

OFFICE OF INSPECTOR GENERAL  
**AmeriCorps**

**SEMIANNUAL REPORT TO CONGRESS**

**APRIL 1, 2022 - SEPTEMBER 30, 2022**



## ***About AmeriCorps***

AmeriCorps<sup>1</sup> provides grants and technical assistance to volunteer organizations throughout the United States to strengthen communities, foster civic engagement, and improve the lives of all Americans serving their local communities and the Nation. In Fiscal Year (FY) 2022, AmeriCorps invested over \$967.4 million in national service through its programs, AmeriCorps State and National, Volunteers in Service to America (VISTA), the National Civilian Community Corps, AmeriCorps Seniors and Public Health AmeriCorps. A substantial portion of these funds is distributed through public service commissions in each U.S. State and Territory.

## ***and the Office of Inspector General***

Along with AmeriCorps, Congress established the AmeriCorps Office of Inspector General (AmeriCorps OIG)<sup>2</sup> to promote economy, efficiency, and effectiveness in AmeriCorps' programs and to prevent and detect waste, fraud, and abuse within AmeriCorps or the entities that receive and distribute grant funds. AmeriCorps OIG is an independent organization, led by a Presidential appointee, which submits its reports and recommendations to AmeriCorps' Chief Executive Officer and Congress.

Pursuant to the Inspector General Act of 1978, as amended, this Semiannual Report summarizes AmeriCorps OIG's work for the final six months of Fiscal Year 2022. It is being transmitted to AmeriCorps' Chief Executive Officer, Board of Directors, and Members of Congress.

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<sup>1</sup> In September 2020, the Corporation for National and Community Service (CNCS) changed its name to AmeriCorps as part of a rebranding initiative.

<sup>2</sup> In February 2021, CNCS Office of Inspector General (OIG) changed its name to AmeriCorps OIG.

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## *Message from the Inspector General*

I am pleased to submit this Semiannual Report for the period of April 1, 2022, through September 30, 2022. This has been a period of great activity for AmeriCorps Office of Inspector General.

Our office was recently recognized by the Council of Inspectors General on Integrity and Efficiency (CIGIE) with an award for investigative excellence in the investigation and prosecution of large-scale theft of AmeriCorps funds awarded to Hawaii, with the following citation:

*For exemplary skill and dedication in protecting the integrity of national service, safeguarding pandemic relief funds for the people of Hawaii, and holding Hawaii public officials accountable for fraud in an investigation of embezzlement from AmeriCorps programs.*

As reported in the last SAR, the Hawaii investigation was the largest in AmeriCorps' history. Not only had the individuals collaborated on multiple schemes that defrauded AmeriCorps of nearly \$600,000, but our investigation also disrupted an ongoing scheme to steal more than \$800,000 in pandemic relief funds. The principal wrongdoers were each sentenced to 46 months in prison, a stiff sentence that reflected the Federal judge's disgust at the conduct. The competition for CIGIE awards is stiff, particularly for smaller offices, making us especially proud to have our work recognized by the IG community.

Accountability for fraud and waste becomes even more important as inflation shrinks the value of each dollar. AmeriCorps OIG's work in this area continues to bear fruit. To settle civil fraud claims under the False Claims Act, Denver Public Schools (DPS) entered into a settlement in August worth approximately \$2.7 million. Our investigation found that DPS enrolled 485 teachers and other school personnel as AmeriCorps members and allowed them to count their paid professional time as service hours. As a result, at-risk students in the school district were denied the additional academic support that this national service grant was intended to provide. DPS was aware of the problem and chose not to inform AmeriCorps or the OIG, as required by the grant terms and conditions, electing instead to keep the funds. They admitted what had occurred only after the OIG notified them of a planned audit. As part of the settlement, DPS repaid AmeriCorps \$2.1 million, consisting of the misspent program funds and the education awards disbursed to school personnel, plus a multiplier allowed by the False Claims Act. In addition, DPS assumed liability for \$614,000 in undisbursed education awards.

The OIG could not achieve these results without the support of the Department of Justice and its United States Attorneys' Offices throughout the country. As of September 30, 2022, the OIG had

seven civil cases and five criminal cases accepted for prosecution in various jurisdictions. We are preparing additional cases for referral, as well as conducting several administrative investigations. Unfortunately, we lack the resources to pursue all potentially meritorious allegations, which may leave serious frauds unredressed.

The Office of Audit spent much of its time during the past six months devoted to the financial statement audits of AmeriCorps and the National Service Trust. AmeriCorps' financial management challenges are well known, having been the subject of five years of audit reports and a Congressional hearing in December 2021. The OIG has been conferring with agency leadership about the ongoing work to strengthen financial operations and, together with the agency, has been reporting periodically to Congress.

The financial statement audit reports for Fiscal Year 2022 will be released in mid-November, before the publication of this Semiannual Report. We recognize that agency staff have been working hard to improve financial reporting and address the weaknesses identified in prior audits. However, we do not expect the forthcoming audit reports to show much progress in resolving the longstanding weaknesses.

A bright spot for the agency has been the recent confirmation of four Board members, for a total of seven individuals well-versed in service and volunteering. OIG leaders have briefed the Board on the above challenges and have found the members to be engaged, thoughtful, and eager to support progress. We look forward to continued engagement, particularly with the newly reconstituted Oversight, Governance, and Audit Committee. We also welcome the addition of Irving Dennis as the Senior Advisor to the CEO for Financial Management Reform. Under his leadership as Chief Financial Officer of the Department of Housing and Urban Development, the agency improved from unauditible to a clean financial statement audit opinion. The OIG looks forward to working with Mr. Dennis toward the same goal for AmeriCorps.

Finally, I would like to acknowledge the countless contributions of Jeff Morales, Assistant Inspector General for Investigations (AIGI), who retired at the end of the fiscal year after 18 years in our office. Jeff's OIG career followed 20 years of distinguished military service. Under his leadership, the OIG achieved progressively greater investigative impact, including major fraud settlements: Our Lady of Lourdes (\$1.1M), University of San Francisco (\$2.5M), North Carolina Commission, University of North Carolina, and East Carolina University (\$842,500), and the aforementioned Denver Public Schools. We are grateful for his service to his country and his dedication to our mission.

Respectfully submitted,

A handwritten signature in black ink, reading "Deborah J. Jeffrey". The signature is written in a cursive style with a long horizontal flourish extending to the right.



## *Office of Audit*

The Office of Audit oversees the financial and programmatic operations of AmeriCorps and its grantees. These responsibilities include the required annual audits of AmeriCorps' consolidated financial statements and that of the National Service Trust Fund, the review of AmeriCorps' compliance with the Federal Information Security Modernization Act (FISMA) cybersecurity requirements, and government-wide improper payment mandates. The Office also conducts audits and evaluations of individual grants, contracts, and cooperative agreements funded by AmeriCorps, assesses management controls, reviews agency operations and internal business processes, identifies emerging issues, and provides outreach to educate AmeriCorps stakeholders concerning recurring issues.

## Overview

During this semiannual period, the Office of Audit issued reports pertaining to improper payments, an assessment of AmeriCorps' corrective action plans (CAPs) for issues identified in the financial statement audits, an evaluation of cybersecurity required by the Federal Information Security Management Act (FISMA), and the OIG's penetration testing and phishing campaign of AmeriCorps' cybersecurity program.

Additionally, the Office of Audit initiated the FY 2022 audits of the financial statements of AmeriCorps and the National Service Trust. The following eight audit and evaluation projects were in process at the end of this semiannual period:

- An evaluation of AmeriCorps' cybersecurity program in compliance with the FISMA;
- An audit of AmeriCorps' government travel and purchase card program;
- An audit of the financial management systems of AmeriCorps Seniors grantees;
- Audits of funds awarded to the AmeriCorps State Commissions for 1) Pennsylvania, 2) Washington, D.C., and 3) Puerto Rico;
- An evaluation regarding the use of funds awarded to the Maryland Governor's Office on Service and Volunteerism; and
- A special review of subrecipient monitoring by AmeriCorps State and National grantees.

## Highlights of audit work completed during this reporting period

### ***Improper Payments in AmeriCorps' Four Largest Programs Continue to Exceed Ten Percent, Despite Technical Improvements (Report OIG-AR-22-04)***

The Payment Integrity Information Act of 2019 (PIIA) requires agencies to review and identify programs and activities that may be susceptible to significant improper payments, estimate the improper payment rates in agency programs, and report on agency actions to reduce and recover those payments. The Inspector General of each agency assesses compliance with these requirements annually.

While AmeriCorps' corrective actions have improved its compliance with the technical and procedural requirements of PIIA, see Table 1, AmeriCorps estimates more than ten percent of its four largest programs' expenditures in FY 2021 were improper payments. See Table 2 (showing improper payment rates for AmeriCorps State and National (ASN) and the three AmeriCorps Seniors programs: Foster Grandparent Program (FGP), RSVP, and Senior Companion Program (SCP)).

**Table 1: FY 2021 PIIA Compliance<sup>3</sup>**

Requirement	AmeriCorps State and National	Foster Grandparent Program	Retired and Senior Volunteer Program	Senior Companion Program
Published an Annual Management Report	Met	Met	Met	Met
Posted on the Agency’s Website	Met	Met	Met	Met
Conducted a Risk Assessment	Met	Met	Met	Met
Concluded that Improper Payments Were Above or Below Threshold	Met	Met	Met	Met
Published Improper Payment Estimates for Programs Susceptible to Significant Improper Payments	Did Not Meet	Did Not Meet	Did Not Meet	Did Not Meet
Published Adequate Corrective Action Plans	Met	Met	Met	Met
Published Improper Payment Reduction Target	Met	Met	Met	Met
Demonstrated Improvements to Payment Integrity or Reached a Tolerable Improper Payment Rate	Met	Met	Met	Met
Developed a Plan to Meet Reduction Targets	Met	Met	Met	Met
Reported an Improper Payment Rate of Less Than Ten Percent	Did Not Meet	Did Not Meet	Did Not Meet	Did Not Meet
<b>Noncompliant Elements</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>

<sup>3</sup> PIIA identifies six compliance requirements that agencies must meet. However, guidance issued by the Council of the Inspectors General on Integrity and Efficiency and the Office of Management and Budget expanded the six requirements to ten.

**Table 2: FY 2021 Improper Payment Rates**

Program	FY 2021 Reported Improper Payment Rate
AmeriCorps State and National	10.43%
Foster Grandparent Program	19.33%
Retired and Senior Volunteer Program	13.66%
Senior Companion Program	20.40%

However, the data published by AmeriCorps may underestimate both the rate and the amount of improper payments due to flaws in the statistical methodology used by the agency. AmeriCorps did not have adequate controls over (1) the input of improper payment data into the statistical software to prevent or detect errors or non-compliance in accordance with the Office of Management and Budget guidance; (2) the review of the data from which AmeriCorps selected its sample; or (3) the implementation and execution of its annual PIIA procedures in accordance with its Statistical Sampling and Estimation Methodology Plan. In addition, AmeriCorps did not have sufficient support from its statistician contractor to ensure that the statistical sampling process used to produce its estimated improper payment rates for FY 2021 would result in a complete and accurate estimate.

Management generally agreed with our recommendations, which included: (1) adding provisions to its grant terms and conditions requiring grantees to address the root causes for improper payments; (2) imposing financial consequences or additional reporting requirements on grantees found to have made improper payments; (3) strengthening supervision and oversight of statistical procedures to prevent flaws in the estimation and projection of improper payment rates; and (4) reducing the improper payment rates below ten percent for FY 2022.

***Assessment of AmeriCorps' Corrective Action Plans for Financial Statement Audits and Cybersecurity Finds Mixed Results on Likely Effectiveness (Report OIG-SR-22-05)***

AmeriCorps has been unable to obtain an audit opinion on its financial statements since FY 2016. As of FY 2021, the independent auditors had identified nine material weaknesses and one significant deficiency in internal control over financial reporting and made 73 recommendations, most of which were repeated from prior years. Likewise, each annual cybersecurity evaluation since FY 2017 concluded that AmeriCorps' cybersecurity and privacy program was ineffective. AmeriCorps has made little progress in implementing the 41 cybersecurity evaluation recommendations.

Management has begun a multi-year effort to address these weaknesses, which have also been the subject of a Congressional hearing. In FY 2021, AmeriCorps for the first time created comprehensive Corrective Action Plans (CAPs) to address the open recommendations from the financial statement audits and the cybersecurity evaluations.

To provide immediate feedback, our independent auditors assessed whether AmeriCorps' CAPs were likely to resolve their recommendations. The auditors specified the deficiencies in the CAPs that were inadequate, incomplete or in need of refinement, and AmeriCorps revised certain of those CAPs.

Following this iterative process, the auditors concluded that 59 percent of the CAPs for the financial statement audits, if implemented timely and effectively, were likely to resolve the corresponding recommendations. Looking solely at the 50 recommendations pertaining to the nine material weaknesses identified in the FY 2021 audit, fewer than half of the CAPs were rated as adequate. AmeriCorps did not itemize the steps and milestones to implement 11 of the 73 financial statement audit recommendations. In many cases, 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. For the cybersecurity evaluations, 66 percent of the CAPs were found to be adequate.

AmeriCorps indicated that it would incorporate and revise the remaining incomplete and inadequate CAPs for the financial statement audits and cybersecurity evaluation based on the auditors' feedback. The status of AmeriCorps' CAPs will be assessed in future financial statements audits and cybersecurity evaluations.

### ***OIG's Penetration Testing and Phishing Campaign Reveals Weaknesses in AmeriCorps' Cybersecurity Program (Report OIG-EV-22-06)***

AmeriCorps' cybersecurity program has not been effective under FISMA since FY 2017. To supplement our annual FISMA evaluations, AmeriCorps OIG engaged independent auditors to conduct penetration testing of AmeriCorps' network to evaluate the effectiveness of its information security program. The evaluation involved three phases: network penetration testing, a phishing campaign, and testing the effectiveness of controls in preventing and detecting the execution of malicious code.

The evaluation identified two serious weaknesses in AmeriCorps' preventive and detective security controls. One exploitable vulnerability could result in a complete system compromise, that is unauthorized access to AmeriCorps' network. The controls in place were not effective in identifying malicious activities carried out by an individual who gained unauthorized access. The other weakness involved several AmeriCorps employees succumbing to a phishing attempt by interacting with the content of a malicious email. AmeriCorps' existing controls for automated detection of phishing were unable to prevent the email from arriving in staff inboxes. In other respects, however, the existing controls were effective in creating a safe and secure technology environment.

Management agreed with all three of our recommendations: (1) to develop and implement a plan to modify external emails to include information to assist the recipient with the level of risk posed by external emails; (2) to implement a plan to increase the frequency of behavior training

directed at the identification of spam emails; and (3) to implement a process to improve the detection rate of email spam.

## *Office of Audit's Outreach Activities*

AmeriCorps OIG auditors are active participants in cross-agency initiatives sponsored by the Council of Inspectors General on Integrity and Efficiency (CIGIE) to enhance our awareness and share our expertise with other Offices of Inspectors General. Our auditors took part in the following working groups and projects within the Inspector General (IG) community:

- Connect, Collaborate and Learn Training Group (CCL)<sup>4</sup>
- Grant Fraud Working Group;
- Diversity, Equality, and Inclusion Working Group;
- Leading, Inspiring, and Fostering Talent Network (LIFT)<sup>5</sup>;
- Quality Assurance Working Group;
- Pandemic Response Accountability Committee (PRAC)
- Federal Audit Executive Council; and
- Single Audit and Risk Management Framework Working Group.

Additionally, our auditors and representatives from the AmeriCorps OIG Office of Investigation presented at three regional training conferences hosted by America's Service Commissions on how AmeriCorps OIG coordinates with grantees to ensure oversight and safeguard Federal funds. The Office of Investigation also partnered with the Office of Audit to present at the 2022 AmeriCorps State and National Symposium on what grantees need to know about AmeriCorps OIG audits and investigations, fraud, and internal controls.

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<sup>4</sup> CCL provides a platform for the OIG community to enhance and improve their technical skills by sharing best practices, experiences, tools and lessons learned.

<sup>5</sup> The LIFT Network brings professionals in the OIG community, of all levels and functions, together to learn about topics that are important to the early-to-mid career-level professionals in Federal oversight.

## Audit Statistical and Summary Tables

The statistical and summary tables in this section are submitted in compliance with the requirements enumerated in the Inspector General Act of 1978, as amended.

