reports, AmeriCorps will rely on several different sources of data to gather this information.</p> <p>The first source is to partner with AmeriCorps' Office of Grant Administration's pre-award process, during which AmeriCorps staff review whether the grantee was required to have a single audit report, and if so 1. they assess if the most recent single audit report submitted timely and 2. any findings are referred to the Office of Audit and Debt Resolution for resolution. OADR/OM will use this additional data (the list of grantees and their audit submission status) to enhance/build out the list of AmeriCorps grantees required to have a single audit. OGA's pre-award due diligence review process includes the AmeriCorps grantee fiscal year end date, which OADR/OM will also use to build its enhanced list of grantees with single audit requirements. 3) The second source of information OADR/OM will use to build out the list of AmeriCorps grantees required to have a single audit is OM's monitoring risk assessment, which captures additional information about the AmeriCorps grantees required to have a single audit. OM's risk assessment asks grantees if they are required to have a single audit. Grantees who meet the threshold requirement will be added to OADR's enhanced listing of grantees. 4) OADR/OM will implement regular review of the HHS online tool Recipient Insight, which provides additional information about grantees that use the system. 5) OADR and OM will run a data pull with a range of federal award amounts (from 600K - 750K). Since the requirement to have a single audit is determined at the dollar level of total federal expenditures, including a figure on the lower end of the range will help us predict which organizations may require a single audit more accurately. 6) OADR/OM will conduct regular analysis of funds expended amounts by AmeriCorps grantees using HHS's PMS system. Similar to the information in Step 5 above, this data pull will help us identify those AmeriCorps grantees who receive \$750,000 or more in AmeriCorps funds, and therefore are required to have a single audit. As a precaution, to make sure we are not letting any organizations who may be near the 750K threshold slip through the cracks,</p>	

		<p>OADR and OM will run a data pull with a range of federal award expenditure amounts (from 600K - 750K). Since the requirement to have a single audit is determined at the dollar level of total federal expenditures, including a figure on the lower end of the range will help us predict which organizations may require a single audit more accurately. 7) OADR/OM will explore opportunities with OGA and ORO to enhance the post-award grant close out procedures related to capturing grantees' single audit responsibilities.</p> <p>1. First, we will review the agency's existing close out procedures to identify the best touch points at which we can ask the grantees to provide additional information about their total federal expenditures for the preceding year. This will help ensure AmeriCorps is able to anticipate which grant recipients are required to file a single audit report, moving the process from a reactionary one to a proactive one.</p> <p>2. Second, OADR and OM will refine and finalize questions we will use to assess the grantees at pertinent times during the grant lifecycle. (OADR and OM's partnership with other offices to meet this step will ensure that the emphasis is on OADR/OM performing the bulk of the work; the intention is not to add work to other offices but to partner during processes that are led by other offices, like grantee close-out.)</p> <p><b>AmeriCorps' Scheduled Completion Date: Q1 2023</b></p>	
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<p>Single Audit Compliance (Non MW and SD)</p>	<p><b>FY 2019, Recommendation 71:</b> Develop, implement, and document procedures on timely follow-up for those grantees whose audits have become past due, and to ascertain why report submission was late, when the audit report will be submitted to the Federal Audit Clearinghouse, and what corrective action has been taken to prevent a report submission delay in future.</p>	<p>1) OADR/OM will build on the existing process that is followed when a single audit report being reviewed for audit resolution has been submitted to the FAC late. Late submissions are treated as a finding, and OADR staff work with the auditee to determine why the audit report was submitted to the FAC late and what corrective action has been taken or will be taken to prevent a repeat occurrence/late finding. If the action has not yet been taken, OADR staff track the grantee's corrective action steps/process through to completion and document it using the department's established documentation standards (either through a single audit Management Decision or single audit Notice of Final Action).</p> <p>As OADR/OM are able to build out the process for ensuring each AmeriCorps grantee required to have a single audit is known and tracked as well as their fiscal year end dates which determine the single audits' due dates (see corrective actions for Recommendation 70), OADR/OM will implement procedures of more robust single audit due date tracking.</p> <p>1. Using OADR's existing single audit resolution tracker which currently tracks fiscal year end dates and the corresponding audit due date (no later than nine months after the end of the organization's fiscal year), OADR staff will monitor the tracker for upcoming due dates.</p> <p>2. A separate tab in the tracker will be used to note dates to check for timely single audit submissions in the FAC, as well as space for staff to record follow-up communication touch points with the grantee and results. Due to the large number of AmeriCorps grantees, communication touch points on late audit submissions will be grouped together and will not occur more often than every two weeks. (OADR staff additionally complete queries of the FAC quarterly to pull reports requiring resolution; this established process will be helpful in identifying late reports and facilitating subsequent grantee follow-up.)</p> <p>3. OADR/OM's planned actions during these communications will be to gather more information from the grantee on why the report is late, determine if an OMB-approved extension is in place and can be applied to the grantee's situation, and determine the anticipated submission date for the audit report. This anticipated date will also be tracked in OADR's single audit tracker. OADR will additionally ask preliminary questions about corrective actions planned or underway to prevent a similar future occurrence but will focus most predominantly on this during the audit resolution phase. As noted above, OADR treats late report submission to the FAC as a separate finding which requires its own planned and achieved corrective actions.</p> <p>2) Since late single audit report submission is a criteria in the Office of the Chief Risk Officer's grantee risk assessment, OADR/OM will also ensure our late audit report tracking information is being shared successfully with OCRO, as this can inform their important risk assessment work.</p> <p><b>AmeriCorps' Scheduled Completion Date: Q4 2022</b></p>	
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Single Audit Compliance (Non MW and SD)	<b>FY 2019, Recommendation 72:</b> Develop a practice to capture the single audit data to assess the effectiveness of the single audit report submission for all its grantees.	<p>OADR/OM interprets the "effectiveness of the single audit report submission" to mean assessing grantees' compliance with the requirement to submit their required audit reports in a timely manner to the FAC.</p> <p>1. OADR's single audit resolution tracker already tracks timely submission. The current tracker will be enhanced to include calculations which easily and visually show percent of grantees who submitted their reports on time and percent that were late in their submission. 2) OADR/OM will also ensure that the timeliness tracking from the OADR single audit resolution tracker is able to feed into OCRO's risk assessment, as timely submission of single audit reports is one the agency's risk criteria for grantees. 3) OADR/OM will draft a list of other AmeriCorps departments that may benefit from information sharing in the area of timely or late single audit submission, will survey them to determine if this information would be helpful to them, and will implement the processes necessary to enable this information sharing.</p> <p>a. An existing data sharing tool is the Portfolio Navigator. The Navigator will be broadly considered as an agency-wide mea</p> <p><b>AmeriCorps' Scheduled Completion Date: Q2 2022</b>ns of sharing single audit report compliance (i.e., timeliness) and resolution details.</p> <p><b>AmeriCorps' Scheduled Completion Date: Q1 2023</b></p>	
Single Audit Compliance (Non MW and SD)	<b>FY 2019, Recommendation 73:</b> Develop, implement, and document procedures for implementing Office of Budget and Management (OMB) approved single audit report submission extensions so that OMB approved extension approvals are documented and tracked as part of the single audit monitoring process.	<p>1) When no automatic OMB pre-approved extensions are available, OADR/OM will enhance the existing single audit resolution tracker with new fields for the specific extension approved for the grantee (including the title of the extension given by OMB and any other relevant identifying details), the date OADR notified the grantee that they are eligible for an extension, whether the grantee took advantage of the extension offered, and any additional details OADR/OM deem relevant to record. 2) OADR/OM will add the approval and acceptance details of the approved OMB extension into the single audit Management Decision that is issued to the grantee and saved in OADR's SharePoint records. OADR will update its internal SOPs to reflect this process change. 3) OADR/OM will develop internal notifications of the grantees' use of the approved extension for information sharing with appropriate offices that will benefit from the knowledge. (OGA, ORO, OCRO; other offices TBD).</p> <p><b>AmeriCorps' Scheduled Completion Date: Q4 2022</b></p>	

Single Audit Compliance (Non MW and SD)	<p><b>FY 2019, Recommendation 74:</b> Update the Single Audit Resolution Policy to:</p> <ul style="list-style-type: none"> <li>• Reflect on the current monitoring process to track all audit findings related to AmeriCorps-funded grants, and</li> <li>• Address AmeriCorps' responsibilities as the cognizant/oversight agency and how these responsibilities would be carried out.</li> </ul>	<p>OADR/OM will work together to update the Single Audit Resolution Policy to capture all the enhancements and modifications to the single audit resolution process. This policy is already on an annual review schedule. Specific steps include:</p> <ol style="list-style-type: none"> <li>1. Complete a review of the existing policy to identify what changes have been made since the time of last policy updates.</li> <li>2. Edit policy to reflect current operating procedures.</li> <li>3. For any areas of uncertainty that involve coordination with partner units, get feedback and approval on policy language.</li> <li>4. Finalize revised policy draft.</li> <li>5. Present policy revisions to Policy Council.</li> <li>6. Address Policy Council feedback, revisions, and questions through second round of revisions.</li> <li>7. Agency senior leadership will review and sign off on edits.</li> <li>8. Policy is finalized and posted.</li> </ol> <p><b>AmeriCorps' Scheduled Completion Date: Q1 2023</b></p>	
Single Audit Compliance (Non MW and SD)	<p><b>FY 2019, Recommendation 75:</b> Develop and implement procedures to monitor the effectiveness of the single audit monitoring process in accordance with the Uniform Grant Guidance, 2 Code of Federal Regulation §200.513 Responsibilities, (a) (3) (iv), related to monitoring the effectiveness of single audit findings follow-up and the effectiveness of single audits in improving grantee accountability and in their use by AmeriCorps in making award decisions.</p>	<p>1) §200.513 Responsibilities, (c) (3) (iv) states that federal agencies should develop a baseline, metrics, and targets to track, over time, the effectiveness of the Federal agency's process to follow up on audit findings. (this is Part 1 of the regulation; Part 2 is dealt with in Step 2 below).</p> <ol style="list-style-type: none"> <li>1. OADR/OM will review previous resolution data (% of Management Decisions issued on time, % of Management Decisions issued late; extenuating circumstances, etc.) to develop a baseline of current audit resolution data.</li> <li>2. Using this data, OADR/OM will establish appropriate metrics and targets to gauge single audit resolution effectiveness for a pilot period of one year.</li> <li>3. Following the one-year pilot period, any necessary adjustments will be made based on observations and any unit challenges. (e.g., targets are too low or high, fluctuating staffing levels, unit being tasked with new work, etc.)</li> <li>4. New metrics and targets will be implemented based on this review. Consideration will be given to how long the metrics and targets will be in place. (one year, two years, more?)</li> <li>5. Metrics and targets may be developed in conjunction with OADR's previous work plans, which include target numbers for single audit resolution.</li> <li>6. OADR/OM will build metrics/target review, revision, and reporting out on progress over time into its SOPs.</li> </ol> <p>2) Additionally, in order to assess the effectiveness of the single audit resolution process, OADR/OM leadership will institute quarterly reviews of the single audit tracker to ensure all data fields are complete and valid and ensure audit resolution is progressing timely. If deficiencies are noted, OADR/OM leadership will address these with staff. OADR/OM will update SOP documentation to note this enhanced practice.</p> <p>3) §200.513 Responsibilities, (c) (3) (iv) states that federal agencies should develop a baseline, metrics, and targets to track, over time, the effectiveness of single audits in improving non-Federal entity</p>	



