



CORPORATION FOR NATIONAL & COMMUNITY SERVICE

OFFICE OF INSPECTOR GENERAL



Protecting the Integrity of National Service

Semiannual Report To Congress

April 1, 2020 - September 30, 2020

About the Corporation for National and Community Service

The Corporation for National and Community Service (CNCS or the Corporation)¹ 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. In Fiscal Year (FY) 2020, the Corporation invested over \$806.5 million in national service through its programs, AmeriCorps State and National (ASN), Volunteers in Service to America (VISTA), the National Civilian Community Corps (NCCC), Senior Corps and Innovation and Demonstration programs. A substantial portion of these funds is distributed through public service commissions in each U.S. State and Territory.

and the Office of Inspector General

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

Pursuant to the Inspector General Act of 1978, as amended, this Semiannual Report summarizes CNCS-OIG's work for the last six months of FY 2020. It is being transmitted to the Corporation's Chief Executive Officer, Board of Directors, and Members of Congress.

¹ At the end of the semiannual period, CNCS began operating under the name AmeriCorps as part of a rebranding initiative. Because the April – September 2020 semiannual period predates the rebranding, we continue to refer to CNCS or Corporation throughout this report.

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Deborah J. Jeffrey
Inspector General

Message from the Inspector General

I am pleased to present this Semiannual Report for the period April – September 2020, which reflects our ongoing commitment to strengthening and protecting the integrity of national service. Despite the COVID-19 pandemic, our resilient staff continues to provide robust oversight for the benefit of the American public.

Even without the pandemic, the end of FY 2020 would have been eventful. CNCS completed its transition to an eight-hub regional structure and the transfer of the agency's financial, travel, and procurement operations to a shared services platform. To the credit of the senior leadership team and dedicated staff, CNCS met these key milestones despite tumultuous times. Other important milestones, relating to CNCS's largest liability, the National Service Trust, remain unmet.

As anticipated, the organizational changes adopted by CNCS have necessarily increased our oversight responsibilities. About half of CNCS's field staff is new to the organization, and its monitoring operation is nascent. Among our concerns: a loss of institutional knowledge, incomplete transfer and preservation of key grant-related records, and continuing questions about whether the legacy grants management system can provide the information necessary for effective administration of grant programs by a field staff with a high percentage of new employees filling newly created portfolio manager positions. These and other issues will be included in a forthcoming report on CNCS's top management challenges.

Our oversight has also expanded to meet challenges associated with the ongoing pandemic, adding health and safety to our focus areas. As one example, our Audit Section will review the anti-COVID measures taken by the AmeriCorps National Civilian Community Corps (NCCC), CNCS's only residential program, in resuming on-campus operations. Further, we know from experience that when government funding and focus is diverted to national emergencies there is a corresponding increase in fraud.

Throughout FY 2020, we have redirected our limited resources and efforts towards enhancing civil and criminal enforcement of fraud identified by our investigations and audits. These efforts, which began in FY 2019, have resulted in four civil settlements and the recovery of \$3.77 million. Currently, we are working with Federal prosecutors throughout the country on nine additional civil and criminal investigations that involve allegations of embezzlement, theft of Federal program funds, identity theft, time and attendance fraud, false claims, false statements, and falsified education awards. We are also preparing new cases for referral to prosecutors. In addition, through proactive use of data analytics, we have been able to aggregate information from open and proprietary sources and identify suspicious patterns and anomalous conduct suggestive of fraud. Regrettably, we have more allegations and proactive leads than we can pursue with our current resources.

Our case inventory also shows how much remains to be done for CNCS to develop and adopt effective anti-fraud measures. CNCS's monitoring did not uncover the fraud or false claims that we have referred for prosecution, even when those frauds were persistent, widespread, and blatant. Instead, we learned of them through our fraud hotline, in our audit work, or from other sources. Fraud prevention and detection should be integrated into CNCS's grant monitoring, and grant portfolio managers should be trained in and responsible for identifying red flags and reporting them to the Office of Inspector General (OIG) for investigation. We have encouraged CNCS's leadership to establish combatting fraud as a strategic priority, and emphasize its importance in public statements and actions, and support those efforts with resources and swift follow-up. CNCS-OIG has offered training and outreach to CNCS staff and grantees on fraud prevention and invited CNCS to partner with us by implementing specific anti-fraud initiatives to protect national service.

By law, CNCS's largest and most complex grant program, AmeriCorps State and National, follows a decentralized Federal model, in which much of the responsibility for monitoring grants devolves to the states and other large grantees. They, too, must become more vigilant about their organizations and their subrecipients, recognizing and resolving weaknesses in internal controls that lend themselves to fraud or theft. Greater professional skepticism and better verification by these prime grantees will discourage fraud and expose it when it occurs. Because subgrantee monitoring is essential to protect national service funds, our Audit Section has begun a crosscutting review of the grantee's subrecipient monitoring practices. We hope that CNCS will use the forthcoming findings to strengthen its own grant monitoring.

The success of our enforcement actions to date—and the \$3.77 million that we recovered in four actions—demonstrates that additional funding for OIG oversight of CNCS will yield a strong return. Not only do these prosecutions make the public whole by recovering stolen and misspent funds, but they also deter fraud by showing the severe consequences for grantees and subgrantees.

The American taxpayers are the losers when fraud goes unredressed. Their wasted taxes reward and embolden unscrupulous actors, encouraging more fraud. More important, the people and communities that national service is intended to assist—to counter food insecurity, improve educational outcomes, help senior citizens remain in their homes, prevent suicides by our veterans, and the like—lose out when they do not get the help intended for them.

In the face of these challenges, increasing the capability of our independent oversight is more important than ever to curb fraud in national service. Increased investment in our oversight will yield important results in savings, deterrence, and the protection of national service programs and beneficiaries. We look forward to assisting CNCS in developing stronger anti-fraud measures, programs, and education, and to working together to protect the integrity of national service.

Respectfully,

A handwritten signature in black ink, reading "Deborah J. Jeffrey". The signature is written in a cursive style with a long, sweeping underline that extends to the right.



Audit Section

The CNCS-OIG Audit Section oversees the financial and programmatic operations of CNCS and its grantees. These responsibilities include the required annual audits of CNCS's financial statement and that of the National Service Trust Fund, the review of CNCS's compliance with the Federal Information Security Modernization Act (FISMA) cybersecurity requirements, and government-wide improper payment mandates. The Audit Section also audits individual grants, contracts, and cooperative agreements funded by CNCS, conducts evaluations, assesses management controls, reviews agency operations and internal business processes, identifies emerging issues, and provides outreach to educate CNCS stakeholders concerning recurring issues.

Overview

During this reporting period, the Audit Section issued two reports on CNCS's compliance with the FY 2019 Improper Payments Elimination and Recovery Act of 2010 (IPERA), as well as a Social Innovation Fund grant to Youthprise. The eight projects in progress include five grant audits, an evaluation of CNCS's compliance with FISMA cybersecurity requirements, and a performance audit of CNCS's internal control program and underlying data to support its National Service Trust estimated liability.

Current work also includes a special review of subrecipient monitoring in the AmeriCorps State and National program (ASN). Prior audits and investigations, as well as a 2017 study by the Government Accountability Office, have found subrecipient oversight by CNCS grantees and monitoring by CNCS to be inadequate. This program-wide review will assess the policies, procedures, and practices that 19 randomly selected ASN grantees use to monitor their subgrantees. The special review will also incorporate prior and current CNCS-OIG findings concerning subrecipient monitoring.

During this semiannual period, the Audit Section began tracking the match costs questioned in grant audit and evaluation reports and is including those in the current Semiannual Report. With limited exceptions, CNCS grantees are required to contribute non-CNCS funds to match the CNCS grant funds expended. The Uniform Grant Guidance, 2 C.F.R. 200.306, requires that these match contributions and the expenses for which they are used meet the same requirements as Federal funds and Federal costs. Tracking and reporting on questioned match costs aligns our practice with the OIGs of other Federal grant-making agencies and with CNCS's audit resolution practice, which addresses questioned match and Federal costs.

The Audit Section continues to work with CNCS management to improve financial and program operations, address unimplemented recommendations from previous reports, and jointly train Corporation staff and grantees. We are pleased to report that our effective collaboration with CNCS management has resulted in strengthening grantees' policies and procedures, timely resolution of recent recommendations and questioned costs from our grant audits, and sharing grant knowledge to improve OIG and CNCS operations.

Highlights of audit work completed during this reporting period

CNCS's Vendor Solution for Criminal History Checks Implemented Too Late to Reduce Improper Payments in Its FY 2019 Programs (Report 20-04)

Despite continuing work to improve its IPERA compliance program, CNCS did not meet three of the six IPERA compliance criteria, a recurring finding from FY 2018. Specifically, CNCS was unable to reliably estimate the amount or the rate of improper payments in the AmeriCorps State and

National Program (ASN), the Foster Grandparent Program (FGP), the Senior Companion Program (SCP), and the Retired and Senior Volunteer Program (RSVP). Further, CNCS did not meet its targets for reducing improper payments, nor did it achieve a rate of improper payments below the ten percent threshold required to comply with IPERA. The rate of improper payments in each of the four programs increased over FY 2018, and the increases in RSVP and FGP were substantial.

Program Name	Published an Annual Management Report	Conducted a Risk Assessment ²	Published Accurate, Reliable Improper Payment Estimates	Published Corrective Action Plans	Published and is Meeting Reduction Targets	Reported an Improper Payment Rate of Less Than Ten Percent
ASN	Met	Met	Not Met	Met	Not Met	Not Met
FGP	Met	Met	Not Met	Met	Not Met	Not Met
RSVP	Met	Met	Not Met	Met	Not Met	Not Met
SCP	Met	Met	Not Met	Met	Not Met	Not Met

CNCS has developed a vendor solution to improve grantees’ performance of required criminal history checks—the primary root cause of its improper payments—but this corrective action was implemented too late to affect this year’s results. CNCS expects that increased use of the vendor will reduce the improper payment rates beginning in FY 2020.

In summary, we recommend that CNCS fully implement planned programmatic corrective actions in the four programs; develop a detailed plan to establish realistic reduction targets and implement actions to reduce the improper payment rates below ten percent for FY 2020; and update its sampling and estimation methodology to ensure that its future improper payment estimates are complete and accurate.

²In its FY 2019 Annual Management Report, CNCS noted that, because there were no substantial changes in legislation, program operations, or funding at the agency, program, or activity level in FY 2019, and because it performed a risk assessment in FY 2018, the next risk assessment will occur in FY 2022, as required by OMB Circular A-123 Part 1, C.1.

CNCS agreed with the majority of our recommendations to improve corrective actions, reporting mechanisms, mandatory training, and the reliability of its statistical estimate, which are important steps toward reducing its improper payment rates in the four grant programs. CNCS provided a corrective action plan to respond to these findings and recommendations.

CNCS disagreed with two recommendations for specific changes to its sampling and testing methodology, relating to what the Corporation considers unmatched reporting errors and zero-dollar transactions. We continue to believe that the recommended changes are necessary and that CNCS's current approach could result in failing to identify improper payments caused by awardee reporting costs on its Federal Financial Reports for expenses that are not allowable or allocable and other errors.

Audit of Social Innovation Fund Grant to Youthprise Identified over \$1.6 Million in Questioned Costs (Report 20-07)

The AmeriCorps Social Innovation Fund (SIF) was established by the Edward M. Kennedy Serve America Act of 2009 to implement programs for economic opportunity, youth development, and health and safety. Our audit of the SIF award to Youthprise and four of its six subgrantees (Amherst H. Wilder Foundation, MIGIZI Communications, Sauk-Rapids Rice, and Guadalupe Alternative Programs) questioned Federal costs totaling \$626,099, questioned match costs totaling \$990,137, and identified noncompliance with program requirements. We tested costs incurred between August 1, 2016, and June 30, 2018. Most of the questioned costs arose from: (1) Youthprise improperly awarding sole-source contracts; and (2) deficiencies in subgrantees' timekeeping practices.

Overall, CNCS's proposed actions addressed our recommendations. However, because the grant period was ending and no further funding is available under the SIF program, CNCS declined to implement five of the 14 recommendations. Instead, it has committed to monitoring Youthprise's compliance with Federal regulations for future grants, which satisfies the intent of these recommendations.

Youthprise and its subgrantees took corrective actions to improve controls over monitoring contractors, implemented a new timekeeping system, and engaged CNCS's preferred vendors to enhance its compliance with National Service Criminal History Checks.

Audit Section's Outreach Activities

The Audit Section continues to actively keep CNCS staff and the grantee community informed about CNCS-OIG's initiatives and findings. On September 16, 2020, our Assistant Inspector General for Audit (AIGA) jointly presented with the Acting Senior Grants Officer of CNCS's Office of Debt and Audit Resolution at the first-ever virtual AmeriCorps State and National Symposium. The joint presentation covered the OIG audit process and CNCS's audit resolution process. Also,

for the Symposium, our AIGA, along with our Special Agent in Charge (SAC), presented audit and investigative processes, common accountability findings, and fraud awareness training.

CNCS-OIG continues to support initiatives sponsored by the Council of Inspectors General on Integrity and Efficiency (CIGIE). Our auditors actively participate in the following working groups and projects with the Inspector General (IG) community:

- Diversity, Equality, and Inclusion Working Group;
- DATA Act Working Group;
- Quality Assurance Working Group;
- Federal Audit Executive Council; and
- Single Audit and Risk Management Framework Working Group.

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.

I. Audit Reports Issued

Audit Reports Issued				
Report Number Issued	Report Name	Dollars Questioned	Dollars Unsupported	Funds Put To Better Use
20-04	Audit of the Corporation for National and Community Service's Compliance with the Improper Payments Elimination and Recovery Act of 2010 for Fiscal Year 2019	\$0	\$0	\$0
20-07	Audit of the Corporation for National and Community Service Grant Awarded to Youthprise	\$1,616,236	\$1,291,393	\$0
	TOTAL	\$1,616,236	\$1,291,393	\$0

II. Reports with Questioned Costs

Audit Reports with Questioned and Unsupported Costs				
Report Category		Number of Reports	Questioned Federal Costs	Unsupported Federal Costs
A.	Reports for which no management decision had been made by the commencement of the reporting period <i>Note: OIG requested that CNCS temporarily suspend audit resolution of this matter and CNCS agreed to do so.</i>	1	\$777,219	\$743,328
B.	Reports issued during the reporting period	1	\$1,616,236	\$1,291,393
C.	Total Reports (A and B)	2	\$2,393,455	\$2,034,721
D.	Reports for which a management decision was made during the reporting period	0	\$0	\$0
	I. Value of disallowed costs			
	II. Value of costs not disallowed			
E.	Reports for which no management decision had been made by the end of the reporting period (C minus D) <i>Note: OIG requested that CNCS temporarily suspend audit resolution of one of these matters and CNCS agreed to do so.</i>	2	\$2,393,455	\$2,034,721
F.	Reports with questioned costs for which no management decision was made within six months of issuance	0	\$0	\$0

III. Summary of Audits with Funds Put to Better Use

Funds Put to Better Use			
Report Category		Number of Reports	Funds Put to Better Use
A.	<p>Reports for which no management decision had been made by the commencement of the reporting period</p> <p><i>Note: OIG requested that CNCS temporarily suspend audit resolution of this matter and CNCS agreed to do so.</i></p>	1	\$177,093
B.	Reports issued during the reporting period	0	\$0
C.	Total Reports (A and B)	1	\$177,093
D.	Reports for which a management decision was made during the reporting period	0	\$0
	I. Value of disallowed costs		
	II. Value of costs not disallowed		
E.	<p>Reports for which no management decision had been made by the end of the reporting period (C minus D)</p> <p><i>Note: OIG requested that CNCS temporarily suspend audit resolution of this matter and CNCS agreed to do so.</i></p>	1	\$177,093
F.	Reports with questioned costs for which no management decision was made within six months of issuance	0	\$0

IV. Audits with Overdue Management Decisions

Overdue Management Decisions				
Report Number	Title	Federal Dollars Questioned	Mgmt. Decision Due	Status at End of Reporting Period
N/A	None	\$0	N/A	N/A
	Total	\$0		

V. Reports Without Final Actions

Audits Without Final Action			
Report Number	Title	Date Issued	Final Action Due
N/A	None	N/A	N/A

VI. Unimplemented Recommendations

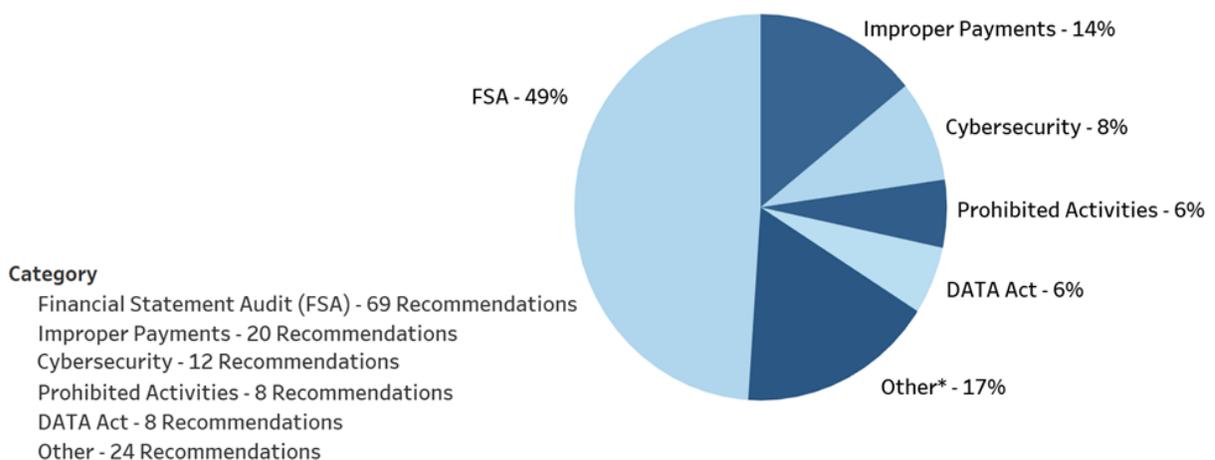
As required by the Inspector General Act of 1978, as amended, we report all recommendations issued before this reporting period that remain unimplemented. For clarity, the unimplemented recommendations are divided into two appendices: Appendix A for the 141 unimplemented recommendations that are past due (outstanding for more than one year) and Appendix B for the 116 unimplemented recommendations that are not yet due. The largest category of unimplemented recommendations in both appendices relate to the financial statement audits from FYs 2017 – 2019.

