

CORPORATION FOR NATIONAL & COMMUNITY SERVICE

OFFICE OF INSPECTOR GENERAL

Audit of the Corporation for
National and Community Service
VISTA Grant Awarded to
Conservation Legacy

OIG Report 19-09

Prepared by

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This report was issued to CNCS Management on June 11, 2019. The report contains no findings or recommendations. There is no resolution required by CNCS Management.

OFFICE OF INSPECTOR GENERAL

CORPORATION FOR
NATIONAL & COMMUNITY SERVICE



June 11, 2019

MEMORANDUM TO: Eileen Conoboy
Acting Director, AmeriCorps VISTA

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

SUBJECT: Office of Inspector General Report 19-09, *Audit of the Corporation for National and Community Service VISTA Grant Awarded to Conservation Legacy*

Enclosed is the final report for the above engagement. This performance audit was conducted by Cotton & Company LLP in accordance with audit standards established by the *Government Auditing Standards*, issued by the Comptroller General of the United States.

The auditors did not question costs, nor find non-compliances with grant terms or regulations. There are no recommendations in this report and therefore no resolution is required.

If you have questions pertaining to this report, please contact me at M.Colter@cncsoig.gov, (202) 606-9360.

Enclosure:
As stated

cc: Amy Sovocool, Chief External Affairs Officer, Conservation Legacy
Barbara Stewart, Chief Executive Officer
Desiree Tucker-Sorini, Chief of Staff
Stephanie Wrightsman, Acting Deputy Director, AmeriCorps VISTA
Bob McCarty, Chief Financial Officer
Tim Noelker, General Counsel
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Lora Pollari-Welbes, Audits and Investigations Program Manager
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**OFFICE OF INSPECTOR GENERAL
PERFORMANCE AUDIT OF
CONSERVATION LEGACY'S VISTA AWARD**

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**OFFICE OF INSPECTOR GENERAL
PERFORMANCE AUDIT OF
CONSERVATION LEGACY'S VISTA AWARD**

I. AUDIT RESULTS

The Corporation for National and Community Service Office of Inspector General (CNCS-OIG) contracted with Cotton & Company LLP, an independent certified public accounting firm, to conduct a performance audit of Conservation Legacy's Volunteers in Service to America (VISTA) award. The first objective of the performance audit was to evaluate whether Conservation Legacy's VISTA support from the Corporation for National and Community Service (CNCS) enhanced the capacity of the sponsor organizations that hosted the VISTA members (the host sites). The second objective was to evaluate whether the host sites were able to sustain the VISTA projects after Conservation Legacy ended its VISTA support and the members completed their service terms.

We found that former VISTA members and their host site supervisors believed that the VISTA projects built capacity at the host sites. However, we found that 40 percent of a sample of ten VISTA host sites that were closed in calendar years (CYs) 2014 through 2018 were unable to sustain the VISTA projects after Conservation Legacy ended its VISTA support and the members completed their service terms. This 40 percent non-sustainability rate is similar to the 44 percent non-sustainability rate identified in OIG Report No. 18-12, *VISTA Program Evaluation*.

CNCS does not have a standard definition for sustainability. We, therefore, defined sustained projects as those projects that:

- Continued after being transferred to the supervisors or employees at the host sites.
- Continued because the host site hired a former VISTA member to continue working on the project.
- Continued with support from volunteers.

We defined unsustainable projects as those projects that:

- Did not continue because the host site or its partners in the local community were unable to secure grant funding to continue the project or to hire an employee to continue managing the project.
- Lacked support and approval from the project sponsor to continue the project and to implement suggestions made by the VISTA members.

Based on our interviews, the members and host site supervisors believed that the VISTA projects built capacity at the host sites. However, we found that four of the ten sampled host sites, or 40 percent, were unable to sustain the VISTA projects after Conservation Legacy ended its VISTA support and the members completed their service terms.¹ These sites were unable to sustain the VISTA projects because:

- The host site ceased operating.
- The host site did not have sufficient funding to hire a staff member to continue work on the VISTA project.
- The host site did not receive a grant award that it had intended to use to fund the second phase of its VISTA project.
- Officials at the host site were not receptive to change and did not agree with the VISTA members' suggestions.

Conservation Legacy collected data on capacity-building and project sustainability in its initial and continuation host site applications and progress reports while the project was active and provided this data to CNCS; however, CNCS did not require Conservation Legacy to continue collecting this information after Conservation Legacy ended its support of the VISTA projects.