### Audit Reports Issued

Report Number Issued	Report Name	Dollars Questioned	Dollars Unsupported	Funds Put to Better Use
<b>OIG-AR-22-04</b>	Performance Audit of AmeriCorps's Compliance with the Payment Integrity Information Act of 2019 (PIIA) for Fiscal Year 2021	\$0	\$0	\$0
<b>OIG-SR-22-05</b>	Assessment of AmeriCorps' Financial Statement Audit and Cybersecurity Corrective Action Plans	\$0	\$0	\$0
<b>OIG-EV-22-06</b>	Office of Inspector General Penetration Testing and Phishing Campaign Evaluation of AmeriCorps' Cybersecurity Program	\$0	\$0	\$0
	<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

***Audit Reports with Questioned Costs and Unsupported Costs***

	Report Category	Number of Reports	Questioned Costs	Unsupported Costs
<b>A.</b>	Reports containing <b>questioned and unsupported costs</b> for which no management decision had been made by the end of the prior reporting period	1	\$777,219	\$743,328
<b>B.</b>	Reports issued during the current reporting period with <b>questioned and unsupported costs</b>	0	\$0	\$0
<b>C.</b>	Total Reports (A and B)	1	\$777,219	\$743,328
<b>D.</b>	Reports for which a management decision on <b>questioned and unsupported costs</b> was made during the current reporting period			
	i. Value of disallowed <b>questioned and unsupported costs</b> .	1	\$777,219*	\$743,328*
	ii. Value of <b>questioned and unsupported costs</b> not disallowed.	0	\$0	\$0
<b>E.</b>	Total reports for which no management decision on <b>questioned and unsupported costs</b> had been made by the end of the current reporting period (C minus D)	0	\$0	\$0
<b>F.</b>	Reports with <b>questioned and unsupported costs</b> for which no management decision was made within six months of issuance.	0	\$0	\$0

\* On March 12, 2019, the OIG's Office of Audit issued a report, 19-05, *Agreed-Upon Procedures for AmeriCorps Grants Awarded to the North Carolina Commission (NC Commission) on Volunteerism and Community Service* and its subgrantees, the University of North Carolina (UNC) and East Carolina University (ECU). Shortly after the issuance of the report, the Office referred the results to the OIG Office of Investigations. As a result of the OIG investigation, the NC Commission and these two subgrantees agreed on September 21, 2021, to pay the United States a settlement amount collectively of \$842,500 to resolve actions for the misuse of AmeriCorps grant funds under the False Claim Act. This settlement covered all of the questioned and unsupported costs identified in the audit and no further action by AmeriCorps management is necessary.

**Summary of Audits with Funds Put to Better Use**

	Report Category	Number of Reports	Funds Put to Better Use
<b>A.</b>	Reports containing <b>funds put to better use</b> for which no management decision had been made by the end of the prior reporting period	1	\$177,093
<b>B.</b>	Reports issued during the current reporting period with <b>funds put to better use</b>	0	0
<b>C.</b>	Total Reports (A plus B)	1	\$177,093
<b>D.</b>	Reports for which a management decision on <b>funds put to better use</b> was made during the current reporting period	1	\$177,093
	i. Value of disallowed <b>funds put to better use</b> .	1	\$177,093*
	ii. Value of <b>funds put to better use</b> not disallowed	-	-
<b>E.</b>	Total reports for which no management decision on <b>funds put to better use</b> had been made by the end of the current reporting period (C minus D)	0	\$0
<b>F.</b>	Reports with <b>funds put to better use</b> for which no management decision was made within six months of issuance.	0	\$0

\* On March 12, 2019, the OIG's Office of Audit issued a report, 19-05, *Agreed-Upon Procedures for AmeriCorps Grants Awarded to the North Carolina Commission (NC Commission) on Volunteerism and Community Service* and its subgrantees, the UNC and ECU. Shortly after the issuance of the report, the Office referred the results to the OIG Office of Investigations. As a result of the OIG investigation, the NC Commission and these two subgrantees agreed on September 21, 2021, to pay the United States a settlement amount collectively of \$842,500 to resolve actions for the misuse of AmeriCorps grant funds under the False Claim Act. This settlement covered all of the funds put to better use identified in the audit and no further action by AmeriCorps management is necessary.

***Audits with Overdue Management Decisions***

Report Number	Title	Questioned Costs	Funds Put to Better Use	Management Decision Due	Status at End of Reporting Period
N/A	N/A	\$0	\$0	N/A	N/A
	<b>Total</b>	\$0	\$0		

***Reports Without Final Actions***

Report Number	Title	Date Issued	Final Action Due
<b>20-07</b>	Audit of Corporation for National and Community Service Grants Awarded to Youthprise	9/30/2020	6/16/2022*

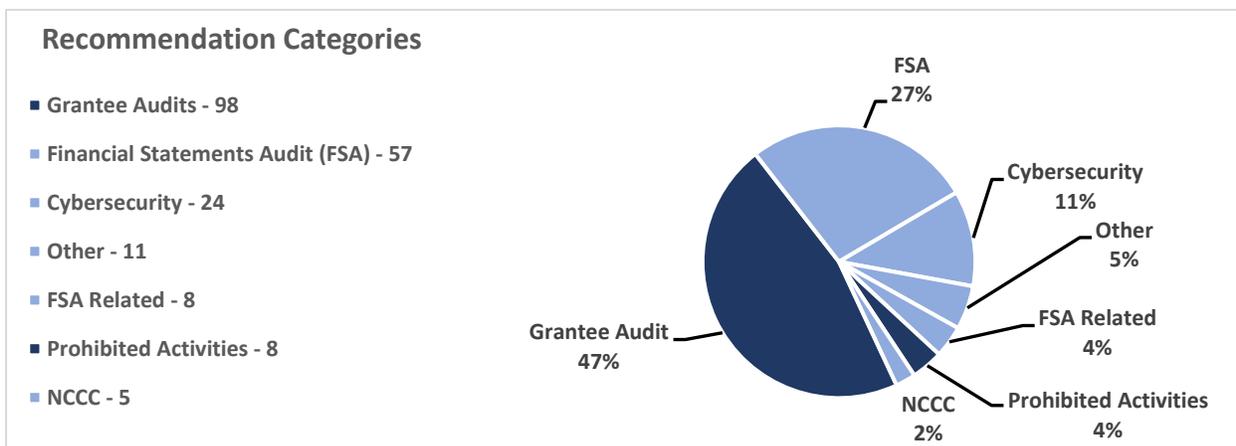
\*On March 19, 2021, AmeriCorps issued its proposed management decision to disallow \$573,549 of the \$626,099 in questioned Federal and \$724,253 of the \$990,137 in questioned Match costs. On December 16, 2021, the OIG issued a response to management's decision where we reiterated the reasons supporting the disallowance of the full questioned Federal and Match costs. Staff attrition and a reorganization within the Office of Audit and Debt Resolution (OADR) delayed its ability to timely provide its final action. As a result, the OIG extended AmeriCorps' deadline for final action to six months after the OIG's response, which was not met by the agency. The OIG will work with AmeriCorps' recently hired deputy director for OADR to resolve this matter.

### ***Unimplemented Recommendations***

As required by the Inspector General Act of 1978, as amended, we report all recommendations issued before this reporting period that remain unimplemented. For clarity, the unimplemented recommendations are divided into two appendices: Appendix A includes the 211 unimplemented recommendations that are overdue (outstanding for more than one year), and Appendix B includes the 33 unimplemented recommendations that are not yet due as of the end of this semiannual period.

As shown by the chart below, 98 of the overdue unimplemented recommendations relate to the audits and evaluations of AmeriCorps grants, an increase of 11 percent from the last reporting period to 47 percent. AmeriCorps attributes the increase to staff attrition in the Office of Audit and Debt Resolution (OADR), which delayed evaluating grantees’ corrective actions in response to OIG audit and evaluation reports. In September 2022, AmeriCorps hired a new deputy director for this Office to resume its operations. The OIG will engage OADR in resolving these overdue recommendations.

### ***Overdue Unimplemented Recommendations by Subject Matter***



\*The Other category includes the recommendations from the following areas: Procurement, 3; VISTA, 2; CHC, 1; Data Act, 1; Compelling Personal Circumstances, 1; Grant Management System, 1

Regarding other unimplemented recommendations, the OIG closed five older unimplemented recommendations pertaining to Risk Management, Criminal History Check (CHC), and AmeriCorps’ National Civilian Community Corps (NCCC) program, based on strong evidence of implementation provided by the Office of Chief Risk Officer. We look forward to continuing to work closely with AmeriCorps on the resolution of overdue recommendations.



## *Office of Investigation*

The Office of Investigation is responsible for the detection and investigation of fraud, waste, and abuse in AmeriCorps programs and operations. Special Agents probe allegations of serious—sometimes criminal—misconduct involving AmeriCorps employees, contractors, and grant and subgrant recipients that threaten the integrity of AmeriCorps service initiatives. We refer criminal and civil matters to the appropriate U.S. Attorney’s Office or, in some instances, to a local district attorney, for prosecution and monetary recovery. Substantiated matters that are not accepted for prosecution or civil enforcement are referred to AmeriCorps management for information or administrative action. AmeriCorps OIG also recommends government-wide suspension and debarment to protect the Federal government from those who have demonstrated that they are not presently responsible stewards of Federal funds.

## Overview

During this semiannual period, AmeriCorps OIG, in partnership with the U.S. Attorney's Office for the District of Colorado, settled with the Denver Public School District to resolve a years-long civil False Claims Act investigation into its misuse of AmeriCorps funds. As a result of the settlement, AmeriCorps avoided over \$600,000 in costs associated with falsely certified education awards and recovered over \$2.1 million for misspent program funds and improperly certified awards that had been disbursed. Other OIG investigations resulted in over \$130,000 of disallowed costs or funds put to better use. In total, the Office of Investigation initiated 19 investigations and closed 20 during this reporting period.

Our special agents worked with the Department of Justice on seven civil and five criminal cases in the second half of FY 2022. Two of the cases, one criminal and one civil, were accepted by the Department of Justice (DOJ) during this reporting period. AmeriCorps OIG referred three additional criminal matters to the DOJ for prosecution that the DOJ declined to prosecute. Two were declined in favor of administrative remedies, and the third was declined due to the dollar value of the case and the age of the conduct.

We continue to focus our investigative resources on substantial allegations of fraud, waste, and abuse that undermine the mission and the integrity of national service:

1. Theft and embezzlement from Federal programs for personal use;
2. Identity theft or misuse of identities to divert AmeriCorps living allowances and other benefits;
3. Fabrication or alteration of required criminal history checks, which jeopardize the safety of the beneficiaries of national service;
4. Falsification of volunteer, member, and grant-funded staff time records, which deprives beneficiaries of needed community service, defrauds the public, and misdirects Federal funds; and
5. Diversion of AmeriCorps funds towards unauthorized and unallowable expenses, including personal enrichment.

To safeguard program beneficiaries and taxpayer funds, AmeriCorps grants require that grantees notify both AmeriCorps OIG and AmeriCorps program officials without delay when they suspect illegal activities or fraud, waste, or abuse. Despite this mandate, certain grantees and subgrantees failed to report allegations of fraud and misconduct to our office. The failure to report allegations without delay interferes with our ability to conduct timely investigations and obtain and preserve evidence. As a result, we have increased our educational outreach efforts

Funds Recovered  
**\$2.8 M**

Criminal and Civil Investigations Underway with Federal Prosecutors  
**12**

Hotline Complaints Received  
**186**

Investigations from Hotline Complaints  
**19**

to remind grantees of this requirement, and we recommend AmeriCorps impose administrative remedies on grantees and subgrantees for failure to make such required reports to AmeriCorps OIG in a timely manner.

## ***Strong Partnerships with the Department of Justice and Other Law Enforcement Colleagues***

AmeriCorps OIG partnered with various U.S. Attorney’s Offices (USAOs) throughout the country as part of its criminal and civil enforcement efforts. These partnerships help us further our anti-fraud mission and have yielded positive results during this reporting period. AmeriCorps OIG continues its outreach efforts with various Federal prosecutors to pursue civil and criminal cases and resolutions and to ensure we are using every tool in our toolbox, including parallel criminal and civil remedies. Our collaboration with USAOs has helped AmeriCorps OIG deter criminal and civil fraudulent activity and ensured that communities get the most out of AmeriCorps programs.

During the reporting period, we partnered with USAOs in the following districts:

Northern District of Illinois	District of Colorado
Southern District of Illinois	District of Columbia
District of Delaware	District of Maryland
District of Puerto Rico	Eastern District of Virginia
Eastern District of Pennsylvania	Southern District of Mississippi
District of Kansas	

We also worked closely with other OIGs and law enforcement agencies as we conducted investigations during the reporting period.

## ***Highlights of investigative work completed during this reporting period***

### ***Denver Public Schools Agrees to Pay \$2.1 Million and Assume \$600,000 of Liabilities in False Claims Act Settlement***

AmeriCorps OIG’s Office of Audit conducted a limited scope audit of the Denver Public Schools (DPS)<sup>6</sup> AmeriCorps program for the 2015 and 2016 program years. We conducted this audit after Serve Colorado found widespread staff displacement, service outside the scope of the grant and other disallowable expenses at DPS in the 2017 program year. Upon notifying DPS of the planned AmeriCorps OIG audit, DPS informed AmeriCorps OIG it had conducted an internal investigation

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<sup>6</sup> DPS is a subgrantee to Serve Colorado, the public service commission receiving Federal funds directly from AmeriCorps

that identified similar issues with its program in the 2015 and 2016 program years that Serve Colorado found for the 2017 program year.

Based on its own internal investigation, DPS removed the program officials involved with the misuse of funds but failed to advise AmeriCorps, AmeriCorps OIG, or Serve Colorado of the internal investigation and its findings. DPS also failed to return any funds associated with the relevant grant years or disclose that hundreds of education awards were falsely certified.

The AmeriCorps OIG audit determined that more than half of the AmeriCorps members enrolled in DPS's program for 2015 and 2016 were DPS employees who counted their paid work as DPS staff towards their service hours. The education awards earned as a result of those double-counted hours were falsely certified by DPS. The Office of Audit referred the matter to the Office of Investigation for further investigation and potential prosecution. AmeriCorps OIG investigators partnered with the USAO for the District of Colorado to reach a resolution in this matter.

DPS ultimately entered into a civil settlement agreement with the United States and paid \$2,123,811 to resolve allegations under the False Claims Act that it presented false and fraudulent claims to AmeriCorps. The settlement amount recouped the cost of education awards improperly disbursed under DPS's program, as well as program administration funds, plus a multiplier. DPS also agreed to assume responsibility for related undisbursed outstanding education awards, for a cost avoidance of \$614,379.

### ***AmeriCorps Issued a Debt Collection Notice After Investigation Found that the Former Hoopa Valley Tribe Program Director Embezzled AmeriCorps Funds through the Tribe's Credit Card***

An AmeriCorps OIG investigation determined that the former AmeriCorps Program Director (Director), Hoopa Valley Tribe (HVT), Hoopa, CA embezzled AmeriCorps grant funds by misusing an HVT credit card. A thorough accounting for all AmeriCorps-related expenses was impossible due to HVT's poor internal controls over its credit card program, in combination with HVT's poor accounting practices.

AmeriCorps OIG recommended AmeriCorps (1) recoup \$711 that HVT recovered from the Director through payroll deductions that were not credited to HVT's AmeriCorps programs; (2) recoup an additional \$3,660 for credit card charges that HVT agreed were inappropriate; and (3) provide training to HVT on a grantee's obligations under the General Grant and Cooperative Agreement Terms and Conditions to contact the OIG without delay when they first suspect or find fraud, waste, or abuse under an AmeriCorps program.

AmeriCorps issued a debt collection notice to HVT for \$4,371 and required additional training for HVT personnel.

## ***AmeriCorps Member at The Fishing School Received Living Allowance Payments Without Performing Service; AmeriCorps Issued a Debt Collection Notice***

An AmeriCorps OIG investigation found that an AmeriCorps member assigned to The Fishing School (TFS)<sup>7</sup>, Washington, DC, received \$2,088 in living allowance payments for several weeks when the member did not perform any AmeriCorps service. Additionally, the investigation found that TFS staff violated several Federal regulations by directing members to displace employees, failing to conduct timely National Service Criminal History Checks (NSCHCs) for all members, failing to maintain accurate timekeeping records for their time and effort charged to the grant, and improperly enrolling members in AmeriCorps' member management system.

Moreover, the investigation revealed that Serve DC – Mayor's Office on Volunteerism, Washington, DC: (1) did not properly monitor TFS's AmeriCorps program and failed to identify several areas of noncompliance; (2) failed to disallow costs for noncompliant NSCHCs and incomplete National Sex Offender Public Website (NSOPW) checks, as required by AmeriCorps' NSCHC Interim Disallowance Guide; and (3) failed to take immediate corrective action.

AmeriCorps OIG referred the matter to AmeriCorps and recommended the agency:

- Recoup \$2,088 improperly disbursed to the member and require assurances that the funds used to pay back AmeriCorps are not other Federal funds, and
- Inform Serve DC of the issues identified during this investigation and recommend that, if TFS seeks AmeriCorps funds in the future, Serve DC impose special conditions and provide training and technical assistance, including mandatory use of the NSCHC vendor.

AmeriCorps relayed the OIG's recommendations to Serve DC for action. Serve DC agreed to repay AmeriCorps the improperly disbursed living allowance and agreed to impose special conditions, provide relevant training and technical assistance, and require the use of an NSCHC vendor if TFS sought AmeriCorps funds in the future. Serve DC is committed to engaging in certain actions for future AmeriCorps applicants, including training its AmeriCorps programs on prohibited activities and NSCHC checks, and monitoring activities to include AmeriCorps program staff interviews and member interviews to verify awareness of prohibited activities.

AmeriCorps' Office of Audits and Debt Resolution subsequently issued a debt collection notice to Serve DC for the \$2,088 improper payment.

