

SEMIANNUAL REPORT TO CONGRESS

OCTOBER 1, 2025 -
MARCH 31, 2026





SEMIANNUAL REPORT SUMMARY

OCTOBER 1, 2025 - MARCH 31, 2026

AmeriCorps OIG is an independent unit 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.

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.

AUDIT STATISTICS



INVESTIGATIVE STATISTICS



LEGISLATIVE RECOMMENDATIONS



OPEN RECOMMENDATIONS

201

Recommendations not fully implemented as of March 31, 2026



22

Unresolved Recommendations



KEY AUDIT TAKEAWAYS

AmeriCorps continues to face significant financial management challenges, receiving its ninth consecutive disclaimer of opinion for FY 2025, including eleven recurring material weaknesses.

IMPACT REPORTS

AmeriCorps OIG has issued three of an expected six impact reports detailing effects on the agency as a result of the April 2025 staffing and grant reduction. These effects include:

- Rapidly decreased staffing resulting in loss of knowledge and grant oversight.
- Delays in AmeriCorps' grantmaking process that affected American communities nationwide due to the loss of AmeriCorps programming.

OUTREACH HIGHLIGHTS

PUBLICATIONS

Anti-Fraud Advisories

- Vol. 8: [Why Do You Need Internal Controls](#)
- Vol. 9: [Starting 2026 Off Right](#)

IN-PERSON ENGAGEMENT

State Commissions Visited this Period

4

Other Meetings and Anti-Fraud Trainings this Period

2

INVESTIGATIVE CASE STATISTICS

Cases Active at Beginning of Period:	70
Cases Opened this Period:	17
Cases Closed this Period:	13
Cases Active at End of Period:	74

INVESTIGATIONS MONETARY IMPACT

Defrauded AmeriCorps VISTA Program:

- Amount Recovered: \$1,898,699
- AmeriCorps Cost Avoidance: \$467,432
- State of IL Cost Avoidance: \$541,075.72

Falsified Timesheets and Mismanagement by a Former Program Director:

- AmeriCorps Disallowed: \$102,478.00
- AmeriCorps Declined to Recover: ~\$139,000.00

Deficient Record Keeping by Grantee:

- Amount Recovered: \$15,416.57

AUDIT MONETARY IMPACT EXPLAINED

FY 2024
\$9.1 M

Audit Monetary Impact



1st Half FY 2026
\$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.

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.¹ In Fiscal Year (FY) 2025, AmeriCorps invested over \$700 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.² 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.

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

² 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 October 1, 2025, through March 31, 2026, highlighting the activities and accomplishments of AmeriCorps OIG.

First, the Office of Investigations recorded notable results. Our small cadre of special agents produced monetary impact exceeding \$3 million—approximately 35 percent of our FY 2026 appropriated budget. The majority of this amount stemmed from a criminal prosecution involving fraud against AmeriCorps VISTA and the Department of Education’s 21st Century Community Learning Center programs. An administrative investigation accounted for the remainder of the monetary impact, with the agency disallowing \$129,000 of a recommended \$249,000. While we appreciate the agency disallowing some of the funds identified by the OIG, we will continue to press AmeriCorps for full recovery of misused funds identified in our investigations.

Second, the Office of Investigations secured guilty pleas in [two matters](#) involving losses in excess of \$1 million each. Sentencing in each matter is anticipated in the next semiannual period. With 21 matters currently in civil or criminal referral to the Department of Justice, the Office of Investigations is highly productive but at capacity.

Third, our audit team remains committed to assisting the agency in achieving a clean audit. Since I assumed leadership of AmeriCorps OIG in 2023, the Office of Audits has maintained a sustained focus on strengthening AmeriCorps’ financial management. In December 2024, I testified before the House Subcommittee on Higher Education and Workforce Investment that sustained commitment to, and execution of, the agency’s remediation plan could yield measurable improvement. However, AmeriCorps’ April 2025 staffing reduction materially impeded progress: key personnel and contract staff departed, and recently revised policies and procedures lost operational relevance. The auditors issued a disclaimer of opinion for the ninth consecutive year because they could not obtain sufficient appropriate audit evidence to form an opinion on AmeriCorps’ consolidated financial statements for FY 2025. The FY 2025 Financial Statements Audit identified 11 recurring material weaknesses and two significant deficiencies. Given the agency’s current workforce, any improvement in FY 2026 is expected to be limited in scope.

Finally, the OIG and the agency continue to perform their missions collaboratively and professionally. While we may disagree on the merits of specific OIG recommendations, both parties have committed to ensuring each side fully understands the rationale behind the other's position.

The OIG itself confronts significant obstacles in fulfilling its statutory responsibilities under the Inspector General Act of 1978. During this reporting period, the OIG lacked sufficient audit staff and funding to initiate new risk-based performance audits of AmeriCorps grantees—audits that are essential to identifying misused grant funds and returning recoveries to the U.S. Treasury. For the third consecutive semiannual period, our audit monetary impact was \$0, a substantial decline from over \$9.1 million in FY 2024. This shortfall constrained our ability to assist the agency in realizing cost savings, efficiencies, and enhanced accountability.

I am grateful to colleagues dedicated to the OIG’s mission and to AmeriCorps staff who engage with our work. We remain committed to providing independent, objective oversight of AmeriCorps programs and operations. Further, we will continue to work with the agency and our stakeholders to protect program integrity and ensure AmeriCorps funds are used effectively, efficiently, and in accordance with the law to serve communities nationwide.

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: October 1, 2025 – March 31, 2026


 Monetary Impact
 this Period
\$0


 Recommendations Made
 this Period
21


 Reports Issued
 this Period
4

Highlights of Audit Work Completed During this Reporting Period

Audit of AmeriCorps' Fiscal Year 2025 Consolidated Financial Statements and Audit of AmeriCorps' Fiscal Year 2025 National Service Trust Fund Financial Statements

The AmeriCorps Office of Inspector General (OIG) contracted with an independent certified public accounting firm to audit AmeriCorps' consolidated financial statements and AmeriCorps' National Service Trust financial statements (Trust financial statements) (collectively, "the Financial Statements Audit") for the fiscal year that ended September 30, 2025. The objective of the Financial Statements Audit is to express an opinion on whether AmeriCorps' FY 2025 financial statements are fairly presented in all material respects; report on AmeriCorps' internal controls over financial reporting; and report on AmeriCorps' compliance with provisions of laws, regulations, contracts, and grant agreements. The audit was conducted in accordance with the Generally Accepted Government Auditing Standards (GAGAS) and Office of Management and Budget Bulletin No. 24-02, *Audit Requirements for Federal Financial Statements*.

