

# SEMIANNUAL REPORT TO CONGRESS

APRIL 1, 2025 -  
SEPTEMBER 30, 2025





OFFICE OF INSPECTOR GENERAL

# SEMIANNUAL REPORT SUMMARY

APRIL 1, 2025 - SEPTEMBER 30, 2025

This summary is being provided to our congressional stakeholders in order to assist in their oversight of AmeriCorps and to help build a more effective and efficient agency.

AmeriCorps OIG is an independent office that works to protect the integrity of national and community service by providing independent oversight, identifying and mitigating risks and vulnerabilities, and promoting accountability and integrity in AmeriCorps' programs and operations.

Our work demonstrates our commitment to independent and objective oversight of AmeriCorps' programs and operations. We will continue to work collaboratively with our partners and stakeholders to protect and oversee AmeriCorps' programs and operations.

## AUDIT STATISTICS THIS PERIOD



## INVESTIGATIVE STATISTICS THIS PERIOD



## RETURN ON INVESTMENT IN FY 2025



## OPEN RECOMMENDATIONS

194

Recommendations not  
fully implemented as of  
September 30, 2025



22

Unresolved  
Recommendations



## INVESTIGATIVE CASE STATISTICS

Cases Active at Beginning of Period:	70
Cases Opened this Period:	22
Cases Closed this Period:	22
Cases Active at End of Period:	70

## MONETARY IMPACT EXPLAINED

FY 2024

**\$9.1 M**

Audit  
Monetary Impact



FY 2025

**\$0**

Audit  
Monetary Impact



- Due to both the hiring freeze and budget limitations, only two auditors are on staff to execute our mandatory audits.
- Until we backfill two open auditor positions we will be unable to conduct a meaningful number of discretionary audits to carry out our statutory audit function. (Assuming an appropriate funding level).
- Only discretionary audits return money to the U.S. Treasury.

## OUTREACH HIGHLIGHTS

### PUBLICATIONS

#### Anti-Fraud Advisories

- Volume 6: Grant Costs - What You Should Know
- Volume 7: Increased Fraud Risks in Times of Uncertainty

### IN-PERSON ENGAGEMENT

State Commissions Visited this Period	National Conference Presentations
5	1

## EMERGING ISSUES

This fiscal year, AmeriCorps OIG issued one of approximately nine expected Impact Reports detailing emerging issues related to the April 2025 staff and funding reductions. Future reports examine the:

- Impact on AmeriCorps' ability to award FY 2025 grant awards;
- Impact on AmeriCorps' monitoring practices and functions;
- Impact on AmeriCorps' NCCC program;
- Impact on AmeriCorps National Service Trust;
- Termination of 1,031 grants across all of AmeriCorps' programs;
- Waste from cancelled contracts;
- ORO and Grants administration; and
- Impact of staff reductions on VISTA.

As we move into FY 2026, it is critical that the agency rebuild in a way that supports improved financial management and appropriate and effective monitoring of grantees.

## ABOUT AMERICORPS

AmeriCorps 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.<sup>1</sup> In Fiscal Year (FY) 2024, AmeriCorps invested approximately \$970 million in national service through its programs: AmeriCorps State and National (ASN), Volunteers in Service to America (VISTA), the National Civilian Community Corps (NCCC), AmeriCorps Seniors, and Public Health AmeriCorps. A substantial portion of these funds were distributed through service commissions in each U.S. State and Territory.

## OFFICE OF INSPECTOR GENERAL

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

The results of our work are intended to motivate AmeriCorps to take corrective action and prevent wrongdoing and mismanagement in the execution of programs and operations. We also conduct outreach to our stakeholders, including our grant recipients, to make them aware of fraud red flags, the consequences of wrongdoing, whistleblower protection, and how to report problems or concerns to us. Additionally, we recommend that AmeriCorps suspend and/or debar recipients and potential recipients of AmeriCorps funds—both individuals and organizations—that are not presently responsible to administer Federal funds. These recommendations protect the government and, ultimately, the taxpayers, by preventing wrongdoers or those with a history of poor performance or noncompliance from receiving new Federal awards.

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<sup>1</sup> In September 2020, the Corporation for National and Community Service (CNCS) began doing business as AmeriCorps.

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

## Our Mission

To protect the integrity of national and community service by providing independent oversight, identifying and mitigating risks and vulnerabilities, and promoting accountability and integrity in AmeriCorps' management, programs and operations.

## Our Vision

To be a catalyst for continuous improvement through objective, innovative, and trusted oversight.

## Our Values

### Integrity

We are fair and transparent in our independent oversight.

### Collaboration

We promote a culture that encourages teamwork.

### Accountability

We hold ourselves responsible for delivering high-quality results.

### Respect

We embrace the ideas and individuality of those we encounter in our work.

### Excellence

We produce exceptional and impactful work products.

## Top Management Challenges

AmeriCorps programs offer help and hope to communities, and the agency is uniquely positioned to lift communities and offer critical services to children, young adults, and older adults who need them most. This is a critical time for AmeriCorps' leadership to reflect on where the organization stands, take steps that will successfully address longstanding issues, achieve significant improvements that strengthen the organization, and ensure the effective stewardship of taxpayer funds dedicated to national and community service. There are three top agency challenges that we identified and are working with AmeriCorps to strengthen:

- Improving Financial Management
- Prioritizing Grant Fraud Prevention and Detection in its Programs
- Modernizing and Securing Information Technology

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## MESSAGE FROM THE OFFICIAL PERFORMING THE DUTIES OF INSPECTOR GENERAL



It is my pleasure to submit this Semiannual Report for the period of April 1, 2025, through September 30, 2025, highlighting the activities and accomplishments of AmeriCorps OIG.

This period saw significant progress on several important OIG investigations. One AmeriCorps OIG-led [criminal investigation](#), in collaboration with other OIGs, resulted in two pleas of guilty thus far. The case involved individuals who wrongly charged the government for hours they claimed to work as employees while also billing the same hours through contracts with different federal agencies. Additionally, a civil investigation into an AmeriCorps grantee found that it failed to maintain proper documentation of supporting costs associated with grant funding. This led to a [civil settlement](#) of over \$600,000. Currently, we have 18 active cases with Assistant U.S. Attorneys working on both criminal and civil matters, many of which are nearing resolution, and we will provide further updates in the next reporting period.

While the OIG made progress in preventing and detecting fraud, waste, and abuse, and significant steps were taken to fulfill our mission, this reporting period also posed challenges for both the OIG and the Agency. In April, AmeriCorps underwent a major restructuring, resulting in 85 percent reduction of staff placed on administrative leave. Additionally, legal challenges to the restructuring created uncertainty at AmeriCorps regarding final staffing levels, making it difficult for AmeriCorps to effectively align its remaining personnel for essential business processes. This situation delayed Agency efforts to address 150 open and overdue OIG recommendations. Contemporaneous to the staff reduction, AmeriCorps terminated more than 1,000 grants across all AmeriCorps programs and ordered a demobilization of all NCCC members.

These large-scale changes at AmeriCorps introduced additional risks, necessitating the reallocation of OIG resources to refocus our oversight efforts. The OIG also faced challenges in fulfilling our statutory mandate under the Inspector General Act of 1978. Throughout the reporting period, the OIG lacked sufficient audit staff to conduct new risk-based performance audits on AmeriCorps grantees. As a result, the audit monetary impact was \$0 for FY 2025, a significant drop from over \$10.1 million in FY 2024. This inability to audit grantees limited our capacity to help the Agency achieve cost savings, efficiencies, and accountability.

I am grateful to work with colleagues who are dedicated to the OIG's mission and who value the work of AmeriCorps. We remain committed to providing independent and objective oversight of AmeriCorps programs and operations. Our ongoing success is made possible by the talented staff at AmeriCorps OIG.

We appreciate AmeriCorps' commitment to collaborating with our audit and investigative recommendations to enhance accountability. We will continue to work collaboratively with AmeriCorps personnel, our partners, and our stakeholders to protect and oversee AmeriCorps programs and operations at a time of uncertainty and reduced staffing. We remain steadfast in our commitment to ensuring that AmeriCorps funds are used effectively, efficiently, and in accordance with the law to serve communities across the nation.

A handwritten signature in blue ink, appearing to read "Stephen", with a stylized flourish extending from the end.

