



CORPORATION FOR NATIONAL & COMMUNITY SERVICE

OFFICE OF INSPECTOR GENERAL



Protecting the Integrity of National Service

Semiannual Report To Congress

October 1, 2019 - March 31, 2020

About the Corporation for National and Community Service

The Corporation for National and Community Service (CNCS or the Corporation) 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 FY 2020, the Corporation is investing 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 first six months of Fiscal Year (FY) 2020. It is being transmitted to the Corporation's Chief Executive Officer, Board of Directors, and Members of Congress.

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Deborah J. Jeffrey
Inspector General

Message from the Inspector General

Extraordinary times call for extraordinary measures. Our results for the first half of FY 2020 demonstrate our readiness to tackle these novel challenges. CNCS-OIG is working hard every day to strengthen national service.

First, our Audit staff has worked closely with CNCS's new Chief Operating Officer and its Acting Chief Financial Officer to support and oversee the Corporation's transition to shared services for back-office operations, including accounting and financial management. Outsourcing these crucial functions will bring a level of rigor, consistency, and timeliness to CNCS's business operations. Improvement is needed because, for the third year in a row, independent auditors were unable to render an opinion validating the FY 2019 financial results reported for CNCS and the National Service Trust, where they found pervasive weaknesses. CNCS has prioritized the move to shared services, which will become effective in early FY 2021 because it offers the most efficient way to address the deficiencies identified in successive audits.

We concur with CNCS's decision to focus its limited resources on a successful transition to shared services. In support, CNCS-OIG has agreed to defer audit of CNCS's financial statements until FY 2021. While unprecedented for a civilian agency, our approach is in the public interest. CNCS has acknowledged that it will not resolve the deficiencies in time for audit this year. To ensure transparency and accountability, CNCS will present its FY 2020 results as unaudited and will state publicly in its FY 2020 Annual Management Report that, if a financial statement audit were conducted, the results would be substantially the same as in FY 2019: a disclaimer of opinion, repetition of the nine material weaknesses and substantially all of the recommendations unimplemented. Forgoing the audit this year will enable CNCS's financial and accounting staff to devote the necessary attention to preparing for the scheduled migration to shared services. This represents the shortest and clearest path forward to stronger financial management, a goal that we share with CNCS.

Second, our recent focus on enforcement continues apace. As of this writing, we have nine cases accepted by United States Attorney's Offices throughout the country, two on the cusp of substantial Civil False Claims Act settlements, with additional cases being prepared for referral. Our objective is not only to recover misused funds, but to ensure accountability, protect Federal programs through the enhanced use of government-wide suspension and debarment, and educate the grantee community about the risks and consequences of dishonesty, mismanagement, and inattention by grantee senior leadership. To that end, our auditors and

investigators provide training to grantees and to CNCS's new field staff on how to recognize these problems and what to do when they are discovered.

Third, the emergency environment in which we currently operate heightens the risk that fraud and misconduct may go undetected, particularly while CNCS modifies its grant management and monitoring processes. CNCS-OIG is undertaking proactive investigations, using data analytics to identify fraud at its earliest stages, and pursuing these matters jointly with state officials, other OIGs, and United States Attorney's Offices. Further, we are exploring ways to bring to CNCS the lessons learned by the IG community from prior national emergencies and are working with other OIGs to develop leading practices to protect federal funds from fraud, waste, and abuse. We are offering real-time substantive feedback on improving grant terms and conditions and engaging with CNCS on other robust measures to reduce fraud and waste.

Our office has adapted seamlessly to mandatory telework, and our team's commitment to providing effective, independent and timely oversight remains strong. I am also pleased to say that CNCS's leaders have been deeply engaged in responding to the current emergency, updating grantees and participants daily, redirecting resources to meet urgent needs, focusing on safety and health, and planning for a resurgence of national service when existing restrictions can be relaxed.

National service can emerge from this crisis stronger, more efficient, and more effective. We share with CNCS the goal of making that a reality.

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 program operations of the Corporation. Its responsibilities include the required audits of the annual financial statements, the review of CNCS's compliance with the Federal Information Security Modernization Act (FISMA) cybersecurity requirements, and the Digital Accountability and Transparency Act of 2014 (DATA Act) and government-wide improper payment mandates. The Audit Section also audits individual grants, contracts, and cooperative agreements funded by CNCS, 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 reports pertaining to the Corporation's FY 2019 financial statements, cybersecurity, DATA Act, government travel card program, and one grantee. The Section also began work on the FY 2019 Improper Payments Elimination and Recovery Act of 2010 (IPERA) and discussions with CNCS on the future review of CNCS's internal control program and corrective actions to address long-standing National Service Trust's audit issues. We have six grant audits and evaluations in progress.

The Audit Section continues to work with CNCS management to address unimplemented recommendations from previous reports, with a focus on the weaknesses that led to the financial statement disclaimers of audit opinion since FY 2017. We are pleased to report that our effective collaboration with CNCS management resulted in the timely resolution of recommendations and questioned costs from our grant audits issued during this Semiannual Report period.

Highlights of audit work completed during this reporting period

Repeated Material Weaknesses and Significant Deficiencies Require Auditors to Disclaim Opinion on FY 2019 Financial Statements of CNCS and National Service Trust (Report 20-01 and 20-02)

For the third year in a row, an independent audit of CNCS's consolidated Fiscal Year 2019 financial statements resulted in a disclaimer of opinion. CNCS cured none of the ten material weaknesses and two significant deficiencies from the prior year audit. Three of the material weaknesses and one significant deficiency were first identified in the FY 2017 audit.

In short, the auditors were unable to validate CNCS's financial statements. CNCS was unable to support some of its largest transactions and liabilities. The financial statements published by CNCS likely contain widespread material errors and should not be relied upon.

Among the key audit results:

- **Disclaimer of Opinion:** CNCS was unable to provide adequate evidence to support a significant number of transactions and account balances due to inadequate processes and controls and incomplete records. The independent auditors were unable to obtain appropriate audit evidence to provide a basis for an audit opinion. In addition, CNCS did not provide the documentation necessary for the auditors to assess the accuracy and completeness of key year-end balances.

- **Material weaknesses and significant deficiencies** in CNCS’s internal control over financial reporting included:
 - Material Weaknesses:
 - Internal Controls Program: The system of internal controls failed to identify numerous and pervasive material weaknesses that the auditors found in financial reporting and specific material line items on the financial statements;
 - Financial System and Reporting: CNCS’s financial reporting was hindered by limitations in its financial system and the timing and difficulties arising from insufficient accounting staff and inadequate internal controls;
 - Trust Obligations and Liability Model: There were inconsistencies between the assumptions used and how those assumptions were applied in the estimation of the Trust obligations and liabilities. The revised Trust model used to establish CNCS’s largest liability included calculation errors and inadequate quality controls, which significantly impaired the accuracy of the reported liability;
 - Grants Accrual Payable and Advances: CNCS understated its accrued grant expenses and liabilities by at least \$23.3 million as of June 30, 2019, because it excluded “incurred but not reported” costs. It has not validated the method used to calculate the estimate as reasonable;
 - Undelivered Orders and Accounts Payable – Procurement: CNCS’s methodology for accruing accounts payable was flawed. In addition, it did not have sufficient internal controls to ensure the accuracy of obligated balances or to de-obligate stale and invalid obligations related to contracts and purchase orders;
 - Property and Equipment: CNCS did not timely capitalize and failed to support its Software-in-Development and tenant improvement amortization costs, including a write-off of \$33.8 million for an unsuccessful software development project;
 - Undelivered Orders – Grants: Auditors found significant unexplained disparities between CNCS’s accounting records and its grant records regarding grant expenditures and grant award amounts;
 - Recoveries of Prior Year Obligations: CNCS was unable to provide any documentation to support more than half of the sampled transactions; and
 - Other Liabilities: CNCS was unable to provide any supporting documentation for approximately \$2.4 million reported as of June 30, 2019.

- Significant Deficiencies:
 - Information Technology Security Controls: Auditors found new and recurring weaknesses in the information security program with respect to configuration management, access control, and security management; and
 - Accounts Receivable and Allowance for Doubtful Accounts: CNCS did not follow its Debt Management Policy by writing off Accounts Receivable items delinquent for two years or more.
- **An instance of noncompliance with provisions of laws and regulations** with respect to Single Audits, which could have a direct and material effect on financial statement accounts and disclosures. CNCS did not adequately monitor the effectiveness of and did not fully develop performance metrics to track the CNCS single audit monitoring process.

The audit report made 75 recommendations to CNCS, including immediate corrective actions to address pervasive material weaknesses and significant deficiencies.

In response, CNCS stated that it has “invested significant time and effort ... responding to previous audit recommendations” and “continues to demonstrate its commitment to improving financial management reporting and operations.” Stating that CNCS “partially concurs with the conditions and recommendations in the report,” CNCS did not respond to specific findings. The sole exception concerns the National Service Trust, where CNCS’s response reflects a misunderstanding of the auditors’ concern, which CNCS-OIG will remedy. Finally, CNCS noted that it will be migrating to shared services for accounting at the beginning of FY 2021 and “will incorporate [the auditors’] recommendations where appropriate.”

Future Outlook

CNCS has made a strategic decision to outsource its financial and accounting systems (as well as its travel, procurement, and human capital functions) to a shared services platform maintained by the Department of Treasury. This priority, which CNCS believes is the most efficient way to address many (though not all) of the findings and recommendations in prior financial statement audits, will require substantial resources from CNCS’s accounting and financial management professionals for the balance of FY 2020. The migration is expected to take place at the beginning of FY 2021.

CNCS-OIG agrees that the move to shared services is in CNCS’s best interests and first recommended such an approach in our [FY 2017 Management Challenges](#) report. We look forward to the increased reliability and rigor that shared services are expected to produce. While the change will not resolve all of the longstanding weaknesses in accounting and financial management at CNCS, we believe that it offers the best prospect to quickly improve the quality and consistency of CNCS’s accounting and financial reporting.

Due to resource constraints and limited bandwidth, CNCS would not be able to complete the preparations necessary to migrate to shared services while simultaneously implementing the corrective actions recommended in the FY 2019 financial statement audit and its predecessors. As a result, most of the findings of last year's financial statement audits will remain unresolved in FY 2020. Specifically, CNCS has acknowledged that full-scope financial statement audits of CNCS and the National Service Trust in FY 2020 would produce the same results as the FY 2019 audits: a disclaimer of the audit opinion, nine material weaknesses, and substantially the same findings and recommendations. In addition, CNCS has advised that its CEO expects to issue a statement of "no assurance" as to financial reporting/financial management in connection with CNCS's FY 2020 financial statements, which we agree is correct under the current circumstances.

CNCS and CNCS-OIG have been collaborating to develop an alternative approach to the FY 2020 financial statement audits that is appropriate to this exceptional situation. Our common goal is to enable CNCS to devote its resources to the important shared services migration while maintaining transparency and accountability at CNCS. CNCS's candid acknowledgment that it must defer responding to most of the prior-year audit findings and that the audit results would be unchanged from last year makes it superfluous to conduct financial statement audits in FY 2020. CNCS and CNCS-OIG have agreed that CNCS will report its FY 2020 financial statements and the accompanying footnotes as "unaudited" and will acknowledge in the Annual Management Report (AMR) that, if CNCS-OIG were to audit CNCS and the Trust in FY 2020, the results would be substantially the same as in FY 2019.

This approach will enable CNCS to concentrate on the transition to shared services, without diverting resources necessary to produce financial information that it knows in advance would not satisfy the auditors. Instead of a full-scope financial statement audit, CNCS-OIG expects to conduct a performance audit to evaluate CNCS's progress in remediating prior material weaknesses regarding its Trust liability model and internal control program. CNCS's timelines, however, mean that the performance audit will not be completed in time for inclusion in the AMR.