During this semiannual reporting period, CNCS demonstrated sufficient corrective actions to close seven overdue recommendations. CNCS also completed corrective actions for 16 recommendations issued in FYs 2019 and 2020, which were not yet due. The robust communications process we have developed with CNCS has significantly improved the resolution of issues identified by recent audits.

Sixty-nine of the 141 overdue unimplemented recommendations stem from the financial statement audits for FYs 2017 – 2018. CNCS expects that its migration to shared services for accounting and financial reporting at the beginning of FY 2021 will resolve the majority of these outstanding recommendations. Our auditors will review the impact of CNCS’s migration to a shared service provider on these recommendations in future financial statements audits.

For 26 of the remaining 72 overdue unimplemented recommendations, CNCS either does not concur with our recommendations or CNCS-OIG does not agree that CNCS’s actions are adequate to correct the problems noted. CNCS has not had the bandwidth to address the remaining 46 overdue recommendations during this semiannual period.

Overdue Unimplemented Recommendations by Subject Matter



*The Other category includes the recommendations from the following areas: Grantee Audits, 6; NCCC, 5; Risk Management, 4; Procurement, 3; VISTA, 2; Criminal History Checks, 2; Grant Management System, 1; and Compelling Personal Circumstances, 1.



Investigation Section

The Investigation Section is responsible for the detection and investigation of fraud, waste, and abuse in CNCS programs and operations. Special Agents probe allegations of serious—sometimes criminal—misconduct involving CNCS employees, contractors, and grant and subgrant recipients that threaten the integrity of CNCS service initiatives. We refer criminal and civil matters to the relevant U.S. Attorney’s Office or, in some instances, to a local district attorney, for criminal or civil prosecution and monetary recovery. Substantiated matters that are not accepted for prosecution or civil enforcement are referred to CNCS management for information or administrative action, to include government-wide suspension and debarment.

Overview

During FY 2020, the Investigation Section initiated 37 investigations and closed 29 actions, 11 of which resulted in findings and recommendations. In addition, CNCS-OIG investigations recovered more than \$2,850,000, principally from two civil settlements, and identified more than \$2,295,000 in funds that could be put to better use, some of which resulted from matters referred to CNCS.

During this reporting period, our agents continued to work with the Department of Justice on nine civil and criminal cases. Five of these cases were referred and accepted for prosecution during this reporting period.³

While CNCS-OIG vigorously pursues allegations of fraud, waste, and abuse, our investigators have pivoted from administrative investigations to focus on misconduct that poses the greatest risk to the public:

- 1) Fabrication or alteration of required Criminal History Checks, which jeopardizes the safety of the beneficiaries of national service;
- 2) Falsification and fabrication of volunteer, member, and grant-funded staff time records, which deprives beneficiaries of needed community service, defrauds the public, and misdirects Federal funds;
- 3) Theft and embezzlement of Federal program funds for personal use; and
- 4) Diversion of CNCS funds towards unauthorized and unallowable expenses.

These fraudulent acts violate Federal criminal and civil statutes, and CNCS-OIG refers them for enforcement. CNCS-OIG also recommends government-wide suspension and debarment, to protect the Federal government from those who have demonstrated that they are not presently responsible stewards of Federal funds.

To safeguard program beneficiaries and taxpayer funds, CNCS's grant requirements unequivocally prescribe that grantees notify both CNCS-OIG and CNCS program officials without delay when they suspect illegal activities or fraud, waste, or abuse. Despite this mandate, we have seen many failures to report or delayed reporting of allegations of fraud and misconduct to our office. A grantee or subgrantee that fails to report allegations without delay, in some instances choosing instead to conduct internal investigations, interferes with our ability to conduct timely investigations and to preserve and obtain evidence. As a result, we have increased our educational outreach efforts to remind grantees of this requirement, and we will

Funds Recovered
\$2.85M

Criminal and Civil Investigations Underway with Federal Prosecutors
9

Hotline Complaints Received
202

Investigations from Hotline Complaints
29

³ One of the active cases reported above was referred to prosecutors and accepted in FY 2019 but was not reported in the FY 2019 semiannual reports.

recommend that CNCS impose administrative remedies on grantees and subgrantees for failure to make such required reports to CNCS-OIG in a timely manner.

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

CNCS-OIG partnered with various US 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. CNCS-OIG continues its outreach efforts with various Federal prosecutors to pursue civil and criminal cases and resolutions, and to ensure we are using every tool in our toolbox, including parallel criminal and civil remedies. Our collaboration with USAOs has helped CNCS-OIG deter criminal and civil fraudulent activity and ensured that communities get the most out of CNCS programs.

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

District of Colorado
District of Columbia
District of Delaware
District of Hawaii
District of Nevada
District of New Jersey

District of Puerto Rico
Eastern District of North Carolina
Eastern District of Pennsylvania
Middle District of Alabama
Northern District of California
Southern District of Illinois

We also worked closely with the Federal Bureau of Investigation (FBI) and other OIGs as we conducted investigations during the reporting period.

Highlights of investigative work completed during this reporting period

Catholic Charities of Southern Nevada Enters into \$200,000 Civil Settlement for Claiming Falsely Recorded Service Hours

Catholic Charities of Southern Nevada (CCSN) management voluntarily disclosed to CNCS-OIG fraudulent activities by employees overseeing CCSN’s Foster Grandparent Program (FGP). Our investigation determined that CCSN employees falsely recorded service hours on behalf of volunteers in FGP and the Senior Companion Program (SCP).

The investigation found that volunteers enrolled in FGP and SCP during grant years 2014 and 2015 were paid for hours they did not serve. In some instances, CCSN employees directed

volunteers to falsify records, leading to CNCS grant funds being used to pay stipends for hours that were never actually served, were in violation of program requirements, or were inflated.

CNCS-OIG referred this case to the United States Attorney's Office for the Eastern District of Pennsylvania, who pursued this matter jointly with the USAO for the District of Nevada under the Civil False Claims Act. CCSN cooperated with the investigation, entered into a [settlement agreement](#) with the United States, and paid \$206,368.35.

University of San Francisco Pays \$2.5 Million To Settle Claims for Falsely Recording Service Hours

CNCS-OIG investigated allegations raised in a lawsuit filed against the University of San Francisco (USF) under the *qui tam*, or whistleblower, provisions of the False Claims Act by the former assistant director of the San Francisco Teacher Residency Program. The False Claims Act allows private citizens with knowledge of fraud to bring civil actions on behalf of the government and to share in any recovery.

CNCS-OIG determined that USF, through the director of the San Francisco Teacher Residency Program, falsified over 1,500 timesheets and falsely certified 61 education awards during 2014, 2015, and 2016 grant years to qualify its program and students for receipt of more than \$1.7 million in Federal grant funds administered by CNCS.

CNCS-OIG pursued this matter jointly with the U.S. Attorney's Office for the Eastern District of California. USF entered into a civil [settlement agreement](#) with the United States and paid \$2,561,727 to resolve allegations under the False Claims Act that it knowingly presented false and fraudulent claims to CNCS to secure Federal grant funds under the AmeriCorps State and National Program. CNCS-OIG has recommended that CNCS take administrative action to protect the Federal government from doing business with an individual who participated in this scheme, and we are awaiting the outcome of that recommendation.

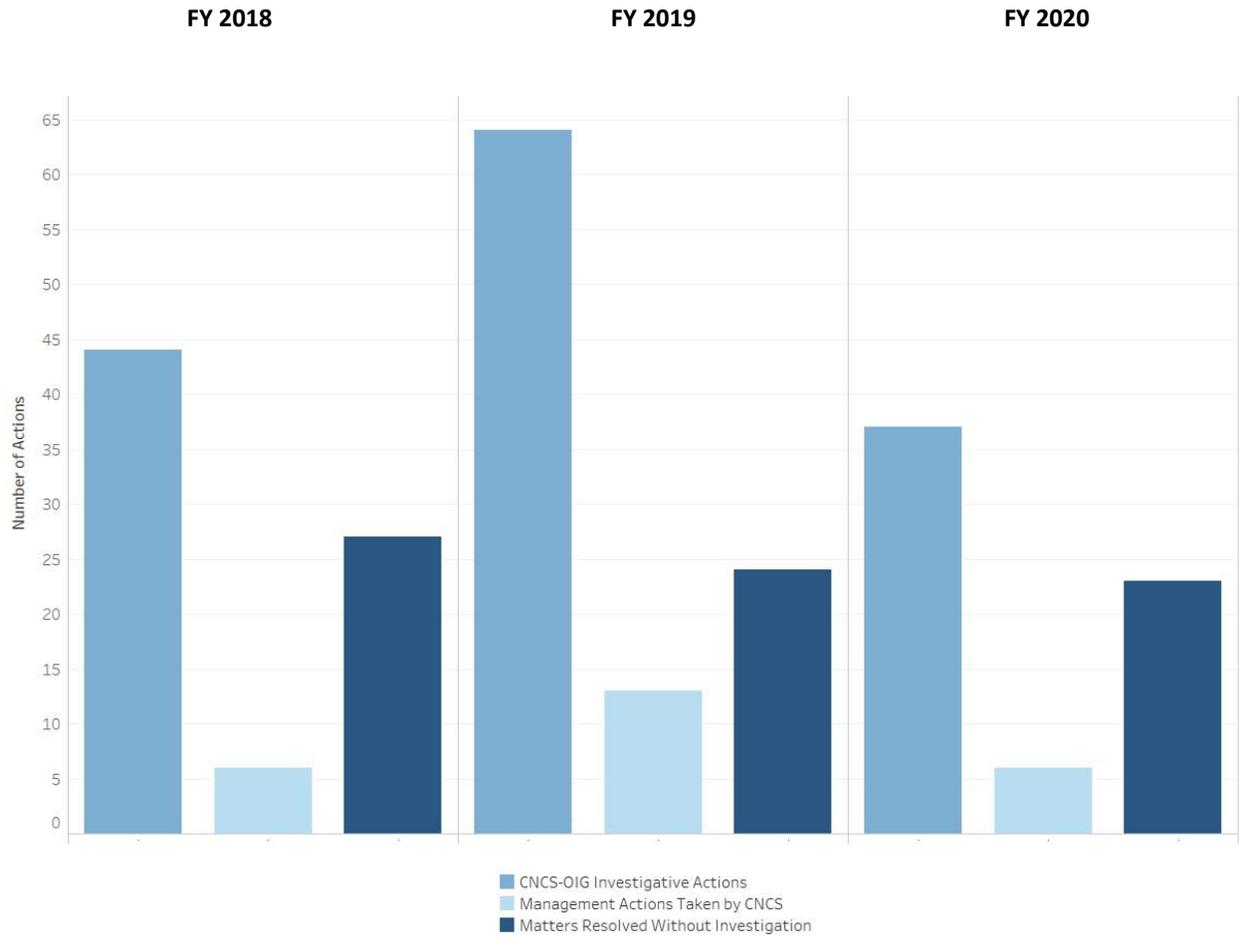
Investigation Section's Outreach Activities

Our investigators actively reach out to educate grantees and subgrantees, State Commission personnel, and CNCS staff about preventing and detecting fraud, waste, and abuse; developing strong internal controls and fraud indicators; and reporting requirements of suspected fraud. OIG investigators along with OIG auditors presented Fraud Awareness Training for the CNCS regional offices that opened in Fall 2019 and conducted multiple training sessions for participants in the AmeriCorps State and National Virtual Symposium. The investigators discussed the investigative process and common investigative findings. In addition, at the request of Legacy Corps for Veterans and Military Families, the Investigation Section provided a briefing to all program staff at its annual training in Florida.

Investigations Tables

Investigative Statistical Summary			
Activity	FY 2018	FY 2019	FY 2020
CNCS-OIG Investigative Actions	44	64	37
Matters Resolved Without Investigation	27	24	23
Referrals to DOJ & State Local Criminal Prosecutors	5	3	6
Indictments & Criminal Information	0	0	0
Arrests	0	0	0
Criminal Convictions & Pleas	0	0	0
Civil Referrals to DOJ AUSAs & State/Local Authorities	1	8	4*
Civil Settlements & Judgments	0	2	2
Investigative Reports Issued	8	16	0**
Management Actions Taken by CNCS	6	13	6
Total Investigative Recoveries***	\$585,320	\$1,162,807	\$2,850,918
Funds Put to Better Use	\$4,873,864	\$2,354,542	\$2,295,390
<p>* One of the matters reported above for FY 2020 was initially referred in FY 2019 but was not previously reported in our FY 2019 semiannual reports. We include the active case referral in this section to correct the underreporting of our referrals in the last fiscal year.</p> <p>**During FY 2020, CNCS-OIG prioritized high-impact enforcement, such as criminal referrals to U.S. Attorney's Offices or civil prosecutions likely to produce significant recoveries, over administrative investigations. Investigations led to resolving two major civil False Claims Act cases as shown above. At the close of the reporting period, we have in process nine matters that we are pursuing in partnership with U.S. Attorney's Offices throughout the country.</p> <p>***Includes money received by CNCS or other government agencies as a result of OIG investigations, including joint investigations, with another OIG, Federal, or State entity.</p>			

Total Investigative Actions FY 2018 – FY 2020





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. Qualifying misconduct must demonstrate a lack of business integrity, such as contract or grant fraud; destruction, fabrication, or falsification of documents; violation of policies or regulations; or substantial failure to adhere to grant conditions.

- Suspension temporarily excludes a person or entity from receiving government awards, generally for up to 12 months, when there is adequate evidence that may merit debarment, and immediate action is needed to protect the government's interest.
- Debarment excludes a person or entity from receiving government awards for a set period, generally up to three years, based upon a finding of wrongdoing related to honesty or integrity, a history of poor performance or willful failure to perform the requirements of an award, or any cause serious enough to affect present responsibility.⁴

CNCS-OIG recommends suspension or debarment to CNCS in appropriate cases. CNCS's Suspension and Debarment Official decides whether to propose debarment, notifies the affected individual or organization, and considers any information that they may submit in opposition before deciding whether to suspend or debar. The active coordination between CNCS and CNCS-OIG strengthens the protection of Federal funds.

⁴ Neither suspension nor debarment affects individual entitlements, such as social security benefits. 2 C.F.R. § 180.215.

Highlights of suspensions and debarments during this reporting period

OIG S&D
Recommendations
Proposed to CNCS

5

S&D Proposals
Issued by CNCS

2

Individuals
Suspended or
Debarred

3

CNCS-OIG continues to recommend suspensions and debarments in cases where Federal interests require protection from individuals and organizations that cannot be trusted to responsibly administer Federal funds. During this reporting period, we recommended two debarments – one arising from the theft of government funds and the other involving the false certification of Segal Education Awards.⁵ We also recommended three suspensions – one arising from the theft of government funds and two involving the false certification of Segal Education Awards. CNCS took an average of 87 days to issue either a Notice of Proposed Debarment or Notice of Suspension.

Timely action on suspension and debarment recommendations is important to protect the public from fraud and waste. This can be challenging for a small agency undergoing significant organizational changes. We continue to work with CNCS to strengthen its suspension and debarment program and expedite results in appropriate cases.

The bases upon which CNCS-OIG requests suspension and debarment are serious. We continue to see instances of time and attendance fraud, principally to inflate the service hours claimed to receive a Segal Education Award for which the individual is not eligible; false certification of Segal Education Awards; and embezzlement or theft, the deliberate misuse of Federal funds for personal gain.

Below we summarize the cases in which CNCS-OIG recommended debarment:

- Mr. Jeremy Turner, the owner of Teach Me Technology, LLC (TMT), a Texas limited liability company, was indicted on October 23, 2019, by the U.S. Attorney's Office for the Southern District of Illinois for embezzlement of CNCS's Federal program funds, in violation of 18 U.S.C. § 666, and a false statement, in violation of 18 U.S.C. § 1001. The indictment alleged that Mr. Turner aided and abetted the Executive Director of the Lessie Bates Davis Neighborhood House (LBDNH), a non-profit, faith-based organization in East St. Louis, IL, and subgrantee recipient of CNCS AmeriCorps funds through Serve Illinois, in the embezzlement of Federal funds. Mr. Turner presented fraudulent invoices for

⁵ The debarment involving the false certification of Segal Education Awards was reported in the prior semiannual report as a suspension. As we noted then, CNCS-OIG converted the suspension recommendation to a debarment recommendation in this semiannual reporting period.

services that LBDNH never received. The former Executive Director ensured that they were paid and received a portion of the proceeds as kickbacks.

Mr. Turner pleaded guilty to both charges on January 9, 2020. As part of his plea, he admitted to receiving \$40,000 via TMT from LBDNH for which TMT provided no goods or services and making payments by cash and check back to the Executive Director. Mr. Turner also admitted to lying to the FBI and IRS agents about the existence of these kickbacks. Mr. Turner was sentenced to probation for a term of two years on September 1, 2020.

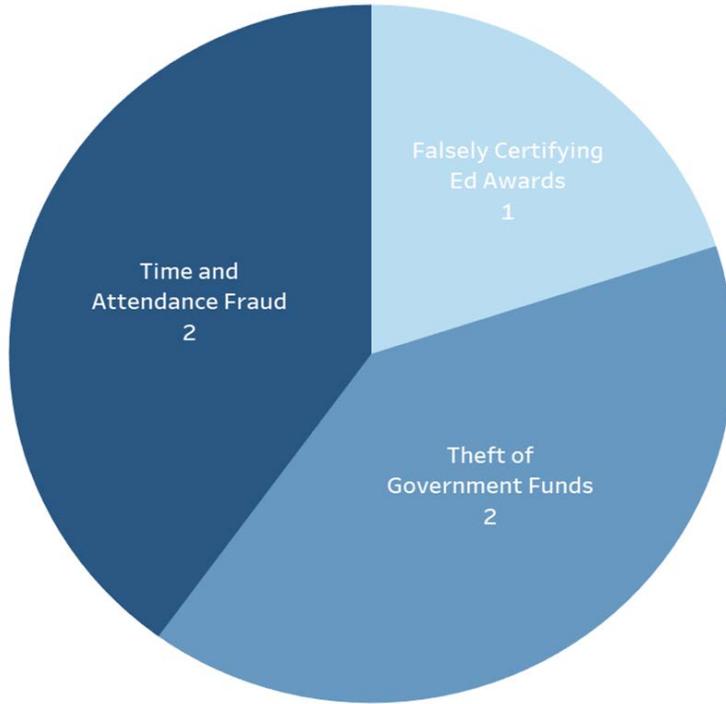
CNCS-OIG recommended debarring Mr. Turner for three years based upon his guilty plea. CNCS issued a Notice of Proposed Debarment on September 25, 2020, informing him of CNCS's intention to debar him for three years.