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<sup>7</sup> TFS is a subgrantee of Serve DC, the public service commission that receives Federal funds directly from AmeriCorps

## ***AmeriCorps Required a Grantee to Issue Guidance Regarding Appropriate Member Activities and Updated Its Requirements for the Use of Official Email Accounts by Contractors Following an AmeriCorps OIG Investigation***

AmeriCorps OIG investigated allegations that a former Volunteers in Service to America member (VISTA) at Campus Compact for New Hampshire (CCNH), Concord, NH, was asked to perform duties and responsibilities outside of his VISTA Assignment Description (VAD) and that AmeriCorps Equal Employment Opportunity (EEO) investigators used personal email addresses for official investigative correspondence.

OIG Investigators found that the VISTA taught two courses during the fall semester of 2020 at the VISTA's service site, the University of Maine at Presque Isle (UMPI), replacing a paid instructor who was on medical leave. UMPI knew it was impermissible for a VISTA to act in a capacity that displaced a paid instructor. The VISTA also regularly participated in direct-service activities, including COVID testing and assisting quarantined students by delivering meals or mail. These activities accounted for 20 to 40% of the member's service time over several months. While some direct service is permissible in the VISTA program, the OIG concluded that this level was excessive.

Additionally, AmeriCorps OIG substantiated allegations that on three occasions, two individuals employed or contracted by the AmeriCorps Equal Employment Opportunity (EEO) Office used personal email addresses for correspondence in an EEO investigation. The use of personal email accounts to conduct AmeriCorps business raises security concerns regarding the information exchanged, undermines records retention and Freedom of Information Act requirements, and impedes the ability of AmeriCorps and AmeriCorps OIG to appropriately oversee employees and contractors.

The OIG's Report of Investigation to AmeriCorps made three recommendations: that AmeriCorps (1) establish a debt against UMPI for the portion of the VISTA living allowance received during the time the VISTA engaged in displacement activities; (2) provide training to UMPI on the rules and regulations governing VISTA service; and (3) require guest email accounts for contractors and ensure that staff and contractors use official government email addresses when conducting official government business.

AmeriCorps disagreed with our recommendation to establish a debt because it found that the VISTA did not engage in displacement activities at the site. AmeriCorps stated CCNH appropriately informed UMPI that the VISTA could not teach as part of the VISTA's assignment, as it was an impermissible activity. UMPI then permitted the member to teach the course in a pro-bono capacity as a volunteer instructor. AmeriCorps indicated that there are no VISTA terms or conditions prohibiting a VISTA from volunteering their time outside of their service role.

AmeriCorps agreed in part with our recommendation to provide training to UMPI on the rules and regulations governing VISTA service. AmeriCorps explained that it was neither necessary nor

an efficient use of resources to provide training to UMPI on VISTA rules and regulations since it is no longer an AmeriCorps site. Instead, AmeriCorps asked CCNH to issue “reminders” to their current sites regarding appropriate member activities and the prohibition on the displacement of employed staff.

AmeriCorps agreed that the use of personal email accounts by EEO contractors raised professional and security concerns and noted it is in the process of ensuring all email used by EEO contractors and staff is conducted in a single business email system that is professional, secure, and FISMA compliant. New EEO contracts will contain terms requiring the contractor to ensure that personal email addresses are not used to conduct agency business.

## *Office of Investigation’s Outreach Activities*

Our investigators educate grantees and subgrantees, State Commission personnel, and AmeriCorps staff regarding the prevention and detection of fraud, waste, and abuse, developing strong internal controls and fraud indicators, and the reporting requirements of suspected fraud. The Office of Investigation regularly revises its fraud training to focus on emerging issues and new strategies.

Investigators, along with representatives from the AmeriCorps OIG Office of Audit, presented at three regional training conferences hosted by America’s Service Commissions on how AmeriCorps OIG coordinates with grantees to ensure oversight and safeguard Federal funds. The Office of Investigation also partnered with the Office of Audit to present at the 2022 AmeriCorps State and National Symposium on what grantees need to know about AmeriCorps OIG audits and investigations, fraud, and internal controls.

Several agents in the Office of Investigation serve as adjunct instructors for the CIGIE Inspector General Criminal Investigator Academy (IGCIA). In this capacity, AmeriCorps OIG contributes to the continuing education of the Inspector General community on matters relating to grant fraud.

## *Investigations Statistical Summary Tables*

### *Hotline Complaint Statistics*

Total Complaints Received	186
Complaints Requiring No Action	141
Complaints Not Investigated but Referred to AmeriCorps	23
Complaints Referred to Another Agency	0

### *Investigative Case Statistics*

Cases Active at Beginning of Period	70
Cases Opened this Period	19
Cases Closed this Period	20
Cases Active at End of Period	69

### *Investigative Case Activities*

Individuals and Entities Referred for Federal Criminal Prosecution	4
Referrals to State/Local Criminal Authorities	0
Indictments/Criminal Information	0
Arrests	0
Criminal Convictions/Pleas	0
Referrals to Federal Civil Prosecutors	3
Referrals to State/Local Civil Authorities	0
Civil Settlements/Judgments	1
OIG Reports of Investigation Issued to AmeriCorps	2
Administrative Actions taken by AmeriCorps (includes agency suspension/termination of awards, employee misconduct remedies, and other actions taken in response to OIG investigations)	1
Suspension and Debarment Recommendations	4*
Total Investigative Recoveries (includes funds returned/recovered, funds put to better use, restitution, fees and civil settlements)	\$2,865,724

\* Details regarding suspension and debarment recommendations are contained in a separate section of this report.



## ***Suspension and Debarment***

Suspension and debarment are administrative tools that protect the Federal government from doing business with individuals and organizations that cannot be trusted to comply with laws, rules, and regulations or to be good stewards of Federal funds. Qualifying misconduct must demonstrate a lack of business integrity, such as contract or grant fraud; destruction, fabrication, or falsification of documents; violation of policies or regulations; or substantial failure to adhere to grant conditions.

- Suspension temporarily excludes a person or entity from receiving government awards, generally for up to 12 months, when there is adequate evidence that may merit debarment, and immediate action is needed to protect the government's interest.
- Debarment excludes a person or entity from receiving government awards for a set period, generally up to three years, based upon a finding of wrongdoing related to honesty or integrity, a history of poor performance, or willful failure to perform the requirements of an award, or any cause serious enough to affect present responsibility.<sup>8</sup>

AmeriCorps OIG recommends suspension or debarment to AmeriCorps in appropriate cases. AmeriCorps' Suspension and Debarment Official (SDO) decides whether to issue a suspension or propose debarment, notifies the affected individual or organization, and considers any information that they may submit in opposition before deciding whether to debar. The active coordination between AmeriCorps and AmeriCorps OIG strengthens the protection of Federal funds.

## *Highlights of suspensions and debarments during this reporting period*

AmeriCorps OIG continues to recommend suspensions and debarments in cases where Federal interests require protection from individuals and organizations that cannot be trusted to administer Federal funds responsibly.

The bases upon which AmeriCorps OIG requests suspension and debarment are serious. We continue to see instances of time and attendance fraud (principally to inflate the service hours claimed so that a member can receive an education award for which they are not eligible), false certification of education awards, embezzlement or theft, and the deliberate misuse of Federal funds for personal gain. We have also seen instances of sexual assaults committed by AmeriCorps members and AmeriCorps Seniors volunteers against minors and AmeriCorps members. Time and attendance fraud, embezzlement, theft, and sexual assault and harassment are acts that harm the reputation of AmeriCorps and AmeriCorps programs.

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<sup>8</sup> Neither suspension nor debarment affects individual entitlements, such as Social Security benefits. 2 C.F.R. § 180.215.

OIG's S&D  
Recommendations to  
AmeriCorps

4

Debarment Proposals  
Issued by AmeriCorps

2

Individuals Suspended  
or Debarred

6

Timely action on suspension and debarment recommendations is important to protect the public from fraud and waste. The agency's process of temporarily delegating suspension and debarment authority to a detailee made great strides in addressing the challenges it has faced in timely responding to OIG recommendations. Now that AmeriCorps has designated the Deputy Chief Financial Officer as its permanent Suspension and Debarment Official, we are optimistic that the change will help AmeriCorps eliminate delays and further strengthen its suspension and debarment program.

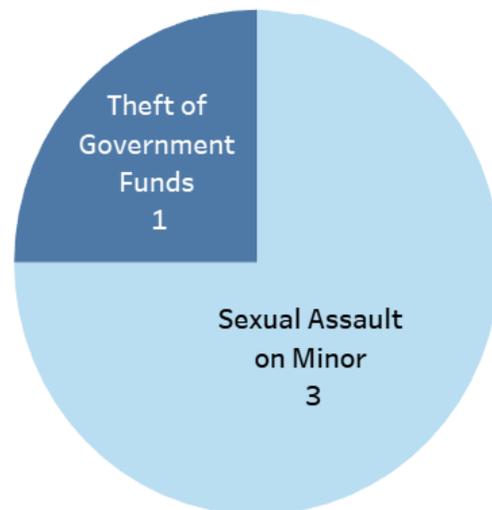
During this reporting period, we recommended the government-wide debarment of four individuals. AmeriCorps OIG issued three debarment recommendations based on sexual assault convictions involving minors, including a conviction for lewd or lascivious molestation of a minor and a conviction for attempting to commit unlawful sexual contact. We issued the remaining debarment recommendation due to the theft of government funds.

AmeriCorps issued six notices of final debarment. One debarment was the result of a recommendation in a matter described in more detail below. The remaining debarments stemmed from OIG recommendations made in previous reporting periods

Below we summarize two of the matters for which AmeriCorps OIG recommended government-wide debarment this reporting period.

AmeriCorps OIG recommended the debarment of Teresa Moreno, the former Co-Executive Director of Colorado Statewide Parent Coalition (CSPC), based upon a cause so serious or compelling a nature that it affected her present responsibility. CSPC was a sub-recipient of an AmeriCorps Social Innovation Fund (SIF) grant that was awarded to increase childhood literacy. From 2013 to 2019, Moreno used CSPC credit cards to pay for approximately \$180,000 worth of personal expenses, including at Netflix, Sephora, Ross Clothing Store, and Comcast. Moreno then paid off those credit cards using CSPC funds. On September 29, 2022, AmeriCorps debarred Moreno from participating in

**Conduct Resulting In Suspension/Debarment Recommendations This Reporting Period**



Federal procurement and nonprocurement programs for three years.

AmeriCorps OIG recommended the debarment of Erin Byrd, a former AmeriCorps member with Public Allies, based upon Byrd’s conviction for attempting to commit sexual assault against a minor. In September 2018, Byrd pleaded guilty to one count of Attempt to Commit Unlawful Sexual Contact. The crime for which Byrd pleaded guilty was committed while fulfilling service hours on an AmeriCorps grant, at her AmeriCorps service site, and against a minor victim she had access to due to her AmeriCorps service.

***Suspension and Debarment Recommendations, FY 2020- FY 2022***

	FY 2020		FY 2021		FY 2022		Total
	Suspensions	Debarments	Suspensions	Debarments	Suspensions	Debarments	
<b>Falsely Certifying Ed Awards/Time and Attendance Fraud</b>	2	1		2			5
<b>Sexual Assault</b>						3	3
<b>Theft of Government Funds</b>	1	2	9	3		4	19
<b>Total</b>							<b>27</b>



## *Peer Review*

Offices of Inspectors General undergo periodic peer reviews to ensure that their operations meet the professional standards of the IG community. The results of a peer review must be included in the Semiannual Report of the reviewed office, which must also identify any recommendations that have not been fully implemented. The OIG that conducts a peer review must likewise identify the outstanding and unimplemented recommendations pertaining to the office that it reviewed. The specific statutory requirements appear in Section 5 of the Inspector General Act of 1978.

## ***Most Recent Peer Reviews of AmeriCorps OIG***

The positive peer reviews of the Offices of Audit and Investigation confirm the rigor of AmeriCorps OIG's oversight, which ensures that AmeriCorps is accountable to the public.

### ***Office of Audit***

The Library of Congress OIG completed a review of the audit operations of AmeriCorps OIG on June 8, 2022. The review concluded that the system of quality control for audit operations from October 1, 2018, through September 30, 2021, met Generally Accepted Government Auditing Standards (GAGAS) (April 2021 revision). AmeriCorps OIG's audit operations received a rating of pass, the highest rating available.

AmeriCorps OIG's inspections and evaluations (I&E) operations will be reviewed by the Special Inspector General for the Troubled Asset Relief Program (SIGTARP) during the next semiannual period. The review will assess whether AmeriCorps OIG's I&E operations meet the Council of Inspectors General on Integrity and Efficiency (CIGIE) Quality Standards for Inspections and Evaluations, also known as the Blue Book. The first external peer review report regarding AmeriCorps OIG's I&E operations was issued on October 16, 2019. That review, conducted jointly by the Offices of Inspectors General for the Peace Corps and the Office of Personnel Management, focused on AmeriCorps OIG's I&E Policies and Procedures Manual. The reviewers determined the Manual met the seven key standards of the Blue Book.

AmeriCorps OIG's Office of Audit conducted a modified peer review of the audit operations of the AbilityOne OIG during this semiannual period. A modified peer review is performed when the reviewed OIG does not regularly perform GAGAS engagements but maintains audit policies and procedures in anticipation of performing such work. The Office of Audit found that AbilityOne OIG's audit organization policies and procedures from October 1, 2018, through September 30, 2021, were current and consistent with GAGAS.

The Office of Audit is scheduled to perform an I&E peer review of the General Services Administration OIG at the beginning of FY 2024.

### ***Office of Investigation***

The Office of Investigation's most recent peer review report was issued in April 2018 by the Office of the Special Inspector General for Afghanistan Reconstruction. The report concluded the internal safeguards and management procedures for investigative operations complied with the quality standards established by the CIGIE and Attorney General guidelines. Due to COVID-19-related restrictions, the next peer review of Office of Investigation has been rescheduled for FY 2024.

The Office of Investigation is scheduled to perform a peer review of the Export-Import Bank OIG in the winter of FY 2023.

## ***Other Reportable Matters***

### ***Investigations Substantiating Misconduct by a Senior Government Employee***

None

### ***Whistleblower Retaliation***

None

### ***Interference with IG Independence***

None

### ***Undisclosed Audits, Investigations, Evaluations, or Inspections***

None

## *Appendix A*

This chart shows recommendations issued since 2011 that remain unimplemented in whole or in part.

Open Unimplemented Recommendations			
Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost Savings
1	OIG - 12-04 Issued 11/09/2011 Audit of Earned Education Awards Resulting from Compelling Personal Circumstances	Rec. No. 3(b): Implement the text description functionality in the MyAmeriCorps Portal to allow grantee personnel –to document the Compelling Personal Circumstances justifications.	Not quantified
	OIG - 12-04 Issued 11/09/2011 Audit of Earned Education Awards Resulting from Compelling Personal Circumstances	Rec. No. 3(c): Implement monitoring controls requiring a secondary level of review of each approved partial education award.	\$448,926
2	OIG - 13-06 Issued 06/06/2013 Agreed-Upon Procedures for Corporation for National and Community Service Grants Awarded to Edna McConnell Clark Foundation	Rec. No. 1(c): Revise the Frequently Asked Questions for National Service Criminal History Checks to require searches to be conducted for employees with maiden, married or former married names.	Not quantified
3	OIG - 14-09 Issued 06/20/2014 Audit of Blanket Purchase Agreements for Professional Consulting Services	Rec. No. 2: A central review committee (including a representative of the Office of Procurement Services) approve any consulting projects that exceed pre-established cost thresholds.	Difficult to quantify but likely in the millions
4	OIG - 17-05 Issued 12/05/2016 Evaluation of the National Civilian Community Corps (NCCC) Program	Rec. No. 1(a): Increase impact of national service by targeting resources cost-effectively; scale back NCCC and scale up other programs that perform same/comparable activities.	\$60,000,000
	OIG - 17-05 Issued 12/05/2016 Evaluation of the National Civilian Community Corps (NCCC) Program	Rec. No. 1(b): Determine optimal size of NCCC based on factors in report and reduce/eliminate activities that can be performed by other CNCS programs at lower cost.	See recommendation No. 1(a)
	OIG - 17-05 Issued 12/05/2016 Evaluation of the National Civilian Community Corps (NCCC) Program	Rec. No. 1(c): Work with Congress to reprogram funds from NCCC to other CNCS programs with comparable activities, to multiply effects of national service	See recommendation No. 1(a)
	OIG - 17-05 Issued 12/05/2016 Evaluation of the National Civilian Community Corps (NCCC) Program	Rec. No. 1(d): Enhance capacity of A-DRTs to deploy rapidly for disaster response.	See recommendation No. 1(a)
	OIG - 17-05 Issued 12/05/2016 Evaluation of the National Civilian Community Corps (NCCC) Program	Rec. No. 1(e): Limit types of projects undertaken by NCCC for activities that can be performed by other CNCS programs and track the time devoted thereto.	See recommendation No. 1(a)
5	OIG - 17-05 Issued 12/05/2016 Evaluation of the National Civilian Community Corps (NCCC) Program	Rec. No. 2(a): Treat FEMA and NCCC separately for purposes of achieving 50 participation by individuals from disadvantaged circumstances.	Not quantified
	OIG - 17-05 Issued 12/05/2016 Evaluation of the National Civilian Community Corps (NCCC) Program	Rec. No. 2(b): Develop comprehensive risk-based enrollment and retention strategy that includes identifying the characteristics that make individuals, including those from disadvantaged circumstances, successful; develop interview and application questions to identify those individuals.	Not quantified
	OIG - 17-05 Issued 12/05/2016 Evaluation of the National Civilian Community Corps (NCCC) Program	Rec. No. 2(f): Improve data on members from disadvantaged circumstances by looking at zip codes of residence, schools attended, receipt of public assistance in recent past, to reduce dependence on recruitment partners as only source of information.	Not quantified