The auditors issued a disclaimer of opinion. During FY 2025, AmeriCorps had several material weaknesses in its internal control over financial reporting. The auditors could not obtain sufficient appropriate audit evidence to support material account balances and transactions for the current year due to (1) inadequate processes, controls, and records to support transaction and account balances; and (2) a significant reduction in staff during the year. As a result of these matters, the auditors could not determine the effect of the lack of sufficient appropriate audit evidence or whether any adjustments might have been found necessary relating to AmeriCorps' consolidated financial statements as of and for the year ending September 30, 2025. Due to the pervasive nature of these limitations, the auditors could not form a basis for an audit opinion on the consolidated financial statements for the year ended September 30, 2025.

The FY 2025 Financial Statements Audit reported 11 recurring material weaknesses and two significant deficiencies. AmeriCorps began the FY 2025 Financial Statements Audit with 77 unimplemented recommendations for the consolidated financial statements audit and the Trust financial statements audit with 32 unimplemented recommendations. Remedial actions by AmeriCorps closed five consolidated and four Trust recommendations in FY 2025. The auditors also issued three new recommendations for the consolidated financial statements audit for an outstanding total of 75 consolidated recommendations. The auditors issued two new recommendations for the Trust financial statements audit for an outstanding total of 30 recommendations.

Fiscal Year 2025 Federal Information Security Modernization Act (FISMA) Audit

The Federal Information Security Modernization Act of 2014 (FISMA)³ requires Federal agencies to have an annual independent audit of their information security program and practices to be performed by the Inspector General or an independent external auditor. The objective of this audit was to determine the effectiveness of AmeriCorps' information security program and practices for the period October 1, 2024, through July 31, 2025, and report the results to the Office of Management and Budget (OMB).

Independent external auditors evaluated the effectiveness of AmeriCorps' information security program in accordance with FISMA, OMB requirements, and guidance from the National Institute of Standards and Technology. The auditors' assessment was based on the objective metrics prescribed by the Department of Homeland Security, which evaluate information security programs on a maturity scale from Level 1 (*Ad Hoc*) to Level 5 (*Optimized*) in 10 FISMA metric domains and six security function areas. A functional information security area is not considered effective unless it achieves a rating of at least *Managed and Measurable* (Level 4). Auditors determined AmeriCorps' information security program improved overall but is still considered not effective with an overall maturity rating of *Consistently Implemented* (Level 3).

AmeriCorps made considerable progress in implementing prior year recommendations. AmeriCorps successfully resolved prior open recommendations with only five remaining open. Our FY 2025 report issued nine new recommendations that will assist AmeriCorps in progressing to the next maturity level and establishing an effective information security program.

Performance Audit of AmeriCorps' Grant Closeout Process

The AmeriCorps OIG contracted with an independent certified public accounting firm to audit AmeriCorps' Grant Closeout Process. The audit objective was to determine whether AmeriCorps' grant closeout policies and procedures are compliant with the provisions of Title 2 of the Code of Federal Regulations (C.F.R.) § 200.344 and to determine whether AmeriCorps' actual grant closeout practices are compliant with Federal regulations and with AmeriCorps' policies and procedures. The scope covered grants closed within fiscal years 2022 through 2024. The audit was conducted in accordance with Generally Accepted Government Auditing Standards (GAGAS).

Closeout is the formal process completed no later than 120 calendar days after a grant's period of performance ends, during which the recipient confirms all project activities are completed, funds are properly spent, and all required financial and performance reports are submitted on time. It confirms that both the grantee and awarding agency have fulfilled their obligations under the grant agreement. The guidance in 2 C.F.R. § 200.344 also allows agencies to take unilateral action, referred to as administrative closeout, within one year after the grant's period of performance ends to close out an award if reports are not submitted.

The audit found that AmeriCorps' grant closeout policies and procedures generally complied with the provisions of 2 C.F.R. § 200.344 but identified some issues with AmeriCorps' grant closeout practices regarding:

- Inadequate policies and procedures for processing returned grant funds post-closeout,
- Lack of sufficient internal controls to ensure timely grant closeout, and

³ Public Law (P.L.) 113-283, Federal Information Security Modernization Act of 2014, December 18, 2014.

- Inconsistent and inaccurate recording of grant data into USAspending.gov.

The findings are consistent with a persistent material weakness first identified in AmeriCorps' FY 2019 consolidated financial statements audit related to the grant closeout and deobligation process. The financial statements auditors could not determine whether AmeriCorps' controls were operating as designed.

The findings stem from AmeriCorps lacking a formal procedure to process grant funds returned after closeout, leading to data discrepancies between the Payment Management System and AmeriCorps' grant system of record, eGrants. Additionally, AmeriCorps relies on manual data entry methods to report grant award information to USAspending.gov, without sufficient system controls or independent reviews to detect and correct errors prior to submission. Furthermore, AmeriCorps did not consistently use administrative closeouts when grant recipients failed to submit final reports within one year of the award's period of performance end date.

Despite the gaps that currently exist, AmeriCorps has made a notable stride in its grant closeout process. AmeriCorps focused efforts on adding resources to address common closeout issues, which led to an improvement in closeout timeliness from 86.7% in FY 2022 to 97.2% in FY 2024.

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

152



Recommendations Not Yet
Due: More than six months

6



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 1: Closed Recommendations during current and prior semiannual periods

Prior Period: 5

Current Period: 13

During this semiannual period, we closed 13 recommendations based on AmeriCorps' submissions to demonstrate corrective action.⁴ The significant reduction in staff at AmeriCorps that occurred during FY 2025 required AmeriCorps 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 hiring freeze.