- The University of San Francisco (USF) obtained AmeriCorps funding to support the San Francisco Teacher Residency Program (SFTR), which allows students to earn Master's Degrees and teaching credentials from San Francisco universities at reduced costs in return for committing to teach for a minimum of three years in San Francisco Unified School District. The AmeriCorps funding allowed the students to earn living allowances and awards towards their tuition costs by serving as teacher apprentices, while completing their degree programs, in high-needs schools within the School District.

As reported in the Investigation section, a CNCS-OIG investigation conducted in coordination with the U.S. Attorney's Office for the Northern District of California determined that USF, through the Director of the SFTR AmeriCorps Program, falsified over 1,500 timesheets and falsely certified 61 Segal Education Awards during 2014, 2015, and 2016 grant years to qualify its program and students for more than \$1.7 million in CNCS grant funds. USF agreed to pay \$2,561,727 to resolve allegations under the False Claims Act.

On June 25, 2020, CNCS-OIG recommended debarring the former Director of SFTR for three years based upon a determination that his falsification of timesheets and false certification of Segal Education Awards were so serious or compelling that they demonstrated a lack of present responsibility. CNCS issued a Notice of a proposed three-year debarment on September 25, 2020.

Conduct Resulting in Suspension/Debarment Recommendations





Peer Review

Offices of Inspectors General undergo periodic peer reviews to ensure that 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 that conducts a peer review must likewise identify the outstanding and unimplemented recommendations pertaining to the office that it reviewed. The specific statutory requirements appear in Section 5 of the Inspector General Act of 1978.

Most Recent Peer Reviews of CNCS-OIG

The positive peer reviews of the Investigation and Audit Sections confirm the rigor of CNCS-OIG's oversight, which ensures that CNCS is accountable to the public.

Audit Section

The Audit Section's most recent audit peer review report was issued in December 2018 by the Government Accountability Office, Office of Inspector General. The report concluded that the system of quality control for audit operations complied with *Government Auditing Standards* (December 2011 revision). The Audit Section's next audit peer review is scheduled for FY 2022.

The Audit Section's first external peer review report of its inspection and evaluation (I&E) operations was issued on October 16, 2019. That review, which was conducted jointly by the Offices of Inspector General for the Peace Corps and the Office of Personnel Management, focused on CNCS-OIG's Evaluation Policies and Procedures Manual. The reviewers determined that the Manual met the seven key standards of the Council of the Inspectors General on Integrity and Efficiency Quality Standards for Inspections and Evaluations.

The Audit Section, together with the Peace Corps Office of Inspector General (Peace Corps OIG), is currently conducting an external peer review of the Pension Benefit Guaranty Corporation Office of Inspector General I&E operations for the year ended March 30, 2020. CNCS-OIG and Peace Corps OIG will issue a report in FY 2021.

Investigation Section

The Investigation Section's most recent peer review report was issued in April 2018 by the Office of the Special Inspector General for Afghanistan Reconstruction. The report concluded that the internal safeguards and management procedures for investigative operations complied with the quality standards established by the CIGIE and Attorney General guidelines.

The Investigation Section was scheduled to perform a peer review of the Export-Import Bank Office of Inspector General in May 2020. Due to COVID-19, CIGIE's Investigation Committee has rescheduled the peer review for the winter of 2020/21.



Review of Proposed Legislation and Regulations

Section 4(a) of the Inspector General Act directs each agency's Office of Inspector General to review and make recommendations about proposed legislation and regulations relating to the agency's programs and operations. Drawing on our experience in audits and investigations, we review proposed legislation and regulations to determine their impact on the economy and efficiency of CNCS's administration of its programs and operations, including efforts to prevent and detect fraud.

CNCS's Proposal to Revise Its Regulation Pertaining to National Service Criminal History Checks

On January 8, 2020, CNCS issued a proposed rule in the Federal Register to revise its National Service Criminal History Check Regulation. As a matter of law, and a condition of receiving CNCS grant funds, CNCS grant and subgrant recipients must timely conduct criminal history checks on grant-funded staff, members and volunteers, to ensure that convicted murderers and registered sex offenders do not gain access to national service programs. Citing to ongoing challenges with grantee compliance, as well as to Congressional hearings and OIG reports that have highlighted grantee noncompliance with this important statutory requirement, CNCS explained that the intent of the proposed revisions to its NSCHC regulation is to:

“recognize the impact of the availability of vendors and to reduce the complexity of the requirements. The proposed rule requires that grant recipients establish accounts, and conduct checks, through the CNCS-approved vendors. By establishing one path for obtaining compliant checks, CNCS will simplify the process and make use of technological innovations that will help CNCS and its grantees monitor and improve NSCHC compliance.”

Further, CNCS cited a preliminary analysis of the agency's FY 2019 IPERA testing to indicate that use of the vendors by CNCS grantees resolved 88 percent of the identified deficiencies in criminal history checks.

In addition to requiring the use of the vendors for all criminal history checks, the proposed rule would require that all covered positions undergo the same checks, eliminating existing differences based on the population to be served. Further, since the vendors can perform the necessary checks within days, the rule would require that all criminal history checks be completed and resolved before an individual begins work or service, eliminating the need for individuals to be accompanied while checks are pending. The proposed rule also indicates that certain grants are not required to comply with criminal history check requirements.

CNCS-OIG provided comments to the senior leadership on the proposed regulation. We concurred that requiring the use of specified vendors, standardizing the criminal history checks to be performed, and requiring them to be completed before an individual begins serving or working in a grant-funded position will eliminate confusion, ensure quality and consistency, and support better monitoring of this important safety imperative, all ongoing challenges for CNCS and its grantees. With a few exceptions, we consider the regulation, as proposed, an important step towards providing community service while protecting program beneficiaries from dangerous offenders.

We offered suggestions and observations, to which CNCS has not yet responded.

Noncompliance with criminal history checking requirements has been a top management challenge for CNCS and its grantees and continues to place program beneficiaries at risk. The

vendor solution developed by CNCS can be a critical tool to protect the safety of the communities that CNCS serves, provided that grantees use it consistently.

CNCS has not yet finalized the proposed rule, nor has it responded to the suggestions and observations above. We are working to resolve disagreements about our authority to access certain deliberative documents.

Other Reportable Matters

Investigations Substantiating Misconduct by a Senior Government Employee

None

Whistleblower Retaliation

None

Interference with IG Independence

During this semiannual period, CNCS-OIG and CNCS continued to address prior challenges to OIG independence. While we are encouraged by ongoing discussions with CNCS's senior leadership team and the development of improved processes and communication strategies, CNCS has recently denied us access to materials in its possession, interfering with our ability to provide recommendations on how best to protect the safety of the beneficiaries of national service.

The requested information concerns statutorily mandated criminal history checks for national service participants, which are intended to exclude convicted murderers and sex offenders from gaining access to national service beneficiaries. The failure of CNCS grantees to comply with these requirements has been a finding in numerous audits and investigations, was a subject of testimony in multiple Congressional hearings, and remains a top management challenge. The withheld documentation is also relevant to our responsibility to review and make recommendations regarding pending legislation and regulations and to promote the efficiency and effectiveness of the national service programs.

On August 19, 2020, CNCS informed our office that the Federal Bureau of Investigation (FBI) expressed substantive reservations about an aspect of CNCS's proposed revision of its Criminal History Check regulation, issued in the [Federal Register for comment](#).⁶ We have requested a copy of the FBI correspondence multiple times since August 2019, in conversations with CNCS's senior leadership team and written communications. As of September 30, 2020, CNCS had not provided the FBI correspondence to our office. On October 30, 2020, CNCS issued a memorandum to our office formally denying us access to the requested correspondence, and on November 3, 2020, CNCS's Office of General Counsel provided us with a version of the FBI's correspondence from which more than half of the text was redacted.

⁶ For a more detailed discussion of this proposal and OIG's comments, please see "Review of Proposed Legislation and Regulations" of this Semiannual Report.

The Inspector General Act guarantees an Inspector General timely access to information available to its agency unless a Federal statute expressly denies that access.⁷ No Federal statute expressly prohibits CNCS-OIG from accessing the FBI correspondence. The legislative history of this IG access provision makes clear that it is improper for an agency to withhold information from its IG and notes the serious harms that flow from doing so:

“Attempts by agencies to block or delay IG access to documents necessary for their statutorily mandated oversight is unacceptable. The Committee agrees with the IGs that “[r]efusing, restricting, or delaying an Inspector General’s access to documents leads to incomplete, inaccurate, or significantly delayed findings or recommendations, which in turn may prevent the agency from promptly correcting serious problems and deprive Congress of timely information regarding the agency’s performance.”⁸

In enacting the Inspector General Act in 1978, Congress made clear that an IG is entitled to access deliberative information shared in an interagency consultation. In discussing the original access provisions, the Senate Report stated unambiguously: “***The [IG] would also have access to confidential interagency memoranda. The fact that such memoranda might be exempt from disclosure to the public under the Freedom of Information Act [which exempts certain deliberative documents from disclosure] is irrelevant.***”⁹

Undisclosed Audits, Investigations, Evaluations, or Inspections

None

⁷ Congress enacted the Inspector General Empowerment Act in 2016 to make this clear, after the FBI and the Department of Justice (DOJ), as well as other Federal agencies, withheld information from their respective Inspectors General. Inspector General Act of 1978, as amended, section 6(a)(1).

⁸ Senate Report 114-36 at 6, quoting Letter from Michael G. Carroll, *et al.* to The Honorable Darrell Issa, The Honorable Elijah Cummings, The Honorable Thomas R. Carper, and The Honorable Tom Coburn, Aug. 5, 2014, available at: <http://www.grassley.senate.gov/sites/default/files/issues/upload/IG%20Access%20Letter%20to%20Congress%2008-05-2014.pdf>.

⁹ Senate Report 95-1071 (1975) at 34.

Appendix A

This chart shows recommendations issued since 2011 that remain unimplemented in whole or in part.

Open Unimplemented Recommendations			
Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost
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 - 13-06 Issued 06/06/2013 Agreed-Upon Procedures for Corporation for National and Community Service Grants Awarded to Edna McConnell Clark Foundation	Rec. No. 1(c): Revise the Frequently Asked Questions for National Service Criminal History Checks to require searches to be conducted for employees with maiden, married or former married names.	Not quantified
3	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) approve any consulting projects that exceed pre-established cost thresholds.	Difficult to quantify but likely in the millions
4	OIG - 15-06 Issued 06/25/2015 Audit of Corporation for National and Community Service Cooperative Agreements Awarded to AFYA Incorporated and Education Northwest	Rec. No. 1: Identify risk areas for the training and technical assistance cooperative agreements and develop indicators to assess associated risks. Indicators could include special terms and conditions of the cooperative agreement, the status of a grantee's Negotiated Indirect Cost Rate Agreement, fraud risk indicators, deficiencies identified in prior OIG and non-OIG audits of the grantee, prior Corporation desk reviews, and prior Corporation site visits of the grantee.	Difficult to quantify but likely in the millions
5	OIG - 15-06 Issued 06/25/2015 Audit of Corporation for National and Community Service Cooperative Agreements Awarded to AFYA Incorporated and Education Northwest	Rec. No. 2: Establish customized monitoring priorities, plans, and procedures based on programmatic and financial risk assessments developed in accordance with specific requirements of training and technical assistance cooperative agreements.	Not quantified

Open Unimplemented Recommendations			
Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost
6	Various Issued N/A Risk Management (multiple reports)	1: Develop a risk-based process for monitoring grants, to replace its one-size-fits-all approach that uses risk assessment criteria developed for traditional cost reimbursement grants for fixed amount grants and grants for technical training and assistance. This system understates and/or ignores risks inherent in those other grants.	Difficult to quantify but likely in the millions
7	Various Issued N/A Risk Management (multiple reports)	2: CNCS should validate its risk indicators for all grants against outcomes or use outcomes to identify other factors that could sharpen its analysis.	Difficult to quantify but likely in the millions
8	OIG - 16-05 Issued 11/13/2015 OIG 5-13-16 response to DMD for Audit of Corporation for National & Community Service Grants Awarded to Hoopa Valley Tribe	Rec. No. 1(a): Impose stronger enforcement approach to CHC violations that establishes effective penalties, recognizes the high risk that CHC violations impose on our beneficiary and grantee community, and incentives strong risk management.	Difficult to quantify, but likely in the millions
9	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
	OIG - 17-05 Issued 12/05/2016 Evaluation of the National Civilian Community Corps (NCCC) Program	Rec. No. 1(b): Determine optimal size of NCCC based on factors in report and reduce/eliminate activities that can be performed by other CNCS programs at lower cost.	See recommendation No. 1(a)
	OIG - 17-05 Issued 12/05/2016 Evaluation of the National Civilian Community Corps (NCCC) Program	Rec. No. 1(c): Work with Congress to reprogram funds from NCCC to other CNCS programs with comparable activities, to multiply effects of national service	See recommendation No. 1(a)
	OIG - 17-05 Issued 12/05/2016 Evaluation of the National Civilian Community Corps (NCCC) Program	Rec. No. 1(d): Enhance capacity of A-DRTs to deploy rapidly for disaster response.	See recommendation No. 1(a)

Open Unimplemented Recommendations

Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost
	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)
10	OIG - 17-05 Issued 12/05/2016 Evaluation of the National Civilian Community Corps (NCCC) Program	Rec. No. 2(a): Treat FEMA and NCCC separately for purposes of achieving 50 participation by individuals from disadvantaged circumstances.	Not quantified
	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
	OIG - 17-05 Issued 12/05/2016 Evaluation of the National Civilian Community Corps (NCCC) Program	Rec. No. 2(f): Improve data on members from disadvantaged circumstances by looking at zip codes of residence, schools attended, receipt of public assistance in recent past, to reduce dependence on recruitment partners as only source of information.	Not quantified
	OIG - 17-05 Issued 12/05/2016 Evaluation of the National Civilian Community Corps (NCCC) Program	Rec. No. 2(g): Reduce reliance on existing recruitment partners and develop better screening of their referrals.	Not quantified
	OIG - 17-05 Issued 12/05/2016 Evaluation of the National Civilian Community Corps (NCCC) Program	Rec. No. 2(h): Inform recruiting partners of their high NCCC attrition rates so they can take appropriate action.	Not quantified
	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
	OIG - 17-05 Issued 12/05/2016 Evaluation of the National Civilian Community Corps (NCCC) Program	Rec. No. 2(j): Identify community organizations/activities likely to engage highly motivated youths and families from disadvantaged circumstances (faith-based, immigrant, athletic programs, etc.) and recruit from those. Consider pilot with Baltimore Archdiocese or charter schools serving target populations.	Not quantified

Open Unimplemented Recommendations			
Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost
	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
	OIG - 17-05 Issued 12/05/2016 Evaluation of the National Civilian Community Corps (NCCC) Program	Rec. No. 2(n): Set program and campus recruitment and retention goals.	Not quantified
	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
	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
11	OIG - 17-05 Issued 12/05/2016 Evaluation of the National Civilian Community Corps (NCCC) Program	Rec. No. 3(a): Collect timely, objective, substantive feedback from sponsors, measured against objective outcomes, with results broken out by campus.	Not quantified
	OIG - 17-05 Issued 12/05/2016 Evaluation of the National Civilian Community Corps (NCCC) Program	Rec. No. 3(b): Compare sponsor feedback to team leaders' assessments of each project.	Not quantified
12	OIG - 17-05 Issued 12/05/2016 Evaluation of the National Civilian Community Corps (NCCC) Program	Rec. No. 4(a): Establish policies/procedures that give greater weight to proximity and travel costs for disaster projects, i.e., where possible, send the nearest team.	Not quantified
	OIG - 17-05 Issued 12/05/2016 Evaluation of the National Civilian Community Corps (NCCC) Program	Rec. No. 4(b): Expect that nearest teams will respond to a disaster and that disaster response takes priority over other projects.	Not quantified

Open Unimplemented Recommendations			
Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost
13	OIG - 17-05 Issued 12/05/2016 Evaluation of the National Civilian Community Corps (NCCC) Program	Rec. No. 5(b): Connect NCCC alumni to non-profits in their home communities, to leverage the valuable training and experience provided by NCCC.	Not quantified
14	OIG Management Challenges Issued 12/07/2016 Modernizing Information Technology	Rec. No. 4: Ensure careful management and close oversight by senior executives of the \$43 million Grants and Member Management Modernization program, particularly because of the high-risk nature of this venture; the CNCS Office of Information Technology's lack of experience managing projects of this complexity and magnitude; the urgent need for better IT to support grant management; the amounts at risk; the lengthy delays already incurred; the expenditure of one third of the total estimated cost long before completing Phase 1; and the lack of any planned delivery dates for Phases 2 and 3.	\$24 million incurred to date
15	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
16	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
17	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
18	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

Open Unimplemented Recommendations			
Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost
19	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
20	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
21	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
22	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
23	OIG - 18-01 and 18-02 Issued 11/15/2017 Audit of the Corporation for National and Community Service's Fiscal Year 2017 Consolidated Financial Statements	Rec. No. 3: Ensure that information presented in the Statement of Budgetary Resources and notes is in accordance with OMB Circular A-136 guidance;	Not quantified
24	OIG - 18-01 and 18-02 Issued 11/15/2017 Audit of the Corporation for National and Community Service's Fiscal Year 2017 Consolidated Financial Statements	Rec. No. 4: Automate the financial statement preparation process insofar as possible to reduce the potential for human error in the financial statement template;	Not quantified

Open Unimplemented Recommendations			
Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost
25	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
26	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"> • Require the use of passwords on mobile computer assets for all users • Change passwords and re-image IT assets upon the separation of the previous user • Monitor Team Lead laptops for compliance with security updates and antivirus signatures • Prohibit the use of non-governmental CNCS issued email accounts • Configure cell phones to require the enabling of security functions 	Not quantified
27	OIG - 18-03 Issued 12/18/2017 FY 2017 Federal Information Security Modernization Act Evaluation of the CNCS	Rec. No. 27: Ensure the facilities implement the following in regards to protection of mobile devices: <ul style="list-style-type: none"> • Require the use of passwords on mobile computer assets for all users • Change passwords and re-image IT assets upon the separation of the previous user • Prohibit the use of non-governmental CNCS issued email accounts 	Not quantified
28	OIG 18-05 Issued 11/08/2017 Performance Audit of the Corporation for National and Community Service's Compliance with the Digital Accountability and Transparency Act of 2014	Rec. No. 1: Ensure that detail needed to meet Data Act requirements is captured when transactions occur. This can be done by working with CNCS's shared service provider CGI Federal, Inc., to update transaction processing in Momentum ensuring current and upcoming DATA ACT requirements are incorporated.	Not quantified
29	OIG 18-05 Issued 11/08/2017 Performance Audit of the Corporation for National and Community Service's Compliance with the Digital Accountability and Transparency Act of 2014	Rec. No. 2: Validate the required Program Activity Name, Program Activity Code, and Object Class data fields against the source system prior to its submission to the DATA broker for proper and accurate reporting.	Not quantified