Open Unimplemented Recommendations			
Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost Savings
	OIG - 17-05 Issued 12/05/2016 Evaluation of the National Civilian Community Corps (NCCC) Program	Rec. No. 2(h): Inform recruiting partners of their high NCCC attrition rates so they can take appropriate action.	Not quantified
	OIG - 17-05 Issued 12/05/2016 Evaluation of the National Civilian Community Corps (NCCC) Program	Rec. No. 2(i): Develop a policy that limits recruitment of members from other Federal programs.	Not quantified
	OIG - 17-05 Issued 12/05/2016 Evaluation of the National Civilian Community Corps (NCCC) Program	Rec. No. 2(j): Identify community organizations/activities likely to engage highly motivated youths and families from disadvantaged circumstances (faith-based, immigrant, athletic programs, etc.) and recruit from those. Consider pilot with Baltimore Archdiocese or charter schools serving target populations.	Not quantified
	OIG - 17-05 Issued 12/05/2016 Evaluation of the National Civilian Community Corps (NCCC) Program	Rec. No. 2(l): Identify the support that would increase retention and provide it. Engage Foster Grandparents and other local community groups to provide support.	Not quantified
	OIG - 17-05 Issued 12/05/2016 Evaluation of the National Civilian Community Corps (NCCC) Program	Rec. No. 2(n): Set program and campus recruitment and retention goals.	Not quantified
	OIG - 17-05 Issued 12/05/2016 Evaluation of the National Civilian Community Corps (NCCC) Program	Rec. No. 2(o): Develop granular information regarding root causes of attrition with better exit interviews of members and interviews of peers, sponsors and campus leaders; use the information for recruiting, selection and support.	Not quantified
	OIG - 17-05 Issued 12/05/2016 Evaluation of the National Civilian Community Corps (NCCC) Program	Rec. No. 2(p): Right-size NCCC and grow the program only after enrollment and retention have improved above a predetermined level	Not quantified
6	OIG - 17-05 Issued 12/05/2016 Evaluation of the National Civilian Community Corps (NCCC) Program	Rec. No. 3(a): Collect timely, objective, substantive feedback from sponsors, measured against objective outcomes, with results broken out by campus.	Not quantified
7	OIG - 17-05 Issued 12/05/2016 Evaluation of the National Civilian Community Corps (NCCC) Program	Rec. No. 4(a): Establish policies/procedures that give greater weight to proximity and travel costs for disaster projects, i.e., where possible, send the nearest team.	Not quantified
	OIG - 17-05 Issued 12/05/2016 Evaluation of the National Civilian Community Corps (NCCC) Program	Rec. No. 4(b): Expect that nearest teams will respond to a disaster and that disaster response takes priority over other projects.	Not quantified
8	OIG - 17-05 Issued 12/05/2016 Evaluation of the National Civilian Community Corps (NCCC) Program	Rec. No. 5(b): Connect NCCC alumni to non-profits in their home communities, to leverage the valuable training and experience provided by NCCC.	Not quantified

Open Unimplemented Recommendations			
Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost Savings
9	OIG Management Challenges Issued 12/07/2016 Modernizing Information Technology	Rec. No. 4: Ensure careful management and close oversight by senior executives of the \$43 million Grants and Member Management Modernization program, particularly because of the high-risk nature of this venture; the CNCS Office of Information Technology's lack of experience managing projects of this complexity and magnitude; the urgent need for better IT to support grant management; the amounts at risk; the lengthy delays already incurred; the expenditure of one third of the total estimated cost long before completing Phase 1; and the lack of any planned delivery dates for Phases 2 and 3.	\$24 million incurred to date
10	OIG Management Alert Issued 11/03/2016 NACHC Prohibited Activities: Missed Opportunities	Rec. No. 2: Identify all grantees and subgrantees whose service activities involve providing healthcare to women and girls of childbearing age, as well as those with service activities directed at education or mentoring of girls and young women middle school-aged and above and determine whether they have engaged in abortion-related prohibited activities within a pre-determined period.	Not quantified
11	OIG Management Alert Issued 11/03/2016 NACHC Prohibited Activities: Missed Opportunities	Rec. No. 3: Conduct similar risk assessments, identification of at-risk grantees, communications and targeted monitoring for other prohibited activities.	Not quantified
12	OIG Management Alert Issued 11/03/2016 NACHC Prohibited Activities: Missed Opportunities	Rec. No. 4: Identify any other factors that may increase the risk of individual prohibited activities and use that information for targeted education, training and monitoring as appropriate.	Not quantified
13	OIG Management Alert Issued 11/03/2016 NACHC Prohibited Activities: Missed Opportunities	Rec. No. 6: Enhance the capacity of eGrants to store and search critical emails; institutionalize policies and procedures to allow POs and GOs to capture key emails in eGrants; and develop criteria for identifying emails to be captured.	Not quantified
14	OIG Management Alert Issued 11/03/2016 NACHC Prohibited Activities: Missed Opportunities	Rec. No. 7: CNCS's to-be-developed Enterprise Risk Management strategy and planning include a component for specific prohibited activities, commensurate with magnitude of the risk, including the reputational and political risk to CNCS.	Not quantified
15	OIG Management Alert Issued 11/03/2016 NACHC Prohibited Activities: Missed Opportunities	Rec. No. 8: Accelerate the development of a more focused, targeted and risk-based model and approach to all grant monitoring including continuous assessment of the effectiveness of CNCS'S grant risk assessments and monitoring.	Not quantified
16	OIG Management Alert Issued 11/03/2016 NACHC Prohibited Activities: Missed Opportunities	Rec. No. 9: Without waiting for the development of a comprehensive risk-based monitoring strategy, develop and implement monitoring strategies for specific prohibited activities that can be conducted frequently, do not depend on site visits and provide a meaningful opportunity for prompt detection of violations or red flags, including searches of social media sites and surveys of members in accessible language, using the MyAmeriCorps Portal.	Not quantified

Open Unimplemented Recommendations			
Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost Savings
17	OIG Management Alert Issued 11/03/2016 NACHC Prohibited Activities: Missed Opportunities	Rec. No. 10: Assess during the grant application process whether an applicant is at particular risk for one or more specific prohibited activities. If so, CNCS should require that the grantee develop customized ways to address compliance with that prohibition, including detection controls. The Corporation should incorporate the resulting information into the monitoring plan and target CNCS monitoring activities accordingly and assess the effectiveness of the measures taken by the grantee.	Not quantified
18	OIG - 18-03 Issued 12/18/2017 FY 2017 Federal Information Security Modernization Act Evaluation of the CNCS	Rec. No. 25: 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. (New)	Not quantified
19	OIG - 18-03 Issued 12/18/2017 FY 2017 Federal Information Security Modernization Act Evaluation of the CNCS	Rec. No. 26: Ensure the facilities implement the following in regards to protection of mobile devices Enforce the prohibition of displaying passwords in public view <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>• 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>	Not quantified
20	OIG - 18-03 Issued 12/18/2017 FY 2017 Federal Information Security Modernization Act Evaluation of the CNCS	Rec. No. 27: Ensure the facilities implement the following in regards to protection of mobile devices: <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>	Not quantified
21	OIG 18-07 Issued 03/19/2018 Audit of Corporation for National And Community Service Grants Awarded to Mayor's Fund to Advance New York City	Rec. No 2(a): Disallow and recover \$1,663,952 in Federal costs awarded to Madison;	\$1,663,952
22	OIG 18-12 Issued 06/05/2018 VISTA Program Evaluation	Rec. No. 2: CNCS VISTA should develop a standard for capturing capacity building and measuring sustainability during and after the VISTA project is completed.	Not quantified
23	OIG 18-12 Issued 06/05/2018 VISTA Program Evaluation	Rec No. 5: VISTA should specifically measure the effectiveness of the policy allowing VISTA members to take classes while serving in the VISTA program. CNCS VISTA should build performance measures into all policy/procedure changes as a means to evaluate overall effectiveness of the change and allow for continuous process improvement.	Not quantified
24	Management Alert Issued 06/26/2018 Final Management Alert: Serious Weaknesses in National Civilian Community Corps Recruiting Contract May Jeopardize Program Success	Rec No. 2: Promptly undertake a new procurement, with clear objectives, statement of work, experience and professional attributes and deliverables which is structured as a performance-based contract, with metrics tied to recruitment of applicants who meet the program criteria, meet the diversity requirements and successfully complete their terms	Not quantified

Open Unimplemented Recommendations			
Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost Savings
25	<b>Management Alert</b> Issued 06/26/2018 <b>Final Management Alert: Serious Weaknesses in National Civilian Community Corps Recruiting Contract May Jeopardize Program Success</b>	<b>Rec No. 3: Assign a COR who has strong recruitment knowledge and experience to effectively manage and oversee this contract</b>	<b>Not quantified</b>
26	<b>OIG 18-13</b> Issued 08/20/2018 <b>Agreed-Upon Procedures for Corporation Grants Awarded SerVermont</b>	<b>Rec No. 2(d): Disallow and, if already used, recover education awards made to members who did not serve the minimum required service hours.</b>	<b>\$11,570</b>
27	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.1b.: Verify that the Commission complies with its program-monitoring procedures by: Reviewing the annual subgrantee risk assessments,	Not Quantified
28	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.1b.: Reviewing completed monitoring reports,	Not Quantified
29	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.1b.: Reviewing monitoring tools for all of the Commission's subgrantees, and	Not Quantified
30	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.1b.: Documenting that it performed all such procedures.	Not Quantified
31	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.1c: Verify that the Commission complies with its financial monitoring procedures for ensuring that its subgrantees comply with Single Audit requirements and that these procedures include: Identifying all subgrantees that have Corporation expenditures for each State fiscal year and determining which of the subgrantees underwent Single Audits of the expenditures;	Not Quantified
32	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.1c: Reviewing the audit reports for findings that affect Corporation grants to determine if the Commission must adjust its records;	Not Quantified
33	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.1c: Reconciling subgrantee Schedule of Expenditures of Federal Awards (SEFA) expenditures for Corporation grants to Commission payments to the subgrantees to determine if the Commission must adjust its records;	Not Quantified

Open Unimplemented Recommendations			
Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost Savings
34	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.1c: Determining if subgrantees accurately presented AmeriCorps and other Corporation awards on their SEFA schedules; and,	Not Quantified
35	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.1c: Retaining documentation of subgrantee audit report reviews.	Not Quantified
36	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.1d: Review documentation of the Commission's subgrantee reviews to verify that the Commission has implemented effective procedures for reviewing subgrantee Single Audit reports.	Not Quantified
37	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.2a.: Provide additional guidance and instruction to the Commission regarding applicable CFR timekeeping regulations.	Not Quantified
38	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.2b.: Verify that the Commission has implemented timekeeping processes and procedures that are consistent with the CFR timekeeping requirements.	Not Quantified
39	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.2c.: Verify that the Commission maintains timesheets or time certifications that include accounting for total activities worked on by employees.	\$317,927
40	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.2d.: Calculate and recover the appropriate amount of disallowed costs based on the costs questioned and require that the Commission adjusts its FFR for the disallowed costs.	Not Quantified
41	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.2e.: Monitor the Commission's matching requirements on these awards; at the end of the grant, determine whether the Commission met the match requirements.	Not Quantified

Open Unimplemented Recommendations			
Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost Savings
42	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.3a.: Provide the Commission with additional guidance and instruction regarding the documentation requirements in Federal cost principles, administrative requirements, and CFR regulations.	\$32,861
43	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.3b.: Verify that the Commission instructed its subgrantees regarding the documentation requirements in Federal cost principles, administrative requirements, and CFR regulations.	Not Quantified
44	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.3c.: Verify that the Commission conducts financial monitoring of subgrantee Federal and match costs and that it ensures the costs are: Adequately documented.	Not Quantified
45	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.3c.: Charged to the correct project.	Not Quantified
46	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.3c.: Allocable to the Corporation's grant awards, including documentation of the allocation methodology.	Not Quantified
47	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.3c.: Incurred during the grant period.	Not Quantified
48	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.3c.: Included in the approved or amended budgets.	Not Quantified
49	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.3c.: Allowable in accordance with applicable cost principles.	Not Quantified

Open Unimplemented Recommendations			
Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost Savings
50	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.3c.: Verifiable from recipient records.	Not Quantified
51	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.3c.: Not included as contributions for any other Federally assisted program.	Not Quantified
52	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.3c.: Not paid by the Federal government under another award, except where authorized by Federal statute.	Not Quantified
53	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.3d.: Monitor the Commission matching requirements on these awards; at the end of the grant, determine whether the Commission met the match requirements.	Not Quantified
54	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.3e.: Verify that the Commission monitored subgrantee matching requirements on these awards and, at the end of the grant, determine whether each subgrantee met the match requirements.	Not Quantified
55	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.3f.: Calculate and recover the appropriate amount of disallowed costs and related administrative costs based on costs questioned and require the Commission to adjust its FFR for the disallowed costs.	Not Quantified
56	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.4a.: Provide additional guidance and instruction to the Commission regarding applicable CFR regulations for financial management systems and record retention.	Not Quantified
57	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.4b.: Verify that the Commission has procedures to reconcile Federal and match costs reported on FFRs submitted to the Commission to Federal and match costs reported in the supporting accounting records and that the Commission has procedures to retain documentation supporting the Federal and match costs reported on the FFRs.	\$3,682

Open Unimplemented Recommendations			
Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost Savings
58	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.4c.: Verify that the subgrantees' financial monitoring procedures and tools include procedures to ensure that subgrantees reconcile Federal and match costs reported on reimbursement requests submitted to the Commission to Federal and match costs reported in the supporting accounting records.	Not Quantified
59	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.4d.: Review subgrantee site visit monitoring reports, completed subgrantee-monitoring tools, and subgrantee reconciliations to verify that all of the Commission's subgrantees have implemented controls to reconcile Federal and match costs.	Not Quantified
60	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.4e.: Monitor the Commission's matching requirements on these awards; and at the end of the grant, determine whether the Commission met the match requirements.	Not Quantified
61	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.4f.: Verify that the Commission monitored subgrantee matching requirements for these awards and, at the end of the grant, determine whether each subgrantee met the match requirements.	Not Quantified
62	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.4g. : Calculate and recover the appropriate amount of disallowed costs and related administrative costs based on costs questioned and require the Commission to adjust its FFR for the disallowed costs.	Not Quantified
63	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.5a.: Ensure that the Commission is requiring its subgrantees to comply with Alternate Search Procedures.	\$376,768
64	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.5b.: Verify that the Commission's site visit monitoring tool includes procedures for ensuring that subgrantees: Implement and maintain written procedures and a formal process for documenting the verification of member and grant-funded staff identities against a government-issued photo identification.	Not Quantified
65	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.5b.: Conduct State criminal registry, FBI, and NSOPW searches on grant-funded staff and members.	Not Quantified

Open Unimplemented Recommendations			
Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost Savings
66	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.5b.: Maintain documentation to support these searches and the dates the searches were initiated.	Not Quantified
67	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.5b.: Conduct nationwide NSOPW searches using the correct member and staff names.	Not Quantified
68	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.5c.: Review subgrantee site visit monitoring reports and completed subgrantee-monitoring tools to verify that the Commission has implemented the above recommendation and that subgrantees are complying with the procedures.	Not Quantified
69	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.5d.: Monitor the Commission's matching requirements on these awards; at the end of the grant, determine whether the Commission met the match requirements.	Not Quantified
70	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.5e.: Verify that the Commission monitored subgrantee matching requirements on these awards and, at the end of the grant, determine whether each subgrantee met the match requirements.	Not Quantified
71	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.5f. : Calculate and recover the appropriate amount of disallowed costs and related administrative costs based on costs questioned and require the Commission to adjust its FFR for the disallowed costs.	Not Quantified
72	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.6a.: Verify that the Commission provided the subgrantees with guidance and instruction about the requirements for end-of-term evaluations.	\$158,348
73	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.6b.: Verify that the Commission's program-monitoring procedures for end-of-term evaluations include procedures for ensuring that: Subgrantees complete evaluations for all members and retain documentation of the evaluations.	Not Quantified

Open Unimplemented Recommendations			
Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost Savings
74	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.6b.: All members sign and date their evaluations.	Not Quantified
75	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.6b.: All supervisors sign and date the relevant evaluations.	Not Quantified
76	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.6b.: Evaluations include an assessment of whether the member has completed the required number of hours to be eligible for an education award.	Not Quantified
77	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.6c.: Review the Commission's subgrantee site visit reports, completed subgrantee-monitoring tools, and subgrantee end-of-term evaluations to verify that the Commission has properly implemented its procedures for member evaluations.	Not Quantified
78	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.6d.: Disallow and recover the appropriate amount of education awards based on our questioned amounts.	Not Quantified
79	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.6e. : Calculate and recover the appropriate amount of disallowed costs and related administrative costs based on costs questioned and require the Commission to adjust its FFR for the disallowed costs.	Not Quantified
80	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.7a.: Provide the Commission with guidance on creating policies to address offsite member activities and increases in member service hours at the end of the member's service term. The policies should address controls for member activities, including: Obtaining approvals from subgrantee supervisors before members perform service offsite or at home.	\$22,387
81	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.7a.: Recording and documenting service hours on member timesheets for offsite service performed at night, on weekends, on holidays, and on other days when the member's service site is closed.	Not Quantified