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 2: Office of Audits Issued Reports This Period

Report	Report Name	Dollars Questioned	Dollars Unsupported ⁵	Funds Put to Better Use
OIG-AR-26-01	Audit of the AmeriCorps' Fiscal Year 2025 Consolidated Financial Statements	\$0	\$0	\$0
OIG-AR-26-02	Audit of AmeriCorps Fiscal Year 2025 National Service Trust Fund Financial Statements	\$0	\$0	\$0
OIG-AR-26-03	FY 2026 Federal Information Security Modernization Act Audit	\$0	\$0	\$0
OIG-AR-26-05	Performance Audit of AmeriCorps' Grant Closeout Process	\$0	\$0	\$0
	TOTAL	\$0	\$0	\$0

⁴ Two prior year FISMA recommendations were counted as closed in the FISMA audit report but had been superseded by modified repeat recommendations in the FY 2024 audit. We are not including those two recommendations in the counts here as they were already removed from recommendation totals in a previous SAR period.

⁵ Amounts included in Dollars Unsupported are a portion of the amounts listed in Dollars Questioned.

Figure 3: Office of Audits Reports with Questioned and Unsupported Costs

Report Category		Number of Reports	Questioned Costs	Unsupported Costs ⁶
A.	Reports containing questioned and unsupported costs for which no management decision had been made by the end of the prior reporting period	0	\$0	\$0
B.	Reports issued during the current reporting period with questioned and unsupported costs	0	\$0	\$0
Subtotal Reports (A plus B)		0	\$0	\$0
C.	Reports for which a management decision on questioned and unsupported costs was made during the current reporting period:	0	\$0	\$0
C1	Value of disallowed questioned and unsupported costs	0	\$0	\$0
C2	Value of questioned and unsupported costs not disallowed.	0	\$0	\$0
D.	Total reports for which no final action on questioned and unsupported costs had been made by the end of the current reporting period	0	\$0	\$0

Figure 4: 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
Subtotal Reports (A plus B)		0	\$0
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

⁶ Amounts included in Unsupported Costs are a portion of the amounts listed in Questioned Costs.

Figure 5: Overdue Management Decisions

Report	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
	Total	\$0	\$0		

Figure 6: Reports Without Final Action

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

OFFICE OF INVESTIGATIONS



Total
Investigative
Funds Recovered

\$3,025,101



Criminal and Civil
Investigations with
Federal Prosecutors

21



Hotline
Complaints
Received

56



Cases
Opened
This Period

17

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 7: Active Cases with the Department of Justice

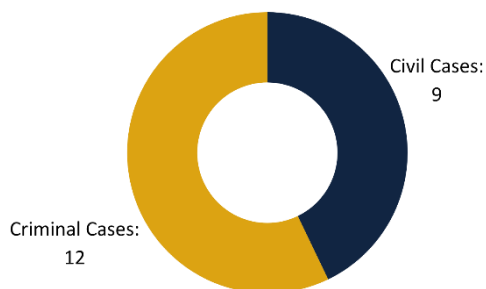
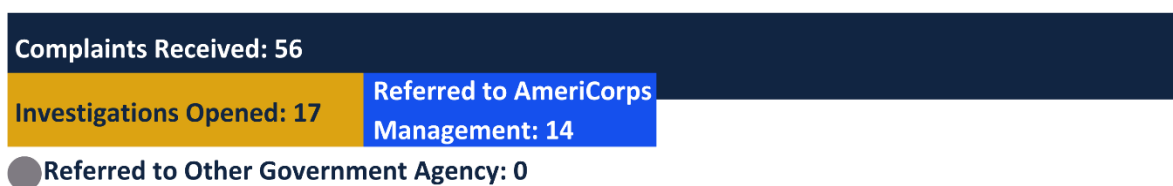


Figure 8: Hotline Complaint Statistics^{7,8,9}



⁷ Four investigations were opened that had no associated complaint (either proactive, or spinoffs of existing investigations).

⁸ Approximately 29 percent of hotline complaints received resulted in cases being opened.

⁹ 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. Four criminal investigations produced guilty pleas for schemes ranging from kickbacks to computer fraud. In addition, a Civil False Claims complaint was filed in an ongoing investigation based on the alleged false statements a former AmeriCorps grantee used to obtain federal loan funds.

Highlights of Investigative Work Completed During this Reporting Period

Criminal Investigations

TWO INDIVIDUALS ADMIT TO DEFRAUDING U.S. GOVERNMENT IN A GRANT FRAUD SCHEME



Kimberly Maddox and James Campbell entered guilty pleas for their roles in a scheme wherein they worked with a third co-conspirator, Brian Metcalf, to submit fabricated invoices for work not performed and split the proceeds between the participants. As reported in SAR 25-01, Metcalf, a former employee of a Chicago-area AmeriCorps grantee, pleaded guilty to two counts of conspiracy to commit wire fraud for his role in defrauding an AmeriCorps program and an Indiana school system. During this period, Maddox and Campbell each pleaded guilty to one count of wire fraud for their part in the scheme. The subjects acknowledged total losses of over \$1 million to the organizations involved. Sentencing for Metcalf, Maddox, and Campbell is scheduled for May 2026 and the outcome will be reported in a subsequent SAR.



INDIVIDUAL ADMITS TO DEFRAUDING U.S. GOVERNMENT IN DUAL-EMPLOYMENT SCHEME

A third subject in an ongoing investigation concerning dual employment schemes entered a guilty plea for their role in a wire fraud conspiracy with a total loss of over \$1 million to the federal government. As part of the scheme, the subject was simultaneously employed as a full-time contractor at multiple federal agencies, including AmeriCorps, and as a full-time employee of the federal government. The subject will be sentenced in the future and the outcome reported in a later SAR.



[INDIVIDUAL ADMITS TO HACKING U.S. GOVERNMENT SYSTEMS](#)

Nicholas Moore pleaded guilty to a one-count criminal information charging him with fraud activity in connection with computers. In the plea, Moore admitted to using the stolen credentials of an authorized user of the MyAmeriCorps Portal to access a former National Service Participant's account and subsequently posted the information to the @ihackedthegovernment Instagram account. Moore also admitted to fraudulently accessing two other federal government systems. Sentencing is scheduled for April 17, 2026, and the outcome will be reported in a subsequent SAR.



[INDIVIDUAL SENTENCED FOR DEFRAUDING THE AMERICORPS VISTA PROGRAM](#)

We previously reported that Barbara Harris, a former non-profit Executive Director and VISTA Project Director, pleaded guilty to a two-count criminal information charging her with wire fraud for her role in defrauding AmeriCorps VISTA and Department of Education 21st Century Community Learning Center programs of over \$1.8 million. During this period, Harris was sentenced by the U.S. District Court for Northern Illinois to 12 months and a day of incarceration, \$1,898,699 in restitution, and 3 years of supervised release.

