

# SEMIANNUAL REPORT TO CONGRESS

OCTOBER 1, 2023 -  
MARCH 31, 2024





OFFICE OF INSPECTOR GENERAL

# SEMIANNUAL REPORT SUMMARY

OCTOBER 1, 2023 - MARCH 31, 2024

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

Our work demonstrates our commitment to independent and objective oversight of AmeriCorps programs and operations. Our talented staff deserve the credit for the accomplishments reflected in this semiannual report and our success is because of them. We will continue to work collaboratively with our partners and stakeholders to protect and oversee AmeriCorps programs and operations.

## OUR VISION

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

## AUDIT STATISTICS

5

Audits and Other Reports Issued



91

Recommendations for  
Corrective Action



\$9.1 M

Monetary Impact



## INVESTIGATIVE STATISTICS

4/3

Department of Justice  
Referrals this Period  
(Accepted/Declined)



13

Active Cases with the  
Department of Justice



7

Suspension/Debarment  
Recommendations to  
Agency



3/1

Indictments/Convictions  
this Period



\$512 K

Monetary Impact



## OPEN RECOMMENDATIONS

205

Recommendations not fully  
implemented as of March 31, 2024



## MANAGEMENT CHALLENGES

AmeriCorps OIG issued a Top Management Challenges Report identifying the major challenges facing AmeriCorps:

- Improving Financial Management
- Prioritizing Grant Fraud Prevention and Detection
- Modernizing and Securing Information Technology
- Emerging Challenge: Effective Utilization of American Rescue Plan Funding

## OUTREACH HIGHLIGHTS

### PUBLICATIONS



#### Anti-Fraud Advisories

- Volume 1: Combatting Fraud as a Strategic Priority.
- Volume 2: What is Timekeeping Fraud

### IN-PERSON ENGAGEMENT

State Commissions Visited this Period	National Conference Presentations
7	2

## AT A GLANCE

	FY 2024 FTEs	FY 2024 Budget
 <b>OIG</b>	<b>26</b>	<b>\$7.595M</b>
 <b>AmeriCorps</b>	<b>511*</b>	<b>\$1.262B</b>

## INVESTIGATIVE CASE STATISTICS

Cases Active at Beginning of Period:	80
Cases Opened this Period:	23
Cases Closed this Period:	24
Cases Active at End of Period:	79

## KEY AUDIT TAKEAWAYS

The following remain challenges for AmeriCorps and its grantees and subgrantees:

- **Noncompliant timekeeping,**
- **Subrecipient monitoring, and**
- **Financial management.**

AmeriCorps’ response to our YouthBuild Audit and related proposed corrective actions will prevent AmeriCorps and the OIG from being able to verify the appropriateness of hours that members served in AmeriCorps programs and will increase the risk of fraud within AmeriCorps’ State and National programs.

*\*This number based on the FY 2024 President’s Budget as the FY 2024 Enacted Budget was not available at the time of publication.*

## ABOUT AMERICORPS

AmeriCorps provides grants and technical assistance to volunteer organizations throughout the United States to strengthen communities, foster civic engagement, and improve the lives of all Americans serving their local communities and the Nation.<sup>1</sup> In Fiscal Year (FY) 2023, AmeriCorps invested approximately \$970 million in national service through its programs, AmeriCorps State and National, Volunteers in Service to America (VISTA), the National Civilian Community Corps, AmeriCorps Seniors, and Public Health AmeriCorps. A substantial portion of these funds 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 waste, fraud, and abuse within AmeriCorps or the entities that receive and distribute AmeriCorps funds.<sup>2</sup> AmeriCorps OIG is an independent organization, led by a Presidential appointee, which submits its reports and recommendations to AmeriCorps' Chief Executive Officer and Congress.

The results of our work are intended to motivate AmeriCorps to take corrective action and prevent wrongdoing and mismanagement in the execution of programs. 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 make suspension and/or debarment recommendations to AmeriCorps of recipients – both individuals and organizations – and potential recipients of AmeriCorps funds. These recommendations protect the government and, ultimately, the taxpayers, by preventing wrongdoers or those with a history of poor performance or noncompliance from receiving new Federal awards.

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

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



## Our Mission

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

## Our Vision

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

## Our Values

### I CARE

#### Integrity

We are fair and transparent in our independent oversight.

#### Collaboration

We promote an inclusive 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.

### WE CARE

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## MESSAGE FROM THE ACTING INSPECTOR GENERAL

It is my pleasure to submit this Semiannual Report for the period of October 1, 2023 through March 31, 2024. We issued impactful work product focused on two areas identified in our [Top Management Challenges](#) report: Improving Financial



Management and Prioritizing Grant Fraud Prevention and Detection. Further, our office has increased outreach and antifraud training to our grantee stakeholders.

Improving AmeriCorps' financial management continues to be the agency's most significant challenge. This reporting period, AmeriCorps received its seventh consecutive disclaimer of opinion from our auditors. This means that the auditors could not form a basis of opinion regarding the agency's financial statements due to material and pervasive financial controls issues. That is not to say, however, that the agency made no progress over the reporting period. The agency took steps towards thoughtful planning and meaningful accountability over its financial practices with its Financial Operations and Reform plan. As part of that plan, it brought on contractors to accelerate remediation in many areas, including financial system and reporting. These contractors also temporarily alleviate AmeriCorps' skills gap in financial management. While these steps are promising, significant work remains to reach a maturity level where AmeriCorps can properly account for its funds. It is critical that AmeriCorps address its financial management issues quickly and efficiently, so that its stakeholders have confidence in AmeriCorps' ability to be an effective steward of Federal funds dedicated to national and community service.

Prioritizing grant fraud prevention and detection also remains a challenge for the agency. Our investigations and audits this period primarily focused on fraud and false claims surrounding the submission of false timesheets. This issue is not

new. Thirty percent of all AmeriCorps OIG investigations opened in the past five years relate to allegations of false or problematic timekeeping. It is the most frequent issue that we encounter in our audits and investigations, and it continues to have a negative impact on AmeriCorps' core mission and financial statements. We recently issued an [Anti-Fraud Advisory](#) focused on timekeeping fraud to provide grantees with useful information regarding how to prevent timesheet fraud. In a recent audit of a large grantee that received over \$55 million for its AmeriCorps programs since 2018, we identified pervasive noncompliant timekeeping. This audit identified over six million dollars in monetary impact. We found the grantee's timekeeping policy and its subgrantees' timekeeping practices significantly deviated from Federal regulations and AmeriCorps' policy. It also found that the grantee's inadequate and ineffective internal controls did not detect instances of non-compliance with AmeriCorps regulations and its own policies, including a subgrantee that used millions of dollars in AmeriCorps funds to recruit prospective and existing employees as AmeriCorps members. Every dollar diverted to fraud deprives the intended beneficiaries of services designed to meet critical community needs.

We also made significant strides furthering my priority of increasing outreach to all of our stakeholders. We provided a significant amount of anti-fraud training and participated in several social media campaigns. I also visited with and presented to staff of seven state commissions and their AmeriCorps grantees. There are two primary goals of this outreach. The first is to convey that the OIG's mission dovetails with AmeriCorps' and its grantees' objectives. All stakeholders want AmeriCorps grant funds to go to the communities and individuals that need it. The OIG is here to ensure that AmeriCorps' intentions are actualized in the field, as efficiently and effectively as possible. The second goal of this outreach is to explain to grant recipients that they are the first line of defense against fraud. AmeriCorps cannot be successful in grant fraud prevention and detection without

their help. Additionally, fraud in AmeriCorps programs affects AmeriCorps' financial reporting and furthers a belief that AmeriCorps is not a good steward of taxpayer funds.

I am proud of our work this reporting period. Our work demonstrates our commitment to independent and objective oversight of AmeriCorps programs and operations. Our talented staff deserve the credit for the accomplishments reflected in this semiannual report and our success is because of them. We will continue to work collaboratively with our partners and stakeholders to protect and oversee AmeriCorps programs and operations. I look forward to continuing to help the agency improve its programs and practices by identifying fraud, waste, mismanagement, and inefficiencies.



Stephen Ravas  
Acting Inspector General



# MANAGEMENT CHALLENGES REPORT

During this semiannual period, we issued a Management Challenges report providing our independent assessment of the top management and performance challenges facing AmeriCorps. Our assessment identified the following three challenges and one emerging issue confronting AmeriCorps in fiscal year (FY) 2024 and beyond.

## Improving Financial Management

While AmeriCorps is taking meaningful steps towards improving its financial management, accounting, and internal controls, they remain insufficient to properly account for its funds. Since FY 2017, independent auditors engaged by the OIG to audit AmeriCorps' financial statements declined to express an opinion by issuing a disclaimer. AmeriCorps' senior leadership has prioritized the agency's financial management issues and has taken steps to ensure a sustained leadership commitment, planning, and accountability over financial practices. While the steps taken to date have been promising, significant substantive work remains for AmeriCorps' financial management to reach a maturity level where AmeriCorps can properly account for its funds.

## Prioritizing Grant Fraud Prevention and Detection

AmeriCorps programs are highly susceptible to fraud at both the grantee and subgrantee levels. In addition to eroding public trust in national service programs, grant fraud deprives deserving beneficiaries, at-risk communities, and organizations of essential funding. AmeriCorps is taking steps to raise the overall awareness of fraud risk across AmeriCorps programs. However, AmeriCorps' fraud risk prevention is impeded by frequent turnover in staff and key leadership positions, outdated information technology that does not support basic oversight functions, lack of financial resources, and the lack of modern oversight tools such as data analytics. As long as these issues remain, AmeriCorps will be limited in its ability to conduct effective oversight of its grants.

## Modernizing and Securing Information Technology

For years, AmeriCorps underinvested in its information systems, forcing personnel to work with antiquated systems requiring workarounds or manual entries and failing to capture necessary data that could be used to identify areas of risk more effectively. AmeriCorps also faces issues with capturing and retaining accurate data, outdated data systems, and safeguarding data and information systems. In FY 2022, AmeriCorps issued two new contracts to modernize its grants management and member/volunteer portal systems. Management must prioritize the implementation of appropriate internal controls and information security as it updates its systems.

We also identified an emerging potential challenge if American Rescue Plan (ARP) funding is not effectively used during FY 2024. As AmeriCorps ARP funds sunset, it is important that the agency appropriately utilize its remaining funds and make plans for sustaining new initiatives created with ARP funding into the future.

# OFFICE OF AUDITS

## Statistical Highlights: October 1, 2023–March 31, 2024

Figure 1: Monetary Impact: \$9,084,468

**Questioned Costs (includes unsupported costs):**  
\$5,996,677

**Recommendations that  
Funds be put to Better Use:**  
\$3,087,791

Figure 2: Recommendations Made

**Made: 91**

**Closed: 0**

### Reports Issued

<b>Performance Audit of AmeriCorps Grants Awarded to YouthBuild USA, OIG-AR-24-05</b>  18 Recommendations  <i>Monetary Impact, \$6,692,146</i>	<b>Financial Statements Audit:</b>  <b>Audit of AmeriCorps' FY 2023 Consolidated Financial Statements, OIG-AR-24-01</b>  <b>Audit of AmeriCorps' FY 2023 National Service Trust Financial Statements, OIG-AR-24-02</b>  26 Recommendations	<b>Performance Audit of AmeriCorps Grants Awarded to Serve DC, OIG-AR-24-06</b>  18 Recommendations  <i>Monetary Impact, \$1,766,876</i>	<b>Performance Audit of AmeriCorps Grants Awarded to Puerto Rico Commission, OIG-AR-23-07</b>  29 Recommendations  <i>Monetary Impact, \$625,446</i>
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### Highlights of Audit Work Completed During this Reporting Period

YouthBuild and Subgrantee Noncompliance Resulted in \$6,692,146 of Monetary Impact (Report 24-05)

We audited whether AmeriCorps funding provided to YouthBuild, a large prime grantee, and five of its 82 subgrantees, was expended in accordance with grant terms and provisions, laws, and regulations. We found that YouthBuild did not comply with Federal or AmeriCorps requirements resulting in \$6,692,146 of monetary impact that was expended during FYs 2018 through FY 2023.



**Figure 3: YouthBuild Monetary Impact: \$6,692,146**

<b>Funds Put to Better Use:</b> <b>\$3,087,791</b>	<b>Questioned Costs:</b> <b>\$3,604,355</b>
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In the course of our work, we found:

- **Noncompliant timekeeping:** YouthBuild's timekeeping policy and its subgrantees' timekeeping practices significantly deviated from Federal regulations and AmeriCorps' policy by recording only member service hours in AmeriCorps programs rather than recording time for each activity, type of service performed, and its corresponding funding source. Our auditors also identified issues with maintaining original source documentation. As a result, neither YouthBuild nor the selected subgrantees possessed documentation supporting the certification of hours served by members resulting in the disbursement of \$520,827 in Segal education awards and \$3,087,791 in Segal education awards awaiting disbursement.
- **Subgrantee use of employees as AmeriCorps members:** YouthBuild's ineffective use of internal controls and monitoring measures allowed San Jose Conservation Corps, a subgrantee, to use \$3,025,779 in AmeriCorps funds to recruit prospective and existing employees as AmeriCorps members, contrary to AmeriCorps regulations.
- **Inadequate subgrantee monitoring:** YouthBuild provided subgrantees AmeriCorps funds that it did not sufficiently monitor to detect instances of non-compliance with AmeriCorps regulations and YouthBuild policies, resulting in \$57,749 of questioned costs.
- **Some Grantees Paid More in Member Support Costs Than Required:** AmeriCorps was aware of inconsistencies between a Federal statute changed in 2009 and corresponding Federal Regulations concerning the requirement that grantees pay a percentage share of member support costs. The statute eliminated the requirement that grantees pay a share of these costs with its funds and AmeriCorps neither updated its Federal regulations nor effectively communicated the change to grantees. The inconsistency resulted in the majority of AmeriCorps State and National grantees paying a larger portion of member support costs than was required.

AmeriCorps concurred with 12 of our 18 recommendations. AmeriCorps agreed to disallow \$3,083,528 in questioned costs due to the YouthBuild subgrantee's use of employees as AmeriCorps members and other instances of inadequate subgrantee monitoring. AmeriCorps did not agree with the remaining recommendations to disallow \$520,827 of questioned costs and to require YouthBuild to pay \$3,087,791 in outstanding education awards related to noncompliant timekeeping practices.

Instead, AmeriCorps' proposed corrective actions, including revising its Terms and Conditions to limit the provisions of the applicable regulation and to allow Members to self-certify time spent

on other funding sources. Under the revised Terms and Conditions, grantees would not be required to maintain documentation of all the member's time, and there would be no way to verify that the hours billed to AmeriCorps were not also billed to another grant or funding source. AmeriCorps' decision will harm the OIG's ability to perform effective oversight of grantee timekeeping and puts hundreds of millions of dollars at higher risk.

#### Repeated Material Weaknesses and Significant Deficiencies Require Auditors to Issue Their Seventh Disclaimer Opinion on FY 2023 Financial Statements of AmeriCorps and National Service Trust (Report 24-01 and 24-02)

We found that AmeriCorps did not produce auditable financial statements and received a disclaimer of opinion for the seventh consecutive year. AmeriCorps made little progress toward resolving the serious financial accountability problems it has known about since 2017. Despite resolving one prior-year significant deficiency, the FY 2023 financial statement audits reported 12 material weaknesses and two significant deficiencies.

AmeriCorps began the FY 2023 consolidated financial statement audit with 81 unimplemented recommendations and the Trust audit with 41 unimplemented recommendations. Remedial actions by AmeriCorps have closed seven (consolidated) and one (Trust) of those recommendations in FY 2023. The auditors also added 21 new consolidated recommendations, for an outstanding total of 95 recommendations, and six new Trust recommendations, for an outstanding total of 46 recommendations.

**Figure 4a: Agency Financial Statement Open Recommendations**



**Figure 4b: Trust Financial Statement Open Recommendations**



AmeriCorps continues to have unresolved accounting issues and material weaknesses in internal controls that cause AmeriCorps to be unable to provide sufficient appropriate evidence in a timely manner for complete and accurate financial statements. The financial statements and accompanying notes were not in accordance with U.S. Generally Accepted Accounting Principles (U.S. GAAP) and Office of Management and Budget (OMB) Circular A-136 and contained mathematical errors and inconsistencies. The information received during the audit continued to



demonstrate a lack of understanding related to (1) Federal accounting standards, (2) Federal financial reporting requirements, (3) effective financial management practices, and (4) the proper internal control environment that mitigates risks (i.e. people, processes, and systems).

In recognition of the pervasive weaknesses, AmeriCorps included in its Annual Management Report (AMR) a Statement of No Assurance, acknowledging its system of internal control does not currently provide the necessary level of assurance in any of the three required areas, internal control over operations, reporting, and compliance. Without the proper subject matter experts, AmeriCorps cannot develop, implement, and execute an effective internal control environment, which includes people, processes, and systems.

AmeriCorps has developed a Financial and Operational Reform (FOR) Plan to upgrade its financial management practices. While successful implementation of the plan should address the financial statement audit findings, it will be several years until implementation will be fully completed. AmeriCorps staff does not have the capacity to execute the plan and remediate the long-term material weaknesses and significant deficiencies, so the plan's success depends largely on the efforts of contractors.

[Serve DC Commission and Two Subgrantees Improperly Managed AmeriCorps Grants, Resulting in \\$1,766,876 of Questioned Costs \(Report 24-06\)](#)

We audited AmeriCorps funds awarded to Serve DC, and two of its 16 subgrantees, Center for Inspired Teaching (Center) and Jumpstart for Young Children (Jumpstart) to determine compliance with Federal Regulations and AmeriCorps grant terms and conditions. We questioned \$1,766,876 of federal and match costs that were expended during calendar years 2017 through 2019.

Most of the questioned costs arose from: (1) Serve DC's and JumpStart's inadequate documentation to support claimed personnel expenses and (2) Serve DC's inability to properly document the value of donated services claimed as in-kind match contributions. We also found that Serve DC and the Center could not produce financial reports that reconcile the grant expenditures reported to AmeriCorps for reimbursement.

We made 18 recommendations, including:

- disallowing questioned Federal and match costs from Serve DC and its subgrantees.
- implementing internal controls so that Serve DC can ensure timecards are properly processed, adequate documentation is retained to support personnel expenses, and all in-kind match costs are attributable to the grant.
- improve Serve DC's oversight and monitoring of subgrantees by developing a mandatory training program including a tracking system to ensure all subgrantees' staff properly manage their budgets and meet reporting requirements.

AmeriCorps concurred with all findings and recommendations and stated it will work with Serve DC to ensure their financial reporting aligns with financial management system standards. Serve DC agreed with eight of the 18 recommendations and reported that it has already implemented corrective action or is in the process of doing so for these recommendations. Serve DC disagreed with the recommendations questioning or disallowing costs. JumpStart did not concur with its only recommendation related to the disallowance of match costs. Despite Serve DC's and JumpStart's disagreement to the recommendations, AmeriCorps agreed to recover the questioned costs during its audit resolution process.

#### The Puerto Rico Commission Continues to Suffer from Areas of Weakness Prompting \$625,446 in Questioned Costs (Report 23-07)

We audited AmeriCorps funds awarded to the Puerto Rico Commission for Volunteerism and Community Service (the Commission) and two of its 23 subgrantees to determine whether AmeriCorps-funded Federal assistance provided to the Commission was expended in accordance with grant terms and provisions, laws, and regulations. The Commission administers AmeriCorps State and National grants, and issues awards to subgrantees to promote volunteerism and service in Puerto Rico.

We questioned \$625,446 of federal and match costs and identified noncompliance with Federal regulations and AmeriCorps grant terms and conditions that occurred during FYs 2017 through 2021. Our audit found that the Commission and two of its subgrantees, Mujeres de Islas, Inc. (MI), and Compañía Integral de la Península de Cantera (CIPC), continue to suffer from areas of weakness that were disclosed in prior OIG and Single Audit reports. These conditions occurred because the Commission inadequately exercised oversight responsibilities to ensure that both the Commission's and its subgrantees' employees maintained sufficient and appropriate evidence to support the costs claimed.

Most of the questioned costs arose from:

- the Commission's and its subgrantees' inadequate documentation to support the Federal and match costs claimed;
- a subgrantee inappropriately reporting facilities and administrative costs as direct charges to the grant, instead of including these costs as indirect costs required by Federal Regulations; and
- two subgrantees conducting improper National Service Criminal History Checks.