Open Unimplemented Recommendations			
Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost Savings
82	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.7a.: Documenting member service activities performed at night, on weekends, on holidays, and on other days when the service sites are closed, either by including descriptions of the activities on the member's timesheet or by maintaining daily activity logs describing the duties performed.	Not Quantified
83	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.7b.: Verify that the Commission provided all of its subgrantees with guidance and instruction regarding: Increases in member service hours at the end of the member's service term.	Not Quantified
84	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.7b.: Offsite member service activities performed at night, on weekends, on holidays, and on other days when the member host site is closed.	Not Quantified
85	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.7c.: Verify that the Commission's program monitoring includes procedures for ensuring that: Members at subgrantee sites document service activities performed, either by recording the activities in the comments section of the electronic timesheet or by maintaining daily activity logs describing the duties performed.	Not Quantified
86	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.7c.: Programs have written policies describing the circumstances in which it is necessary for members to perform offsite service hours at night, on weekends, and on holidays, as well as for describing the program's method of verifying that the members served the hours.	Not Quantified
87	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.7d.: Review the Commission's subgrantee site visit monitoring reports and completed subgrantee-monitoring tools to verify that the Commission has properly implemented monitoring procedures to review irregular or unusual increases in member service hours at the end of the member's service term and to review member service activities performed offsite.	Not Quantified
88	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.7e.: Disallow and, if already used, recover education awards made to members who did not serve the minimum required service hours.	Not Quantified
89	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.8a.: Verify that the Commission confirms that its subgrantees modify their electronic timekeeping software to prevent early certifications.	\$25,252

Open Unimplemented Recommendations			
Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost Savings
90	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.8b.: Verify that the Commission provides its subgrantees with guidance and instruction regarding procedures for member timekeeping.	Not Quantified
91	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.8c.: Verify that the Commission's program-monitoring procedures include procedures to confirm that:	Not Quantified
92	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.8c.: Hours certified in the Portal for members at each of its subgrantee sites are accurately supported by timesheets.	Not Quantified
93	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.8c.: Members and supervisors at each subgrantee site do not sign member timesheets until the members have completed their service for the period.	Not Quantified
94	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.8d.: Review the Commission's subgrantee site visit monitoring reports and completed subgrantee-monitoring tools to verify that the Commission has properly implemented monitoring procedures for member timesheets.	Not Quantified
95	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.8e.: Disallow and, if already used, recover education awards made to members who did not serve the minimum required service hours.	Not Quantified
96	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.9a.: Verify that the Commission provides the subgrantees with guidance and instructions regarding Corporation requirements concerning compelling personal circumstances and the adequate documentation thereof.	\$16,870
97	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.9b.: Require the Commission to provide a secondary level of review for members exited for compelling personal circumstances, ensuring that the subgrantees' reasons for exiting the members meet AmeriCorps requirements and are adequately documented.	Not Quantified

Open Unimplemented Recommendations			
Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost Savings
98	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.9c.: Disallow and, if already used, recover education awards made to members who did not meet AmeriCorps requirements for compelling personal circumstances or whose compelling personal circumstances were not adequately documented.	Not Quantified
99	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.9d.: Revise the regulations for compelling personal circumstances to include a requirement to obtain a doctor's note when members are unable to complete their service term due to illness.	Not Quantified
100	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.10a.: Ensure that the Commission has monitoring procedures in place to be sure that subgrantees correctly define member living allowances in member agreement forms, submit PERs in accordance with internal reporting requirements, and verify that all members sign member service agreement forms.	Not Quantified
101	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.10b.: Review subgrantee site visit monitoring reports and completed subgrantee monitoring tools to verify that the Commission has implemented the above recommendation and that subgrantees are complying with the requirements	Not Quantified
102	<b>OIG-19-06</b> <b>Issued 3/12/2019</b> <b>Agreed-Upon Procedures (AUP) review of AmeriCorps grant funds to Serve Indiana</b>	<b>Rec. No. 11: Recover the \$43,626 in questioned Federal costs and \$19,390 in education awards and address any impact to Federal costs of the \$33,720 in questioned match costs for American Red Cross of Indiana for grant No. 15ACHIN001.</b>	<b>\$96,736</b>
103	OIG-19-08 Issued 5/28/2019 Agreed-Upon Procedures for Corporation for National and Community Service Grants Awarded to the Serve Guam Commission	Rec. No. 7: Require that SGC provide Sanctuary with the requirements of an adequate financial management system and ensure that Sanctuary implements an adequate system. The documentation provided should include guidance on how to determine the allowability of grant costs claimed and accounting for both Federal and match costs.	Not quantified
104	<b>OIG-19-08</b> <b>Issued 5/28/2019</b> <b>Agreed-Upon Procedures for Corporation for National and Community Service Grants Awarded to the Serve Guam Commission</b>	<b>Rec. No. 11: Require Serve Guam Commission to submit an updated Financial Federal Report for the 14AH award that removes the \$18,761 of questioned match costs.</b>	<b>\$18,761</b>
105	OIG-19-08 Issued 5/28/2019 Agreed-Upon Procedures for Corporation for National and Community Service Grants Awarded to the Serve Guam Commission	Rec. No. 18: Require SGC, as part of its subgrantee monitoring processes, to perform periodic testing of subgrantees' other direct costs to ensure that they incurred and claimed all costs in accordance with grant provisions, laws, and regulations.	Not quantified
106	OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	Rec. No. 2: Provide training to CNCS 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. (new)	Not quantified

Open Unimplemented Recommendations			
Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost Savings
107	OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	Rec. No. 8: Update CNCS's Standard Operating Procedure: Statement on Standards for Attestation Engagements (SSAE) 18 Report Review to explain how CNCS 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. (new)	Not quantified
108	OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	Rec. No. 9: 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. (new)	Not quantified
109	OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	Rec. No. 14: Complete its efforts to be fully compliant with the Office of Management and Budget Circular No. A-11, Preparing, Submitting, and Executing the Budget. (repeat)	Not quantified
110	OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	Rec. No. 15: Provide mandatory training to CNCS accounting staff on the proper use of object class, sub general ledger accounts, and document/transaction types on all obligation and expense transactions. (repeat)	Not quantified
111	OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	Rec. No. 17: Strengthen coordination between Accounting and Financial Management Services and the Office of Budget to ensure that transactions are recorded accurately and timely. (modified repeat)	Not quantified
112	OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	Rec. No. 21: 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; finalize materiality thresholds applied; update accounting transactions, and clearly identify periods when adjustments will be made regardless of materiality. (new)	Not quantified
113	OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	Rec. No. 22: Develop for 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 CNCS's transition to shared service, coordinate with the service provider to determine methods that would enhance the security and quality of the existing estimation models. (new)	Not quantified
114	OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	Rec. No. 23: Strengthen controls to ensure the Trust modeling is performed by trained personnel to:	Not quantified

**Open Unimplemented Recommendations**

Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost Savings
	<p>OIG-20-01 and 20-02                      Issued 11-20-2019                      Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements</p>	<p>Rec. No. 23(a): Conduct detailed analysis and validation of data sources.</p>	<p>Not quantified</p>
	<p>OIG-20-01 and 20-02                      Issued 11-20-2019                      Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements</p>	<p>Rec. No. 23(b): Review and ensure the reasonableness of assumptions used and document the rationale behind estimation assumptions.</p>	<p>Not quantified</p>
	<p>OIG-20-01 and 20-02                      Issued 11-20-2019                      Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements</p>	<p>Rec. No. 23(c) : Consider changes in conditions or programs that require further research and analysis. Update the assumptions when necessary.</p>	<p>Not quantified</p>
	<p>OIG-20-01 and 20-02                      Issued 11-20-2019                      Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements</p>	<p>Rec. No. 23(d): Compare estimates with subsequent results to assess the reliability of the assumptions and data used to develop estimates.</p>	<p>Not quantified</p>
<p align="center">115</p>	<p>OIG-20-01 and 20-02                      Issued 11-20-2019                      Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements</p>	<p>Rec. No. 24: Document and implement policies and procedures to include the following:</p>	<p>Not quantified</p>
	<p>OIG-20-01 and 20-02                      Issued 11-20-2019                      Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements</p>	<p>Rec. No. 24(a): Establish a thorough and robust quality control process to ensure that the Trust Obligation and Liability Model (TOLM) and Monthly Obligation and Liability Calculator (Calculator) are reviewed by qualified CNCS 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;</p>	<p>Not quantified</p>
	<p>OIG-20-01 and 20-02                      Issued 11-20-2019                      Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements</p>	<p>Rec. No. 24(b): Perform monthly reviews and reconciliations of the recorded new and outstanding obligations to ensure the accounting information is valid and proper;</p>	<p>Not quantified</p>
	<p>OIG-20-01 and 20-02                      Issued 11-20-2019                      Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements</p>	<p>Rec. No. 24(c) : Review obligation amounts to ensure amounts accurately reflect the status of the obligation;</p>	<p>Not quantified</p>

Open Unimplemented Recommendations			
Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost Savings
	OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	Rec. No. 24(d): Review obligations to verify that amounts, timeframe (i.e., grant dates are correctly reflected in the obligation);	Not quantified
	OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	Rec. No. 24(e) : Ensure obligations are sufficiently supported (i.e., by documentary evidence); and	Not quantified
	OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	Rec. No. 24(f): Perform complete reconciliations of all outstanding obligations monthly, and ensure any discrepancies identified are promptly researched and resolved. (repeat)	Not quantified
116	OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	Rec. No. 25: 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. (modified repeat)	Not quantified
117	OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	Rec. No. 26: 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. CNCS needs to:	Not quantified
	OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	Rec. No. 26(a): Train, mentor, and work to retain qualified employees;	Not quantified
	OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	Rec. No. 26(b): Cross-train employees so that knowledge of the model will reside with multiple staff rather than with one person; and	Not quantified
	OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	Rec. No. 26(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)	Not quantified
118	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 27: 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 pattern to develop the following key factors for grant accrual estimation:	Not quantified

Open Unimplemented Recommendations			
Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost Savings
	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 27(a): Percentage of CNCS grantees who drawdown funds in advance versus those on a reimbursable basis and their related grant amounts to its grant spending as a whole. If different key programs have different spending patterns, perform this analysis at the program level;	Not quantified
	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 27(b): An inventory of relevant and reliable grant data to be used for the grant accrual assumptions and documentation to support what data is considered relevant and reliable;	Not quantified
	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 27(c) : Grantees' incurred but not reported (IBNR) reporting pattern from when the expenses have been incurred to the time those expenses are included the grantees' Federal Financial Reports (FFR). Grantee surveys may be conducted to confirm the reasonableness of an IBNR estimate methodology. When alternative procedures are used, management should provide its data-based analysis to validate its assertion; and	Not quantified
	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 27(d) : Post-accrual analysis to compare the accrual (without the IBNR) and the expenditures reported in the FFRs for the same quarter. Thresholds should be established and documented based on materiality and the degree of risk that management is willing to accept. When grantees' reported spending pattern deviates from its methodology, an analysis should be performed to determine whether any deviation is acceptable or the methodology should be further refined to reflect the actual grantees' reported expenditure pattern. (modified repeat)	Not quantified
119	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 28: Revise and implement policies and procedures for the grant accrual methodology so that:	Not quantified
	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 28(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;	Not quantified
	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 28(b): It addresses how the calculations are used to arrive at the Grants Payable and Advances to Other line items in the financial statements. (modified repeat)	Not quantified
120	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 30: Centralize the storage of all procurement documents in contract files and maintain them electronically. (repeat)	Not quantified
121	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 31: Strengthen internal control to ensure procurement documents are properly approved and retained. (repeat)	Not quantified
122	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 32: Analyze procurement undelivered orders balances quarterly to verify that balances are still valid for those without financial activities for an extended period. (repeat)	Not quantified

Open Unimplemented Recommendations			
Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost Savings
123	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 33: Research, resolve and document the disposition of any abnormal undelivered orders transactions/balances. (repeat)	Not quantified
124	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 34: Correct the financial system's posting logic to ensure all future transactions are recorded properly in accordance with United States Standard General Ledger. (repeat)	Not quantified
125	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 35: 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 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 patterns, and others. (modified repeat)	Not quantified
126	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 36: Conduct validation assessment of amounts accrued for the incurred but not reported on a periodic basis. As part of the validation, CNCS should consider the following:	Not quantified
	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 36(a): Subsequent activities against the amount estimated to determine the level of precision in the estimation;	Not quantified
	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 36(b): Trend the validation results and adjust the incurred but not reported estimation process to address any recurring significant fluctuations; and	Not quantified
	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 36(c) : Update the incurred but not reported estimation process as necessary to reflect changes in payment patterns. (repeat)	Not quantified
127	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 37: 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. (new)	Not quantified
128	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 38: Implement controls to ensure that transactions interfaced from eGrants are reflected in Momentum for the correct amounts, accounts, and number of transactions. (new)	Not quantified
129	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 40: Update AmeriCorps policy to recognize and record capitalized costs in the period incurred.	Not quantified

Open Unimplemented Recommendations			
Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost Savings
130	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 41: Update CNCS 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. (new)	Not quantified
131	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 42: Review the GMM contract status to ensure proper and timely deobligation of any remaining unliquidated obligations that are no longer needed. (new)	Not quantified
132	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 43: 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. (new)	Not quantified
133	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 44: Establish and implement periodic training on capitalization accounting standard, and CNCS Capitalization Policy for accounting, program, Office of Facility Support Services, and information technology staff. (new)	Not quantified
134	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 46: 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. (new)	Not quantified
135	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 47: 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. (repeat)	Not quantified
136	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 48: Determine the root causes and resolve expenditure differences between the Payment Management System and Momentum. (repeat)	Not quantified
137	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 49: Strengthen controls around the review of expired grant obligations by ensuring that:	Not quantified
	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 49(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.	Not quantified
	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 49(b): Document justifications for all required reports submission extensions granted to the grantee. (repeat)	Not quantified
138	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 50: Update the CNCS transaction code posting logic for recording grant expenditures to comply with the United States Standard General Ledger guidance. (repeat)	Not quantified

Open Unimplemented Recommendations			
Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost Savings
139	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 51: 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. (repeat)	Not quantified
140	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 53: 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. (repeat)	Not quantified
141	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 54: Determine the cause for the travel cost recovery difference to ascertain what corrective action is needed and to prevent issues from recurring. (new)	Not quantified
142	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 55: 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)	Not quantified
143	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 56: Reconcile the amounts reported in Other Liabilities to supporting documents to verify that Other Liabilities are supported by valid transactions and properly classified. (repeat)	Not quantified
144	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 57: 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. (modified repeat)	Not quantified
145	OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	Rec. No. 58: 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. (repeat)	Not quantified
146	OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	Rec. No. 59: Enforce the agency-wide information security program across the enterprise and improve performance monitoring to ensure controls are operating as intended at all facilities. (repeat)	Not quantified
147	OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	Rec. No. 60: Strengthen and refine the process for communicating CNCS facility-specific control deficiencies to CNCS facility personnel, and coordinate remediation of the control deficiencies. (repeat)	Not quantified
148	OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	Rec. No. 61: 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 CNCS information systems. (repeat)	Not quantified

Open Unimplemented Recommendations			
Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost Savings
149	OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	Rec. No. 62: Strengthen and refine the process for holding contractors accountable for remediation of control deficiencies in CNCS information systems. (repeat)	Not quantified
150	OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	Rec. No. 63: Implement all detailed recommendations in the FY 2019 FISMA Evaluation report. (repeat)	Not quantified
151	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 64: Reconcile the Accounts Receivable subsidiary ledger to the general ledger monthly. (repeat)	Not quantified
152	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 65: Reevaluate the policies and procedures for calculating the allowance for doubtful accounts. Related policies and procedures should include:	Not quantified
	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 65(a): CFO Office's staff's periodic review of the accounts receivable aging report, (repeat)	Not quantified
	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 65(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 (repeat)	Not quantified
	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 65(c) : Determination for possible write-offs. (repeat)	Not quantified
153	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 66: Revise the Allowance for Doubtful Accounts methodology to be consistent with the Debt Management Policy. (repeat)	Not quantified
154	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 67: 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. (new)	Not quantified
155	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 68: 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. Pending since FY 2018.	Not quantified
156	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 69: 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. (new)	Not quantified