CNCS'S Cybersecurity Continues to Be Ineffective (Report 20-03)

Auditors evaluated the effectiveness of CNCS's information security program in accordance with the Federal Information Security Modernization Act of 2014 (FISMA), Office of Management and Budget requirements, and the National Institute of Standards and Technology guidance. The auditors' assessment was based on the government-wide objective metrics prescribed by the Department of Homeland Security (DHS), which evaluate information security programs on a maturity scale from Level 1 (*Ad Hoc*) to Level 5 (*Optimized*) in five security function areas and eight FISMA domains. To be considered effective, an agency's information security program must achieve an overall rating of Level 4 (*Managed and Measurable*) or above.

CNCS's information security program remains ineffective, and the Corporation has made little progress in maturing it since FYs 2017 and 2018. In comparing CNCS's maturity scores by the five

security functions for FY 2019 with those of FY 2017 and FY 2018, most of the maturity levels for the five security functions remain unchanged from the prior years. Since FY 2018, CNCS regressed in one of the function areas.

Table 1: Comparison of Maturity Ratings in FY 2017, FY 2018, and FY 2019 by Function

Security Function	Maturity Level by Function FY 2017	Maturity Level by Function FY 2018	Maturity Level by Function FY 2019
Identify	Defined (Level 2)	Defined (Level 2)	Defined (Level 2)
Protect	Defined (Level 2)	Defined (Level 2)	Managed and Measurable (Level 4) – <i>Calculated rating</i> Defined (Level 2) – <i>Assessed rating</i> ¹
Detect	Defined (Level 2)	Defined (Level 2)	Ad Hoc (Level 1)
Respond	Consistently Implemented (Level 3)	Consistently Implemented (Level 3)	Consistently Implemented (Level 3)
Recover	Defined (Level 2)	Consistently Implemented (Level 3)	Consistently Implemented (Level 3)
Overall	Not Effective	Not Effective	Not Effective

¹ CNCS scored a four-way tie for the domains in the Protect function, ranging from *Ad Hoc* in configuration management to *Managed and Measurable* in security training. Because the algorithm defaults to the higher rating in the event of a tie, it rated CNCS as *Managed and Measurable* for the entire Protect function. To mitigate such anomalies, IGs have the discretion to determine the overall effectiveness rating and the rating for each of the Cybersecurity Framework functions at the maturity level of their choosing and explain the rationale for their effectiveness ratings. Here, we assessed the Protect function’s maturity level as *Defined (Level 2)*, because CNCS’s good performance with respect to security training is outweighed by the severity of the control weaknesses in the other three domains: configuration management, identity and access management, and data protection and privacy. These control weaknesses leave CNCS’s systems vulnerable to unauthorized access, loss of personally identifiable information and disruption.

Table 2: IG Evaluation Maturity Levels

Maturity Level	Maturity Level Description
Level 1 (<i>Ad Hoc</i>)	Policies, procedures, and strategies are not formalized; activities are performed in an ad-hoc, reactive manner.
Level 2 (<i>Defined</i>)	Policies, procedures, and strategies are formalized and documented but not consistently implemented.
Level 3 (<i>Consistently Implemented</i>)	Policies, procedures, and strategies are consistently implemented, but quantitative and qualitative effectiveness measures are lacking.
Level 4 (<i>Managed and Measurable</i>)	Quantitative and qualitative measures on the effectiveness of policies, procedures, and strategies are collected across the organization and used to assess them and make necessary changes.
Level 5 (<i>Optimized</i>)	Policies, procedures, and strategies are fully institutionalized, repeatable, self-generating, consistently implemented, and regularly updated based on a changing threat and technology landscape and business/mission needs.

Our report offered 33 recommendations (22 new, 3 modified, and 8 repeats), which, if implemented, will assist CNCS in addressing challenges in its development of a mature and effective information security program.

Also, we again recommended that CNCS complete a strategic analysis of the government-wide metrics and the weaknesses identified in this evaluation and develop a multi-year approach designed to realize steady, measurable improvements in information security in each of the domains and security function areas. Implementing such a plan will require CNCS to allocate sufficient resources, including staffing, and to be accountable for interim milestones, to reach an overall effective rating.

DATA Act: More Work Required to Report Spending Data in Compliance with the Digital Accountability and Transparency Act of 2014. (Report 20-05)

The DATA Act requires Federal agencies to submit quarterly financial and award data for publication on USASpending.gov. The Office of Management and Budget and Department of Treasury established 57 data elements for use by agencies in reporting their financial and award information. The DATA Act also requires the OIG of each agency to audit a statistically valid sample to determine whether the agency’s reported data is correct and reliable. The OIG is required to report publicly on the completeness, accuracy, timeliness, and quality of the data elements sampled and the implementation and use of the government-wide financial data standards by the federal agency.

CNCS did not comply with the DATA Act requirements. The financial and award information that CNCS reported to USASpending.gov for the first quarter of FY 2019 was incomplete and contained errors. We continued to observe weaknesses in internal control that must be rectified to improve the quality of CNCS's data reporting and comply with the DATA Act requirements. CNCS management concurred with our recommendations to improve those internal control deficiencies.

Audit of Corporation for National and Community Service AmeriCorps Grant Awarded to St. Bernard Project (Report 20-06)

The audit of an AmeriCorps grant awarded directly from CNCS to the St. Bernard Project (SBP) to rebuild homes for disaster survivors identified questioned Federal costs of \$53,490, questioned match costs of \$51,246 and compliance findings. The audit covered costs claimed on the grant between April 1, 2016, and March 31, 2018. Most of the questioned costs were due to (1) inadequate payroll records, (2) untimely National Service Criminal History Checks, and (3) an unallowable fine paid with grant funds.

SBP concurred with most of the findings and questioned costs and began taking corrective actions. SBP implemented CNCS's approved vendor, Truescreen, to perform its criminal history checks. CNCS management concurred with the recommendations and stated it will resolve the questioned costs during audit resolution.

Risk Assessment of the Corporation for National and Community Service's Grant Closeout Process

The Grants Oversight and New Efficiency Act (GONE Act) requires the Inspector General of an agency that makes grants totaling more than \$500 million per year to conduct a risk assessment of the agency's grants closeout process and determine whether to conduct an in-depth audit or review.

We assessed the overall risk to CNCS of untimely grant closeouts as "high." Untimely grant closeout was identified as a material weakness in the FY 2019 financial statement audit. That audit found ten grants, representing nearly five percent of the sampled population, that were not timely closed out. The Uniform Grant Guidance requires that a grant be closed out no later than one year after receipt and acceptance of all required final reports. The noncompliant grants remained open for a period of one to three years after their scheduled closeout dates. As a result, CNCS did not deobligate \$6.1 million associated with these ten grants and therefore overstated its obligated balance, preventing those funds from being put to better use. We recommended that management strengthen the controls around the review of expired grant obligations.

CNCS's Office of Chief Risk Officer's (OCRO) internal control assessment noted similar issues, and its testing of a different sample found an even higher rate of untimely closeout. OCRO

determined that CNCS did not close seven grants—16 percent of the 45 grants they sampled—within one year after receipt and acceptance of the final financial and/or performance reports.

We have deferred a detailed audit or review of CNCS’s grant closeout process pending completion of CNCS’s current agency-wide reorganization of grants management, which may alter grant closeout practices and performance. We will continue to monitor the grant closeout process through the review of CNCS’s corrective actions relating to this material weakness and OCRO’s internal control assessment work. Depending on these results, and the status of CNCS’s new grant management process, we will decide whether an audit or review is needed in FY 2021.

Audit Section’s Outreach Activities

The Audit Section continues to participate actively in events that keep CNCS staff and the grantee community informed about CNCS-OIG’s initiatives and findings. On October 24, 2019, our auditors along with OIG investigators presented Fraud Awareness Training as part of CNCS’s Office of Regional Operations Start-Up Institute, training for its three new regional offices that opened in Fall 2019. Our auditors discussed the audit process and common accountability findings and highlighted key aspects of the Uniform Grant Guidance.

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 to offer suggestions and contributions to the Inspector General community:

- DATA Act Working Group;
- Quality Assurance Working Group;
- Grant Reform Working Group;
- Single Audit and Risk Management Framework Working Group;
- Financial Statements Audit Network; and
- Audit Peer Review Guide Revision Working Group.

CNCS-OIG auditors also participate in various audit forums or serve in leadership roles for professional organizations, such as:

- Federal Audit Executive Council;
- Single Audit Roundtable (sponsored by American Institute of Certified Public Accountants to discuss grant audit issues and best practices among Federal government and private-sector auditors); and
- Association of Government Accountants.



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 and Evaluation Reports Issued				
Report Number Issued	Report Name	Dollars Questioned	Dollars Unsupported	Funds Put To Better Use
20-01	Audit of the Corporation for National and Community Service's (CNCS) Fiscal Year 2019 Consolidated Financial Statements for Fiscal Year 2018	\$0	\$0	\$0
20-02	Audit of the Corporation for National and Community Service's Fiscal Year 2019 National Service Trust Fund Financial Statements	\$0	\$0	\$0
20-03	FY 2019 Federal Information Security Modernization Act Evaluation for the Corporation for National and Community Service	\$0	\$0	\$0
20-05	Audit of the Corporation for National and Community Service's Compliance under the Digital Accountability and Transparency Act of 2014, Fiscal Year 2019 Quarter 1 Submission	\$0	\$0	\$0
20-06	Audit of Corporation for National and Community Service AmeriCorps Grant Awarded to St. Bernard Project	\$53,490	\$53,294	\$0
TOTAL		\$53,490	\$53,294	\$0

II. Reports with Questioned Costs

Audit Reports with Questioned or Unsupported Costs				
Report Category		Number of Reports	Questioned Federal Costs	Unsupported Federal Costs
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 one of these matters and CNCS agreed to do so.</i></p>	2	\$788,682	\$744,958
B.	Reports issued during the reporting period	1	\$53,490	\$53,294
C.	Total Reports (A and B)	3	\$842,172	\$798,252
D.	Reports for which a management decision was made during the reporting period	2	\$64,953	\$54,924
	I. Value of disallowed costs		\$22,692	\$18,903
	II. Value of costs not disallowed	-	\$42,261	\$36,021
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	\$777,219	\$743,328
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.	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 one of these matters and CNCS agreed to do so.</i>	2	\$185,814
B.	Reports issued during the reporting period	0	\$0
C.	Total Reports (A and B)	1	\$185,814
D.	Reports for which a management decision was made during the reporting period	1	\$8,721
	I. Value of disallowed costs		\$8,721
	II. Value of costs not disallowed	-	\$0
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 this matter and CNCS agreed to do so.</i>	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

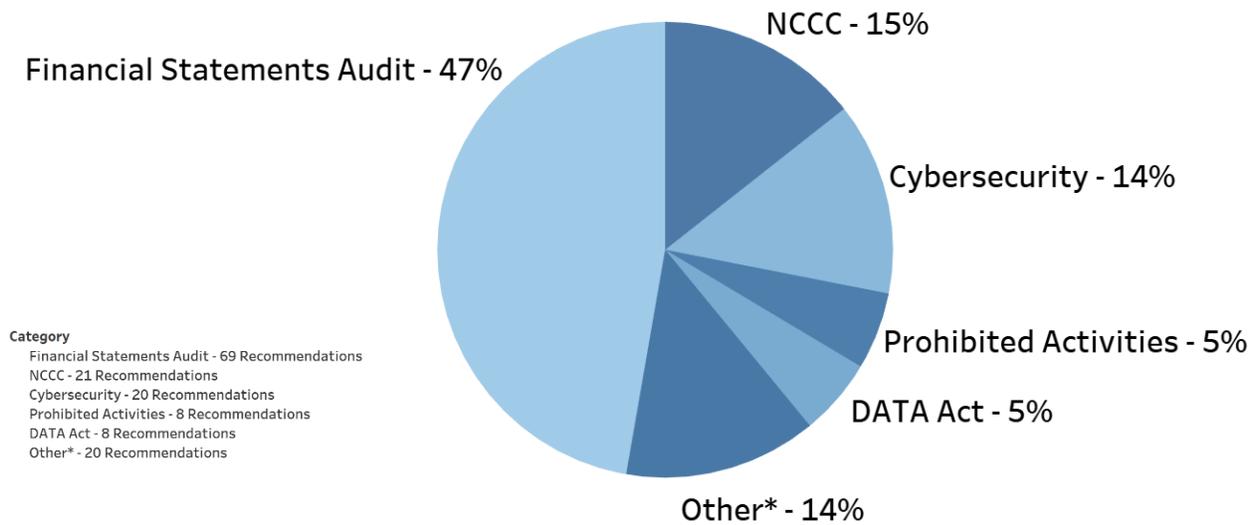
VI. Unimplemented Recommendations

As required by the Inspector General Act of 1978, as amended, we report all recommendations issued prior to this reporting period that remain unimplemented. For clarity, the unimplemented recommendations are divided into two appendices: Appendix A for those that are past due (more than one-year-old) and Appendix B for those that are not yet due.