Open Unimplemented Recommendations

Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost
30	OIG 18-05 Issued 11/08/2017 Performance Audit of the Corporation for National and Community Service's Compliance with the Digital Accountability and Transparency Act of 2014	Rec. No. 3: Focus on reducing the amount of SVs by fixing the root causes. SV's should be limited to those related to accrual adjustments or one-time, unusual transactions only. However, in the event an SV is required the SVs recorded should contain data elements required for File B such as the program activity name, program activity code, and object class.	Not quantified
31	OIG 18-05 Issued 11/08/2017 Performance Audit of the Corporation for National and Community Service's Compliance with the Digital Accountability and Transparency Act of 2014	Rec. No. 4: Validate the SVs to address errors and invalid balances carried forward from prior years and correct the data submissions.	Not quantified
32	OIG 18-05 Issued 11/08/2017 Performance Audit of the Corporation for National and Community Service's Compliance with the Digital Accountability and Transparency Act of 2014	Rec. No. 5: Research and resolve warnings identified by the DATA broker before the DATA Act files submission. Document the actions taken to resolve the warnings so future errors can be avoided.	Not quantified
33	OIG 18-05 Issued 11/08/2017 Performance Audit of the Corporation for National and Community Service's Compliance with the Digital Accountability and Transparency Act of 2014	Rec. No. 6: Capture institutional knowledge and mitigate the effects of employee turnover by documenting CNCS's DATA Act compliance processes and keeping them up to date. In addition, develop a succession plan to ensure that CNCS retains required expertise and capabilities.	Not quantified
34	OIG 18-05 Issued 11/08/2017 Performance Audit of the Corporation for National and Community Service's Compliance with the Digital Accountability and Transparency Act of 2014	Rec. No. 7: Develop policies and procedures to ensure that reconciliations between internal files are completed prior to submission to the DATA broker.	Not quantified

Open Unimplemented Recommendations			
Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost
35	OIG 18-05 Issued 11/08/2017 Performance Audit of the Corporation for National and Community Service's Compliance with the Digital Accountability and Transparency Act of 2014	Rec. No. 9: Ensure that accurate and complete data is presented to the general public by reviewing the CNCS information from residing external systems and reconciling the external site information to the CNCS source systems.	Not quantified
36	OIG 18-07 Issued 03/19/2018 Audit of Corporation for National And Community Service Grants Awarded to Mayor's Fund to Advance New York City	Rec. No 2(a): Disallow and recover \$1,663,952 in Federal costs awarded to Madison;	\$1,663,952
37	<i>OIG 18-04</i> <i>Issued 05/23/2018</i> <i>Improper Payments Elimination and Recovery Act of 2010 (IPERA) for Fiscal Year 2017</i>	<i>Rec No. 1b: Determine whether other current SIF intermediaries have conducted criminal history checks for "partners" or other entities that perform core intermediary functions, ensure that any missing checks are completed and recover the costs for any missing or unperformed checks</i>	<i>Not quantified</i>
38	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
39	OIG 18-12 Issued 06/05/2018 VISTA Program Evaluation	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.	Not quantified
40	Management Alert Issued 06/26/2018 Final Management Alert: Serious Weaknesses in National Civilian Community Corps Recruiting Contract May Jeopardize Program Success	Rec No. 2: Promptly undertake a new procurement, with clear objectives, statement of work, experience and professional attributes and deliverables which is structured as a performance-based contract, with metrics tied to recruitment of applicants who meet the program criteria, meet the diversity requirements and successfully complete their terms	Not quantified

Open Unimplemented Recommendations

Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost
41	Management Alert Issued 06/26/2018 Final Management Alert: Serious Weaknesses in National Civilian Community Corps Recruiting Contract May Jeopardize Program Success	Rec No. 3: Assign a COR who has strong recruitment knowledge and experience to effectively manage and oversee this contract	Not quantified
42	OIG 18-13 Issued 08/20/2018 Agreed-Upon Procedures for Corporation Grants Awarded SerVermont	Rec No. 2(d): Disallow and, if already used, recover education awards made to members who did not serve the minimum required service hours.	\$11,570
43	OIG-19-01 and 19-02 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	Rec. No. 1: Establish responsibility and accountability to ensure that CNCS complies with OMB Circular No. A-123 and holds appropriate CNCS management officials accountable in supporting the internal control assessment process.	Not quantified
44	OIG-19-01 and 19-02 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	Rec. No. 2: Engage in periodic meetings with the functional offices to identify risks associated with significant financial statement line items and gather the necessary information to make informed decisions as part of the risk assessment process. Specifically, OCRO should:	Not quantified
	OIG-19-01 and 19-02 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	Rec. No. 2(a): Stay informed regarding new and open audit recommendations to ensure that key operational and financial control deficiencies are identified, and those controls are documented in CNCS's business process narratives and risk control matrices.	Not quantified
	OIG-19-01 and 19-02 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	Rec. No. 2(b): Actively participate in ongoing financial statement audit status meetings and stay informed on identified risks to ensure that functional offices are held accountable and addresses those specific risks through the assurance statement preparation process.	Not quantified

Open Unimplemented Recommendations			
Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost
45	OIG-19-01 and 19-02 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	Rec. No. 4: Develop guidance and best practices for functional offices for completing assurance statements. Guidance should clearly identify what would constitute an adequate internal control assessment from which the functional offices can rely on to submit an unmodified assurance statement. Guidance should also be provided to functional offices with clear definitions and examples on control deficiency, significant deficiency, material weakness; and when a modified or no assurance statement should be provided.	Not quantified
46	OIG-19-01 and 19-02 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	Rec. No. 5: Require functional offices to provide supporting documents for their assurance statements. OCRO should establish quality control reviews of the support for function offices' assurance statements to ensure that they are complete, and the functional offices address business cycles, financial statement line items and systems under their purview of responsibility to ensure consistency with the assurance statements.	Not quantified
47	OIG-19-01 and 19-02 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	Rec. No. 7: Record transactions in accordance with GAAP.	Not quantified
48	OIG-19-01 and 19-02 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	Rec. No. 8: Prepare a complete set of CNCS and National Service Trust Fund interim financial statements and notes in accordance with GAAP. Pending since FY 2017	Not quantified
49	OIG-19-01 and 19-02 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	Rec. No. 9: Implement effective internal controls to ensure interim financial statements and notes are properly reviewed and approved by appropriate CNCS staff and account balances are accurate as of and through the reporting periods.	Not quantified

Open Unimplemented Recommendations

Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost
50	<p>OIG-19-01 and 19-02 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements</p>	<p>Rec. No. 10: Develop comprehensive policies and procedures for the financial statements preparation process and related internal controls. The policies and procedures should address, among other subjects:</p> <p>Pending since FY 2017</p>	Not quantified
	<p>OIG-19-01 and 19-02 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements</p>	<p>Rec. No. 10(a): The process to determine and document CNCS's balance fluctuation expectations should be based on a combination of internal and external operating factors, and program and financial relevant information available.</p> <p>Pending since FY 2017</p>	Not quantified
	<p>OIG-19-01 and 19-02 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements</p>	<p>Rec. No. 10(b): The materiality threshold used to determine significant balance fluctuations that require further research should be more conservative than that used by external auditors and consistent with the materiality thresholds used by the OCRO (as part of the OCRO's OMB Circular No. A-123 assessment) to ensure integration and consistency between AFMS and OCRO.</p> <p>Pending since FY 2017</p>	Not quantified
	<p>OIG-19-01 and 19-02 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements</p>	<p>Rec. No. 10(c): Detailed process to research significant balance fluctuations. CNCS should research and explain all significant balance fluctuations at the account and transaction level. Maintain and have the supporting documentation readily available.</p> <p>Pending since FY 2017</p>	Not quantified
	<p>OIG-19-01 and 19-02 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements</p>	<p>Rec. No. 10(d): Review balance differences between proprietary and budgetary accounts.</p> <p>Pending since FY 2017</p>	Not quantified

Open Unimplemented Recommendations

Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost
	<p>OIG-19-01 and 19-02 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements</p>	<p>Rec. No. 10(e) : Research and retain supporting documents required for any identified account balance differences derived from its abnormal balance review or the tie point analysis.</p> <p>Pending since FY 2017</p>	<p>Not quantified</p>
	<p>OIG-19-01 and 19-02 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements</p>	<p>Rec. No. 10(f): Address fatal and non-fatal Government wide Treasury Account Symbol Trial Balance (GTAS) edit failures.</p> <p>Pending since FY 2017</p>	<p>Not quantified</p>
	<p>OIG-19-01 and 19-02 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements</p>	<p>Rec. No. 10(g): Address all balance differences and retain supporting documentation of related research.</p> <p>Pending since FY 2017</p>	<p>Not quantified</p>
	<p>OIG-19-01 and 19-02 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements</p>	<p>Rec. No. 10(h): Complete the GAO Financial Audit Manual Checklist section 2010, Checklist for Federal Accounting, and section 2020, Checklist for Federal Reporting and Disclosures.</p> <p>Pending since FY 2017</p>	<p>Not quantified</p>
<p>51</p>	<p>OIG-19-01 and 19-02 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements</p>	<p>Rec. No. 11: Ensure its balance fluctuation analysis is complete, comprehensive, supported and substantive to allow management to detect accounting errors or evaluate reasonableness of balances.</p>	<p>Not quantified</p>

Open Unimplemented Recommendations

Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost
52	OIG-19-01 and 19-02 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	Rec. No. 12: Prepare a complete set of quarterly financial statements and notes for both CNCS and National Service Trust Fund.	Not quantified
53	OIG-19-01 and 19-02 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	Rec. No. 13: Creates a monthly/quarterly accounting and financial reporting operational checklist with assigned responsibility for each AFMS staff. The AFMS Director and the Chief Financial Officer (CFO) should review the checklist to ensure all tasks are completed timely.	Not quantified
54	OIG-19-01 and 19-02 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	Rec. No. 14: <i>Revise its current cost allocation memorandum titled "Corporation for National and Community Service Financial Reporting Cost Allocation" to describe in detail the process for allocating indirect costs allocation among CNCS programs, including indirect cost allocation methodology, basis of allocation, assumptions, sources of data, allocation period timeline, and review process.</i> Pending since FY 2017	Not quantified
55	OIG-19-01 and 19-02 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	Rec. No. 15: <i>Review and research the balances for discontinued document types, such as "TJ" and "JV" to determine their validity and correct them accordingly. Document and maintain support for any accounting adjustments made to correct the balances.</i> Pending since FY 2017	Not quantified
56	OIG-19-01 and 19-02 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	Rec. No. 16: <i>Identify any additional unused document types and transaction types and related balances for possible liquidation.</i> Pending since FY 2017	Not quantified

Open Unimplemented Recommendations

Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost
57	OIG-19-01 and 19-02 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	Rec. No. 17: Work with the Momentum support team to remove any document types that are no longer used.	Not quantified
58	OIG-19-01 and 19-02 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	Rec. No. 18: Develop a plan to upgrade its financial system to include OC codes which should be associated with USSGL in accordance with OMB Circular No. A-11. Pending since FY 2017	Not quantified
59	OIG-19-01 and 19-02 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	Rec. No. 19: Provide mandatory training to CNCS accounting staff on the proper use of OC, sub general ledger accounts, and document/transaction types on all obligation and expense transactions.	Not quantified
60	OIG-19-01 and 19-02 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	Rec. No. 20: Continue to evaluate and correct, if necessary, any ongoing negative impact of the financial system upgrade on financial reporting.	Not quantified
61	OIG-19-01 and 19-02 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	Rec. No. 21: Identify and collect feedback from all stakeholders to ensure all concerns and risks on the system upgrade are addressed and risks are mitigated.	Not quantified
62	OIG-19-01 and 19-02 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	Rec. No. 22: Develop milestones for the complete implementation of the resolutions related to the system upgrade issues.	Not quantified

Open Unimplemented Recommendations

Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost
63	OIG-19-01 and 19-02 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	Rec. No. 23: Work with the financial system developer to identify and remediate the causes that give rise to the current excessive reliance on SVs.	Not quantified
64	OIG-19-01 and 19-02 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	Rec. No. 24: As part of the process to correct long-standing financial system configuration issues, examine the document types in the transaction definitions against the USSGL and correct the transaction posting logic.	Not quantified
65	OIG-19-01 and 19-02 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	Rec. No. 25: Track the outstanding balances with system configuration issues until their full liquidation.	Not quantified
66	OIG-19-01 and 19-02 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	Rec. No. 26: Document and retain the results of actions taken for recommendations above, including the final decisions and solutions to resolve the system issue.	Not quantified
67	OIG-19-01 and 19-02 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	Rec. No. 27: Develop and implement policies and procedures for the SV process that include:	Not quantified
	OIG-19-01 and 19-02 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	Rec. No. 27(a): tracking the sequence of SVs for completeness;	Not quantified

Open Unimplemented Recommendations			
Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost
	OIG-19-01 and 19-02 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	Rec. No. 27(b): appropriate use of SVs;	Not quantified
	OIG-19-01 and 19-02 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	Rec. No. 27(c): determining and maintaining relevant documentation to support each SV;	Not quantified
	OIG-19-01 and 19-02 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	Rec. No. 27(d): use of specific and accurate SV descriptions;	Not quantified
	OIG-19-01 and 19-02 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	Rec. No. 27(e) : timely review and approval of SVs; and	Not quantified
	OIG-19-01 and 19-02 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	Rec. No. 27(f): reviewing and approving all SVs for accuracy and propriety.	Not quantified
68	OIG-19-01 and 19-02 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	Rec. No. 28: Discontinue obligating interest revenue automatically upon receipt and deobligate amounts representing interest previously obligated, or document the authority to automatically obligate interest earned. Pending since FY 2017	Not quantified

Open Unimplemented Recommendations

Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost
69	<p><i>OIG-19-01 and 19-02 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements</i></p>	<p><i>Rec. No. 29: Document and implement policies and procedures to include the following</i></p> <p><i>Pending since FY 2017</i></p>	<p><i>Not quantified</i></p>
	<p><i>OIG-19-01 and 19-02 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements</i></p>	<p><i>Rec. No. 29(a): review obligations to verify that amounts, timeframe (i.e., grant dates are correctly reflected in the obligation) and age are accurately reflected in the status of the obligation to confirm their validity;</i></p> <p><i>Pending since FY 2017</i></p>	<p><i>Not quantified</i></p>
	<p><i>OIG-19-01 and 19-02 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements</i></p>	<p><i>Rec. No. 29(b): ensure obligations are sufficiently supported (i.e., by documentary evidence);</i></p> <p><i>Pending since FY 2017</i></p>	<p><i>Not quantified</i></p>
	<p><i>OIG-19-01 and 19-02 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements</i></p>	<p><i>Rec. No. 29(c): reconcile obligations to source documents (such as grant agreements); and</i></p> <p><i>Pending since FY 2017</i></p>	<p><i>Not quantified</i></p>
	<p><i>OIG-19-01 and 19-02 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements</i></p>	<p><i>Rec. No. 29(d): perform complete reconciliations of all outstanding obligations monthly, and ensure any discrepancies identified are promptly researched and resolved.</i></p> <p><i>Pending since FY 2017</i></p>	<p><i>Not quantified</i></p>

Open Unimplemented Recommendations			
Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost
70	OIG-19-01 and 19-02 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	Rec. No. 30: Implement a complete and correct mapping of the accounting transactions (such as downward adjustments to the obligations) incurred for the Trust Fund to the proper USSGL accounts and financial statement line items, for both the budgetary and proprietary accounts.	Not quantified
71	OIG-19-01 and 19-02 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	Rec. No. 32: Document a complete and comprehensive policies, procedures and process narratives related to the National Service Trust's accounting and financial reporting, including obligation recording and reporting.	Not quantified
72	OIG-19-01 and 19-02 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	Rec. No. 33: Ensure that the policies and procedures for the new methodology include properly designed internal control activities, such as the preparation of the estimate, periodic testing and periodic updates to the methodology.	Not quantified
73	OIG-19-01 and 19-02 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	Rec. No. 34: Review the prior year recommendations provided and ensure that any applicable considered and incorporated in the new Trust Obligations and Liability model.	Not quantified
74	OIG-19-01 and 19-02 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	Rec. No. 35: <i>Develop a succession plan to ensure the required expertise is available in the event of employee turnover. Such succession planning is key to helping CNCS continue achieving its internal and external reporting objectives. CNCS needs to:</i> <i>Pending since FY 2017</i>	Not quantified
	OIG-19-01 and 19-02 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	Rec. No. 35(a): <i>Train, mentor, and work to retain qualified employees;</i> <i>Pending since FY 2017</i>	Not quantified

Open Unimplemented Recommendations

Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost
	<p>OIG-19-01 and 19-02 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements</p>	<p>Rec. No. 35(b): Institute continued cross-training so that knowledge of the model will reside with multiple staff rather than with one person; and</p> <p>Pending since FY 2017</p>	<p>Not quantified</p>
	<p>OIG-19-01 and 19-02 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements</p>	<p>Rec. No. 35(c): Implement a peer review process to carry out the necessary quality control reviews of the TSAL model.</p> <p>Pending since FY 2017</p>	<p>Not quantified</p>
<p>75</p>	<p>OIG-19-01 and 19-02 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements</p>	<p>Rec. No. 36: Strengthen controls to ensure the TSAL modelling is performed by trained personnel to:</p>	<p>Not quantified</p>
	<p>OIG-19-01 and 19-02 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements</p>	<p>Rec. No. 36(a): Conduct detailed analysis and validation of data sources;</p>	<p>Not quantified</p>
	<p>OIG-19-01 and 19-02 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements</p>	<p>Rec. No. 36(b): Review and ensure the reasonableness of assumptions used and document the rationale behind these assumptions;</p>	<p>Not quantified</p>
	<p>OIG-19-01 and 19-02 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements</p>	<p>Rec. No. 36(c): Consider changes in conditions or programs that require further research and analysis. Update the assumptions when necessary;</p>	<p>Not quantified</p>