Open Unimplemented Recommendations			
Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost Savings
157	OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	Rec. No. 70: Develop, implement and document procedures to identify all CNCS grantees that are required to submit single audit reports with their due dates. (new)	Not quantified
158	OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	Rec. No. 71: 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. (new)	Not quantified
159	OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	Rec. No. 72: Develop a practice to capture the single audit data to assess the effectiveness of the single audit report submission for all its grantees. (new)	Not quantified
160	OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	Rec. No. 73: 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. (new)	Not quantified
161	OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	Rec. No. 74: Update the Single Audit Resolution Policy to: Reflect the current monitoring process to track all audit findings related to CNCS-funded grants, and Address CNCS's responsibilities as the cognizant/oversight agency and how these responsibilities would be carried out. (new)	Not quantified
162	OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	Rec. No. 75: 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 CNCS in making award decisions. (new)	Not quantified
163	OIG-20-03 Issued 01/24/2020 Fiscal Year 2019 Federal Information Security Modernization Act Evaluation of The Corporation for National and Community Service	Rec. No. 1: Ensure that OIT monitors and promptly installs patches and antivirus updates across the enterprise when they are available from the vendor. Enhancements should include:  Pending Since 2017	Not quantified
	OIG-20-03 Issued 01/24/2020 Fiscal Year 2019 Federal Information Security Modernization Act Evaluation of The Corporation for National and Community Service	Rec. No. 1(a) : Implement a process to track patching of network devices and servers by the defined risk-based patch timelines in CNCS policy.	Not quantified
	OIG-20-03 Issued 01/24/2020 Fiscal Year 2019 Federal Information Security Modernization Act Evaluation of The Corporation for National and Community Service	Rec. No. 1(b) : Replacement of information system components when support for the components is no longer available from the developer, vendor or manufacturer.	Not quantified

**Open Unimplemented Recommendations**

Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost Savings
	<p>OIG-20-03                      Issued 01/24/2020                      Fiscal Year 2019 Federal Information Security Modernization Act Evaluation of The Corporation for National and Community Service</p>	<p>Rec. No. 1(c) : 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>Not quantified</p>
	<p>OIG-20-03                      Issued 01/24/2020                      Fiscal Year 2019 Federal Information Security Modernization Act Evaluation of The Corporation for National and Community Service</p>	<p>Rec. No. 1(d) : Enhance the inventory process to ensure all devices are properly identified and monitored.</p>	<p>Not quantified</p>
<p>164</p>	<p>OIG-20-03                      Issued 01/24/2020                      Fiscal Year 2019 Federal Information Security Modernization Act Evaluation of The Corporation for National and Community Service</p>	<p>Rec. No. 2: 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 AmeriCorps policy. If the internet connections are determined to be inadequate, develop and implement a plan to enhance the current internet connections. Pending since FY 2019.</p>	<p>Not quantified</p>
<p>165</p>	<p>OIG-20-03                      Issued 01/24/2020                      Fiscal Year 2019 Federal Information Security Modernization Act Evaluation of The Corporation for National and Community Service</p>	<p>Rec. No. 4: 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. Pending since FY 2019.</p>	<p>Not quantified</p>
<p>166</p>	<p>OIG-20-03                      Issued 01/24/2020                      Fiscal Year 2019 Federal Information Security Modernization Act Evaluation of The Corporation for National and Community Service</p>	<p>Rec. No. 5: Develop and implement a written process to ensure RemedyForce tickets are completed at the time the inventory is updated. Pending since FY 2019.</p>	<p>Not quantified</p>
<p>167</p>	<p>OIG-20-03                      Issued 01/24/2020                      Fiscal Year 2019 Federal Information Security Modernization Act Evaluation of The Corporation for National and Community Service</p>	<p>Rec. No. 6: Develop and implement a written process to perform periodic reconciliations between CMDB and the FasseTrack system. Pending since FY 2019.</p>	<p>Not quantified</p>
<p>168</p>	<p>OIG-20-03                      Issued 01/24/2020                      Fiscal Year 2019 Federal Information Security Modernization Act Evaluation of The Corporation for National and Community Service</p>	<p>Rec. No. 7: Perform and document analysis to determine the feasibility of completely automating the inventory management process. Pending since FY 2019.</p>	<p>Not quantified</p>
<p>169</p>	<p>OIG-20-03                      Issued 01/24/2020                      Fiscal Year 2019 Federal Information Security Modernization Act Evaluation of The Corporation for National and Community Service</p>	<p>Rec. No. 9: 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.</p> <p>Pending since 2018</p>	<p>Not quantified</p>
<p>170</p>	<p>OIG-20-03                      Issued 01/24/2020                      Fiscal Year 2019 Federal Information Security Modernization Act Evaluation of The Corporation for National and Community Service</p>	<p>Rec. No. 11: Implement Personal Identification Verification multifactor authentication for local and network access for privileged users to all workstations and servers.</p> <p>Pending since 2018</p>	<p>Not quantified</p>

**Open Unimplemented Recommendations**

Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost Savings
171	OIG-20-03 Issued 01/24/2020 Fiscal Year 2019 Federal Information Security Modernization Act Evaluation of The Corporation for National and Community Service	Rec. No. 12: 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.  Pending since 2018	Not quantified
172	OIG-20-03 Issued 01/24/2020 Fiscal Year 2019 Federal Information Security Modernization Act Evaluation of The Corporation for National and Community Service	Rec. No. 14: Enhance information systems to automatically disable user accounts after 30 days of inactivity in accordance with Corporation for National and Community Service policy. This includes monitoring automated scripts to validate accounts are disabled properly. Pending since 2019	Not quantified
173	OIG-20-03 Issued 01/24/2020 Fiscal Year 2019 Federal Information Security Modernization Act Evaluation of The Corporation for National and Community Service	Rec. No. 16: 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. Pending since FY 2019	Not quantified
174	OIG-20-03 Issued 01/24/2020 Fiscal Year 2019 Federal Information Security Modernization Act Evaluation of The Corporation for National and Community Service	Rec. No. 23: Physically or mechanically disable the networking capability of the laptop used for member badging at the NCCC Pacific Region Campus. Pending since FY 2019	Not quantified
175	OIG-20-03 Issued 01/24/2020 Fiscal Year 2019 Federal Information Security Modernization Act Evaluation of The Corporation for National and Community Service	Rec. No. 25: 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. Pending since FY 2019	Not quantified
176	OIG-20-03 Issued 01/24/2020 Fiscal Year 2019 Federal Information Security Modernization Act Evaluation of The Corporation for National and Community Service	Rec. No. 29: 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.  Pending since 2018	Not quantified
177	OIG-20-03 Issued 01/24/2020 Fiscal Year 2019 Federal Information Security Modernization Act Evaluation of The Corporation for National and Community Service	Rec. No. 30: Develop and implement a written process to review and analyze the wireless network logs at the NCCC Pacific and Southwest Regional Campuses. Pending since FY 2019	Not quantified
178	OIG-20-03 Issued 01/24/2020 Fiscal Year 2019 Federal Information Security Modernization Act Evaluation of The Corporation for National and Community Service	Rec. No. 31: 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. Pending since 2018	Not quantified
179	OIG-20-05 Issued 11-14-2019 Fiscal Year 19, Quarter 1 DATA Act Submission	Rec. No. 5: Instruct grant management personnel to provide an appropriate award description for all awards in the Executive Summary field in the grant application screen of eGrants. Monitor staff compliance with those instructions and take corrective action as needed (Pending since FY 2019).	Not quantified

Open Unimplemented Recommendations			
Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost Savings
180	OIG-20-06 Issued 11-15-2019 Audit of Corporation for National and Community Service AmeriCorps Grant Awarded to St. Bernard Project	Rec. No. 1: Calculate and recover the questioned Federal costs, match costs, and related administrative costs. Also, determine the impact on Federal costs due to questioned match costs.	\$25,641
181	OIG-AR-20-07 Issued 09/30/2020 (2) Audit of the Corporation for National and Community Service Grants Awarded to Youthprise	Rec. No. 1: Disallow and recover \$310,316 (\$47,220 in Federal and \$263,096 in match cost) for contract costs claimed for Search Institute, the Mentoring Partnership of Minnesota, and the Minnesota Department of Employment Economic Development from July 2016 through November 2017 due to noncompliance with Federal procurement regulations.	Not Quantified
182	OIG-AR-20-07 Issued 09/30/2020 Audit of the Corporation for National and Community Service Grants Awarded to Youthprise	Rec. No. 2: Recover additional costs expended during program years 4 and 5 on contracts for Search Institute, the Mentoring Partnership of Minnesota, and the Minnesota Department of Employment Economic Development due to noncompliance with Federal procurement regulations.	\$606,669
183	OIG-AR-20-07 Issued 09/30/2020 Audit of the Corporation for National and Community Service Grants Awarded to Youthprise	Rec. No. 3: Disallow and recover \$11,335 (\$2,271 in Federal and \$9,064 in match costs) for unapproved timesheets and incorrectly coded salaries.	\$673,178
184	OIG-AR-20-07 Issued 09/30/2020 Audit of the Corporation for National and Community Service Grants Awarded to Youthprise	Rec. No. 4: Disallow and recover \$3,059 in Federal cost for the employees' salaries and benefits for noncompliance with maintaining proper documentation of criminal history checks.	\$11,681
185	OIG-AR-20-07 Issued 09/30/2020 Audit of the Corporation for National and Community Service Grants Awarded to Youthprise	Rec. No. 9: Require Youthprise to strengthen its timekeeping policies and train employees to ensure time is accurately recorded, approved, and charged to the correct funding code.	Not Quantified
186	OIG-AR-20-07 Issued 09/30/2020 Audit of the Corporation for National and Community Service Grants Awarded to Youthprise	Rec. No. 10: Require Youthprise design and implement internal controls to ensure that employee personnel files comply with CNCS's criminal history check requirements.	Not Quantified
187	OIG-AR-20-07 Issued 09/30/2020 Audit of the Corporation for National and Community Service Grants Awarded to Youthprise	Rec. No. 11: Disallow and recover \$603,476 (\$231,806 in Federal and \$371,861 in match costs) from Sauk-Rapid Rice due to the lack of support for employee's time worked on the grant and \$3,192 for other Federal costs claimed because of insufficient match contributions.	Not Quantified
188	OIG-AR-20-07 Issued 09/30/2020 Audit of the Corporation for National and Community Service Grants Awarded to Youthprise	Rec. No. 12: Disallow and recover \$673,178 (\$336,062 in Federal and \$337,116 in match) from Guadalupe Alternative Programs due to being unable to verify the accuracy of employees' time worked on the grant because of the lack of time being segregated by project/program codes.	Not Quantified
189	OIG-AR-20-07 Issued 09/30/2020 Audit of the Corporation for National and Community Service Grants Awarded to Youthprise	Rec. No. 13: Disallow and recover \$11,681 (\$5,681 in Federal from Amherst H. Wilder, and \$6,000 in match from Sauk-Rapids Rice) due to unsupported costs in its financial management systems	Not Quantified
190	OIG-AR-21-02 Issued 08/17/2021 FY 2020 Performance Audit Report of AmeriCorps' Internal Control Program and National Service Trust Liability Model	Rec. No. 1: Develop policies and procedures to ensure any decisions made throughout the entire risk assessment process, including those based on judgment, are properly documented and readily available for review. Documentation should be maintained in the Internal Control Program Team's work papers and easily accessible.	Not Quantified

Open Unimplemented Recommendations			
Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost Savings
191	OIG-AR-21-02 Issued 08/17/2021 FY 2020 Performance Audit Report of AmeriCorps' Internal Control Program and National Service Trust Liability Model	Rec. No. 2: Finalize the Grant Operations policies and procedures to reflect the current state and post-reorganization.	Not Quantified
192	OIG-AR-21-02 Issued 08/17/2021 FY 2020 Performance Audit Report of AmeriCorps' Internal Control Program and National Service Trust Liability Model	Rec. No. 3: Update the testing of design and effectiveness attributes to be consistent with the new policies and procedures.	Not Quantified
193	OIG-AR-21-02 Issued 08/17/2021 FY 2020 Performance Audit Report of AmeriCorps' Internal Control Program and National Service Trust Liability Model	Rec. No. 4: Train responsible AmeriCorps staff to establish communication protocols with service providers to obtain timely updates from the ongoing service provider audits. This should provide an early warning if a modified or adverse Statement on Standards for Attestation Engagements (SSAE) 18 opinion is anticipated.	Not Quantified
194	OIG-AR-21-02 Issued 08/17/2021 FY 2020 Performance Audit Report of AmeriCorps' Internal Control Program and National Service Trust Liability Model	Rec. No. 5: Revise the Internal Control Program Team's annual Risk Assessment to include applicable risk factors recommended in the Office of Management and Budget Circular A-123 such as "New Technology;" "New or Revamped Information Systems;" and "Significant New or Changed Programs or Operations."	Not Quantified
195	OIG-AR-21-02 Issued 08/17/2021 FY 2020 Performance Audit Report of AmeriCorps' Internal Control Program and National Service Trust Liability Model	Rec. No. 6: Incorporate into the FY 2021 Risk Assessment PRISM and any other systems used in FY 2021 that were omitted from the FY 2020 Risk Assessment.	Not Quantified
196	OIG-AR-21-02 Issued 08/17/2021 FY 2020 Performance Audit Report of AmeriCorps' Internal Control Program and National Service Trust Liability Model	Rec. No. 7: Train the Office of the Chief Risk Officer staff on appropriate documentation and document retention policies to ensure that all documents required and used in the Internal Control Assessment are maintained and accessible to auditors and others for the required period of time.	Not Quantified
197	OIG-AR-21-02 Issued 08/17/2021 FY 2020 Performance Audit Report of AmeriCorps' Internal Control Program and National Service Trust Liability Model	Rec. No. 8: Train Office of the Chief Risk Officer staff on the Internal Control Program's assessment procedures. The training should include, but not be limited to, sampling; testing; concluding; reporting; performing quality control reviews; and documenting.	Not Quantified
198	OIG-AR-21-02 Issued 08/17/2021 FY 2020 Performance Audit Report of AmeriCorps' Internal Control Program and National Service Trust Liability Model	Rec. No. 9: Develop and implement a corrective action plan that aligns directly with and describes in detail the implementation plans to address the FY 2019 financial statements audit recommendations. This should include, at a minimum, a written plan with specific objectives; a detailed strategy and process for achieving each objective; quality control measures; a timeline with milestones and accountable	Not Quantified
199	OIG-AR-21-02 Issued 08/17/2021 FY 2020 Performance Audit Report of AmeriCorps' Internal Control Program and National Service Trust Liability Model	Rec. No. 10: Assess and document the known errors in the Trust Model and whether or not they could lead to material misstatements if not corrected. Document the rationale and procedures used to correct the data in the Trust Model.	Not Quantified
200	OIG-EV-21-03 Issued 12/18/2020 FY 2020 Federal Information Security Modernization Act (FISMA) Evaluation of the Corporation for National and Community Service	Rec. No. 2: Specify how quickly users must apply security and operating system updates on AmeriCorps mobile devices, and implement a process to deny access to AmeriCorps enterprise services for mobile devices that have not been updated within the prescribed period. Pending since FY 2020	Not Quantified

Open Unimplemented Recommendations			
Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost Savings
201	OIG-EV-21-03 Issued 12/18/2020 FY 2020 Federal Information Security Modernization Act (FISMA) Evaluation of the Corporation for National and Community Service	Rec. No. 3: Develop and implement a process to block unauthorized applications from installing on AmeriCorps mobile devices. Pending since FY 2020	Not Quantified
202	OIG-EV-21-03 Issued 12/18/2020 FY 2020 Federal Information Security Modernization Act (FISMA) Evaluation of the Corporation for National and Community Service	Rec. No. 6: 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. Pending since FY 2020	Not Quantified
203	OIG-EV-21-03 Issued 12/18/2020 FY 2020 Federal Information Security Modernization Act (FISMA) Evaluation of the Corporation for National and Community Service	Rec. No. 9: Ensure all personnel whose responsibilities include access to PII complete annual privacy-role based training. Pending since FY 2020	Not Quantified
204	OIG-EV-22-03 Issued 12/15/2021 FISCAL YEAR 2021 FEDERAL INFORMATION SECURITY MODERNIZATION ACT EVALUATION OF AMERICORPS	Rec. No. 1: 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	Not Quantified
205	<b>OIG-EV-21-01</b> <b>Issued 03/30/2021</b> <b>(3) Evaluation of AmeriCorps Grants Awarded to the Maine Commission for Community Service</b>	Rec. No.1: Disallow the \$592,737 in questioned match costs to recover the \$254,014 in Federal costs from LearningWorks for the program years 2017 and 2018 due to inadequate documentation to support its in-kind match contributions: donated classroom and office space, and teaching and administrative staff hours;	<b>\$846,751</b>
206	<b>OIG-EV-21-01</b> <b>Issued 03/30/2021</b> <b>Evaluation of AmeriCorps Grants Awarded to the Maine Commission for Community Service</b>	Rec. No.2: Conduct an assessment of LearningWorks' match contribution for its third-year funding to determine whether it met its match requirement, disallow any unsupported match contributions and recover any Federal funds that were overpaid as a result of LearningWorks' failure to meet its match requirements.	<b>Not Quantified</b>
207	OIG-EV-21-01 Issued 03/30/2021 Evaluation of AmeriCorps Grants Awarded to the Maine Commission for Community Service	Rec. No.3: Oversee the Maine Commission when coordinating with LearningWorks to revise its policies to define supporting documentation for the usage and valuation of donated spaces for in-kind contributions;	Not Quantified
208	OIG-EV-21-01 Issued 03/30/2021 Evaluation of AmeriCorps Grants Awarded to the Maine Commission for Community Service	Rec. No.4: Instruct the Maine Commission to evaluate compliance of LearningWorks procedures on internal controls for time recordkeeping for donated personnel time at its service sites to provide reasonable assurance that charges are accurate, allowable, and allocable; and	Not Quantified
209	OIG-EV-21-01 Issued 03/30/2021 Evaluation of AmeriCorps Grants Awarded to the Maine Commission for Community Service	Rec. No.5: Provide training to the Maine Commission staff and offer training to LearningWorks and other subgrantees concerning acceptable valuation and documentation of in-kind match costs.	Not Quantified
210	OIG-EV-21-01 Issued 03/30/2021 Evaluation of AmeriCorps Grants Awarded to the Maine Commission for Community Service	Rec. No.6: Require the Maine Commission to develop and implement oversight or quality control of all fiscal monitoring performed by its staff.	Not Quantified
211	OIG-EV-21-01 Issued 03/30/2021 Evaluation of AmeriCorps Grants Awarded to the Maine Commission for Community Service	Rec. No.7: Coordinate with the Maine Commission to develop guidance explaining and illustrating what constitutes acceptable documentation to support in-kind contributions;	Not Quantified

**\*\* Bold:** Recommendation is disagreed by AmeriCorps.

**\*\* Italicized :** Recommendation is repeated.

# Appendix B

This chart lists recommendations from recently issued audit reports, the implementation of which are not yet due.