During this semiannual reporting period, CNCS closed 16 overdue recommendations and 26 recommendations issued in FYs 2019 and 2020 that were not yet due. Strong communications have improved the resolution of issues identified by recent grant audits. CNCS's timely corrective actions and complete supporting documentation have allowed the audit team to close recent recommendations quickly.

CNCS has agreed to take corrective action for approximately 75 percent of the remaining overdue unimplemented recommendations and is working towards that goal.² CNCS estimates that the migration of accounting and financial management to a shared services platform should resolve the majority of the open recommendations from the FYs 2017 and 2018 Financial Statement Audits.

Overdue Unimplemented Recommendations by Subject Matter



*The Other Category includes the recommendations for the following: Grantee Audits, 5; Risk Management, 4; Procurement, 3; Criminal History Checks, 2; Compelling Personal Circumstances, 2; Grant Management System, 1; and Improper Payments, 1.

² Approximately 25 percent of overdue unimplemented recommendations reflect situations where CNCS does not concur with recommendations or CNCS-OIG does not agree that CNCS's actions are responsive to our recommendations.



Investigation Section

The Investigation Section is responsible for the detection and investigation of fraud, waste, and abuse in CNCS programs and operations. Investigators probe allegations of serious—sometimes criminal—misconduct involving CNCS employees, contractors and grant recipients that threaten the integrity of CNCS service initiatives. We refer criminal and civil matters, when substantiated, 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. 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 the first half of FY 2020, the Investigation Section initiated 30 investigations, closed 21 actions (7 of which resulted in findings and recommendations), recovered more than \$74,000, and identified more than \$17,000 in funds that could be put to better use. The 113 Hotline complaints received led to 25 investigations and 16 referrals to CNCS management; 62 complaints required no further action, with ten matters pending final action at the end of this reporting period. As of March 31, 2020, a U.S. Attorneys' Office (USAO) accepted one new case referral related to a civil matter, with more active cases on track for referral to USAOs in the next reporting period. Our agents continue to work with the Department of Justice on nine civil and criminal matters in referral, two of which are in the final stages of a civil settlement.

While CNCS-OIG vigorously pursues all allegations of fraud, waste, and abuse, our investigators 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 defrauds the public and misdirects Federal funds; and (3) theft of government funds for personal use. These fraudulent acts violate Federal criminal and civil statutes, and CNCS-OIG refers such matters for prosecution. Also, CNCS-OIG issues related referrals to CNCS for 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 protect its beneficiaries and taxpayer funds, CNCS's grant requirements unequivocally prescribe that CNCS 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. As a result, we have increased our educational outreach efforts to remind grantees of this requirement, and we will recommend that CNCS impose administrative remedies on grantees and subgrantees for failure to make such required reports to CNCS-OIG.

Highlights of investigative work completed during this reporting period

Grantee Employee Debarred for Falsification of Criminal History Checks

CNCS-OIG investigated allegations that an employee who worked on the AmeriCorps Program at Graceland University, Lamoni, IA, submitted a fraudulent National Sex Offender Public Website (NSOPW) check to CNCS. During the investigation, the employee admitted to fabricating the NSOPW check for one employee and falsifying the dates on NSOPW checks for two AmeriCorps members, in order to mislead CNCS that the NSOPW checks were compliant. The employee was

subsequently terminated. This case was referred to the United States Attorney's Office for the Southern District of Iowa for prosecution and was declined.

Agency/Administrative Actions

CNCS management concurred with CNCS-OIG's findings and disallowed nominal costs according to the sanction matrix related to the noncompliant NSOPW checks. CNCS also debarred the employee for two years. Case ID 2017-019

AmeriCorps Member Debarred for Falsification of Timesheets; Grantee Required to Repay Funds for Improper Education Awards

CNCS-OIG investigated allegations that a former AmeriCorps member in the Michigan College Access Network (MCAN), Lansing, MI, AmeriCorps Program submitted fraudulent timesheets. The investigation revealed the former member submitted multiple timesheets that falsely recorded service hours on holidays and other days when the service site was closed. The false hours allowed the former member to obtain a Segal Education Award to which the member was not entitled. The investigation also discovered questionable AmeriCorps service hours for five additional former members, three of whom received education awards based on the questionable hours. CNCS-OIG also discovered that MCAN conducted late criminal history checks for four employees.

CNCS-OIG recommended CNCS disallow the questionable service hours, recoup the improper education awards, assess MCAN's timekeeping procedures, and disallow funds associated with the late criminal history checks. CNCS-OIG also recommended the debarment of the former member who submitted multiple false timesheets. This case was referred to the United States Attorney's Office for the Western District of Michigan for prosecution and was declined.

Agency/Administrative Actions

CNCS management concurred with CNCS-OIG's findings and debarred the former member for two years. Also, CNCS disallowed the questionable service hours related to days the service site was closed, issued debt to MCAN for the improper education awards that had been used, and placed a permanent hold on the ones that remained unspent. The Michigan Community Service Commission (Commission), Lansing, MI, reviewed MCAN's timekeeping procedures and found MCAN now provides additional oversight and requires additional signatures on member timesheets. The Commission reviewed additional member timesheets and found some unallowable service activities; the disallowance of those hours did not affect those members' Education Awards. Case ID 2018-002

AmeriCorps Grantee Employee Debarred for Falsification of Criminal History Check

CNCS-OIG investigated allegations that a former AmeriCorps grantee employee at Easter Seals North Georgia (Easter Seals), Atlanta, GA, submitted a fraudulent National Sex Offender Public Website (NSOPW) check to CNCS. During the investigation, the employee admitted that she falsified the date on the NSOPW check and submitted the fabricated document to CNCS during its annual testing for improper payments.

Agency/Administrative Actions

CNCS management concurred with CNCS-OIG's findings and disallowed nominal costs according to the sanction matrix related to the noncompliant NSOPW check. CNCS also debarred the employee for two years. Case ID 2019-005

CNCS Declines to Adopt Best Practice to Prevent Payment of Duplicative Costs by Comparing Grant Budgets for Multiple Awards to the Same Grantee; CNCS Disallowed Funds for Excess Living Allowances Paid to AmeriCorps Members

While investigating allegations against Sunset Park Health Council (SPHC), Brooklyn, NY, that were ultimately unsubstantiated, CNCS-OIG discovered misconduct relating to two CNCS grants awarded to the Community Health Care Association of New York State (CHCANYS), New York, NY. CHCANYS operates at an SPHC location and was a subgrantee of the New York Commission on National and Community Service (NY Commission).

In its grant applications, CHCANYS proposed to charge 95 percent of an employee's time to one grant, while simultaneously charging 28 percent of his time to another CNCS grant. Taken together, the grant documents showed that CNCS would be reimbursing the grantee for 123 percent of the employee's labor. In other words, CNCS would be "reimbursing" CHCANYS for more costs than the grantee incurred and more services than it provided.

Because CNCS reviewed the grant budgets separately and did not compare them, it overlooked this red flag and approved the grant applications without discovering that they contemplated CNCS paying excessive costs. Further, CHCANYS did not require its staff to record the time that they worked on each grant.

In addition, CHCANYS allowed AmeriCorps members to terminate their terms of service several months early, as long as they served the 1,700 service hours necessary to qualify for an education award. After approving the early exits, CHCANYS increased the members' monthly living allowances to expend all of the funds granted for living allowances.

CNCS-OIG recommended CNCS: (1) implement controls to ensure that CNCS does not award multiple grants that together fund more than 100 percent of an employee's time; (2) ensure that staff record and charge their time based on the actual labor provided, rather than the hours budgeted; (3) review staff salary charged to these grants to ensure they were not overcharged; and (4) review the grantee's early-exit practices and disallow any excess living allowance payments to members who exited the program before the completion of their service term.

Agency/Administrative Actions

CNCS management expressly declined to adopt a control that would identify potential overcharges at the application stage by comparing the staff budgets of multiple grants awarded to a single grantee. CNCS recognized that this measure is a "best practice," but indicated that it would not implement it because it was not required to do so.

The Commission concurred that CHCANYS provided excess living allowances to members and disallowed \$29,674.69 in grant funds. The Commission also agreed that CHCANYS should have charged the grant for actual labor rather than budgeted hours, but declined to disallow costs based on an after-the-fact timesheet study, an approach that we find unreliable.³ The Commission was satisfied that CNCS's grants did not pay for more than 100 percent of the employee's time and related costs, though the basis for the allocation was not clear. Case ID 2018-011

Senior Corps Grantee Employee Debarred for Forgery of Criminal History Checks: CNCS Disallowed Related Costs

CNCS-OIG investigated allegations that a former Senior Corps grantee employee at the City of Jacksonville (COJ), Jacksonville, FL, submitted forged National Sex Offender Public Website (NSOPW) checks to CNCS. During the investigation, the employee admitted that he forged two NSOPW checks and submitted the forged documents to CNCS during its annual testing for improper payments. The investigation also found non-compliant NSOPWs for three Senior Corps volunteers. This case was referred to the United States Attorney's Office for the Middle District of Florida for prosecution and was declined.

³ CNCS-OIG has begun to see a pattern in which Commissions or CNCS engage in after-the-fact "time studies" to justify undocumented hours for staff and national service members. Trying to reconstruct time and effort expended months or years later is unreliable at best, is biased when conducted for the purpose of justifying costs already charged and appears to be an invitation to commit fraud. We object to this method being used to allow expenses for charges that were not timely documented and supported, as mandated.

Agency/Administrative Actions

At CNCS-OIG's recommendation, CNCS debarred the employee for three years. CNCS also disallowed nominal costs according to the sanction's matrix related to the noncompliant NSOPW checks for volunteers and forged NSOPWs for grantee staff. Case ID 2018-001