Open Unimplemented Recommendations

Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost
	OIG-19-01 and 19-02 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	Rec. No. 36(d): Compare estimates with subsequent results to assess the reliability of the assumptions and data used to develop estimates.	Not quantified
76	OIG-19-01 and 19-02 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	Rec. No. 37: Conduct a detailed study to determine the historical awards granted to members by duration and by program year, and use the results of that study to adjust the calculation of the Education Awards Earning Percentage. Pending since FY 2017	Not quantified
77	OIG-19-01 and 19-02 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	Rec. No. 38: Revise and update policies, key modelling assumptions, SOPs, and business process narratives relevant to the Trust Fund's accounting and financial reporting of education awards. Pending since FY 2017	Not quantified
78	OIG-19-01 and 19-02 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	Rec. No. 39: Assess the need and document management's position regarding the discounting factors for the TSAL in accordance with applicable Federal Accounting Standards Advisory Board's standards. Pending since FY 2017	Not quantified
79	OIG-19-01 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	Rec. No. 40: Update and implement policies and procedures for the accrual and validation of grant advances, IBNR, and payable estimates at the grant level. Such documentation should include management's:	Not quantified
	OIG-19-01 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	Rec. No. 40(a): Review process of its key assumptions based on relevant and reliable data;	Not quantified

Open Unimplemented Recommendations			
Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost
	OIG-19-01 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	Rec. No. 40(b): Validation process for all program elements in the estimation process and over a few years to show a trend of the estimates. The validation process provides indication whether the resulting amounts are materially consistent with grantees' drawdown and spending patterns;	Not quantified
	OIG-19-01 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	Rec. No. 40(c): Documentation of the research, review and conclusions for unusual fluctuation between the accrual and the actual performance; and	Not quantified
	OIG-19-01 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	Rec. No. 40(d): Documentation of how the advances versus grant accrual calculations are used to arrive at the Grants Payable and Advances to Other financial statement line items.	Not quantified
80	OIG-19-01 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	<i>Rec. No. 41: 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 factors relevant for grant accrual estimation.</i> <i>Pending since FY 2017</i>	<i>Not quantified</i>
81	OIG-19-01 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	Rec. No. 42: Centralize storage of all procurement documents in contract files and maintain them electronically.	Not quantified
82	OIG-19-01 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	Rec. No. 43: Strengthen internal control to ensure procurement documents are properly approved and retained.	Not quantified

Open Unimplemented Recommendations			
Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost
83	OIG-19-01 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	Rec. No. 44: Analyze procurement UDO balances quarterly to verify that balances are still valid for those without financial activities for an extended period.	Not quantified
84	OIG-19-01 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	Rec. No. 45: Research, resolve and document the disposition of any abnormal UDO transactions/balances.	Not quantified
85	OIG-19-01 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	Rec. No. 46: Correct the financial system's posting logic to ensure all future transactions are recorded properly in accordance with USSGL.	Not quantified
86	OIG-19-01 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	Rec. No. 47: <i>Develop, document and implement an accounts payable accrual methodology to include the recognition and reporting of the IBNR. The methodology should also document key controls related to review and approval process of the accrual estimation.</i> <i>Pending since FY 2017</i>	Not quantified
87	OIG-19-01 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	Rec. No. 48: <i>Conduct validation assessment of amounts accrued for the IBNR on a periodic basis. As part of the validation, CNCS should consider the following:</i> <i>Pending since FY 2017</i>	Not quantified
	OIG-19-01 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	Rec. No. 48a: <i>Subsequent activities against the amount estimated to determine the level of precision in the estimation;</i> <i>Pending since FY 2017</i>	Not quantified

Open Unimplemented Recommendations

Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost
	<p>OIG-19-01 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements</p>	<p>Rec. No. 48b: Trend the validation results and adjust the IBNR estimation process to address any recurring significant fluctuations; and Pending since FY 2017</p>	<p>Not quantified</p>
	<p>OIG-19-01 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements</p>	<p>Rec. No. 48c: Update the IBNR estimation process as necessary to reflect changes in payment patterns. Pending since FY 2017</p>	<p>Not quantified</p>
88	<p>OIG-19-01 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements</p>	<p>Rec. No. 49: Analyze contractor-developed-software costs that were expensed but not capitalized in accordance with accounting standards. CNCS should record appropriate adjustments to correct the IUS balance based on its analysis.</p>	<p>Not quantified</p>
89	<p>OIG-19-01 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements</p>	<p>Rec. No. 50: Update CNCS policy to recognize and record capitalized costs during the period they are incurred.</p>	<p>Not quantified</p>
90	<p>OIG-19-01 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements</p>	<p>Rec. No. 51: 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 future.</p>	<p>Not quantified</p>
91	<p>OIG-19-01 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements</p>	<p>Rec. No. 52: Determine the root causes and resolve expenditure differences between PMS and Momentum.</p>	<p>Not quantified</p>

Open Unimplemented Recommendations

Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost
92	OIG-19-01 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	Rec. No. 53: Strengthen controls around the review of expired grant obligations by ensuring that:	Not quantified
	OIG-19-01 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	Rec. No. 53(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-19-01 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	Rec. No. 53(b): Grants are promptly closed after submission of required reports and any unspent amounts are promptly deobligated.	Not quantified
	OIG-19-01 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	Rec. No. 53(c): Document justifications for all required reports submission extensions granted to the grantee.	Not quantified
93	OIG-19-01 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	Rec. No. 54: Update the CNCS transaction code posting logic for recording grant expenditures to comply with the USSGL guidance.	Not quantified
94	OIG-19-01 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	Rec. No. 55: Ensure grant officers validate Recoveries balance to supporting documentation. Also, ensure future Recoveries transactions recorded in Momentum are adequately supported and documented.	Not quantified

Open Unimplemented Recommendations

Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost
95	OIG-19-01 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	Rec. No. 56: Require the program and grant officers who perform the grant close-out in Momentum to certify that all required grantee information has been received and reviewed; and any final notices or changes to grant funding have been communicated and accepted by grantees. The process should require a second-level of review before grants are closed-out. All supporting documents should also be made readily available for review.	Not quantified
96	OIG-19-01 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	Rec. No. 57: Adhere to the accounting definition and guidance issued by OMB and Treasury for recording Recoveries and updates CNCS's financial reporting policy accordingly.	Not quantified
97	OIG-19-01 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	Rec. No. 58: Reconcile the amounts reported in Other Liabilities to supporting documents to verify that Other Liabilities is supported by valid transactions and properly classified.	Not quantified
98	OIG-19-01 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	Rec. No. 59: Develop a financial reporting checklist to ensure completeness and recording of all transactions.	Not quantified
99	OIG-19-01 and 19-02 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	Rec. No. 60 (40): Develop a multi-year strategy to better strategically prioritize and allocate resources to address the new and continuing weaknesses identified and work towards automation, continuous monitoring and consistent application of controls.	Not quantified

Open Unimplemented Recommendations

Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost
100	<p>OIG-19-01 and 19-02 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements</p>	<p>Rec. No. 61 (41): Enforce the agency-wide information security program across the enterprise and improve performance monitoring to ensure controls are operating as intended at all facilities.</p> <p>Pending since FY 2017</p>	Not quantified
101	<p>OIG-19-01 and 19-02 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements</p>	<p>Rec. No. 62 (42): Strengthen and refine the process for communicating CNCS facility specific control deficiencies to CNCS facility personnel, and coordinate remediation of the control deficiencies.</p> <p>Pending since FY 2017</p>	Not quantified
102	<p>OIG-19-01 and 19-02 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements</p>	<p>Rec. No. 63 (43): 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.</p> <p>Pending since FY 2017</p>	Not quantified
103	<p>OIG-19-01 and 19-02 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements</p>	<p>Rec. No. 64 (44): Strengthen and refine the process for holding contractors accountable for remediation of control deficiencies in CNCS information systems.</p> <p>Pending since FY 2017</p>	Not quantified
104	<p>OIG-19-01 and 19-02 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements</p>	<p>Rec. No. 65 (45): Implement all detailed recommendations in the FY 2018 FISMA Evaluation report.</p> <p>Pending since FY 2017</p>	Not quantified

Open Unimplemented Recommendations

Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost
105	OIG-19-01 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	Rec. No. 66: Strengthen internal controls over the entire AR process cycle to ensure that AR transactions are properly supported, documented, and readily available for examination.	Not quantified
106	OIG-19-01 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	Rec. No. 67: Reconcile the AR subsidiary ledger to the general ledger monthly.	Not quantified
107	OIG-19-01 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	Rec. No. 68: Reevaluate the policies and procedures for calculating the allowance for doubtful accounts. Related policies and procedures should include: (a) CFO Office's staff's periodic review of the accounts receivable aging report, (b) assessment of the collectability of outstanding balances based on the age of the debt, collections attempted and received thus far and other information about the debtor and (c) determination for possible write-offs.	Not quantified
108	OIG-19-01 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	Rec. No. 69: Revise the Allowance for Doubtful Accounts methodology to be consistent with the Debt Management Policy.	Not quantified
109	OIG-19-01 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	Rec. No. 70: Track and revise collection efforts based on data analysis. A reasonable timeframe for writeoffs should be established for accounts receivable without any activity. Once an outstanding receivable is deemed uncollectible, it should be written off in accordance with management's established policy.	Not quantified

Open Unimplemented Recommendations

Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost
110	<p><i>OIG-19-03 Issued 3/1/2019 Fiscal Year 2018 Federal Information Security Modernization Act (FISMA) Evaluation of the Corporation for National and Community Service</i></p>	<p><i>Rec. No. 1: Ensure that OIT monitors and promptly installs patches and antivirus updates across the enterprise when they are available from the vendor. Enhancements should include: Pending since FY 2017</i></p>	Not quantified
	<p><i>OIG-19-03 Issued 3/1/2019 Fiscal Year 2018 Federal Information Security Modernization Act (FISMA) Evaluation of the Corporation for National and Community Service</i></p>	<p><i>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. (Modified Repeat) Pending since FY 2017</i></p>	Not quantified
	<p><i>OIG-19-03 Issued 3/1/2019 Fiscal Year 2018 Federal Information Security Modernization Act (FISMA) Evaluation of the Corporation for National and Community Service</i></p>	<p><i>Rec. No. 1(b): Ensure replacement of information system components when support for the components is no longer available from the developer, vendor or manufacturer. (Repeat) Pending since FY 2017</i></p>	Not quantified
	<p><i>OIG-19-03 Issued 3/1/2019 Fiscal Year 2018 Federal Information Security Modernization Act (FISMA) Evaluation of the Corporation for National and Community Service</i></p>	<p><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. (Modified Repeat) Pending since FY 2017</i></p>	Not quantified
	<p><i>OIG-19-03 Issued 3/1/2019 Fiscal Year 2018 Federal Information Security Modernization Act (FISMA) Evaluation of the Corporation for National and Community Service</i></p>	<p><i>Rec. No. 1(d): Enhance the inventory process to ensure all devices are properly identified and monitored. (Modified Repeat) Pending since FY 2017</i></p>	Not quantified

Open Unimplemented Recommendations

Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost
111	OIG-19-03 Issued 3/1/2019 Fiscal Year 2018 Federal Information Security Modernization Act (FISMA) Evaluation of the Corporation for National and Community Service	Rec. No. 2: Ensure that OIT evaluates if the internet connections at the Field Financial Management Center, National Civilian Community Corps Campuses, and State Office is sufficient to allow patches to be deployed to all devices within the defined risk based patch timeline in CNCS policy. If the internet connections are determined to be inadequate, develop and implement a plan to enhance the current internet connections.	Not quantified
112	<i>OIG-19-03 Issued 3/1/2019 Fiscal Year 2018 Federal Information Security Modernization Act (FISMA) Evaluation of the Corporation for National and Community Service</i>	<i>Rec. No. 4: Develop and document a comprehensive risk register at the mission and business process level. (Modified Repeat) Pending Since FY 2014</i>	Not quantified
113	OIG-19-03 Issued 3/1/2019 Fiscal Year 2018 Federal Information Security Modernization Act (FISMA) Evaluation of the Corporation for National and Community Service	Rec. No. 7: Perform an analysis of the IG FISMA Metrics related to the security function "Identify" and develop a multi-year strategy to include objective milestones, and resource commitments by the Executive Review Board which addresses the corrective actions necessary to show steady, measurable improvement towards an effective information security program	Not quantified
114	<i>OIG-19-03 Issued 3/1/2019 Fiscal Year 2018 Federal Information Security Modernization Act (FISMA) Evaluation of the Corporation for National and Community Service</i>	<i>Rec. No. 8: Ensure that standard baseline configurations for all platforms in the CNCS information technology environment are appropriately implemented, tested, and monitored for compliance with established CNCS security standards. This includes documenting approved deviations from the configuration baselines with business justifications.</i> <i>Pending since FY 2016</i>	Not quantified
115	<i>OIG-19-03 Issued 3/1/2019 Fiscal Year 2018 Federal Information Security Modernization Act (FISMA) Evaluation of the Corporation for National and Community Service</i>	<i>Rec. No. 11: Implement Personal Identification Verification multifactor authentication for local and network access for privileged users.</i> <i>Pending since FY 2017</i>	Not quantified

Open Unimplemented Recommendations			
Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost
116	OIG-19-03 Issued 3/1/2019 Fiscal Year 2018 Federal Information Security Modernization Act (FISMA) Evaluation of the Corporation for National and Community Service	Rec. No. 12: Implement Personal Identification Verification multifactor authentication for network access for non-privileged users. Pending since FY 2017	Not quantified
117	OIG-19-03 Issued 3/1/2019 Fiscal Year 2018 Federal Information Security Modernization Act (FISMA) Evaluation of the Corporation for National and Community Service	Rec. No. 21: Perform an analysis of the IG FISMA Metrics related to the security function "Protect" and develop a multi-year strategy to include objective milestones, and resource commitments by the Executive Review Board which addresses the corrective actions necessary to show steady, measurable improvement towards becoming an effective information security program.	Not quantified
118	OIG-19-03 Issued 3/1/2019 Fiscal Year 2018 Federal Information Security Modernization Act (FISMA) Evaluation of the Corporation for National and Community Service	Rec. No. 23: Perform an analysis of the IG FISMA Metrics related to the security function "Detect" and develop a multi-year strategy to include objective milestones, and resource commitments by the Executive Review Board which addresses the corrective actions necessary to show steady, measurable improvement towards becoming an effective information security program.	Not quantified
119	OIG-19-06 Issued 3/12/2019 Agreed-Upon Procedures (AUP) review of AmeriCorps grant funds to Serve Indiana	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.	\$96,736
120	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
121	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. 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.	\$18,761

Open Unimplemented Recommendations

Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost
122	<p>OIG-19-08 Issued 5/28/2019 Agreed-Upon Procedures for Corporation for National and Community Service Grants Awarded to the Serve Guam Commission</p>	<p>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.</p>	Not quantified
123	<p><i>OIG-19-04 Issued 6/3/2019 Performance Audit of the Corporation for National and Community Service's Compliance with the Improper Payments Elimination and Recovery Act of 2010 (IPERA) for Fiscal Year 2018</i></p>	<p><i>Rec. No. 1: Fully implement planned programmatic corrective actions and identify periodic reporting mechanisms to address the root causes of improper payments identified in the AmeriCorps, FGP, RSVP, and SCP grant programs.</i></p>	Not quantified
124	<p><i>OIG-19-04 Issued 6/3/2019 Performance Audit of the Corporation for National and Community Service's Compliance with the Improper Payments Elimination and Recovery Act of 2010 (IPERA) for Fiscal Year 2018</i></p>	<p><i>Rec. No. 2: Develop a step-by-step approach that contains specific milestones identifying target completion dates and responsible Office of the Chief Risk Officer (OCRO) program staff for each corrective action.</i></p>	Not quantified
125	<p>OIG-19-04 Issued 6/3/2019 Performance Audit of the Corporation for National and Community Service's Compliance with the Improper Payments Elimination and Recovery Act of 2010 (IPERA) for Fiscal Year 2018</p>	<p>Rec. No. 3: Determine the likelihood that it will publish improper payment rates of greater than ten percent in FY 2019; for those specific programs that most likely will not be compliant, CNCS should:</p>	Not quantified
	<p>OIG-19-04 Issued 6/3/2019 Performance Audit of the Corporation for National and Community Service's Compliance with the Improper Payments Elimination and Recovery Act of 2010 (IPERA) for Fiscal Year 2018</p>	<p>Rec. No. 3(a): Create and submit proposals to OMB during the next budget session and if applicable, exercise reprogramming or transfer authority to provide additional funding to meet the level determined by the Director of OMB;</p>	Not quantified

Open Unimplemented Recommendations

Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost
	<p>OIG-19-04 Issued 6/3/2019 Performance Audit of the Corporation for National and Community Service's Compliance with the Improper Payments Elimination and Recovery Act of 2010 (IPERA) for Fiscal Year 2018</p>	<p>Rec. No. 3(b): Submit reauthorization proposals for the program(s), or propose statutory changes to bring the program(s) into compliance.</p>	<p align="center">Not quantified</p>
<p align="center">126</p>	<p>OIG-19-04 Issued 6/3/2019 Performance Audit of the Corporation for National and Community Service's Compliance with the Improper Payments Elimination and Recovery Act of 2010 (IPERA) for Fiscal Year 2018</p>	<p>Rec. No. 4: Develop a detailed plan to report realistic reduction targets based on an evaluation of the root causes of improper payments identified in the FY 2018 IPERA testing and CNCS's planned corrective actions. The detailed plan should include establishing accountable parties in OCRO and the four grant programs tested for IPERA to achieve the reduction targets and should focus on the availability of staff to implement planned corrective actions. Further, CNCS should consider the potential effects of any guidance that CNCS publishes during FY 2019 regarding the IPERA testing process, planned updates to the statistical methodology and test plans for the FY 2019 IPERA program and whether it can reasonably justify the rationale used to establish the reduction target rates.</p>	<p align="center">Not quantified</p>
<p align="center">127</p>	<p>OIG-19-04 Issued 6/3/2019 Performance Audit of the Corporation for National and Community Service's Compliance with the Improper Payments Elimination and Recovery Act of 2010 (IPERA) for Fiscal Year 2018</p>	<p>Rec. No. 5: Update its sampling and estimation methodology to ensure that future improper payment estimates are complete and accurate.</p>	<p align="center">Not quantified</p>
<p align="center">128</p>	<p>OIG-19-04 Issued 6/3/2019 Performance Audit of the Corporation for National and Community Service's Compliance with the Improper Payments Elimination and Recovery Act of 2010 (IPERA) for Fiscal Year 2018</p>	<p>Rec. No. 6: Consult with OMB to determine whether its methodology appropriately considers all types of errors identified in the sample, particularly non-response and unmatched errors.</p>	<p align="center">Not quantified</p>