**Recent Unimplemented Recommendations – Not Yet Due**

<b>Number</b>	<b>Report Title and Number</b>	<b>Recommendations</b>	<b>Dollar Value of Aggregate Potential Cost Savings</b>
1	OIG-AR-21-05 Issued 11/8/2021 Performance Audit of AmeriCorps' Compliance under the Digital Accountability and Transparency (DATA) Act of 2015	Rec. No.1: Develop and implement a plan of corrective actions to promptly address outstanding accounting and processing issues related to the transition to ARC. These issues include capturing all Federal Award Identification Numbers from Momentum in Oracle to ensure completeness of all data transferred; correcting invalid object class and program activity codes; and reconciling and validating balances between the old accounting system and the new accounting system	Not quantified
2	OIG-AR-21-05 Issued 11/8/2021 Performance Audit of AmeriCorps' Compliance under the Digital Accountability and Transparency (DATA) Act of 2016	Rec. No.2: Update the DATA Act Business Process Guide to include documenting the data inventory/mapping for Files A, B, C, D1 and D2 to ensure that standardized data elements and OMB and Treasury definitions per the DATA Act Information Model Schema (DAIMS) are used across AmeriCorps business processes, systems, and applications; identify the appropriate source systems where the data resides; and identify gaps.	Not quantified
3	OIG-AR-21-05 Issued 11/8/2021 Performance Audit of AmeriCorps' Compliance under the Digital Accountability and Transparency (DATA) Act of 2017	Rec. No.3: Work with ARC to ensure correct and complete Object Class and Program Activity codes are programmed in the source systems in accordance with OMB A-11, Section 83.	Not quantified

**Recent Unimplemented Recommendations – Not Yet Due**

<b>Number</b>	<b>Report Title and Number</b>	<b>Recommendations</b>	<b>Dollar Value of Aggregate Potential Cost Savings</b>
4	OIG-AR-21-05 Issued 11/8/2021 Performance Audit of AmeriCorps' Compliance under the Digital Accountability and Transparency (DATA) Act of 2018	Rec. No.4: Establish and implement processes to reconcile and maintain adequate documentation of the reconciliation of the data file linkages. In addition, the processes should include performing monthly completeness, accuracy, and timeliness tests of the data elements using the Inspector General Guide as an internal control monitoring system.	Not quantified
5	OIG-AR-21-05 Issued 11/8/2021 Performance Audit of AmeriCorps' Compliance under the Digital Accountability and Transparency (DATA) Act of 2019	Rec. No.5: Establish and comply with a timeliness standard for resolving DATA Broker warnings addressing data quality issues. Detailed corrective actions with milestones, deadlines, and responsible staff should be established.	Not quantified
6	OIG-AR-21-05 Issued 11/8/2021 Performance Audit of AmeriCorps' Compliance under the Digital Accountability and Transparency (DATA) Act of 2020	Rec. No.6: Establish and implement effective internal control to ensure that adequate documentation is maintained and is readily available to support procurement contracts and financial assistance awards (grants).	Not quantified
7	OIG-AR-21-05 Issued 11/8/2021 Performance Audit of AmeriCorps' Compliance under the Digital Accountability and Transparency (DATA) Act of 2021	Rec. No.7: Establish and implement controls to require that awardees (financial and procurement) register in SAM at the time of award.	Not quantified
8	OIG-AR-21-05 Issued 11/8/2021 Performance Audit of AmeriCorps' Compliance under the Digital Accountability and Transparency (DATA) Act of 2022	Rec. No.8: Develop, document, and implement a process to ensure that de-obligations of grants with canceled funds are reported to Financial Assistance Broker System (FABS), when they occur and not when they are administratively closed-out.	Not quantified

**Recent Unimplemented Recommendations – Not Yet Due**

<b>Number</b>	<b>Report Title and Number</b>	<b>Recommendations</b>	<b>Dollar Value of Aggregate Potential Cost Savings</b>
9	OIG-AR-22-01 and OIG- AR-22-02 Issued 11/15/2021 Audit of AmeriCorps' Fiscal Year 2021 Consolidated Financial Statements and National Trust Fund Financial Statements	Rec. No.1: Perform a risk assessment over the current state of the conversion to Administrative Resource Center (ARC) and work jointly with ARC, senior leadership, 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.	Not quantified
10	OIG-AR-22-01 and OIG- AR-22-02 Issued 11/15/2021 Audit of AmeriCorps' Fiscal Year 2021 Consolidated Financial Statements and National Trust Fund Financial Statements	<i>Rec. No.2: 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 recommendation for FY 2021</i>	Not quantified
11	OIG-AR-22-01 and OIG- AR-22-02 Issued 11/15/2021 Audit of AmeriCorps' Fiscal Year 2021 Consolidated Financial Statements and National Trust Fund Financial Statements	<i>Rec. No.3: Continue coordinating with ARC to ensure that its accounting platform is compatible with AmeriCorps' operations and the type of accounting transactions that AmeriCorps processes.                      Modified repeat recommendation for FY 2021</i>	Not quantified
12	OIG-AR-22-01 and OIG- AR-22-02 Issued 11/15/2021 Audit of AmeriCorps' Fiscal Year 2021 Consolidated Financial Statements and National Trust Fund Financial Statements	Rec. No.4: 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.	Not quantified

**Recent Unimplemented Recommendations – Not Yet Due**

<b>Number</b>	<b>Report Title and Number</b>	<b>Recommendations</b>	<b>Dollar Value of Aggregate Potential Cost Savings</b>
13	OIG-AR-22-01 and OIG- AR-22-02 Issued 11/15/2021 Audit of AmeriCorps' Fiscal Year 2021 Consolidated Financial Statements and National Trust Fund Financial Statements	Rec. No.5: 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, 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.	Not quantified
14	OIG-AR-22-01 and OIG- AR-22-02 Issued 11/15/2021 Audit of AmeriCorps' Fiscal Year 2021 Consolidated Financial Statements and National Trust Fund Financial Statements	Rec. No.6: 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.	Not quantified
15	<i>OIG-AR-22-01</i> <i>Issued 11/15/2021</i> <i>Audit of AmeriCorps' Fiscal Year 2021 Consolidated Financial Statements and National Trust Fund Financial Statements</i>	<i>Rec. No.7: Complete updating or revising the business process narratives to adapt to the significant changes in the current financial and control environment.</i> <i>Modified repeat recommendation for FY 2021</i>	Not quantified
16	OIG-AR-22-01 and OIG- AR-22-02 Issued 11/15/2021 Audit of AmeriCorps' Fiscal Year 2021 Consolidated Financial Statements and National Trust Fund Financial Statements (Recommendation 7)	Rec. No.8: Establish controls and training to ensure that each functional office/unit performs an independent assessment of internal controlsto 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.	Not quantified

**Recent Unimplemented Recommendations – Not Yet Due**

Number	Report Title and Number	Recommendations	Dollar Value of Aggregate Potential Cost Savings
17	OIG-AR-22-01 and OIG- AR-22-02 Issued 11/15/2021 Audit of AmeriCorps' Fiscal Year 2021 Consolidated Financial Statements and National Trust Fund Financial Statements (Recommendation 8)	Rec. No.9: 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.	Not quantified
18	OIG-AR-22-01 and OIG- AR-22-02 Issued 11/15/2021 Audit of AmeriCorps' Fiscal Year 2021 Consolidated Financial Statements and National Trust Fund Financial Statements (Recommendation 9)	Rec. No.10: Develop and implement audit readiness procedures to ensure that audit information is complete, accurate, has undergone proper quality control procedures, and readily available or can be retrieved timely. The audit readiness procedures should include audit coordination protocol with ARC that clearly define roles and responsibilities of all parties involved in the process.	Not quantified
19	OIG-AR-22-01 and OIG- AR-22-02 Issued 11/15/2021 Audit of AmeriCorps' Fiscal Year 2021 Consolidated Financial Statements and National Trust Fund Financial Statements (Recommendation 10)	<i>Rec. No.11: 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. The policies and procedures should address the following aspects: Modified repeat recommendation for FY 2021</i>	Not quantified

**Recent Unimplemented Recommendations – Not Yet Due**

Number	Report Title and Number	Recommendations	Dollar Value of Aggregate Potential Cost Savings
	OIG-AR-22-01 and OIG- AR-22-02 Issued 11/15/2021 Audit of AmeriCorps' Fiscal Year 2021 Consolidated Financial Statements and National Trust Fund Financial Statements	Rec. No.11(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.	Not quantified
	OIG-AR-22-01 and OIG- AR-22-02 Issued 11/15/2021 Audit of AmeriCorps' Fiscal Year 2021 Consolidated Financial Statements and National Trust Fund Financial Statements	Rec. No.11(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.	Not quantified
	OIG-AR-22-01 and OIG- AR-22-02 Issued 11/15/2021 Audit of AmeriCorps' Fiscal Year 2021 Consolidated Financial Statements and National Trust Fund Financial Statements	Rec. No.11(c): Research and retain supporting documents required for any identified account balance differences derived from its abnormal balance review or the tie point analysis.	Not quantified
	OIG-AR-22-01 and OIG- AR-22-02 Issued 11/15/2021 Audit of AmeriCorps' Fiscal Year 2021 Consolidated Financial Statements and National Trust Fund Financial Statements	Rec. No.11(d): Address fatal and non-fatal Government-wide Treasury Account Symbol edit failures prior to GTAS certification.	Not quantified
	OIG-AR-22-01 and OIG- AR-22-02 Issued 11/15/2021 Audit of AmeriCorps' Fiscal Year 2021 Consolidated Financial Statements and National Trust Fund Financial Statements	Rec. No.11(e): Document resolution for all balance differences and retain supporting documentation of related research.	Not quantified
20	<i>OIG-AR-22-01 and OIG- AR-22-02                      Issued 11/15/2021                      Audit of AmeriCorps' Fiscal Year 2021 Consolidated Financial Statements and National Trust Fund Financial Statements (Recommendation 11)</i>	<i>Rec. No.12: Continue working with 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.                      Modified repeat recommendation for FY 2021</i>	Not quantified

**Recent Unimplemented Recommendations – Not Yet Due**

<b>Number</b>	<b>Report Title and Number</b>	<b>Recommendations</b>	<b>Dollar Value of Aggregate Potential Cost Savings</b>
21	<p><i>OIG-AR-22-01 and OIG- AR-22-02 Issued 11/15/2021 Audit of AmeriCorps' Fiscal Year 2021 Consolidated Financial Statements and National Trust Fund Financial Statements (Recommendation 12)</i></p>	<p><i>Rec. No.13: Strengthen its policies and procedures over the processing of JEs going forward now that AmeriCorps has transitioned to the shared service environment. The policies and procedures should cover the following: Modified repeat recommendation for FY 2021</i></p>	<p><i>Not quantified</i></p>
	<p><i>OIG-AR-22-01 and OIG- AR-22-02 Issued 11/15/2021 Audit of AmeriCorps' Fiscal Year 2021 Consolidated Financial Statements and National Trust Fund Financial Statements</i></p>	<p><i>Rec. No.13(a): A process to track the sequence of JE transactions for completeness.</i></p>	<p><i>Not quantified</i></p>
	<p><i>OIG-AR-22-01 and OIG- AR-22-02 Issued 11/15/2021 Audit of AmeriCorps' Fiscal Year 2021 Consolidated Financial Statements and National Trust Fund Financial Statements</i></p>	<p><i>Rec. No.13(b): A policy as to when it is appropriate to use a JE and approval procedures for JEs recorded to ensure segregation of duties.</i></p>	<p><i>Not quantified</i></p>
	<p><i>OIG-AR-22-01 and OIG- AR-22-02 Issued 11/15/2021 Audit of AmeriCorps' Fiscal Year 2021 Consolidated Financial Statements and National Trust Fund Financial Statements</i></p>	<p><i>Rec. No.13(c): A requirement to provide a fact-specific description of the purpose of the JE, along with adequate supporting documentation.</i></p>	<p><i>Not quantified</i></p>
	<p><i>OIG-AR-22-01 and OIG- AR-22-02 Issued 11/15/2021 Audit of AmeriCorps' Fiscal Year 2021 Consolidated Financial Statements and National Trust Fund Financial Statements</i></p>	<p><i>Rec. No.13(d): Documentation needed to support JEs and how it will be maintained.</i></p>	<p><i>Not quantified</i></p>
22	<p><i>OIG-AR-22-01 and OIG- AR-22-02 Issued 11/15/2021 Audit of AmeriCorps' Fiscal Year 2021 Consolidated Financial Statements and National Trust Fund Financial Statements (Recommendation 13)</i></p>	<p><i>Rec. No.14: Validate and ensure JEs are properly supported, documented, and are readily available for examination. Modified repeat recommendation for FY 2021</i></p>	<p><i>Not quantified</i></p>

**Recent Unimplemented Recommendations – Not Yet Due**

Number	Report Title and Number	Recommendations	Dollar Value of Aggregate Potential Cost Savings
23	<p>OIG-AR-22-01                      Issued 11/15/2021                      Audit of AmeriCorps' Fiscal Year 2021 Consolidated Financial Statements and National Trust Fund Financial Statements</p>	<p><i>Rec. No.15: 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 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 recommendation for FY 2021</i></p>	Not quantified
24	<p>OIG-AR-22-01                      Issued 11/15/2021                      Audit of AmeriCorps' Fiscal Year 2021 Consolidated Financial Statements and National Trust Fund Financial Statements</p>	<p>Rec. No.16: 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.</p>	Not quantified
25	<p>OIG-EV-22-03                      Issued 12/18/2021                      FY 2021 Federal Information Security Modernization Act Evaluation of AmeriCorps</p>	<p>Rec. No.1: Design and implement an effective accountability system that includes clear expectations of goals, performance measures, estimated target dates, and monitoring to hold Office of Information Technology leadership accountable for improving AmeriCorps' information security program to an effective level.</p>	Not quantified
26	<p>OIG-EV-22-03                      Issued 12/18/2021                      FY 2021 Federal Information Security Modernization Act Evaluation of AmeriCorps</p>	<p>Rec. No.2: Complete asset tracking refresher training for the Tier 2 support team.</p>	Not quantified

**Recent Unimplemented Recommendations – Not Yet Due**

<b>Number</b>	<b>Report Title and Number</b>	<b>Recommendations</b>	<b>Dollar Value of Aggregate Potential Cost Savings</b>
27	OIG-EV-22-03 Issued 12/18/2021 FY 2021 Federal Information Security Modernization Act Evaluation of AmeriCorps	Rec. No.3: Update the AmeriCorps Standard Operating Procedures for Asset Tracking 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.	Not quantified
28	OIG-EV-22-03 Issued 12/18/2021 FY 2021 Federal Information Security Modernization Act Evaluation of AmeriCorps	Rec. No.5: Document and implement an annual review process to validate that all agreements for system interconnections are kept current.	Not quantified
29	OIG-EV-22-03 Issued 12/18/2021 FY 2021 Federal Information Security Modernization Act Evaluation of AmeriCorps	Rec. No.6: Develop, document, and communicate an overall Supply Chain risk Management 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 General Services Administration vendors, it should so state, and indicate who, if anyone, must approve exceptions.	Not quantified
30	OIG-EV-22-03 Issued 12/18/2021 FY 2021 Federal Information Security Modernization Act Evaluation of AmeriCorps	Rec. No.8: Immediately reinstate mandatory enforcement of multifactor authentication in accordance with CISA’s recommendation.	Not quantified
31	OIG-EV-22-03 Issued 12/18/2021 FY 2021 Federal Information Security Modernization Act Evaluation of AmeriCorps	Rec. No.9: Update AmeriCorps’ policy to require mandatory enforcement of multifactor authentication in the future, including in any hybrid work environment.	Not quantified
32	OIG-EV-22-03 Issued 12/18/2021 FY 2021 Federal Information Security Modernization Act Evaluation of AmeriCorps	Rec. No.10: 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.	Not quantified



*AmeriCorps' Response*



**AmeriCorps**

**AMERICORPS' RESPONSE**  
to the  
**OIG SEMIANNUAL REPORT 22-02 AND**  
**REPORT ON FINAL ACTION**

November 21, 2022



## MESSAGE FROM THE CHIEF EXECUTIVE OFFICER

AmeriCorps<sup>1</sup> is pleased to share its response to the Office of Inspector General's (OIG) Semiannual Report covering the second half of Fiscal Year 2022 (22-02). AmeriCorps is a federal agency dedicated to improving lives, strengthening communities, and fostering civic engagement through service and volunteering.