We made 29 recommendations for AmeriCorps and the Commission that focus on improving the Commission's and its subgrantees' administrative and management procedures for managing AmeriCorps grants.

In their response, AmeriCorps noted it will make its final determination for all findings, recommendations, and questioned costs after receiving the final report and reviewing the auditor's working papers and the Commission's corrective action plan during its audit resolution process. The Commission concurred with all findings within the report and noted that it has already begun implementing corrective actions consistent with the auditor's recommendations, and that staff retention has led to significant improvements.

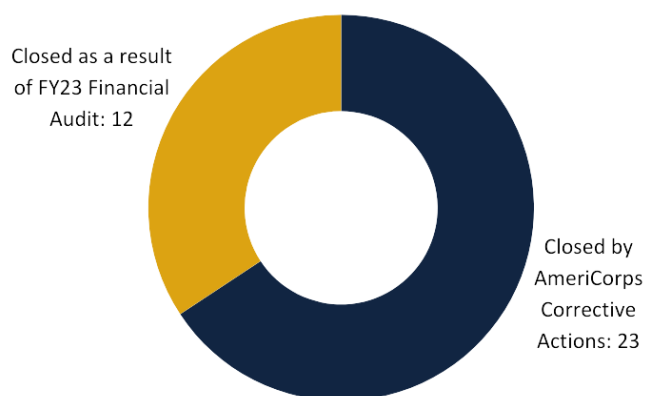
### Audit Resolution

In line with our strategic plan, we've increased our engagement with AmeriCorps to resolve recommendations resulting from our findings to improve operations and internal controls, recover questioned costs, and put funds to better use (monetary impact). We report all recommendations issued and unimplemented before this reporting period as open recommendations. In addition to the 91 recommendations that were issued during this semiannual period, 170 open recommendations are overdue, outstanding for more than one year (Appendix A), and 32 open recommendations are outstanding for more than six months but less than a year, which are not yet due as of the end of the semiannual period (Appendix B).

To resolve open recommendations, AmeriCorps sends a corrective action plan to the OIG with proposed actions and milestone dates approximately six months after the issuance of each final report. We review the plan and communicate with AmeriCorps to ensure the proposed corrective actions are timely and responsive to the report's recommendations. AmeriCorps then submits a notice of final action to convey its implementation or not of the recommendations. When we confirm the implementation is complete, we close the recommendation. If AmeriCorps does not successfully implement our recommendation or disagrees to fully implement the recommendation, we classify the recommendation as open and disagreed.

### AmeriCorps Closes 35 Recommendations

**Figure 5: Closed Recommendations**



During this semiannual period, we closed 35 recommendations: 23 based on AmeriCorps' submissions to demonstrate corrective action; and 12 as a result of the FY 2023 financial statement audit, as noted in Figure 5. Office of Audit and Debt Resolution (OADR) was instrumental in working with grantees to close 21 of the 35 recommendations. OADR provided documentation to resolve 12

recommendations from OIG Report 19-05, *Agreed-Up Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and*

*Community Service* (the Commission), and nine recommendations from OIG Report 20-07, *Audit of the Corporation for National and Community Service Grants Awarded to Youthprise* (Youthprise).

#### **AmeriCorps Sustained \$2,619,442 in Questioned Federal and Match Costs**

In FY 2020, we issued an audit report on Youthprise, an AmeriCorps grantee, identifying \$1,616,236 (\$626,099 in Federal costs and \$990,137 in match costs) in questioned costs, including awards to subgrantees, due to improper procurement practices, Youthprise's subgrantees' insufficient match contributions and inadequate financial management systems. As a result of our audit recommendations to recover grant costs from the remaining program years, AmeriCorps identified an additional \$1,003,206 in questioned costs (\$103,155 in Federal costs and \$900,051 in match costs).

As part of its audit resolution of the \$1,616,236 in questioned costs, AmeriCorps issued a debt collection letter to Youthprise to repay \$729,254 in disallowed Federal costs and instructed Youthprise to remove \$1,890,188 of disallowed match costs from its financial records (a total of \$2,619,442 in questioned costs addressed).

## Audit Statistical and Summary Tables

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

**Figure 6: Office of Audit Issued Reports**

Report Number Issued	Report Name	Dollars Questioned	Dollars Unsupported <sup>3</sup>	Funds Put to Better Use
<b>23-07</b>	Performance Audit of AmeriCorps Grants Awarded to Puerto Rico Commission	\$625,446	\$61,029	\$0
<b>24-01</b>	Audit of AmeriCorps' FY 2023 Consolidated Financial Statements	N/A	N/A	N/A
<b>24-02</b>	Audit of AmeriCorps' FY 2023 National Service Trust Financial Statements	N/A	N/A	N/A
<b>24-05</b>	Performance Audit of AmeriCorps Grants Awarded to YouthBuild USA	\$3,604,355	\$0	\$3,087,791
<b>24-06</b>	Performance Audit of AmeriCorps Grants Awarded to Serve DC	\$1,766,876	\$397,652	\$0
	<b>TOTAL</b>	<b>\$5,996,677</b>	<b>\$458,681</b>	<b>\$3,087,791</b>

<sup>3</sup> Amounts included in Dollars Unsupported are a portion of the amounts listed in Dollars Questioned.

**Figure 7: Office of Audit Reports with Questioned and Unsupported Costs**

Report Category		Number of Reports	Questioned Costs	Unsupported Costs
<b>A.</b>	Reports containing questioned and unsupported costs for which no management decision had been made by the end of the prior reporting period (A1+A2)	<b>2</b>	<b>\$1,884,863</b>	<b>\$1,558,794</b>
<b>A1</b>	<i>AmeriCorps Seniors Grantees' Financial Management Systems, 23-06</i>		\$268,627	\$267,401
<b>A2</b>	<i>Corporation for National Community Service Grants Awarded to Youthprise, 20-07 (Reinstated with AmeriCorps Notice of Final Actions, January 5, 2024)</i>		\$1,616,236	\$1,291,393
<b>B.</b>	Reports issued during the current reporting period with questioned and unsupported costs	<b>3</b>	<b>\$5,996,677</b>	<b>\$458,681</b>
<b>B1</b>	<i>AmeriCorps Grants Awarded to the Puerto Rico Commission, 23-07</i>		\$625,446	\$61,029
<b>B2</b>	<i>AmeriCorps Grants Awarded to YouthBuild, 24-05</i>		\$3,604,355	\$0
<b>B3</b>	<i>AmeriCorps Grants Awarded to Serve DC, 24-06</i>		\$1,766,876	\$397,652
<b>C.</b>	Total Reports (A and B)	<b>5</b>	<b>\$7,881,540</b>	<b>\$2,017,475</b>
<b>D.</b>	Reports for which a management decision on questioned and unsupported costs was made during the current reporting period	<b>1</b>	<b>\$1,616,236</b>	<b>\$1,291,393</b>
<b>D1</b>	Value of disallowed questioned and unsupported costs: <i>Corporation for National Community Service Grants Awarded to Youthprise, 20-07</i>	1	\$1,616,236	\$1,291,393
<b>D2</b>	Value of questioned and unsupported costs not disallowed.	0	\$0	\$0
<b>E.</b>	Total reports for which no final action on questioned and unsupported costs had been made by the end of the current reporting period (C minus D)	<b>5</b>	<b>\$6,265,304</b>	<b>\$726,082</b>
<b>F.</b>	Reports with questioned and unsupported costs for which no final action is more than one year of issuance	<b>0</b>	<b>\$0</b>	<b>\$0</b>



Figure 8: Office of Audit 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: <i>Audit of AmeriCorps Grants Awarded to YouthBuild USA</i>	1	\$3,087,791
C. Total Reports (A plus B)	1	\$3,087,791
D. 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
E. Total Reports for which no management decision on funds put to better use had been made by the end of the current reporting period (C minus D)	1	\$3,087,791

Figure 9: Overdue Management Decisions

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

Figure 10: Reports Without Final Action

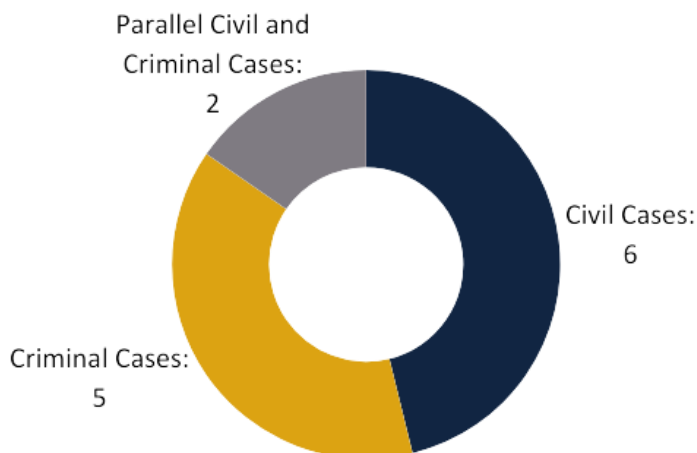
Report Number	Title	Date Issued	Final Action Due
N/A	N/A	N/A	N/A

# OFFICE OF INVESTIGATION

Statistical Highlights: October 1, 2023–March 31, 2024

## Investigative Activities

**Figure 11: Active Cases with the Department of Justice**



**Figure 12: Hotline Complaint Statistics**

Hotline Complaints Received: 151

Cases from Hotline Complaints: 20

**Figure 13: Complaints**

Complaints Received: 151

Complaints Referred to AmeriCorps: 12

**Figure 14: Case Activities**

Opened: 23

Closed: 24

## Criminal Matters

**Figure 15: Referrals**

Accepted: 2

Declined: 2

**Figure 16: Prosecutions**

Indictments/Informations: 3

Pleas/Convictions: 1

Sentencings: 0

**Criminal Restitution: \$0**

**Jail Time: 0 Months**

## Civil Matters

**Figure 17: Referrals**

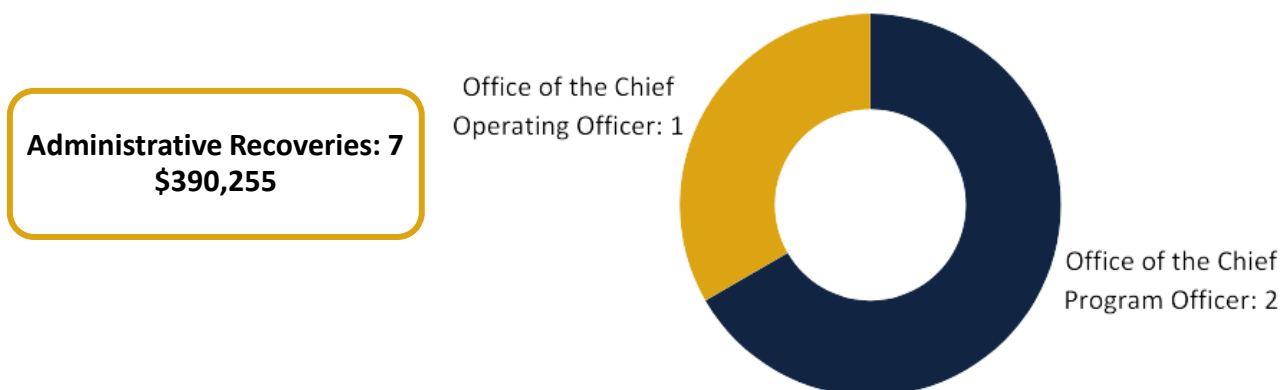
Accepted: 2

Declined: 1

**Civil Settlements: 1  
\$122,461**

## Administrative Matters

Figure 18: Responses Past Due: 3



The Office of Investigation is responsible for the detection and investigation of fraud, waste, and abuse in AmeriCorps programs and operations. Special Agents probe allegations of serious—sometimes criminal—misconduct involving AmeriCorps employees, contractors, and grant and subgrant recipients that threaten the integrity of AmeriCorps service initiatives. We refer criminal and civil matters to the appropriate U.S. Attorney’s Office or 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 includes recommendations for government-wide suspension and debarment to protect the Federal government from those who have demonstrated that they are not currently responsible stewards of Federal funds.

### 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 the beneficiaries of national service;
4. Fraud schemes involving pandemic funding;
5. Falsification of volunteer, member, and grant-funded staff time records; and
6. Diversion of AmeriCorps funds towards unauthorized and unallowable expenses, including personal enrichment.

Our investigations during this semiannual period centered around two of these areas: frauds related to pandemic funding programs and more “traditional” frauds associated with the

submission of false timesheets. Notable cases in these areas include a criminal plea for the false application for and receipt of Economic Injury Disaster Loan (EIDL) funds and a civil settlement related to a grantee inflating volunteer payments by doubling or tripling hours recorded on timesheets.

The cases identified in this report also culminated in administrative actions, including the recovery of funds, enhanced training, the identification of weaknesses in how AmeriCorps conducted business, updated agency policies and procedures, and the decision to update future IT systems with additional internal controls.

The DOJ declined to prosecute two cases referred this period due to a variety of considerations, including the dollar values involved or the availability of appropriate administrative remedies.

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

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

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

Northern District of Illinois	Northern District of Mississippi
District of Columbia	Western District of Kentucky
District of Maryland	District of New Jersey
Eastern District of Virginia	Eastern District of Pennsylvania
Southern District of Mississippi	District of Connecticut
District of Massachusetts	

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

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

Former Police Officer Pled Guilty to Submitting False COVID-19 Economic Injury Disaster Loan Application

We previously reported that the U.S. Attorney's Office for the Southern District of Mississippi filed a one-count criminal information for Wesley Murray, the ex-husband of the former President of

an AmeriCorps grantee, in relation to his alleged fraudulent application for and receipt of \$72,400 in Economic Injury Disaster Loan (EIDL) funds using a business previously owned and operated by his ex-wife. During this period, Wesley Murray entered a guilty plea, acknowledged that he used the EIDL funds for personal expenses, and agreed to make full restitution. Sentencing is currently scheduled for May 2024.

#### Foster Grandparent Program Grantee Pays Over \$120,000 to Resolve Claims that it Directed Volunteers to Falsify Hours and Charged Unsupported and/or Misallocated Costs to AmeriCorps Grant Funds

The Cambria County Area Agency on Aging (CCAAA) agreed to pay \$122,461.53 under a civil settlement resulting from our investigation conducted in partnership with the U.S. Attorney's Office for the Eastern District of Pennsylvania. CCAAA agreed to the settlement to resolve allegations that it had directed its Foster Grandparent Program (FGP) staff to double or triple volunteer hours on timesheets and awarded "bonus" hours to volunteers for service they did not perform. CCAAA also allegedly charged unrelated, unsupported, and misallocated costs to the FGP grant funds.

#### Three Individuals Indicted for Wire Fraud in Relation to a Scheme to Defraud an AmeriCorps Grantee and a School System

Three individuals were indicted in the Northern District of Illinois for a scheme involving false invoices and kickbacks. The indictment alleged that Kimberly Maddox submitted invoices to an AmeriCorps grantee through Brian Metcalf, a manager at the grantee, for goods and services Maddox neither provided nor intended to provide. After receiving the funds, Maddox would remit a portion of those funds to Metcalf. It was further alleged that similar schemes were executed by Maddox, James Campbell, and Metcalf using Metcalf's subsequent position at a school system receiving funds from the Department of Education.

#### AmeriCorps Disallowed Education Award Costs of Over \$90,000 Due to Inadequate Compelling Personal Circumstance Documentation

We investigated an allegation that Teach for America (TFA) improperly exited an AmeriCorps member for Compelling Personal Circumstances (CPCs) who allegedly provided a fictitious reason for a CPC exit in order to participate in a teacher strike and still earn her education award. The OIG substantiated the allegation and determined that the TFA member's claim of intimidation leading to the CPC was fraudulent, due to public statements that she made to the media. The TFA member's claim prompted a further review of TFA's CPC documentation. The OIG found additional instances of TFA members nationwide exiting early with limited or no documentation to establish their exits for CPCs.

The investigation determined that TFA's CPC documentation requirements varied depending on the location. Some CPC exits were approved without the submission of any documentation in support of the CPC, in violation of Federal regulations.<sup>4</sup> Finally, the investigation supported a finding that TFA misclassified the exits of two members who served less than their full terms, exiting them from AmeriCorps systems without identifying their exits as early for CPCs. TFA did not produce CPC documentation for either member but provided one with a pro-rated education award.

We referred the member who falsely claimed intimidation for her CPC to the Department of Justice, who declined the matter. In light of the declination, we recommended that AmeriCorps disallow costs associated with education awards distributed to TFA members with inadequate CPC justifications, issue formal guidance to grantees on what minimum documentation is acceptable to document CPCs and implement controls in AmeriCorps' information technology systems to prevent organizations from exiting members with pro-rated education awards without noting the exit was early and due to a CPC.

AmeriCorps directed TFA to disallow costs associated with disbursed education awards and to assume responsibility for paying any outstanding education awards not yet distributed that were based on inadequate CPC documentation. TFA disagreed with one of the inadequate CPC findings and agreed with the rest, which resulted in a disallowance of over \$90,000. TFA noted that it was in the process of revising its policy on CPC documentation to reduce variation and further substantiate members' claims. AmeriCorps, however, declined to issue formal guidance to grantees on what minimum documentation is acceptable to document CPCs, stating that CPC guidance is outlined in AmeriCorps' regulations, and it is up to grantees to issue their own policies on how CPCs would be documented. AmeriCorps intends to design and implement system features in its information technology systems that will support increased awareness of scenarios that increase a likelihood of fraud or noncompliance, and that functionalities affecting CPC exits will be considered in the development of future systems.

#### AmeriCorps Disallowed Over \$100,000 in Unsupported and Questionable Expenses Charged by a Grantee

An investigation substantiated allegations that City Year, Inc.'s Chicago office (CYC) made unallowable charges on its procurement cards. We reviewed CYC's procurement card expenses and identified nearly \$114,000 in questionable and unsupported expenses charged to AmeriCorps funds between 2014 and 2019. We referred the matter to AmeriCorps and recommended it review the questionable and unsupported expenses and disallow and/or seek reimbursement for those costs.

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<sup>4</sup> 45 C.F.R. § 2522.230(a)(3).



AmeriCorps' response stated that it conducted a review and analysis of the questioned and unsupported costs and determined the final disallowance amount to be over \$107,800. AmeriCorps issued a debt collection letter to City Year, which paid the debt in full.

#### AmeriCorps Issued a Debt Collection Notice and Revised Procedures After Issues Were Identified with a Contractor's Invoices

We investigated an allegation that a contractor, GMMB, submitted invoices under its Blanket Purchase Agreement (BPA) with AmeriCorps that included unallowable and/or unsupported costs. Our investigation found evidence that the contractor billed AmeriCorps \$167,714.42 in unallowable charges in violation of acquisition regulations and policies, including the Federal Acquisition Regulation (FAR),<sup>5</sup> and the contractor lacked supporting documentation required by the BPA. In addition, the investigation found that the contractor both overbilled and underbilled AmeriCorps, the net of which favored the contractor.

We also identified areas of concern in AmeriCorps' contract management practices. AmeriCorps' Contracting Officer's Representative (COR) for the contract approved contractor invoices that did not include the appropriate supporting documentation. Further, AmeriCorps should have used Firm-Fixed Price contracts instead of Time and Materials-type (T&M) contracts for the commercial services performed by the contractor because T&M contracts provide no positive profit incentive to the contractor for cost control or labor efficiency. Last, we determined that AmeriCorps did not appropriately document its justification for use of T&M contracts in accordance with the FAR.

AmeriCorps confirmed that it had issued a debt collection notice for \$167,714.42 and that it created an annual COR training, a COR Invoice Checklist for T&M contracts, and a Contract File Standard Operating Procedure.

#### AmeriCorps Disallowed Over \$19,000 in Education Awards After Grantee Used Members to Displace Staff and Forged Documents

We substantiated an allegation that the Perry County School District (PCSD) in Mississippi enrolled PCSD employees in its Grow Your Own Teacher AmeriCorps program as full-time AmeriCorps members and had them perform the same duties as members that they performed as PCSD employees. The investigation confirmed that at least four paraprofessionals employed by PCSD partially displaced staff in violation of Federal regulations.<sup>6</sup> In addition to staff displacement, members' inked signatures appeared to be forged on initial member service agreements (MSAs) and were later replaced by MSAs with their names electronically typed on the document. We referred the matter to a U.S. Attorney's Office, which declined to prosecute.