		<p>accountability and their use by Federal awarding agencies in making award decisions.</p> <ol style="list-style-type: none"> <li>1. In general to meet the requirements of this recommendation, OADR/OM will ensure that all of OADR's single audit data is being sourced to appropriate places in the agency. (this data could include number of findings, number of repeat findings, number of going concerns, dollar value of disallowed costs as a result of single audit resolution, number of late single audit report submissions, among others)</li> <li>2. As noted in other places, OADR will ensure single audit data is being sourced to OCRO's risk assessment.</li> <li>3. OADR/OM will assist OCRO and OGC with any information necessary to help build out OCRO's pre-award risk assessment, which is currently in development.</li> <li>4. OADR will continue its use of OM's internal referral form in order to elevate findings which OADR determines that OM and other units (ORO, OGA possibly) should know about.</li> <li>5. In order to help staff determine which findings require elevation, OADR/OM leadership will provide training and written examples of findings that require this level of attention and escalation.</li> </ol> <p><b>AmeriCorps' Scheduled Completion Date: Q1 2023</b></p>	
MW Migration to Shared Service (New)	<p><b><u>FY 2021, Recommendation 4:</u></b> Conduct a review of transactions processed in Momentum and already migrated to Oracle through interface or reported in Oracle using journal entries, to ensure that correct object class codes were applied. (New)</p>	<p>Updated CAP Summary: AmeriCorps is seeking accounting support services to perform monthly reviews and reconciliations of all transactions in the financial system to ensure the accounting information is valid and proper; review of amounts to ensure they accurately reflect actual transactions; transactions are sufficiently supported to ensure proper accounting; transactions are valid and accurately recorded timely; reconcile transactions to source documents such as grant agreements; perform complete reconciliation of all outstanding transactions monthly, and any discrepancies identified are promptly researched and resolved.</p> <p><b>AmeriCorps' Scheduled Completion Date: Q2 2023</b></p>	<p>The recommendation focuses on correcting the object class codes of transactions previously migrated to ARC. The CAP focuses solely on future transactions and does not mention object class codes.</p>



MW Financial System and Reporting (Modified Repeat)	<p><b>FY 2019, Recommendation 9:</b> Establish a process to maintain executed agreements with Federal trading partners and track all associated costs against the inter- agency agreements from inception until the agreement close- out.</p>	<p>Updated CAP Summary: AmeriCorps is seeking accounting support services to perform monthly reviews and reconciliations of all transactions in the financial system to ensure the accounting information is valid and proper; review of amounts to ensure they accurately reflect actual transactions; transactions are sufficiently supported to ensure proper accounting; transactions are valid and accurately recorded timely; reconcile transactions to source documents such as grant agreements; perform complete reconciliation of all outstanding transactions monthly, and any discrepancies identified are promptly researched and resolved.</p> <p><b>AmeriCorps' Scheduled Completion Date: Q2 2022</b></p>	<p>The recommendation focuses on IAAs with open balances at the time of conversion and the need to clean up, reconcile, and account properly for the revenues, expenditures, and advances prior to the conversion. The CAP addresses only post conversion activities. The cleanup of preconversion activities will not be completed by AmeriCorps' selected date.</p>
MW Trust Obligations and Liability Model (Repeat)	<p><b>FY 2019, Recommendation 23:</b> Strengthen controls to ensure the Trust modeling is performed by trained personnel to:</p> <ul style="list-style-type: none"> <li>a. Conduct detailed analysis and validation of data sources.</li> <li>b. Review and ensure the reasonableness of assumptions used and document the rationale behind estimation assumptions.</li> <li>c. Consider changes in conditions or programs that require further research and analysis. Update the assumptions when necessary.</li> <li>d. Compare estimates with subsequent results to assess the reliability of the assumptions and data used to develop estimates.</li> </ul>	<p>Updated CAP Summary: AmeriCorps will conduct a detailed study of risk mitigation strategies to ensure that the member enrollment data used to determine the Trust's budgetary obligations is reasonably accurate. Description: AmeriCorps will hire contractors to conduct a detailed study of risk mitigation strategies to ensure that the member enrollment data used to determine the Trust's budgetary obligations is reasonably accurate, and the potential impacts of those strategies on agency operations and costs. Verification procedures reviewed in the study will range from relying on documentation collected and maintained by grantee subrecipient organizations (status quo) to the agency collecting and maintain member documentation. The study also will consider the potential impact of improperly enrolled members in conjunction with the implementation of AmeriCorps' actuarial approach to projecting future Trust outlays, which includes the ability to provide projections with a statistically valid level of probability. AmeriCorps will document its analysis and evaluation of alternative risk mitigation strategies and its cost-benefit analysis to determine the most cost-effective solution for ensuring that the member enrollment data used to determine the Trust's budgetary obligations is reasonably accurate. Additional information: Overview: AmeriCorps will conduct a detailed study of risk mitigation strategies to ensure that the member enrollment data used to determine the Trust's budgetary obligations is reasonably accurate.</p> <p><b>AmeriCorps' Scheduled Completion Date: Q3 2023</b></p>	<p>The CAP contemplates a risk mitigation study that will validate data in an unspecified way, subject to a cost benefit analysis. It lacks necessary detail. It also does not address the following items specifically mentioned in the recommendation: the reasonableness of assumptions and the rationale behind them; the conditions under which those assumptions must be reconsidered and updated; and comparison of estimates to subsequent outcomes to test reliability of the methodology.</p>

MW Trust Obligations and Liability Model (Repeat)	<p><b>FY 2019, Recommendation 24:</b> Document and implement policies and procedures to include the following:</p> <ul style="list-style-type: none"> <li>a. establish a thorough and robust quality control process to ensure that the TOLM and Calculator are reviewed by qualified AmeriCorps personnel prior to relying on its outputs to record transactions. All errors identified for which management ultimately decided against making updates to the TOLM or Calculator should be documented along with an explanation as to how management arrived at the final decision;</li> <li>b. perform monthly reviews and reconciliations of the recorded new and outstanding obligations to ensure the accounting information is valid and proper;</li> <li>c. review obligation amounts to ensure amounts accurately reflect the status of the obligation;</li> <li>d. review obligations to verify that amounts, timeframe (i.e., grant dates are correctly reflected in the obligation);</li> <li>e. ensure obligations are sufficiently supported (i.e., by documentary evidence); and</li> <li>f. perform complete reconciliations of all outstanding obligations monthly, and ensure any discrepancies identified are promptly researched and resolved.</li> </ul>	<p>Updated CAP Summary: Additional information: Overview: AmeriCorps will conduct a detailed study of risk mitigation strategies to ensure that the member enrollment data used to determine the Trust's budgetary obligations is reasonably accurate.</p> <p>Description: AmeriCorps will hire contractors to conduct a detailed study of risk mitigation strategies to ensure that the member enrollment data used to determine the Trust's budgetary obligations is reasonably accurate, and the potential impacts of those strategies on agency operations and costs. Verification procedures reviewed in the study will range from relying on documentation collected and maintained by grantee subrecipient organizations (status quo) to the agency collecting and maintain member documentation.</p> <p>The study also will consider the potential impact of improperly enrolled members in conjunction with the implementation of AmeriCorps' actuarial approach to projecting future Trust outlays, which includes the ability to provide projections with a statistically valid level of probability. AmeriCorps will document its analysis and evaluation of alternative risk mitigation strategies and its cost-benefit analysis to determine the most cost-effective solution for ensuring that the member enrollment data used to determine the Trust's budgetary obligations is reasonably accurate.</p> <p><b>AmeriCorps' Scheduled Completion Date: Q3 2023</b></p>	The CAP does not meet this recommendation, which is very specific. We would expect these specifics to be included in the Trust Handbook, which AmeriCorps said that it would be completed by March 31, 2021 (Q2, FY 22)
MW Trust Obligations and Liability Model (Repeat)	<p><b>FY 2019, Recommendation 26:</b> Develop a succession plan to ensure the required expertise is available in anticipation of planned employee turnover, particularly with respect to the complex trust calculations. AmeriCorps needs to:</p> <ul style="list-style-type: none"> <li>a. Train, mentor, and work to retain qualified employees;</li> <li>b. Cross-train employees so that knowledge of the model will reside with multiple staff rather than with one person; and</li> <li>c. Implement a peer review process to carry out the necessary quality control reviews of the Trust Obligation and Liability Model and the Monthly Obligation and Liability Calculator. (repeat)</li> </ul>	<p>Same FY 2019, Recommendation 24 CAP</p> <p><b>AmeriCorps' Scheduled Completion Date: Q3 2023</b></p>	This CAP does not meet this recommendation, which focuses on succession planning; training, cross-training, and staff retention to preserve institutional knowledge and avoid a single point of failure; and peer review for quality control.
MW Undelivered Orders and Accounts Payable - Procurement (Repeat)	<p><b>FY 2019, Recommendation 33:</b> Research, resolve, and document the disposition of any abnormal undelivered orders transactions/balances.</p>	<p>Same as FY 2019, Recommendation 32 CAP</p> <p><b>AmeriCorps' Scheduled Completion Date: Q4 2023</b></p>	As of June 30, 2019, AmeriCorps has approximately \$2.6 million in abnormal balances (UDOs) that it could not explain. It does not appear the CAP would prevent this from recurring and what documentation/explanation that AmeriCorps will require in such instances.

MW Undelivered Orders and Accounts Payable - Procurement (Repeat)	<b>FY 2019, Recommendation 36:</b> Conduct validation assessment of amounts accrued for the incurred but not reported on a periodic basis. As part of the validation, AmeriCorps should consider the following: a. Subsequent activities against the amount estimated to determine the level of precision in the estimation; b. Trend the validation results and adjust the incurred but not reported estimation process to address any recurring significant fluctuations; and c. Update the incurred but not reported estimation process as necessary to reflect changes in payment patterns.	(1) AFMS Accountant performs the lookback analysis for the period [ ], (2) AFMS Accounting Manager review and approve, (3) Update the SOP to reflect revised procedures. Updated CAP: AmeriCorps is seeking accounting support services to perform monthly reviews and reconciliations of all transactions in the financial system to ensure the accounting information is valid and proper; review of amounts to ensure they accurately reflect actual transactions; transactions are sufficiently supported to ensure proper accounting; transactions are valid and accurately recorded timely; reconcile transactions to source documents such as grant agreements; perform complete reconciliation of all outstanding transactions monthly, and any discrepancies identified are promptly researched and resolved.  <b>AmeriCorps' Scheduled Completion Date: Q2 2022</b>	The CAP focuses on obtaining accounting support services and does not address IBNR, nor does it explain how the lookback analysis uses the three factors specified in the recommendation. If AmeriCorps has not obtained the necessary accounting support services, we do not understand how this CAP could be implemented by its scheduled completion date of Q2 2022.
MW Internal Controls Program (FMFIA) (Modified Repeat)	<b>FY 2021, Recommendation 7:</b> Complete updating or revising the business process narratives to adapt to the significant changes in the current financial and control environment. (Modified Repeat)	(1) Develop position description for AFMS Grants Accountant, (2) Onboard AFMS Deputy Director (3) Onboard Grants Accountant, (4) Develop package for external accounting support (5) Work with OPS to obtain external accounting support (6) present to AFMS Director for review and approval updates needed to the Grants Financial Management Business Process Narrative to address the control gap concerning the verification of the Advances to Others balance accuracy (7) present to RMC for review and approval, (8) Update the Grants Financial Management Business Process Narrative as applicable, and revise the Grant Accrual allocation between Advances and Payables.  <b>AmeriCorps' Scheduled Completion Date: Q3 2023</b>	The recommendation calls for updating all business narratives; the CAP is incomplete because it pertains only to the Grant Management analysis.
MW Financial System and Reporting (Modified Repeat)	<b>FY 2019, Recommendation 14:</b> Complete its efforts to be fully compliant with the Office of Management and Budget Circular No. A-11, Preparing, Submitting, and Executing the Budget.	(1) Onboard Budget Director to ensure budget procedures for SF 132 are compliant with OMB Circular A-11 (2) Under the guidance of the Budget Director, staff develop plan to review and revise budget procedures and ensure compliance with OMB Circular A-11, including procedure for validation of recorded amounts in Oracle and Momentum (3) Budget Director reviews and approves plan to update procedures for SF 132 to ensure compliance with OMB Circular A-11.  <b>AmeriCorps' Scheduled Completion Date: Q2 2023</b>	Full compliance requires implementation of the correct procedures; not simply developing the correct procedures, as the CAP contemplates. This includes the implementation of BOCs, including for accrual transactions. Accomplishment of this involves the AFMS and ARC financial teams.
MW Financial System and Reporting (Modified Repeat)	<b>FY 2021, Recommendation 14:</b> Validate and ensure JEs are properly supported, documented, and readily available for examination. (Modified Repeat)	(1) Update procedures and related policies for journal entries to include procedures and internal controls for: 1. tracking the sequence of JE transactions for completeness; 2. policy as to when it is appropriate to use a JE and approval procedures for JEs recorded to ensure segregation of duties; 3. description of the purpose of the JE, along with supporting documentation; 4. documentation required to support JEs and how it will be maintained.; 2) (2) Provide internal controls to OCRO for review; 3) (3) Update SOP and related policies to include feedback from OCRO on internal controls; 4) (4) AFMS Director approve updated procedures and internal controls as written in SOP and related policies.  <b>AmeriCorps' Scheduled Completion</b>	The recommendation requires not only the development but also the implementation of a process to validate the JEs. The CAP does not specify (1) that the JE description must describe the nature and purpose of the transaction and (2) the support should include a written explanation of the root cause of the need for a JE. If the JE was to correct an error, the JE support/package should include the initial transactions recorded and support for that transaction.