AmeriCorps members and AmeriCorps Seniors volunteers help communities address public health needs, prepare students for success in school, respond to natural disasters, support veterans and military families, preserve public lands, address climate change, and advance racial and economic equity. As a result of the historic funding in the American Rescue Plan Act, AmeriCorps is furthering its reach and impact across the country. This includes expanding service opportunities, increasing living allowances, providing pandemic assistance to millions of Americans, and joining the White House and other public and private partners to launch the National Partnership for Student Success.

AmeriCorps looks forward to continuing to work with government, nonprofit, private, and community organizations to unite Americans in service and make service a cornerstone to our democracy.

### Effectively Stewarding Federal Resources

The agency continues to prioritize Goal 4 of AmeriCorps' five-year strategic plan to ensure effective resource management of taxpayer dollars and to achieve a clean audit opinion.

When I began my tenure as CEO almost one year ago, I found an agency that was facing serious and significant financial management challenges, and beginning the process to address a situation that was many years in the making. Although much work remains and will take time, AmeriCorps has made steady progress and is committed to improving the agency's financial management and grants management. AmeriCorps continues to focus on key strategies and reforms to improve agency financial management, internal controls, and agency audit resolution; including investing in staff capacity and expertise, making needed improvements to agency corrective action planning and oversight, and providing more robust training to ensure consistent audit management and follow-up practices agencywide. AmeriCorps will continue to strengthen core business operations to make progress on a multi-year strategy toward improved agency audit management and audit resolution.

In collaboration with AmeriCorps' Board of Directors and the Office of Inspector General, the agency is dedicated to resolving operational challenges and ensuring responsible management of federal resources.

### Program Highlights

AmeriCorps programs continue to work closely with local communities to create lasting change in alignment with Goal 1 in AmeriCorps' strategic plan: partner with communities to

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<sup>1</sup>AmeriCorps is the operating name of the Corporation for National and Community Service.

alleviate poverty and advance racial equity. AmeriCorps' program accomplishments from this reporting period include the following:

### *AmeriCorps State and National*

AmeriCorps State and National awarded state service commissions and 342 nonprofit, faith, and community-based organizations more than \$580 million in funding. One of the largest investments in agency history, this funding allocates more than \$139 million of AmeriCorps' historic \$1 billion American Rescue Plan investment. Grants totaling more than \$431 million will support more than 42,000 AmeriCorps members. The FY 2022 grant competition, in alignment with the objectives within Goal 1 of AmeriCorps' strategic plan, awarded funds to state service commissions and nonprofit, faith, and community-based organizations that address COVID-19 response and recovery; educational opportunity and economic mobility in communities facing persistent unemployment; social cohesion and civic engagement; quality of life services for veterans and military families; environmental stewardship and climate change, and services for rural communities. In addition to the grant funding, AmeriCorps is making available up to \$173 million in education awards for AmeriCorps members.

In addition, more than \$156 million in formula funding is being awarded to governor-appointed state service commissions, which will support additional AmeriCorps member positions as determined by state priorities.

AmeriCorps State and National also awarded more than \$4.2 million to Tribal Nations. These grants will support more than 140 AmeriCorps members and prioritize the investment of national service resources into disaster services, economic opportunities, education (including traditional knowledge and Indigenous language), civic and social engagement, environmental stewardship, healthy futures, and veterans and military families. In addition to the grant funding, AmeriCorps is making available more than \$800,000 in education awards for AmeriCorps members.

### *AmeriCorps NCCC*

During the summer of 2022, pursuant to temporary authority provided in the Coronavirus Aid, Relief, and Economic Security Act, AmeriCorps NCCC launched a "Summer of Service" pilot, engaging Americans ages 18-26 in a short-term program focused on climate change mitigation and environmental stewardship. The program proved to be successful in terms of recruitment, retention, impact to community partners, and advancement of administration priorities. AmeriCorps NCCC's work on climate projects in Summer of Service and other programming are also responsive to the agency's strategic plan Objective 1.2: reduce greenhouse gas emissions, conserve lands and waters, and adapt to the changing climate. Informed by evidence-based recommendations from AmeriCorps' Office of Research and Evaluation, in coordination with an external researcher from the University of Maryland, AmeriCorps NCCC will continue to leverage this authority and engage more Americans in

national service, while also providing greater availability of AmeriCorps NCCC teams to communities across the nation.

In the final months of the reporting period, AmeriCorps NCCC led agency-wide efforts to respond to Hurricane Fiona in Puerto Rico and Hurricane Ian in Florida. Not only were AmeriCorps NCCC teams first on the scene for national service response, but AmeriCorps members from both the NCCC Traditional Corps and FEMA Corps programs continue to provide boots on the ground for these response efforts. One member of a partnering organization's leadership described an NCCC team's contribution to the disaster response effort from Hurricane Ian as "...probably the greatest thing we've had, resource-wise...so far...they know the drill, they know what to do."

AmeriCorps NCCC members are on the scene long after the media coverage subsides and other disaster response groups demobilize. The agency's records indicate that for major disasters, AmeriCorps members in the NCCC program are in the community for up to three to five years after the event. During the reporting period, AmeriCorps NCCC teams engaged in ongoing recovery work from Hurricane Harvey, a storm that made landfall over five years ago. They also supported long-term recovery work in Montana from June 2022 floods and Kentucky from July 2022 floods. The AmeriCorps NCCC program has a proven track record of fulfilling unmet community need for long-term disaster response work.

### *AmeriCorps Seniors*

On July 1, 2022, AmeriCorps Seniors awarded 43 grants totaling over \$10 million dollars to new grantee organizations through the American Rescue Plan Act. These awards, aligned with Objective 1.1 in AmeriCorps' strategic plan: mitigate the impacts of the COVID-19 pandemic and other public health crises, continue AmeriCorps' efforts to build on the President's vote of confidence in the power of national service to help communities re-open after the pandemic. Through these American Rescue Plan awards, AmeriCorps Seniors continues to demonstrate how engaging adults aged 55 and over in service is critical for communities. AmeriCorps Seniors' goals for American Rescue Plan funding are to increase the number of volunteers, serve communities most in need, and reach new communities and grantees that previously did not have AmeriCorps Seniors investments. These final awards are focused on meeting these goals.

These new grantee awards will support over 6,500 unduplicated AmeriCorps Seniors volunteers and over 800 Volunteer Service Years. The awards will also support AmeriCorps Seniors volunteers in over 190 counties, with 35 of those counties plus Guam being new to AmeriCorps Seniors funding. Fifty-five counties are receiving AmeriCorps funding for the first time, and 14 of those counties are considered high poverty priority areas.

### *AmeriCorps VISTA*

On August 14, 2022, AmeriCorps VISTA implemented a member living allowance increase using American Rescue Plan dollars. This increase raised AmeriCorps VISTA's minimum living allowance from \$15,002 to \$17,600 and aligns with Objective 2.1 in AmeriCorps' strategic

plan: empower AmeriCorps members to thrive and complete their term of service, and empower AmeriCorps Seniors volunteers to continue their service. This increase, along with at least a 7% inflationary increase, resulted in all AmeriCorps members in the VISTA program seeing a living allowance increase. The low living allowance is consistently cited by AmeriCorps members, alumni, and grantees as a barrier for members to start and remain in service. As of September 30, 2022, \$4 million in American Rescue Plan funding was spent to increase the living allowances.

AmeriCorps awarded more than 675 total projects and engaged over 6,000 individuals in service through the VISTA program. Some projects addressed social determinants of health and well-being (improving education, neighborhood resilience, access to health care and healthy food) and other approaches directly addressed increasing a household's income and assets (housing, financial savings, and asset development).

Approximately 1,260 AmeriCorps members in the VISTA program – more than 20% of all members – had service placements with 180 organizations tackling food insecurity in communities across the country during 2022. In recognition of the role the AmeriCorps VISTA program plays in supporting approaches to fighting food insecurity among individuals experiencing poverty, the Biden-Harris Administration invited AmeriCorps VISTA to work with other federal agencies and sub-committees to assist with planning the National Strategy on Hunger, Nutrition, and Health and the associated conference. AmeriCorps VISTA convened sponsors engaged its Food Security Initiative to include stakeholder experience in the development of the national strategy to improve nutrition, end hunger, and reduce diet-related diseases. The strategy makes clear that the federal government cannot end hunger and reduce diet-related diseases alone and outlines detailed calls to action for private sector; state, tribal, local, and territory governments; academia; and nonprofit and community groups to do their part to move closer to achieving the national strategy's goals by 2030.

### *AmeriCorps' Office of Research and Evaluation*

The AmeriCorps Office of Research and Evaluation (ORE) initiated two new multi-year evaluation projects: (1) the national evaluation of Public Health AmeriCorps and (2) the AmeriCorps Seniors Covid 19 Impact studies. AmeriCorps' ORE awarded 21 National Service and Civic Engagement grants to university partners examining civic life in America. The ORE also published an analysis of the AmeriCorps Member Exit Survey questions focused on Bridging Differences in support of the agency's United We Serve campaign (see [Bridging Differences through AmeriCorps Service | AmeriCorps](#)). Results for America once again recognized AmeriCorps for its leadership in implementing the Foundations for Evidence-Based Policymaking Act. The agency was awarded four additional points in September 2022 and again earned a silver medal.

### **Looking Ahead**

Time and time again, we see that when our country invests in national service, we all win. Communities are stronger and more resilient. Leaders of all ages and stages are cultivated and gain practical skills to continue a lifetime of service across sectors. And, the federal

investment is leveraged many times over, bringing new resources to tackle some of our nation's toughest challenges. As part of achieving the agency's five-year [strategic plan](#), AmeriCorps is also prioritizing being responsible stewards of taxpayer dollars and embedding diversity, equity, inclusion, and accessibility into the fabric of the agency. The agency's five strategic plan goals are as follows:

Goal 1: Partner with communities to alleviate poverty and advance racial equity

Goal 2: Enhance the experience for AmeriCorps members and AmeriCorps Seniors volunteers

Goal 3: Unite Americans by bringing them together in service

Goal 4: Effectively steward federal resources

Goal 5: Make AmeriCorps one of the best and most equitable places to work in the federal government

The agency looks forward to continuing its mission-driven work; tracking progress on essential priorities and strategic plan goals; and supporting AmeriCorps partners, grantees, AmeriCorps members, and AmeriCorps Seniors volunteers who are making a difference every day in communities across the nation.

Along with thousands of community partners and while working closely with the Office of Inspector General and its Board of Directors, AmeriCorps looks to expand pathways to opportunity for all Americans and use evidence to demonstrate the importance of national service in addressing the nation's most pressing challenges. Utilizing the investments in the American Rescue Plan, AmeriCorps will continue to tap into the unwavering spirit of the American people to improve lives, strengthen communities, and foster civic engagement.

National service has never been more important – and in the years to come, it will continue to prove its importance in uniting Americans across divides and creating a more equitable future for Americans of all backgrounds.

In service,



Michael D. Smith  
Chief Executive Officer  
AmeriCorps

## ASSESSMENT OF AMERICORPS' CORRECTIVE ACTION PLANS FOR FINANCIAL STATEMENT AUDITS AND CYBERSECURITY FINDS MIXED RESULTS ON LIKELY EFFECTIVENESS

The Office of Inspector General contracted with the financial statement and FISMA auditors to conduct an assessment of AmeriCorps' corrective action plans and provide feedback and ratings indicating if the corrective action plans were reasonable, required refinement, or were deemed inadequate due to the proposed corrective action not addressing the risk of future recurrence.

The agency used the feedback to revise corrective action plans during the auditor review process. In some cases, these include actions that strengthen the agency's control environment by improving processes or standard operating procedures or increase staff or staff expertise to better anticipate and correct issues with data quality, compliance, and reporting. The agency used auditor feedback to make improvements to corrective action plans that were acknowledged by the audit team in their review.

With the OIG's expertise, recommendations, and collaboration, AmeriCorps is making steady progress on a multi-year plan towards a clean financial audit opinion. The development and implementation of corrective action plans are a key part of AmeriCorps' audit resolution plan, and as part of ongoing leadership accountability efforts, corrective action plan progress is tracked via a series of monthly touchpoints, including executive level review at Risk Management Council meetings. The Risk Management Council's approval and tracking of corrective action plans provides AmeriCorps' executive-level leadership continuous involvement in audit resolution efforts.

The Office of the Chief Risk Officer engages all key stakeholders to continue to manage the tracking of the correction action plan process. The Risk Management Council provides executive-level oversight for the agency's FISMA compliance and financial management corrective action progress.

The corrective action plan approval process requires multiple executive-level approvals, thus adding accountability at the highest level within the agency for audit findings. The agency also added corrective action plan performance and accountability language to each employee's work plan to ensure accountability at all levels of the agency. Employees' work performance will be evaluated based on their implementation of duties pertaining to the corrective action plan process.

Throughout FY 2022, AmeriCorps provided quarterly updates to the House of Representatives Education and Labor Committee and the Office of Management and Budget on efforts toward audit remediation, improved financial management and other core business including progress on technology modernization.

AmeriCorps has an agency-wide commitment to resolving its audit findings and looks forward to working with Congress, the Office of Management and Budget, and the Office of the Inspector General to ensure corrective action plan implementation.

## WORK TO ADDRESS PENETRATION TESTING AND PHISHING CAMPAIGN FINDINGS

AmeriCorps' Office of Information Technology (OIT) made security improvements in response to the Office of Inspector General's penetration testing and phishing campaign evaluation. AmeriCorps' Microsoft Office 365 email system was re-configured to provide external email tagging. The tags are attached to the beginning of the subject line and included in the message body. AmeriCorps' OIT commenced testing with a pilot group on June 21, 2022. In addition, the OIT added a first-contact safety tip for users the first time they receive a message from a sender outside of the agency. This will show the initial contact with the recipient and warn of infrequent contacts.

AmeriCorps' OIT will roll out an integrated software platform, approved by the agency's senior management, for security awareness training combined with simulated phishing attack campaigns. The cohesive software tool will mitigate knowledge-based risk, including recognizing social engineering, spear phishing, and ransomware attacks. As a result, the agency will increase its accuracy in directing employee knowledge and decision-making on security risks.

The OIT's planned improvements to operational systems include Microsoft 365 migration, which will address the recommendation to implement a process to improve the detection rate of email spam. Microsoft Exchange Online Protection contains controls to improve email spam detection.

## AUDIT TABLES

TABLE I

### FINAL ACTION TAKEN ON AUDIT, INSPECTION, AND EVALUATION REPORTS

(For the Period April 1, 2022 - September 30, 2022)

	Number of <u>Reports</u>	Disallowed <u>Costs</u>
A. Reports for which final action had not been taken by the commencement of the reporting period	4	-
B. Reports for which management decisions were made during the reporting period	0	\$0
C. Reports for which final action was taken during the reporting period	0	\$0
1. Recoveries <sup>1</sup>		
(a) Collections and offsets		\$0
(b) Property in lieu of cash		-
(c) Other (reduction of questioned costs)		-
2. Write-offs		-
D. Reports for which final action was not taken by the end of the reporting period	4	-

Recoveries can include audits for which final action was taken in prior reporting periods.

TABLE II

FINAL ACTION TAKEN ON AUDIT, INSPECTION, AND EVALUATION REPORTS WITH  
RECOMMENDATIONS THAT FUNDS BE PUT TO BETTER USE

(For the Period April 1, 2022 - September 30, 2022)

	Number of <u>Audit Reports</u>	Dollar <u>Value</u>
A. Reports for which final action had not been taken by the commencement of the reporting period	2	-
B. Reports for which management decisions were made during the reporting period	0	\$0
C. Reports for which final action was taken during the reporting period	0	-
i. Dollar value of recommendations completed		\$0
ii. Dollar value of recommendations that management has concluded should not or could not be implemented or completed		\$0
D. Reports for which no final action had been taken by the end of the reporting period.	2	-

Table III

AUDIT REPORTS ON WHICH MANAGEMENT HAS MADE A DECISION BUT FINAL ACTION  
HAS NOT BEEN TAKEN (OTHER THAN MANAGEMENT DECISIONS MADE WITHIN THE  
PRECEDING YEAR)

(For the Period April 1, 2022 - September 30, 2022)

The agency is not overdue on any reports where action has been taken but not completed.

OFFICE OF INSPECTOR GENERAL  
 **AmeriCorps**

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**AMERICORPS**  
250 E ST SW, WASHINGTON, DC 20525  
202-606-5000 | [WWW.AMERICORPS.GOV](http://WWW.AMERICORPS.GOV)

**OFFICE OF INSPECTOR GENERAL**  
HOTLINE: 1 800-452-8210  
[HOTLINE@AMERICORPSOIG.GOV](mailto:HOTLINE@AMERICORPSOIG.GOV)  
[WWW.AMERICORPSOIG.GOV](http://WWW.AMERICORPSOIG.GOV)