<sup>5</sup> FAR 31.201-2(d) Determining allowability, FAR 5.503(c) Proof of advertising, and AmeriCorps Acquisition Policy 5.1304(c) Invoice Certification.

<sup>6</sup> 45 C.F.R. § 2540.100(f)(1).

We recommended AmeriCorps take several specific actions, including disallowing education awards for PCSD members who did not meet program requirements due to displacement, providing remedial training to PCSD on the rules and regulations governing AmeriCorps State and National (ASN) service, requiring that PCSD put in place appropriate controls to prevent the forging of member signatures on timesheets, and coordinating with Volunteer Mississippi to properly close PCSD's grant.

In response, AmeriCorps' directed Volunteer Mississippi to act upon our recommendations. Volunteer Mississippi found that, due to the displacement and MSA forgery, no PCSD member legally satisfied program requirements. As a result, AmeriCorps suspended five education awards valued at over \$8,000 in total and issued a debt for an additional \$11,587.45 of education awards that had already been paid out. Volunteer Mississippi did not provide additional training to PCSD as PCSD had no further AmeriCorps funding. Volunteer Mississippi stated that it would continue to coordinate with AmeriCorps to properly close out PCSD's grant.

#### AmeriCorps Disallowed Funds Resulting from Falsified Volunteer Timesheets

We previously reported the guilty plea and sentencing of a former Senior Companion Program (SCP) volunteer at the Kansas City Shepherd's Center (KCSC), Manuel Benson, who had submitted falsified timesheets claiming to have served a client who, unbeknownst to KCSC, had passed away. During this period, we issued a report to AmeriCorps summarizing the rest of the findings of that investigation. The investigation substantiated that two additional SCP volunteers submitted falsified timesheets and received a combined total of approximately \$3,000 in Federal funds as a result. These volunteers entered into repayment agreements with KCSC, and the United States Attorney's Office declined to prosecute them. We recommended that AmeriCorps disallow the funds KCSC paid to the two additional volunteers and provide training and technical assistance to KCSC to ensure personnel are adequately supervising volunteers.

AmeriCorps confirmed that it issued a debt collection memorandum for \$3,042.27 and scheduled a training and technical assistance visit with KCSC.

#### AmeriCorps Recouped Over \$2,500 from Funds Misallocated to a Former Commission Employee

We investigated allegations that the former Executive Director (ED) of the Volunteer and Community Service Commission of Puerto Rico attempted to use AmeriCorps funds to award a sole-source contract to a close friend, required prayers in violation of AmeriCorps policies before AmeriCorps events, and requested subgrantees allow AmeriCorps members to perform service outside the scope of their grant. Our investigation confirmed the allegations regarding the sole-source contract and that the former ED required a prayer before the start of multiple AmeriCorps events. The investigation also found that the Commission was not reimbursing its subgrantees in a timely manner and that a former Commission Program Coordinator was improperly paid \$2,825.

We recommended that AmeriCorps (1) recoup \$2,825 from the Commission for the improper payments to the former Program Coordinator, (2) create training for EDs on the policies and regulations governing AmeriCorps awards in conjunction with internal controls to ensure all EDs receive the training at the start of their terms, and (3) place the Commission on manual hold to ensure it was using AmeriCorps funds properly and providing timely reimbursement to subgrantees. AmeriCorps OIG did not recommend any actions against the former ED because the ED was no longer employed by the Commission.

In response, AmeriCorps established a debt of \$2,825 to be recovered from the Commission. AmeriCorps disagreed with the remaining recommendations, but stated the AmeriCorps Office of Monitoring will create an internal referral form outlining issues identified in the report of investigation to include in the agency-wide risk assessment and creation of future monitoring plans to ensure AmeriCorps properly reviews Commission documentation for timeliness of payments.

#### AmeriCorps NCCC Updated Policies and Procedures Regarding Sexual Assault Allegations

Following an allegation that a former NCCC member had been sexually assaulted while on a deployment, AmeriCorps OIG conducted an assessment of NCCC's sexual assault prevention and response program. The assessment determined that NCCC policies, procedures, guidance, and training, regarding sexual assault were insufficient to properly address such matters. AmeriCorps OIG also determined that NCCC staff failed to follow NCCC's own insufficient policies and procedures regarding sexual assault allegations in at least one instance.

As a result of the investigation, AmeriCorps OIG made 16 recommendations to improve NCCC's sexual assault response program. The recommendations related to the creation and/or improvement of specific policies and procedures, training requirements, information resources for victims, and record keeping. Throughout the course of AmeriCorps OIG's assessment and prior to the issuance of the Report of Investigation (ROI), AmeriCorps OIG briefed NCCC on its findings and NCCC took proactive steps to improve its sexual assault prevention and response program. This included standardizing training for staff and members, updating policies and procedures, and consulting with the Peace Corps about how it handles sexual assault allegations. NCCC's senior leaders were receptive to OIG findings and provided multiple memos to AmeriCorps OIG detailing improvements they had made to the program.

In response to the ROI, NCCC concurred with 15 of the 16 recommendations. NCCC did not concur with the recommendation to utilize Sexual Assault Response Liaisons to provide support to victims of sexual assault. However, NCCC intends to build the capacity of existing staff by establishing an annual training curriculum for staff who conduct administrative investigations. NCCC has taken action or plans to take action in response to the remainder of the recommendations, including creating Standard Operating Procedures for responding to

allegations when reported, improving how NCCC documents and archives sexual assault reports, and clarifying how NCCC handles disciplinary action against members.

#### AmeriCorps Disallowed Hours for Prohibited Lobbying Activity

We found that College Possible<sup>7</sup> staff and an AmeriCorps member were lobbying at the state capital in Olympia, WA, in violation of a Federal regulation.<sup>8</sup> We recommended that AmeriCorps disallow the member's service hours and a staff employee's hours that had been charged as matching expenditures for the date of the lobbying activity. We also recommended that AmeriCorps provide additional training to College Possible on prohibited activities.

In response, AmeriCorps directed state service commission Serve Washington to instruct College Possible to disallow the relevant hours and act on OIG's remaining recommendation. Serve Washington stated that additional training would be covered during its quarterly subgrantee meeting with all Washington programs, and individually with College Possible by the assigned Program Officer.

#### AmeriCorps Agreed to Implement Safeguards in Future IT System Following Findings of AmeriCorps OIG Investigation to Prevent the Misuse of Personal Identifiable Information

We investigated an allegation that the President of the Great Lakes Community Conservation Corps (GLCCC) misused personal identifiable information provided by prospective members at recruitment sessions to enroll them in AmeriCorps' Education Award Program, even though the members did not provide service. It was also alleged that these prospective members were enrolled in the MyAmeriCorps portal with the GLCCC President's email address. Our investigation found that the GLCCC President used his email address to enroll 55 individuals as members, and that at least one of the individuals was unaware that they were enrolled into an AmeriCorps program. We further determined that the GLCCC President attended enrollment sessions of a partner organization for the purpose of "enrolling" the volunteers as members into GLCCC's AmeriCorps program, and that hours members served for the partnership organization were counted as AmeriCorps service hours.

At the conclusion of the investigation, we recommended that AmeriCorps (1) direct the GLCCC President to transfer access to multiple MyAmeriCorps portal accounts back to members; (2) configure the MyAmeriCorps Portal to prevent members from sharing the same email address in the platform, include (a) a box for a member to specify if they are working or serving concurrently elsewhere, (b) include additional space for the member to identify the organization and the hours of service per week if serving elsewhere, and (c) include a certification box requiring members to affirm the information provided is truthful; (3) create and provide training on how to fill out information on the MyAmeriCorps Portal and require members to include up to date information;

<sup>7</sup> College Possible is a subgrantee of Serve Washington.

<sup>8</sup> 45 C.F.R. § 2520.65.

and (4) provide training and technical assistance to GLCCC's parent organization, The Corps Network (TCN), to ensure it provides adequate oversight of subgrantees.

AmeriCorps directed TCN to update the email addresses of multiple members in the MyAmeriCorps Portal and contact two members who had earned education awards to ensure they were aware of the awards. TCN requested a corrective action plan from the GLCCC President. AmeriCorps also indicated that in the upcoming MyAmeriCorps Portal replacement, applicants/members will have unique email addresses or the system will flag the account as a duplicate and will record member certifications and staff/award recipient approvals of member exit forms. AmeriCorps declined to create and provide portal training as it has existing training and guidance related to enrollment in the MyAmeriCorps Portal already available. Finally, AmeriCorps acknowledged that it would work with TCN to ensure it is aware of existing resources and would provide training and technical assistance.

#### AmeriCorps Disallowed a VISTA Grantee's Unsupported Salary Expenses

The AmeriCorps Office of Monitoring (OM) identified significant issues of noncompliance with the United Way of Northern Idaho's (UWNI) AmeriCorps Volunteers in Service to America (VISTA) grant and referred the matter to the OIG. UWNI was allegedly unable to provide a general ledger or income statement specific to its grant from its accounting system, processed a single drawdown during the assessment period based on budgeted amounts rather than actual expenditures, and did not have a formal timekeeping system or adequate timekeeping documentation to support the salary costs charged to the grant.

We substantiated all of OM's findings and identified improper travel expenses charged to the AmeriCorps VISTA grant. We recommended that AmeriCorps (1) disallow unsupported salary and improper travel expenses, (2) expand the scope of the monitoring period when significant issues of noncompliance are found, (3) inform grantees and AmeriCorps program offices of common problems identified during monitoring activities, (4) provide training and technical assistance to UWNI regarding its responsibilities and compliance with 2 CFR §§ 200.403 and 200.430, and (5) revise grant terms and conditions and the VISTA Sponsor Handbook to include requirements for program staff to maintain timesheets documenting time charged to AmeriCorps grants, grantees to base drawdowns on actual or near-term expenses, and grantees to maintain supporting documentation to justify all expenses charged to the grant, to include staff salaries.

AmeriCorps disallowed over \$4,000 of costs sampled during the assessment period. Going forward, OM will issue Recommendations for Improvement to direct grantees to identify the full scope of an issue's impact and take the necessary corrective action, including the return of funds. AmeriCorps agreed to inform grantees and program offices of common problems found during monitoring activities. As part of AmeriCorps' Corrective Action Plan for UWNI, it provided training on timekeeping practices and the allowability of costs and stated that UWNI has the option to

participate in standing informational and training calls at both the regional and national levels. AmeriCorps disagreed with the remaining recommendations.

#### AmeriCorps VISTA Site Violated Program Requirements by Employing a VISTA Member

An investigation found that an AmeriCorps Volunteers in Service to America (VISTA) member was paid as an employee of the Mississippi Center for Re-Entry (MSCRE) while simultaneously receiving an AmeriCorps living allowance for service at the organization, and that MSCRE's founder instructed VISTA members to not disclose their employment relationship to AmeriCorps. One VISTA member at MSCRE was required to perform duties both within and outside their VISTA Assignment Description (VAD), while simultaneously receiving living allowance payments from AmeriCorps and paychecks from MSCRE. The AmeriCorps VISTA Member Handbook states that members are allowed to seek and secure outside part-time employment, but such employment must not conflict with the member's service or service hours as assigned by the sponsor, and members cannot be employees or contractors for the sponsor or sub-site to which they are assigned to serve.

As a result of the investigation, AmeriCorps OIG recommended remedial training for MSCRE on the rules and regulations governing VISTA service and imposing special conditions should AmeriCorps award MSCRE funds or serve as a VISTA sponsor again in the future. AmeriCorps declined to provide training to MSCRE because it is no longer a VISTA project.

#### AmeriCorps Declined to Disallow Costs After an RSVP Grantee Dissolved

We investigated allegations of noncompliance with grant terms and conditions stemming from the AmeriCorps Office of Monitoring review of the Retired and Senior Volunteer Program – Volunteers in Service (RSVP-VIS). Allegations included that (1) RSVP-VIS's accounting records did not support what it claimed on its Federal Financial Reports (FFRs); (2) two Mileage Tracking and Reimbursement requests (MTRs) for RSVP volunteers were identical, apart from the submitters' names; (3) one of the questionable MTRs was for a volunteer who had the same last name and home address as the RSVP-VIS Executive Director; (4) RSVP-VIS erased the date of an email regarding the adjudication of a National Service Criminal History Check (NSCHC); (5) RSVP-VIS appeared to backdate a signed NSCHC consent form; and (6) RSVP-VIS's policies appeared to have been copied from the internet, because they contained generic language.

We investigated the matter and found additional evidence demonstrating that the RSVP-VIS Executive Director falsified MTRs for volunteers and backdated an NSCHC consent form.

We briefed a United States Attorney's Office on the matter, which declined to prosecute. We made 11 recommendations to AmeriCorps as a result of our investigation, including disallowing expenses reported on RSVP-VIS's FFRs that were not supported by adequate documentation and

the costs associated with the falsified MTRs, and expanding the scope of the OM's monitoring activities.

AmeriCorps responded that it would not be moving forward with disallowing any costs or expanding the scope of its monitoring since after it notified RSVP-VIS of the decision to not further fund the organization's grant, RSVP-VIS dissolved and was no longer in operation. AmeriCorps disagreed with the recommendation to expand the scope of its monitoring activities when noncompliance issues are identified, explaining that OM monitors compliance and focuses on corrective action during a given assessment period. Going forward, OM will issue Recommendations for Improvement to direct grantees to identify the full scope of an issue's impact outside the discrete period under review and to take the necessary corrective action, including the return of funds.



## Investigations Statistical Summary Tables

**Figure 19: Investigative Cases Statistics**

**Cases Active at Beginning of Period: 80**

**Cases Opened this Period: 23**

**Cases Closed this Period: 24**

**Cases Active at End of Period: 79**

**Figure 20: Investigative Case Activities**

<b>Individuals and Entities Referred for Federal Criminal Prosecution</b>	<b>10</b>
Referrals to State/Local Criminal Authorities	0
Indictments/Criminal Information	3
Arrests	0
Criminal Convictions/Pleas	1
No-Knock Entries Executed*	0
<b>Referrals to Federal Civil Prosecutors</b>	<b>3</b>
Referrals to State/Local Civil Authorities	0
Civil Settlements/Judgments	1
<b>OIG Reports of Investigation Issued to AmeriCorps</b>	<b>15</b>
Administrative Actions taken by AmeriCorps as a Result of OIG Reports of Investigation (includes agency suspension/termination of awards, employee misconduct remedies, other actions taken in response to OIG investigations)	12
Reports of Investigation Pending AmeriCorps Response Next Semiannual Period	5
Suspension and Debarment Recommendations	7
<b>Total Investigative Recoveries (includes funds returned/recovered, funds put to better use, restitution, fees, and civil settlements)</b>	<b>\$512,716.04</b>

## 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. Debarments exclude a person or entity from receiving government awards for a set period, generally up to three years.

AmeriCorps OIG recommends suspension and debarment actions when Federal interests require protection from individuals and organizations that cannot be trusted to administer Federal funds responsibly. Specifically, suspension or debarment action recommendations are for cases involving theft, embezzlement, false certifications of reporting requirements, time and attendance fraud, pandemic-aid related fraud, and sexual assault or harassment committed by AmeriCorps members and AmeriCorps Seniors volunteers against minors.<sup>9</sup> AmeriCorps' Suspension and Debarment Official (SDO) decides whether to issue a suspension or propose debarment, notifies the affected individual or organization, and considers any information that they may submit in opposition before deciding whether to suspend or debar.

**Figure 21: Suspension and Debarment Activities**

**Recommendations to AmeriCorps: 7**

**Debarment Proposals Issued by AmeriCorps: 0**

**Individuals/Entities Suspended or Debarred: 9**

Active coordination between AmeriCorps and AmeriCorps OIG strengthens the protection of Federal funds. Timely action on suspension and debarment recommendations is important to protect public funds. AmeriCorps faced some challenges during the previous reporting period in promptly acting upon OIG recommendations but has taken necessary steps to revamp its process and has assigned personnel dedicated to accomplishing suspension and debarment actions. We continue to work with AmeriCorps to minimize delays, act upon OIG recommendations, and strengthen its suspension and debarment program.

During this reporting period, AmeriCorps OIG recommended the government-wide suspension of seven entities. These recommendations stemmed from allegations of theft of government funds.

<sup>9</sup> Generally, misconduct warranting exclusion must demonstrate a lack of business integrity. 48 C.F.R. § 9.406; 2 C.F.R. § 180.800.

During this reporting period, AmeriCorps issued nine suspension or debarment notices—seven notices of government-wide suspension and two notices of final debarment based on AmeriCorps OIG recommendations made during previous reporting periods. The two notices of final debarment stemmed from theft-based convictions. For example, AmeriCorps issued a final notice of debarment for Manuel Benson, a former Senior Companion Program (SCP) volunteer at the Kansas City Shepherd’s Center (KCSC) located in Kansas City, MO. The debarment was based upon Benson’s guilty plea to a charge of theft of government funds. The crime for which Benson pleaded guilty occurred during and as a result of Benson’s SCP service.

## 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 placed a renewed emphasis on educating all stakeholder groups about the work that we do and the role that our stakeholders play in preventing and detecting fraud, waste, and abuse within AmeriCorps programs and operations, including:

- In person and virtual stakeholder events,
- Anti-fraud trainings,
- CIGIE Committee board and working group participation, including leadership roles,
- Audience-focused fraud advisory publications, and
- Social media outreach.

### Outreach During Semiannual Period



### Immediate Office Outreach Activities

The Acting Inspector General and Acting Deputy Inspector General are active participants in an array of committees, boards, and working groups within the Council of Inspectors General on Integrity and Efficiency (CIGIE), an independent entity established within the executive branch to address integrity, economy and effectiveness issues that transcend individual Government agencies and aid in the establishment of a professional, well-trained and highly skilled workforce in the Offices of Inspectors General. For example, our Acting Deputy Inspector General co-facilitates the 500+ member interagency Grant Fraud Working Group, chaired by U.S. Department of Justice Inspector General, and led two quarterly meetings this period. The Acting Deputy Inspector General presented to a national audience of grant management professionals at the National Grant Management Association's Annual Grant Training in February.

In addition to participation in the above-referenced groups, the Immediate Office recognizes the importance of in-person engagement with AmeriCorps grantees as a mechanism for opening lines of communication and reducing waste, fraud, and abuse. We accomplished this primarily by attending and presenting at AmeriCorps State Commission convenings in seven states during this period. The majority of attendees at these events are ASN grantees, AmeriCorps largest grant program, and range in size from 10 to several hundred participants.

In November 2023, we launched a new quarterly Anti-Fraud Advisory publication designed to raise awareness of common types of waste, fraud, and abuse within AmeriCorps programming. We published two volumes of the Advisory during this period. The first focused on Combatting Fraud as a Strategic Priority. The second volume, What is Timekeeping Fraud?, resulted in significant increase in awareness of common red flags related to timekeeping fraud, as evidenced by a 400% increase in hotline reports of timekeeping fraud during that month compared to the average during the preceding five months.

#### Investigative and Audit Outreach

AmeriCorps OIG auditors and investigators 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 Inspectors General. For example, our Assistant Inspector General for Audit served as an adjunct instructor at the CIGIE Training Academy. The Office of Investigation supports the CIGIE Inspector General Criminal Investigator Academy by providing adjunct instructors. In this capacity, AmeriCorps OIG contributes to the continuing education of the Inspector General community on matters relating to grant fraud.

In addition to participation 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.

The OIG staff brief AmeriCorps departments on prior audit and investigative findings and fraud risks. Additionally, this group, along with the Office of Investigations, spoke to AmeriCorps and AmeriCorps Seniors 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. We 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 OIG regularly revises its fraud training to focus on emerging issues and new strategies.