Stephen Ravas

## OFFICE OF AUDITS

### Statistical Highlights: April 1, 2025 – September 30, 2025

  
Monetary Impact  
this Period  
**\$0**

  
Recommendations Made  
this Period  
**6**

  
Reports Issued  
this Period  
**1**

### Highlights of Audit Work Completed During this Reporting Period

#### AmeriCorps' Compliance with the Payment Integrity Information Act of 2019 for Fiscal Year 2024 (Report 25-04)

We conducted a mandatory audit of AmeriCorps' compliance with the Payment Integrity Information Act of 2019 (PIIA) and related applicable improper payment guidance. 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 their actions to reduce and recover those payments. Each agency's Office of Inspector General assesses compliance with these requirements annually. AmeriCorps identified AmeriCorps State and National (ASN), Foster Grandparent Program (FGP), and the National Service Trust (NST) as susceptible to improper payments.

AmeriCorps' corrective actions have improved its compliance with PIIA reporting requirements.<sup>3</sup> In FY 2024, AmeriCorps reported an improper payment rate below ten percent for ASN and NST, with ASN seeing a decrease in improper payments.<sup>4</sup> AmeriCorps reported an improper payment rate of more than ten percent for FGP. The improper payment rate for FGP increased from the previous year. AmeriCorps, however, did not publish improper and unknown payments for the Senior Companion Program (SCP) and, therefore, it could not be included in the PIIA evaluation. AmeriCorps' SCP and Retired and Senior Volunteer Program (RSVP) programs have historically been susceptible to improper payments. We recommended, as a best practice, that AmeriCorps continue to perform both quantitative and qualitative risk assessments on SCP and RSVP programs on an annual basis, even though this is not required by PIIA.

<sup>3</sup> See Figure 1.

<sup>4</sup> See Figure 2.

Figure 1: FY 2024 PIIA Compliance<sup>5</sup>

Requirement	ASN	FGP	NST
Published payment integrity information with the Annual Financial Statements (FS)	Met	Met	Met
Posted the annual FS and accompanying materials on the agency website	Met	Met	Met
Conducted improper payment risk assessments for each program with annual outlays greater than \$10,000,000 at least once in the last three years	Met	Met	Met
Adequately concluded whether the program is likely to make improper payments and unknown payments above or below the statutory threshold	Met	Met	Met
Published improper payment and unknown payment estimates for programs susceptible to significant improper payments in the accompanying materials to the annual FS	<i>Did Not Meet</i>	<i>Did Not Meet</i>	<i>Did Not Meet</i>
Published corrective action plans for each program for which an estimate above the statutory threshold was published in the annual FS	Met	Met	Met
Published improper payment and unknown payment reduction target for each program for which an estimate above the statutory threshold was published in the accompanying materials to the annual FS	Met	Met	Met
Has demonstrated improvements to payment integrity or reached a tolerable improper payment and unknown payment rate	Met	Met	Met
Has developed a plan to meet the improper payment and unknown payment reduction target	Met	Met	Met
Reported an improper payment and unknown payment estimate of less than ten percent for each program for which an estimate was published in the accompanying materials to the annual FS	Met	<i>Did Not Meet</i>	Met
<b>Noncompliant Elements</b>	<b>1</b>	<b>2</b>	<b>1</b>

While AmeriCorps' improper payment rates have improved, some challenges remain. Despite publishing decreased improper payment rate estimates for the ASN program, and a compliant rate for NST in FY 2024, FGP's rate demonstrates that AmeriCorps grantees have insufficient internal controls in place to verify the allowability of payments made with AmeriCorps grant funds, or to maintain documentation to support the allowability of these payments. AmeriCorps noted a large increase in errors for National Service Criminal History Checks (NSCHC) related to FGP, which previously saw a reduction of non-compliance in FY 2023.

<sup>5</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 Office of Management and Budget expanded the six requirements to ten.

**Figure 2: FY 2024 Improper Payment Rates**

<b>Program</b>	<b>FY 2024 Reported Improper Payment Rate</b>	<b>Estimated Improper Payment Rate Less Than Ten Percent?</b>
ASN	8.2%	Met
FGP	17.6%	Not Met
NST	3.2%	Met

In addition, AmeriCorps published FY 2024 improper payment rate estimates for ASN and FGP that were not accurate, reliable, or consistent with Office of Management and Budget (OMB) guidance. AmeriCorps incorrectly removed unmatched reporting errors from its sampling methodology instead of undertaking the reconciliations needed to determine whether the unmatched reporting errors were improper payments. Including these unmatched reporting errors as unknown payments increases the improper payment rate estimates significantly.

We found that AmeriCorps included payments to ineligible recipients in its sampling populations; but it did not examine whether payments were made to eligible recipients during its improper payment testing. Specifically, in FY 2023, unrelated to AmeriCorps' FY 2023 PIIA testing, AmeriCorps Seniors program staff determined that it had inappropriately awarded FGP, SCP, and Retired Senior Volunteer Program (RSVP) grants (collectively "AmeriCorps Seniors grants") to at least four AmeriCorps State Commissions, which were not eligible to receive AmeriCorps Seniors grants per Federal regulations. AmeriCorps' then-Chief Executive Officer decided to issue an administrative waiver on April 11, 2024, effective the next day, which retroactively and prospectively waived the administrative requirements regarding the prohibition on State Commissions directly carrying out any national service program and the prohibition on any AmeriCorps Seniors grantee delegating or contracting overall management responsibilities to another entity. Despite the eligibility findings in FY 2023, we noted again in FY 2024 that AmeriCorps' management still incorrectly viewed AmeriCorps Seniors grant payments to State Commissions as accurate payments. We determined that the FY 2024 payments were made prior to the waiver issuance and, thus, should be included as improper payments, as the payments were improper under PIIA at the time they were disbursed.

We noted errors in AmeriCorps' first-round data pull that caused Federal Financial Reports (FFRs) for programs outside the scope of testing to be included in the population data set. Ultimately, the erroneous FFRs did not affect the FY 2024 PIIA improper payment estimates because they did not make it into the final sample. However, AmeriCorps lacked internal quality control procedures to ensure all payments included in the sampling process were related to the programs deemed susceptible to improper payments.

Additionally, when calculating the NST improper payment rate, AmeriCorps did not appropriately identify improper payments when testing NST education awards, nor did AmeriCorps follow its NST Sampling and Estimation Methodology Plan (SEMP) when extrapolating its NST testing results. As a result, the NST estimates AmeriCorps published in its FY 2024 FS are not accurate, reliable, or consistent with OMB guidance.

AmeriCorps OIG made six recommendations as a result of this audit. AmeriCorps generally concurred with our findings that it did not publish an improper payment rate of less than ten percent for its FGP program. However, AmeriCorps did not concur with findings and recommendations related to unmatched reporting errors, payments to ineligible recipients, inappropriately identified proper payments, and not following its

SEMP when extrapolating its NST testing results. The decision to decline to implement corrective actions to address these recommendations will allow these issues to persist into the future.

## Audit Resolution

In alignment with our strategic plan, we have strengthened our engagement with AmeriCorps to address and resolve outstanding recommendations from prior audits. These efforts aim to enhance operational efficiency, strengthen internal controls, recover questioned costs, and ensure federal funds are used more effectively. We continue to report all unimplemented, prior-period recommendations as open.

  
Overdue Recommendations:  
More than one year  
**150**

  
Recommendations Not Yet  
Due: More than six months  
**16**

  
Unresolved  
Recommendations  
**22**

To address open recommendations, AmeriCorps submits a corrective action plan to the OIG approximately six months after each final report is issued. These plans outline proposed actions and target completion dates. We review the plans and engage with AmeriCorps to ensure the corrective measures are timely, appropriate, and fully responsive to the report's recommendations. Once AmeriCorps completes its proposed actions, it provides a notice of final action to document implementation. Upon verifying that the corrective actions have been fully executed, we formally close the recommendation. If AmeriCorps either fails to implement the recommendation or declines to do so in full, we classify the recommendation as "unresolved."

### Reduction in AmeriCorps Staffing Impedes Agency Ability to Implement Corrective Actions

**Figure 3: Closed Recommendations during current and prior semiannual periods**

**Recommendations Closed during Prior Period: 58**

**Recommendations Closed during this Period: 1**

During this semiannual period, we closed one recommendation based on AmeriCorps' submissions to demonstrate corrective action. The April 2025 staffing resource reduction at AmeriCorps required AmeriCorps' Office of Audit and Debt Resolution (OADR) to shift focus from resolving prior-period audit recommendations to prioritizing the resolution of emerging issues across the Agency. At the same time, the OIG's Office of Audits could not backfill vacant positions due to the ongoing hiring freeze.