The evaluators for the *VISTA Program Evaluation* also found that CNCS did not have a standard process in place for capturing capacity-building data and measuring sustainability, either during or after completion of a VISTA project. We did not make any recommendations in this report because the CNCS-OIG had previously issued recommendations to CNCS to improve VISTA sustainability and monitoring as part of the *OIG VISTA Program Evaluation*. CNCS agreed to develop a standard for capturing the capacity building and measuring sustainability during and after the VISTA project is completed. CNCS will provide notice to the OIG on its progress of prior recommendations in a Notice of Final Action due in September 2019.

In its response to our draft report, Conservation Legacy stated that it is committed to improving the sustainability of the projects in communities nationwide and will support and implement further changes as recommended by CNCS. Conservation Legacy also stated that it was pleased that its program is performing above the national average. However, we must clarify that the 44 percent non-sustainability rate identified in our prior evaluation report does not establish a national average. The evaluation report stated that the lack of performance measurement data prevented OIG from drawing a statistical conclusion. We have included Conservation Legacy's May 23, 2019 response in its entirety in the Appendix. CNCS did not provide a formal response to the report but stated in a May 23, 2019 email that it will review and seek ways to use the audit findings to improve the VISTA program.

¹ The host sites that were unable to sustain the VISTA projects included Groundwork Portland, Cabrillo National Monument, Ravenswood Development Authority, and the Appalachian Trail Conservancy-Damascus.

II. BACKGROUND

VISTA is a national service program that has been working to alleviate poverty in America since 1965. The program's nationwide corps of members serve full-time for one year at nonprofit organizations, Federal and local government agencies, public schools, and colleges to build these organizations' capacity for carrying out programs that fight poverty. AmeriCorps VISTA members recruit and manage community volunteers, raise funds, and help manage projects. The members also support programs that improve academic performance, expand job opportunities, develop financial assets, reduce homelessness, and improve health services, as well as programs that increase housing opportunities, increase economic opportunities for low-income veterans and military families, and expand access to technology for those living in rural and urban areas of poverty across America. Applicants to the AmeriCorps VISTA program must be over 18 years of age when they start their VISTA service and must have one of the following citizenship statuses:

- United States citizen
- United States national
- Lawful permanent resident alien (lawful permanent resident)
- Person legally residing in a state that has the following legal residency classifications: refugee, asylum or asylee, temporary protected status, or deferred action for childhood arrivals (DACA) status.

By law, only those VISTA members who are U.S. citizens, U.S. nationals, or lawful permanent residents are eligible to receive an AmeriCorps Segal education award. All other members receive an end-of-service cash stipend instead. Specific AmeriCorps VISTA positions may have additional requirements, such as a college degree, specific experience or classes, or language capabilities.

Conservation Legacy is located in Durango, Colorado and is one of the largest non-profit conservation corps programs in the country. It is primarily funded through partnerships with public land management agencies, such as the Federal Departments of the Interior and Agriculture, as well as AmeriCorps awards and disaster response cooperative agreements from CNCS. Conservation Legacy places its VISTA members in rural communities that are economically depressed, such as communities impacted by legacy mining activities, communities affected by mining job losses, and tribal communities. Conservation Legacy works with the VISTA host sites to create projects to empower these communities. The VISTA members build capacity at the host sites by conducting community asset mapping, identifying infrastructure needs, and identifying community needs for economic development. The VISTA projects are designed to be completed within a three-year timeframe.

We discussed the contents of this report with CNCS management and Conservation Legacy in an exit conference held on April 11, 2019.

III. OBJECTIVES, SCOPE, AND METHODOLOGY

Objectives

The first objective of the performance audit was to evaluate whether Conservation Legacy’s VISTA support enhanced the capacity of the sponsor organizations that hosted the VISTA members (the host sites). The second objective was to evaluate whether the host sites were able to sustain the VISTA projects after Conservation Legacy ended its VISTA support and the members completed their service terms.

We conducted this performance audit in accordance with Generally Accepted Government Auditing Standards (GAGAS). Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Scope

On September 19, 2014, CNCS awarded an AmeriCorps VISTA grant to Conservation Legacy (Award No. 14VSWCO010). The grant had an initial period of performance of one year; however, CNCS subsequently amended the period of performance to five years, from September 2014 to September 2018. The audit scope included host sites for which Conservation Legacy had ended its VISTA support (known as closed sites) during the five most recent calendar years. On June 15, 2018, Conservation Legacy provided us with a list of open and closed host sites and a list of members who had served or were currently serving at the host sites. During calendar years 2014 through 2018, Conservation Legacy had 112 VISTA host sites, 91 of which were closed and 21 of which were open. These sites included entities from a variety of industries, including nonprofits, the Federal government/national parks, local governments/public schools, and colleges. We sorted the list to identify which host sites were still open and which had closed in CYs 2014 through 2018, as well as the number of host sites by industry type and calendar year.