Amount Recovered: \$1,898,699

AmeriCorps Cost Avoidance: \$467,432

State of IL Cost Avoidance: \$541,075.72

Civil Investigations



CIVIL FALSE CLAIMS ACT COMPLAINT FILED AGAINST FORMER AMERICORPS GRANTEE

The U.S. Attorney's Office for the District of Maryland filed a False Claims Act complaint against former AmeriCorps grantee Dance Makers; its owner, Robin Pitts; and associated companies for alleged false or fraudulent statements and causing the submission of false claims to the U.S. to obtain federally guaranteed Paycheck Protection Program (PPP) loans and Economic Injury Disaster Loans (EIDL). The alleged false claims caused the U.S. Small Business Administration to pay federal funds to financial institutions that disbursed the sum of \$335,493 in PPP loans and EIDL loans and advances. The investigation is ongoing.

Administrative Investigations



AMERICORPS DISALLOWS \$100K AS A RESULT OF OIG REPORT FINDING DEFICIENT MANAGEMENT BY A GRANTEE'S PROGRAM DIRECTOR

AmeriCorps OIG received AmeriCorps' response to a report of investigation in which AmeriCorps OIG found that a former Foster Grandparent Program (FGP) Program Director for the Community Action Partnership of Northern Alabama (CAPNA) neglected their responsibilities, compromised recordkeeping, and misused federal grant funds. The former FGP Program Director's negligence included failing to perform adequate criminal history checks for volunteers and maintaining essential volunteer files documenting compliance with program requirements. The evidence also supported that the former FGP Program Director misallocated grant funds by claiming their full salary, despite engaging in personal academic pursuits during work hours. We recommended that AmeriCorps:

1. Disallow the former FGP Program Director's salary from 2020 through 2024, excluding the \$31,830.46 already disallowed by the Office of Monitoring for criminal history check violations; and

- AmeriCorps partially concurred with the recommendation, agreeing to disallow \$102,478.00 in salary payments to the former FGP Program Director from FY 2020-2022 only, which reflected the period the former FGP Program Director was engaged in personal academic pursuits during work hours.
2. Provide training and technical assistance to CAPNA staff to ensure adequate oversight is provided to its AmeriCorps Seniors programs.
 - AmeriCorps concurred with this recommendation and requested that CAPNA complete or retake essential program management and fraud training and update associated policies.

Amount Recovered: \$102,478.00

Amount AmeriCorps Declined to Recover: ~\$139,000.00



AMERICORPS DISALLOWS \$15K AS A RESULT OF OIG REPORT RELATING DEFICIENT RECORD KEEPING BY A GRANTEE

AmeriCorps OIG received AmeriCorps' response to a request for management action (RMA) in which AmeriCorps OIG related concerns it received alleging the Healing Action Network was deficient in its management and record keeping for its AmeriCorps programs. We suggested that AmeriCorps:

1. Review financial reporting and National Service Participant files maintained by the Healing Action Network;
2. If the allegations are confirmed, calculate disallowances for missing or incomplete records, inaccurate financial reporting, and ineligible staff charged to the grant; and
3. Assess whether the Healing Acting Network should continue as an AmeriCorps State program and/or AmeriCorps VISTA program.
 - AmeriCorps concurred with the three suggestions and disallowed \$15,416.57 in member living allowances and FICA as a result of noncompliant National Service Criminal History Checks. Healing Action Network's AmeriCorps State program ended on July 31, 2025, and it does not currently receive any ASN grants or subgrants. AmeriCorps VISTA reviewed the allegations and concluded that the issues alleged in the RMA were not present in Healing Action Network's management of the VISTA award.

Amount Recovered: \$15,416.57

Investigations Statistical Summary Tables

Figure 9: Investigative Cases Statistics

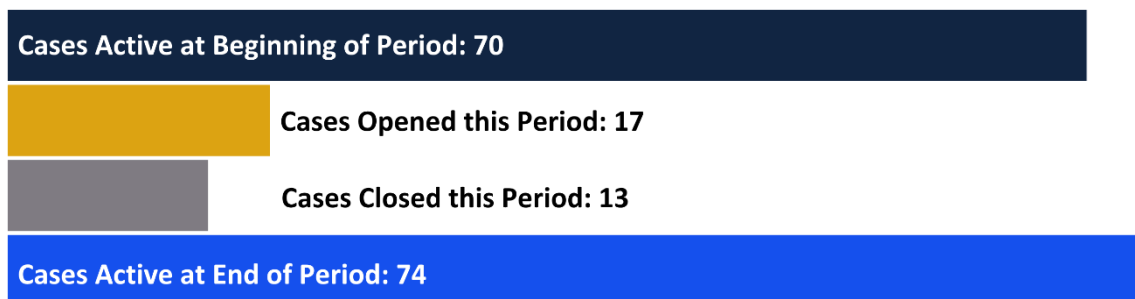


Figure 10: Investigative Case Activities

Category	Statistic
Individuals and Entities Referred for Federal Criminal Prosecution	4
Referrals to State/Local Criminal Authorities	0
Indictments/Criminal Information	2
Arrests	0
Criminal Convictions/Pleas	4
Referrals to Federal Civil Prosecutors	6
Referrals to State/Local Civil Authorities	0
Civil Settlements/Judgments	0
OIG Reports of Investigation Issued to AmeriCorps	4
Administrative Actions taken by AmeriCorps as a Result of OIG Reports of Investigation ¹⁰	6
Reports of Investigation Pending AmeriCorps Response Next Semiannual Period	3
Suspension and Debarment Recommendations	11
Total Investigative Recoveries (includes funds returned/recovered, funds put to better use, restitution, fees, and civil settlements)	\$3,025,101.29