		<b>Date: Q2 2023</b>	
MW Financial System and Reporting (Modified Repeat)	<b>FY 2021, Recommendation 10:</b> Develop and implement audit readiness procedures to ensure that audit information is complete, accurate, has undergone proper quality control procedures, and is readily available or can be retrieved timely. The audit readiness procedures should include an audit coordination protocol with ARC that clearly define the roles and responsibilities of all parties involved in the process.	(1) ARC project manager coordinates meeting date with ARC to hold Audit Readiness Coordination meeting(s) with AmeriCorps staff 1/13/2022 (3) ARC project manager leads the development of the agenda and identifies participants for the Audit Readiness Coordination meeting(s), in consultation with ARC, AIPM, COO Sr Advisor, OCFO and OCRO 1/17/2022 (4) Audit Readiness Coordination Meeting is held 2/28/2022 (4) ARC to provide Reconciliation Accountant and all files are saved in OMB Max 3/31/2022.  <b>AmeriCorps' Scheduled Completion Date: Q2 2022</b>	This recommendation requires implementation, not merely development of audit readiness procedures. This must include a quality review of information and documentation prior to submission to the external auditors. The CAP does not address either implementation or quality assurance.
MW Financial System and Reporting (Modified Repeat)	<b>FY 2021, Recommendation 11:</b> Develop comprehensive policies and procedures to document its financial statement preparation process. The policies and procedures should clearly delineate responsibilities among various members of the Accounting and Financial Management Service (AFMS) group and team leads and those performed by AmeriCorps' shared services provider, clarifying the responsibility of AmeriCorps for the accuracy of the reported information. (Modified Repeat)	ARC maintains a full set of policies and procedures for financial processing and reporting. All policies and procedures are in accordance with current government wide guidance (A136, A11, A123, etc.).(1) AFMS Deputy and Financial Reporting Manager review ARC policies and procedures for financial statement preparation process and 1) clearly delineate responsibilities among various members of the Accounting and Financial Management Service (AFMS) group and team leads and those performed by ARC and 2) identify gaps to address: (a) The process to determine and document AmeriCorps' balance fluctuation expectations based on a combination of internal and external operating factors, and program and financial relevant information available; (b) Detailed process to research significant balance fluctuations. AmeriCorps should research and explain all significant balance fluctuations at the account and transaction level. Maintain and have the supporting documentation readily available.; (c) Research and retain supporting documents required for any identified account balance differences derived from its abnormal balance review or the tie point analysis; (d) Address fatal and non-fatal Government-wide Treasury Account Symbol edit failures prior to GTAS certification; (e) Document resolution for all balance differences and retain supporting documentation of related research. (2) AFMS Deputy and Financial Reporting Manager draft updates to policies and procedures to address gaps identified (3) AFMS Director review and approve updates to policies and procedures (4) CFO review and approve updates to policies and procedures (5) Final updates are made to policies and procedures.  <b>AmeriCorps' Scheduled Completion Date: Q3 2023</b>	To the extent AC relies on ARC for these services, AmeriCorps' management must have reasonable assurance that ARC can timely and accurately and complete information to satisfy the auditor's request. In addition, AmeriCorps is responsible for the accuracy of the financial information that it provides to ARC and its procedures must include adequate quality assurance.

MW Financial System and Reporting (Modified Repeat)	<b>FY 2021, Recommendation 13:</b> Strengthen its policies and procedures over the processing of JEs going forward now that AmeriCorps has transitioned to the shared service environment. (Modified Repeat).	Please see CAP on Rec. No. 16 , 18 and 18(a-e) Develop and maintain standard procedures for journal entry process.  a. (1) ARC maintains a journal entry log to archive entries save on OMB Max. (2) OBI journal entry report available to provide full posting details b. Strengthen the internal control over Non-standard JEs by adding AFMS Director/Designee to approve prior to posting to Oracle.  <b>AmeriCorps' Scheduled Completion Date: Q4 2022</b>	AmeriCorps should have a uniform template for JE logs because the logs vary between different departments within ARC. The log should include preparer and reviewer/approver names to demonstrate proper segregation of duties.
MW Grants Accrual Payable and Advances (Modified Repeat)	<b>FY 2021, Recommendation 15:</b> Develop a process to validate grant advances, IBNR, and payable estimates. Such validation should be performed over a few years to show a trend of the estimates. Any benchmarks to assess reasonableness should be vetted for completeness and reliability. For example, the use of eGrants FFRS should be vetted to ensure the inclusion of IBNR. Large (exceeding AmeriCorps acceptable range) and unusual fluctuations, if any, should be investigated and the research conclusions documented by management. Fluctuations should be reviewed at the absolute variances level and not using net differences. (Modified Repeat)	(1)(1) Develop PD for AFMS Grants Accountant, (2) Onboard AFMS Deputy Director (3) Onboard Grants Accountant, (4) Develop package for external accounting support (5) Work with OPS to obtain external accounting support (6) present to AFMS Director for review and approval updates needed to the Grants Financial Management Business Process Narrative to address the control gap concerning the verification of the Advances to Others balance accuracy (7) present to RMC for review and approval, (8) Update the Grants Financial Management Business Process Narrative as applicable, and revise the Grant Accrual allocation between Advances and Payables (2) OCRO will provide AFMS with Payment Integrity extrapolations for ASN, FGP, RSVP, and SCP that include FFR to GL unmatched reporting errors that are extrapolated against the entire population of FFRs filed by program. These will be provided to AFMS in the Sept/Oct timeframe, as soon as available. This data contains unmatched reporting errors from Q3 and Q4 of the prior FY and Q1 and Q2 of the current FY of the assessment.  <b>AmeriCorps' Scheduled Completion Date: Q3 2023</b>	The CAP does not explain how AmeriCorps will develop accurate estimates of INBR, grant advances and expenditures. It does not specify the testing that will be done, the test population, and test methodology to be used. The CAP also does not address critical features of the recommendation including benchmarking to assess reasonableness, multi-year trends of the estimates; how to address unexpected fluctuations, including documenting the research conclusions. The CAP does not explain how the Payment Integrity information will be used in the estimation process and whether the information is reliable based on prior OIG IPERA and PIIA reports.
MW Grants Accrual Payable and Advances (Modified Repeat)	<b>FY2021, Recommendation 16:</b> Validate that the underlying data used in the accrual methodology, such as the use of grantee Undelivered Order balances to allocate accrual amounts, is reliable by ensuring previously reported conditions are remediated and recommendations are implemented.	Same as FY 2021, Recommendation 15 CAP.  <b>AmeriCorps' Scheduled Completion Date: Q3 2023.</b>	The recommendation focuses on validating the underlying data used in the accrual methodology. The CAP does not address this. It is also not clear that AmeriCorps' other CAPs are sufficient to remedy previously reported conditions referenced in this recommendation.
MW Grants Accrual Payable and Advances (Modified Repeat)	<b>FY 2019, Recommendation 27:</b> Coordinate with the program and grant officers to gather and analyze key grant programs' (AmeriCorps State and National and Senior Corps) historical data and the grantees' spending patterns to develop the basis for grant accrual estimations. (Modified Repeat)	Utilize best available data on grants to include in the updated Grants Accrual methodology that will include the IBNR (Incurred but not reported) data from the Grantee. (Same as FY 2021, Recommendation 15 CAP).  <b>AmeriCorps' Scheduled Completion Date: Q3 2023</b>	The CAP focuses on onboarding resources and analyzing information and does not specify what information is needed to make better estimates or what analysis will be conducted to yield accurate estimates. It amounts to a promise that a CAP will be developed in the future.



MW Grants Accrual Payable and Advances (Modified Repeat)	<b>FY 2019, Recommendation 28:</b> Revise and implement policies and procedures for the grant accrual methodology so that: a. A validation process is established for management to verify the accuracy of the grant accrual, so that management can make any necessary adjustments to improve the precision of the grant accrual and to account for grant advances and payables to ensure the resulting amounts are materially consistent with grantees' drawdown and spending patterns; b. It addresses how the calculations are used to arrive at the Grants Payable and Advances to Other line items in the financial statements.	Same as FY 2021, Recommendation 15 CAP  <b>AmeriCorps' Scheduled Completion Date: Q3 2023</b>	This repeats the prior inadequate CAP and does not explain what the validation process will consist of or how it will ensure the reliability of the estimates.
MW Trust Obligations and Liability Model (Repeat)	<b>FY 2019, Recommendation 25:</b> Coordinate with the Office of the Chief Risk Officer (OCRO) to properly identify the National Service Trust Fund's financial reporting risks and incorporate those risks into the OCRO's annual testing of key controls.	(1) OCFO IO will request RMC approval of PWS for the study, working in partnership with OGC, AFMS, NST, OCRO – March 2022 (2) OCFO IO will work with OPS to develop procurement package to obtain contractor support – August 2022 (3) OCFO IO, in partnership with OGC, AFMS, NST, OCRO, will document its analysis and evaluation of alternative risk mitigation strategies to ensure that the member enrollment data used to determine the Trust's budgetary obligations is reasonably accurate – March 2023 (4) OCRO will document RMC evaluation and decision on a risk mitigation strategy – June 2023 (5) OCFO will request RMC approval of implementation plan for the RMC-approved strategy – July 2023.  <b>AmeriCorps' Scheduled Completion Date: Q3 2023</b>	The CAP depends on a future study and does not specify what the study will consist of and how the risks will be captured. It does not explain how the financial reporting risks identified will be incorporated into the OCRO's annual testing of key controls.
MW Trust Obligations and Liability Model (Repeat)	<b>FY 2019, Recommendation 21:</b> Complete the Trust Accounting Handbook to clearly reflect the assumptions used in the Trust Obligation and Liability Model and the Monthly Obligation and Liability Calculator, including establishing control activities; finalizing materiality thresholds applied; updating accounting transactions, and clearly identifying periods when adjustments will be made regardless of materiality.	(1) Update the Trust Accounting Handbook to reflect the new actuarial methodology and new rates for FY2022. (2) AFMS - Director to review and approve the updated handbook. Updated CAP: AmeriCorps will ensure to sufficiently address the materiality threshold, including consistency across documents and supporting documentation on how the thresholds were calculated.  <b>AmeriCorps' Scheduled Completion Date: Q2 2022</b>	The CAP does not address updating accounting transactions, and clearly identify periods when adjustments will be made regardless of materiality. Given the Q2 2022 completion date, AmeriCorps should be able to produce the complete final Handbook after March 31, 2022.
MW Undelivered Orders and Accounts Payable - Procurement (Repeat)	<b>FY 2019, Recommendation 32:</b> Analyze procurement undelivered order balances quarterly to verify that balances are still valid for those without financial activities for an extended period.	(1) Budget and AFMS update the Open Obligation Policy, (2) AFMS - Accounting Operation Accountant perform UDO validation with COR twice a year using data as of January and May, (3) Update the Accounting Systems with the results of the review.  <b>AmeriCorps' Scheduled Completion Date: Q4 2023</b>	We believe that these validations should be performed quarterly to be in alignment with quarterly financial statement reports.
MW Undelivered Orders and Accounts Payable - Procurement (Repeat)	<b>FY 2019, Recommendation 35:</b> Document the accounts payable accrual methodology to include the recognition and reporting of the incurred but not reported. The methodology should also document key controls related to the review and approval process of the accrual estimation; materiality and how it is applied; reviewing, approving, and recording of invoices prior to processing payments; inputs to be used in the validation; consideration of payment types; and the basis for including or excluding typical factors in estimating accruals, such as period of performance, type of contract, billing	(1) AFMS Accounting Manager update the SOP for Accounts Payable to include the process for calculation of the accrual (life to date) amounts, review and approval (2) AFMS Director review and approve. Updated CAP: Beginning FY2021, AmeriCorps adopted the accrual methodology used by ARC customers where the accrued amount is calculated by life of the PO to date of reporting. We updated the SOP and the AP Narratives during FY2021 to reflect this methodology and the corresponding review control process. We also added a COR input on the accrued amount via a semiannual UDO Review process. In FY2022, we are doing	AmeriCorps has not explained what constitutes proper documentation or explanation for its rational for the inputs used in the accrual calculation.