This semiannual period, we resumed tracking 17 remaining open (of 29 total) recommendations from OIG Report 19-10: *Agreed-Upon Procedures for Corporation for National and Community Service Grants Awarded to the Delaware Governor's Commission on Community and Volunteer Service*. All audit and debt resolution efforts related to these open recommendations were paused when our Office of Audits referred issues to our Office of Investigations for review. Upon conclusion of the investigation, we reduced questioned costs on some of the audit recommendations to avoid questioning the same amounts in both

the investigation and audit reports. These 17 recommendations have been added to Appendix A as open overdue recommendations.

## Audit Statistical and Summary Tables

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

**Figure 4: Office of Audits Issued Reports This Period**

Report Number Issued	Report Name	Dollars Questioned	Dollars Unsupported <sup>6</sup>	Funds Put to Better Use
OIG-AR-25-04	AmeriCorps' Compliance with Payment Integrity Information Act of 2019 for FY 2024	\$0	\$0	\$0
	<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Figure 5: Office of Audits Reports with Questioned and Unsupported Costs**

Report Category	Number of Reports	Questioned Costs	Unsupported Costs <sup>7</sup>
<b>A.</b> Reports containing questioned and unsupported costs for which no management decision had been made by the end of the prior reporting period	<b>0</b>	<b>\$0</b>	<b>\$0</b>
<b>B.</b> Reports issued during the current reporting period with questioned and unsupported costs	<b>0</b>	<b>\$0</b>	<b>\$0</b>
<b>Subtotal Reports (A plus B)</b>	<b>0</b>	<b>\$0</b>	<b>\$0</b>
<b>C.</b> Reports for which a management decision on questioned and unsupported costs was made during the current reporting period:	<b>0</b>	<b>\$0</b>	<b>\$0</b>
<b>C1</b> Value of disallowed questioned and unsupported costs		\$0	\$0
<b>C2</b> Value of questioned and unsupported costs not disallowed.		\$0	\$0
<b>D.</b> Total reports for which no final action on questioned and unsupported costs had been made by the end of the current reporting period	<b>0</b>	<b>\$0</b>	<b>\$0</b>

<sup>6</sup> Amounts included in Dollars Unsupported are a portion of the amounts listed in Dollars Questioned.

<sup>7</sup> Amounts included in Unsupported Costs are a portion of the amounts listed in Questioned Costs.

Figure 6: Office of Audits Reports with Funds Put to Better Use

Report Category	Number of Reports	Funds Put to Better Use
A. Reports containing funds put to better use for which no management decision had been made by the end of the prior reporting period:	0	\$0
B. Reports issued during the current reporting period with funds put to better use:	0	\$0
<b>Subtotal Reports (A plus B)</b>	<b>0</b>	<b>\$0</b>
C. Reports for which a management decision on funds put to better use was made during the current reporting period:	0	\$0
i. Value of disallowed funds put to better use:	0	\$0
ii. Value of funds put to better use not disallowed:	0	\$0
D. Total Reports for which no management decision on funds put to better use had been made by the end of the current reporting period:	0	\$0

Figure 7: 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		

Figure 8: Reports Without Final Action

Report Number	Title	Date Issued	Final Action Due
N/A	N/A	N/A	N/A

## OFFICE OF INVESTIGATIONS

Total  
Investigative  
Funds Recovered  
**\$1,030,663**

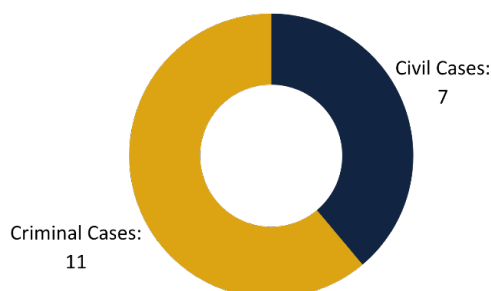
Criminal and Civil  
Investigations with  
Federal Prosecutors  
**18**

Hotline  
Complaints  
Received  
**71**

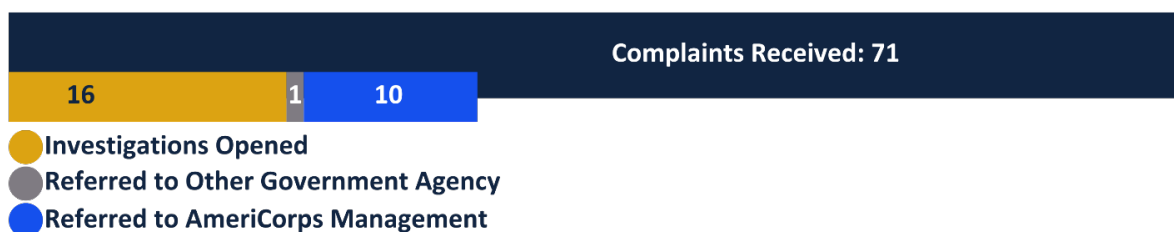
Cases  
Opened  
This Period  
**22**

The Office of Investigations 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 (USAOs) or to local district attorneys for prosecution and monetary recovery. Substantiated matters that are not accepted for prosecution or civil enforcement are referred to AmeriCorps management for informational purposes or administrative action, which may include recommendations for disallowances, recoveries of grant funds, and 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.

**Figure 9: Active Cases with the Department of Justice**



**Figure 10: Hotline Complaint Statistics<sup>8,9,10</sup>**



<sup>8</sup> Six investigations were opened that had no associated complaint (either proactive, or spinoffs of existing investigations).

<sup>9</sup> Approximately 23 percent of hotline complaints received resulted in cases being opened.

<sup>10</sup> AmeriCorps OIG receives numerous hotline complaints focused on the programmatic or management elements of AmeriCorps grants. When these complaints do not include reasonable suspicion of fraud, waste, or abuse, or do not meet other thresholds, the Office of Investigations refers the matter to AmeriCorps Management for their awareness and any action it deems appropriate.

## Overview

We primarily focused our investigative resources on six areas 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 those benefitting from national service;
4. Fraud schemes involving pandemic funding;
5. 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
6. Diversion of AmeriCorps funds toward unauthorized and unallowable expenses, including personal enrichment.

We reached significant resolutions in our criminal, civil, and administrative investigations this period, demonstrating our office's ability to resolve cases through various means and highlighting several of our focus areas of fraud, waste, and abuse noted above. An ongoing criminal investigation produced two pleas of guilty from a scheme involving individuals billing their hours directly to the government as employees while billing the same hours to the government via contracts with different federal agencies. In addition, a civil investigation resulted in a settlement that underscored the importance of maintaining proper supporting documentation for all costs associated with grant funding.

## Highlights of Investigative Work Completed During This Reporting Period

### Criminal Investigations



#### *TWO INDIVIDUALS ADMIT TO DEFRAUDING U.S. GOVERNMENT IN DUAL-EMPLOYMENT SCHEME*

Two subjects entered guilty pleas for their roles in a dual employment scheme wherein individuals were simultaneously employed as full-time contractors working on government contracts and full-time employees of the federal government, often billing the same hours to multiple employers. [One subject pleaded guilty to a count of false claims](#) and the second subject pleaded guilty to one count of conspiracy to commit wire fraud. The first subject was sentenced to a year of probation and restitution of over \$200,000. The second subject will be sentenced in the future and the sentence reported in a future SAR. The investigation remains ongoing.

**Amount Recovered:** \$225,866.99

### Civil Investigations



#### [SUBGRANTEE PAID OVER \\$600,000 TO RESOLVE FALSE CLAIMS ALLEGATIONS](#)

Allegheny County, Pennsylvania entered into a settlement agreement to resolve allegations that it had failed to contribute the required amount of cost-sharing to receive its AmeriCorps funding. Allegheny County claimed it had contributed sufficient resources to meet its cost-sharing requirement, but it was unable to provide supporting documentation for over \$300,000 of the cost-sharing expenses it

claimed. Allegheny County agreed to pay \$629,043, or twice the amount of single damages of \$314,521, to resolve the matter.