#### Events and Anti-Fraud Training

- Seven State Commission convenings: Arkansas, Idaho, Kentucky, Montana, New Hampshire, New York, and Texas
- October 2023 Led and Presented at Interagency Grant Fraud Working Group Quarterly Meeting
- October 2023 Presentation at AGA Internal Control and Fraud Prevention Conference
- November 2023 Moderated Panel at Interagency Grant Fraud Working Group Subrecipient Challenges Quarterly Meeting
- November 2023 Procurement Collusion Strike Force Summit hosted by U.S. Department of Justice
- November 2023 ASN Plenary Speaker and Symposium Presenters
- November 2023 and January 2024 CIGIE Training Academy Instructor

- November 2023 CIGIE Inspector General Criminal Investigator Academy Adjunct Instructors
- January 2024 Led Interagency Grant Fraud Working Group Quarterly Meeting
- February 2024 National Grant Management Association's Annual Grant Training Plenary Panelist
- March 2024 hosted Anti-Fraud Roundtable with Agency

### **Committee, Board, and Working Group Participation**

- Interagency Grant Fraud Working Group and its Subrecipient Challenges Subgroup
- CIGIE Diversity, Equality, and Inclusion Working Group
- CIGIE Quality Assurance Working Group
- Federal Audit Executive Council
- CIGIE Monetary Impact Working Group
- CIGIE Professional Development Committee
- Pandemic Response Accountability Committee
- CIGIE's Leading Inspiring and Fostering Talent (LIFT) Network
- Council of Counsels to the Inspector General

### **Advisory Publications**

- Anti-Fraud Advisory, Vol. 1: ["Combatting Fraud as a Strategic Priority"](#)
- Anti-Fraud Advisory, Vol. 2: ["What is Timekeeping Fraud?"](#)

### **Social Media Campaigns**

- [International Fraud Awareness Week](#)
- [Slam the Scam Day](#)
- [AmeriCorps Week](#)
- 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.

#### Audit Operations Peer Review

In June 2022, AmeriCorps OIG issued the report of its most recent audit operations peer review by the Library of Congress OIG. The review concluded that the system of quality control for audit operations from October 1, 2018, through September 30, 2021, met *Generally Accepted Government Auditing Standards* (April 2021 revision). AmeriCorps OIG's audit operations received a rating of pass, the highest rating available. The next peer review of OIG's audit operations is scheduled for FY 2025.

#### Inspection and Evaluation Operations Peer Review

The Special Inspector General for the Troubled Asset Relief Program conducted AmeriCorps OIG's most recent inspection and evaluation (I&E) operations peer review. The report, which AmeriCorps OIG issued in March 2023, concluded that our I&E operations met CIGIE Quality Standards for Inspections and Evaluations, also known as the Blue Book. The next peer review of OIG's I&E operations will occur in FY 2026.

#### Investigation Peer Reviews

In February 2024, the National Archives and Records Administration Office of Inspector General began a peer review of the Office of Investigations. This review is ongoing. The results of that peer review will be identified in the next AmeriCorps OIG semiannual report. The Office of Investigation's previous peer review was completed in April 2018, when the Office of the Special Inspector General for Afghanistan Reconstruction issued a report concluding that the internal safeguards and management procedures for investigative operations complied with the quality standards established by CIGIE and Attorney General guidelines.



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

No peer reviews were conducted by AmeriCorps OIG during this period.

The AmeriCorps OIG's Office of Audit is scheduled to conduct the I&E peer review of the Commodity Futures Trading Commission Office of Inspector General in the third quarter of FY 2024, and an audit peer review of the National Endowment for the Arts Office of Inspector General in FY 2025.

## OTHER REPORTABLE MATTERS

### Investigations Substantiating Misconduct by a Senior Government Employee

None.

### Whistleblower Retaliation

Based on an OIG Investigation, AmeriCorps Determined that Retaliation Occurred Against Three Complainants.

Pursuant to 41 U.S.C. § 4712, AmeriCorps OIG investigated whistleblower allegations that a Texas organization (Organization) that operated an AmeriCorps Volunteers in Service to America (VISTA) service site retaliated against three former employees (the Complainants) by terminating their employment after each of them made disclosures of alleged wrongdoing involving the VISTA program to AmeriCorps and/or AmeriCorps OIG. AmeriCorps OIG conducted an investigation and summarized our findings in a report of investigation to AmeriCorps, recommending that AmeriCorps take appropriate remedial action.

After a review of the AmeriCorps OIG report and Organization's response, AmeriCorps determined that the Complainants reasonably believed that the events they reported constituted violations of program requirements and that the disclosures were legally protected. AmeriCorps also determined that Organization violated 41 U.S.C. § 4712 when it terminated two of the Complainants' employment prior to the dates established in their respective letters of resignation and terminated the third Complainant's employment. Lastly, AmeriCorps found that Organization failed to demonstrate by clear and convincing evidence that it would have taken the adverse personnel actions if not for the Complainants' protected disclosures.

AmeriCorps ordered Organization to take remedial actions, including providing backpay to the Complainants, reimbursing the Complainants fees and costs regarding the action, and updating Complainants' personnel records to remove references to performance or conduct factors related to the events underlying the Complainants' protected disclosures.

### Independence

None.

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

None.

## APPENDIX A: OPEN RECOMMENDATIONS

This list is a summary of the Open Recommendations prior to October 1, 2023, that still had open (unimplemented) recommendations as of March 31, 2024. Open recommendations are divided into those that are overdue (more than a year old) and not-yet due (six months to less than a year old). This listing only includes open recommendations (either resolved but still pending implementation or unresolved).

**Figure 22: Overdue Recommendations: 237**



**Figure 23: Closed Overdue Recommendations**



Better Use: \$0

**Figure 24: Unresolved Overdue Recommendations**



Better Use: \$0

Open Recommendations: 170 Total 25 Disagreed by AmeriCorps			
Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost Savings
<b>** Bold: Recommendation is disagreed by AmeriCorps.      **Italicized: Recommendation is repeated.</b>			
1	OIG - 12-04 Issued 11/09/2011 Audit of Earned Education Awards Resulting from Compelling Personal Circumstances	Rec. No. 3(b): Implement the text description functionality in the MyAmeriCorps Portal to allow grantee personnel to document the Compelling Personal Circumstances justifications.	Not Quantified
	OIG - 12-04 Issued 11/09/2011 Audit of Earned Education Awards Resulting from Compelling Personal Circumstances	Rec. No. 3(c): Implement monitoring controls requiring a secondary level of review of each approved partial education award.	\$448,926

2	OIG - 14-09 Issued 06/20/2014 Audit of Blanket Purchase Agreements for Professional Consulting Services	Rec. No. 2: A central review committee (including a representative of the Office of Procurement Services) approves any consulting projects that exceed pre-established cost thresholds.	Not Quantified
3	OIG - 17-05 Issued 12/05/2016 Evaluation of the National Civilian Community Corps (NCCC) Program	Rec. No. 1(a): Increase impact of national service by targeting resources cost-effectively; scale back NCCC and scale up other programs that perform same/comparable activities.	\$60,000,000
4	OIG - 17-05 Issued 12/05/2016 Evaluation of the National Civilian Community Corps (NCCC) Program	Rec. No. 1(e): Limit types of projects undertaken by NCCC for activities that can be performed by other CNCS programs and track the time devoted thereto.	See recommendation No. 1(a)
5	OIG - 17-05 Issued 12/05/2016 Evaluation of the National Civilian Community Corps (NCCC) Program	Rec. No. 2(b): Develop comprehensive risk-based enrollment and retention strategy that includes identifying the characteristics that make individuals, including those from disadvantaged circumstances, successful; develop interview and application questions to identify those individuals.	Not Quantified
6	OIG - 17-05 Issued 12/05/2016 Evaluation of the National Civilian Community Corps (NCCC) Program	Rec. No. 2(i): Develop a policy that limits recruitment of members from other Federal programs.	Not Quantified
7	OIG - 17-05 Issued 12/05/2016 Evaluation of the National Civilian Community Corps (NCCC) Program	Rec. No. 2(l): Identify the support that would increase retention and provide it. Engage Foster Grandparents and other local community groups to provide support.	Not Quantified
8	OIG - 17-05 Issued 12/05/2016 Evaluation of the National Civilian Community Corps (NCCC) Program	Rec. No. 2(o): Develop granular information regarding root causes of attrition with better exit interviews of members and interviews of peers, sponsors, and campus leaders; use the information for recruiting, selection, and support.	Not Quantified
9	OIG - 17-05 Issued 12/05/2016 Evaluation of the National Civilian Community Corps (NCCC) Program	Rec. No. 2(p): Right-size NCCC and grow the program only after enrollment and retention have improved above a predetermined level.	Not Quantified
10	OIG Management Alert Issued 11/03/2016 NACHC Prohibited Activities: Missed Opportunities	Rec. No. 2: Identify all grantees and subgrantees whose service activities involve providing healthcare to women and girls of childbearing age, as well as those with service activities directed at education or mentoring of girls and young women middle school-aged and above and determine whether they have engaged in abortion-related prohibited activities within a pre-determined period.	Not Quantified

11	OIG Management Alert Issued 11/03/2016 NACHC Prohibited Activities: Missed Opportunities	Rec. No. 3: Conduct similar risk assessments, identification of at-risk grantees, communications, and targeted monitoring for other prohibited activities.	Not Quantified
12	OIG Management Alert Issued 11/03/2016 NACHC Prohibited Activities: Missed Opportunities	Rec. No. 4: Identify any other factors that may increase the risk of individual prohibited activities and use that information for targeted education, training and monitoring as appropriate.	Not Quantified
13	OIG Management Alert Issued 11/03/2016 NACHC Prohibited Activities: Missed Opportunities	Rec. No. 6: Enhance the capacity of eGrants to store and search critical emails; institutionalize policies and procedures to allow POs and GOs to capture key emails in eGrants; and develop criteria for identifying emails to be captured.	Not Quantified
14	OIG Management Alert Issued 11/03/2016 NACHC Prohibited Activities: Missed Opportunities	Rec. No. 7: CNCS's to-be-developed Enterprise Risk Management strategy and planning include a component for specific prohibited activities, commensurate with magnitude of the risk, including the reputational and political risk to CNCS.	Not Quantified
15	OIG Management Alert Issued 11/03/2016 NACHC Prohibited Activities: Missed Opportunities	Rec. No. 8: Accelerate the development of a more focused, targeted, and risk-based model and approach to all grant monitoring including continuous assessment of the effectiveness of CNCS'S grant risk assessments and monitoring.	Not Quantified
16	OIG Management Alert Issued 11/03/2016 NACHC Prohibited Activities: Missed Opportunities	Rec. No. 9: Without waiting for the development of a comprehensive risk-based monitoring strategy, develop and implement monitoring strategies for specific prohibited activities that can be conducted frequently, do not depend on site visits, and provide a meaningful opportunity for prompt detection of violations or red flags, including searches of social media sites and surveys of members in accessible language, using the MyAmeriCorps Portal.	Not Quantified
17	OIG Management Alert Issued 11/03/2016 NACHC Prohibited Activities: Missed Opportunities	Rec. No. 10: Assess during the grant application process whether an applicant is at particular risk for one or more specific prohibited activities. If so, CNCS should require that the grantee develop customized ways to address compliance with that prohibition, including detection controls. The Corporation should incorporate the resulting information into the monitoring plan and target CNCS monitoring activities accordingly and assess the effectiveness of the measures taken by the grantee.	Not Quantified

18	OIG - 18-03 Issued 12/18/2017 FY 2017 Federal Information Security Modernization Act Evaluation of the CNCS	Rec. No. 25: Ensure the CNCS GSS Information System Owner establishes and enforces the policy for mobile devices that do not connect to the CNCS GSS to include usage restrictions, configuration and connection requirements, and implementation guidance. (New)	Not Quantified
19	OIG - 18-03 Issued 12/18/2017 FY 2017 Federal Information Security Modernization Act Evaluation of the CNCS	Rec. No. 26: Ensure the facilities implement the following in regards to protection of mobile devices, enforce the prohibition of displaying passwords in public view <ul style="list-style-type: none"> <li>• Require the use of passwords on mobile computer assets for all users</li> <li>• Change passwords and re-image IT assets upon the separation of the previous user</li> <li>• Monitor Team Lead laptops for compliance with security updates and antivirus signatures</li> <li>• Prohibit the use of non-governmental CNCS issued email accounts</li> <li>• Configure cell phones to require the enabling of security functions</li> </ul>	Not Quantified
20	OIG 18-07 Issued 03/19/2018 <b>Audit of Corporation for National and Community Service Grants Awarded to Mayor's Fund to Advance New York City</b>	<b>Rec. No 2(a): Disallow and recover \$1,663,952 in Federal costs awarded to Madison.</b>	<b>\$1,663,952</b>
21	OIG 18-12 Issued 06/05/2018 VISTA Program Evaluation	Rec. No. 2: CNCS VISTA should develop a standard for capturing capacity building and measuring sustainability during and after the VISTA project is completed.	Not Quantified
22	OIG 18-12 Issued 06/05/2018 VISTA Program Evaluation	<b>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.</b>	Not Quantified
23	OIG 18-13 Issued 08/20/2018 <b>Agreed-Upon Procedures for Corporation Grants Awarded SerVermont</b>	<b>Rec No. 2(d): Disallow and, if already used, recover education awards made to members who did not serve the minimum required service hours.</b>	<b>\$11,570</b>
24	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on	Rec. No.1b.: Verify that the Commission complies with its program-monitoring procedures by: Reviewing the annual subgrantee risk assessments,	Not Quantified

	Volunteerism and Community Service		
	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.1b.: Reviewing completed monitoring reports,	Not Quantified
	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.1b.: Reviewing monitoring tools for all of the Commission's subgrantees, and	Not Quantified
	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.1b.: Documenting that it performed all such procedures.	Not Quantified
<b>25</b>	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.1c: Verify that the Commission complies with its financial monitoring procedures for ensuring that its subgrantees comply with Single Audit requirements and that these procedures include Identifying all subgrantees that have Corporation expenditures for each State fiscal year and determining which of the subgrantees underwent Single Audits of the expenditures;	Not Quantified
	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.1c: Reviewing the audit reports for findings that affect Corporation grants to determine if the Commission must adjust its records;	Not Quantified



	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.1c: Reconciling subgrantee Schedule of Expenditures of Federal Awards (SEFA) expenditures for Corporation grants to Commission payments to the subgrantees to determine if the Commission must adjust its records;	Not Quantified
	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.1c: Determining if subgrantees accurately presented AmeriCorps and other Corporation awards on their SEFA schedules; and	Not Quantified
	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.1c: Retaining documentation of subgrantee audit report reviews.	Not Quantified
<b>26</b>	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.1d: Review documentation of the Commission's subgrantee reviews to verify that the Commission has implemented effective procedures for reviewing subgrantee Single Audit reports.	Not Quantified
<b>27</b>	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.2a.: Provide additional guidance and instruction to the Commission regarding applicable CFR timekeeping regulations.	Not Quantified
<b>28</b>	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on	Rec. No.3a.: Provide the Commission with additional guidance and instruction regarding the documentation requirements in Federal cost principles, administrative requirements, and CFR regulations.	\$32,861

	Volunteerism and Community Service		
29	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.3c.: Verify that the Commission conducts financial monitoring of subgrantee Federal and match costs and that it ensures the costs are: Adequately documented.	Not Quantified
	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.3c.: Charged to the correct project.	Not Quantified
	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.3c.: Allocable to the Corporation's grant awards, including documentation of the allocation methodology.	Not Quantified
	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.3c.: Incurred during the grant period.	Not Quantified
	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.3c.: Included in the approved or amended budgets.	Not Quantified

	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.3c.: Allowable in accordance with applicable cost principles.	Not Quantified
	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.3c.: Verifiable from recipient records.	Not Quantified
	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.3c.: Not included as contributions for any other Federally assisted program.	Not Quantified
	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.3c.: Not paid by the Federal government under another award, except were authorized by Federal statute.	Not Quantified
<b>30</b>	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.4b.: Verify that the Commission has procedures to reconcile Federal and match costs reported on FFRs submitted to the Commission to Federal and match costs reported in the supporting accounting records and that the Commission has procedures to retain documentation supporting the Federal and match costs reported on the FFRs.	N/A
<b>31</b>	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on	Rec. No.4d.: Review subgrantee site visit monitoring reports, completed subgrantee- monitoring tools, and subgrantee reconciliations to verify that all of the Commission's subgrantees have implemented controls to reconcile Federal and match costs.	Not Quantified

	Volunteerism and Community Service		
<b>32</b>	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.5a.: Ensure that the Commission is requiring its subgrantees to comply with Alternate Search Procedures.	\$376,768
<b>33</b>	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.5c.: Review subgrantee site visit monitoring reports and completed subgrantee-monitoring tools to verify that the Commission has implemented the above recommendation and that subgrantees are complying with the procedures.	Not Quantified
<b>34</b>	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.7a.: Provide the Commission with guidance on creating policies to address offsite member activities and increases in member service hours at the end of the member's service term. The policies should address controls for member activities, including Obtaining approvals from subgrantee supervisors before members perform service offsite or at home.	N/A
	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.7a.: Recording and documenting service hours on member timesheets for offsite service performed at night, on weekends, on holidays, and on other days when the member's service site is closed.	Not Quantified
	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.7a.: Documenting member service activities performed at night, on weekends, on holidays, and on other days when the service sites are closed, either by including descriptions of the activities on the member's timesheet or by maintaining daily activity logs describing the duties performed.	Not Quantified

<b>35</b>	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.7b.: Verify that the Commission provided all of its subgrantees with guidance and instruction regarding: Increases in member service hours at the end of the member's service term.	Not Quantified
	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.7b.: Offsite member service activities performed at night, on weekends, on holidays, and on other days when the member host site is closed.	Not Quantified
<b>36</b>	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.7c.: Verify that the Commission's program monitoring includes procedures for ensuring that: Members at subgrantee sites document service activities performed, either by recording the activities in the comments section of the electronic timesheet or by maintaining daily activity logs describing the duties performed.	Not Quantified
	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.7c.: Programs have written policies describing the circumstances in which it is necessary for members to perform offsite service hours at night, on weekends, and on holidays, as well as for describing the program's method of verifying that the members served the hours.	Not Quantified
<b>37</b>	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.7d.: Review the Commission's subgrantee site visit monitoring reports and completed subgrantee-monitoring tools to verify that the Commission has properly implemented monitoring procedures to review irregular or unusual increases in member service hours at the end of the member's service term and to review member service activities performed offsite.	Not Quantified
<b>38</b>	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on	Rec. No.8a.: Verify that the Commission confirms that its subgrantees modify their electronic timekeeping software to prevent early certifications.	\$25,252

	Volunteerism and Community Service		
<b>39</b>	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.8b.: Verify that the Commission provides its subgrantees with guidance and instruction regarding procedures for member timekeeping.	Not Quantified
<b>40</b>	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.8c.: Verify that the Commission's program-monitoring procedures include procedures to confirm that:	Not Quantified
	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.8c.: Hours certified in the Portal for members at each of its subgrantee sites are accurately supported by timesheets.	Not Quantified
	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.8c.: Members and supervisors at each subgrantee site do not sign member timesheets until the members have completed their service for the period.	Not Quantified
<b>41</b>	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.8d.: Review the Commission's subgrantee site visit monitoring reports and completed subgrantee-monitoring tools to verify that the Commission has properly implemented monitoring procedures for member timesheets.	Not Quantified

<b>42</b>	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.9a.: Verify that the Commission provides the subgrantees with guidance and instructions regarding Corporation requirements concerning compelling personal circumstances and the adequate documentation thereof.	\$16,870
<b>43</b>	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.9b.: Require the Commission to provide a secondary level of review for members exited for compelling personal circumstances, ensuring that the subgrantees' reasons for exiting the members meet AmeriCorps requirements and are adequately documented.	Not Quantified
<b>44</b>	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.9d.: Revise the regulations for compelling personal circumstances to include a requirement to obtain a doctor's note when members are unable to complete their service term due to illness.	Not Quantified
<b>45</b>	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.10a.: Ensure that the Commission has monitoring procedures in place to be sure that subgrantees correctly define member living allowances in member agreement forms, submit PERs in accordance with internal reporting requirements, and verify that all members sign member service agreement forms.	Not Quantified
<b>46</b>	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.10b.: Review subgrantee site visit monitoring reports and completed subgrantee monitoring tools to verify that the Commission has implemented the above recommendation and that subgrantees are complying with the requirements	Not Quantified
<b>47</b>	<b>OIG-19-06</b> <b>Issued 3/12/2019</b> <b>Agreed-Upon Procedures (AUP) review of AmeriCorps grant funds to Serve Indiana</b>	<b>Rec. No. 11: Recover the \$43,626 in questioned Federal costs and \$19,390 in education awards and address any impact to Federal costs of the \$33,720 in questioned match costs for American Red Cross of Indiana for grant No. 15ACHIN001.</b>	<b>\$96,736</b>