	patterns, and others.	lookback analysis to validate the reasonableness of the calculated amount using this ARC life to date methodology.  <b>AmeriCorps' Scheduled Completion Date: Q2 2022</b>	
MW Undelivered Orders and Accounts Payable - Procurement (Repeat)	<b>FY 2019, Recommendation 37:</b> Evaluate the materiality thresholds used in the accrual estimation to ensure it is appropriate to prevent misstatements. The materiality threshold used should be appropriate that, in the aggregate, identified misstatements would not rise to a level that will significantly impact management's assertions on the financial statements.	(1) AFMS Accountant performs the lookback analysis, (2) AFMS Accounting Manager review and approve, (3) Update the SOP to reflect revised procedures.  <b>AmeriCorps' Scheduled Completion Date: Q2 2022</b>	The CAP does not address the determination of materiality thresholds or the retention of documentation to support them.
MW Undelivered Orders and Accounts Payable - Procurement (Repeat)	<b>FY 2019 Recommendation 38:</b> Implement controls to ensure that transactions interfaced from eGrants are reflected in Momentum for the correct amounts, accounts, and number of transactions.	(1) Develop PD for AFMS Grants Accountant, (2) Onboard AFMS Deputy Director (3) Onboard Grants Accountant, (4) Develop package for external accounting support to perform monthly detailed reconciliation between PMS, Momentum, Oracle and eGrants, and to determine root cause of differences (5) Work with OPS to obtain external accounting support (6) AFMS Director and Deputy approve procedures, including review and approvals, of monthly reconciliations between PMS, Momentum, Oracle and eGrants in accordance with reconciliation procedures (7) external accounting support performs monthly detailed reconciliation (8) AFMS Director and Deputy review and approve updates to procedures to address root cause of differences based on analysis performed by external accounting support June 2023 (9) AFMS Director present to RMC for review and approval (10) procedures are updated.  <b>AmeriCorps' Scheduled Completion Date: Q3 2023</b>	This is a generic CAP about improving AmeriCorps' accounting function and does not specifically address the well documented inconsistencies between AmeriCorps' accounting system and grants management system.
MW Undelivered Orders and Accounts Payable - Procurement (Repeat)	<b>FY 2019, Recommendation 30:</b> Centralize the storage of all procurement documents in contract files and maintain them electronically.	Updated CAP: 1. Office of Procurement Services (OPS) has established a dedicated work group utilizing a mixture of Contracting Officers, Contract Specialists, procurement analysts, and management known as the TIGER Team designated to resolving audit findings. 2. The TIGER Team is standardizing the contract file contents that are required to be uploaded into an electronic system of record known as PRISM. 3&4-Additionally, the TIGER team is creating a checklist that will require Contracting Officer signature and verification that the designated file contents have been uploaded, stored, and saved into the centralized electronic PRISM file system. These processes will be incorporated into new policies that address audit findings. These policies will require standardized contract files and the electronic filing of all procurement contract files.  <b>AmeriCorps' Scheduled Completion Date: Q2 2022</b>	The recommendation requires implementing a centralized electronic system. The CAP addresses designing and decision-making of such a system but does not state of its implementation for pre-existing contracts still in force.

MW Undelivered Orders and Accounts Payable - Procurement (Repeat)	<b>FY 2019, Recommendation 31:</b> Strengthen internal control to ensure procurement documents are properly approved and retained.	Same as FY 2019, Recommendation 30 CAP  <b>AmeriCorps' Scheduled Completion Date: Q2 2022.</b>	The revised CAP addresses the retention but does not address their approval, which is part of the recommendation.
MW Undelivered Orders - Grants	<b>FY 2019, Recommendation 50:</b> Update the AmeriCorps transaction code posting logic for recording grant expenditures to comply with the United States Standard General Ledger guidance.	(1) Develop PD for AFMS Grants Accountant, (2) Onboard AFMS Deputy Director (3) Onboard Grants Accountant, (4) Focus the Sr. Systems Accountant solely on systems (5) Update the Momentum posting logic.  <b>AmeriCorps' Scheduled Completion Date: Q2 2022</b>	This CAP is generic and does not address compliance with the United States Standard General Ledger guidance.
SD Information Technology Security Controls (Modified Repeat)	<b>FY 2019, Recommendation 62:</b> Strengthen and refine the process for holding contractors accountable for remediation of control deficiencies in AmeriCorps information systems.	AmeriCorps has updated contract language to include requirements for remediating identified system weaknesses and control deficiencies in a timely manner according to Federal standards and AmeriCorps policies.  <b>AmeriCorps' Scheduled Completion Date: Q4 2022</b>	AmeriCorps has not explained how it monitors contractors' performances and the steps it will take to hold contractors accountable.
SD Information Technology Security Controls (Modified Repeat)	<b>FY 2019, Recommendation 58:</b> Develop a multi-year strategy to better strategically prioritize and allocate resources to address the new and continuing weaknesses identified and work towards automation, continuous monitoring, and consistent application of controls.	With the focus on CAP's and establishment of the RMC, the Cybersecurity team will request RMC approval to invest available resources into Information Security and Continuous Monitoring (ISCM), Identity Access Management, Assessment and Authorization (A&A), Penetration Testing, Incident Response to address new and continuing weaknesses. Investment in these areas will help us work towards automation, continuous monitoring, and consistent controls application.  <b>AmeriCorps' Scheduled Completion Date: Q4 2022</b>	While approvals for investments is important to ensure budgets are considered, the recommendation seeks to ensure that the agency has an actionable plan to pursue year over year. A specific strategy for action should be sufficiently defined. Management has not made any update to the initial CAP nor did it provide any response to the auditor comments.
Former SD, AR and Allowance for Doubtful Accounts (FY 2019)	<b>FY 2019, Recommendation 69:</b> Establish a documented process between accounting and the Office of Chief Risk Officer (OCRO) to ensure that key controls related to the Accounts Receivable cycle are properly identified and implemented. These key controls should be considered for testing as part of OCRO's annual internal control assessments.	1) Develop new and provide existing internal controls for accounts receivable to OCRO; (2) provide internal controls to OCRO for review and identification of gaps and areas for improvement; (3) AFMS revise controls based on OCRO's assessment; (4) AFMS implement the controls.  <b>AmeriCorps' Scheduled Completion Date: Q4 2023</b>	To complete this recommendation, AmeriCorps must implement and test the effectiveness of the key controls over accounts receivables.
Former SD, Property and Equipment	<b>FY 2019, Recommendation 40:</b> Update AmeriCorps policy to recognize and record capitalized costs in the period incurred.	Update the Accounting for Capitalized Property for FY22 to include "to recognize and record capitalized costs in the period incurred"; Updated CAP: As part of proper implementation, we will be conducting staff training across COO offices, to include OCFO, OIT, Office of Procurement Services, and Office of Facilities and Support Services.  <b>AmeriCorps' Scheduled Completion Date: Q2 2022</b>	The CAP does not explain how management plans to implement changes in recognizing and recording capitalized costs.



## Appendix B – FISMA Evaluation CAP and Auditor Rating

Audit Recommendation	Corrective Action Plan (CAP)	Auditors' Final CAP Assessment
<p><b>FY 2017, Recommendation 25:</b> Ensure the CNCS GSS Information System Owner establishes and enforces the policy for mobile devices that do not connect to the CNCS GSS to include usage restrictions, configuration and connection requirements, and implementation guidance.</p>	<p>2/1/2022 – Rework Intune project plan and schedule  2/7/2022 - Phase 1 agency-wide communication  2/23/2022 – Cutover at 10pm  2/24/2022 – Users are required to follow provided instructions.  3/7/2022 – Rework all user instructions for new phone replacement  3/14/2022 – Phase 2 agency-wide communication  3/15/2022 – Mod eITS to include renewal of MaaS360 for 6 months  3/28/2022 - Begin phone replacements at 11 a day/4 days a week – logistics and support  4/25/2022 – Reach 30% phone replacement  4/28/2022 - AmeriCorps to provide details of requirements for NCCC support to GDIT.  5/1/2022 – Complete renewal of MaaS360 for 6 months  5/23/2022 – Reach 65% phone replacement  6/20/2022 – Reach 100% phone replacement  6/20/2022 – Anticipated completion of migration to Intune  6/28/2022 - GDIT to provide plan of NCCC support to AmeriCorps  7/5/2022 – Submit GSS/AmeriCorps POAM closure request  8/28/2022 - AmeriCorps to provide new requirements to ARC/GDIT  11/28/2022 - Modification to be completed, GDIT to begin implementation plan for providing support to NCCC  4/7/23 -Review Vicksburg and Denver NCCC mobile device and Team Lead laptops usage restriction, configuration, and connection requirements.  4/12/23 -Develop and document usage restriction, configuration, and connection requirements for Vicksburg and Denver NCCC mobile device and Team Lead laptops.  4/28/23 -Implement new process for Vicksburg and Denver NCCC mobile device and Team Lead laptops usage restriction, configuration, and connection requirements.  7/28/2023 - Execute and complete corrective actions.</p> <p><b>AmeriCorps' Scheduled Completion Date: Q4 2023</b></p>	