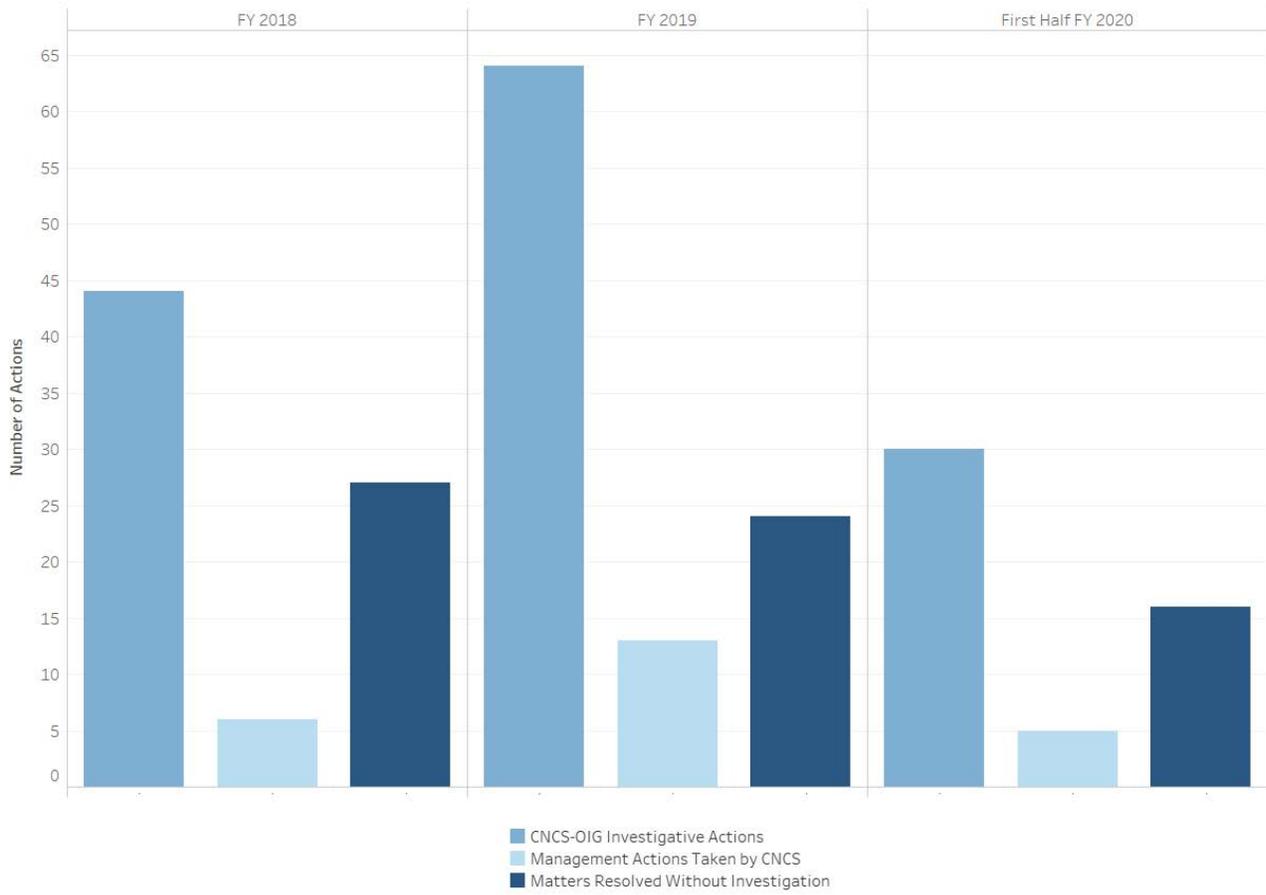
Investigation Section's Outreach Activities

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. In the last six months, this included two presentations. OIG investigators along with OIG auditors presented a Fraud Awareness Training as part of CNCS's Office of Regional Operations Start-Up Institute, training for its three new regional offices that opened in Fall 2019. 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 Table

Investigative Statistical Summary			
Activity	FY 2018	FY 2019	First Half FY 2020
CNCS-OIG Investigative Actions	44	64	30
Matters Resolved Without Investigation	27	24	16
Referrals to DOJ & State Local Criminal Prosecutors	5	3	1
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	1
Civil Settlements & Judgments	0	2	0
Investigative Reports Issued	8	16	0
Management Actions Taken by CNCS	6	13	5
Total Investigative Recoveries*	\$585,320	\$1,162,807	\$74,487**
Funds Put to Better Use	\$4,873,864	\$2,354,542	\$17,160
<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> <p>**Settlements in two Civil False Claims Act cases are pending execution but have been delayed due to COVID-19.</p>			

Total Investigative Actions FY 2018-March 2020



Suspension and Debarment

Suspension and debarment are administrative tools that protect the Federal government from doing business with individuals and organizations who have demonstrated that they 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 in appropriate cases to CNCS. CNCS's Suspension and Debarment Official (SDO) 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 impose a suspension or debarment. 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

S&D Recommendations to CNCS
2

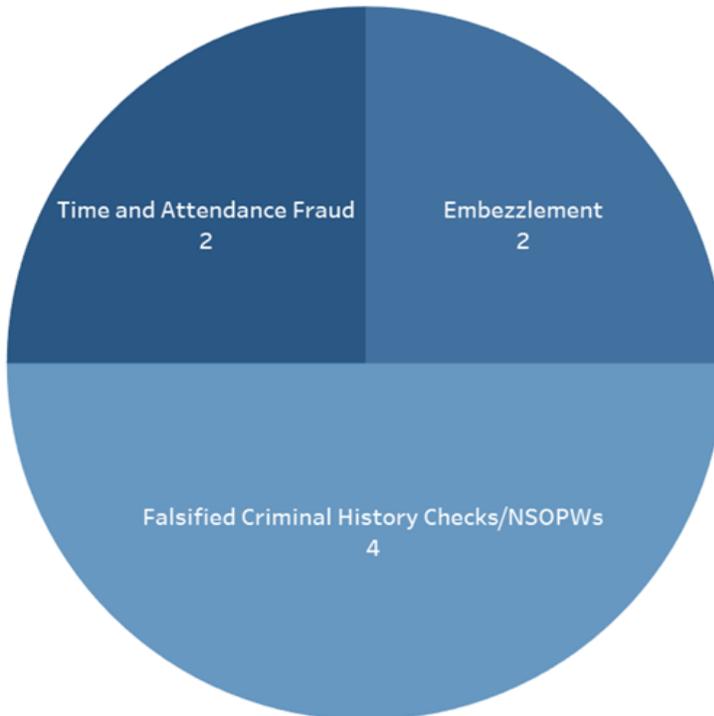
S&Ds Proposed by CNCS
1

Individuals & Organizations Suspended or Debarred
8

CNCS-OIG continues to recommend suspensions and debarments in cases where Federal interests require protection from individuals and organizations that cannot be trusted to administer Federal funds. During this reporting period, we recommended one debarment, arising from embezzlement, and one suspension, involving false certification of education awards. CNCS acted promptly on the debarment recommendation and debarred the individual. CNCS also worked through its backlog of pending suspension and debarment recommendations, issuing an additional seven suspensions and debarments.

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 labor hours claimed; falsification or fabrication of the criminal history checks required by law to exclude murderers and registered sex offenders from national service; and embezzlement or theft, the deliberate misuse of Federal funds for personal gain.

Conduct Resulting in Final Suspension/Debarment



CNCS encountered a few challenges related to administering its suspension and debarment program during this reporting period. In December 2019, CNCS informed CNCS-OIG that it was unable to record exclusion actions in the System for Award Management (SAM), the system that puts the Federal government on notice of suspensions and debarments, because the two CNCS officials authorized to access SAM had left CNCS. As a result, CNCS was unable to notify other Federal agencies of the debarment of five individuals in October 2019. CNCS regained access to SAM in March 2020 and entered all the debarments into the system at that time. Resolving this problem took diligent work by CNCS's Office of General Counsel and the Chief Financial Officer.

Personnel changes at CNCS may also have contributed to delays in acting on CNCS-OIG recommendations for suspension and debarment. In one case, CNCS-OIG proposed an immediate suspension, pending the completion of legal proceedings for the subject of a civil enforcement matter being pursued by a United States Attorney's Office. CNCS did not respond to the suspension proposal for five months, likely due to its inability to act on any suspension recommendations because of SAM access issues. However, when CNCS responded to the proposal, it requested additional information related to the suspension that, had it known, CNCS-OIG could have addressed prior to CNCS regaining access to SAM. Based upon intervening events, CNCS-OIG plans to convert the suspension recommendation to a debarment recommendation in the next semiannual reporting period.

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 look forward to working with CNCS to strengthen its suspension and debarment program and expedite results in appropriate cases.

Below we highlight one of the cases in which a CNCS-OIG debarment recommendation resulted in a debarment:

Christopher Coleman served as the Executive Director of Lessie Bates Davis Neighborhood House (LBDNH). LBDNH is a non-profit, faith-based organization in East St. Louis, IL, and a sub-recipient of CNCS AmeriCorps funds through Serve Illinois. As ED, Coleman was responsible for overseeing the operations of the non-profit, including its fiscal affairs. Coleman misused his position of trust at LBDNH to embezzle funds, by creating false invoices for payment to a company that he owned and concealing his ownership in the business.

On June 4, 2019, the U.S. Attorney's Office for the Southern District of Illinois indicted Coleman for embezzlement of CNCS's Federal program funds, in violation of 18 U.S.C. § 666.⁵ Coleman ultimately pleaded guilty to one count of embezzlement. In October 2019, CNCS-OIG recommended debarring Coleman for three years based upon his guilty plea. CNCS issued the

⁵ Press Release, Department of Justice, "Former Executive Director of Lessie Bates Davis Neighborhood House Indicted for Embezzlement," available at <https://www.justice.gov/usao-sdil/pr/former-executive-director-lessie-bates-davis-neighborhood-house-indicted-embezzlement>.

final notice of debarment in March 2020 — six months after issuance of the proposal — debarring Coleman for three years. Coleman was sentenced to 18 months in prison and ordered to pay \$270,000 in restitution.



Peer Review

Offices of Inspectors General undergo periodic peer reviews to ensure their operations meet the professional standards of the IG community. The results of a peer review must be included in the Semiannual Report of the reviewed office, which must also identify any recommendations that have not been fully implemented. The OIG 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 quality of CNCS-OIG's contribution to rigorous 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).

CNCS-OIG underwent the first external peer review of its inspections and evaluations (I&E) operations in 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 positive result of this modified peer review confirms that CNCS-OIG has adopted appropriate procedures for its future in-house I&E work.

The Audit Section performed an external peer review of the Consumer Product Safety Commission Office of Inspector General's (CPSC OIG's) audit organization for the year ended September 30, 2019. CNCS-OIG found that the system of quality control for CPSC OIG's audit organization complied with *Government Auditing Standards* (December 2011 revision).

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 is scheduled to perform a peer review of the Export-Import Bank Office of Inspector General in May 2020.

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 have been working to address prior challenges to OIG independence, and we are encouraged by recent progress. The addition of new senior officials at CNCS, as well as the joint efforts to improve communications and transparency, provide an opportunity for CNCS and CNCS-OIG to constructively resolve pending issues and address new challenges as they arise, so that we can continue to meet our statutory obligations without interference.

Towards that end, CNCS's Chief Executive Officer Barbara Stewart recently issued an agency-wide message to all CNCS employees regarding cooperation with the Inspector General, which encourages free communications with our office and expressly supports the rights of whistleblowers. We appreciate the reaffirmation of her support for oversight and accountability.

Undisclosed Audits, Investigations, Evaluations or Inspections

None

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
2	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
3	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
4	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
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. 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
6	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
7	Various Issued N/A Risk Management (multiple reports)	Various: 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

Open Unimplemented Recommendations

Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost
8	Various Issued N/A Risk Management (multiple reports)	Various: 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
9	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
10	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
11	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)
12	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)
13	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)
14	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)
15	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

Open Unimplemented Recommendations

Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost
16	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
17	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
18	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
19	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
20	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
21	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
22	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
23	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

Open Unimplemented Recommendations			
Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost
24	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
25	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
26	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
27	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
28	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
29	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
30	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
31	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

Open Unimplemented Recommendations

Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost
32	<p>OIG Management Alert Issued 11/03/2016 NACHC Prohibited Activities: Missed Opportunities</p>	<p>Rec. No. 2: Identify all grantees and subgrantees whose service activities involve providing healthcare to women and girls of childbearing age, as well as those with service activities directed at education or mentoring of girls and young women middle school-aged and above and determine whether they have engaged in abortion-related prohibited activities within a pre-determined period.</p>	Not quantified
33	<p>OIG Management Alert Issued 11/03/2016 NACHC Prohibited Activities: Missed Opportunities</p>	<p>Rec. No. 3: Conduct similar risk assessments, identification of at-risk grantees, communications and targeted monitoring for other prohibited activities.</p>	Not quantified
34	<p>OIG Management Alert Issued 11/03/2016 NACHC Prohibited Activities: Missed Opportunities</p>	<p>Rec. No. 4: Identify any other factors that may increase the risk of individual prohibited activities and use that information for targeted education, training and monitoring as appropriate.</p>	Not quantified
35	<p>OIG Management Alert Issued 11/03/2016 NACHC Prohibited Activities: Missed Opportunities</p>	<p>Rec. No. 6: Enhance the capacity of eGrants to store and search critical emails; institutionalize policies and procedures to allow POs and GOs to capture key emails in eGrants; and develop criteria for identifying emails to be captured.</p>	Not quantified
36	<p>OIG Management Alert Issued 11/03/2016 NACHC Prohibited Activities: Missed Opportunities</p>	<p>Rec. No. 7: CNCS's to-be-developed Enterprise Risk Management strategy and planning include a component for specific prohibited activities, commensurate with magnitude of the risk, including the reputational and political risk to CNCS.</p>	Not quantified
37	<p>OIG Management Alert Issued 11/03/2016 NACHC Prohibited Activities: Missed Opportunities</p>	<p>Rec. No. 8: Accelerate the development of a more focused, targeted and risk-based model and approach to all grant monitoring including continuous assessment of the effectiveness of CNCS'S grant risk assessments and monitoring.</p>	Not quantified
38	<p>OIG Management Alert Issued 11/03/2016 NACHC Prohibited Activities: Missed Opportunities</p>	<p>Rec. No. 9: Without waiting for the development of a comprehensive risk-based monitoring strategy, develop and implement monitoring strategies for specific prohibited activities that can be conducted frequently, do not depend on site visits and provide a meaningful opportunity for prompt detection of violations or red flags, including searches of social media sites and surveys of members in accessible language, using the MyAmeriCorps Portal.</p>	Not quantified

