

AmeriCorps Disallowed Funds Grantee Self-Reported as Inappropriately Charged to its Grant

Closed 09/30/2024

The AmeriCorps Office of Inspector General (AmeriCorps OIG) received allegations that a grantee falsely reported elevated numbers of active volunteers in its Senior Companion Program (SCP) and failed to produce required match funds. The investigation found insufficient evidence to support the allegations. However, during a self-inspection of its fiscal records during this investigation, the grantee discovered \$8,434.69 was inappropriately charged to its grant between July 2020 through March 2021 and reported its findings to AmeriCorps OIG.

A portion of a grantee employee's salary was included in the indirect cost line of the program's budget as match funds, but from July 2020 through March 2021, this portion was also charged to the Federal funds as personnel expenses. As a result, \$8,434.69 of the employee's salary was counted as match toward the grant and reimbursed with Federal funds.

AmeriCorps OIG issued a Report of Investigation (ROI) to AmeriCorps recommending that it disallow the inappropriately charged costs and review the grantee's financial management policies to confirm it was not a systemic issue, and consider providing training and technical assistance regarding requirements for indirect match expenses and financial management.

Agency/Administrative Actions

AmeriCorps responded that it would issue a debt letter to recover the \$8,434.69 from the grantee. The grantee provided a summary of its corrective actions, including the incorporation of additional levels of review for all payroll transactions. AmeriCorps added that it would request the fiscal management policies from the grantee and that the AmeriCorps Office of the Chief Risk Officer will review them to confirm there was no systemic issue.

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