<p><b>FY 2017, Recommendation 26:</b> Ensure the facilities implement the following in regards to the protection of mobile devices:</p> <ul style="list-style-type: none"> <li>• Enforce the prohibition of displaying passwords in public view</li> <li>• Require the use of passwords on mobile computer assets for all users</li> <li>• Change passwords and re-image IT assets upon the separation of the previous user</li> <li>• Monitor Team Lead laptops for compliance with security updates and antivirus signatures</li> <li>• Prohibit the use of non-governmental CNCS issued email accounts</li> <li>• Configure cell phones to require the enabling of security functions</li> </ul>	<p>2/1/2022 – Rework Intune project plan and schedule 2/7/2022 - Phase 1 agency-wide communication 2/23/2022 – Cutover at 10 pm 2/24/2022 – Users are required to follow provided instructions. 3/7/2022 – Rework all user instructions for new phone replacement 3/14/2022 – Phase 2 agency-wide communication 3/15/2022 – Mod eITS to include renewal of MaaS360 for 6 months 3/28/2022 - Begin phone replacements at 11 a day/4 days a week – logistics and support 4/25/2022 – Reach 30% phone replacement 4/28/2022 - AmeriCorps to provide details of requirements for NCCC support to GDIT. 5/1/2022 – Complete renewal of MaaS360 for 6 months 5/23/2022 – Reach 65% phone replacement 6/20/2022 – Reach 100% phone replacement 6/20/2022 – Anticipated completion of migration to Intune 6/28/2022 - GDIT to provide the plan of NCCC support to AmeriCorps 7/5/2022 – Submit GSS/AmeriCorps POAM closure request 8/28/2022 - AmeriCorps to provide new requirements to ARC/GDIT 11/28/2022 - Modification to be completed, GDIT to begin implementation plan for providing support to NCCC 5/12/23 -Review Vicksburg and Denver NCCC protection of mobile devices to include the following:</p> <ul style="list-style-type: none"> <li>• Enforce the prohibition of displaying passwords in public view</li> <li>• • Require the use of passwords on mobile computer assets for all users</li> <li>• • Change passwords and re-image IT assets upon the separation of the previous user</li> <li>• • Monitor Team Lead laptops for compliance with security updates and antivirus signatures</li> <li>• • Prohibit the use of non-governmental CNCS issued email accounts</li> <li>• • Configure cell phones to require the enabling of security functions</li> </ul> <p>5/19/23 -Develop and document process for Vicksburg and Denver NCCC protection of mobile devices. 5/31/23 -Implement a new process for Vicksburg and Denver NCCC protection of mobile devices. 7/28/2023 - Execute and complete corrective actions.</p> <p><b>AmeriCorps' Scheduled Completion Date: Q4 2023</b></p>	
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<p><b>FY 2017, Recommendation 27:</b> Ensure the facilities implement the following in regards to the protection of mobile devices:</p> <ul style="list-style-type: none"> <li>• Require the use of passwords on mobile computer assets for all users</li> <li>• Change passwords and re-image IT assets upon the separation of the previous user</li> <li>• Prohibit the use of non-governmental CNCS issued email accounts</li> </ul>	<p>2/1/2022 – Rework Intune project plan and schedule 2/7/2022 - Phase 1 agency-wide communication 2/23/2022 – Cutover at 10 pm 2/24/2022 – Users are required to follow provided instructions. 3/7/2022 – Rework all user instructions for new phone replacement 3/14/2022 – Phase 2 agency-wide communication 3/15/2022 – Mod eITS to include renewal of MaaS360 for 6 months 3/28/2022 - Begin phone replacements at 11 a day/4 days a week – logistics and support 4/25/2022 – Reach 30% phone replacement 4/28/2022 - AmeriCorps to provide details of requirements for NCCC support to GDIT. 5/1/2022 – Complete renewal of MaaS360 for 6 months 5/23/2022 – Reach 65% phone replacement 6/20/2022 – Reach 100% phone replacement 6/20/2022 – Anticipated completion of migration to Intune 6/28/2022 - GDIT to provide plan of NCCC support to AmeriCorps 7/5/2022 – Submit GSS/AmeriCorps POAM closure request 8/28/2022 - AmeriCorps to provide new requirements to ARC/GDIT 11/28/2022 - Modification to be completed, GDIT to begin implementation plan for providing support to NCCC 6/2/23 -Review the protection of mobile devices for Vicksburg and Denver NCCC campus to ensure the facilities implement the following regarding the protection of mobile devices:</p> <ul style="list-style-type: none"> <li>• Require the use of passwords on mobile computer assets for all users</li> <li>• Change passwords and reset IT assets upon the separation of the previous user.</li> <li>• Prohibit the use of non-governmental CNCS issued email accounts</li> </ul> <p>6/16/23 -Develop and document mobile device protection plan for Vicksburg and Denver NCCC campus to the following policy and RoB to ensure:</p> <ul style="list-style-type: none"> <li>• Require the use of passwords on mobile computer assets for all users</li> <li>• Change passwords and reset IT assets upon the separation of the previous user.</li> <li>• Prohibit the use of non-governmental CNCS issued email accounts</li> </ul> <p>6/30/23 -Implement a new process for Vicksburg and Denver NCCC campus to the following policy and RoB to ensure the facilities implement the following regarding the protection of mobile devices:</p> <ul style="list-style-type: none"> <li>• Require the use of passwords on mobile computer assets for all users</li> <li>• Change passwords and reset IT assets upon the separation of the previous user.</li> <li>• Prohibit the use of non-governmental CNCS issued email accounts</li> </ul> <p>7/28/2023 - Execute and complete corrective actions.</p> <p><b>AmeriCorps' Scheduled Completion Date: Q4 2023</b></p>	
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<p><b>FY 2019, Recommendation 2:</b> Ensure that OIT evaluates if the internet connections at the National Civilian Community Corps Campuses and Regional Offices are sufficient to allow patches to be deployed to all devices within the defined risk-based patch timeline in CNCS policy. If the internet connections are determined to be inadequate, develop and implement a plan to enhance the current internet connections. (Modified Repeat) (FY19 – FISMA – NFR 11)</p>	<p>05/20/21 - Circuit upgrade order submitted to Verizon. Verizon working on on-site visits to provide a timeline for implementation (Done)</p> <p>06/30/22 - Anticipated completion by 06/2022. Procurement delays from EIS contract transition and supply chain delays.</p> <p><b>AmeriCorps' Scheduled Completion Date: Q4 2023</b></p>	
<p><b>FY 2019, Recommendation 29:</b> Perform an analysis of the IG FISMA Metrics related to the security function "Protect" and develop a multi-year strategy to include objective milestones, and resource commitments by the Executive Review Board, which addresses the corrective actions necessary to show steady, measurable improvement towards becoming an effective information security program. (Repeat)</p>	<p>Milestone 1: Review and update FISMA Metric Corrective Action Plan - 2/28/22 Milestone 2: Review and comment with responsible parties - 3/31/22 Milestone 3: Obtain leadership approval - 5/1/22 Milestone 4: Implement - 9/1/22</p> <p><b>AmeriCorps' Scheduled Completion Date: Q4 2022</b></p>	
<p><b>FY 2019, Recommendation 31:</b> Perform an analysis of the IG FISMA Metrics related to the security function "Detect" and develop a multi-year strategy to include objective milestones, and resource commitments by the Executive Review Board, which addresses the corrective actions necessary to show steady, measurable improvement towards becoming an effective information security program. (Repeat)</p>	<p>Milestone 1: Review and update FISMA Metric Corrective Action Plan - 2/28/22 Milestone 2: Review and comment with responsible parties - 3/31/22 Milestone 3: Obtain leadership approval - 5/1/22 Milestone 4: Implement - 9/1/22</p> <p><b>AmeriCorps' Scheduled Completion Date: Q4 2022</b></p>	
<p><b>FY 2019, Recommendation 7:</b> Perform and document analysis to determine the feasibility of completely automating the inventory management process. (New) (FY19 – FISMA – NFR 6)</p>	<p>4/30/22 – GDIT provide ServiceNow Roadmap to include eITS solution for ServiceNow asset management, including any automated inventory components 6/30/22 - AmeriCorps to provide details of requirements for automated inventory above GDIT solution to GDIT, as needed 8/31/22 - GDIT to provide plan for automated inventory based on AmeriCorps requirements, as needed 10/31/22 - AmeriCorps to provide new requirements to ARC/GDIT, as needed 11/30/22 – GDIT implements eITS solution for asset management automated inventory components 12/28/22 - Modification to be completed, GDIT to begin implementation plan for providing automated inventory enhancements, as needed 4/30/23 – GDIT implements automated inventory enhancements, as needed 5/15/23 – Submit POAM Closure request</p> <p><b>AmeriCorps' Scheduled Completion Date: Q4 2023</b></p>	

<p><b>FY 2019, Recommendation 8:</b> Continue the current effort to complete a comprehensive risk register at the mission and business process level. (Repeat) (FY19 – FISMA –NFR 7)</p>	<p>Milestone 1: OCRO will evaluate time requirements and assign staff to update mission and business process level risk registers. 11/15/22</p> <p>Milestone 2: Design approach, list processes and offices subject to risk assessment, identify and evaluate risks, and document results in a Tier 2 risk register. Identify and document all Tier 1 risks. Present the final risk register for review and approval. 7/31/2022.</p> <p><b>AmeriCorps' Scheduled Completion Date: Q4 2022</b></p>	
<p><b>FY 2019, Recommendation 9:</b> Perform an analysis of the IG FISMA Metrics related to the security function "Identify" and develop a multi-year strategy to include objective milestones and resource commitments by the Executive Review Board, which addresses the corrective actions necessary to show steady, measurable improvement towards an effective information security program. (Repeat)</p>	<p>Milestone 1: Review and update FISMA Metric Corrective Action Plan - 2/28/22 Milestone 2: Review and comment with responsible parties - 3/31/22 Milestone 3: Obtain leadership approval - 5/1/22 Milestone 4: Implement - 9/1/22</p> <p><b>AmeriCorps' Scheduled Completion Date: Q4 2022</b></p>	
<p><b>FY 2019, Recommendation 10:</b> Establish and document standard baseline configurations for all platforms in the CNCS information technology environment and ensure these standard baseline configurations are appropriately implemented, tested, and monitored for compliance with established CNCS security standards. This includes documenting approved deviations from the configuration baselines with business justifications. (Repeat) (FY19 - FISMA - NFR 9)</p>	<p>Ensure all devices are scanned with credentials: Complete Configure baselines configuration scanning and a proposed reporting format in Nessus: Complete Implement a procedure to review Nessus for rogue devices. 11/5/2021(Done) Update scan procedure to ensure credentialed failures are addressed in a timely manner as defined by the CISO:11/5/2021 (Done) Document POAM creation process for all DHS Report findings:11/30/2021 (Done) Document process to incorporate scanning of new devices prior to production deploy:11/30/2021(Done) Configure and review daily scan reports to track patching of network devices and servers by the defined timelines in AmeriCorps' policy. 12/17/21 (Done) Implement a process to replace system components at end of life support (12/17/2021) (Done) Bi-weekly meeting conducted between contractors and agency POCs for ensuring vulnerability remediation (12/17/2021) (Done) Implement Discovery scan to ensure all devices are properly identified and scanned for inventory management (12/17/2021) (Done) Configure and implement standard baselines for all platforms in the AmeriCorps information technology environment.(12/17/2021) Implementing and documenting baseline scan to detect deviation for all platforms in AmeriCorps GSS (12/17/21) Document deviation for all platform and review with AmeriCorps leadership to obtain approval (3/30/22) Configure Nessus to account for approved deviations based on approval (3/30/22) Establish process for review baseline configuration on period basis to ensure compliance (3/30/22) Implement a procedure to review open ports</p>	

	<p>and protocols :4/22/2022 Submit POAM closure request:4/30/2022</p> <p><b>AmeriCorps' Scheduled Completion Date: Q3 2022</b></p>	
<p><b>FY 2019, Recommendation 11:</b> Implement Personal Identification Verification multifactor authentication for local and network access for privileged users to all workstations and servers. (Modified Repeat)26 (FY19 – FISMA – NFR 8)</p>	<p>Privileged user Milestones: Define and confirm requirements with AmeriCorps 10/31/2021 (Done) Communication and MFA pilot for M365 admins 12/15/2021 (Done) Full MFA rollout for M365 admins 2/28/2022 Finalize solution for On-premise MFA with Microsoft 5/31/2022 Finalize solution for Local Admin Password Solution (LAPS) 6/30/2022 Purchase licenses if any for on prem MFA solution 07/31/2022 Communication and MFA pilot for On-prem admins 9/30/2022 Full MFA rollout for On-prem/local admins 11/30/2022 Submit POAM closure request on 12/15/2022</p> <p><b>AmeriCorps' Scheduled Completion Date: Q1 2023</b></p>	
<p><b>FY 2019, Recommendation 12:</b> Complete the implementation of Personal Identification Verification multifactor authentication for network access for all non-privileged users by upgrading all users to Microsoft Windows 10 workstations and enforcing logon with a Personal Identification Verification card. (Modified Repeat) (FY19 –FISMA – NFR 8)</p>	<p>Non-Privileged user Milestones: Milestone 1: OIT/Cybersecurity provides scope and requirements for enabling users; prior enforcement was Fed Staff only; not all contractors have (10/31/2021) Done Milestone 2: Develop PIV Enforcement Plan (11/15/21) Done Milestone 3: Develop and approve user communications (11/30/21) Done Milestone 4: Develop enforcement process and automation (11/30/21) Done Milestone 5: Develop PIV status reporting (11/30/21) Done Milestone 6: Perform initial test group PIV Enforcement (OIT and GDIT (12/8/21) Done Milestone 7: AmeriCorps Personnel Security setup process for user's getting PIV's – continues throughout whole project (12/15/21) Milestone 8: Begin weekly enforcement process including user comms and enforcement – continues throughout whole project (12/15/21) Done Milestone 9: Reach 30% PIV Enforcement (12/31/21) Done Milestone 10: Reach 50% PIV Enforcement (1/31/22) Done Milestone 11: AmeriCorps develop and communicate PIV exception policy and process to AmeriCorps (2/28/22) Milestone 12: User's take steps to obtain PIV with support from AmeriCorps Personnel Security setup (4/30/22) Milestone 13: Reach 70% PIV Enforcement – dependent on users getting PIV's (3/31/22) Milestone 14: Reach ~80-90% PIV Enforcement – dependent on users getting PIV's (4/30/22) Milestone 15: Implement exceptions within the system for users unable to obtain PIV</p>	



	<p>(5/15/22)  Milestone 16: Reach 100% PIV Enforcement or approved exception (6/15/22)  Milestone 17: Submit POAM Closure request (6/30/22)</p> <p><b>AmeriCorps' Scheduled Completion Date: Q3 2022</b></p>	
<p><b>FY 2019, Recommendation 16:</b>  Develop and Implement a written process that ensures all CNCS information system passwords are changed at the frequency specified in applicable CNCS policy or the System Security Plan. (New) (FY19 – FISMA – NFR 1)</p>	<p>ESPAN:  Milestone 1: ESPAN to implement change in next release to fix password change issue 2/2/2022  Milestone 2: Review reports to validate password change is fixed 4/2/2022  Milestone 3: Submit for closure on 4/16/2022</p> <p>GSS:  2/15/2022 – Review account password policy/GPO and perform checks to confirm compliance  2/28/2022 – Address any issues with password policy and remediate them through change process  3/15/2022 – Submit POAM Closure request</p> <p><b>AmeriCorps' Scheduled Completion Date: Q3 2022</b></p>	