Open Unimplemented Recommendations

Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost
39	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
40	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
41	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
42	<i>OIG - 18-03</i> <i>Issued 12/18/2017</i> <i>FY 2017 Federal Information Security Modernization Act Evaluation of the CNCS</i>	<i>Rec. No. 14: Implement PIV multifactor authentication for local and network access for privileged users. (New);</i> <i>Pending since FY 2017</i>	Not quantified
43	<i>OIG - 18-03</i> <i>Issued 12/18/2017</i> <i>FY 2017 Federal Information Security Modernization Act Evaluation of the CNCS</i>	<i>Rec. No. 15: Implement PIV multifactor authentication for network access for non-privileged users. (New)</i> <i>Pending since FY 2017</i>	Not quantified
44	<i>OIG - 18-03</i> <i>Issued 12/18/2017</i> <i>FY 2017 Federal Information Security Modernization Act Evaluation of the CNCS</i>	<i>Rec. No. 24: Ensure the CNCS Office of Information Technology monitor and promptly install patches and antivirus updates when they are available from the vendor across the enterprise.</i> <i>Pending since FY 2017</i>	Not quantified
45	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

Open Unimplemented Recommendations

Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost
46	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
47	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
48	OIG - 18-03 Issued 12/18/2017 FY 2017 Federal Information Security Modernization Act Evaluation of the CNCS	Rec. No. 29: Configure CNCS issued laptops to deny the use of the FEMA wireless network by service set identifier (SSID)	Not quantified
49	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
50	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
51	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
52	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
53	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
54	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
55	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
56	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
57	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
58	<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>
59	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
60	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
61	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
62	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

Open Unimplemented Recommendations

Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost
63	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
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. 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
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. 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
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. 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

Open Unimplemented Recommendations

Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost
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. 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
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. 7: Record transactions in accordance with GAAP.	Not quantified
69	<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>	<i>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</i>	Not quantified
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. 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
71	<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>	<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: Pending since FY 2017</i>	Not quantified
	<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>	<i>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. 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. 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>	<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(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>	<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(d): Review balance differences between proprietary and budgetary accounts.</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(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>

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(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>
72	<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>
73	<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. 12: Prepare a complete set of quarterly financial statements and notes for both CNCS and National Service Trust Fund.</p>	<p>Not quantified</p>
74	<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. 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.</p>	<p>Not quantified</p>
75	<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. 14: 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.</p> <p>Pending since FY 2017</p>	<p>Not quantified</p>
76	<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. 15: 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.</p> <p>Pending since FY 2017</p>	<p>Not quantified</p>

Open Unimplemented Recommendations

Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost
77	<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. 16: Identify any additional unused document types and transaction types and related balances for possible liquidation.</p> <p>Pending since FY 2017</p>	Not quantified
78	<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. 17: Work with the Momentum support team to remove any document types that are no longer used.</p>	Not quantified
79	<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. 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.</p> <p>Pending since FY 2017</p>	Not quantified
80	<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. 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.</p>	Not quantified
81	<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. 20: Continue to evaluate and correct, if necessary, any ongoing negative impact of the financial system upgrade on financial reporting.</p>	Not quantified
82	<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. 21: Identify and collect feedback from all stakeholders to ensure all concerns and risks on the system upgrade are addressed and risks are mitigated.</p>	Not quantified

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Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost
83	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
84	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
85	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
86	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
87	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
88	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

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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(a): tracking the sequence of SVs for completeness;	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(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

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Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost
89	<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. 28: Discontinue obligating interest revenue automatically upon receipt and deobligate amounts representing interest previously obligated, or document the authority to automatically obligate interest earned.</p> <p>Pending since FY 2017</p>	Not quantified
90	<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. 29: Document and implement policies and procedures to include the following</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. 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;</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. 29(b): ensure obligations are sufficiently supported (i.e., by documentary evidence);</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. 29(c): reconcile obligations to source documents (such as grant agreements); and</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. 29(d): perform complete reconciliations of all outstanding obligations monthly, and ensure any discrepancies identified are promptly researched and resolved.</p> <p>Pending since FY 2017</p>	Not quantified

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Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost
91	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
92	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
93	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
94	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
95	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><i>Rec. No. 35: 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></p> <p><i>Pending since FY 2017</i></p>	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	<p><i>Rec. No. 35(a): Train, mentor, and work to retain qualified employees;</i></p> <p><i>Pending since FY 2017</i></p>	Not quantified

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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 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. Pending since FY 2017</p>	<p>Not quantified</p>
<p align="center">96</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
97	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
98	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
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. 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
100	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
101	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. 41: <i>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> Pending since FY 2017	Not quantified
102	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
103	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
104	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
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. 45: Research, resolve and document the disposition of any abnormal UDO transactions/balances.	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. 46: Correct the financial system's posting logic to ensure all future transactions are recorded properly in accordance with USSGL.	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. 47: 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. Pending since FY 2017	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. 48: Conduct validation assessment of amounts accrued for the IBNR on a periodic basis. As part of the validation, CNCS should consider the following: Pending since FY 2017	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: Subsequent activities against the amount estimated to determine the level of precision in the estimation; Pending since FY 2017	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</p> <p>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.</p> <p>Pending since FY 2017</p>	<p>Not quantified</p>
<p align="center">109</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. 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>
<p align="center">110</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. 50: Update CNCS policy to recognize and record capitalized costs during the period they are incurred.</p>	<p>Not quantified</p>
<p align="center">111</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. 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>
<p align="center">112</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. 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
113	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
114	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
115	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
116	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
117	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
118	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
119	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
120	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
121	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. 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. Pending since FY 2017	Not quantified

Open Unimplemented Recommendations

Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost
122	<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
123	<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
124	<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
125	<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
126	<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. 66: Strengthen internal controls over the entire AR process cycle to ensure that AR transactions are properly supported, documented, and readily available for examination.</p>	Not quantified
127	<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. 67: Reconcile the AR subsidiary ledger to the general ledger monthly.</p>	Not quantified

Open Unimplemented Recommendations

Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost
128	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
129	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
130	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
131	<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. 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>	Not quantified
	<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. 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>	Not quantified
	<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. 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>	Not quantified

Open Unimplemented Recommendations

Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost
	<p>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</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. (Modified Repeat)</p> <p>Pending since FY 2017</p>	<p>Not quantified</p>
	<p>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</p>	<p>Rec. No. 1(d): Enhance the inventory process to ensure all devices are properly identified and monitored. (Modified Repeat)</p> <p>Pending since FY 2017</p>	<p>Not quantified</p>
<p align="center">132</p>	<p>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</p>	<p>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.</p>	<p>Not quantified</p>
<p align="center">133</p>	<p>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</p>	<p>Rec. No. 4: Develop and document a comprehensive risk register at the mission and business process level. (Modified Repeat)</p>	<p>Not quantified</p>
<p align="center">134</p>	<p>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</p>	<p>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</p>	<p>Not quantified</p>
<p align="center">135</p>	<p>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</p>	<p>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.</p> <p>Pending since FY 2017</p>	<p>Not quantified</p>

Open Unimplemented Recommendations

Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost
136	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. 10: Implement a process to ensure that functional testing occurred and documentation is maintained for system changes. (Modified Repeat)	Not quantified
137	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. 11: Implement Personal Identification Verification multifactor authentication for local and network access for privileged users. Pending since FY 2017	Not quantified
138	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
139	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. 20: Require FFMC and the Vinton NCCC campus to conduct and document a physical security risk assessment.	Not quantified
140	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
141	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

Open Unimplemented Recommendations			
Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost
142	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. 24: Perform an analysis of the IG FISMA Metrics related to the security function "Respond" 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
143	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. 25: Perform an analysis of the IG FISMA Metrics related to the security function "Recover" 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
144	OIG-19-06 Issued 3/12/2019 Agreed-Upon Procedures (AUP) review of AmeriCorps grant funds to Serve Indiana	Rec. No. 10: Require Serve Indiana to review the remaining subgrantee's member and employee National Service Criminal History Checks to ensure they are performed timely and required documentation is retained.	Not quantified
145	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
146	OIG-19-06 Issued 3/12/2019 Agreed-Upon Procedures (AUP) review of AmeriCorps grant funds to Serve Indiana	Rec. No. 13: Provide training to Serve Indiana personnel to ensure that:	Not quantified
	OIG-19-06 Issued 3/12/2019 Agreed-Upon Procedures (AUP) review of AmeriCorps grant funds to Serve Indiana	Rec. No. 13(a): Costs are being charged to the correct Federal award.	Not quantified
	OIG-19-06 Issued 3/12/2019 Agreed-Upon Procedures (AUP) review of AmeriCorps grant funds to Serve Indiana	Rec. No. 13(b): Claimed costs are included in the budget or approved in writing by CNCS when appropriate.	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-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. 1: Require SGC to update its subgrantee selection process to include the evaluation of the following factors before making a subgrantee award:	Not quantified
	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. 1(a): A subgrantee's past performance.	Not quantified
	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. 1(b): The adequacy of a subgrantee's financial management systems. This recommendation results from Finding 2.	Not quantified
	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. 1(c): The results of audits or other external monitoring reviews performed at the subgrantee site.	Not quantified
2	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. 2: Require SGC to update its policies and procedures to ensure compliance with Federal subgrantee monitoring requirements. Updated policies should include:	Not quantified
	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. 2(a): Performing formal program evaluations for each subgrantee at the end of each program year and maintaining documentation of these evaluations.	Not quantified
	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. 2(b): Issuing waivers for, or enforcing actions on, subgrantees that do not provide accurate financial reports on a timely basis.	Not quantified
	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. 2(c): Documenting its review of costs claimed on subgrantee PER reports.	Not quantified
	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. 2(d): Implementing an annual procedure to obtain and review subgrantee Single Audit reports and maintaining documentation of this review.	Not quantified
3	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. 3: Require SGC to update its financial monitoring site visit tool to include required documentation that supports the procedures performed during financial monitoring site visits.	Not quantified
4	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. 4: Verify that SGC completes subgrantee site visits in accordance with its annual calendar of scheduled site visits and maintains documentation supporting the visits.	Not quantified

Recent Unimplemented Recommendations – Not Yet Due

Number	Report Title and Number	Recommendations	Dollar Value of Aggregate Potential Cost Savings
5	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. 5: Calculate and recover the questioned costs on AmeriCorps Award No. 14AFH from SGC (Exhibit A).	\$14,477
6	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
7	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. 16: Require SGC to strengthen the administrative and management controls over the receipt and retention of documentation. Processes could include:	Not quantified
	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. 16(a): Requiring periodic training regarding reporting requirements for employees and other personnel who incur travel expenses charged to Federal awards.	Not quantified
	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. 16(b): Updating its travel reimbursement request forms to indicate when the traveler submitted all of the required supporting documentation.	Not quantified
8	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. 17: Require SGC to provide subgrantee sites with annual training regarding requirements for document retention.	Not quantified
9	OIG-19-08 Issued 5/28/2019 Agreed-Upon Procedures for Corporation for National and Community Service Grants Awarded to the Serve Guam Commission	Rec. No. 18: Require SGC, as part of its subgrantee monitoring processes, to perform periodic testing of subgrantees' other direct costs to ensure that they incurred and claimed all costs in accordance with grant provisions, laws, and regulations.	Not quantified
10	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. 19: Require SGC to strengthen its administrative and management controls and processes over the timeliness of financial reporting. Processes could include:	Not quantified
	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. 19(a): Implementing updated procedures to ensure that it submits FFRs to CNCS on a timely basis.	Not quantified
	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. 19(b): Requesting reporting extensions from CNCS if SGC does not believe that it will be able to meet established FFR due dates.	Not quantified
11	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. 23: Have SGC strengthen its administrative policies and procedures for reporting the voluntary match/in-kind costs. Processes could include:	Not quantified