Open Unimplemented Recommendations

Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost
129	OIG-19-04 Issued 6/3/2019 Performance Audit of the Corporation for National and Community Service's Compliance with the Improper Payments Elimination and Recovery Act of 2010 (IPERA) for Fiscal Year 2018	Rec. No. 7: Implement a quality control process to ensure that it completely and accurately communicates the final testing results to the statisticians for inclusion in the statistical evaluation.	Not quantified
130	OIG-19-04 Issued 6/3/2019 Performance Audit of the Corporation for National and Community Service's Compliance with the Improper Payments Elimination and Recovery Act of 2010 (IPERA) for Fiscal Year 2018	Rec. No. 8: Require that personnel extract the sampled population from eGrants within a reasonable timeframe after the close of the reporting period under examination, if it continues to use the "FFR To" dates to identify its IPERA population. If CNCS decides not to continue using the "FFR To" dates to identify its population, it could consider extracting FFR data using the dates the grantees submitted the FFRs.	Not quantified
131	OIG-19-04 Issued 6/3/2019 Performance Audit of the Corporation for National and Community Service's Compliance with the Improper Payments Elimination and Recovery Act of 2010 (IPERA) for Fiscal Year 2018	Rec. No. 9: Strengthen supervision and oversight of the sample selection process to ensure that it appropriately considers all instances in which they did not consistently follow the statistical sampling and estimation methodology as part of its statistical evaluation of the improper payment estimate.	Not quantified
132	OIG-19-04 Issued 6/3/2019 Performance Audit of the Corporation for National and Community Service's Compliance with the Improper Payments Elimination and Recovery Act of 2010 (IPERA) for Fiscal Year 2018	Rec. No. 10: Implement a revised quality control process designed to verify that CNCS reviewers consistently and accurately select the appropriate sample transactions.	Not quantified
133	OIG-19-04 Issued 6/3/2019 Performance Audit of the Corporation for National and Community Service's Compliance with the Improper Payments Elimination and Recovery Act of 2010 (IPERA) for Fiscal Year 2018	Rec. No. 11: Update its current approach for extracting the IPERA FFR sample population as necessary to ensure that CNCS produces a complete FFR sample population. Specifically, the approach should require that CNCS documents the rationale used to determine which FFRs should be included in the IPERA sample population.	Not quantified

Open Unimplemented Recommendations

Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost
134	OIG-19-04 Issued 6/3/2019 Performance Audit of the Corporation for National and Community Service's Compliance with the Improper Payments Elimination and Recovery Act of 2010 (IPERA) for Fiscal Year 2018	Rec. No. 12: Update its test plan evaluation sheets to ensure that it addresses all allowability/eligibility criteria applicable to CNCS payments.	Not quantified
135	OIG-19-04 Issued 6/3/2019 Performance Audit of the Corporation for National and Community Service's Compliance with the Improper Payments Elimination and Recovery Act of 2010 (IPERA) for Fiscal Year 2018	Rec. No. 13: Verify that the amount of the member's/volunteer's living allowance or stipend payment was appropriate.	Not quantified
136	OIG-19-04 Issued 6/3/2019 Performance Audit of the Corporation for National and Community Service's Compliance with the Improper Payments Elimination and Recovery Act of 2010 (IPERA) for Fiscal Year 2018	Rec. No. 14: Document if and how the reviewers determined that the grantee searched the appropriate repositories for the state or vendor background checks that it performed on sampled members/staff.	Not quantified
137	OIG-19-04 Issued 6/3/2019 Performance Audit of the Corporation for National and Community Service's Compliance with the Improper Payments Elimination and Recovery Act of 2010 (IPERA) for Fiscal Year 2018	Rec. No. 15: Verify that sampled employees did not have a gap of more than 120 days between service periods in instances in which the grantee relied on background checks from prior service/employment years.	Not quantified
138	OIG-19-04 Issued 6/3/2019 Performance Audit of the Corporation for National and Community Service's Compliance with the Improper Payments Elimination and Recovery Act of 2010 (IPERA) for Fiscal Year 2018	Rec. No. 16: Examine documentation to ensure that the grantee verified the members'/ employees' identities using government-issued photo IDs.	Not quantified

Open Unimplemented Recommendations

Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost
139	OIG-19-04 Issued 6/3/2019 Performance Audit of the Corporation for National and Community Service's Compliance with the Improper Payments Elimination and Recovery Act of 2010 (IPERA) for Fiscal Year 2018	Rec. No. 17: Document how the reviewer determined that the grantee had appropriately calculated the transaction amount and allocated it to the grant.	Not quantified
140	<i>OIG-19-04 Issued 6/3/2019 Performance Audit of the Corporation for National and Community Service's Compliance with the Improper Payments Elimination and Recovery Act of 2010 (IPERA) for Fiscal Year 2018</i>	<i>Rec. No. 18: Update the mandatory training for all CNCS reviewers based on the latest test plans to ensure that all reviewers share a consistent testing methodology and documentation retention plans.</i>	Not quantified
141	<i>OIG-19-04 Issued 6/3/2019 Performance Audit of the Corporation for National and Community Service's Compliance with the Improper Payments Elimination and Recovery Act of 2010 (IPERA) for Fiscal Year 2018</i>	<i>Rec. No. 19: Implement controls that strengthen supervision and oversight to ensure that CNCS reviewers thoroughly, sufficiently, and adequately document all testing attributes and final conclusions and maintain adequate supporting documentation, justification, and rationales to support conclusions.</i>	Not quantified

**** Bold:** Recommendation is disagreed by CNCS.

**** Italicized :** Recommendation is repeated.

Appendix B

This chart lists recommendations from recently issued audit reports, the implementation of which are not yet due.

Recent Unimplemented Recommendations – Not Yet Due

Number	Report Title and Number	Recommendations	Dollar Value of Aggregate Potential Cost Savings
1	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. 1: Establish a formal process that provides the CEO with comprehensive information on the results of CNCS's internal control assessment, status of open material weaknesses and significant deficiencies from prior year's financial statement audits, and information on issues that could be reported as a significant deficiency or a material weakness in the current year's financial statement audit for consideration in preparing the CNCS assurance statement. This should also include the status of open recommendations from other audits that have a significant impact on CNCS's operations or financial reporting. (new)	Not quantified
2	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. 2: Provide training to CNCS officials participating in the entity-level control assessment to ensure that they have a full understanding of the internal control principles and how these principles relate to their operations. The training shall also address how the outstanding audit recommendations concerning their operations should be considered when assessing the entity-level controls. (new)	Not quantified
3	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. 3: Revise the CNCS Statement of Assurance Preparation and Submission Guidance (March 2019) to:	Not quantified
	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. 3(a): Require the functional offices to consider external and internal audits and investigations in identifying and reporting on control deficiencies.	Not quantified
	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. 3(b): Require the functional offices to identify the impact that the material weakness or significant deficiency has on the financial statements or on CNCS's operations in their assurance statements. (new)	Not quantified
4	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. 4: Revise the CNCS Financial Reporting Testing Plan to include verifying that the fluctuation analyses are conducted properly within the required thresholds. (new)	Not quantified
5	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. 5: Revise the FY 2019 CNCS Grants Financial Management Business Process Narrative to address the control gap concerning the verification of the Advances to Others balance accuracy. (new)	Not quantified
6	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. 6: Provide training to appropriate CNCS personnel regarding the purpose of the Data Quality Plan. (new)	Not quantified

Recent Unimplemented Recommendations – Not Yet Due

Number	Report Title and Number	Recommendations	Dollar Value of Aggregate Potential Cost Savings
7	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. 7: Update and maintain the Data Quality Plan in accordance with OMB Circular No. A-123, Appendix A, Management of Reporting and Data Integrity Risk (M-18-16, June 6, 2018), and subsequent amendments. (new)	Not quantified
8	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. 8: Update CNCS's Standard Operating Procedure: Statement on Standards for Attestation Engagements (SSAE) 18 Report Review to explain how CNCS will address the SSAE 18 audit reporting gaps for its external systems' service providers and establish time requirement for conducting the SSAE 18 report reviews. (new)	Not quantified
9	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. 9: Establish a process to maintain executed agreements with Federal trading partners and track all associated costs against the inter-agency agreements from inception until the agreement close-out. (new)	Not quantified
10	<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. 10: Develop comprehensive policies and procedures for the financial statements preparation process and related internal controls. The policies and procedures should address, among other subjects:</i>	Not quantified
	<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. 10(a): The process to determine and document CNCS's balance fluctuation expectations. Expectations should be documented based on a combination of internal and external operating factors, and program and financial relevant information available.</i>	Not quantified
	<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. 10(b): The materiality threshold used to determine significant balance fluctuations that require further research should be more conservative than that used by external auditors.</i>	Not quantified
	<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. 10(c) : Detailed process to research significant balance fluctuations. CNCS should research and explain all significant balance fluctuations at the account and transaction level. Maintain and have the supporting documentation readily available.</i>	Not quantified
	<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. 10(d): Research and retain supporting documents required for any identified account balance differences derived from its abnormal balance review or the tie point analysis.</i>	Not quantified

Recent Unimplemented Recommendations – Not Yet Due

Number	Report Title and Number	Recommendations	Dollar Value of Aggregate Potential Cost Savings
	<p><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></p>	<p><i>Rec. No. 10(e) : Address fatal and non-fatal Government-wide Treasury Account Symbol Trial Balance edit failures.</i></p>	<p align="center">Not quantified</p>
	<p><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></p>	<p><i>Rec. No. 10(f): Address all balance differences and retain supporting documentation of related research.</i></p>	<p align="center">Not quantified</p>
	<p><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></p>	<p><i>Rec. No. 10(g): Document and maintain support for all prior period adjustments and changes to Net Position accounts, Cumulative Result of Operations, and Unexpended Appropriations. (repeat)</i></p>	<p align="center">Not quantified</p>
<p align="center">11</p>	<p><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></p>	<p><i>Rec. No. 11: Monitor outstanding balances resulting from financial system configuration issues and fix these issues prior to data migration to the future shared service provider (Department of Treasury’s Administrative Resource Center) in FY 2021. While waiting to transition, CNCS should strengthen its current trial balance review including tie-point analysis and review of abnormal balances. (modified repeat)</i></p>	<p align="center">Not quantified</p>
<p align="center">12</p>	<p><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></p>	<p><i>Rec. No. 12: Coordinate with the future shared service provider to ensure that its accounting platform is compatible with CNCS’s operations and the type of accounting transactions that the CNCS process. (new)</i></p>	<p align="center">Not quantified</p>
<p align="center">13</p>	<p><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></p>	<p><i>Rec. No. 13: Develop a plan to clean up CNCS’s balances prior to migration to the shared service provider’s system (Department of Treasury’s Administrative Resource Center). The plan should include coordination with the future service provider to review CNCS balances in detail to ensure they are properly supported and can be mapped into the Administrative Resource Center’s platform. Maintain all documentation regarding meeting minutes and any mapping of account balances developed as part of the migration effort. (new)</i></p>	<p align="center">Not quantified</p>
<p align="center">14</p>	<p><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></p>	<p><i>Rec. No. 14: Complete its efforts to be fully compliant with the Office of Management and Budget Circular No. A-11, Preparing, Submitting, and Executing the Budget. (repeat)</i></p>	<p align="center">Not quantified</p>
<p align="center">15</p>	<p><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></p>	<p><i>Rec. No. 15: Provide mandatory training to CNCS accounting staff on the proper use of object class, sub general ledger accounts, and document/transaction types on all obligation and expense transactions. (repeat)</i></p>	<p align="center">Not quantified</p>

Recent Unimplemented Recommendations – Not Yet Due

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16	<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. 16: Validate and ensure standard vouchers/journal vouchers are properly supported, documented, and are readily available for examination. (modified repeat)</p>	<p>Not quantified</p>
17	<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. 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)</p>	<p>Not quantified</p>
18	<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. 18: Develop and implement policies and procedures for the standard vouchers/journal vouchers (SV/JV) process that include:</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. 18(a): Tracking the sequence of SVs/JVs for completeness;</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. 18(b): Appropriate use of SVs/JVs;</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. 18(c) : Determining and maintaining relevant documentation to support each SV/JV;</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. 18(d): Use of specific and accurate SV/JV descriptions; and</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. 18(e) : Timely review and approval of SVs/JVs for accuracy and propriety. (modified repeat)</p>	<p>Not quantified</p>

Recent Unimplemented Recommendations – Not Yet Due

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19	<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. 19: Finalize its research to establish the amount to capitalize for tenant improvement costs and retain proper documentation of the research. While the research is ongoing, CNCS should disclose non-GAAP accounting and the impact on the financial statements. (modified repeat)</p>	Not quantified
20	<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. 20: Evaluate CNCS’s compliance with all sections of OMB Circular No. A-136, Financial Reporting Requirements, including preparing comparative financial statements and notes to comply with the financial reporting framework for federal government agencies. (modified repeat)</p>	Not quantified
21	<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. 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. (new)</p>	Not quantified
22	<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. 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. (new)</p>	Not quantified
23	<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>	Not quantified
	<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>	Not quantified
	<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>	Not quantified
	<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>	Not quantified

Recent Unimplemented Recommendations – Not Yet Due

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	<p><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></p>	<p><i>Rec. No. 23(d): Compare estimates with subsequent results to assess the reliability of the assumptions and data used to develop estimates.</i></p>	<p align="center">Not quantified</p>
<p align="center">24</p>	<p><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></p>	<p><i>Rec. No. 24: Document and implement policies and procedures to include the following:</i></p>	<p align="center">Not quantified</p>
	<p><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></p>	<p><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></p>	<p align="center">Not quantified</p>
	<p><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></p>	<p><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></p>	<p align="center">Not quantified</p>
	<p><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></p>	<p><i>Rec. No. 24(c) : Review obligation amounts to ensure amounts accurately reflect the status of the obligation;</i></p>	<p align="center">Not quantified</p>
	<p><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></p>	<p><i>Rec. No. 24(d): Review obligations to verify that amounts, timeframe (i.e., grant dates are correctly reflected in the obligation);</i></p>	<p align="center">Not quantified</p>
	<p><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></p>	<p><i>Rec. No. 24(e) : Ensure obligations are sufficiently supported (i.e., by documentary evidence); and</i></p>	<p align="center">Not quantified</p>
	<p><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></p>	<p><i>Rec. No. 24(f): Perform complete reconciliations of all outstanding obligations monthly, and ensure any discrepancies identified are promptly researched and resolved. (repeat)</i></p>	<p align="center">Not quantified</p>

Recent Unimplemented Recommendations – Not Yet Due

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25	<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. 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)</p>	Not quantified
26	<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. 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:</p>	Not quantified
	<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. 26(a): Train, mentor, and work to retain qualified employees;</p>	Not quantified
	<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. 26(b): Cross-train employees so that knowledge of the model will reside with multiple staff rather than with one person; and</p>	Not quantified
	<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. 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)</p>	Not quantified
27	<p>OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements</p>	<p>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:</p>	Not quantified
	<p>OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements</p>	<p>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;</p>	Not quantified
	<p>OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements</p>	<p>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;</p>	Not quantified
	<p>OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements</p>	<p>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 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</p>	Not quantified

Recent Unimplemented Recommendations – Not Yet Due

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	<p>OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements</p>	<p>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)</p>	<p align="center">Not quantified</p>
<p align="center">28</p>	<p>OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements</p>	<p>Rec. No. 28: Revise and implement policies and procedures for the grant accrual methodology so that:</p>	<p align="center">Not quantified</p>
	<p>OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements</p>	<p>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;</p>	<p align="center">Not quantified</p>
	<p>OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements</p>	<p>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)</p>	<p align="center">Not quantified</p>
<p align="center">29</p>	<p>OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements</p>	<p>Rec. No. 29: Develop a process to validate grant advances, incurred but not reported and payable estimates. Such validation should be performed for all program elements included in the estimation process and over a few years to show a trend of the estimates. Unusual fluctuations, if any, should be investigated and the research conclusions documented. (modified repeat)</p>	<p align="center">Not quantified</p>
<p align="center">30</p>	<p>OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements</p>	<p>Rec. No. 30: Centralize the storage of all procurement documents in contract files and maintain them electronically. (repeat)</p>	<p align="center">Not quantified</p>
<p align="center">31</p>	<p>OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements</p>	<p>Rec. No. 31: Strengthen internal control to ensure procurement documents are properly approved and retained. (repeat)</p>	<p align="center">Not quantified</p>
<p align="center">32</p>	<p>OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements</p>	<p>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)</p>	<p align="center">Not quantified</p>
<p align="center">33</p>	<p>OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements</p>	<p>Rec. No. 33: Research, resolve and document the disposition of any abnormal undelivered orders transactions/balances. (repeat)</p>	<p align="center">Not quantified</p>
<p align="center">34</p>	<p>OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements</p>	<p>Rec. No. 34: Correct the financial system's posting logic to ensure all future transactions are recorded properly in accordance with United States Standard General Ledger. (repeat)</p>	<p align="center">Not quantified</p>

Recent Unimplemented Recommendations – Not Yet Due			
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35	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. 35: Document the accounts payable accrual methodology to include the recognition and reporting of the incurred but not reported. The methodology should also document key controls related to review and approval process of the accrual estimation; materiality and how it is applied; reviewing, approving, and recording of invoices prior to processing payments; inputs to be used in the validation; consideration of payment types; and the basis for including or excluding typical factors in estimating accruals, such as period of performance, type of contract, billing patterns, and others. (modified repeat)	Not quantified
36	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. 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:	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. 36(a): Subsequent activities against the amount estimated to determine the level of precision in the estimation;	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. 36(b): Trend the validation results and adjust the incurred but not reported estimation process to address any recurring significant fluctuations; and	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. 36(c) : Update the incurred but not reported estimation process as necessary to reflect changes in payment patterns. (repeat)	Not quantified
37	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 that, in the aggregate, identified misstatements would not rise to a level that will significantly impact management's assertions on the financial statements. (new)	Not quantified
38	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. (new)	Not quantified
39	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. 39: Analyze contractor-developed software costs that were expensed but not capitalized in accordance with accounting standards. (repeat)	Not quantified
40	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. 40: Update CNCS policy to recognize and record capitalized costs in the period incurred. (repeat)	Not quantified
41	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. (new)	Not quantified
42	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. 42: Review the GMM contract status to ensure proper and timely deobligation of any remaining unliquidated obligations that are no longer needed. (new)	Not quantified