<p><b>FY 2020, Recommendation 2:</b> Specify how quickly users must apply security and operating system updates on CNCS mobile devices, and implement a process to deny access to CNCS enterprise services for mobile devices that have not been updated within the prescribed period. (New)</p>	<p>2/1/2022 – Rework inTune project plan and schedule  2/7/2022 - Phase 1 agency-wide communication  2/23/2022 – Cutover at 10 pm  2/24/2022 – Users are required to follow provided instructions.  3/7/2022 – Rework all user instructions for new phone replacement  3/14/2022 – Phase 2 agency-wide communication  3/15/2022 – Mod eITS to include renewal of MaaS360 for 6 months  3/28/2022 - Begin phone replacements at 11 a day/4 days a week – logistics and support  4/25/2022 – Reach 30% phone replacement  5/1/2022 – Complete renewal of MaaS360 for 6 months  5/23/2022 – Reach 65% phone replacement  6/20/2022 – Reach 100% phone replacement  6/20/2022 – Anticipated completion of migration to Intune  7/5/2022 – Submit POAM closure request</p> <p><b>AmeriCorps' Scheduled Completion Date: Q4 2022</b></p>	
<p><b>FY 2020, Recommendation 3:</b> Develop and implement a process to block unauthorized applications from installing on CNCS mobile devices. (New)</p>	<p>2/1/2022 – Rework inTune project plan and schedule  2/7/2022 - Phase 1 agency-wide communication  2/23/2022 – Cutover at 10 pm  2/24/2022 – Users are required to follow provided instructions.  3/7/2022 – Rework all user instructions for new phone replacement  3/14/2022 – Phase 2 agency-wide communication  3/15/2022 – Mod eITS to include renewal of MaaS360 for 6 months  3/28/2022 - Begin phone replacements at 11 a day/4 days a week – logistics and support  4/25/2022 – Reach 30% phone replacement  5/1/2022 – Complete renewal of MaaS360 for 6 months  5/23/2022 – Reach 65% phone replacement  6/20/2022 – Reach 100% phone replacement  6/20/2022 – Anticipated completion of migration to Intune  7/5/2022 – Submit POAM closure request</p> <p><b>AmeriCorps' Scheduled Completion Date: Q4 2022</b></p>	

<p><b>FY 2020, Recommendation 4:</b> Complete the process of configuring the scanning tool to account for the approved deviations for the standard baseline configurations. (New)</p>	<p>Ensure all devices are scanned with credentials: Complete Configure baselines configuration scanning and a proposed reporting format in Nessus: Complete Implement a procedure to review Nessus for rogue devices. 11/5/2021(Done) Update scan procedure to ensure credentialed failures are addressed in a timely manner as defined by the CISO:11/5/2021 (Done) Document POAM creation process for all DHS Report findings:11/30/2021 (Done) Document process to incorporate scanning of new devices prior to production deploy:11/30/2021(Done) Configure and review daily scan reports to track patching of network devices and servers by the defined timelines in AmeriCorps' policy. 12/17/21 (Done) Implement a process to replace system components at end of life support (12/17/2021) (Done) Bi-weekly meeting conducted between contractors and agency POCs for ensuring vulnerability remediation (12/17/2021) (Done) Implement a Discovery scan to ensure all devices are properly identified and scanned for inventory management (12/17/2021) (Done) Configure and implement standard baselines for all platforms in the AmeriCorps information technology environment. (12/17/2021) Implementing and documenting baseline scan to detect deviation for all platforms in AmeriCorps GSS (12/17/21) Document deviation for all platforms and review with AmeriCorps leadership to obtain approval (3/30/22) Configure Nessus to account for approved deviations based on approval (3/30/22) Establish a process for reviewing baseline configuration on a period basis to ensure compliance (3/30/22) Implement a procedure to review open ports and protocols:4/22/2022 Submit POAM closure request:4/30/2022</p> <p><b>AmeriCorps' Scheduled Completion Date:</b> <b>Q3 2022</b></p>	
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<p><b>FY 2020, Recommendation 5:</b> Fully implement standard baseline configurations for all platforms in the CNCS information technology environment and establish processes to test, and monitor for compliance with established CNCS security standards. (Modified Repeat)</p>	<p>Ensure all devices are scanned with credentials: Complete  Configure baselines configuration scanning and a proposed reporting format in Nessus: Complete  Implement a procedure to review Nessus for rogue devices. 11/5/2021(Done)  Update scan procedure to ensure credentialed failures are addressed in a timely manner as defined by the CISO:11/5/2021 (Done)  Document POAM creation process for all DHS Report findings:11/30/2021 (Done)  Document process to incorporate scanning of new devices prior to production deploy:11/30/2021(Done)  Configure and review daily scan reports to track patching of network devices and servers by the defined timelines in AmeriCorps' policy. 12/17/21 (Done)  Implement a process to replace system components at end of life support (12/17/2021) (Done)  Bi-weekly meeting conducted between contractors and agency POCs for ensuring vulnerability remediation (12/17/2021) (Done)  Implement a Discovery scan to ensure all devices are properly identified and scanned for inventory management (12/17/2021) (Done)  Configure and implement standard baselines for all platforms in the AmeriCorps information technology environment.(12/17/2021)  Implementing and documenting baseline scan to detect deviation for all platforms in AmeriCorps GSS (12/17/21)  Document deviation for all platforms and review with AmeriCorps leadership to obtain approval (3/30/22)  Configure Nessus to account for approved deviations based on approval (3/30/22)  Establish process for review baseline configuration on period basis to ensure compliance (3/30/22)  Implement a procedure to review open ports and protocols :4/22/2022  Submit POAM closure request:4/30/2022</p> <p><b>AmeriCorps' Scheduled Completion Date: Q3 2022</b></p>	
<p><b>FY 2020, Recommendation 8:</b> Ensure that accounts for users that never logged in are included in the CNCS Inactive script. (New)</p>	<p>Milestone 1: Review CNCS Inactive Script 12/31/2021(Done)  Milestone 2: Create a new script to include users that never logged in after 45 days 2/15/2022  Milestone 3: Confirm scripts are working as intended on 4/1/2022  Milestone 4: Submit POAM Closure Request 4/15/2022</p> <p><b>AmeriCorps' Scheduled Completion Date: Q3 2022</b></p>	
<p><b>FY 2020, Recommendation 9:</b> Ensure all personnel whose responsibilities include access to PII complete annual privacy-role based training. (New)</p>	<p>Milestone 1: Develop Privacy role based training content and upload to training portal 1/31/22  Milestone 2: Disseminate and complete role-based privacy training 4/1/22</p> <p><b>AmeriCorps' Scheduled Completion Date: Q3 2022</b></p>	

<p><b>FY 2021, Recommendation 1:</b> Design and implement an effective accountability system that includes clear expectations of goals, performance measures, estimated target dates, and monitoring to hold OIT leadership accountable for improving AmeriCorps' information security program to an effective level. (New)</p>	<p>Milestone 1: Establish an internal accountability structure and system to ensure all AmeriCorps departments, inclusive of OIT, are developing and implementing corrective action plans to address audit findings and recommendations. STEP COMPLETION DATE: 12/31/2021</p> <p>Milestone 2: Operationalize progress towards OMB Circular A-50 standards for audit resolution so that employee work on the implementation of approved CAPs is assessed in performance appraisals of staff responsible for audit work, inclusive of OIT staff. On 1/7/2022 CEO approved RMC recommendations to use A-50 standards.</p> <p>Milestone 3: Create and finalize an agencywide plan for audit readiness and resolution, inclusive of strategies and standards for employee accountability for audit resolution. Document Executive Team concurrence with the plan and communicate standards to employees to ensure awareness of new requirements. As of 12/16/2021, first iteration of plan issued to Exec. Team. 2nd iteration of plan to be issued in February 2022. Build out of full, final plan dependent upon COO/CFO long-term plans and availability of resources.</p> <p>Milestone 4: Establish performance measures for OIT staff developing and implementing corrective action plans. Milestone 5: Create CAPs for all FISMA findings and recommendations, inclusive of estimated target dates. Obtain RMC approval for all CAPs and closely monitor CAP implementation through the established accountability structure and system.</p> <p>Milestone 5: Conduct calendar year 22 performance appraisals of OIT leadership using agency guidance for operationalization of OMB A-50 standards.</p> <p><b>AmeriCorps' Scheduled Completion Date: Q2 2023</b></p>	
<p><b>FY 2021, Recommendation 12:</b> Perform an annual incident response test or exercise in accordance with AmeriCorps' policies. (New)</p>	<p>Milestone 1 : Complete IR exercise plan 11/30/2021 (Done)</p> <p>Milestone 2 : Submit IR exercise plan for review and approval 1/6/2022 (Done)</p> <p>Milestone 3 : Conduct IR Tabletop Exercise 3/15/2022</p> <p>Milestone 4: Document results from test 3/31/2022</p> <p>Milestone 5 : Submit POAM for closure 4/15/2022</p> <p><b>AmeriCorps' Scheduled Completion Date: Q3 2022</b></p>	
<p><b>FY 2021, Recommendation 13:</b> Establish an oversight process to ensure that the MITS Disaster Recovery Plan is tested for the GSS and eSPAN and associated training is conducted on an annual basis. (New)</p>	<p>11/30/21 - DR exercise completed 11/19/21 (Done)</p> <p>1/26/21 - Submitted complete DR plan and DR test results to Cyber for review (Done)</p> <p>3/25/22 - GDIT to develop SOP for oversight process</p> <p>4/15/22 - AmeriCorps to review oversight process</p> <p>4/29/22 - GDIT to complete updates</p> <p>5/6/22 - Implement oversight process</p> <p>5/13/22 - Submit POAM for closure</p> <p><b>AmeriCorps' Scheduled Completion Date: Q3 2022</b></p>	

<p><b>FY 2021, Recommendation 2:</b> Complete asset tracking refresher training for the Tier 2 support team. (New)</p>	<p>Milestone 1 : Provide Asset Tracking SOP Review to Tier 2 Staff done every Wednesday (Done) Milestone 2 : Complete Asset Tracking Refresher Training for the Tier 2 Support team. Create PDF of calendar invite as artifact that shows individuals that attended training (Done) Milestone 3 : Develop schedule for repetitive refresher training (Done) 1/6/22: Closure request submitted (Done) 1/31/22: POAM/CAP will be reviewed for closure by CISO</p> <p><b>AmeriCorps' Scheduled Completion Date: Q2 2022</b></p>	
<p><b>FY 2021, Recommendation 3:</b> Update the AmeriCorps SOP Asset Tracking Procedures to include a quality control process for the Tier 2 Lead to review the IT asset inventory to ensure the required fields for the IT assets are documented; and implement the new process. (New)</p>	<p>Milestone 1 : Review AmeriCorps Asset Tracking SOP to confirm process includes review 11/29/2021 (Done) Milestone 2 : Update SOP to add Tier 2 Lead QA Review steps as recommended 11/30/2021 (Done) Milestone 3 : Provide updated SOP as documentation that QA has been incorporated into Asset Tracking and submit asset tracking report generated and reviewed by Tier 2 lead after SOP QA steps implemented 12/3/2021 (Done) 1/6/22: Closure request submitted (Done) 1/31/22: POAM/CAP will be reviewed for closure by CISO</p> <p><b>AmeriCorps' Scheduled Completion Date: Q2 2022</b></p>	
<p><b>FY 2021, Recommendation 4:</b> Complete and execute the ISA with the Social Security Administration. (New)</p>	<p>Received SSA ISA for signature - 10/10/2021 (Done) Cyber completed review of - 10/20/2021 (Done) CIO approved and signed - 10/22/2021 (Done) Cyber submitted to SSA ISA for final signature - 10/22/2021 (Done) Receive signed ISA from SSA; 2/28/2022 Submit POAM for closure: 3/11/2022</p> <p><b>AmeriCorps' Scheduled Completion Date: Q2 2022</b></p>	
<p><b>FY 2021, Recommendation 7:</b> Update the SIA SOP to require maintaining completed SIA questionnaires in the change management tool for all system changes for validating whether each configuration change requires a SIA. (New)</p>	<p>Milestone 1: Update SIA to include questionnaire - 11/1/21 (Done) Milestone 2: Update SIA Procedure to require SIA questionnaire for all CCB changes. 1/15/2022 (Done) Milestone 3: Develop SharePoint automated Workflow to track SIA process: 3/1/22</p> <p><b>AmeriCorps' Scheduled Completion Date: Q2 2022</b></p>	
<p><b>FY 2021, Recommendation 11:</b> Design and implement a method for identifying inactive privileged accounts via an automated script and manually disabling those accounts, as needed. (New)</p>	<p>Milestone 1 : Review account management SOP 11/2021 (Done) Milestone 2 : Ensure account disabling script is working as intended (5/28/2022) Milestone 3 - Submit the most recent report showing evidence of deactivation of all accounts older than 30 days (6/30/2022) Milestone 4 - Submit POAM for closure to Cyber (7/14/2022)</p> <p><b>AmeriCorps' Scheduled Completion Date: Q4 2022</b></p>	