Recent Unimplemented Recommendations – Not Yet Due

Number	Report Title and Number	Recommendations	Dollar Value of Aggregate Potential Cost Savings
	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. 23(a): Requiring that subgrantees report their match, including in-kind contributions, when received or, at the latest, when submitting the final FFRs to SGC each program year.	Not quantified
	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. 23(b): Updating its policies and procedures to ensure that it reports all match and in-kind contributions reported by subgrantees.	Not quantified
12	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. 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.	Not quantified
13	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. 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.	Not quantified
14	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. 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:	Not quantified
	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. 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;	Not quantified
	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. 3(b): Submit reauthorization proposals for the program(s), or propose statutory changes to bring the program(s) into compliance.	Not quantified
15	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. 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.	Not quantified

Recent Unimplemented Recommendations – Not Yet Due

Number	Report Title and Number	Recommendations	Dollar Value of Aggregate Potential Cost Savings
16	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. 5: Update its sampling and estimation methodology to ensure that future improper payment estimates are complete and accurate.	Not quantified
17	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. 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.	Not quantified
18	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
19	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
20	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
21	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
22	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
23	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

Recent Unimplemented Recommendations – Not Yet Due

Number	Report Title and Number	Recommendations	Dollar Value of Aggregate Potential Cost Savings
24	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
25	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
26	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
27	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
28	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
29	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. 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.	Not quantified
30	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. 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.	Not quantified
31	OIG-19-10 Issued 7/30/2019 Agreed-Upon Procedures for Corporation for National and Community Service Grants Awarded to the Delaware Governor’s Commission on Community and Volunteer Service	Rec. No. 1: Ensure DGCCVS revises and implements its policies and procedures for assessing the financial capability of the subgrantee applicants. DGCCVS should verify the applicant’s financial management responses from the AmeriCorps Readiness Self-Assessment.	Not quantified

Recent Unimplemented Recommendations – Not Yet Due

Number	Report Title and Number	Recommendations	Dollar Value of Aggregate Potential Cost Savings
32	OIG-19-10 Issued 7/30/2019 Agreed-Upon Procedures for Corporation for National and Community Service Grants Awarded to the Delaware Governor's Commission on Community and Volunteer Service	Rec. No. 2: Verify that DGCCVS revise its subgrantee monitoring procedures to ensure it complies with pass-through entity responsibilities for sub-recipients' Single Audits and includes the following procedures:	Not quantified
	OIG-19-10 Issued 7/30/2019 Agreed-Upon Procedures for Corporation for National and Community Service Grants Awarded to the Delaware Governor's Commission on Community and Volunteer Service	Rec. No. 2(a): Review the single audit report for all subgrantees with CNCS expenditures for each fiscal year for findings that affect CNCS grants to determine if DGCCVS records require an adjustment and take enforcement action against noncompliant subgrantees;	Not quantified
	OIG-19-10 Issued 7/30/2019 Agreed-Upon Procedures for Corporation for National and Community Service Grants Awarded to the Delaware Governor's Commission on Community and Volunteer Service	Rec. No. 2(b): Develop a documented process to determine if subgrantees accurately presented CNCS awards on the Schedule of Expenditures of Federal Awards (SEFA);	Not quantified
	OIG-19-10 Issued 7/30/2019 Agreed-Upon Procedures for Corporation for National and Community Service Grants Awarded to the Delaware Governor's Commission on Community and Volunteer Service	Rec. No. 2(c): Ensure DGCCVS implements a process to determine whether the results of the subgrantee's audit or other monitoring indicate conditions that necessitate an adjustment to its own records; and	Not quantified
	OIG-19-10 Issued 7/30/2019 Agreed-Upon Procedures for Corporation for National and Community Service Grants Awarded to the Delaware Governor's Commission on Community and Volunteer Service	Rec. No. 2(d): Retain documentation of DGCCVS monitoring and reviews of subgrantee audit reports, along with management decisions made or corrective actions implemented.	Not quantified
33	OIG-19-10 Issued 7/30/2019 Agreed-Upon Procedures for Corporation for National and Community Service Grants Awarded to the Delaware Governor's Commission on Community and Volunteer Service	Rec. No. 3: Require DGCCVS to revise its subgrantee monitoring procedures to include formal and timely subgrantee feedback to address: When the monitoring site visit took place; What the monitoring covered; The monitoring results; Required corrective actions; and Disallowed costs, if applicable.	Not quantified
34	OIG-19-10 Issued 7/30/2019 Agreed-Upon Procedures for Corporation for National and Community Service Grants Awarded to the Delaware Governor's Commission on Community and Volunteer Service	Rec. No. 4: Require DGCCVS to revise its subgrantee monitoring procedures to include formal reporting of follow-up conducted on any outstanding corrective actions.	Not quantified
35	OIG-19-10 Issued 7/30/2019 Agreed-Upon Procedures for Corporation for National and Community Service Grants Awarded to the Delaware Governor's Commission on Community and Volunteer Service	Rec. No. 5: Verify that DGCCVS is performing on-site monitoring of its subgrantees in accordance with its revised internal policies and procedures.	Not quantified

Recent Unimplemented Recommendations – Not Yet Due

Number	Report Title and Number	Recommendations	Dollar Value of Aggregate Potential Cost Savings
36	OIG-19-10 Issued 7/30/2019 Agreed-Upon Procedures for Corporation for National and Community Service Grants Awarded to the Delaware Governor's Commission on Community and Volunteer Service	Rec. No. 8: Verify DGCCVS has controls in place to ensure fees collected for grant-supported events were used to cover the cost of those events.	Not quantified
37	OIG-19-10 Issued 7/30/2019 Agreed-Upon Procedures for Corporation for National and Community Service Grants Awarded to the Delaware Governor's Commission on Community and Volunteer Service	Rec. No. 9: Verify DGCCVS used the fees collected for the event to reduce the Federal share charged to the grant or were used as match.	Not quantified
38	OIG-19-10 Issued 7/30/2019 Agreed-Upon Procedures for Corporation for National and Community Service Grants Awarded to the Delaware Governor's Commission on Community and Volunteer Service	Rec. No. 13: Ensures DGCCVS strengthens its monitoring to verify subgrantee compliance with CNCS best practices for member NSOPW check.	Not quantified
39	OIG-19-10 Issued 7/30/2019 Agreed-Upon Procedures for Corporation for National and Community Service Grants Awarded to the Delaware Governor's Commission on Community and Volunteer Service	Rec. No. 14: Confirm DGCCVS has established and implemented a procedure to have all staff involved in conducting subgrantee on-site monitoring to have a NSCHC.	Not quantified
40	OIG-19-10 Issued 7/30/2019 Agreed-Upon Procedures for Corporation for National and Community Service Grants Awarded to the Delaware Governor's Commission on Community and Volunteer Service	Rec. No. 15: Ensure DGCCVS revises its Program Director Handbook to include guidance on how to address and document a change in member living allowance when a member's term is changed to ensure living allowance payments after conversion is correct.	Not quantified
41	OIG-19-10 Issued 7/30/2019 Agreed-Upon Procedures for Corporation for National and Community Service Grants Awarded to the Delaware Governor's Commission on Community and Volunteer Service	Rec. No. 16: Ensure DGCCVS strengthens its monitoring to verify subgrantee compliance with member living allowance requirements.	Not quantified
42	OIG-19-10 Issued 7/30/2019 Agreed-Upon Procedures for Corporation for National and Community Service Grants Awarded to the Delaware Governor's Commission on Community and Volunteer Service	Rec. No. 17: Work with DGCCVS to resolve the living allowance underpayments to DPR members.	Not quantified
43	OIG-19-10 Issued 7/30/2019 Agreed-Upon Procedures for Corporation for National and Community Service Grants Awarded to the Delaware Governor's Commission on Community and Volunteer Service	Rec. No. 25: Ensure DGCCVS strengthens its monitoring to verify subgrantee compliance with DGCCVS approval requirement for changes in a member's term of service.	Not quantified

Recent Unimplemented Recommendations – Not Yet Due

Number	Report Title and Number	Recommendations	Dollar Value of Aggregate Potential Cost Savings
44	<p>OIG-19-10 Issued 7/30/2019 Agreed-Upon Procedures for Corporation for National and Community Service Grants Awarded to the Delaware Governor's Commission on Community and Volunteer Service</p>	<p>Rec. No. 26: Ensures DGCCVS strengthens and implements its monitoring tools to verify subgrantee compliance with timekeeping requirements.</p>	<p>Not quantified</p>
45	<p>OIG-19-10 Issued 7/30/2019 Agreed-Upon Procedures for Corporation for National and Community Service Grants Awarded to the Delaware Governor's Commission on Community and Volunteer Service</p>	<p>Rec. No. 27: Require DGCCVS put procedures in place to ensure that DGCCVS is providing reporting guidance and reporting templates to the subgrantees before the end of the first month of the subgrantee's program year and all subgrantees are reporting its costs in accordance with the DGCCVS Program Director Handbook.</p>	<p>Not quantified</p>
46	<p>OIG-19-10 Issued 7/30/2019 Agreed-Upon Procedures for Corporation for National and Community Service Grants Awarded to the Delaware Governor's Commission on Community and Volunteer Service</p>	<p>Rec. No. 29: Require DGCCVS to obtain PERs from DPR covering the Federal and match costs incurred during the program year 2017-2018 as of March 31, 2018, along with transaction-level detail, so that CNCS can test those costs for allowability.</p>	<p>Not quantified</p>
47	<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. 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)</p>	<p>Not quantified</p>
48	<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. 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)</p>	<p>Not quantified</p>
49	<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. 3: Revise the CNCS Statement of Assurance Preparation and Submission Guidance (March 2019) to:</p>	<p>Not quantified</p>
	<p>OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements</p>	<p>Rec. No. 3(a): Require the functional offices to consider external and internal audits and investigations in identifying and reporting on control deficiencies.</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. 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)</p>	<p>Not quantified</p>

Recent Unimplemented Recommendations – Not Yet Due

Number	Report Title and Number	Recommendations	Dollar Value of Aggregate Potential Cost Savings
50	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
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. 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
52	OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service’s Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	Rec. No. 6: Provide training to appropriate CNCS personnel regarding the purpose of the Data Quality Plan. (new)	Not quantified
53	OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service’s Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	Rec. No. 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
54	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
55	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
56	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. 10: <i>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
	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. 10(a): <i>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
	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. 10(b): <i>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

Recent Unimplemented Recommendations – Not Yet Due

Number	Report Title and Number	Recommendations	Dollar Value of Aggregate Potential Cost Savings
	<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. 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 align="center">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. 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.</p>	<p align="center">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. 10(e) : Address fatal and non-fatal Government-wide Treasury Account Symbol Trial Balance edit failures.</p>	<p align="center">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. 10(f): Address all balance differences and retain supporting documentation of related research.</p>	<p align="center">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. 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)</p>	<p align="center">Not quantified</p>
<p align="center">57</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. 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)</p>	<p align="center">Not quantified</p>
<p align="center">58</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. 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)</p>	<p align="center">Not quantified</p>
<p align="center">59</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. 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)</p>	<p align="center">Not quantified</p>

Recent Unimplemented Recommendations – Not Yet Due

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60	<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. 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)</p>	<p>Not quantified</p>
61	<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. 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)</p>	<p>Not quantified</p>
62	<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>
63	<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>
64	<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>