**Amount Recovered:** \$629,043

## Administrative Investigations



### *AMERICORPS OIG REPORT DETAILS OVER \$100K IN FALSE CERTIFICATION OF EDUCATION AWARDS*

An AmeriCorps OIG investigation originating from an AmeriCorps OIG's Office of Audit referral found that Volunteer Delaware was not providing adequate oversight of its subrecipient, Delaware's Division of Parks and Recreation (DPR). AmeriCorps OIG issued a Report of Investigation to AmeriCorps detailing DPR's false certification of member education awards. These certifications were identified as improper because many of the reported member service hours had not been performed, were outside the scope of the grant, were adjusted after service, or were otherwise questionable (e.g., duplicate entries or excessive hours in a single day). The OIG also found that DPR shortened the terms of service for some members who exited the program before completing their original approved terms of service, which allowed those members to collect education awards to which they otherwise would not have been entitled.

AmeriCorps concurred with three out of five recommendations included in the report, disallowing over \$100,000 as a result. AmeriCorps declined to disallow the match funds paid for the salaries of the DPR Program Manager and Program Director/Administrator who were responsible for the education award certifications and timesheet oversight, and under whose supervision the issues occurred.

**Recommended Recovery:** \$236,433.81

**Amount Recovered:** \$111,369.09



### *AMERICORPS UPDATED PROCEDURES FOLLOWING UNANNOUNCED ORGANIZATIONAL RESTRUCTURING AT A LARGE GRANTEE*

An investigation into the July 2022 restructuring of Public Allies found that the organization failed to provide its members with sufficient guidance about how the grantee's restructuring would affect their day-to-day service and failed to provide AmeriCorps with the required notice of its intent to restructure. We also identified financial concerns at Public Allies that contributed to the need to restructure. We recommended that AmeriCorps:

1. Update the Grant General Terms and Conditions to require grantees to notify AmeriCorps at least 30 days in advance of the proposed closure of a service site;
2. Develop standard operating procedures to identify grantees that are in significant financial distress; and
3. Incorporate a financial capability assessment before making new awards, or continuing funding on existing awards, to ensure taxpayer funds are not placed at risk by awarding funds to grantees in financial distress.

AmeriCorps did not concur with the recommendation to update the General Terms and Conditions to require at least 30 days' notice before a service site closure, noting that the existing regulation 2 C.F.R. 200.308(f) already requires certain relevant revisions to be approved by AmeriCorps staff through a grant amendment. AmeriCorps concurred with the other two recommendations, noting that it had already

implemented those recommendations in the Fall of 2022. Without updating the General Terms and Conditions, grantees are left with a lack of understanding as to what is considered a “service site closure,” and future situations may arise where AmeriCorps does not receive advance notice of an intent to restructure.



#### *AMERICORPS DISALLOWED GRANTEE SALARY COSTS DUE TO FAILURE TO MAINTAIN ADEQUATE TIMESHEETS*

AmeriCorps OIG investigated allegations that the Volunteer Center of East Central Wisconsin, Inc., also known as Volunteer Fox Cities (VFC), was unable to substantiate the figures calculated in its Federal Financial Reports or provide supporting documentation related to an AmeriCorps Office of Monitoring review. We issued a Report of Investigation to AmeriCorps finding that VFC did not adhere to the financial requirements associated with its grant by failing to maintain adequate timesheets for its Executive Director, whose salary was partially funded by AmeriCorps Retired and Senior Volunteer Program (RSVP) funds. VFC charged 10% of the Executive Director’s salary and benefits to the RSVP funds rather than completing a timesheet and basing the salary and benefits on actual hours worked on the AmeriCorps grant.

AmeriCorps concurred with all the recommendations we included in the Report of Investigation, disallowing the grant funds used to pay the Executive Director and ensuring VFC complied with its Office of Monitoring-approved corrective action plan.

**Recommended Recovery:** \$15,124.56

**Amount Recovered:** \$15,124.56



#### *AMERICORPS RECOUPING FUNDS IMPROPERLY DRAWN DOWN BY A GRANTEE*

AmeriCorps OIG investigated allegations that Corp Regional de Guayama de Servicios a la Comunidad (CRGSC), located in Cayey, PR, drew down grant funds for its Foster Grandparent Program (FGP) without the required documentation to support the drawdowns. The evidence collected through the investigation supported findings that CRGSC had historically drawn down more than it expended, including a \$20,000 drawdown in April 2021 after AmeriCorps placed it on a manual hold due to the grantee’s failure to close a prior grant, failure to pay an established debt, failure to resolve special conditions placed on its grant, and overdrawing stipend funds. Furthermore, the drawdown was made after CRGSC notified AmeriCorps that it would be ceasing operations. The investigation found that the AmeriCorps Office of Grants Administration could not explain or provide supporting documentation for why AmeriCorps had authorized the request from CRGSC to draw down the \$20,000 in funds.

AmeriCorps OIG recommended that AmeriCorps:

1. Recoup any remaining AmeriCorps funds still in the possession of CRGSC;
2. Require all grantees to provide their IRS Form 990 on an annual basis, prior to exercising any new award or continuation; and
3. Implement internal controls that would prevent removing or bypassing a manual hold without the proper approval from the office that requested the manual hold. Records of any such approval should be stored in a location accessible by all relevant parties within AmeriCorps.

AmeriCorps concurred with the recommendations. AmeriCorps reported that it is recouping the funds and has already implemented Recommendation (2) since February 2023. Furthermore, the Agency stated that it updated its policies and procedures in response to the investigation.

**Recommended Recovery:** Up to \$20,000

**Amount Recovered:** To Be Determined



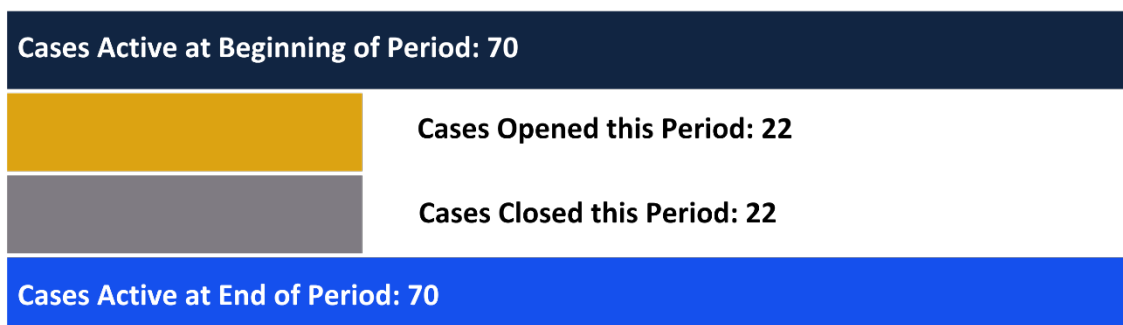
***AMERICORPS AGREED TO ISSUE REGULAR FRAUD ALERTS RELATED TO ADVANCE FEE SCHEMES***

AmeriCorps OIG investigated allegations that individuals posing as AmeriCorps employees on social media sites offered grant funds in exchange for a fee, such as gift cards or cell phones, as part of a scheme known as “advance fee fraud.” The evidence collected through the investigation found that fraud suspects executed the schemes by utilizing fake social media profiles, Voice Over Internet Protocol (VOIP) phone numbers, fake email addresses, and Virtual Private Networks (VPNs). The social media profiles of the fraud suspects investigated were associated with Nigerian phone numbers and the registered emails associated with the Facebook profiles had registrations and login activity linked to Internet Protocol addresses located in Nigeria and/or VPN services.

Although no AmeriCorps funds were at risk, the AmeriCorps OIG suggested six recommendations to combat fraudulent schemes using its brand. These actions focused on heightened visibility of fraud alerts through regular posts, prominent website links, victim resource updates (including IC3 [Internet Crime Complaint Center] and the Elder Fraud Hotline), and continued collaboration with both the Federal Trade Commission (FTC) Older Adults Advisory Group and the AmeriCorps Seniors program.