<p><b>FY 2019, Recommendation 30:</b> Develop and implement a written process to review and analyze the wireless network logs at the NCCC Pacific and Southwest Regional Campuses.</p>	<p>2/17/22 Information Gathering meeting with Cyber Security, Governance, GDIT, Infrastructure, and NCCC. 2/17/22 Created Microsoft Teams Channel as a repository for all artifacts for the working group. 3/11/22 -NCCC will provide a Hardware and Software Inventory for all campus. 3/12/22-Technical working group with Infrastructure and GDIT Meeting 3/16/22-Budgeting working group with Governance Meeting 4/28/22 -Submit an RFP to GDIT on the NCCC management Service 6/28/22 -GDIT provides proposal with cost and option for NCCC management service 8/28/22 -AmeriCorps management will assess the RFP response from GDIT. Create eITS modification and submit to ARC. 11/28/22 -GDIT received modification and begin work. 1/28/23 -GDIT will provide an Implementation Plan in and execute by July 2023. 7/28/23 -GDIT complete work and close POAMs</p> <p><b>AmeriCorps' Scheduled Completion Date: Q4 2023</b></p>	<p>Since the CAP does not specifically describe the corrective action that will be implemented, we are not able to comment on whether the implemented plan appears to be sufficient to address the recommendation.</p> <p>Also the CAP appears to be a cut and paste from the previous CAPS as it references a hardware and software inventory. This recommendation is related wireless network logs.</p>
<p><b>FY 2019, Recommendation 4:</b> Develop and implement a written process to ensure manual updates to the CMDB inventory and FasseTrack system are made simultaneously when the inventory is updated.</p>	<p>2/17/22 Information Gathering meeting with Cyber Security, Governance, GDIT, Infrastructure, and NCCC. 2/17/22 Created Microsoft Teams Channel as a repository for all artifacts for the working group. 3/11/22 -NCCC will provide a Hardware and Software Inventory for all campus. 3/12/22-Technical working group with Infrastructure and GDIT Meeting 3/16/22-Budgeting working group with Governance Meeting 4/28/22 -Submit an RFP to GDIT on the NCCC management Service 6/28/22 -GDIT provides proposal with cost and option for NCCC management service 8/28/22 -AmeriCorps management will assess the RFP response from GDIT. Create eITS modification and submit to ARC. 11/28/22 -GDIT received modification and begin work. 1/28/23 -GDIT will provide an Implementation Plan in and execute by July 2023. 7/28/23 -GDIT complete work and close POAMs</p> <p><b>AmeriCorps' Scheduled Completion Date: Q4 2023</b></p>	<p>Since the CAP does not specifically describe the corrective action that will be implemented, we are not able to comment on whether the implemented plan appears to be sufficient to address the recommendation.</p>

<p><b>FY 2019, Recommendation 6:</b> Develop and implement a written process to perform periodic reconciliations between CMDB and the FasseTrack system.</p>	<p>2/17/22 Information Gathering meeting with Cyber Security, Governance, GDIT, Infrastructure, and NCCC. 2/17/22 Created Microsoft Teams Channel as a repository for all artifacts for the working group. 3/11/22 -NCCC will provide a Hardware and Software Inventory for all campus. 3/12/22-Technical working group with Infrastructure and GDIT Meeting 3/16/22-Budgeting working group with Governance Meeting 4/28/22 -Submit an RFP to GDIT on the NCCC management Service 6/28/22 -GDIT provides proposal with cost and option for NCCC management service 8/28/22 -AmeriCorps management will assess the RFP response from GDIT. Create eITS modification and submit to ARC. 11/28/22 -GDIT received modification and begin work. 1/28/23 -GDIT will provide an Implementation Plan in and execute by July 2023. 7/28/23 -GDIT complete work and close POAMs</p> <p><b>AmeriCorps' Scheduled Completion Date: Q4 2023</b></p>	<p>Since the CAP does not specifically describe the corrective action that will be implemented, we are not able to comment on whether the implemented plan appears to be sufficient to address the recommendation.</p>
<p><b>FY 2019, Recommendation 23:</b> Physically or mechanically disable the networking capability of the laptop used for member badging at the NCCC Pacific Region Campus.</p>	<p>2/17/22 Information Gathering meeting with Cyber Security, Governance, GDIT, Infrastructure, and NCCC. 2/17/22 Created Microsoft Teams Channel as a repository for all artifacts for the working group. 3/11/22 -NCCC will provide a Hardware and Software Inventory for all campus. 3/12/22-Technical working group with Infrastructure and GDIT Meeting 3/16/22-Budgeting working group with Governance Meeting 4/28/22 -Submit an RFP to GDIT on the NCCC management Service 6/28/22 -GDIT provides proposal with cost and option for NCCC management service 8/28/22 -AmeriCorps management will assess the RFP response from GDIT. Create eITS modification and submit to ARC. 11/28/22 -GDIT received modification and begin work. 1/28/23 -GDIT will provide an Implementation Plan in and execute by July 2023. 7/28/23 -GDIT complete work and close POAMs</p> <p><b>AmeriCorps' Scheduled Completion Date: Q4 2023</b></p>	<p>Since the CAP does not specifically describe the corrective action that will be implemented, we are not able to comment on whether the implemented plan appears to be sufficient to address the recommendation.</p> <p>Also the CAP appears to be a cut and paste from the previous CAPs as it references a hardware and software inventory. This recommendation is related to a laptop used for member badging that contains PII.</p>

<p><b>FY 2019, Recommendation 25:</b> Document and implement a process to validate that physical counselor files from the NCCC Southwest Region Campus are disposed of within six years after the date of the member's graduation in accordance with the AmeriCorps NCCC Manual.</p>	<p>2/17/22 Information Gathering meeting with Cyber Security, Governance, GDIT, Infrastructure, and NCCC. 2/17/22 Created Microsoft Teams Channel as a repository for all artifacts for the working group. 3/11/22 -NCCC will provide a Hardware and Software Inventory for all campus. 3/12/22-Technical working group with Infrastructure and GDIT Meeting 3/16/22-Budgeting working group with Governance Meeting 4/28/22 -Submit an RFP to GDIT on the NCCC management Service 6/28/22 -GDIT provides proposal with cost and option for NCCC management service 8/28/22 -AmeriCorps management will assess the RFP response from GDIT. Create eITS modification and submit to ARC. 11/28/22 -GDIT received modification and begin work. 1/28/23 -GDIT will provide an Implementation Plan in and execute by July 2023. 7/28/23 -GDIT complete work and close POAMs</p> <p><b>AmeriCorps' Scheduled Completion Date: Q4 2023</b></p>	<p>Since the CAP does not specifically describe the corrective action that will be implemented, we are not able to comment on whether the implemented plan appears to be sufficient to address the recommendation.</p> <p>Also the CAP appears to be a cut and paste from the previous CAPs as it references a hardware and software inventory. This recommendation is related to the disposal of counselor files.</p>
<p><b>FY 2019, Recommendation 1:</b> Ensure that OIT monitors and promptly installs patches and antivirus updates across the enterprise when they are available from the vendor. Enhancements should include: -Implement a process to track patching of network devices and servers by the defined risk-based patch timelines in CNCS policy. - Replacement of information system components when support for the components is no longer available from the developer, vendor or manufacturer. - Monitor and record actions taken by the contractor to ensure vulnerability remediation for network devices and servers is addressed or the exposure to unpatchable vulnerabilities is minimized.</p>	<p>Ensure all devices are scanned with credentials: Complete Configure baselines configuration scanning and a proposed reporting format in Nessus: Complete Implement a procedure to review Nessus for rogue devices. 11/5/2021(Done) Update scan procedure to ensure credentialed failures are addressed in a timely manner as defined by the CISO:11/5/2021 (Done) Document POAM creation process for all DHS Report findings:11/30/2021 (Done) Document process to incorporate scanning of new devices prior to production deploy:11/30/2021(Done) Configure and review daily scan report to track patching of network devices and servers by the defined timelines in AmeriCorps' policy. 12/17/21 (Done) Implement a JIRA process to replace system components at end of life support (12/17/2021) (Done) Bi-weekly meeting conducted between contractors and agency POCs for ensuring vulnerability remediation (12/17/2021) (Done) Implement Discovery scan to ensure all devices are properly identified and scanned for inventory management (12/17/2021) (Done) Implement a procedure to review open ports and protocols :4/22/2022 Submit POAM closure request:4/30/2022</p> <p><b>AmeriCorps' Scheduled Completion Date: Q3 2022</b></p>	<p>The updated CAP does not specify the process for monitoring and ensuring patches are applied for any discrepancies noted in the daily scan report. Further, AmeriCorps would need to provide more details on the implementation of their plan.</p>

<p><b>FY 2019, Recommendation 5:</b> Develop and implement a written process to ensure RemedyForce tickets are completed at the time the inventory is updated.</p>	<p>Milestone 1: Review Asset Tracking Procedure SOP to ensure steps for remediating RemedyForce tickets are completed at time inventory is updated and included in the procedure. Milestone 2: Update SOP if steps need to be added Milestone 3: Closure request submitted 1/6/22 Milestone 3: POAM/CAP will be reviewed for closure by CISO</p> <p><b>AmeriCorps' Scheduled Completion Date: Q2 2022</b></p>	<p>Although the CAP addresses updating the SOP, the CAP does not address implementation of the process. Are you planning to perform an inventory or a spot check as part of the implementation?</p>
<p><b>FY 2019, Recommendation 14:</b> Enhance information systems to automatically disable user accounts after 30 days of inactivity in accordance with CNCS policy. This includes monitoring automated scripts to validate accounts are disabled properly. (New)</p>	<p>Implement account disabling script for 30 days on inactive accounts and 45 days for new accounts that were never logged in to ensure reports are accurate (3/27/2022) Security team obtains Quarterly account creation request report (3/28/2022) Security team obtains Quarterly Privileged users report (3/28/2022) Submit reports for review by Infrastructure (4/15/2022) Update accounts based on review of reports and accounts that were not automatically disabled by scripts (4/29/2022) Re-review by Infrastructure after modifications (5/27/2022) SOP updates to list account validation process (6/15/2022) Submit POAM for closure (6/30/2022)</p> <p><b>AmeriCorps' Scheduled Completion Date: Q3 2022</b></p>	<p>The CAP is not clear if the account disabling script is for privileged accounts.</p>
<p><b>FY 2020, Recommendation 6:</b> Assess and document a plan for reinstating mandatory enforcement of multifactor authentication as recommended by the Cybersecurity and Infrastructure Security Agency to address increased risks with the large number of personnel teleworking during the pandemic.</p>	<p>Privileged user Milestones: Define and confirm requirements with AmeriCorps 10/31/2021 (Done); Communication and MFA pilot for M365 admins 12/15/2021 (Done); Full MFA rollout for M365 admins 2/17/2022 (done); Finalize solution for On-premise MFA with Microsoft 5/31/2022; Purchase licenses if any for on prem MFA solution 07/31/2022; Communication and MFA pilot for On-prem admins 9/30/2022; Full MFA rollout for On-prem admins 11/30/2022; Submit POAM closure request 12/15/2022. Non-Privileged PIV plan: Milestone 1: OIT/Cybersecurity provide scope and requirements for enabling users; prior enforcement was Fed Staff only; not all contractors have (10/31/2021) Done; Milestone 2: Develop PIV Enforcement Plan (11/15/21) Done; Milestone 3: Develop and approve user communications (11/30/21) Done; Milestone 4: Develop enforcement process and automation (11/30/21) Done; Milestone 5: Develop PIV status reporting (11/30/21) Done; Milestone 6: Perform initial test group PIV Enforcement (OIT and GDIT (12/8/21) Done; Milestone 7: AmeriCorps Personnel Security setup process for user's getting PIV's – continues throughout whole project (12/15/21) Done; Milestone 8: Begin weekly enforcement process including user comms and enforcement – continues throughout whole project (12/15/21) Done; Milestone 9: Reach 30% PIV Enforcement (12/31/21) Done; Milestone 10: Reach 50% PIV Enforcement (1/31/22) Done; Milestone 11: AmeriCorps develop and communicate PIV exception policy and process to</p>	<p>The CAP appears to only apply to M365 admins and for on premise admins and not other admins and off premise admins. The CAP should also consider PIV as a solution.</p>