48	OIG-19-08 Issued 5/28/2019 Agreed-Upon Procedures for Corporation for National and Community Service Grants Awarded to the Serve Guam Commission	Rec. No. 7: Require that SGC provide Sanctuary with the requirements of an adequate financial management system and ensure that Sanctuary implements an adequate system. The documentation provided should include guidance on how to determine the allowability of grant costs claimed and accounting for both Federal and match costs.	Not Quantified
49	<b>OIG-19-08 Issued 5/28/2019 Agreed-Upon Procedures for Corporation for National and Community Service Grants Awarded to the Serve Guam Commission</b>	<b>Rec. No. 11: Require Serve Guam Commission to submit an updated Financial Federal Report for the 14AH award that removes the \$18,761 of questioned match costs.</b>	<b>\$18,761</b>
50	OIG-19-08 Issued 5/28/2019 Agreed-Upon Procedures for Corporation for National and Community Service Grants Awarded to the Serve Guam Commission	Rec. No. 18: Require SGC, as part of its subgrantee monitoring processes, to perform periodic testing of subgrantees' other direct costs to ensure that they incurred and claimed all costs in accordance with grant provisions, laws, and regulations.	Not Quantified
51	<i>OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements</i>	<i>Rec. No. 17: Strengthen coordination between Accounting and Financial Management Services and the Office of Budget to ensure that transactions are recorded accurately and timely. Modified repeat since FY 2019.</i>	<i>Not Quantified</i>
52	OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	Rec. No. 21: Complete the Trust Accounting Handbook to clearly reflect the assumptions used in the Trust Obligation and Liability Model and the Monthly Obligation and Liability Calculator, including establishing control activities; finalize materiality thresholds applied; update accounting transactions, and clearly identify periods when adjustments will be made regardless of materiality.	Not Quantified
53	OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	Rec. No. 22: Develop for a more standardized, secure, and automated method to estimate the Trust obligations and Trust Service Award Liability that ensures minimal human errors. As part of the ongoing CNCS's transition to shared service, coordinate with the service provider to determine methods that would enhance the security and quality of the existing estimation models.	Not Quantified

54	<p>OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements</p>	<p>Rec. No. 23: Strengthen controls to ensure the Trust modeling is performed by trained personnel to:</p>	<p>Not Quantified</p>
	<p>OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements</p>	<p>Rec. No. 23(a): Conduct detailed analysis and validation of data sources.</p>	<p>Not Quantified</p>
	<p>OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements</p>	<p>Rec. No. 23(b): Review and ensure the reasonableness of assumptions used and document the rationale behind estimation assumptions.</p>	<p>Not Quantified</p>
	<p>OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements</p>	<p>Rec. No. 23(c): Consider changes in conditions or programs that require further research and analysis. Update the assumptions when necessary.</p>	<p>Not Quantified</p>
	<p>OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements</p>	<p>Rec. No. 23(d): Compare estimates with subsequent results to assess the reliability of the assumptions and data used to develop estimates. Modified repeat since FY 2019</p>	<p>Not Quantified</p>
55	<p>OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National</p>	<p>Rec. No. 24: Document and implement policies and procedures to include the following:</p>	<p>Not Quantified</p>

	<i>Service Trust Fund Financial Statements</i>		
	<i>OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements</i>	<i>Rec. No. 24(a): Establish a thorough and robust quality control process to ensure that the Trust Obligation and Liability Model (TOLM) and Monthly Obligation and Liability Calculator (Calculator) are reviewed by qualified CNCS personnel prior to relying on its outputs to record transactions. All errors identified for which management ultimately decided against making updates to the TOLM or Calculator should be documented along with an explanation as to how management arrived at the final decision;</i>	<i>Not Quantified</i>
	<i>OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements</i>	<i>Rec. No. 24(b): Perform monthly reviews and reconciliations of the recorded new and outstanding obligations to ensure the accounting information is valid and proper;</i>	<i>Not Quantified</i>
	<i>OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements</i>	<i>Rec. No. 24(c): Review obligation amounts to ensure amounts accurately reflect the status of the obligation;</i>	<i>Not Quantified</i>
	<i>OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements</i>	<i>Rec. No. 24(d): Review obligations to verify that amounts, timeframe (i.e., grant dates are correctly reflected in the obligation);</i>	<i>Not Quantified</i>
	<i>OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements</i>	<i>Rec. No. 24(e): Ensure obligations are sufficiently supported (i.e., by documentary evidence); and</i>	<i>Not Quantified</i>

	<i>OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements</i>	<i>Rec. No. 24(f): Perform complete reconciliations of all outstanding obligations monthly, and ensure any discrepancies identified are promptly researched and resolved. Repeat since FY 2018.</i>	<i>Not Quantified</i>
<b>56</b>	<i>OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements</i>	<i>Rec. No. 25: Coordinate with the Office of the Chief Risk Officer (OCRO) to properly identify the National Service Trust Fund's financial reporting risks and incorporate those risks into the OCRO's annual testing of key controls. Modified repeat since FY 2019.</i>	<i>Not Quantified</i>
<b>57</b>	<i>OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements</i>	<i>Rec. No. 26: Develop a succession plan to ensure the required expertise is available in anticipation of planned employee turnover, particularly with respect to the complex trust calculations. CNCS needs to:</i>	<i>Not Quantified</i>
	<i>OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements</i>	<i>Rec. No. 26(a): Train, mentor, and work to retain qualified employees;</i>	<i>Not Quantified</i>
	<i>OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements</i>	<i>Rec. No. 26(b): Cross-train employees so that knowledge of the model will reside with multiple staff rather than with one person; and</i>	<i>Not Quantified</i>
	<i>OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National</i>	<i>Rec. No. 26(c): Implement a peer review process to carry out the necessary quality control reviews of the Trust Obligation and Liability Model and the Monthly Obligation and Liability Calculator. Repeat since FY 2018.</i>	<i>Not Quantified</i>

	<i>Service Trust Fund Financial Statements</i>		
<b>58</b>	<i>OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements</i>	<i>Rec. No. 27: Coordinate with the program and grant officers to gather and analyze key grant programs' (AmeriCorps State and National and Senior Corps) historical data and the grantees' spending pattern to develop the following key factors for grant accrual estimation:</i>	<i>Not Quantified</i>
	<i>OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements</i>	<i>Rec. No. 27(a): Percentage of CNCS grantees who drawdown funds in advance versus those on a reimbursable basis and their related grant amounts to its grant spending as a whole. If different key programs have different spending patterns, perform this analysis at the program level;</i>	<i>Not Quantified</i>
	<i>OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements</i>	<i>Rec. No. 27(b): An inventory of relevant and reliable grant data to be used for the grant accrual assumptions and documentation to support what data is considered relevant and reliable;</i>	<i>Not Quantified</i>
	<i>OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements</i>	<i>Rec. No. 27(c): Grantees' incurred but not reported (IBNR) reporting pattern from when the expenses have been incurred to the time those expenses are included in the grantees' Federal Financial Reports (FFR). Grantee surveys may be conducted to confirm the reasonableness of an IBNR estimate methodology. When alternative procedures are used, management should provide its data-based analysis to validate its assertion; and</i>	<i>Not Quantified</i>
	<i>OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements</i>	<i>Rec. No. 27(d): Post-accrual analysis to compare the accrual (without the IBNR) and the expenditures reported in the FFRs for the same quarter. Thresholds should be established and documented based on materiality and the degree of risk that management is willing to accept. When grantees' reported spending pattern deviates from its methodology, an analysis should be performed to determine whether any deviation is acceptable, or the methodology should be further refined to reflect the actual grantees' reported expenditure pattern. Modified repeat since FY 2019.</i>	<i>Not Quantified</i>
<b>59</b>	<i>OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019</i>	<i>Rec. No. 28: Revise and implement policies and procedures for the grant accrual methodology so that:</i>	<i>Not Quantified</i>

	<i>Consolidated Financial Statements</i>		
	<i>OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements</i>	<i>Rec. No. 28(a): A validation process is established for management to verify the accuracy of the grant accrual, so that management can make any necessary adjustments to improve the precision of the grant accrual and to account for grant advances and payables to ensure the resulting amounts are materially consistent with grantees' drawdown and spending patterns;</i>	<i>Not Quantified</i>
	<i>OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements</i>	<i>Rec. No. 28(b): It addresses how the calculations are used to arrive at the Grants Payable and Advances to Other line items in the financial statements. Modified repeat since FY 2019.</i>	<i>Not Quantified</i>
<b>60</b>	<i>OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements</i>	<i>Rec. No. 31: Strengthen internal control to ensure procurement documents are properly approved and retained. Repeat since FY 2018.</i>	<i>Not Quantified</i>
<b>61</b>	<i>OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements</i>	<i>Rec. No. 32: Analyze procurement undelivered orders balances quarterly to verify that balances are still valid for those without financial activities for an extended period. Repeat since FY 2018.</i>	<i>Not Quantified</i>
<b>62</b>	<i>OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements</i>	<i>Rec. No. 33: Research, resolve and document the disposition of any abnormal undelivered orders transactions/balances. Repeat since FY 2018.</i>	<i>Not Quantified</i>
<b>63</b>	<i>OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements</i>	<i>Rec. No. 36: Conduct validation assessment of amounts accrued for the incurred but not reported on a periodic basis. As part of the validation, CNCS should consider the following:</i>	<i>Not Quantified</i>
	<i>OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019</i>	<i>Rec. No. 36(a): Subsequent activities against the amount estimated to determine the level of precision in the estimation;</i>	<i>Not Quantified</i>

	<i>Consolidated Financial Statements</i>		
	<i>OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements</i>	<i>Rec. No. 36(b): Trend the validation results and adjust the incurred but not reported estimation process to address any recurring significant fluctuations; and</i>	<i>Not Quantified</i>
	<i>OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements</i>	<i>Rec. No. 36(c): Update the incurred but not reported estimation process as necessary to reflect changes in payment patterns. Repeat since FY 2018.</i>	<i>Not Quantified</i>
<b>64</b>	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 37: Evaluate the materiality thresholds used in the accrual estimation to ensure it is appropriate to prevent misstatements. The materiality threshold used should be appropriate such that, in the aggregate, identified misstatements would not rise to a level that will significantly impact management's assertions on the financial statements.	Not Quantified
<b>65</b>	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 38: Implement controls to ensure that transactions interfaced from eGrants are reflected in Momentum for the correct amounts, accounts, and number of transactions.	Not Quantified
<b>66</b>	<i>OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements</i>	<i>Rec. No. 40: Update AmeriCorps policy to recognize and record capitalized costs in the period incurred. Repeat since FY 2018.</i>	<i>Not Quantified</i>
<b>67</b>	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 41: Update CNCS policy to include requirements for compliance with accounting standards; track direct labor and other indirect costs, including hours worked and payroll costs dedicated to existing and new software-in-development projects; track and amortize tenant improvement costs in accordance with the lease agreement.	Not Quantified
<b>68</b>	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019	Rec. No. 43: Consult with the future shared service provider and other stakeholders to determine the feasibility of procuring and using project management software to track project costs from inception to completion. The results	Not Quantified



	Consolidated Financial Statements	of the analysis should be documented and made readily available. (new)	
<b>69</b>	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 46: Determine the root cause behind the differences noted in the Undelivered Orders balance between Momentum and the Undelivered Orders balance derived from the net of grant award amount from the Notice of Grant Award and the grant expenditures from the Payment Management System and take the appropriate steps in resolving the reason behind the variances that are occurring.	Not Quantified
<b>70</b>	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 47: Determine the root causes and resolve discrepancies in the grant award amounts recorded in the NGA in eGrants and in Momentum to prevent such differences from occurring in the future. Repeat since FY 2018.	Not Quantified
<b>71</b>	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 48: Determine the root causes and resolve expenditure differences between the Payment Management System and Momentum. Repeat since FY 2018.	Not Quantified
<b>72</b>	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 49: Strengthen controls around the review of expired grant obligations by ensuring that:	Not Quantified
	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 49(a): All financial, performance and other required reports are submitted no later than 90 calendar days after the end date of the period of performance.	Not Quantified
	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 49(b): Document justifications for all required reports submission extensions granted to the grantee. Repeat since FY 2018.	Not Quantified
<b>73</b>	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019	Rec. No. 50: Update the CNCS transaction code posting logic for recording grant expenditures to comply with the United States Standard General Ledger guidance. Repeat since FY 2018.	Not Quantified

	<i>Consolidated Financial Statements</i>		
<b>74</b>	<i>OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements</i>	<i>Rec. No. 51: Establish a requirement for Grant Officer/Portfolio Managers to provide documented certification that all required grantee information has been received, accepted, and documented before the grant is closed out. Repeat since FY 2018.</i>	<i>Not Quantified</i>
<b>75</b>	<i>OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements</i>	<i>Rec. No. 53: Establish a control requiring the Grant Officer/Portfolio Manager to provide documented certification, upon grant closeout, verifying the total award amount to total award expenses for the deobligated recovery amount. Repeat since FY 2018.</i>	<i>Not Quantified</i>
<b>76</b>	<i>OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements</i>	<i>Rec. No. 55: Inform all Grant Officers/Portfolio Managers to ensure that a reduction in funding to the award of a grant should be documented in eGrants, which would result in modified Notice of Grant Awards.</i>	<i>Not Quantified</i>
<b>77</b>	<i>OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements</i>	<i>Rec. No. 56: Reconcile the amounts reported in Other Liabilities to supporting documents to verify that Other Liabilities are supported by valid transactions and properly classified. Repeat since FY 2018.</i>	<i>Not Quantified</i>
<b>78</b>	<i>OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements</i>	<i>Rec. No. 57: Strengthen financial reporting internal controls and ensure that financial statements accounting line items are reviewed and reconciled to supporting documents prior to recording. The internal control activities should ensure proper posting of Member Payroll related liabilities on the Balance Sheet. Modified repeat in FY 2019.</i>	<i>Not Quantified</i>
<b>79</b>	<i>OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements</i>	<i>Rec. No. 59: Enforce the agency-wide information security program across the enterprise and improve performance monitoring to ensure controls are operating as intended at all facilities. Repeat since FY 2018.</i>	<i>Not Quantified</i>

<b>80</b>	<i>OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements</i>	<i>Rec. No. 60: Strengthen and refine the process for communicating CNCS facility-specific control deficiencies to CNCS facility personnel, and coordinate remediation of the control deficiencies. Repeat since FY 2018.</i>	<i>Not Quantified</i>
<b>81</b>	<i>OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements</i>	<i>Rec. No. 61: Strengthen and refine the process for holding system owners and information system security officers accountable for remediation of control deficiencies and ensuring that the appropriate security posture is maintained for CNCS information systems. Repeat since FY 2018.</i>	<i>Not Quantified</i>
<b>82</b>	<i>OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements</i>	<i>Rec. No. 62: Strengthen and refine the process for holding contractors accountable for remediation of control deficiencies in CNCS information systems. Repeat since FY 2018.</i>	<i>Not Quantified</i>
<b>83</b>	<i>OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements</i>	<i>Rec. No. 63: Implement all detailed recommendations in the FY 2019 FISMA Evaluation report. Repeat since FY 2018.</i>	<i>Not Quantified</i>
<b>84</b>	<i>OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements</i>	<i>Rec. No. 70: Develop, implement, and document procedures to identify all CNCS grantees that are required to submit single audit reports with their due dates.</i>	<i>Not Quantified</i>
<b>85</b>	<i>OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National</i>	<i>Rec. No. 71: Develop, implement, and document procedures on timely follow-up for those grantees whose audits have become past due, and to ascertain why report submission was late, when the audit report will be submitted to the Federal Audit Clearinghouse,</i>	<i>Not Quantified</i>

	Service Trust Fund Financial Statements	and what corrective action has been taken to prevent a report submission delay in future.	
<b>86</b>	OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	Rec. No. 72: Develop a practice to capture the single audit data to assess the effectiveness of the single audit report submission for all its grantees.	Not Quantified
<b>87</b>	OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	Rec. No. 73: Develop, implement, and document procedures for implementing Office of Budget and Management (OMB) approved single audit report submission extensions, so that OMB approved extension approvals are documented and tracked as part of the single audit monitoring process.	Not Quantified
<b>88</b>	OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	Rec. No. 74: Update the Single Audit Resolution Policy to: Reflect the current monitoring process to track all audit findings related to CNCS-funded grants, and Address CNCS's responsibilities as the cognizant/oversight agency and how these responsibilities would be carried out.	Not Quantified
<b>89</b>	OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	Rec. No. 75: Develop and implement procedures to monitor the effectiveness of the single audit monitoring process in accordance with the Uniform Grant Guidance, 2 Code of Federal Regulation §200.513 Responsibilities, (a) (3) (iv), related to monitoring the effectiveness of single audit findings follow-up and the effectiveness of single audits in improving grantee accountability and in their use by CNCS in making award decisions.	Not Quantified
<b>90</b>	OIG-20-03 Issued 01/24/2020 Fiscal Year 2019 Federal Information Security Modernization Act Evaluation of The Corporation for National and Community Service	Rec. No. 1: Ensure that OIT monitors and promptly install patches and antivirus updates across the enterprise when they are available from the vendor. Enhancements should include:  Pending Since 2017	Not Quantified
	OIG-20-03 Issued 01/24/2020 Fiscal Year 2019 Federal Information Security Modernization Act	Rec. No. 1(a): Implement a process to track patching of network devices and servers by the defined risk-based patch timelines in CNCS policy.	Not Quantified

	<i>Evaluation of The Corporation for National and Community Service</i>		
	<i>OIG-20-03 Issued 01/24/2020 Fiscal Year 2019 Federal Information Security Modernization Act Evaluation of The Corporation for National and Community Service</i>	<i>Rec. No. 1(b): Replacement of information system components when support for the components is no longer available from the developer, vendor, or manufacturer.</i>	<i>Not Quantified</i>
	<i>OIG-20-03 Issued 01/24/2020 Fiscal Year 2019 Federal Information Security Modernization Act Evaluation of The Corporation for National and Community Service</i>	<i>Rec. No. 1(c): Monitor and record actions taken by the contractor to ensure vulnerability remediation for network devices and servers is addressed or the exposure to unpatchable vulnerabilities is minimized.</i>	<i>Not Quantified</i>
	<i>OIG-20-03 Issued 01/24/2020 Fiscal Year 2019 Federal Information Security Modernization Act Evaluation of The Corporation for National and Community Service</i>	<i>Rec. No. 1(d): Enhance the inventory process to ensure all devices are properly identified and monitored.</i>	<i>Not Quantified</i>
<b>91</b>	<i>OIG-20-03 Issued 01/24/2020 Fiscal Year 2019 Federal Information Security Modernization Act Evaluation of The Corporation for National and Community Service</i>	<i>Rec. No. 2: Ensure that OIT evaluates if the internet connections at the National Civilian Community Corps Campuses and Regional Offices are sufficient to allow patches to be deployed to all devices within the defined risk-based patch timeline in AmeriCorps policy. If the internet connections are determined to be inadequate, develop and implement a plan to enhance the current internet connections. Pending since FY 2019.</i>	<i>Not Quantified</i>
<b>92</b>	<i>OIG-20-03 Issued 01/24/2020 Fiscal Year 2019 Federal Information Security Modernization Act Evaluation of The Corporation for National and Community Service</i>	<i>Rec. No. 4: Develop and implement a written process to ensure manual updates to the CMDB inventory and FasseTrack system are made simultaneously when the inventory is updated. Pending since FY 2019.</i>	<i>Not Quantified</i>
<b>93</b>	<i>OIG-20-03 Issued 01/24/2020 Fiscal Year 2019 Federal Information Security Modernization Act Evaluation of The</i>	<i>Rec. No. 6: Develop and implement a written process to perform periodic reconciliations between CMDB and the FasseTrack system. Pending since FY 2019.</i>	<i>Not Quantified</i>