## Investigations Statistical Summary Tables

**Figure 11: Investigative Cases Statistics**



**Figure 12: Investigative Case Activities**

Individuals and Entities Referred for Federal Criminal Prosecution	8
Referrals to State/Local Criminal Authorities	0
Indictments/Criminal Information	2
Arrests	0
Criminal Convictions/Pleas	2
Referrals to Federal Civil Prosecutors	4
Referrals to State/Local Civil Authorities	0
Civil Settlements/Judgments	1
OIG Reports of Investigation Issued to AmeriCorps	4
Administrative Actions taken by AmeriCorps as a Result of OIG Reports of Investigation <sup>11</sup>	3
Reports of Investigation Pending AmeriCorps Response Next Semiannual Period	1
Suspension and Debarment Recommendations	1
Total Investigative Recoveries (includes funds returned/recovered, funds put to better use, restitution, fees, and civil settlements)	\$1,030,663.36

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

AmeriCorps OIG partners with various 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 resolutions where appropriate, and to ensure we are using every tool in our toolbox, including parallel criminal and civil remedies. Our collaboration with USAOs has helped

<sup>11</sup> Includes agency suspension/termination of awards, employee misconduct remedies, and other actions taken in response to OIG investigations.

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:

Middle District of Alabama  
District of Columbia  
District of Connecticut  
Northern District of Illinois  
Northern District of Georgia  
Eastern District of Virginia  
District of Minnesota

Eastern District of Arkansas  
Southern District of Mississippi  
Eastern District of Pennsylvania  
District of Nevada  
District of Maryland  
Eastern District of Wisconsin

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

## 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. Suspension temporarily excludes a person or entity from receiving government awards, generally for up to 12 months. Debarment excludes a person or entity from receiving government awards for a set period, generally up to three years. During this reporting period, AmeriCorps OIG recommended one individual for debarment, primarily due to violations of Federal statutes and terms and conditions of AmeriCorps grants.

In the past, AmeriCorps OIG has also recommended suspension or debarment action for cases involving embezzlement, false certifications of reporting requirements, time and attendance fraud, pandemic–aid related fraud, and sexual assault or harassment committed by AmeriCorps members and AmeriCorps Seniors volunteers against minors.<sup>12</sup> 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 suspend or debar.



The active coordination between AmeriCorps and AmeriCorps OIG strengthens the protection of Federal funds. Timely action on suspension and debarment recommendations is important to protect public funds. The staffing changes during this reporting period made it difficult for the agency to promptly act upon OIG recommendations, which included eight recommendations from prior periods. AmeriCorps' SDO was placed on administrative leave as part of the staff reductions early in the reporting period, AmeriCorps took several months to designate an Acting SDO due to its needs to restructure responsibilities. Since designating an SDO, AmeriCorps has not proposed any government-wide debarments from AmeriCorps OIG recommendations. We will continue to work with AmeriCorps to minimize delays, act upon OIG recommendations, and strengthen its suspension and debarment program.

During the semiannual period, AmeriCorps OIG recommended the government-wide debarment of one individual. The debarment recommendation stemmed from the individual's agreement to enter pre-trial diversion in lieu of criminal proceedings related to theft of government funds or fraud and the individual's violations of AmeriCorps terms and conditions.

As of the end of the semiannual period, AmeriCorps has not informed the OIG whether it planned to propose debarment from the recommendation made

<sup>12</sup> Generally, misconduct warranting exclusion must demonstrate a lack of business integrity. 48 C.F.R. § 9.406; 2 C.F.R. § 180.800.

during the reporting period or for the eight outstanding recommendations the OIG made in the prior semiannual period.

## OUTREACH ACTIVITIES

Outreach with internal and external stakeholders is key to achieving the goals of our strategic plan. Our work is more effective when we have open communication and engagement with agency leadership and staff, as well as grantee and subgrantee staff. This semiannual period, we continued our emphasis on educating all stakeholders about the work we do and the role they play in preventing and detecting fraud, waste, and abuse within AmeriCorps programs and operations, including:

- In person and virtual stakeholder meetings,
- Anti-fraud trainings,
- Council of the Inspectors General on Integrity and Efficiency (CIGIE) Committee board and working group participation, including leadership and instructor roles,
- Audience-focused fraud advisory publications, and
- Social media outreach.

### Outreach During Semiannual Period

  
Meetings and  
Anti-Fraud Training

**10**

  
Committees and  
Working Groups

**14**

  
Advisory  
Publications

**2**

  
Social Media  
Campaigns

**2**

### Immediate Office Outreach Activities

During this period, the Official Performing the Duties of Inspector General (IG) and Acting Deputy IG were active participants in an array of committees, boards, and working groups within the IG community. For example, our Acting DIG is detailed from the Pandemic Response Accountability Committee and is a member of the Government Accountability Office (GAO) State and Local Subcommittee.

In addition, the OIG met with elected officials, at the request of those officials, to discuss how changes at AmeriCorps would affect the risk and oversight of waste, fraud, and abuse in AmeriCorps programs. These activities were bipartisan and bicameral, ensuring that the representatives and senators had accurate information relevant to their offices and constituents.

In addition to participating in various groups, the Immediate Office recognizes the importance of in-person engagement with AmeriCorps grantees as a mechanism for opening lines of communication and reducing fraud, waste, and abuse. We accomplished this primarily by attending and presenting at AmeriCorps State Commission convenings for five state commissions during this period, with an additional three events that were planned but cancelled due to AmeriCorps' staffing and grant reductions. Most attendees at these events were AmeriCorps State and National grantees and subgrantees, participants in AmeriCorps' largest grant program, and ranged in size from 20 to over 100 participants. We also continued to conduct meaningful and ongoing outreach with agency stakeholders, including a series of meetings with various AmeriCorps offices.

We also continued to publish our Anti-Fraud Advisory series designed to raise awareness of common types of fraud, waste, and abuse within AmeriCorps programming. We published the sixth and seventh volumes of the Advisory during this period which focused on grant costs and increased fraud risks within AmeriCorps grantee projects.

### Office of Audits and Office of Investigations Outreach Activities

AmeriCorps OIG auditors are active participants in cross-agency initiatives sponsored by CIGIE. Our participation enhances our awareness and provides an avenue to share our expertise with other Offices of Inspector General.

In addition to participating in IG community working groups, our office partners with the Pandemic Response Accountability Committee to identify pandemic-related fraud trends as we oversee American Rescue Plan Act funding.

Audit staff, along with representatives from other AmeriCorps OIG offices, briefs AmeriCorps departments on prior audit and investigative findings and fraud risks. Additionally, audit staff speak to AmeriCorps and AmeriCorps State and National grantees and State Commissions on topics including the OIG audit and investigation processes, internal controls, common audit and investigation findings, and how compliant financial and grant administration can avoid these pitfalls.

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 Investigations regularly revises its fraud training to focus on emerging issues and new strategies.

The Office of Investigations supports the CIGIE Inspector General Criminal Investigator Academy by providing adjunct instructors. The Office of Investigations led several substantive sections of training for the Academy on topics ranging from suspension and debarment to contract fraud. In this capacity, AmeriCorps OIG contributes to the continuing education of the Inspector General community on matters relating to grant fraud.

### Selected Meetings and Anti-Fraud Events<sup>13</sup>

- Five State Commission staff and grantee convenings: Alabama, Iowa, North Carolina, South Carolina, and Utah
  - Commission convenings were planned but cancelled in Kansas, Missouri, and Washington
- April 2025: Presented at the America's Service Commissions Annual Conference
- April 2025: Instructed the suspension and debarment and procurement fraud portions of the Inspector General Criminal Investigator Academy's IG Investigator Training Program
- June 2025: Served as course facilitator for the suspension and debarment and procurement fraud portions of the Inspector General Criminal Investigator Academy's IG Investigator Training Program
- August 2025: Instructed the contract fraud and ethics portions of the Inspector General Criminal Investigator Academy's Essentials for IG Investigations

<sup>13</sup> Additional meetings and anti-fraud events were scheduled and cancelled for reasons outside of the control of the OIG.