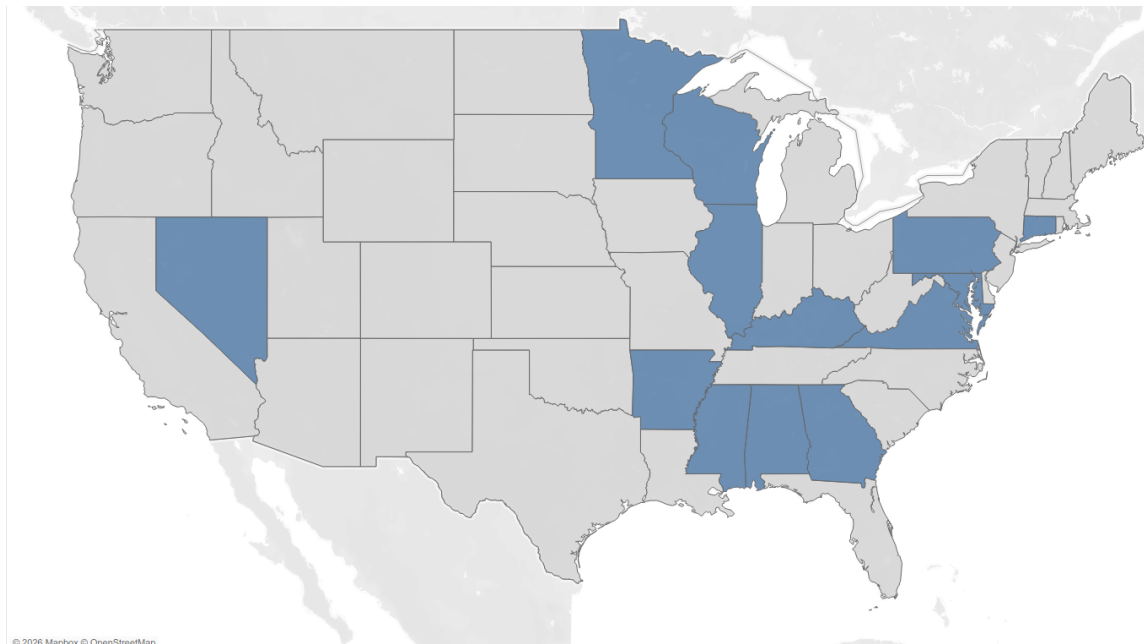
Strong Partnerships with the Department of Justice and Other Law Enforcement Colleagues

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

¹⁰ Includes agency suspension/termination of awards, employee misconduct remedies, and other actions taken in response to OIG investigations.

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:



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
 Western District of Kentucky

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

SPECIAL PROJECTS

During this reporting period, AmeriCorps OIG issued its second in a series of Impact Reports addressing the impact of AmeriCorps' April 2025 staff and funding reductions on AmeriCorps programs and operations.

Impact Report: AmeriCorps' Fiscal Year 2025 Grantmaking

This report examined AmeriCorps' ability to make its fiscal year (FY) 2025 grant awards.

Impact on Operations

The OIG reported that the Office of Management and Budget (OMB) did not initially approve AmeriCorps' use of approximately \$197 million of their total appropriated funds. This resulted in a temporary funding gap and delays in processing some planned FY 2025 grants. OMB ultimately approved the use of funds and AmeriCorps awarded all planned grants by the end of the FY.

In addition, in April 2025, AmeriCorps initiated a large-scale reduction in force (RIF) that significantly reduced the number of staff needed to support the agency's grantmaking operations. As a result, AmeriCorps had to make changes to its grantmaking procedures and timelines to finalize FY 2025 grants. AmeriCorps' staffing changes have also affected the process and timeline for FY 2026 grants.

Impact on Communities

The approximately \$197 million of appropriated funds initially withheld by OMB were designated primarily for FY 2025 grants. Some ASN and FGP grantee organizations that did not receive awards when expected chose to relinquish their AmeriCorps grants. This resulted in the discontinuation of vital AmeriCorps programs, depriving communities across the country of the critical benefits that AmeriCorps programs provide. AmeriCorps' initial delays also forced some grantees to lay off staff due to lack of funding. Ultimately, delays in AmeriCorps' grantmaking disrupted programs nationwide, reducing service and harming communities across the country.

LEGISLATIVE RECOMMENDATIONS

The Office of Inspector General recommends targeted legislative actions to enhance AmeriCorps' capacity to recruit, retain, and adequately support members while safeguarding program integrity and fiscal accountability. To reinforce transparency and strengthen stewardship of federal resources, we make recommendations including statutory enhancements that codify timekeeping requirements, formalize trust-verification procedures, simplify education awards, and establish clear requirements for disclosures and waivers. Each recommendation is directly relevant to improving at least one of the agency's [Top Management Challenges](#). Together, these measures promote measurable community impact, better protect members and participants, and bolster public confidence in AmeriCorps programs.

OIG Recommendations

Member Timekeeping

OIG Recommendation: Clarify the requirement for grantees to retain support for time AmeriCorps State and National members spend on all projects or employment during the member's service period.

Basis for OIG Recommendation: Proper timekeeping is critical for AmeriCorps programs: it underpins members' living allowances and education awards and represents a significant portion of program budgets. In recent years, OIG audits and investigations have identified grantees with timekeeping systems that lack adequate source documentation to demonstrate that living allowances and education awards were charged correctly to AmeriCorps. Auditing standards and the Uniform Grant Guidance require documenting all time a member serves or works—including time spent on other programs or on employment with the organization that operates the AmeriCorps program.

Insufficient documentation has produced failed audits, civil complaints, and disallowances. Poor record management increases the risk of double billing across federal and state programs or drawing down AmeriCorps funds for hours not actually served.

Notably, the requirement to document all time a member serves or works with the organization that operates the AmeriCorps program was part of the AmeriCorps Grant Terms and Conditions prior to 2024. AmeriCorps management removed this requirement following a significant audit of a grantee by AmeriCorps OIG. Reinstating clear timekeeping and source-documentation requirements will reduce audit risk, prevent improper billing, and strengthen program accountability.

This recommendation would:

- **Eliminate Confusion:** Remove confusion regarding how current Federal regulations apply to AmeriCorps members, since they are not considered employees of the grantees.
- **Prevent double billing:** When members are both employees and service participants, the differentiation between payroll and AmeriCorps stipends or allowances creates audit vulnerabilities.

- Reduce fraud risk: Mitigates fraud risk by placing grantees on notice that the lack of appropriate timekeeping documentation will result in a failed audit.
- Protect program integrity and public trust: Clear, enforceable rules reduce the likelihood of high-profile misunderstanding or misuse that could damage program reputation and jeopardize funding.