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. 18(d): Use of specific and accurate SV/JV descriptions; 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. 18(e) : Timely review and approval of SVs/JVs for accuracy and propriety. (modified repeat)</i></p>	<p align="center">Not quantified</p>
<p align="center">65</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. 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)</i></p>	<p align="center">Not quantified</p>
<p align="center">66</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. 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)</i></p>	<p align="center">Not quantified</p>
<p align="center">67</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. 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)</i></p>	<p align="center">Not quantified</p>
<p align="center">68</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. 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)</i></p>	<p align="center">Not quantified</p>
<p align="center">69</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. 23: Strengthen controls to ensure the Trust modeling is performed by trained personnel to:</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. 23(a): Conduct detailed analysis and validation of data sources.</i></p>	<p align="center">Not quantified</p>

Recent Unimplemented Recommendations – Not Yet Due

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	<p>OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service’s Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements</p>	<p>Rec. No. 23(b): Review and ensure the reasonableness of assumptions used and document the rationale behind estimation assumptions.</p>	<p>Not quantified</p>
	<p>OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service’s Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements</p>	<p>Rec. No. 23(c) : Consider changes in conditions or programs that require further research and analysis. Update the assumptions when necessary.</p>	<p>Not quantified</p>
	<p>OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service’s Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements</p>	<p>Rec. No. 23(d): Compare estimates with subsequent results to assess the reliability of the assumptions and data used to develop estimates.</p>	<p>Not quantified</p>
<p align="center">70</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. 24: Document and implement policies and procedures to include the following:</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. 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;</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. 24(b): Perform monthly reviews and reconciliations of the recorded new and outstanding obligations to ensure the accounting information is valid and proper;</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. 24(c) : Review obligation amounts to ensure amounts accurately reflect the status of the obligation;</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. 24(d): Review obligations to verify that amounts, timeframe (i.e., grant dates are correctly reflected in the obligation);</p>	<p>Not quantified</p>

Recent Unimplemented Recommendations – Not Yet Due

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	<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. 24(e) : Ensure obligations are sufficiently supported (i.e., by documentary evidence); 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. 24(f): Perform complete reconciliations of all outstanding obligations monthly, and ensure any discrepancies identified are promptly researched and resolved. (repeat)</p>	<p>Not quantified</p>
71	<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>	<p>Not quantified</p>
72	<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>	<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. 26(a): Train, mentor, and work to retain qualified employees;</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. 26(b): Cross-train employees so that knowledge of the model will reside with multiple staff rather than with one person; 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. 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>	<p>Not quantified</p>
73	<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>	<p>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. 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>	<p>Not quantified</p>

Recent Unimplemented Recommendations – Not Yet Due			
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	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. 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;	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. 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	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. 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)	Not quantified
74	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. 28: Revise and implement policies and procedures for the grant accrual methodology so 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. 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;	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. 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)	Not quantified
75	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. 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)	Not quantified
76	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. 30: Centralize the storage of all procurement documents in contract files and maintain them electronically. (repeat)	Not quantified
77	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. 31: Strengthen internal control to ensure procurement documents are properly approved and retained. (repeat)	Not quantified
78	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. 32: Analyze procurement undelivered orders balances quarterly to verify that balances are still valid for those without financial activities for an extended period. (repeat)	Not quantified
79	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. 33: Research, resolve and document the disposition of any abnormal undelivered orders transactions/balances. (repeat)	Not quantified

Recent Unimplemented Recommendations – Not Yet Due

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80	<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>Not quantified</p>
81	<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. 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)</p>	<p>Not quantified</p>
82	<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. 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:</p>	<p>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. 36(a): Subsequent activities against the amount estimated to determine the level of precision in the estimation;</p>	<p>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. 36(b): Trend the validation results and adjust the incurred but not reported estimation process to address any recurring significant fluctuations; and</p>	<p>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. 36(c) : Update the incurred but not reported estimation process as necessary to reflect changes in payment patterns. (repeat)</p>	<p>Not quantified</p>
83	<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. 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)</p>	<p>Not quantified</p>
84	<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. 38: Implement controls to ensure that transactions interfaced from eGrants are reflected in Momentum for the correct amounts, accounts, and number of transactions. (new)</p>	<p>Not quantified</p>
85	<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. 39: Analyze contractor-developed software costs that were expensed but not capitalized in accordance with accounting standards. (repeat)</p>	<p>Not quantified</p>
86	<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. 40: Update CNCS policy to recognize and record capitalized costs in the period incurred. (repeat)</p>	<p>Not quantified</p>
87	<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. 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)</p>	<p>Not quantified</p>

Recent Unimplemented Recommendations – Not Yet Due

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88	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
89	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
90	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
91	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
92	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
93	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
94	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
95	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
96	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

Recent Unimplemented Recommendations – Not Yet Due

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97	<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. 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)</p>	<p>Not quantified</p>
98	<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. 52: Revise its OMB Circular No. A-123 internal control program testing to include a review of contract modifications. (new)</p>	<p>Not quantified</p>
99	<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. 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)</p>	<p>Not quantified</p>
100	<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. 54: Determine the cause for the travel cost recovery difference to ascertain what corrective action is needed and to prevent issues from recurring. (new)</p>	<p>Not quantified</p>
101	<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. 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)</p>	<p>Not quantified</p>
102	<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. 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)</p>	<p>Not quantified</p>
103	<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. 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)</p>	<p>Not quantified</p>
104	<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. 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)</p>	<p>Not quantified</p>
105	<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. 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)</p>	<p>Not quantified</p>
106	<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. 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)</p>	<p>Not quantified</p>

Recent Unimplemented Recommendations – Not Yet Due

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107	<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. 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)</p>	<p align="center">Not quantified</p>
108	<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. 62: Strengthen and refine the process for holding contractors accountable for remediation of control deficiencies in CNCS information systems. (repeat)</p>	<p align="center">Not quantified</p>
109	<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. 63: Implement all detailed recommendations in the FY 2019 FISMA Evaluation report. (repeat)</p>	<p align="center">Not quantified</p>
110	<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. 64: Reconcile the Accounts Receivable subsidiary ledger to the general ledger monthly. (repeat)</p>	<p align="center">Not quantified</p>
111	<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. 65: Reevaluate the policies and procedures for calculating the allowance for doubtful accounts. Related policies and procedures should include:</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. 65(a): CFO Office's staff's periodic review of the accounts receivable aging report, (repeat)</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. 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)</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. 65(c) : Determination for possible write-offs. (repeat)</p>	<p align="center">Not quantified</p>
112	<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. 66: Revise the Allowance for Doubtful Accounts methodology to be consistent with the Debt Management Policy. (repeat)</p>	<p align="center">Not quantified</p>
113	<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. 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)</p>	<p align="center">Not quantified</p>

Recent Unimplemented Recommendations – Not Yet Due			
Number	Report Title and Number	Recommendations	Dollar Value of Aggregate Potential Cost Savings
114	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
115	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
116	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
117	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
118	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
119	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
120	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
121	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
122	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
123	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

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(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
	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
124	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
125	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
126	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
127	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
128	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
129	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
130	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

Recent Unimplemented Recommendations – Not Yet Due

Number	Report Title and Number	Recommendations	Dollar Value of Aggregate Potential Cost Savings
	<i>OIG-20-06 Issued 11-15-2019 Audit of Corporation for National and Community Service AmeriCorps Grant Awarded to St. Bernard Project</i>	<i>Rec. No. 2(b): Payroll registers are supported by properly completed timesheets; and</i>	Not quantified
	<i>OIG-20-06 Issued 11-15-2019 Audit of Corporation for National and Community Service AmeriCorps Grant Awarded to St. Bernard Project</i>	<i>Rec. No. 2(c) : Timesheets are properly approved and maintained.</i>	Not quantified
131	<i>OIG-20-06 Issued 11-15-2019 Audit of Corporation for National and Community Service AmeriCorps Grant Awarded to St. Bernard Project</i>	Rec. No. 4: Require SBP to strengthen and implement its policies and procedures to ensure that:	Not quantified
	<i>OIG-20-06 Issued 11-15-2019 Audit of Corporation for National and Community Service AmeriCorps Grant Awarded to St. Bernard Project</i>	Rec. No. 4(a) : Employee criminal history checks are completed timely and adequately documented;	Not quantified
	<i>OIG-20-06 Issued 11-15-2019 Audit of Corporation for National and Community Service AmeriCorps Grant Awarded to St. Bernard Project</i>	Rec. No. 4(b) : Employees complete all required self-certifications including those regarding murder convictions.	Not quantified
132	<i>OIG-20-06 Issued 11-15-2019 Audit of Corporation for National and Community Service AmeriCorps Grant Awarded to St. Bernard Project</i>	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
133	<i>OIG-20-06 Issued 11-15-2019 Audit of Corporation for National and Community Service AmeriCorps Grant Awarded to St. Bernard Project</i>	Rec. No. 7: Require SBP to update and implement its policies and procedures to include:	Not quantified
	<i>OIG-20-06 Issued 11-15-2019 Audit of Corporation for National and Community Service AmeriCorps Grant Awarded to St. Bernard Project</i>	Rec. No. 7(a): Adequate documentation of expenses;	Not quantified
	<i>OIG-20-06 Issued 11-15-2019 Audit of Corporation for National and Community Service AmeriCorps Grant Awarded to St. Bernard Project</i>	Rec. No. 7(b): Proper approval of expenses	Not quantified
	<i>OIG-20-06 Issued 11-15-2019 Audit of Corporation for National and Community Service AmeriCorps Grant Awarded to St. Bernard Project</i>	Rec. No. 7(c) : Adequate review for unallowable costs.	Not quantified
134	<i>OIG-20-06 Issued 11-15-2019 Audit of Corporation for National and Community Service AmeriCorps Grant Awarded to St. Bernard Project</i>	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
135	<i>OIG-20-06 Issued 11-15-2019 Audit of Corporation for National and Community Service AmeriCorps Grant Awarded to St. Bernard Project</i>	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
136	<i>OIG-20-06 Issued 11-15-2019 Audit of Corporation for National and Community Service AmeriCorps Grant Awarded to St. Bernard Project</i>	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

Recent Unimplemented Recommendations – Not Yet Due

Number	Report Title and Number	Recommendations	Dollar Value of Aggregate Potential Cost Savings
137	<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: 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 2018</p>	Not quantified
	<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(a) : Implement a process to track patching of network devices and servers by the defined risk-based patch timelines in CNCS policy.</p>	Not quantified
	<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>	Not quantified
	<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>	Not quantified
	<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>	Not quantified
138	<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>	Not quantified
139	<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. 3: Create accounts for CNCS OIT's Infrastructure staff identified by the Director of Infrastructure for monitoring the vulnerability scanning tool and validating vulnerability management activities on the networks and devices they manage.</p>	Not quantified
140	<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>	Not quantified
141	<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>	Not quantified
142	<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>	Not quantified
143	<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>	Not quantified

Recent Unimplemented Recommendations – Not Yet Due

Number	Report Title and Number	Recommendations	Dollar Value of Aggregate Potential Cost Savings
144	<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.</p> <p>Pending since 2018</p>	Not quantified
145	<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.</p> <p>Pending since 2018</p>	Not quantified
146	<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
147	<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
148	<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
149	<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
150	<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
151	<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. 15: Develop and implement a written process for the Chief Information Security Officer to ensure an account quarterly review/recertification is performed for Momentum.</p>	Not quantified
152	<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
153	<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. 17: Develop and implement a written process for the Information Security Officer to validate that all new information system users complete the Rules of Behavior prior to gaining system access in accordance with CNCS policy.</p>	Not quantified

Recent Unimplemented Recommendations – Not Yet Due

Number	Report Title and Number	Recommendations	Dollar Value of Aggregate Potential Cost Savings
154	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. 18: Complete background investigations in accordance with the developed schedule based on prioritization of higher-level risk.	Not quantified
155	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. 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.	Not quantified
156	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. 20: Develop and implement a written process to ensure the Office of Human Capital completes background investigations for all contractors.	Not quantified
157	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. 21: Assess the NCCC campus member credentialing process and mechanism to ensure compliance with CNCS personnel security policy for badging.	Not quantified
158	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. 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.	Not quantified
159	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
160	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
161	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
162	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. 26: Develop and implement a written process to ensure all packages with information system assets that are delivered to HQ require a receipt signature.	Not quantified
163	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. 27: Develop and implement a written process to ensure all mail, including packages, are securely stored either in the HQ mail room or a secured dropbox.	Not quantified
164	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

Recent Unimplemented Recommendations – Not Yet Due			
Number	Report Title and Number	Recommendations	Dollar Value of Aggregate Potential Cost Savings
165	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. 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. <i>Pending since 2018</i>	Not quantified
166	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
167	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. 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	Not quantified
168	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. 32: Perform an analysis of the IG FISMA Metrics related to the security function "Respond" 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. <i>Pending since 2018</i>	Not quantified
169	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. 33: Perform an analysis of the IG FISMA Metrics related to the security function "Recover" 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. <i>Pending since 2018</i>	Not quantified
** Bold: Recommendation is disagreed by CNCS. **Italicized : Recommendation is repeated.			