Closed Conservation Legacy VISTA Member Host Sites						
Year	Total	Nonprofit	Federal Government/ National Park Service	Local Government/ Public School	College	
2014	1	1	0	0	0	
2015	21	14	5	1	1	
2016	28	19	6	0	3	
2017	26	13	5	3	5	
2018	<u>15</u>	<u>6</u>	<u>5</u>	<u>1</u>	<u>3</u>	
Total	<u>91</u>	<u>53</u>	<u>21</u>	<u>5</u>	<u>12</u>	

The CNCS-OIG instructed us to select a sample of ten closed VISTA member host sites. We judgmentally selected the ten host sites based on factors such as:

- Number of years the host site had been in operation
- Number of members at each host site
- Whether or not the members at the host sites completed their full one-year service term
- Number of members who served at a host site for two consecutive years
- Project description
- Type of host site
- Number of years the host site had been closed

The table below summarizes the types of host sites sampled and the years the host sites closed.

Sampled Conservation Legacy VISTA Member Host Sites					
Year	Total	Nonprofit	Federal Government/ National Park Service	Local Government/ Public School	College
2015	1	1	0	0	0
2016	2	2	0	0	0
2017	4	0	1	2	1
2018	<u>3</u>	<u>2</u>	<u>0</u>	<u>1</u>	<u>0</u>
Total	<u>10</u>	<u>5</u>	<u>1</u>	<u>3</u>	<u>1</u>

We conducted interviews with 11 of the 17 host site supervisors and 13 of the 22 former VISTA members at the 10 sampled host sites to determine if the host sites had been able to sustain the VISTA projects. We did not interview the remaining six host site supervisors and nine former VISTA members because they did not respond to our interview requests.

We designed procedures to evaluate whether Conservation Legacy’s VISTA support enhanced the capacity of the host sites and whether the host sites were able to sustain the VISTA projects after Conservation Legacy ended its VISTA support and the members completed their service terms.

We performed this work in Alexandria, Virginia during the period from October 2018 through March 2019.

Methodology

To determine if Conservation Legacy met the audit objectives, we:

- Reviewed relevant CNCS guidance and prior CNCS and CNCS-OIG reports regarding the AmeriCorps VISTA program.

- Reviewed the program application narrative for Conservation Legacy’s VISTA award and the program progress reports that Conservation Legacy submitted to CNCS.
- Reviewed a list of Conservation Legacy’s VISTA host sites for the five most recent calendar years to identify the number of open and closed host sites and the number of host sites by the calendar year and by industry.
- Discussed Conservation Legacy’s VISTA program with program staff from CNCS headquarters and the CNCS Colorado State Office (CSO).
- Selected a sample of ten closed VISTA host sites from the full universe of closed sites, including all years and industries.
- Received the CNCS-OIG’s approval of the sample and provided the sample to Conservation Legacy.
- Conducted telephone interviews with former VISTA members and host site supervisors from the sampled host sites.
- Requested and received relevant documentation from Conservation Legacy, such as project applications and progress reports, a list of VISTA members and the years the members served at the host sites, contact information for host site supervisors and former VISTA members, and the VISTA Assignment Descriptions (VAD) for members who served at the sampled host sites.
- Discussed the results of the VISTA interviews with the CNCS-OIG and a program officer from the CNCS CSO.

In performing this methodology, we applied audit techniques such as inquiries to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings related to the audit objectives.

Cotton & Company LLP



Michael W. Gillespie, CPA, CFE

Partner

June 6, 2019



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APPENDIX

May 23, 2019

Monique P. Colter
Assistant Inspector General for Audit
Corporation for National and Community Service
250 E St. NW, Suite 4100
Washington DC, 20525

RE: Request for Comments on VISTA Audit

Dear Ms. Colter,

We appreciate the opportunity to respond to the draft report for the OIG's VISTA audit for the Corporation for National and Community Service VISTA Grant Awarded to Conservation Legacy dated May 9th, 2019.

We are pleased that the audit did not reveal any findings and our program is performing above the national average. Through the capacity building efforts of our VISTA members, Conservation Legacy is committed to improving the sustainability of the projects in communities nationwide. Conservation Legacy will support and implement further changes as recommended by CNCS and engage in ongoing efforts ensure the impacts of a VISTA's service endure.

We appreciate our partnership with CNCS and look forward to continuing to provide economically challenged communities with resources that help tackle pressing issues of poverty.

Sincerely,

A handwritten signature in black ink that reads "Amy Sovocool".

Amy Sovocool
Chief External Affairs Officer
Conservation Legacy

Fostering Conservation Service in Support of Communities and Ecosystems.



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