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43	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. 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 the inception to completion. The results of the analysis should be documented and made readily available. (new)	Not quantified
44	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. 44: Establish and implement periodic training on capitalization accounting standard, and CNCS Capitalization Policy for accounting, program, Office of Facility Support Services, and information technology staff. (new)	Not quantified
45	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. 45: Develop and perform a periodic analysis of expenses incurred, e.g., software-in-development costs and repairs and maintenance, to determine if they meet the capitalization requirements and conduct any follow up to ensure costs are properly capitalized. (new)	Not quantified
46	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. (new)	Not quantified
47	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)	Not quantified
48	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)	Not quantified
49	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)	Not quantified
50	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. 50: Update the CNCS transaction code posting logic for recording grant expenditures to comply with the United States Standard General Ledger guidance. (repeat)	Not quantified
51	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. 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)	Not quantified

Recent Unimplemented Recommendations – Not Yet Due

Number	Report Title and Number	Recommendations	Dollar Value of Aggregate Potential Cost Savings
52	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. 52: Revise its OMB Circular No. A-123 internal control program testing to include a review of contract modifications. (new)	Not quantified
53	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. 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)	Not quantified
54	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. 54: Determine the cause for the travel cost recovery difference to ascertain what corrective action is needed and to prevent issues from recurring. (new)	Not quantified
55	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. 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. (new)	Not quantified
56	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. 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)	Not quantified
57	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. 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)	Not quantified
58	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. 58: Develop a multi-year strategy to better strategically prioritize and allocate resources to address the new and continuing weaknesses identified and work towards automation, continuous monitoring and consistent application of controls. (repeat)	Not quantified
59	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. 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)	Not quantified
60	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. 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)	Not quantified
61	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. 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)	Not quantified

Recent Unimplemented Recommendations – Not Yet Due			
Number	Report Title and Number	Recommendations	Dollar Value of Aggregate Potential Cost Savings
62	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. 62: Strengthen and refine the process for holding contractors accountable for remediation of control deficiencies in CNCS information systems. (repeat)	Not quantified
63	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. 63: Implement all detailed recommendations in the FY 2019 FISMA Evaluation report. (repeat)	Not quantified
64	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. 64: Reconcile the Accounts Receivable subsidiary ledger to the general ledger monthly. (repeat)	Not quantified
65	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. 65: Reevaluate the policies and procedures for calculating the allowance for doubtful accounts. Related policies and procedures should include:	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. 65(a): CFO Office's staff's periodic review of the accounts receivable aging report, (repeat)	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. 65(b): Assessment of the collectability of outstanding balances based on the age of the debt, collections attempted and received thus far and other information about the debtor (repeat)	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. 65(c) : Determination for possible write-offs. (repeat)	Not quantified
66	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. 66: Revise the Allowance for Doubtful Accounts methodology to be consistent with the Debt Management Policy. (repeat)	Not quantified
67	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. 67: Develop a process and proactively monitor and follow-up on delinquent accounts receivables. Document any procedures performed and results reached as part of the follow-up process. (new)	Not quantified
68	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. 68: Track and revise collection efforts based on data analysis to understand vendor payment characteristics. A reasonable timeframe for write-offs should be established for accounts receivable without any activity. Once an outstanding receivable is deemed uncollectible, it should be written off in accordance with management's established policy. (repeat)	Not quantified
69	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. 69: Establish a documented process between accounting and the Office of Chief Risk Officer (OCRO) to ensure that key controls related to the Accounts Receivable cycle are properly identified and implemented. These key controls should be considered for testing as part of OCRO's annual internal control assessments. (new)	Not quantified

Recent Unimplemented Recommendations – Not Yet Due

Number	Report Title and Number	Recommendations	Dollar Value of Aggregate Potential Cost Savings
70	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. 70: Develop, implement and document procedures to identify all CNCS grantees that are required to submit single audit reports with their due dates. (new)	Not quantified
71	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. 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, and what corrective action has been taken to prevent a report submission delay in future. (new)	Not quantified
72	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. (new)	Not quantified
73	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. (new)	Not quantified
74	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. (new)	Not quantified
75	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. (new)	Not quantified
76	OIG-20-05 Issued 11-14-2019 Fiscal Year 19, Quarter 1 DATA Act Submission	Rec. No. 1: Complete and finalize its Data Quality Plan. (Repeat)	Not quantified
77	OIG-20-05 Issued 11-14-2019 Fiscal Year 19, Quarter 1 DATA Act Submission	Rec. No. 2: Revise the CNCS DATA Act Business Process Guide to:	Not quantified
	OIG-20-05 Issued 11-14-2019 Fiscal Year 19, Quarter 1 DATA Act Submission	Rec. No. 2(a): Develop, implement, and maintain a CNCS Data Quality Plan (New);	Not quantified
	OIG-20-05 Issued 11-14-2019 Fiscal Year 19, Quarter 1 DATA Act Submission	Rec. No. 2(b): Include a control process for documenting the basis for the Senior Accountable Official’s certification, which includes addressing all differences between the files (Modified Repeat);	Not quantified
	OIG-20-05 Issued 11-14-2019 Fiscal Year 19, Quarter 1 DATA Act Submission	Rec. No. 2(c) : Implement a control process to complete and document the data inventory, data mapping, and establishing data validation controls for the required DATA Act Schema and supporting data elements (Repeat);	Not quantified

Recent Unimplemented Recommendations – Not Yet Due			
Number	Report Title and Number	Recommendations	Dollar Value of Aggregate Potential Cost Savings
	OIG-20-05 Issued 11-14-2019 Fiscal Year 19, Quarter 1 DATA Act Submission	Rec. No. 2(d): Clearly identify the parties responsible for each data file and to indicate how the responsible parties will (Modified Repeat): • Research and resolve validation or reconciling errors between data files prior to submission; • Research and resolve DATA Broker errors and warnings before submitting the DATA Act files; • Document the corrective actions taken to resolve all identified errors and warnings, and • Develop and document corrective action plans for any unresolved error or warning detailing the reasons for the unimplemented correction and monitor such corrective actions to completion.	Not quantified
	OIG-20-05 Issued 11-14-2019 Fiscal Year 19, Quarter 1 DATA Act Submission	Rec. No. 2(e) : Develop, document, and implement a process to ensure that de-obligations of grants with canceled funds are reported to FABS when they occur and not when they are administratively closed out (New).	Not quantified
	OIG-20-05 Issued 11-14-2019 Fiscal Year 19, Quarter 1 DATA Act Submission	Rec. No. 2(f) : Establish and implement internal controls procedures to (New): • Verify quarterly that the SQL is compiling the data correctly for the data submission, and • Establish change controls over the SQL to ensure that only necessary and authorized changes are made to the SQL.	Not quantified
78	OIG-20-05 Issued 11-14-2019 Fiscal Year 19, Quarter 1 DATA Act Submission	Rec. No. 3: Work with its third-party consulting contractor to update transaction processing in Momentum to ensure that Program Activity Name and Program Activity Code are properly captured at the transactional level (Repeat).	Not quantified
79	OIG-20-05 Issued 11-14-2019 Fiscal Year 19, Quarter 1 DATA Act Submission	Rec. No. 4: Establish a written process that includes validating the required Program Activity Name and Program Activity Code data fields reported in File B against the source system prior to its submission to the DATA broker (Modified Repeat).	Not quantified
80	OIG-20-05 Issued 11-14-2019 Fiscal Year 19, Quarter 1 DATA Act Submission	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 (New).	Not quantified
81	OIG-20-05 Issued 11-14-2019 Fiscal Year 19, Quarter 1 DATA Act Submission	Rec. No. 6: Review the SQL used to prepare the grant award details (D2 File) for submission and ensure that it pulls the Non-Federal Funding Amount based on the information in the Notice of Grant Award, which is the obligation award document. Such action should also ensure that the Total Funding Amount is correct (New).	Not quantified
82	OIG-20-05 Issued 11-14-2019 Fiscal Year 19, Quarter 1 DATA Act Submission	Rec. No. 7: Coordinate with the point of contact for the new shared services provider to (New):	Not quantified
	OIG-20-05 Issued 11-14-2019 Fiscal Year 19, Quarter 1 DATA Act Submission	Rec. No. 7(a): Ensure that the required 57 data elements, where applicable, are mapped and the source of the data elements are identified within the source systems, and	Not quantified
	OIG-20-05 Issued 11-14-2019 Fiscal Year 19, Quarter 1 DATA Act Submission	Rec. No. 7(b): Establish controls over the compilation of the data files to prevent any unauthorized changes.	Not quantified
83	OIG-20-06 Issued 11-15-2019 Audit of Corporation for National and Community Service AmeriCorps Grant Awarded to St. Bernard Project	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.	\$25,641
84	OIG-20-06 Issued 11-15-2019 Audit of Corporation for National and Community Service AmeriCorps Grant Awarded to St. Bernard Project	Rec. No. 2: Require SBP to update and implement its policies and procedures to ensure that:	Not quantified
	OIG-20-06 Issued 11-15-2019 Audit of Corporation for National and Community Service AmeriCorps Grant Awarded to St. Bernard Project	Rec. No. 2(a): General ledger entries reconcile to the payroll registers;	Not quantified
	OIG-20-06 Issued 11-15-2019 Audit of Corporation for National and Community Service AmeriCorps Grant Awarded to St. Bernard Project	Rec. No. 2(b): Payroll registers are supported by properly completed timesheets; and	Not quantified
	OIG-20-06 Issued 11-15-2019 Audit of Corporation for National and Community Service AmeriCorps Grant Awarded to St. Bernard Project	Rec. No. 2(c) : Timesheets are properly approved and maintained.	Not quantified

Recent Unimplemented Recommendations – Not Yet Due

Number	Report Title and Number	Recommendations	Dollar Value of Aggregate Potential Cost Savings
85	OIG-20-06 Issued 11-15-2019 Audit of Corporation for National and Community Service AmeriCorps Grant Awarded to St. Bernard Project	Rec. No. 4: Require SBP to strengthen and implement its policies and procedures to ensure that:	Not quantified
	OIG-20-06 Issued 11-15-2019 Audit of Corporation for National and Community Service AmeriCorps Grant Awarded to St. Bernard Project	Rec. No. 4(a) : Employee criminal history checks are completed timely and adequately documented;	Not quantified
	OIG-20-06 Issued 11-15-2019 Audit of Corporation for National and Community Service AmeriCorps Grant Awarded to St. Bernard Project	Rec. No. 4(b) : Employees complete all required self-certifications including those regarding murder convictions.	Not quantified
86	OIG-20-06 Issued 11-15-2019 Audit of Corporation for National and Community Service AmeriCorps Grant Awarded to St. Bernard Project	Rec. No. 5: Require SBP to implement policies and procedures to ensure it complies with Federal regulations relating to NSCHC, specifically procedures to ensure that all required checks are returned within a reasonable period of time.	Not quantified
87	OIG-20-06 Issued 11-15-2019 Audit of Corporation for National and Community Service AmeriCorps Grant Awarded to St. Bernard Project	Rec. No. 7: Require SBP to update and implement its policies and procedures to include:	Not quantified
	OIG-20-06 Issued 11-15-2019 Audit of Corporation for National and Community Service AmeriCorps Grant Awarded to St. Bernard Project	Rec. No. 7(a): Adequate documentation of expenses;	Not quantified
	OIG-20-06 Issued 11-15-2019 Audit of Corporation for National and Community Service AmeriCorps Grant Awarded to St. Bernard Project	Rec. No. 7(b): Proper approval of expenses	Not quantified
	OIG-20-06 Issued 11-15-2019 Audit of Corporation for National and Community Service AmeriCorps Grant Awarded to St. Bernard Project	Rec. No. 7(c) : Adequate review for unallowable costs.	Not quantified
88	OIG-20-06 Issued 11-15-2019 Audit of Corporation for National and Community Service AmeriCorps Grant Awarded to St. Bernard Project	Rec. No. 8: Require SBP to update and implement its policies and procedures to require maintenance of adequate documentation of its procurement actions to demonstrate compliance with Federal requirements.	Not quantified
89	OIG-20-06 Issued 11-15-2019 Audit of Corporation for National and Community Service AmeriCorps Grant Awarded to St. Bernard Project	Rec. No. 9: Require SBP to develop and implement policies and procedures to segregate Federal expenditures and match costs in the general ledger, to ensure the accounting system is complete, current and accurate.	Not quantified
90	OIG-20-06 Issued 11-15-2019 Audit of Corporation for National and Community Service AmeriCorps Grant Awarded to St. Bernard Project	Rec. No. 10: Require SBP to develop and implement policies and procedures to ensure the expenditures reported on its FFR reports are current through the report date, regardless of the amount of cash drawn and received.	Not quantified
91	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 installs 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 Evaluation of The Corporation for National and Community Service	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

Recent Unimplemented Recommendations – Not Yet Due

Number	Report Title and Number	Recommendations	Dollar Value of Aggregate Potential Cost Savings
	<p>OIG-20-03 Issued 01/24/2020 Fiscal Year 2019 Federal Information Security Modernization Act Evaluation of The Corporation for National and Community Service</p>	<p>Rec. No. 1(b) : Replacement of information system components when support for the components is no longer available from the developer, vendor or manufacturer.</p>	<p>Not quantified</p>
	<p>OIG-20-03 Issued 01/24/2020 Fiscal Year 2019 Federal Information Security Modernization Act Evaluation of The Corporation for National and Community Service</p>	<p>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.</p>	<p>Not quantified</p>
	<p>OIG-20-03 Issued 01/24/2020 Fiscal Year 2019 Federal Information Security Modernization Act Evaluation of The Corporation for National and Community Service</p>	<p>Rec. No. 1(d) : Enhance the inventory process to ensure all devices are properly identified and monitored.</p>	<p>Not quantified</p>
<p>92</p>	<p>OIG-20-03 Issued 01/24/2020 Fiscal Year 2019 Federal Information Security Modernization Act Evaluation of The Corporation for National and Community Service</p>	<p>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 CNCS policy. If the internet connections are determined to be inadequate, develop and implement a plan to enhance the current internet connections.</p>	<p>Not quantified</p>
<p>93</p>	<p>OIG-20-03 Issued 01/24/2020 Fiscal Year 2019 Federal Information Security Modernization Act Evaluation of The Corporation for National and Community Service</p>	<p>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.</p>	<p>Not quantified</p>
<p>94</p>	<p>OIG-20-03 Issued 01/24/2020 Fiscal Year 2019 Federal Information Security Modernization Act Evaluation of The Corporation for National and Community Service</p>	<p>Rec. No. 5: Develop and implement a written process to ensure RemedyForce tickets are completed at the time the inventory is updated</p>	<p>Not quantified</p>
<p>95</p>	<p>OIG-20-03 Issued 01/24/2020 Fiscal Year 2019 Federal Information Security Modernization Act Evaluation of The Corporation for National and Community Service</p>	<p>Rec. No. 6: Develop and implement a written process to perform periodic reconciliations between CMDB and the FasseTrack system.</p>	<p>Not quantified</p>
<p>96</p>	<p>OIG-20-03 Issued 01/24/2020 Fiscal Year 2019 Federal Information Security Modernization Act Evaluation of The Corporation for National and Community Service</p>	<p>Rec. No. 7: Perform and document analysis to determine the feasibility of completely automating the inventory management process.</p>	<p>Not quantified</p>
<p>97</p>	<p>OIG-20-03 Issued 01/24/2020 Fiscal Year 2019 Federal Information Security Modernization Act Evaluation of The Corporation for National and Community Service</p>	<p>Rec. No. 8: Continue the current effort to complete a comprehensive risk register at the mission and business process level. Pending since 2018</p>	<p>Not quantified</p>
<p>98</p>	<p>OIG-20-03 Issued 01/24/2020 Fiscal Year 2019 Federal Information Security Modernization Act Evaluation of The Corporation for National and Community Service</p>	<p>Rec. No. 9: Perform an analysis of the IG FISMA Metrics related to the security function "Identify" and develop a multi-year strategy to include objective milestones and resource commitments by the Executive Review Board, which addresses the corrective actions necessary to show steady, measurable improvement towards an effective information security program. Pending since 2018</p>	<p>Not quantified</p>