	<i>Corporation for National and Community Service</i>		
<b>94</b>	<i>OIG-20-03 Issued 01/24/2020 Fiscal Year 2019 Federal Information Security Modernization Act Evaluation of The Corporation for National and Community Service</i>	<i>Rec. No. 7: Perform and document analysis to determine the feasibility of completely automating the inventory management process. Pending since FY 2019.</i>	<i>Not Quantified</i>
<b>95</b>	<i>OIG-20-03 Issued 01/24/2020 Fiscal Year 2019 Federal Information Security Modernization Act Evaluation of The Corporation for National and Community Service</i>	<i>Rec. No. 23: Physically or mechanically disable the networking capability of the laptop used for member badging at the NCCC Pacific Region Campus. Pending since FY 2019</i>	<i>Not Quantified</i>
<b>96</b>	<i>OIG-20-03 Issued 01/24/2020 Fiscal Year 2019 Federal Information Security Modernization Act Evaluation of The Corporation for National and Community Service</i>	<i>Rec. No. 25: Document and implement a process to validate that physical counselor files from the NCCC Southwest Region Campus are disposed of within six years after the date of the member's graduation in accordance with the AmeriCorps NCCC Manual. Pending since FY 2019</i>	<i>Not Quantified</i>
<b>97</b>	<i>OIG-20-05 Issued 11-14-2019 Fiscal Year 19, Quarter 1 DATA Act Submission</i>	<i>Rec. No. 5: Instruct grant management personnel to provide an appropriate award description for all awards in the Executive Summary field in the grant application screen of eGrants. Monitor staff compliance with those instructions and take corrective action as needed (Pending since FY 2019).</i>	<i>Not Quantified</i>
<b>98</b>	<b>OIG-20-06 Issued 11-15-2019 Audit of Corporation for National and Community Service AmeriCorps Grant Awarded to St. Bernard Project</b>	<b>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.</b>	<b>\$25,641</b>
<b>99</b>	<i>OIG-AR-21-02 Issued 08/17/2021 FY 2020 Performance Audit Report of AmeriCorps' Internal Control Program and National Service Trust Liability Model</i>	<i>Rec. No. 2: Finalize the Grant Operations policies and procedures to reflect the current state and post-reorganization.</i>	<i>Not Quantified</i>
<b>100</b>	<i>OIG-AR-21-02 Issued 08/17/2021 FY 2020 Performance Audit Report of AmeriCorps' Internal Control Program</i>	<i>Rec. No. 3: Update the testing of design and effectiveness attributes to be consistent with the new policies and procedures.</i>	<i>Not Quantified</i>

	and National Service Trust Liability Model		
<b>101</b>	OIG-AR-21-02 Issued 08/17/2021 FY 2020 Performance Audit Report of AmeriCorps' Internal Control Program and National Service Trust Liability Model	Rec. No. 10: Assess and document the known errors in the Trust Model and whether or not they could lead to material misstatements if not corrected. Document the rationale and procedures used to correct the data in the Trust Model.	Not Quantified
<b>102</b>	OIG-EV-21-03 Issued 12/18/2020 FY 2020 Federal Information Security Modernization Act (FISMA) Evaluation of the Corporation for National and Community Service	Rec. No. 4: Complete the process of configuring the scanning tool to account for the approved deviations for the standard baseline configurations. Pending since FY 2020	Not Quantified
<b>103</b>	OIG-EV-21-03 Issued 12/18/2020 FY 2020 Federal Information Security Modernization Act (FISMA) Evaluation of the Corporation for National and Community Service	Rec. No. 9: Ensure all personnel whose responsibilities include access to PII complete annual privacy-role based training. Pending since FY 2020	Not Quantified
<b>104</b>	OIG-EV-22-03 Issued 12/15/2021 FY 2021 Federal Information Security Modernization Act (FISMA) Evaluation of the Corporation for National and Community Service	Rec. No. 1: Design and implement an effective accountability system that includes clear expectations of goals, performance measures, estimated target dates, and monitoring to hold OIT leadership accountable for improving AmeriCorps' information security program to an effective level	Not Quantified
<b>105</b>	<b>OIG-EV-21-01 Issued 03/30/2021 Evaluation of AmeriCorps Grants Awarded to the Maine Commission for Community Service</b>	Rec. No.1: Disallow the \$592,737 in questioned match costs to recover the \$254,014 in Federal costs from LearningWorks for the program years 2017 and 2018 due to inadequate documentation to support its in-kind match contributions: donated classroom and office space, and teaching and administrative staff hours;	<b>\$846,751</b>
<b>106</b>	<b>OIG-EV-21-01 Issued 03/30/2021 Evaluation of AmeriCorps Grants Awarded to the Maine Commission for Community Service</b>	<b>Rec. No.2: Conduct an assessment of LearningWorks' match contribution for its third-year funding to determine whether it met its match requirement, disallow any unsupported match contributions and recover any Federal funds that were overpaid as a result of LearningWorks' failure to meet its match requirements.</b>	<b>Not Quantified</b>
<b>107</b>	OIG-EV-21-01 Issued 03/30/2021 Evaluation of AmeriCorps Grants Awarded to the Maine Commission for Community Service	Rec. No.3: Oversee the Maine Commission when coordinating with LearningWorks to revise its policies to define supporting documentation for the usage and valuation of donated spaces for in-kind contributions;	Not Quantified



<b>108</b>	OIG-EV-21-01 Issued 03/30/2021 Evaluation of AmeriCorps Grants Awarded to the Maine Commission for Community Service	Rec. No.4: Instruct the Maine Commission to evaluate compliance of LearningWorks procedures on internal controls for time recordkeeping for donated personnel time at its service sites to provide reasonable assurance that charges are accurate, allowable, and allocable; and	Not Quantified
<b>109</b>	OIG-EV-21-01 Issued 03/30/2021 Evaluation of AmeriCorps Grants Awarded to the Maine Commission for Community Service	Rec. No.5: Provide training to the Maine Commission staff and offer training to LearningWorks and other subgrantees concerning acceptable valuation and documentation of in-kind match costs.	Not Quantified
<b>110</b>	OIG-EV-21-01 Issued 03/30/2021 Evaluation of AmeriCorps Grants Awarded to the Maine Commission for Community Service	Rec. No.6: Require the Maine Commission to develop and implement oversight or quality control of all fiscal monitoring performed by its staff.	Not Quantified
<b>111</b>	OIG-EV-21-01 Issued 03/30/2021 Evaluation of AmeriCorps Grants Awarded to the Maine Commission for Community Service	Rec. No.7: Coordinate with the Maine Commission to develop guidance explaining and illustrating what constitutes acceptable documentation to support in-kind contributions;	Not Quantified
<b>112</b>	OIG-AR-21-05 Issued 11/8/2021 Performance Audit of AmeriCorps' Compliance under the Digital Accountability and Transparency (DATA) Act of 2015	Rec. No.1: Develop and implement a plan of corrective actions to promptly address outstanding accounting and processing issues related to the transition to ARC. These issues include capturing all Federal Award Identification Numbers from Momentum in Oracle to ensure completeness of all data transferred, correcting invalid object class and program activity codes; and reconciling and validating balances between the old accounting system and the new accounting system.	Not Quantified
<b>113</b>	OIG-AR-21-05 Issued 11/8/2021 Performance Audit of AmeriCorps' Compliance under the Digital Accountability and Transparency (DATA) Act of 2016	Rec. No.2: Update the DATA Act Business Process Guide to include documenting the data inventory/mapping for Files A, B, C, D1 and D2 to ensure that standardized data elements and OMB and Treasury definitions per the DATA Act Information Model Schema (DAIMS) are used across AmeriCorps business processes, systems, and applications; identify the appropriate source systems where the data resides; and identify gaps.	Not Quantified
<b>114</b>	OIG-AR-21-05 Issued 11/8/2021 Performance Audit of AmeriCorps' Compliance under the Digital Accountability and	Rec. No.3: Work with ARC to ensure correct and complete Object Class and Program Activity codes are programmed in the source systems in accordance with OMB A-11, Section 83.	Not Quantified



	Transparency (DATA) Act of 2017		
<b>115</b>	OIG-AR-21-05 Issued 11/8/2021 Performance Audit of AmeriCorps' Compliance under the Digital Accountability and Transparency (DATA) Act of 2018	Rec. No.4: Establish and implement processes to reconcile and maintain adequate documentation of the reconciliation of the data file linkages. In addition, the processes should include performing monthly completeness, accuracy, and timeliness tests of the data elements using the Inspector General Guide as an internal control monitoring system.	Not Quantified
<b>116</b>	OIG-AR-21-05 Issued 11/8/2021 Performance Audit of AmeriCorps' Compliance under the Digital Accountability and Transparency (DATA) Act of 2019	Rec. No.5: Establish and comply with a timeliness standard for resolving DATA Broker warnings addressing data quality issues. Detailed corrective actions with milestones, deadlines, and responsible staff should be established.	Not Quantified
<b>117</b>	OIG-AR-21-05 Issued 11/8/2021 Performance Audit of AmeriCorps' Compliance under the Digital Accountability and Transparency (DATA) Act of 2020	Rec. No.6: Establish and implement effective internal control to ensure that adequate documentation is maintained and is readily available to support procurement contracts and financial assistance awards (grants).	Not Quantified
<b>118</b>	OIG-AR-21-05 Issued 11/8/2021 Performance Audit of AmeriCorps' Compliance under the Digital Accountability and Transparency (DATA) Act of 2021	Rec. No.7: Establish and implement controls to require that awardees (financial and procurement) register in SAM at the time of award.	Not Quantified
<b>119</b>	OIG-AR-21-05 Issued 11/8/2021 Performance Audit of AmeriCorps' Compliance under the Digital Accountability and Transparency (DATA) Act of 2022	Rec. No.8: Develop, document, and implement a process to ensure that de-obligations of grants with canceled funds are reported to Financial Assistance Broker System (FABS), when they occur and not when they are administratively closed-out.	Not Quantified
<b>120</b>	OIG-AR-22-01 and OIG- AR- 22-02 Issued 11/15/2021 Audit of AmeriCorps' Fiscal Year 2021 Consolidated Financial Statements and National Trust Fund Financial Statements	Rec. No.1: Perform a risk assessment over the current state of the conversion to Administrative Resource Center (ARC) and work jointly with ARC, senior leadership, Office of Chief Risk Officer, and functional groups affected by the risk to develop a mitigation strategy and execute a realistic and properly designed corrective action plan.	Not Quantified

<b>121</b>	<i>OIG-AR-22-01 and OIG- AR-22-02 Issued 11/15/2021 Audit of AmeriCorps' Fiscal Year 2021 Consolidated Financial Statements and National Trust Fund Financial Statements</i>	<i>Rec. No.3: Continue coordinating with ARC to ensure that its accounting platform is compatible with AmeriCorps' operations and the type of accounting transactions that AmeriCorps processes. Modified repeat recommendation since FY 2019.</i>	<i>Not Quantified</i>
<b>122</b>	<i>OIG-AR-22-01 and OIG- AR-22-02 Issued 11/15/2021 Audit of AmeriCorps' Fiscal Year 2021 Consolidated Financial Statements and National Trust Fund Financial Statements</i>	<i>Rec. No.4: Conduct a review of transactions processed in Momentum and already migrated to Oracle through interface or reported in Oracle using journal entries, to ensure that correct object class codes were applied.</i>	<i>Not Quantified</i>
<b>123</b>	<i>OIG-AR-22-01 and OIG- AR-22-02 Issued 11/15/2021 Audit of AmeriCorps' Fiscal Year 2021 Consolidated Financial Statements and National Trust Fund Financial Statements (Recommendation 7)</i>	<i>Rec. No.8: Establish controls and training to ensure that each functional office/unit performs an independent assessment of internal control to inform the CEO's statement of assurance, even if unfavorable outcomes are expected. This proactive approach will promote the early detection of potential findings and allow for prompt remediation.</i>	<i>Not Quantified</i>
<b>124</b>	<i>OIG-AR-22-01 and OIG- AR-22-02 Issued 11/15/2021 Audit of AmeriCorps' Fiscal Year 2021 Consolidated Financial Statements and National Trust Fund Financial Statements (Recommendation 9)</i>	<i>Rec. No.10: Develop and implement audit readiness procedures to ensure that audit information is complete, accurate, has undergone proper quality control procedures, and is readily available or can be retrieved timely. The audit readiness procedures should include audit coordination protocol with ARC that clearly define roles and responsibilities of all parties involved in the process.</i>	<i>Not Quantified</i>
<b>125</b>	<i>OIG-AR-22-01 and OIG- AR-22-02 Issued 11/15/2021 Audit of AmeriCorps' Fiscal Year 2021 Consolidated Financial Statements and National Trust Fund Financial Statements (Recommendation 11)</i>	<i>Rec. No.12: Continue working with Administrative Resource Center to review and correct AmeriCorps' balances in detail to ensure they are properly supported and that balances migrated to the ARC platform are complete, accurate, and reliable. Modified repeat recommendation since FY 2019.</i>	<i>Not Quantified</i>
<b>126</b>	<i>OIG-AR-22-01 and OIG- AR-22-02 Issued 11/15/2021 Audit of AmeriCorps' Fiscal Year 2021 Consolidated Financial Statements and National Trust Fund Financial Statements (Recommendation 12)</i>	<i>Rec. No.13: Strengthen its policies and procedures over the processing of JEs going forward now that AmeriCorps has transitioned to the shared service environment. The policies and procedures should cover the following:</i>	<i>Not Quantified</i>

	<p>OIG-AR-22-01 and OIG- AR-22-02</p> <p>Issued 11/15/2021</p> <p>Audit of AmeriCorps' Fiscal Year 2021 Consolidated Financial Statements and National Trust Fund Financial Statements</p>	<p>Rec. No.13(a): A process to track the sequence of JE transactions for completeness.</p>	Not Quantified
	<p>OIG-AR-22-01 and OIG- AR-22-02</p> <p>Issued 11/15/2021</p> <p>Audit of AmeriCorps' Fiscal Year 2021 Consolidated Financial Statements and National Trust Fund Financial Statements</p>	<p>Rec. No.13(b): A policy as to when it is appropriate to use a JE and approval procedures for JEs recorded to ensure segregation of duties.</p>	Not Quantified
	<p>OIG-AR-22-01 and OIG- AR-22-02</p> <p>Issued 11/15/2021</p> <p>Audit of AmeriCorps' Fiscal Year 2021 Consolidated Financial Statements and National Trust Fund Financial Statements</p>	<p>Rec. No.13(c): A requirement to provide a fact-specific description of the purpose of the JE, along with adequate supporting documentation.</p>	Not Quantified
	<p>OIG-AR-22-01 and OIG- AR-22-02</p> <p>Issued 11/15/2021</p> <p>Audit of AmeriCorps' Fiscal Year 2021 Consolidated Financial Statements and National Trust Fund Financial Statements</p>	<p>Rec. No.13(d): Documentation is needed to support JEs and how it will be maintained. Modified repeat recommendation since FY 2019.</p>	Not Quantified
<b>127</b>	<p>OIG-AR-22-01 and OIG- AR-22-02</p> <p>Issued 11/15/2021</p> <p>Audit of AmeriCorps' Fiscal Year 2021 Consolidated Financial Statements and National Trust Fund Financial Statements (Recommendation 13)</p>	<p>Rec. No.14: Validate and ensure JEs are properly supported, documented, and are readily available for examination. Modified repeat recommendation since FY 2019.</p>	Not Quantified
<b>128</b>	<p>OIG-AR-22-01</p> <p>Issued 11/15/2021</p> <p>Audit of AmeriCorps' Fiscal Year 2021 Consolidated Financial Statements and National Trust Fund Financial Statements</p>	<p>Rec. No.16: Validate that the underlying data used in the accrual methodology, such as the use of grantee Undelivered Order balances to allocate accrual amounts, is reliable by ensuring previously reported conditions are remediated and recommendations are implemented.</p>	Not Quantified
<b>129</b>	<p>OIG-EV-22-03</p> <p>Issued 12/18/2021</p> <p>FY 2021 Federal Information</p>	<p>Rec. No.1: Design and implement an effective accountability system that includes clear expectations of goals, performance measures, estimated target dates, and monitoring to hold</p>	Not Quantified

	Security Modernization Act Evaluation of AmeriCorps	Office of Information Technology leadership accountable for improving AmeriCorps' information security program to an effective level.	
<b>130</b>	OIG-EV-22-03 Issued 12/18/2021 FY 2021 Federal Information Security Modernization Act Evaluation of AmeriCorps	Rec. No.6: Develop, document, and communicate an overall Supply Chain risk Management strategy, implementation plan, and related policies and procedures to guide and govern supply chain risk management activities. If AmeriCorps intends to limit its IT purchases to General Services Administration vendors, it should state, and indicate who, if anyone, must approve exceptions.	Not Quantified
<b>131</b>	OIG-AR-22-04 Issued 05/16/2022 Performance Audit of AmeriCorps' Compliance with the Payment Integrity Information Act of 2019 for FY 2021	Rec. No.1: Include additional terms and conditions within future AmeriCorps General Grant and Cooperative Agreement Terms and Conditions policy documents aimed at addressing the root causes of improper payments.	Not Quantified
<b>132</b>	OIG-AR-22-04 Issued 05/16/2022 Performance Audit of AmeriCorps' Compliance with the Payment Integrity Information Act of 2019 for FY 2021	Rec. No.2: Implement financial consequences or additional reporting requirements for grantees that have confirmed improper payments and unknown payments. Modified repeat recommendation for FY 2021	Not Quantified
<b>133</b>	OIG-AR-22-04 Issued 05/16/2022 Performance Audit of AmeriCorps' Compliance with the Payment Integrity Information Act of 2019 for FY 2021	Rec. No.6: Either reconcile any differences between the grantees' internal accounting records and their FFRs to determine the propriety of the component payments—or require the grantees to perform this reconciliation—or treat unmatched reporting errors as unknown payment errors when projecting the estimated improper payment rate.	Not Quantified
<b>134</b>	OIG-EV-22-06 Issued 07/21/2022 AmeriCorps Penetration Testing and Phishing Campaign Evaluation	Rec. No.1: Develop and implement a plan to modify external emails to include information to assist the recipient of the level of risk posed by external email. For example, the Subject line of an email should be modified to identify the source of the email as external to the agency. In addition, the body of the email should contain warnings concerning the dangers of external email and attachments. Finally, warnings should include how frequently the sender has interacted with the recipient.	Not Quantified
<b>135</b>	OIG-EV-22-06 Issued 07/21/2022 AmeriCorps Penetration Testing and Phishing Campaign Evaluation	Rec. No.2: Implement a plan to increase the frequency of behavior training directed at the identification of unwanted spam emails with an emphasis on continual reminders of recognition techniques, appropriate actions, and	Not Quantified

		confidence that self-reporting poor behavioral actions will lead to a better outcome in the future.	
<b>136</b>	OIG-EV-22-06 Issued 07/21/2022 AmeriCorps Penetration Testing and Phishing Campaign Evaluation	Rec. No.3: Implement a process to improve the detection rate to reduce the occurrence of email spam that reaches the users' inboxes.	Not Quantified
<b>137</b>	OIG-AR-23-01 and OIG-AR-23-02 Issued 11/19/2022 Audit of AmeriCorps' Fiscal Year 2022 Consolidated Financial Statements and National Trust Fund Financial Statements	Rec. No.1: Complete a detailed performance diagnostic and gap analysis on AmeriCorps' financial management personnel, processes, and systems, including a root cause analysis, and then develop, design, and implement a plan toward short- and long-term executable goals.	Not Quantified
<b>138</b>	OIG-AR-23-01 and OIG-AR-23-02 Issued 11/19/2022 Audit of AmeriCorps' Fiscal Year 2022 Consolidated Financial Statements and National Trust Fund Financial Statements	Rec. No.2: Perform intermediate assessments of the effectiveness of its executed plans and final evaluations of its financial management operations to ensure desired results are achieved.	Not Quantified
<b>139</b>	OIG-AR-23-01 and OIG-AR-23-02 Issued 11/19/2022 Audit of AmeriCorps' Fiscal Year 2022 Consolidated Financial Statements and National Trust Fund Financial Statements	<i>Rec. No.5: Develop a process to understand the root causes and conditions behind each control deficiency and the discrepancies between the control deficiencies identified by AmeriCorps' internal control testing and those reported by the external auditors. The document should consider the information presented to the Risk Management Council and their decisions, as well as any other considerations used in determining the classification of the control deficiency. Furthermore, this understanding should be used to develop and implement CAPs to address the deficiencies. Modified repeat recommendation for FY 2022.</i>	Not Quantified
<b>140</b>	OIG-AR-23-01 and OIG-AR-23-02 Issued 11/19/2022 Audit of AmeriCorps' Fiscal Year 2022 Consolidated Financial Statements and National Trust Fund Financial Statements	Rec. No.6: Require each department head to be responsible and accountable for timely developing and implementing CAPs and require each department's staff to test the design and effectiveness of each CAP as implemented to ensure that it achieves the desired results.	Not Quantified
<b>141</b>	OIG-AR-23-01 and OIG-AR-23-02 Issued 11/19/2022 Audit of AmeriCorps' Fiscal Year 2022 Consolidated Financial Statements and	<i>Rec. No.7: Revise the Business Process Narratives to incorporate significant changes in the current financial and control environment.</i>  <i>Modified repeat recommendation since FY 2019.</i>	Not Quantified