Alternative Approach

Given the significant impact of timecards without appropriate supporting documentation, and the concern for double billing and fraudulently billing AmeriCorps when a member is serving and working for the grantee running the program, an alternative recommendation is to prohibit AmeriCorps State and National members from serving and simultaneously being employed by the organization for which they are performing AmeriCorps service. Volunteers in Service to America (VISTA), another AmeriCorps program, already bans concurrent employment with the host organization, demonstrating that the restriction is feasible and not an administrative burden. A strict prohibition prevents conflicts between job responsibilities and service obligations, making supervision, scheduling, and performance expectations clearer.

Relevant OIG Work Product: [OIG-AR-25-04: Performance Audit of AmeriCorps Grants Awarded to YouthBuild USA](#)

Management Challenge(s): Improving Financial Management; Prioritizing grant fraud prevention and detection in its programs

Trust Verification

OIG Recommendation: Require the Trust to validate whether payments are proper without reliance on outside institutions to which it sends the funds.

Basis for OIG Recommendation: The National Service Trust administers education awards earned by AmeriCorps members after completing a term of service. Education awards can be used for qualified education expenses including qualified student loans and certain interest forbearance costs. To ensure that federal funds are used appropriately, the Trust must be able to validate the following: the member requesting funds is eligible; the institution is eligible to receive funds; and the expenses are eligible educational expenses. The Trust relies on grantees to maintain records, including timesheets, to support the members' eligibility to serve and successful completion of service terms required to earn an education award. The Trust does not review these records. Education awards can be used for up to seven years. However, grantees are generally only required to maintain member records for three years following the submission of their final grantee financial report. This poses a significant risk that relevant records will not be available from the grantees for the purpose of validating education award funding.

Because the Trust does not review these timesheet records, it relies on more than 2,000 grantees to support the validity of these Education awards. OIG audits and investigations routinely find issues with grantee's approval of timesheets.

The Trust does not currently have a method to verify that Education awards have been used for their intended purposes. Payments made to educational institutions are not reviewed to ensure that they are

used for qualified education expenses. Similarly, payments made to financial institutions for qualified student loans are not verified to ensure there is a valid outstanding debt for a qualified student loan.

Adding this requirement will help ensure that payments are made for only legitimate expenses, will reduce AmeriCorps' improper payments, and will increase the likelihood of addressing important material weaknesses highlighted in the annual financial statements audit.

Relevant OIG Work Product: [FY 2025 Trust Financial Statement Audit](#); [FY 2025 Consolidated Financial Statements](#)

Management Challenge(s): Improving Financial Management

Education Awards

OIG Recommendation: Change the Education Award *from* a benefit that is available for up to 7 years for payments to educational institutions for qualified education expenses or for payments to financial institutions for qualified student loans *to* 1) An end of service award that is payable to an eligible individual's 529 account; or 2) An End of Service benefit equal to half the education award amount payable in cash to the member.

Basis for OIG Recommendation: The Trust carries approximately \$300 million in liabilities that cannot be audited due to multiple material weaknesses in internal controls—one key reason AmeriCorps cannot obtain a clean audit opinion on its financial statements.

As stated in our Trust Verification recommendation, the Trust is not currently verifying that: 1) the member requesting funds is eligible; 2) the institution is eligible to receive funds; or 3) the expenses are eligible educational expenses. This recommendation would simplify the payment of benefits to members who have earned an education award, remove the need for verifying the use of the funds for payments made to educational or financial institutions, and improve the probability to obtain a clean audit opinion on AmeriCorps' financial statements by reducing the barriers faced by the Trust.

Additionally, because education awards are available for up to seven years and not all members use their awards, AmeriCorps must perform a complex actuarial valuation on the estimated future liability, which has been a recurring material weakness in the financial statements audit. The Trust liability model relies on antiquated member and financial systems which often have inaccurate and incomplete data. This recommendation changes the timeline for education award payment to the end of service and removes the future liabilities, thus eliminating the need for complex actuarial calculations.

Additionally, the Trust must manage investments representing funds it has received to pay out education awards that have not been used. Management of these funds (including buying, selling, recording and reconciling Treasury securities) requires extra resources when the accounting staff are already inadequately staffed and have numerous other financial management issues to contend with. This recommendation would reduce the level of resources needed to manage the Trust.

Relevant OIG Work Product: [FY 2025 Trust Financial Statement Audit](#); [FY 2025 Consolidated Financial Statements](#)

Management Challenge(s): Improving Financial Management

Grantee Disclosure

OIG Recommendation: Require grantees to disclose all direct and indirect Federal funding during the application process.

Basis for OIG Recommendation: Many grantees receive direct and indirect Federal funding from multiple agencies and grant programs to help support their AmeriCorps programs. In some cases, this funding is part of required match support. These other funding sources may be directly related to and overlap with an AmeriCorps program, but in many cases these funding sources are for programs adjacent to AmeriCorps (for example workforce training). AmeriCorps does not currently require disclosure of other sources of Federal funding a grantee has that may overlap or be adjacent to its AmeriCorps programs.

Requiring this information will reveal other funding streams available to grantees and help prevent duplicative federal and local support. This reduces the risk that grantees receive federal funds from multiple sources for the same or substantially similar activities without appropriate interagency agreements in place. Several grantmaking agencies already require this disclosure, including, for example, the National Science Foundation, one of the largest federal grantmaking agencies.

Relevant Work Product: N/A

Management Challenge(s): Improving Financial Management; Prioritizing grant fraud prevention and detection in its programs

Waivers

OIG Recommendation: Restrict AmeriCorps from granting/creating retroactive waivers of regulations and other requirements.

Basis for OIG Recommendation: Our work has identified issues with AmeriCorps granting retroactive waivers to grantees on more than one occasion. In 2024, AmeriCorps' CEO issued a waiver of the regulation that prohibits State Commissions from directly operating any AmeriCorps Seniors program and applied the waiver to Seniors grants previously awarded in violation of that regulation to State Commissions. In addition, a Professional Corps program in 2022 relied on a timekeeping waiver from 2008 that was not represented in any of its current grant documentation. AmeriCorps granted the timekeeping waiver during an OIG investigation for the Professional Corps program and for six other programs that also did not possess the timekeeping waiver but were relying on one.