Recent Unimplemented Recommendations – Not Yet Due

Number	Report Title and Number	Recommendations	Dollar Value of Aggregate Potential Cost Savings
99	<p>OIG-20-03 Issued 01/24/2020 Fiscal Year 2019 Federal Information Security Modernization Act Evaluation of The Corporation for National and Community Service</p>	<p>Rec. No. 10: Establish and document standard baseline configurations for all platforms in the CNCS information technology environment and ensure these standard baseline configurations are appropriately implemented, tested, and monitored for compliance with established CNCS security standards. This includes documenting approved deviations from the configuration baselines with business justifications.</p> <p>Pending since 2018</p>	Not quantified
100	<p>OIG-20-03 Issued 01/24/2020 Fiscal Year 2019 Federal Information Security Modernization Act Evaluation of The Corporation for National and Community Service</p>	<p>Rec. No. 11: Implement Personal Identification Verification multifactor authentication for local and network access for privileged users to all workstations and servers.</p> <p>Pending since 2018</p>	Not quantified
101	<p>OIG-20-03 Issued 01/24/2020 Fiscal Year 2019 Federal Information Security Modernization Act Evaluation of The Corporation for National and Community Service</p>	<p>Rec. No. 12: Complete the implementation of Personal Identification Verification multifactor authentication for network access for all non-privileged users by upgrading all users to Microsoft Windows 10 workstations and enforcing logon with a Personal Identification Verification card.</p> <p>Pending since 2018</p>	Not quantified
102	<p>OIG-20-03 Issued 01/24/2020 Fiscal Year 2019 Federal Information Security Modernization Act Evaluation of The Corporation for National and Community Service</p>	<p>Rec. No. 13: Develop and implement a written process for the Director of Infrastructure to monitor the employee separation process to ensure CNCS policy is followed for disabling system accounts within one working day following separated employees' termination and disabled network accounts of separated individuals are removed from the Active Directory My AmeriCorps Staff Portal Organizational Unit.</p>	Not quantified
103	<p>OIG-20-03 Issued 01/24/2020 Fiscal Year 2019 Federal Information Security Modernization Act Evaluation of The Corporation for National and Community Service</p>	<p>Rec. No. 14: Enhance information systems to automatically disable user accounts after 30 days of inactivity in accordance with CNCS policy. This includes monitoring automated scripts to validate accounts are disabled properly.</p>	Not quantified
104	<p>OIG-20-03 Issued 01/24/2020 Fiscal Year 2019 Federal Information Security Modernization Act Evaluation of The Corporation for National and Community Service</p>	<p>Rec. No. 16: Develop and Implement a written process that ensures all CNCS information system passwords are changed at the frequency specified in applicable CNCS policy or the System Security Plan.</p>	Not quantified
105	<p>OIG-20-03 Issued 01/24/2020 Fiscal Year 2019 Federal Information Security Modernization Act Evaluation of The Corporation for National and Community Service</p>	<p>Rec. No. 18: Complete background investigations in accordance with the developed schedule based on prioritization of higher-level risk.</p>	Not quantified
106	<p>OIG-20-03 Issued 01/24/2020 Fiscal Year 2019 Federal Information Security Modernization Act Evaluation of The Corporation for National and Community Service</p>	<p>Rec. No. 19: Develop and implement a written process to ensure that Contracting Officer's Representatives are aware of their roles and responsibilities related to contractor background investigations. The process should require Contracting Officer's Representatives regularly provide the Office of Human Capital a list of names of contractors, who require background investigations, and their associated companies.</p>	Not quantified
107	<p>OIG-20-03 Issued 01/24/2020 Fiscal Year 2019 Federal Information Security Modernization Act Evaluation of The Corporation for National and Community Service</p>	<p>Rec. No. 20: Develop and implement a written process to ensure the Office of Human Capital completes background investigations for all contractors.</p>	Not quantified
108	<p>OIG-20-03 Issued 01/24/2020 Fiscal Year 2019 Federal Information Security Modernization Act Evaluation of The Corporation for National and Community Service</p>	<p>Rec. No. 21: Assess the NCCC campus member credentialing process and mechanism to ensure compliance with CNCS personnel security policy for badging.</p>	Not quantified
109	<p>OIG-20-03 Issued 01/24/2020 Fiscal Year 2019 Federal Information Security Modernization Act Evaluation of The Corporation for National and Community Service</p>	<p>Rec. No. 22: Document and implement a policy to minimize personally identifiable information on the physical access and identification badges utilized for NCCC Pacific Region Campus members.</p>	Not quantified

Recent Unimplemented Recommendations – Not Yet Due

Number	Report Title and Number	Recommendations	Dollar Value of Aggregate Potential Cost Savings
110	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. 23: Physically or mechanically disable the networking capability of the laptop used for member badging at the NCCC Pacific Region Campus.	Not quantified
111	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. 24: Periodically provide training for the NCCC campus personnel on the data retention and disposal requirements.	Not quantified
112	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. 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.	Not quantified
113	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. 28: Secure the networking infrastructure located at the NCCC Southwest Region Campus in a locked room or cage	Not quantified
114	<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. 29: Perform an analysis of the IG FISMA Metrics related to the security function "Protect" and develop a multi-year strategy to include objective milestones, and resource commitments by the Executive Review Board, which addresses the corrective actions necessary to show steady, measurable improvement towards becoming an effective information security program. Pending since 2018</i>	Not quantified
115	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. 30: Develop and implement a written process to review and analyze the wireless network logs at the NCCC Pacific and Southwest Regional Campuses.	Not quantified
116	<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. 31: Perform an analysis of the IG FISMA Metrics related to the security function "Detect" and develop a multi-year strategy to include objective milestones, and resource commitments by the Executive Review Board, which addresses the corrective actions necessary to show steady, measurable improvement towards becoming an effective information security program. Repeat</i>	Not quantified

**** Bold:** Recommendation is disagreed by CNCS.

**** Italicized :** Recommendation is repeated.

Corporation Response



AMERICORPS' RESPONSE
to the
OIG SEMIANNUAL REPORT 20-02 AND
REPORT ON FINAL ACTION



AmeriCorps¹ is pleased to share its response to the Office of Inspector General's (OIG) Semiannual Report (SAR) covering the second half of Fiscal Year (FY) 2020 (SAR 20-02).

AmeriCorps appreciates the OIG's acknowledgement of our achievements ranging from reorganizing our grant management and monitoring structure, roles, and processes to migrating to shared services for key accounting, procurement, and travel functions. These were significant initiatives for our agency. While there remains more work to do, our accomplishments reflect our steadfast focus and dedication to improving processes across the agency.

These changes, along with the following progress made on other elements of our agency's Transformation and Sustainability Plan, position AmeriCorps for the future:

- Our recent transition of key accounting, procurement, and travel functions to the Department of Treasury's shared service platform allows us to leverage their expertise and modern technology, eliminate single points of failure, and decrease costly technology investments and upgrades. With these capabilities, AmeriCorps staff can now shift from transactional to strategic work with a stronger focus on our core mission. In the next year, we will similarly transition several key human resources functions to Treasury's shared services.
- AmeriCorps is committed to reducing barriers to access to our resources and engaging people in service. Research showed us that our multiple brand names and visual identities were confusing and difficult to understand. The agency's new brands - AmeriCorps and AmeriCorps Seniors - will reduce the number of our visual identities from 15 to two. This change will enable us to tell a more unified story of service and enhance awareness of our opportunities for people, organizations, and communities across the country.
- Our new grants management roles and structure improve clarity and accountability across functions. We are now better positioned to serve our customers by: equipping our field staff to offer the full menu of our programs to meet community challenges; providing more consistent levels of service as a result of more balanced workloads across geographies; and retaining more positions to support our customers by avoiding the significant cost increases we were facing to maintain small offices across the country.
- Our new Office of Monitoring addresses structural weaknesses in our grant oversight by separating those who review grant applications and provide oversight and technical support to grantees from those who test grants for compliance. Our new organizational structure centralizes accountability and creates a center of expertise for monitoring strategy, systems, execution, and reporting.
- We remain focused on streamlining and improving grantmaking processes. For example, the agency created a new process for collecting and analyzing grantees' operational and financial information as part of the application pre-award risk

¹ AmeriCorps is the operating name of the Corporation for National and Community Service.

assessment. The new process streamlines the work and syncs to the agency's risk model factors. As another example, the agency addressed its long-standing challenge with closing grants in a timely manner by employing a comprehensive effort to close expired grants. This process reduced expired, un-closed grants by 47 percent and identified a number of efficiencies that have been incorporated into ongoing closeout activities.

- We have prioritized hiring experienced staff and continue to make significant investments in training and development across the agency. For example, all of the staff hired in our new grant management structure have relevant experience in philanthropy, the nonprofit sector, and grants administration. In fact, more than 2/3 of external hires in our Office of Regional Operations have direct experience administering AmeriCorps grant awards and projects. Additionally, all new and retained staff in our new grant structure have participated in a standardized onboarding and training program that did not previously exist.

Our commitment to a highly-proficient workforce is also evident in our recent contract with a training provider that now offers all AmeriCorps staff the opportunity to pursue a certificate in financial grant management. Previously, this opportunity was only available to a select number of colleagues each year. As an added data point, fifty percent of our regional operations managers have already completed Federal Supervisors Training with the remaining half slated to complete the training by Q3 of FY21. We believe these accomplishments, coupled with the stronger career ladders created by our new regional office structure, set us on the path to sustain an experienced and strategic workforce.

- We are continuing to address the deficiencies identified in our financial audit that will not be resolved by our shift to shared service systems. We are grateful for the Inspector General's continued partnership as we implement our transition to shared services as well as work to resolve these other deficiencies. The Inspector General's establishment of an audit/performance review that postponed key activities this year has enabled us to concentrate on our migration to shared services as well as on resolving these other deficiencies.
- We continue to focus on reducing our programs' improper payment rates, which are driven predominantly by national criminal history check (NSCHC) requirements. In recent years, AmeriCorps made a third-party service available to all grantees and encouraged use of the vendor to help them conduct compliant NSCHCs. A preliminary analysis showed that grantees' use of the service resolved 88 percent of NSCHC-related improper payments.

Continuing to Deliver Our Core Mission

AmeriCorps empowers an ecosystem dedicated to the betterment of communities, and now more than ever, the service of our members and volunteers is needed. We remain steadfast in our goal to enhance operations to ensure this critical work continues, including important support for COVID-19 response and recovery.

Since the COVID-19 pandemic began, AmeriCorps has quickly pivoted to provide maximum flexibility for grantees to modify their program models and service activities to keep members and volunteers serving safely. As of November 11, 2020, our impact reports indicate more than 21,400 AmeriCorps members and AmeriCorps Seniors volunteers assisted an estimated 4.4 million people specifically in response to COVID-19. These members and volunteers have conducted more than 725,000 wellness checks, provided more than 10 million meals, collected and distributed more than 56.5 million pounds of food, and supervised more than 24,000 volunteers who have served nearly 778,000 hours thus far.

Over the course of the pandemic, AmeriCorps and our grantees have shifted to a new way of providing service that keeps people safe, while providing critical resources across the country. Some of our accomplishments from this reporting period include the following:

- As the severity of the COVID-19 pandemic grew and the agency's understanding evolved, AmeriCorps' Disaster Services Unit (DSU) rapidly created and implemented a survey of national service programs actively responding to the crisis. This data collection tool has been integral to a comprehensive response effort.

To ensure sufficient capacity for responding, the DSU also developed a comprehensive virtual training for new AmeriCorps Disaster Response Teams (A-DRTs) and new members or staff of established A-DRTs to provide foundational training for FEMA Mission Assignments. This training placed a priority on pandemic safety and positioned the agency to respond to an extremely active hurricane season despite the challenges brought on by COVID-19. AmeriCorps has managed five FEMA Mission Assignments in disaster-impacted communities - continuing to deploy where it's needed most.

- We provided several avenues of support for AmeriCorps and AmeriCorps Seniors grantees, both as part of our usual business operations and to help navigate what safe volunteering looks like during COVID-19.
 - We awarded 971 program and planning grants through our AmeriCorps State and National program, totaling an investment of \$450,113,814. Some of this funding provided support to State Service Commissions aiding state emergency management officials, developing new program models, and mobilizing members and volunteers to support testing sites, donation warehouses, food banks, and call centers. Additionally, in July of 2020, we awarded \$141,715,844 in AmeriCorps Seniors RSVP grant funds to more than 620 grantees across the country and opened our FY21 AmeriCorps Seniors RSVP Competition. In January 2021, we will announce the AmeriCorps Seniors RSVP awards for 938 open Geographic Service Areas.

- Our agency leveraged flexibilities under the CARES Act that provided needed relief to our programs. Specifically, this act enabled us to do the following in response to the COVID-19 pandemic:
 - Waive matching resource requirements for AmeriCorps Seniors and State and National grantees unable to raise their match due to the pandemic.
 - Allow grantees from our State and National program to receive fixed-amount awards to access their full federal funding based on member enrollment.
 - Reduce the threshold for AmeriCorps members to earn an education award from 100 percent completion of their service to 50 percent if completion was impacted by COVID-19.

- Due to the required shelter-in-place orders issued by many communities, we made a temporary allowance available to over 31,200 eligible volunteers serving with the AmeriCorps Seniors Foster Grandparent and Senior Companion programs. This helped ensure these volunteers remain on program rolls, ready to support their communities once they are able to fully re-engage in their service. We also developed a “Pathway to Service” guide that outlines virtual service options for older adults and provided information about external resources to support them with things like technology assistance and broadband access.

- Through our AmeriCorps VISTA program, we launched a new food security initiative to create a comprehensive and collaborative approach to hunger statewide. The four new grants through this program total \$2 million to support approximately 75 new AmeriCorps members in New Hampshire, Maine, Ohio, and Texas to combat the growing hunger crisis. All four states will be part of a case study run by our Office of Research and Evaluation to measure our impact.

- To further inform how we strengthen communities and our members’ service experience, we recently completed the first year of a three-year impact evaluation of the AmeriCorps NCCC program. This study, consisting of three sub-studies, is intended to identify how participation in NCCC promotes leadership qualities and skills among AmeriCorps members and empowers the communities in which they serve. We expect the full findings of this study in fall 2023.
 - Additionally, to enhance the quality of service for AmeriCorps members in NCCC, we developed and delivered a comprehensive behavioral health framework to better equip staff and members to address mental and behavioral health. This included creating standardized training and resources around education, prevention, risk reduction, and crisis intervention.

Enhancing Our Operations and Maximizing Accountability

AmeriCorps has undergone significant change and made strides in many aspects of our operations over the last two and a half years. Many of the changes we have made address historical issues the OIG references in its Semi-Annual Report cover letter and previous Management Challenges report. These include:

- We support the OIG's efforts to root out fraud. Our new, dedicated Office of Monitoring and new monitoring framework – whose activities are now informed by a more robust risk model – are trained and better positioned to recognize potential concealment behaviors, helping our agency detect and prevent fraud. AmeriCorps is now finishing its first round of monitoring activity in our new structure and framework, and we look forward to working with the OIG to continually calibrate and improve the risk model that directs where we focus our monitoring activity.
- We have streamlined business processes, including how we capture grant applicants' relevant organizational and financial information. With some of these processes now fully digital, we have centralized data collection and eliminated the need to maintain paper-based documents.

No doubt, we still have more work to do and further improvements to achieve. For example, we agree with the OIG's concerns about the agency's antiquated grants management system and service member management system. Modernizing these types of systems is difficult in an austere funding environment. We look forward to receiving feedback from the OIG in their upcoming Management Challenges Report and to considering suggestions relevant to our current operating model.

OIG Report 20-07: Audit of Social Innovation Fund Grant to Youthprise

AmeriCorps continues to focus on oversight of its grants to ensure prudent stewardship of federal funds. We are currently following our standard audit resolution processes to address the findings and recommendations in the OIG's audit of Youthprise (Report 20-07) to meet our Management Decision due on March 31, 2021. Additionally, AmeriCorps appreciates the OIG's concurrence with our assessment that certain recommendations concerning Youthprise's subrecipient monitoring can be closed, as Youthprise no longer receives AmeriCorps funding. AmeriCorps and the OIG agree that the closed recommendations are appropriate for implementation if Youthprise receives AmeriCorps funding in the future.

Multiple AmeriCorps offices are currently developing new processes to ensure that audit findings better inform the Office of Chief Risk Officer's grantee risk assessment framework. Our audit resolution and monitoring staff are also working closely on a streamlined referral and communication process. Standardizing cross-unit information sharing practices will enhance AmeriCorps' ability to identify potential issues, provide training and technical assistance to grantees, and effectively address instances of noncompliance.

Suspension & Debarment

AmeriCorps and our OIG share an interest in appropriately using suspensions and debarments in cases where federal interests require protection from individuals and organizations that cannot be trusted to administer federal funds. While AmeriCorps does not always agree with OIG conclusions in its suspension and debarment recommendations, we seriously consider the information presented by the OIG and take action as appropriate.

Inspector General Independence & Proposed Regulation Changes

AmeriCorps is committed to providing the OIG with accurate and complete information in a timely manner. AmeriCorps agrees with the OIG that recent changes have improved the processes and communications between AmeriCorps officials and OIG representatives. At the conclusion of the current National Service Criminal History Check rulemaking process, AmeriCorps looks forward to providing the OIG with the full record of the technical assistance it received from the Federal Bureau of Investigation. While the rulemaking process is ongoing, AmeriCorps is carefully reviewing the relevant feedback the agency has received, including from the OIG.

The OIG has fully exercised its obligations under the IG Act to provide AmeriCorps with its recommendations for these regulations. Our limited disagreement with the OIG is over whether the IG Act compels AmeriCorps to allow the OIG to provide contrasting views to the comments, recommendations, and technical assistance that AmeriCorps has received from the other federal agencies on an on-going rulemaking. While respecting the OIG's unique role, AmeriCorps does not believe that the Inspector General is a fully involved participant in AmeriCorps' internal management deliberative processes. However, AmeriCorps looks forward to working with the OIG to further enhance communication and response processes to improve our working relationship.

Open & Unimplemented Recommendations

AmeriCorps has appreciated the OIG's continued communication and collaboration to address open audit findings and unimplemented recommendations. The OIG currently reports 141 open and unimplemented recommendations. Of these recommendations, AmeriCorps considers 79 percent, or 110 recommendations, to be open and unimplemented and 21 percent, or 31 recommendations, to be closed and unimplemented. Recommendations categorized by AmeriCorps as closed and unimplemented are identified as such in line with the OMB Circular A-50 criteria of audit resolution.

The agency acknowledges that all 69 outstanding financial statement audit recommendations are open and unimplemented. As reflected in the OIG's report, these recommendations make up nearly half, or 49 percent, of all open and unimplemented recommendations. We

expect resolution for the vast majority of these recommendations to be completed by FY22, with some being resolved in FY21 as a result of our transition to shared services.

AmeriCorps is conducting a current-state analysis of open financial statement audit findings and unimplemented recommendations that will be addressed by the migration to ARC shared services, updating an initial evaluation conducted in collaboration with ARC in January 2020. We look forward to working closely with the OIG throughout FY21 to complete audit resolution for these recommendations and intend to provide a more detailed update in our next Semi-Annual Report to Congress (SAR 21-01) response in May 2021.

AUDIT TABLES SECTION

TABLE I

FINAL ACTION TAKEN ON AUDIT, INSPECTION, AND EVALUATION REPORTS

(For the Period April 1, 2020 through September 30, 2020)

	Number of <u>Reports</u>	Disallowed <u>Costs</u>
A. Reports for which final action had not been taken by the commencement of the reporting period	4	-
B. Reports for which management decisions were made during the reporting period	1	\$59,573
C. Reports for which final action was taken during the reporting period	1	\$14,282
1. Recoveries ¹		
(a) Collections and offsets		\$96,361
(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	4	-

¹ Recoveries can include audits for which final action was taken in prior reporting periods.

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

(For the Period April 1, 2020 through September 30, 2020)

	<u>Number of</u> <u>Audit Reports</u>	<u>Dollar</u> <u>Value</u>
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	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.	2	-

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 April 1, 2020 through September 30, 2020)

The agency is not overdue on any reports where action has been taken but not completed.

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