	<i>National Trust Fund Financial Statements</i>		
<b>142</b>	OIG-AR-23-01 and OIG-AR-23-02 Issued 11/19/2022 Audit of AmeriCorps' Fiscal Year 2022 Consolidated Financial Statements and National Trust Fund Financial Statements	Rec. No.8: Develop and implement effective controls, including a quality assurance process, necessary to ensure that:	Not Quantified
	OIG-AR-23-01 and OIG-AR-23-02 Issued 11/19/2022 Audit of AmeriCorps' Fiscal Year 2022 Consolidated Financial Statements and National Trust Fund Financial Statements	Rec. No.8 (a): accounting and reporting are in accordance with U.S. GAAP and financial information is presented in compliance with OMB Circular A-136.	Not Quantified
	OIG-AR-23-01 and OIG-AR-23-02 Issued 11/19/2022 Audit of AmeriCorps' Fiscal Year 2022 Consolidated Financial Statements and National Trust Fund Financial Statements	Rec. No.8 (b): account balances are accurate as of and through the reporting period.	Not Quantified
	OIG-AR-23-01 and OIG-AR-23-02 Issued 11/19/2022 Audit of AmeriCorps' Fiscal Year 2022 Consolidated Financial Statements and National Trust Fund Financial Statements	Rec. No.8 (c): the proper validation, review, and approval over financial reporting and the AMR compilation.	Not Quantified
<b>143</b>	OIG-AR-23-01 and OIG-AR-23-02 Issued 11/19/2022 Audit of AmeriCorps' Fiscal Year 2022 Consolidated Financial Statements and National Trust Fund Financial Statements	Rec. No.9: Develop, identify, and make available the training necessary to ensure that staff obtain and update the skills necessary to ensure compliance with:	Not Quantified
	OIG-AR-23-01 and OIG-AR-23-02 Issued 11/19/2022 Audit of AmeriCorps' Fiscal Year 2022 Consolidated Financial Statements and National Trust Fund Financial Statements	Rec. No.9 (a): FASAB concept and accounting standards.	Not Quantified

	OIG-AR-23-01 and OIG-AR-23-02 Issued 11/19/2022 Audit of AmeriCorps' Fiscal Year 2022 Consolidated Financial Statements and National Trust Fund Financial Statements	Rec. No.9 (b): OMB A-123.	Not Quantified
	OIG-AR-23-01 and OIG-AR-23-02 Issued 11/19/2022 Audit of AmeriCorps' Fiscal Year 2022 Consolidated Financial Statements and National Trust Fund Financial Statements	Rec. No.9 (c): OMB A-136.	Not Quantified
	OIG-AR-23-01 and OIG-AR-23-02 Issued 11/19/2022 Audit of AmeriCorps' Fiscal Year 2022 Consolidated Financial Statements and National Trust Fund Financial Statements	Rec. No.9 (d): GAO Disclosure checklist.	Not Quantified
	OIG-AR-23-01 and OIG-AR-23-02 Issued 11/19/2022 Audit of AmeriCorps' Fiscal Year 2022 Consolidated Financial Statements and National Trust Fund Financial Statements	Rec. No.9 (e): Treasury's U.S. Standard General Ledger annual update.	Not Quantified
	OIG-AR-23-01 and OIG-AR-23-02 Issued 11/19/2022 Audit of AmeriCorps' Fiscal Year 2022 Consolidated Financial Statements and National Trust Fund Financial Statements	Rec. No.9 (f): the correct use of the Business Event Transaction Codes (BETC) when submitting transactions to Treasury.	Not Quantified
<b>144</b>	OIG-AR-23-01 and OIG-AR-23-02 Issued 11/19/2022 Audit of AmeriCorps' Fiscal Year 2022 Consolidated Financial Statements and National Trust Fund Financial Statements	Rec. No.10: Develop and implement financial reporting internal controls to analyze and address the root causes of the need for journal entries and the corrective actions in financial management systems to reduce the necessity of future journal entries.	Not Quantified
<b>145</b>	OIG-AR-23-01 Issued 11/19/2022 Audit of AmeriCorps' Fiscal	Rec. No.11: Determine the root cause behind the differences noted in the UDO balance derived from the procurement documents and the expenditures and the recorded GL amount	Not Quantified



	Year 2022 Consolidated Financial Statements	and take the appropriate steps in resolving the reason behind the variances that are occurring.	
<b>146</b>	OIG-AR-23-01 Issued 11/19/2022 Audit of AmeriCorps' Fiscal Year 2022 Consolidated Financial Statements	Rec. No.12: Strengthen controls to ensure proper authorization signatures on all contracts and amendments that require bi-lateral signatures for the proper execution of the award.	Not Quantified
<b>147</b>	<i>OIG-AR-23-01 Issued 11/19/2022 Audit of AmeriCorps' Fiscal Year 2022 Consolidated Financial Statements</i>	Rec. No.13: Develop and implement its Accounts Payable (AP) accrual methodology and perform tests of design and effectiveness over its UDO and AP accrual process. Modified repeat recommendation since FY 2019.	Not Quantified
<b>148</b>	OIG-AR-23-01 and OIG-AR-23-02 Issued 11/19/2022 Audit of AmeriCorps' Fiscal Year 2022 Consolidated Financial Statements and National Trust Fund Financial Statements	Rec. No.14: Verify and validate the underlying input data to the TOLM.	Not Quantified
<b>149</b>	OIG-AR-23-01 and OIG-AR-23-02 Issued 11/19/2022 Audit of AmeriCorps' Fiscal Year 2022 Consolidated Financial Statements and National Trust Fund Financial Statements	Rec. No.15: After the verification and validation, reassess its assumptions and consider expanding the subjective elements of the calculation (i.e., those based on changes to the economy and the job market) to include changes in the way awards are utilized.	Not Quantified
<b>150</b>	OIG-AR-23-01 Issued 11/19/2022 Audit of AmeriCorps' Fiscal Year 2022 Consolidated Financial Statements	Rec. No.16: Establish a requirement for the Office of Grant Administration (OGA) or an appropriate AmeriCorps official to prepare a summary report, as part of the closeout process, verifying all required grantee information has been received and accepted, and the recovery amount reconciles to the underlying support (e.g., Notice of Grant Award for de-obligation, Final Federal Financial Report, Payment Management Services, etc.).	Not Quantified
<b>151</b>	OIG-AR-23-01 Issued 11/19/2022 Audit of AmeriCorps' Fiscal Year 2022 Consolidated Financial Statements	Rec. No.17: Develop and implement financial reporting internal controls to analyze and address the root causes of the reconciliation errors.	Not Quantified
<b>152</b>	<i>OIG-AR-23-01 Issued 11/19/2022 Audit of AmeriCorps' Fiscal Year 2022 Consolidated Financial Statements</i>	<i>Rec. No.18: Revamp the grant accrual processes to include internal controls such as reconciliations, calculation documentation, quality control reviews, and basis for the accrual methodologies to mitigate the risk of error. Modified repeat recommendation since FY 2019.</i>	Not Quantified



<b>153</b>	OIG-AR-23-01 Issued 11/19/2022 Audit of AmeriCorps' Fiscal Year 2022 Consolidated Financial Statements	Rec. No.19: Provide training to all personnel involved in the grant processing to ensure proper classification of funds in the Oracle system and ensure timely resolution of the variances between identified between the Momentum, Oracle, and PMS systems.	Not Quantified
<b>154</b>	OIG-AR-23-01 Issued 11/19/2022 Audit of AmeriCorps' Fiscal Year 2022 Consolidated Financial Statements	Rec. No.20: Develop standard operating procedures to ensure all balances recorded in the Reimbursable Analysis are supported by underlying source documentation (e.g., invoices).	Not Quantified
<b>155</b>	OIG-AR-23-01 Issued 11/19/2022 Audit of AmeriCorps' Fiscal Year 2022 Consolidated Financial Statements	Rec. No.21: Assess the training necessary to ensure advance liquidations are properly maintained, documented, and are readily available for examination.	Not Quantified
<b>156</b>	OIG-AR-23-04 Issued 03/31/2023 Performance Audit of AmeriCorps' Charge Card Program for Fiscal Year 2021	Rec. No.1: Develop an oversight mechanism to retain receipts and monthly reconciliations to ensure record retention.	Not Quantified
<b>157</b>	OIG-AR-23-04 Issued 03/31/2023 Performance Audit of AmeriCorps' Charge Card Program for Fiscal Year 2021	Rec. No.2: Develop an oversight mechanism to hold cardholders and Approving Officials accountable for timely completion and approval of monthly statement reconciliation and consider disciplinary actions for repeat offenders.	Not Quantified
<b>158</b>	OIG-AR-23-04 Issued 03/31/2023 Performance Audit of AmeriCorps' Charge Card Program for Fiscal Year 2021	Rec. No.3: Revise purchase request and approval controls to implement a mechanism to hold cardholders accountable to obtain Approving Official's approval prior to making purchases.	Not Quantified
<b>159</b>	OIG-AR-23-04 Issued 03/31/2023 Performance Audit of AmeriCorps' Charge Card Program for Fiscal Year 2021	Rec. No.4: Verify purchase transactions were for allowable expenses and consider remediation action of any unallowable or unauthorized charges.	Not Quantified
<b>160</b>	OIG-AR-23-04 Issued 03/31/2023 Performance Audit of AmeriCorps' Charge Card Program for Fiscal Year 2021	Rec. No.5: Develop and document a mechanism to hold the Agency Program Coordinator accountable for proper oversight of the overall purchase card program including periodic review of the supporting documentations, certificates of training, monthly reconciliation, and purchase request forms maintained by the Approving Officials.	Not Quantified
<b>161</b>	OIG-AR-23-04 Issued 03/31/2023 Performance Audit of AmeriCorps' Charge Card Program for Fiscal Year 2021	Rec. No.6: Provide training for Approving Officials to ensure proper retention of required supporting documentation such as the evidence of cardholder's reconciliation of statements, Approving Official's approval of the statement, signed purchase request forms, copies of receipt/invoices, and certificate of training.	Not Quantified

<b>162</b>	OIG-AR-23-04 Issued 03/31/2023 Performance Audit of AmeriCorps' Charge Card Program for Fiscal Year 2021	Rec. No.7: Implement a mechanism to hold travelers accountable to obtain travel approval prior to travel dates.	Not Quantified
<b>163</b>	OIG-AR-23-04 Issued 03/31/2023 Performance Audit of AmeriCorps' Charge Card Program for Fiscal Year 2021	Rec. No.8: Verify travel card transactions were for allowable expenses and consider remediation action of any unallowable or unauthorized charges.	Not Quantified
<b>164</b>	OIG-AR-23-04 Issued 03/31/2023 Performance Audit of AmeriCorps' Charge Card Program for Fiscal Year 2021	Rec. No.9: Develop an oversight mechanism to enforce its controls record retention of travel receipts and timely submission of travel authorizations and vouchers in accordance with Federal Travel Regulation and AmeriCorps policies and procedures.	Not Quantified
<b>165</b>	OIG-AR-23-04 Issued 03/31/2023 Performance Audit of AmeriCorps' Charge Card Program for Fiscal Year 2021	Rec. No.10: Research and verify that the travels were for official business purposes and maintain proper documentation to support the travel-related charges.	Not Quantified
<b>166</b>	OIG-AR-23-04 Issued 03/31/2023 Performance Audit of AmeriCorps' Charge Card Program for Fiscal Year 2021	Rec. No.11: Develop and document a monitoring control to ensure Centrally Billed Accounts (CBA) Citibank statements are properly reconciled prior to payment submission.	Not Quantified
<b>167</b>	OIG-AR-23-04 Issued 03/31/2023 Performance Audit of AmeriCorps' Charge Card Program for Fiscal Year 2021	Rec. No.12: Implement a mechanism to hold Office of Human Capital accountable for timely notification of employee termination to the Agency Program Coordinator upon completion of exit form.	Not Quantified
<b>168</b>	OIG-AR-23-04 Issued 03/31/2023 Performance Audit of AmeriCorps' Charge Card Program for Fiscal Year 2021	Rec. No.13: Coordinate with Treasury Administrative Resource Center to timely disable the terminated employee's account and identify root cause for accounts that are not closed timely.	Not Quantified
<b>169</b>	OIG-AR-23-04 Issued 03/31/2023 Performance Audit of AmeriCorps' Charge Card Program for Fiscal Year 2021	Rec. No.14: Follow up on the 36 separated cardholder accounts to verify no charges were made after employee separation date.	Not Quantified
<b>170</b>	OIG-AR-23-04 Issued 03/31/2023 Performance Audit of AmeriCorps' Charge Card Program for Fiscal Year 2021	Rec. No.15: Perform a root cause analysis of the untimely account closeout and develop remediation plan as appropriate.	Not Quantified

## APPENDIX B: RECOMMENDATIONS – NOT YET DUE

Number	Report Title and Number	Recommendations	Dollar Value of Aggregate Potential Cost Savings
1	OIG-EV-23-03 Issued 04/03/2023 FY 2022 Federal Information Security Modernization Act Evaluation of AmeriCorps	Rec. No.1: AmeriCorps enhance its process of performing enterprise risk management assessments to determine the respective risk posture of its systems to include the entity-wide performance metrics for measuring the effectiveness of its: <ul style="list-style-type: none"> <li>• Data exfiltration and enhanced network defenses;</li> <li>• Incidence detection and analysis process; and</li> <li>• Incidence handling process. (New)</li> </ul>	Not Quantified
2	OIG-AR-23-06 Issued 8/1/2023 Performance Audit of AmeriCorps Seniors Grantees' Financial Management Systems	Rec No. 1: Recover the \$216,861 in questioned Federal costs that were not supported by the grantees' financial management system records	\$216,861
3	OIG-AR-23-06 Issued 8/1/2023 Performance Audit of AmeriCorps Seniors Grantees' Financial Management Systems	Rec No. 2: Conduct Federal and match grant close-out reconciliations for all grantees whose financial management systems did not support the Federal or match costs reported within their Federal Financial Reports. If the grantee's financial management system records do not reconcile to the amounts reported or appear to include costs that are not allocable, reasonable, or allowable, take action accordingly	Not Quantified
4	OIG-AR-23-06 Issued 8/1/2023 Performance Audit of AmeriCorps Seniors Grantees' Financial Management Systems	Rec. No. 3: Require that grantees revise their existing financial management systems to ensure that the grantees can identify and reconcile all Federal and match costs reported within their Federal Financial Reports and that they can differentiate between expenses paid using Federal funds and expenses paid using other funding sources.	Not Quantified
5	OIG-AR-23-06 Issued 8/1/2023 Performance Audit of AmeriCorps Seniors Grantees' Financial Management Systems	Rec No. 4: Increase its monitoring activities for the Federal Financial Reports reporting process to ensure that AmeriCorps Seniors grantees' Federal Financial Reports are appropriate.	Not Quantified
6	OIG-AR-23-06 Issued 8/1/2023 Performance Audit of AmeriCorps Seniors Grantees' Financial Management Systems	Rec. No. 5: Instruct AmeriCorps portfolio managers to provide grantees with sufficient guidance and training on how to: <ol style="list-style-type: none"> <li>a. Ensure that all costs reported on Federal Financial Reports submitted to AmeriCorps are sufficiently supported and reconcile to the grantees' financial management systems.</li> <li>b. Appropriately track and report Federal and match costs to support that the grantees used the funds for authorized purposes.</li> </ol>	Not Quantified

<b>7</b>	OIG-AR-23-06 Issued 8/1/2023 Performance Audit of AmeriCorps Seniors Grantees' Financial Management Systems	Rec No. 6: Develop training and guidance for AmeriCorps Seniors grantees related to: a. Documentation required to support costs reported on Federal Financial Reports, including how to ensure amounts reported are accurate and reconcile to the grantees' financial management systems. b. AmeriCorps Seniors grantees' responsibilities with regard to retaining records and providing required documentation, responses, or information necessary to demonstrate that the documentation complies with Federal or AmeriCorps requirements. c. Requirements for financial management systems to separately identify expenses that the grantees paid using Federal funds or matching funding sources.	Not Quantified
<b>8</b>	OIG-AR-23-06 Issued 8/1/2023 Performance Audit of AmeriCorps Seniors Grantees' Financial Management Systems	Rec. No. 7: Issue clear instructions regarding match cost reporting and documentation requirements, including how these requirements may differ in extenuating circumstances or when grantees are eligible for a waiver.	Not Quantified
<b>9</b>	OIG-AR-23-06 Issued 8/1/2023 Performance Audit of AmeriCorps Seniors Grantees' Financial Management Systems	Rec. No. 8: Recover the \$42,945 in questioned Federal expenses that were not allowable, appropriately allocated, or adequately supported.	\$42,945
<b>10</b>	OIG-AR-23-06 Issued 8/1/2023 Performance Audit of AmeriCorps Seniors Grantees' Financial Management Systems	Rec. No. 9: Recover the \$8,821 in questioned Federal expenses associated with employees and volunteers for whom the grantees did not appropriately perform National Service Criminal History Checks.	\$8,821
<b>11</b>	OIG-AR-23-06 Issued 8/1/2023 Performance Audit of AmeriCorps Seniors Grantees' Financial Management Systems	Rec. No. 10: Require AmeriCorps Seniors grantees to develop and implement additional procedures and internal controls to ensure that costs are allowable, allocable, and adequately supported.	Not Quantified
<b>12</b>	OIG-AR-23-06 Issued 8/1/2023 Performance Audit of AmeriCorps Seniors Grantees' Financial Management Systems	Rec. No. 11: Require AmeriCorps Seniors grantees to develop and implement additional procedures and internal controls to ensure they appropriately and timely perform National Service Criminal History Checks.	Not Quantified
<b>13</b>	OIG-AR-23-06 Issued 8/1/2023 Performance Audit of AmeriCorps Seniors Grantees' Financial Management Systems	Rec. No. 12: Develop and provide guidance to AmeriCorps Seniors grantees regarding the requirements for indirect costs to ensure the grantees appropriately apply their Federally negotiated indirect cost rates and claim indirect costs.	Not Quantified

<b>14</b>	OIG-AR-23-06 Issued 8/1/2023 Performance Audit of AmeriCorps Seniors Grantees' Financial Management Systems	Rec. No. 13: Coordinate with the Office of Regional Operations to work with its AmeriCorps Seniors grantees to strengthen their administrative and management controls and processes over the timeliness of financial reporting.	Not Quantified
<b>15</b>	OIG-AR-23-06 Issued 8/1/2023 Performance Audit of AmeriCorps Seniors Grantees' Financial Management Systems	Rec. No. 14: Verify that AmeriCorps Seniors grantees revise their financial management systems to ensure that the financial management systems can support comparisons of actual expenditures to amounts budgeted for each AmeriCorps Seniors grant.	Not Quantified
<b>16</b>	OIG-AR-23-06 Issued 8/1/2023 Performance Audit of AmeriCorps Seniors Grantees' Financial Management Systems	Rec. No. 15: Develop and implement guidance and training for AmeriCorps Seniors grantees that addresses the use of financial management systems to create and maintain documentation to support that the grantees have compared actual expenditures to amounts budgeted for each AmeriCorps Seniors grant.	Not Quantified
<b>17</b>	OIG-AR-23-06 Issued 8/1/2023 Performance Audit of AmeriCorps Seniors Grantees' Financial Management Systems	Rec. No. 16: Work with its grantees to revise their written policies and procedures to address Federal payment requirements and 2 C.F.R. § 200, Subpart E – Cost Principles.	Not Quantified
<b>18</b>	OIG-EV-23-08 Issued 09/29/2023 Fiscal Year 2023 Federal Information Security Modernization Act Evaluation of AmeriCorps	Rec. No. 1: Update AmeriCorps' Information System Inventory to include external vendor systems such as Administrative Resource Center Financial System.	Not Quantified
<b>19</b>	OIG-EV-23-08 Issued 09/29/2023 Fiscal Year 2023 Federal Information Security Modernization Act Evaluation of AmeriCorps	Rec. No. 2: Establish policies and procedures to perform an annual review of the inventory to ensure AmeriCorps' Information System Inventory includes all information systems used or operated by an agency, an agency contractor, or another organization on behalf of an agency.	Not Quantified
<b>20</b>	OIG-EV-23-08 Issued 09/29/2023 Fiscal Year 2023 Federal Information Security Modernization Act Evaluation of AmeriCorps	Rec. No. 3: Upgrade to a supported version of the application software and revise the references to the supported software in the Business Impact Analysis or accept the risk of not updating the software by documenting the exposure risk in a formal risk acceptance memo signed by the Authorizing Official.	Not Quantified