Corporation Response



Agency Response to the Office of the Inspector General's Semiannual Report to Congress

October 1, 2019 – March 31, 2020
Fiscal Year 2020 Semiannual Report No. 1

Corporation for National and Community Service Response to the OIG Semiannual Report 20-01 and Report on Final Action

Over the past year, CNCS engaged approximately 300,000 AmeriCorps members and Senior Corps volunteers in result-driven service at around 45,000 sites across the country. These trained and dedicated citizens met national needs and Administration priorities, helping millions of Americans succeed in school, prepare for 21st century jobs, live independently, and rebuild their lives after addiction, homelessness, job loss, or natural disasters. Our efforts demonstrate continued commitment to effective programs, targeted investments, community impact, evidence-based approaches, and operational efficiency and accountability.

The Corporation for National and Community Service (CNCS) is pleased to share its response to the Office of Inspector General's (OIG) Semiannual Report (SAR) covering the first half of Fiscal Year (FY) 2020 (SAR 20-01).

We begin by noting CNCS's appreciation for the Inspector General's partnership as we implement our Transformation and Sustainability Plan, including the transition to shared services for accounting, procurement, travel, and human capital functions. The Inspector General's establishment of an audit/performance review plan this year – that allows us to concentrate on our migration to shared services – will help position us for a successful transition and, ultimately, address the deficiencies identified in successive audits.

Our agency's progress on shared services for accounting and financial management builds on significant achievements from other Transformation and Sustainability Plan priorities, including the following:

- Implementing a new organizational structure for grant management to improve customer service and maintain financial sustainability. The new structure includes the creation of streamlined Portfolio Manager roles to oversee both the program and financial components of an organization's grant, as well as a new eight-region structure to support service consistency and offer more robust career ladders for CNCS staff;
- Providing our grantees with new, additional tools to help them improve their compliance with criminal history check requirements;
- Establishing a new dedicated Office of Monitoring to provide greater accountability and enable a comprehensive strategy for the agency's compliance monitoring program;
- Creating the Portfolio Navigator, an interactive online tool that provides timely information and insights to support portfolio management and monitoring by CNCS staff;
- Making significant investments in staff and grantee training, including contracting with a training provider to offer unlimited access to hundreds of live and online training courses – including access to more than 25 professional certificate programs and specialty tracks such as financial grant management – to support our staff's professional development.

We recognize that there is still much to accomplish; however, we have a solid plan that balances urgency and funding limitations with a timeline that positions us to successfully continue our important work in

communities across the country.

We note that many aspects of the agency's performance continue to be constrained by limited resources. For example, with regards to CNCS's information security program detailed in the OIG's report, our agency's limited financial resources remain an obstacle to fully address cybersecurity issues. Nevertheless, we continue to work hard to resolve items identified in our most recent FISMA audit.

It is important to acknowledge that as this reporting period concluded, CNCS and our partners in the OIG began operating under very different circumstances than in the fall. In the midst of the current public health and economic crises presented by COVID-19, both our offices have pivoted staff to full-time telework. CNCS is pleased that our partnership with the Inspector General has continued throughout the changing circumstances caused by COVID-19.

At the start of this pandemic in our nation, CNCS quickly exercised appropriate flexibilities to support our grantees, sponsors, members, and volunteers as they focus on safety in service. Programs and members have been able to adjust their activities as necessary, including providing online tutoring and mentoring and checking in on homebound elderly clients by phone instead of in-person. In addition, grantee programs are meeting new community needs; for example, supporting the assembly of COVID-19 testing kits in Washington state, providing additional support to food banks in California, and supporting voluntary contact tracing efforts in Texas. Undoubtedly, our nation's needs will continue to evolve as the country recovers from the COVID-19 crisis. We will continue to work closely with our grantees and partners to assist them in addressing emergent needs.

Even under challenging circumstances, CNCS continues to deliver our services and carry out our core mission. CNCS employees are providing training, technical assistance, and monitoring to develop and support AmeriCorps and Senior Corps programming. This work is reflected in our AmeriCorps and Senior Corps achievements from this SAR period, which include the following:

- We awarded more than \$4.1 million to support the Senior Corps Foster Grandparent Program and Senior Companion Program replacement competitions in 13 service locations across the country. We also awarded more than \$18.3 million in funding to support Senior Corps RSVP programs in 181 locations. These grants continue to support national service programs that mobilize older Americans to serve in communities with proven needs.
- We received and reviewed 415 new, recompeting, and continuation AmeriCorps State and National competitive applications, of which 328 (90 new and recompeting, 238 continuation) were selected for funding. These successful grant applicants will collectively support nearly 39,500 AmeriCorps members in providing critical support to meet local needs across the nation.
- We placed 1,718 AmeriCorps VISTA members at 1,124 service locations across 447 counties and in all 50 states. AmeriCorps VISTA continued to streamline the process for organizations to access VISTA resources through a standardized Request for Concept Papers process. In addition, AmeriCorps VISTA continued its in-service training program and delivered it to 841 members and hosted live online training for 575 sponsor organizations and supervisors during this reporting period.

- In the last class year, NCCC continued to provide a significant amount of service hours across the entire country. Last year alone, NCCC had 1,360 members serve a total of 1,970,096 hours. NCCC members met communities' needs through 568 different projects that reached critical needs in all 50 states, DC, and three US territories. Additionally, during this SAR period:
 - CNCS entered into an agreement with the U.S. Forest Service to leverage AmeriCorps NCCC teams to mitigate wildfire risk to communities, restore resilient landscapes and ecosystems, protect threatened and endangered species habitats, and improve access to our public lands through sustainable recreation.
 - AmeriCorps NCCC received the National Military Fish and Wildlife Association (NMFWA) Natural Resources Conservation Communication - Conservation Partnerships Award for the program's work with the Texas Army National Guard.

[FY 2019 Financial Statement & National Service Trust Audits \(CNCS-OIG Report Numbers 19-01 & 19-02\)](#)

The OIG's Semiannual Report discusses that CNCS has begun the process of transitioning to shared services for accounting operations, contracting, travel, and human capital with the U.S. Department of Treasury Administrative Resource Center (ARC). The migration of these functions to ARC is central to CNCS's ongoing efforts to correct the material weaknesses in its financial reporting, which were reported both in CNCS's annual financial statement audits and in its internal control evaluations in Fiscal Years 2017 through 2019. This migration effort is intensive and targeted for completion during Fiscal Year 2021. CNCS has made the strategic decision to maximize the use of its resources to ensuring an effective transition to ARC, including ensuring that the financial and performance data migrated to ARC's systems are as accurate as possible.

CNCS acknowledges that these corrective actions are long-term efforts, and until they are complete, the results of OIG's Fiscal Year 2020 audits of CNCS and the Trust will be substantially the same as in FY 2019. Moreover, CNCS and the OIG agree that conducting the normal financial audit (as well as CNCS's own internal control assessments over financial reporting) will likely significantly impair our efforts to ensure the best possible migration to ARC. Thus, as part of CNCS's strategic application of resources, and in pursuit of our shared objectives of improving financial management and reporting, CNCS and CNCS-OIG agreed to the extraordinary step of not conducting financial statement audits for Fiscal Year 2020. This decision in no way reflects a weakening of our resolve to improve our financial management and financial reporting. Through the transition to shared services with ARC and other ongoing diligent efforts to improve our processes and systems, CNCS is optimistic that we are well on the path to addressing the concerns raised by OIG's auditors.

[Federal Information Security Modernization Act of 2014 \(FISMA\) & Cybersecurity \(CNCS-OIG Report 20-03\)](#)

CNCS's Office of Information Technology (OIT) has developed a corrective action plan to address each functional area of Identify, Protect, Detect, Respond, and Recover. Some aspects of the corrective action plan have been immediately addressed and will be confirmed during the FY20 FISMA Evaluation. The development of a final approach is dependent on available resources and how those activities align with CNCS strategic and immediate mission objectives. CNCS will continue to look for ways to increase its security posture as it works towards bringing the cybersecurity program to a level of effectiveness.

Performance Audit of CNCS Compliance under the Digital Accountability and Transparency Act (DATA) of 2014 (CNCS-OIG Report 20-05)

CNCS notes that this report acknowledged our progress toward compliance with the DATA Act, which is the result of countless hours CNCS staff have devoted to improving our DATA Act reporting. In response to this report, CNCS has agreed to make a “best practice” improvement to its DATA Act reporting. The audit report acknowledges that this single change (if implemented earlier) would have given CNCS a “high” rating on the quality of its data element completeness, accuracy, and timeliness. Nonetheless, CNCS recognizes that there is still additional room to improve. We will continue to refine our Data Quality Plan; review and improve the CNCS DATA Act Business Process Guide; and, gather and maintain process and decision-making documentation. As CNCS continues its migration to shared services support with ARC, the appropriate processes will be implemented with the goal of ensuring the public receives timely, complete, and accurate information.

Suspension & Debarment

CNCS and the CNCS-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. As noted by the OIG, CNCS encountered some difficulties in being able to process suspension and debarment actions and has otherwise identified the need to improve its overall processes related to entry of suspension and debarment actions into the System for Award Management. While CNCS 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.

Unimplemented Recommendations

CNCS recognizes the OIG’s responsibility under the Inspector General Act to report on what the OIG considers to be open and unimplemented recommendations. CNCS appreciates the OIG’s suggestions to strengthen the agency’s programmatic and business operations.

The OIG reports 146 open and unimplemented recommendations. Of these recommendations, CNCS considers 70% to be open and unimplemented and 30% to be closed and unimplemented. CNCS acknowledges that the outstanding FY17 - FY19 Financial Statement Audit recommendations are open and unimplemented. The majority of these recommendations will be addressed upon the completion of CNCS’s transition to ARC to support accounting operations.

CNCS is actively working to take corrective actions on all open and unimplemented recommendations. Recommendations categorized as closed and unimplemented are identified as such in line with the OMB Circular A-50’s definition of audit resolution. CNCS appreciates the OIG’s ongoing collaboration in this area and looks forward to bolstering collaborative efforts moving forward.

TABLES SECTION

TABLE I

FINAL ACTION TAKEN ON AUDIT, INSPECTION, AND EVALUATION REPORTS

(For the Period October 1, 2019 through March 31, 2020)

	<u>Number of Reports</u>	<u>Disallowed 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	2	\$14,612
C. Reports for which final action was taken during the reporting period	1	\$7,500
1. Recoveries ¹		
(a) Collections and offsets		\$89,234
(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 October 1, 2019 through March 31, 2020)

	<u>Number of Audit Reports</u>	<u>Dollar Value</u>
A. Reports for which final action had not been taken by the commencement of the reporting period	3	-
B. Reports for which management decisions were made during the reporting period	1	\$8,721
C. Reports for which final action was taken during the reporting period	1	-
i. Dollar value of recommendations completed		-
ii. Dollar value of recommendations that management has concluded should not or could not be implemented or completed		\$20,055
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 October 1, 2019 through March 31, 2020)

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

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