	<p>AmeriCorps (2/28/22); Milestone 12: User's take steps to obtain PIV with support from AmeriCorps Personnel Security setup (4/30/22); Milestone 13: Reach 70% PIV Enforcement – dependent on users getting PIV's (3/31/22); Milestone 14: Reach ~80-90% PIV Enforcement – dependent on users getting PIV's (4/30/22); Milestone 15: Implement exceptions within system for users unable to obtain PIV (5/15/22); Milestone 16: Reach 100% PIV Enforcement or approved exception (6/15/22); Milestone 17: Submit POAM Closure request (6/30/22)</p> <p><b>AmeriCorps' Scheduled Completion Date: Q3 2022</b></p>	
<p><b>FY 2021, Recommendation 5:</b> Document and implement an annual review process to validate that all agreements for system interconnections are kept current.</p>	<p>3/25/22 - GDIT to develop SOP for periodic documentation review (Includes ISA/MOU) 4/15/22 - AmeriCorps to review SOP document 4/29/22 - GDIT to complete updates based on AmeriCorps feedback 5/13/22 - Submit POAM for closure</p> <p><b>AmeriCorps' Scheduled Completion Date: Q3 2022</b></p>	<p>Same comment as before. The action plan appears to only address developing a SOP for periodic review of ISAs/MOUs. It is not clear if the milestones include implementing the process for an annual review of all interconnection agreements.</p>
<p><b>FY 2021, Recommendation 6:</b> Develop, document, and communicate an overall SCRM strategy, implementation plan, and related policies and procedures to guide and govern supply chain risk management activities. If AmeriCorps intends to limit its IT purchases to GSA vendors, it should so state, and indicate who, if anyone, must approve exceptions.</p>	<p>2/18/22: Review NIST SR control requirements and NIST guidance 800-161 to determine scope (Current 800-161 version is for high systems. 800-161 Rev 1 is in draft with NIST last comment period ended on 12/10/2021) (Done) 3/4/22: Meet with stakeholders (Procurement, OIT Governance, Cybersecurity) to review scope and identify responsibilities based on current requisition execution paths. 3/11/22: Establish the AmeriCorps Supply Chain Risk Management (SCRM) team and initiate development of draft AmeriCorps Supply Chain Risk Management Plan using NIST 800-161 Rev 1 latest draft as guidance (Current 800-161 version is for high systems). SCRM plan should address 800-53 Rev 5 SR control requirements. 4/1/22: Submit first draft of AmeriCorps Supply Chain Risk Management Plan to Cybersecurity for review. 4/8/22: Cybersecurity to provide feedback on draft AmeriCorps Supply Chain Risk Management Plan to SCRM team. 4/11/22: SCRM team initiate updates to draft AmeriCorps Supply Chain Risk Management Plan based on Cybersecurity feedback. 4/29/22: SCRM team submit final draft of AmeriCorps Supply Chain Risk Management Plan for approval. 5/6/22: Submit approved SCRM plan as artifact to close out POAM</p> <p><b>AmeriCorps' Scheduled Completion Date: Q2 2022</b></p>	<p>The CAP addresses the development of the SCRM plan but does not address the development of related policies and procedures as noted in the recommendation.</p>

<p><b>FY 2021, Recommendation 8:</b> Immediately reinstate mandatory enforcement of multifactor authentication in accordance with Cybersecurity and Infrastructure Security Agency's (CISA) recommendation.</p>	<p>Privileged user Milestones: Define and confirm requirements with AmeriCorps 10/31/2021 (Done); Communication and MFA pilot for M365 admins 12/15/2021 (Done); Full MFA rollout for M365 admins 2/17/2022 (done); Finalize solution for On-premise MFA with Microsoft 5/31/2022 Purchase licenses if any for on prem MFA solution 07/31/2022; Communication and MFA pilot for On-prem admins 9/30/2022; Full MFA rollout for On-prem admins 11/30/2022; Submit POAM closure request 12/15/2022 Non-Privileged PIV plan: Milestone 1: OIT/Cybersecurity provide scope and requirements for enabling users; prior enforcement was Fed Staff only; not all contractors have (10/31/2021) Done; Milestone 2: Develop PIV Enforcement Plan (11/15/21) Done; Milestone 3: Develop and approve user communications (11/30/21) Done; Milestone 4: Develop enforcement process and automation (11/30/21) Done; Milestone 5: Develop PIV status reporting (11/30/21) Done; Milestone 6: Perform initial test group PIV Enforcement (OIT and GDIT (12/8/21) Done; Milestone 7: AmeriCorps Personnel Security setup process for user's getting PIV's – continues throughout whole project (12/15/21) Done; Milestone 8: Begin weekly enforcement process including user comms and enforcement – continues throughout whole project (12/15/21) Done; Milestone 9: Reach 30% PIV Enforcement (12/31/21) Done; Milestone 10: Reach 50% PIV Enforcement (1/31/22) Done; Milestone 11: AmeriCorps develop and communicate PIV exception policy and process to AmeriCorps (2/28/22); Milestone 12: User's take steps to obtain PIV with support from AmeriCorps Personnel Security setup (4/30/22); Milestone 13: Reach 70% PIV Enforcement – dependent on users getting PIV's (3/31/22); Milestone 14: Reach ~80-90% PIV Enforcement – dependent on users getting PIV's (4/30/22); Milestone 15: Implement exceptions within system for users unable to obtain PIV (5/15/22); Milestone 16: Reach 100% PIV Enforcement or approved exception (6/15/22); Milestone 17: Submit POAM Closure request (6/30/22)</p> <p><b>AmeriCorps' Scheduled Completion Date: Q3 2022</b></p>	<p>The CAP appears to only apply to M365 admins and for on premise admins. What about other admins and off premise admins? Will the solution be PIV?</p>
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<p><b>FY 2021, Recommendation 9:</b> Update AmeriCorps' policy to require mandatory enforcement of multifactor authentication in the future, including in any hybrid work environment.</p>	<p>Non-Privileged PIV plan:  Milestone 1: OIT/Cybersecurity provide scope and requirements for enabling users; prior enforcement was Fed Staff only; not all contractors have (10/31/2021) Done  Milestone 2: Develop PIV Enforcement Plan (11/15/21) Done  Milestone 3: Develop and approve user communications (11/30/21) Done  Milestone 4: Develop enforcement process and automation (11/30/21) Done  Milestone 5: Develop PIV status reporting (11/30/21) Done  Milestone 6: Perform initial test group PIV Enforcement (OIT and GDIT (12/8/21) Done  Milestone 7: AmeriCorps Personnel Security setup process for user's getting PIV's – continues throughout whole project (12/15/21) Done  Milestone 8: Begin weekly enforcement process including user comms and enforcement – continues throughout whole project (12/15/21) Done  Milestone 9: Reach 30% PIV Enforcement (12/31/21) Done  Milestone 10: Reach 50% PIV Enforcement (1/31/22) Done  Milestone 11: AmeriCorps develop and communicate PIV exception policy and process to AmeriCorps (2/28/22)  Milestone 12: User's take steps to obtain PIV with support from AmeriCorps Personnel Security setup (4/30/22)  Milestone 13: Reach 70% PIV Enforcement – dependent on users getting PIV's (3/31/22)  Milestone 14: Reach ~80-90% PIV Enforcement – dependent on users getting PIV's (4/30/22)  Milestone 15: Implement exceptions within system for users unable to obtain PIV (5/15/22)  Milestone 16: Reach 100% PIV Enforcement or approved exception (6/15/22)  Milestone 17: Submit POAM Closure request (6/30/22)  PIV Enforcement Policy:  Develop draft AmeriCorps ICAM policy requiring PIV usage. (12/2021) Done  Submit draft AmeriCorps ICAM policy requiring PIV usage for review. (01/2022) Done.  Make updates to draft AmeriCorps ICAM policy based on feedback from review. (02/2022)  Submit AmeriCorps ICAM policy for signature. (03/2022)</p> <p><b>AmeriCorps' Scheduled Completion Date: Q3 2022</b></p>	<p>The CAP still does not address updating AmeriCorps' policy to require mandatory enforcement of multifactor authentication in the future, including in any hybrid work environment.</p>
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<p><b>FY 2021, Recommendation 10:</b> Establish an oversight process to ensure that system accounts for separated personnel are disabled within one working day following separated employees' termination, regardless of when the laptop is returned and received.</p>	<p>Momentum: Milestone 1: 01/31/22 Web Services will add Governance to the Off Boarding System Distro ;Milestone 2: 02/04/22 Governance will reach out to AFMS to confirm if departures had a MOM account and it is disabled; Milestone 3: 02/18/22 Work with AFMS to document process; Milestone 4: 02/25/22 Web Services will produce a Weekly Report from Off Boarding System ; Milestone 5: 03/11/22 Governance will send a weekly email to confirm that all MOM account have been disabled from the departures ; Milestone 6: 03/18/22 Work with AFMS to document process; Milestone 7: 4/1/22 Submit POAM for closure Implement account disabling script for 30 days on inactive accounts and 45 days for new accounts that were never logged in to ensure reports are accurate (3/27/2022) Security team obtains Quarterly account creation request report (3/28/2022) Security team obtains Quarterly Privileged users report (3/28/2022) Submit reports for review by Infrastructure (4/15/2022) Update accounts based on review of reports and accounts that were not automatically disabled by scripts (4/29/2022) Re-review by Infrastructure after modifications (5/27/2022) SOP updates to list account validation process (6/15/2022) Submit POAM for closure (6/30/2022)</p> <p><b>AmeriCorps' Scheduled Completion Date: Q3 2022</b></p>	<p>The off boarding process for disabling accounts for separated users still only addresses Momentum. Also the added milestones address inactive accounts after a period of inactivity, not disabling accounts within one working day following separated employees' termination as the recommendation states.</p>
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## MEMORANDUM

TO: Deborah Jeffrey, Inspector General

FROM: Michael D. Smith, Chief Executive Officer



DATE: June 6, 2022

SUBJECT: Response to the Office of the Inspector General’s draft report, *Assessing AmeriCorps’ Financial Statement Audit and Cybersecurity Corrective Action Plans, OIG-SR-22-05*

As acknowledged in the OIG draft report, *Assessing AmeriCorps’ Financial Statement Audit and Cybersecurity Corrective Action Plans, OIG-SR-22-05*, AmeriCorps undertook a robust Corrective Action Plan (CAP) development process, engaged stakeholders at all levels of the agency, and provided oversight through the Risk Management Council (RMC) to ensure sound development and executive-level engagement and oversight in audit remediation.

We appreciate the Office of Inspector General’s (OIG) support by engaging CliftonLarsenAllen (CLA) to review and provide feedback on CAP development. The agency conducted additional CAP review processes to incorporate and revise CAPs using feedback from the auditors, which resulted in considerable improvement to the CAPs.

AmeriCorps continues to consider and consult CLA feedback as CAP milestones are regularly tracked and discussed. As mentioned in the OIG report, many of the CAP milestones are dependent on the results of preceding milestones, as well as staff capacity issues that impact AmeriCorps’ ability to develop the expected long-term implementation steps. As such, AmeriCorps agrees with the OIG’s assertion that this will be a multi-year effort and will continue to reference CLA feedback as we advance through the process.

AmeriCorps is committed to further strengthening our financial statement audit and FISMA evaluation process to include corrective action plan development, accountability, and performance. We look forward to continued collaboration with the OIG in our shared desire for meaningful progress in our stewardship of federal dollars, a clean Financial Statement Audit opinion, and a FISMA evaluation that demonstrates our improved ability to continuously and effectively mitigate risks in an increasingly digitized environment.

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