<b>21</b>	OIG-EV-23-08 Issued 09/29/2023 Fiscal Year 2023 Federal Information Security Modernization Act Evaluation of AmeriCorps	Rec. No. 4: Develop and implement an effective monitoring mechanism to track the progress of Authorization to Operate letters within the three-year review window and ensure timely approval of the System Security Plans.	Not Quantified
<b>22</b>	OIG-EV-23-08 Issued 09/29/2023 Fiscal Year 2023 Federal Information Security Modernization Act Evaluation of AmeriCorps	Rec. No. 5: Complete an authorization package that covers the Administrative Resource Center Financial System.	Not Quantified
<b>23</b>	OIG-EV-23-08 Issued 09/29/2023 Fiscal Year 2023 Federal Information Security Modernization Act Evaluation of AmeriCorps	Rec. No. 6: Enhance and implement core and specialized training to develop competencies in authorization packages for external vendor systems such as Administrative Resource Center Financial System.	Not Quantified
<b>24</b>	OIG-EV-23-08 Issued 09/29/2023 Fiscal Year 2023 Federal Information Security Modernization Act Evaluation of AmeriCorps	Rec. No. 7: Finalize and issue the Incident Response Plan for FY 2023.	Not Quantified
<b>25</b>	OIG-EV-23-08 Issued 09/29/2023 Fiscal Year 2023 Federal Information Security Modernization Act Evaluation of AmeriCorps	Rec. No. 8: Establish and implement a process and an effective monitoring mechanism to track the progress of Incident Response Plan annual reviews ensuring timely completion and updates, adapting the evolving cybersecurity threats, maintaining effective response capabilities, and reflecting the current agency operations and system environment.	Not Quantified
<b>26</b>	OIG-EV-23-08 Issued 09/29/2023 Fiscal Year 2023 Federal Information Security Modernization Act Evaluation of AmeriCorps	Rec. No. 9: Develop a comprehensive project plan and roadmap to meet the logging requirements in accordance with OMB M-21-31.	Not Quantified

<b>27</b>	OIG-EV-23-08 Issued 09/29/2023 Fiscal Year 2023 Federal Information Security Modernization Act Evaluation of AmeriCorps	Rec. No. 10: Upgrade and configure its Security Information and Event Management tool to capture all log requirements in accordance with OMB M-21-31.	Not Quantified
<b>28</b>	OIG-EV-23-08 Issued 09/29/2023 Fiscal Year 2023 Federal Information Security Modernization Act Evaluation of AmeriCorps	Rec. No.11: Implement a tool to closely track the timely completion and review of an annual Disaster Recovery Exercise/Contingency Plan Test conducted to account for all information systems.	Not Quantified
<b>29</b>	OIG-EV-23-08 Issued 09/29/2023 Fiscal Year 2023 Federal Information Security Modernization Act Evaluation of AmeriCorps	Rec. No. 12: Develop and implement standard operating procedures for Disaster Recovery Exercise/Contingency Plan Test coverage of external vendors systems including Administrative Resource Center Financial System.	Not Quantified
<b>30</b>	OIG-EV-23-08 Issued 09/29/2023 Fiscal Year 2023 Federal Information Security Modernization Act Evaluation of AmeriCorps	Rec. No. 13: Enhance and implement core and specialized training programs targeted at the Authorizing Official, System Owner, and Information System Security Officer to develop competencies in contingency planning for external vendor systems.	Not Quantified
<b>31</b>	OIG-EV-23-08 Issued 09/29/2023 Fiscal Year 2023 Federal Information Security Modernization Act Evaluation of AmeriCorps	Rec. No. 14: Complete the three steps in accomplishing Business Impact Analysis in accordance with NIST SP 800-34, Revision 1 and ensure the application adheres to the minimum requirements.	Not Quantified
<b>32</b>	OIG-EV-23-08 Issued 09/29/2023 Fiscal Year 2023 Federal Information Security Modernization Act Evaluation of AmeriCorps	Rec. No. 15: Develop a contingency plan and perform Business Impact Analysis for Administrative Resource Center Financial System.	Not Quantified

## AMERICORPS' RESPONSE





**AmeriCorps**

# **AmeriCorps' Response to the OIG Semiannual Report 24-01 and Report on Final Action**

AmeriCorps

May 23, 2024

## MESSAGE FROM THE CHIEF EXECUTIVE OFFICER

AmeriCorps<sup>1</sup> is pleased to share its response to the Office of Inspector General's (OIG) Semiannual Report covering the first half of Fiscal Year 2024 (24-01). AmeriCorps is the federal agency dedicated to improving lives, strengthening communities, and fostering civic engagement through service and volunteering. For the last 30 years<sup>2</sup>, AmeriCorps has worked with thousands of nonprofit, faith-based, and community organizations; state and local agencies; tribal nations; and other partners, to engage Americans from rural, urban, and suburban communities in results-driven service to meet our country's toughest challenges.

AmeriCorps members and AmeriCorps Seniors volunteers address public health needs, prepare students for success in school, respond to natural disasters, support veterans and military families, preserve public lands, combat climate change, assist independent living for elders, and expand racial and economic equity.

AmeriCorps was honored to be called on by President Biden to stand up a new American Climate Corps Hub to coordinate the efforts of the Federal agencies involved in launching the American Climate Corps, a skills-based workforce training and service initiative that will mobilize a new, diverse generation of more than 20,000 Americans in the first year.

Time and time again our country's Federal investment in national service proves to be a win-win-win: individuals and families benefit from expanded services in their community; organizations that host AmeriCorps members and AmeriCorps Seniors volunteers expand capacity to achieve their missions; and Americans who serve and volunteer benefit from training and practical skills, hands-on experience, improved mental health and decreased social isolation,<sup>3</sup> and an AmeriCorps Segal Education Award to pay for college or repay student loans.

### **Unite Americans Through Service**

The impact of AmeriCorps service extends beyond direct beneficiaries, the host organization, and service participants. By bringing people from different backgrounds together to meet local needs, service unites Americans and strengthens our democracy. Whether they are responding to historic wildfires in Hawaii and rural New Mexico, clearing debris and rebuilding homes in the wake of Hurricane Ian in Florida, or helping low-income Americans access affordable tax assistance, AmeriCorps members and AmeriCorps Seniors volunteers are creating connection, building bridges, and bringing our country together.

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

<sup>2</sup> <https://americorps.gov/about/americorps30>

<sup>3</sup> <https://www.americorps.gov/evidence-exchange/Longitudinal-Study-of-Foster-Grandparent-and-Senior-Companion-Programs%3A-Service-Delivery-Implications-and-Health-Benefits-to-the-Volunteers>

## **Financial and Operational Reform & Work to Address Management Challenges**

Financial and operational reform remains AmeriCorps' top priority. The agency's Financial and Operational Reform (FOR) plan focuses on improving operations to more efficiently and effectively interact with AmeriCorps grantees and enhancing financial reporting systems. This year, AmeriCorps will complete reform requirements on five key business processes. These critical business processes will strengthen core business and make critical progress on improving internal controls and audit readiness.

AmeriCorps maintains its aggressive focus on improving mission support operations by implementing corrective actions to remediate internal control deficiencies, inadequate staff capacity, and antiquated systems, which have challenged the agency for many years and predate the current administration. The agency is actively working to enhance its fraud risk management practices to bring about better alignment with Government Accountability Office (GAO) leading practices. AmeriCorps' executive leadership is also continuing to make progress on remediating audit findings to ensure the agency is being an effective steward of taxpayer dollars.

While much work remains and will take time and sustained investment, AmeriCorps is committed to making permanent and long-lasting change through a comprehensive transformation framework.

## **Evidence and Strategic Insights**

A body of evidence emerging from impact evaluations suggests that AmeriCorps programs produce measurable results with a notable return on investment to taxpayers.<sup>4</sup> Notably, between 2021 and 2023, an average of 65 percent of AmeriCorps State and National investments in programs demonstrated strong or moderate levels of evidence of impact.<sup>5</sup> Research also shows AmeriCorps is a transformative experience for AmeriCorps members and they often go on to a lifetime of service. Between 2016 and 2023, an average of 80 percent of exiting AmeriCorps members reported AmeriCorps service was a defining professional experience.<sup>6</sup> During this period, 59 percent of exiting AmeriCorps members reported plans to work in the public or nonprofit sector or pursue another service experience immediately following their AmeriCorps service.<sup>7</sup> Like the 82 percent of employed

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<sup>4</sup> <https://americorps.gov/evidence-exchange/return-investment-roi-studies>

<sup>5</sup> [https://americorps.gov/sites/default/files/document/25449\\_CNCS\\_ORE\\_AmeriCorps\\_Grant\\_Infographic\\_v08.pdf](https://americorps.gov/sites/default/files/document/25449_CNCS_ORE_AmeriCorps_Grant_Infographic_v08.pdf)

<sup>6</sup> <https://www.americorps.gov/evidence-exchange/highlights-americorps-member-exit-survey-dataset>

<sup>7</sup> <https://www.americorps.gov/evidence-exchange/highlights-americorps-member-exit-survey-dataset>

Americans who say they contribute to the community through their work<sup>8</sup> in AmeriCorps' Volunteering and Civic Life in America research,<sup>9</sup> these AmeriCorps members go on to satisfying careers that get things done for the nation.

During this reporting period, AmeriCorps published findings from a multi-year series of studies that examined the impact NCCC has on leadership development among members and the communities served. NCCC members reported more growth in six of seven leadership skills one year after completing their service term than those who applied and were invited to serve in NCCC but did not enroll. All reports are publicly available on the agency's Evidence Exchange.

AmeriCorps also published findings from its first independent evaluation of the Volunteer Generation Fund. The evaluation found that the program increased volunteer engagement and organizational capacity. A resource guide of best practices for engaging and retaining volunteers was also published. These findings have been shared through webinars and in-person trainings with the national service field. The final report and collateral resources may also be found on the agency's Evidence Exchange.

### **Program Highlights**

AmeriCorps programs continue to work closely with local communities to create lasting change in alignment with AmeriCorps' Strategic Plan. AmeriCorps' program accomplishments from this reporting period include the following:

#### *AmeriCorps State and National*

In the reporting period, AmeriCorps State and National held its annual Symposium for all AmeriCorps State and National grantees in Washington DC at which the Office of the Inspector General presented a half-day session on waste, fraud, and abuse that was standing room only.

As of the writing of this response, AmeriCorps announced more than \$370 million in federal funding for the AmeriCorps State and National program. This funding will support nearly 35,000 AmeriCorps members at more than 300 nonprofit, faith and community-based organizations across the country.

Public Health AmeriCorps is an innovative interagency partnership between AmeriCorps and the Centers for Disease Control and Prevention to increase capacity in local public health settings and build the next generation of public health leaders. Public Health AmeriCorps was supported by an initial \$400 million investment from

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<sup>8</sup> <https://americorps.gov/sites/default/files/document/spotlight-cev-series-work-civic-life.pdf>

<sup>9</sup> <https://americorps.gov/about/our-impact/volunteering-civic-life>

the American Rescue Plan.<sup>10</sup> To date, the program has awarded more than \$160 million to 108 state and local organizations. As a result of the Fiscal Responsibility Act, approximately \$176 million of the initial investment were rescinded by Congress.

As of March 2024, a point in time analysis showed more than 4,300 members served through Public Health AmeriCorps at more than 1,000 sites across the country, including local health departments, community-based organizations, health centers, and universities. Public Health AmeriCorps is administered through AmeriCorps State and National.

### AmeriCorps NCCC

In the reporting period, AmeriCorps members in the NCCC program returned over \$22,360,000 to low-income individuals and families through tax returns. More than 17,176 tax returns were completed by NCCC members who provided no-cost services for over 22,665 individuals across the country. All of these AmeriCorps members received advanced tax certification, a valuable professional credential advancing post-service employment opportunities. The money returned to American taxpayers over four months of work by AmeriCorps NCCC teams represents 55 percent of AmeriCorps NCCC's total annual appropriation, underscoring AmeriCorps NCCC's return on investment for the American people.

President Biden and AmeriCorps announced a five-year, \$15 million agreement between AmeriCorps and the US Forest Service to establish the new AmeriCorps NCCC Forest Corps, the first major interagency partnership under the American Climate Corps<sup>11</sup>. The first cohort of AmeriCorps NCCC Forest Corps members will begin their service in June 2024.

Finally, through partnership and collaboration with the Office of Inspector General, over the past year AmeriCorps NCCC is pleased to have closed 17 open recommendations for the program. AmeriCorps NCCC is committed to continuing this progress and recently presented information, policies and procedures for the OIG to consider closing additional open recommendations.

### AmeriCorps Seniors

During the reporting period, AmeriCorps Seniors invested \$48,029,282 by awarding 444 RSVP continuation and administrative renewal grant awards, including \$46,951,935 in baseline funding plus \$1,077,347 in one-time augmentation to support ongoing training and technical assistance for RSVP grantee staff.

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<sup>10</sup> <https://americorps.gov/newsroom/press-release/white-house-announces-400-million-public-health-americorps>

<sup>11</sup> <https://americorps.gov/newsroom/press-release/president-biden-launches-american-climate-corps-announces-new-americorps>

In FY 2024, AmeriCorps Seniors is placing a special focus on grant applicant Training and Technical Assistance and to support that, AmeriCorps Seniors held four live webinars and two office hour sessions during the FY24 RSVP Continuation and Renewal application period. AmeriCorps Seniors also posted a Quick Guide to the applications and a pre-recorded budget development webinar, as well as all recordings and slide decks from the live trainings to Litmos, AmeriCorps' online learning platform. AmeriCorps is able to track users on Litmos and we found that a total of 384 unique individuals accessed 1 or more of the 14 resources in Litmos.

### AmeriCorps VISTA

AmeriCorps VISTA provides resources to nonprofit organizations and public agencies to address poverty and poverty-related problems in the US. In this reporting period, AmeriCorps VISTA continued to prioritize investing in underserved communities, including more than \$43 million in federal funding to support projects across 53 states and territories. This investment supported more than 4,600 AmeriCorps members serving on more than 625 projects to expand capacity in organizations that alleviate poverty and build economic opportunity. AmeriCorps members will help organizations advance student success, reduce homelessness, address food security, expand job opportunities, improve health services, expand access to technology, and increase economic opportunities for families.

Additionally, AmeriCorps VISTA continues to expand the sponsor and AmeriCorps member training program and delivered virtual training opportunities engaging over 1,800 participants and four in-person trainings engaging over 600 individuals.

### **Looking Ahead**

Our country is facing unprecedented and interlocking challenges that require a renewed commitment to service and civic engagement. Working in partnership with state, local, and tribal partners, AmeriCorps will continue to build a culture of national service that tackles these challenges head-on. Along with thousands of community partners and while working closely with the Office of Inspector General and its Board of Directors, AmeriCorps will continue to use evidence to demonstrate the importance of national service in addressing the nation's most pressing challenges. Since 1994, more than 1.3 million individuals have served through AmeriCorps, and AmeriCorps members have earned more than \$4.8 billion in Segal AmeriCorps Education Awards to pay for college or repay student loans.

AmeriCorps will continue to prioritize and invest in the Financial and Operational Reform plan to tackle operational challenges, while advancing recruitment efforts; building pathways to education and employment from service; and embedding a culture of belonging and principles of diversity, equity, inclusion, and accessibility into the foundation of the agency. AmeriCorps will continue to get things done for

communities across America while expanding pathways to opportunity for all Americans and building unity across our nation.

In service,

A handwritten signature in black ink, appearing to read 'J Mauk', with a stylized, cursive script.

Jenny Mauk  
Chief of Staff  
on behalf of  
Michael D. Smith  
Chief Executive Officer  
AmeriCorps



## ACTIONS TO ADDRESS AUDIT FINDINGS & RECOMMENDATIONS

In this reporting period, AmeriCorps is in receipt of the Office of the Inspector General's performance audits of the following grantees:

### **Performance Audit of AmeriCorps Grants Awarded to YouthBuild USA (OIG-AR-24-05)**

This report identified 5 findings, 18 recommendations and 1 Other Matter. AmeriCorps concurred with 12 of 18 recommendations.

In response to finding 1, AmeriCorps will implement the necessary measures to ensure all grantees are provided with adequate training and communication around grant terms and conditions, inclusive of match requirements. The agency is committed to providing the proper supports to its grantees to ensure they are aware of and understand revisions to grant requirements. AmeriCorps plans to update Federal Regulations addressing Federal share limitations and matching requirements for member living allowance and member support costs to align with the NCSA, as amended by the Serve America Act. In addition, the agency plans to complete a review of Federal Regulations, for consistency with the Serve America Act's provisions on match requirements and Federal costs, make appropriate corrections, and provide results of this review to its Office of Monitoring and the AmeriCorps OIG.

In response to finding 2, AmeriCorps will be partially implementing the OIG's recommendation regarding timekeeping practices. Given YouthBuild's timekeeping policy was consistent with AmeriCorps' intended Terms and Conditions, it would not be appropriate to implement all of the OIG's recommendations. AmeriCorps will amend future terms and conditions and work with grantees to reflect the best practices recommended by the OIG.

AmeriCorps' amended terms and conditions will require grantees to certify, under penalty of perjury, that members are not double counting their time, duplicating, displacing, or supplanting other Federal grant activities. The amended language will clarify AmeriCorps' intent to help prevent fraud and double-counting of time while balancing additional administrative burden for AmeriCorps grantees, which is consistent with AmeriCorps' Strategic Plan. AmeriCorps views this as a reasonable control to address the potential risk of fraud highlighted by the OIG.

AmeriCorps concurred with findings 3, 4 and 5, and will work internally and with YouthBuild staff to ensure the development of corrective actions.

## **Performance Audit of AmeriCorps Grants Awarded to Serve DC (OIG-AR-24-06)**

This report identified 4 findings and 18 recommendations, and AmeriCorps concurred with all findings and recommendations. Audit resolution activities are underway with the grantee to ensure corrective actions are developed to adequately address the issues identified in the audit. AmeriCorps is on track to issue its Management Decision by the required timeline.

## **Performance Audit of AmeriCorps Grants Awarded to Puerto Rico Commission for Volunteerism and Community Service (OIG-AR-23-07)**

This report identified 11 findings and 29 recommendations. AmeriCorps concurs with all findings and associated recommendations. Audit resolution activities are currently underway with the grantee, ensuring corrective actions are formulated to sufficiently address all findings and recommendations. AmeriCorps is on track to issue its Management Decision by the required timeline.

## AUDIT TABLES

**TABLE I**

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

(For the Period October 1, 2023 - March 31, 2024)

	<b><u>Number of Reports</u></b>	<b><u>Disallowed Costs</u></b>
A. Reports for which final action had not been taken by the commencement of the reporting period	2	-
B. Reports for which management decisions were made during the reporting period	1	\$0
C. Reports for which final action was taken during the reporting period	1	\$2,633,835.88
1. Recoveries <sup>1</sup>		
(a) Collections and offsets		\$0
(b) Property in lieu of cash		-
(c) Other (reduction of questioned costs)		-
2. Write-offs		-
D. Reports for which final action was not taken by the end of the reporting period	1	-

**TABLE II**

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

(For the Period October 1, 2023 - March 31, 2024)

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

### Table III

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

(For the Period October 1, 2023 – March 31, 2024)

The agency is currently working with the North Carolina Commission to finalize the closure of the remaining 23 of 49 recommendations.





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

**AMERICORPS**

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