Relevant OIG Work Product: [OIG-AR-24-04: AmeriCorps' Compliance with the Payment Integrity Information Act of 2019 for Fiscal Year 2023](#), [INV 2021-011: The New Teacher Project](#).

Management Challenge(s): Improving Financial Management; Prioritizing grant fraud prevention and detection in its programs

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 four individuals and seven of their affiliated entities for debarment, primarily due to the individuals' convictions for wire fraud.

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.¹¹ 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.



Recommendations
to AmeriCorps:
Individuals/Entities

7/4



Debarment Proposals
Issued by AmeriCorps

0



Individuals / Entities
Suspended or Debarred

0



Recommendations
Awaiting AmeriCorps
Action

20

During the semiannual period, AmeriCorps OIG recommended the government-wide debarment of four individuals and seven of their affiliated entities. The debarment recommendations stemmed from the individuals' guilty pleas to Federal criminal offenses. As of the end of the semiannual period, AmeriCorps had not informed the OIG whether it planned to propose debarment for the OIG recommendations made during the reporting period.

The active coordination between AmeriCorps and AmeriCorps OIG strengthens the protection of Federal funds. Suspension and debarment are necessary tools to ensure that the government avoids doing business with persons and entities that are at high risk for poor performance, fraud, waste, or abuse. A healthy suspension and debarment program is critical for protecting the whole of government from future misconduct and bad actors and not just protecting one agency. Timely action on suspension and debarment recommendations is a sign of a healthy suspension and debarment program and essential to protecting public funds.

The staffing changes during the past reporting period have affected AmeriCorps' ability to act upon OIG recommendations for suspension or debarment. Although AmeriCorps appointed an Acting SDO and assured the OIG it is addressing recommendations, it has been slow to issue proposed and final

¹¹ Generally, misconduct warranting exclusion must demonstrate a lack of business integrity. 48 C.F.R. § 9.406; 2 C.F.R. § 180.800.

debarment notices, leaving the oldest OIG recommendations unresolved for more than a year.

At the end of the reporting period, eight debarment recommendations have been outstanding for more than one year, and one outstanding for eight months.

The OIG and AmeriCorps are actively communicating regarding the agency's revival of its suspension and debarment program.

AmeriCorps OIG will continue to encourage the agency to address any outstanding OIG recommendations. Open debarment recommendations put Federal funds at risk on a daily basis. The OIG is particularly concerned with the actors whose recommendations are based on theft of federal funds convictions.

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 training,
- 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


Presentations and
Anti-Fraud Training
6


Committees and
Working Groups
15


Advisory
Publications
2


Social Media
Campaigns
1

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 continued to meet with elected officials, at the request of those officials, to discuss the work of AmeriCorps OIG and how changes within AmeriCorps could 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 four state commissions during this period, with an additional three events that were planned but cancelled due to the availability of federal funding during the fall 2025 government shutdown. 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 eighth and ninth volumes of the Advisory during this period, which focused on internal controls and empowering AmeriCorps grantee projects to take steps to improve their practices to prevent and detect waste, fraud, and abuse overall.

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 Presentations and Anti-Fraud Events¹²

- Four State Commission staff and grantee convenings: Michigan, Montana, Nevada, and Tennessee
 - Commission convenings were planned but cancelled in Idaho, Indiana, and Michigan
- Presented at the America's Service Commission's Executive Director Learning Call, Presented to future civil servants and AmeriCorps member at Prince William County Schools Career Day

Committee, Board, and Working Group Participation

- CIGIE Audit Committee
- CIGIE Data Analytics Working Group
- CIGIE Inspections and Evaluations Committee

¹² Additional meetings and anti-fraud events were scheduled and cancelled for reasons outside of the control of the OIG.

- 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
- DOJ Procurement Collusion Strike Force
- 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. 8: [“Why Do You Need Internal Controls”](#)
- Anti-Fraud Advisory, Vol. 9: [“Starting 2026 Off Right”](#)

Social Media Campaigns

- 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.

Inspection and Evaluation Operations Peer Review

In March 2026, the Government Publishing Office OIG (GPO OIG) completed its modified peer review of AmeriCorps OIG's inspections and evaluations operations. The modified peer review required GPO OIG to review only AmeriCorps OIG's established policies and procedures to determine compliance with professional standards. The peer review concluded that AmeriCorps OIG's evaluation policies and procedures complied with CIGIE's *Quality Standards for Inspection and Evaluation* (Blue Book) and AmeriCorps OIG's internal policies and procedures.

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.¹³ 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 our policies and procedures for the audit function are current and consistent with applicable professional standards as of September 30, 2024.

Investigations Peer Review

In September 2024, the National Archives and Records Administration (NARA) OIG completed its review of AmeriCorps OIG's Office of Investigations and 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. AmeriCorps OIG's Office of Investigations is next scheduled for a peer review during the fourth quarter of FY 2028.

¹³ 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.

Peer Reviews Conducted by AmeriCorps OIG

In March 2026, AmeriCorps OIG's Office of Audits completed an external peer review of the National Endowment for the Arts OIG's (NEA OIG) system of quality control for its audit organization. The review found that NEA OIG's system of quality control for the audit organization in effect for the year ended March 31, 2025 has been suitably designed and complied with to provide NEA OIG with reasonable assurance of performing and reporting in all material respects in conformity with applicable professional standards and applicable legal and regulatory requirements.

AmeriCorps OIG's Office of Audits is currently conducting an audit peer review of the Consumer Product Safety Commission OIG.

OTHER REPORTABLE MATTERS

Investigations Substantiating Misconduct by a Senior Government Employee

None.

Whistleblower Retaliation

None.

Undisclosed Audits, Investigations, Evaluations, or Inspections

None.

Miscellaneous

None.

APPENDIX A: OPEN RECOMMENDATIONS



Recommendations not fully implemented as of March 31, 2026

201

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 11: Breakdown of Open Recommendations



Overdue Recommendations

Figure 12: Potential Cost Savings of Overdue Recommendations

Questioned Costs: \$3,127,183

Funds Put to Better Use: \$0

This list is a summary of the reports with recommendations that were Overdue (open for more than a year) as of March 31, 2026.