- August 2025: Provided instruction to attendees during the CIGIE Firearms Working Group meeting
- September 2025: Served as panelists at the Internal Control and Fraud Prevention Training held by the Association of Government Accountants

### Committee, Board, and Working Group Participation

- CIGIE Artificial Intelligence Working Group
- CIGIE Audit Committee
- CIGIE Data Analytics Working Group
- CIGIE Inspections and Evaluations Committee
- CIGIE Legislation Committee
- CIGIE Professional Development Committee (Acting Inspector General serves as Vice Chair)
- CIGIE Financial Statement Subcommittee
- CIGIE Quality Assurance Working Group
- CIGIE Whistleblower Protection Coordinators' Working Group
- Federal Audit Executive Council
- GAO State and Local Subcommittee
- Inspectors General Firearms Working Group
- Interagency Grant Fraud Working Group and its Subrecipient Challenges Subgroup
- Pandemic Response Accountability Committee
- Small OIGs IG Meetings

### Advisory Publications

- Anti-Fraud Advisory, Vol. 6: "Grant Costs - What You Should Know"
- Anti-Fraud Advisory, Vol. 7: "Increased Fraud Risks in Times of Uncertainty"

### Social Media Campaigns

- National Whistleblower Appreciation Day
- Promotion of AmeriCorps OIG work products

## PEER REVIEW

Offices of Inspectors General undergo periodic peer reviews to ensure 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 conducting the peer review must likewise identify the outstanding and unimplemented recommendations pertaining to the office that it reviewed. The specific statutory requirements for this reporting are contained in Section 989C of Public Law 111-203, which amended Section 5 of the Inspector General Act of 1978.

### AmeriCorps OIG's Most Recent Peer Reviews

The positive peer reviews of AmeriCorps OIG's audit, inspection and evaluation, and investigations operations confirm the rigor of AmeriCorps OIG's oversight, which ensures that AmeriCorps is accountable to the public.

#### Investigation Peer Reviews

In September 2024, the National Archives and Records Administration (NARA) OIG completed its review of AmeriCorps OIG's Office of Investigations. NARA OIG found the office compliant with the CIGIE's Quality Standards for Investigations and the Attorney General Guidelines for Offices of Inspectors General with Statutory Law Enforcement Authority. NARA OIG's review identified several best practices at AmeriCorps OIG, including well-organized policies and training documents, and an excellent culture with a supportive and helpful work environment.

#### Inspection and Evaluation Operations Peer Review

In March 2023, the Special Inspector General for the Troubled Asset Relief Program (SIGTARP OIG) completed its peer review of AmeriCorps OIG's inspections and evaluations operations. The review concluded that the evaluation policies and procedures and selected inspection and evaluation reports issued between October 1, 2019, and September 30, 2022, complied with CIGIE's Quality Standards for Inspection and Evaluation (Blue Book) standards and AmeriCorps OIG's internal policies and procedures. AmeriCorps OIG's next inspections and evaluations peer review will be conducted by the Government Publishing Office OIG in FY 2026.

#### Audit Operations Peer Review

In June 2025, the Architect of the Capitol OIG (AOC OIG) completed its modified peer review of AmeriCorps OIG's audit operations.<sup>14</sup> The modified peer review required AOC OIG to review only AmeriCorps OIG's established audit function policies and procedures to determine compliance with professional standards (GAO's Generally Accepted Government Auditing Standards). The modified peer review concluded that

<sup>14</sup> A modified peer review is applicable to OIGs that did not conduct GAGAS engagements in-house during the period under review but may maintain audit policies and procedures in anticipation of conducting the work. The scope of the modified peer review includes the OIG's monitoring activities of Independent Public Accountants (IPAs) if an IPA was engaged by the OIG to perform GAGAS engagements.

our policies and procedures for the audit function are current and consistent with applicable professional standards as of September 30, 2024.

### **Peer Reviews Conducted by AmeriCorps OIG**

The Office of Audits is in the process of conducting an audit peer review of the National Endowment for the Arts Office of Inspector General. Due to the uncertainty of CIGIE's funding status and the government shutdown, all peer review activity is paused at this time.

## OTHER REPORTABLE MATTERS

### Investigations Substantiating Misconduct by a Senior Government Employee

None.

### Whistleblower Retaliation

None.

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

None.

### Miscellaneous

#### *Impact Report: Review of Privacy Act Compliance Amid Staffing Cuts*

During this reporting period AmeriCorps OIG issued an Impact Report addressing the impact of AmeriCorps staff reductions on its compliance with the Privacy Act. The evidence gathered supported a finding that AmeriCorps violated the Privacy Act by disclosing Privacy Act-protected information of AmeriCorps employees while sending out reduction of force (RIF) notices to over 300 employees.

## APPENDIX A: OPEN RECOMMENDATIONS



Recommendations not fully implemented as of September 30, 2025

**194**

Open recommendations are divided into those that are *Overdue* (open for more than a year), *Unresolved* (open recommendations with which AmeriCorps disagrees), *Not Yet Due* (open between six months to less than a year), and *New* (issued within the reporting period).

Figure 13: Breakdown of Open Recommendations



### Overdue Recommendations

Figure 14: Potential Cost Savings of Overdue Recommendations



This list is a summary of the reports with recommendations that were Overdue (open for more than a year) as of September 30, 2025.

Reports with Overdue Unimplemented Recommendations 150 Recommendations			
Report Number	Report Title	Number of Overdue Open Recs	Dollar Value of Potential Cost Savings
OIG-18-12	VISTA Program Evaluation	1	\$0
OIG-19-08	Agreed-Upon Procedures for Corporation for National and Community Service Grants Awarded to the Serve Guam Commission	2	\$0
OIG-19-10	Agreed-Upon Procedures for Corporation for National and Community Service Grants Awarded to the Delaware Governor's Commission on Community and Volunteer Service	17	\$710
OIG-20-01	Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	18	\$0

<b>Reports with Overdue Unimplemented Recommendations</b> <b>150 Recommendations</b>			
<b>Report Number</b>	<b>Report Title</b>	<b>Number of Overdue Open Recs</b>	<b>Dollar Value of Potential Cost Savings</b>
<b>OIG-20-01 and OIG-20-02</b>	Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	7	\$0
<b>OIG-20-03</b>	Fiscal Year 2019 Federal Information Security Modernization Act Evaluation of the Corporation for National and Community Service	5	\$0
<b>OIG-20-05</b>	Performance Audit of the Corporation for National and Community Service's Compliance under the Digital Accountability and Transparency Act of 2014 for FY 2019	1	\$0
<b>OIG-AR-21-02</b>	Performance Audit Report of AmeriCorps' Internal Control Program and National Service Trust Liability Model for Fiscal Year 2020	1	\$0
<b>OIG-AR-21-05</b>	Performance Audit of AmeriCorps' Compliance under the Digital Accountability and Transparency (DATA) Act of 2014 for Fiscal Year 2021	8	\$0
<b>OIG-AR-22-01</b>	Audit of AmeriCorps' Fiscal Year 2021 Consolidated Financial Statements and National Trust Fund Financial Statements	2	\$0
<b>OIG-AR-22-01 and OIG-AR-22-02</b>	Audit of AmeriCorps' Fiscal Year 2021 Consolidated Financial Statements and National Trust Fund Financial Statements	3	\$0
<b>OIG-AR-22-04</b>	Performance Audit of AmeriCorps' Compliance with the Payment Integrity Information Act of 2019 for Fiscal Year 2021	2	\$0
<b>OIG-AR-23-01</b>	Audit of AmeriCorps' Fiscal Year 2022 Consolidated Financial Statements	9	\$0
<b>OIG-AR-23-01 and OIG-AR-23-02</b>	Audit of AmeriCorps' Fiscal Year 2022 Consolidated Financial Statements and National Trust Fund Financial Statements	8	\$0
<b>OIG-AR-23-04</b>	Performance Audit of AmeriCorps' Charge Card Program for Fiscal Year 2021	6	\$0
<b>OIG-AR-23-06</b>	Performance Audit of AmeriCorps Seniors Grantees' Financial Management Systems	7	\$42,945
<b>OIG-AR-23-07</b>	Audit of AmeriCorps Grants Awarded to Puerto Rico Commission for Volunteerism and Community Service	7	\$0
<b>OIG-AR-24-01</b>	Audit of AmeriCorps' Fiscal Year 2023 Consolidated Financial Statements	14	\$0
<b>OIG-AR-24-01 and OIG-AR-24-02</b>	Audit of AmeriCorps' Fiscal Year 2023 Consolidated Financial Statements and National Trust Fund Financial Statements	5	\$0
<b>OIG-AR-24-05</b>	Performance Audit of AmeriCorps Grants Awarded to YouthBuild USA	13	\$3,083,528