152 Overdue Recommendations			
Report	Report Title	Number of 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	17	\$0

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

152 Overdue Recommendations			
Report	Report Title	Number of Open Recs	Dollar Value of Potential Cost Savings
OIG-AR-24-06	Performance Audit of AmeriCorps Grants Awarded to Serve DC	3	\$0
OIG-EV-21-01	Evaluation of AmeriCorps Grants Awarded to the Maine Commission for Community Service	5	\$0
OIG-EV-22-06	AmeriCorps Penetration Testing and Phishing Campaign Evaluation	3	\$0
OIG-AR-24-03	FY 2024 Federal Information Security Modernization Act Audit	2	\$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	6	\$0
Total		152	\$3,127,183

Unresolved Recommendations



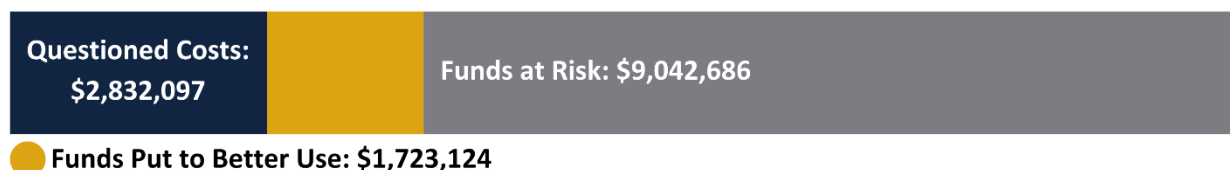
Unresolved
Recommendations

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 has not successfully implemented our recommendation.

Figure 13 Potential Cost Savings of Unresolved Recommendations



This list is a summary of the reports with Unresolved recommendations as of March 31, 2026.

22 Unresolved Recommendations		
Report Number and Title	Recommendation and Reason AmeriCorps Disagreed	Dollar Value of Potential Cost Savings
OIG-12-04 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. <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>	\$0
OIG-12-04 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. <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>	\$0
OIG-14-09 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. <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>	\$0

22 Unresolved Recommendations

Report Number and Title	Recommendation and Reason AmeriCorps Disagreed	Dollar Value of Potential Cost Savings
OIG-MA-16-03 OIG Management Alert Prohibited Activities: Missed Opportunities	<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
OIG-MA-16-03 OIG Management Alert Prohibited Activities: Missed Opportunities	<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
OIG-MA-16-03 OIG Management Alert Prohibited Activities: Missed Opportunities	<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
OIG-MA-16-03 OIG Management Alert Prohibited Activities: Missed Opportunities	<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

22 Unresolved Recommendations

Report Number and Title	Recommendation and Reason AmeriCorps Disagreed	Dollar Value of Potential Cost Savings
OIG-MA-16-03 OIG Management Alert Prohibited Activities: Missed Opportunities	<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
OIG-MA-16-03 OIG Management Alert Prohibited Activities: Missed Opportunities	<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
OIG-MA-16-03 OIG Management Alert Prohibited Activities: Missed Opportunities	<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
OIG-MA-16-03 OIG Management Alert Prohibited Activities: Missed Opportunities	<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,</i></p>	\$0

22 Unresolved Recommendations		
Report Number and Title	Recommendation and Reason AmeriCorps Disagreed	Dollar Value of Potential Cost Savings
	<i>and that the grantee should commence orderly close-out of their award. Accordingly, AmeriCorps considered action complete on all recommendations in this report.</i>	
OIG-18-07 Audit of Corporation for National and Community Service Grants Awarded to Mayor's Fund to Advance New York City	<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
OIG-18-12 VISTA Program Evaluation	<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
OIG-18-13 Agreed-Upon Procedures for Corporation Grants Awarded SerVermont	<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 community, and homes in question were owned by a non-profit entity.</i></p>	\$11,570
OIG-19-06 Agreed-Upon Procedures (AUP) review of AmeriCorps grant funds to Serve Indiana	<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

22 Unresolved Recommendations

Report Number and Title	Recommendation and Reason AmeriCorps Disagreed	Dollar Value of Potential Cost Savings
OIG-19-08 Agreed-Upon Procedures for Corporation for National and Community Service Grants Awarded to the Serve Guam Commission	<p>Rec. No. 11: Require Serve Guam Commission to submit an updated Federal Financial 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
OIG-20-06 Audit of Corporation for National and Community Service AmeriCorps Grant Awarded to St. Bernard Project	<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
OIG-EV-21-01 Evaluation of AmeriCorps Grants Awarded to the Maine Commission for Community Service	<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
OIG-EV-21-01 Evaluation of AmeriCorps Grants Awarded to the Maine Commission for Community Service	<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
OIG-AR-24-05 Performance Audit of AmeriCorps Grants Awarded to YouthBuild UA	<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

22 Unresolved Recommendations

Report Number and Title	Recommendation and Reason AmeriCorps Disagreed	Dollar Value of Potential Cost Savings
OIG-AR-24-05 Performance Audit of AmeriCorps Grants Awarded to YouthBuild USA	<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
OIG-AR-24-05 Performance Audit of AmeriCorps Grants Awarded to YouthBuild USA	<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
Total		\$13,597,907

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 March 31, 2026.

6 Recommendations Not Yet Due			
Report	Report Title	Number of 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
Total		6	\$0

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 March 31, 2026. Some of these recommendations are modified repeat recommendations that supersede recommendations previously listed as overdue.

21 New Recommendations			
Report	Report Title	Number of Open Recommendations	Dollar Value of Potential Cost Savings
OIG-AR-26-01	Audit of the AmeriCorps' Fiscal Year 2025 Consolidated Financial Statements	1	\$0
OIG-AR-26-01 & OIG-AR-26-02	Audit of AmeriCorps' Fiscal Year 2025 Consolidated Financial Statements and National Trust Fund Financial Statements	2	\$0
OIG-AR-26-03	FY 2026 Federal Information Security Modernization Act Audit	9	\$0
OIG-AR-26-05	Performance Audit of AmeriCorps' Grant Closeout Process	9	\$0
Total		21	\$0

AMERICORPS' RESPONSE



MESSAGE FROM THE INTERIM AGENCY HEAD

AmeriCorps appreciates the opportunity to respond to the Office of Inspector General's (OIG) Semiannual Report (2026-01), which covers the first half of the fiscal year 2026. 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



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