<b>Reports with Overdue Unimplemented Recommendations</b> <b>150 Recommendations</b>			
<b>Report Number</b>	<b>Report Title</b>	<b>Number of Overdue Open Recs</b>	<b>Dollar Value of Potential Cost Savings</b>
<b>OIG-AR-24-06</b>	Performance Audit of AmeriCorps Grants Awarded to Serve DC	3	\$0
<b>OIG-EV-21-01</b>	Evaluation of AmeriCorps Grants Awarded to the Maine Commission for Community Service	5	\$0
<b>OIG-EV-22-06</b>	AmeriCorps Penetration Testing and Phishing Campaign Evaluation	3	\$0
<b>OIG-EV-23-08</b>	Fiscal Year 2023 Federal Information Security Modernization Act Evaluation of AmeriCorps	3	\$0
<b>Total</b>		<b>150</b>	<b>\$3,127,183</b>

## Unresolved Recommendations



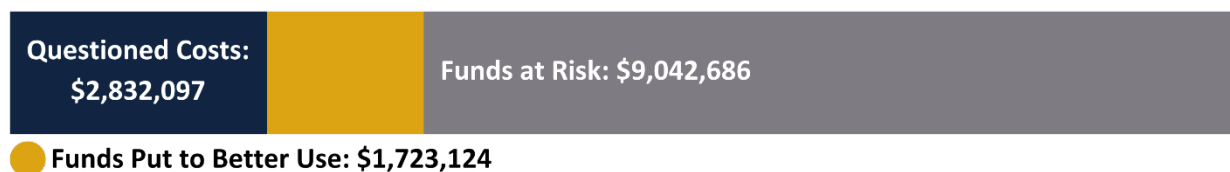
Unresolved  
Recommendations

**22**

We classify a recommendation as unresolved and include it in our count of open recommendations when:

1. AmeriCorps disagrees with fully implementing the recommendation,
2. The OIG disagrees with an AmeriCorps' plan of action for a recommendation, or
3. AmeriCorps does not successfully implement our recommendation.

**Figure 15: Potential Cost Savings of Unresolved Recommendations**



This list is a summary of the reports with Unresolved recommendations as of September 30, 2025.

Reports with Unresolved Recommendations 22 Recommendations		
Report Number and Title	Recommendation and Reason AmeriCorps Disagreed	Dollar Value of Potential Cost Savings
<b>OIG-12-04</b> <b>Audit of Earned Education Awards Resulting from Compelling Personal Circumstances</b>	<p>Rec. No. 3(b): Implement the text description functionality in the MyAmeriCorps Portal to allow grantee personnel –to document the Compelling Personal Circumstances justifications.</p> <p><i>AmeriCorps stated that regulations require programs to maintain documentation and limited text descriptions would not provide adequate documentation. Full documentation is best kept at the program level in members' files.</i></p>	\$0
<b>OIG-12-04</b> <b>Audit of Earned Education Awards Resulting from Compelling Personal Circumstances</b>	<p>Rec. No. 3(c): Implement monitoring controls requiring a secondary level of review of each approved partial education award.</p> <p><i>AmeriCorps stated that prorated awards are relatively rare and have a very limited financial impact on the National Service Trust. AmeriCorps considers the operational and organizational cost of having AmeriCorps programs submit those cases for a second level of review burdensome and not cost effective, given the low risk involved.</i></p>	\$0

<b>Reports with Unresolved Recommendations</b> <b>22 Recommendations</b>		
<b>Report Number and Title</b>	<b>Recommendation and Reason AmeriCorps Disagreed</b>	<b>Dollar Value of Potential Cost Savings</b>
<b>OIG-14-09</b> <b>Audit of Blanket Purchase Agreements for Professional Consulting Services</b>	<p>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.</p> <p><i>AmeriCorps stated that an enhanced senior level review was established after issuance of the audit report. In FY16 a Risk Management Committee reviewed a consolidated list of FY16 service contracts with value over \$150,000. In FY17 department heads with service contracts with total value over \$500,000 will review and approve the acquisition needs statement.</i></p>	\$0
<b>OIG-MA-16-03</b> <b>OIG Management Alert Prohibited Activities: Missed Opportunities</b>	<p>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.</p> <p><i>AmeriCorps stated that the grantee confirmed it would not comply with special conditions resulting from noncompliance. AmeriCorps informed the grantee that its grant would expire on August 31, 2016, and that the grantee should commence orderly close-out of their award. Accordingly, AmeriCorps considered action complete on all recommendations in this report.</i></p>	\$0
<b>OIG-MA-16-03</b> <b>OIG Management Alert Prohibited Activities: Missed Opportunities</b>	<p>Rec. No. 3: Conduct similar risk assessments, identification of at-risk grantees, communications and targeted monitoring for other prohibited activities.</p> <p><i>AmeriCorps stated that the grantee confirmed it would not comply with special conditions resulting from noncompliance. AmeriCorps informed the grantee that its grant would expire on August 31, 2016, and that the grantee should commence orderly close-out of their award. Accordingly, AmeriCorps considered action complete on all recommendations in this report.</i></p>	\$0
<b>OIG-MA-16-03</b> <b>OIG Management Alert Prohibited Activities: Missed Opportunities</b>	<p>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.</p> <p><i>AmeriCorps stated that the grantee confirmed it would not comply with special conditions resulting from noncompliance. AmeriCorps informed the grantee that its grant would expire on August 31, 2016, and that the grantee should commence orderly close-out of their award. Accordingly, AmeriCorps considered action complete on all recommendations in this report.</i></p>	\$0

<b>Reports with Unresolved Recommendations</b> <b>22 Recommendations</b>		
<b>Report Number and Title</b>	<b>Recommendation and Reason AmeriCorps Disagreed</b>	<b>Dollar Value of Potential Cost Savings</b>
<b>OIG-MA-16-03</b> <b>OIG Management Alert</b> <b>Prohibited Activities:</b> <b>Missed Opportunities</b>	<p>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.</p> <p><i>AmeriCorps stated that the grantee confirmed it would not comply with special conditions resulting from noncompliance. AmeriCorps informed the grantee that its grant would expire on August 31, 2016, and that the grantee should commence orderly close-out of their award. Accordingly, AmeriCorps considered action complete on all recommendations in this report.</i></p>	\$0
<b>OIG-MA-16-03</b> <b>OIG Management Alert</b> <b>Prohibited Activities:</b> <b>Missed Opportunities</b>	<p>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.</p> <p><i>AmeriCorps stated that the grantee confirmed it would not comply with special conditions resulting from noncompliance. AmeriCorps informed the grantee that its grant would expire on August 31, 2016, and that the grantee should commence orderly close-out of their award. Accordingly, AmeriCorps considered action complete on all recommendations in this report.</i></p>	\$0
<b>OIG-MA-16-03</b> <b>OIG Management Alert</b> <b>Prohibited Activities:</b> <b>Missed Opportunities</b>	<p>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.</p> <p><i>AmeriCorps stated that the grantee confirmed it would not comply with special conditions resulting from noncompliance. AmeriCorps informed the grantee that its grant would expire on August 31, 2016, and that the grantee should commence orderly close-out of their award. Accordingly, AmeriCorps considered action complete on all recommendations in this report.</i></p>	\$0
<b>OIG-MA-16-03</b> <b>OIG Management Alert</b> <b>Prohibited Activities:</b> <b>Missed Opportunities</b>	<p>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.</p> <p><i>AmeriCorps stated that the grantee confirmed it would not comply with special conditions resulting from noncompliance. AmeriCorps informed the grantee that its grant would expire on August 31, 2016, and that the grantee should commence orderly close-out of their award. Accordingly, AmeriCorps considered action complete on all recommendations in this report.</i></p>	\$0

<b>Reports with Unresolved Recommendations</b> <b>22 Recommendations</b>		
<b>Report Number and Title</b>	<b>Recommendation and Reason AmeriCorps Disagreed</b>	<b>Dollar Value of Potential Cost Savings</b>
<b>OIG-MA-16-03</b> <b>OIG Management Alert</b> <b>Prohibited Activities:</b> <b>Missed Opportunities</b>	<p>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.</p> <p><i>AmeriCorps stated that the grantee confirmed it would not comply with special conditions resulting from noncompliance. AmeriCorps informed the grantee that its grant would expire on August 31, 2016, and that the grantee should commence orderly close-out of their award. Accordingly, AmeriCorps considered action complete on all recommendations in this report.</i></p>	\$0
<b>OIG-18-07</b> <b>Audit of Corporation</b> <b>for National and</b> <b>Community Service</b> <b>Grants Awarded to</b> <b>Mayor's Fund to</b> <b>Advance New York City</b>	<p>Rec. No 2(a): Disallow and recover \$1,663,952 in Federal costs awarded to Madison Strategies Group (MSG).</p> <p><i>AmeriCorps agreed that MSG's contract for services with Grant Associates, a related for-profit entity, was not awarded in conformance with OMB Circular A-110 and MSG's own Conflict of Interest policy. AmeriCorps disallowed \$106,214 in Federal costs. However, AmeriCorps did not agree to disallow the entire subaward amount because at the time MSG received the SIF subgrant from the Mayor's Fund, MSG was eligible to be a SIF subrecipient.</i></p>	\$1,663,952
<b>OIG-18-12</b> <b>VISTA Program</b> <b>Evaluation</b>	<p>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.</p> <p><i>AmeriCorps stated that it does implement performance measures to evaluate the overall effectiveness of changes that allow continuous programmatic improvement; it will not go back to measure the effectiveness of the policy that allows VISTA members to take classes in their spare time that was implemented more than six years before the issuance of this report.</i></p>	\$0
<b>OIG-18-13</b> <b>Agreed-Upon</b> <b>Procedures for</b> <b>Corporation Grants</b> <b>Awarded SerVermont</b>	<p>Rec No. 2(d): Disallow and, if already used, recover education awards made to members who did not serve the minimum required service hours.</p> <p><i>AmeriCorps stated it reviewed the member position description and materials for the program and determined that the service in question did not represent a direct benefit to the for-profit entity. The direct beneficiaries of tours were potential homeowners within the</i></p>	\$11,570

<b>Reports with Unresolved Recommendations</b> <b>22 Recommendations</b>		
<b>Report Number and Title</b>	<b>Recommendation and Reason AmeriCorps Disagreed</b>	<b>Dollar Value of Potential Cost Savings</b>
	<i>community, and homes in question were owned by a non-profit entity.</i>	
<b>OIG-19-06</b> <b>Agreed-Upon Procedures (AUP)</b> <b>review of AmeriCorps grant funds to Serve Indiana</b>	<p>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.</p> <p><i>AmeriCorps stated it does not disallow match costs related to criminal history checks. Costs related to noncompliance with NSCHC requirements are disallowed based on the level of noncompliance and corrective action taken by the grantee. AmeriCorps disallowed a total of \$7,500 in federal funds related to this NSCHC noncompliance.</i></p>	\$96,736
<b>OIG-19-08</b> <b>Agreed-Upon Procedures for Corporation for National and Community Service Grants Awarded to the Serve Guam Commission</b>	<p>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.</p> <p><i>AmeriCorps reviewed the staff NSCHC files and agreed with the auditors' findings. AmeriCorps applied the NSCHC enforcement action to determine the appropriate disallowance and calculated a total disallowance of \$4,893 in match costs and requested the Commission to revise its FFR.</i></p>	\$18,761
<b>OIG-20-06</b> <b>Audit of Corporation for National and Community Service AmeriCorps Grant Awarded to St. Bernard Project</b>	<p>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.</p> <p><i>AmeriCorps allowed \$11,230 in questioned Federal costs because although SBP failed to fully implement good internal controls, AmeriCorps found no evidence to demonstrate that reasonable work was not performed on the award and the matter can be addressed through corrective actions. AmeriCorps did disallow \$14,411 in Federal costs for instances where timesheets did not reconcile to accounting records.</i></p>	\$25,641
<b>OIG-EV-21-01</b> <b>Evaluation of AmeriCorps Grants Awarded to the Maine Commission for Community Service</b>	<p>Rec. No.1: Disallow the \$592,737 in questioned match costs and 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.</p> <p><i>AmeriCorps stated that LearningWorks subsequently provided significant documentation supporting its claimed match costs.</i></p>	\$846,751

<b>Reports with Unresolved Recommendations</b> <b>22 Recommendations</b>		
<b>Report Number and Title</b>	<b>Recommendation and Reason AmeriCorps Disagreed</b>	<b>Dollar Value of Potential Cost Savings</b>
<b>OIG-EV-21-01</b> <b>Evaluation of AmeriCorps Grants Awarded to the Maine Commission for Community Service</b>	<p>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.</p> <p><i>AmeriCorps stated that it performed this assessment and found that LearningWorks was able to support its claimed match costs and no match or Federal funds will be disallowed.</i></p>	\$0
<b>OIG-AR-24-05</b> <b>Performance Audit of AmeriCorps Grants Awarded to YouthBuild UA</b>	<p>Rec No.4: Recover from YouthBuild \$520,827 of education awards that were paid to members for subgrantees within the audit scope.</p> <p><i>AmeriCorps agreed to recover the amount related to SJCC's unallowable program. AmeriCorps declined to take corrective actions on this recommendation. AmeriCorps stated that YouthBuild's timekeeping policy aligned with its intended Terms and Conditions.</i></p>	\$168,686
<b>OIG-AR-24-05</b> <b>Performance Audit of AmeriCorps Grants Awarded to YouthBuild USA</b>	<p>Rec No.5: Require that YouthBuild pay the \$3,087,791 outstanding AmeriCorps Education awards yet to be distributed to the members of subgrantees within the audit.</p> <p><i>AmeriCorps agreed to recover the amount related to SJCC's unallowable program. AmeriCorps declined to take corrective actions on this recommendation. AmeriCorps stated that YouthBuild's timekeeping policy aligned with its intended Terms and Conditions.</i></p>	\$1,723,124
<b>OIG-AR-24-05</b> <b>Performance Audit of AmeriCorps Grants Awarded to YouthBuild USA</b>	<p>Rec No. 6: Assess the remaining \$9,042,686 of at-risk funds to determine if sufficient supporting documentation for the hours claimed exists. If sufficient documentation does not exist, recover from YouthBuild the \$1,349,717 already paid by the Trust and require that YouthBuild pay the \$7,692,969 outstanding AmeriCorps Education awards yet to be distributed to members.</p> <p><i>AmeriCorps declined to take corrective actions on this recommendation. AmeriCorps stated that YouthBuild's timekeeping policy aligned with its intended Terms and Conditions.</i></p>	\$9,042,686
<b>Total</b>		<b>\$13,597,907</b>

## Recommendations Not Yet Due

This list is a summary of the reports with recommendations that are Not Yet Due (open between six months and less than one year) as of September 30, 2025.

Reports with Recommendations Not Yet Due 16 Recommendations			
Report Number	Report Title	Number of Open Recommendations	Dollar Value of Potential Cost Savings
OIG-AR-24-03	FY 2024 Federal Information Security Modernization Act Audit	5	\$0
OIG-AR-25-01	Audit of AmeriCorps' Fiscal Year 2024 Consolidated Financial Statements	2	\$0
OIG-AR-25-01 and OIG-AR-25-02	Audit of AmeriCorps' Fiscal Year 2024 Consolidated Financial Statements and National Trust Fund Financial Statements	9	\$0
<b>Total</b>		<b>16</b>	<b>\$0</b>

## New Recommendations Issued this Period

This list is a summary of the reports with New Recommendations issued during this period (open less than six months) as of September 30, 2025. Some of these recommendations are modified repeat recommendations that supersede recommendations previously listed as overdue.

Reports with New Recommendations 6 Recommendations			
Report Number	Report Title	Open Recommendations	Dollar Value of Potential Cost Savings
OIG-AR-25-04	AmeriCorps' Compliance with Payment Integrity Information Act of 2019 for FY 2024	6	\$0
<b>Total</b>		<b>6</b>	<b>\$0</b>

## AMERICORPS' RESPONSE



**AmeriCorps**

### MESSAGE FROM THE INTERIM AGENCY HEAD

AmeriCorps appreciates the opportunity to respond to the Office of Inspector General's (OIG) Semiannual Report (2025-02), which covers the second half of the fiscal year 2025. As the federal agency dedicated to strengthening communities, fostering civic engagement, and improving lives through service, we value our shared commitment to accountability and oversight. We welcome the OIG's insights and remain committed to our responsibility to safeguard federal funds, ensuring its effective use while preventing waste, fraud and abuse.

In Service,

A handwritten signature in black ink, appearing to read 'Jennifer Bastress Tahmasebi'.

Jennifer Bastress Tahmasebi  
Interim Agency Head  
AmeriCorps



**AmeriCorps**  
**Office of Inspector General**

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