

OFFICE OF INSPECTOR GENERAL  
**AmeriCorps**

**SEMIANNUAL REPORT TO CONGRESS**

**OCTOBER 1, 2021 - MARCH 31, 2022**



## ***About AmeriCorps***

AmeriCorps<sup>1</sup> provides grants and technical assistance to volunteer organizations throughout the United States to strengthen communities, foster civic engagement, and improve the lives of all Americans serving their local communities and the Nation. In Fiscal Year (FY) 2022, AmeriCorps invested over \$896 million in national service through its programs, AmeriCorps State and National, Volunteers in Service to America (VISTA), the National Civilian Community Corps, 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 AmeriCorps, Congress established the AmeriCorps Office of Inspector General (AmeriCorps OIG)<sup>2</sup>, to promote economy, efficiency, and effectiveness in AmeriCorps' programs and to prevent and detect waste, fraud, and abuse within AmeriCorps or the entities that receive and distribute grant funds. AmeriCorps OIG is an independent organization, led by a Presidential appointee, which submits its reports and recommendations to AmeriCorps' Chief Executive Officer and Congress.

Pursuant to the Inspector General Act of 1978, as amended, this Semiannual Report summarizes AmeriCorps OIG's work for the first six months of Fiscal Year 2022. It is being transmitted to AmeriCorps' Chief Executive Officer and Members of Congress.

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<sup>1</sup> In September 2020, the Corporation for National and Community Service (CNCS) changed its name to AmeriCorps as part of a rebranding initiative.

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

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## *Message from the Inspector General*

It is my pleasure to submit this Semiannual Report for the period of October 1, 2021 through March 31, 2022. The past six months have been both productive and impactful. AmeriCorps OIG wrapped up the largest criminal investigation in its history, involving multiple schemes of embezzlement and official corruption at the grantee and subgrantee level in Hawaii, defrauding national service of nearly \$600,000. The investigation also uncovered and interrupted a scheme to defraud the people of Hawaii of more than \$800,000 in much-needed pandemic relief funds. The two most culpable individuals, the former Executive Director of the Hawaii Commission and the program director at its subgrantee were each sentenced to 46 months in prison, with one of them ordered to pay restitution of \$527,000. They, and others at the Hawaii Commission who failed to act when informed of the scheme, have been debarred, protecting the public from future losses.

The multiple schemes in Hawaii illustrate the vulnerability of AmeriCorps programs to fraud and the need for stronger measures to protect the integrity of national service. At the close of this semiannual period, the OIG's enforcement efforts include working with Federal prosecutors on nine criminal and civil cases across the United States, with others in preparation.

More important than any single enforcement effort is AmeriCorps' commitment, embodied in its new strategic plan, to making combatting fraud an agency-wide priority. AmeriCorps OIG is working closely with agency personnel on anti-fraud initiatives, training, fraud risk mitigation, and improved reporting of fraud. Prevention and early detection of fraud strengthen national service and preserve its resources for the communities most in need. We are pleased to partner with AmeriCorps in these efforts.

AmeriCorps' strategic plan also prioritizes long-needed improvements to agency operations, including financial management, recognizing the unsustainability of the status quo. AmeriCorps has been unauditably for the past five years, with numerous unresolved material weaknesses and unimplemented recommendations to strengthen financial operations and public reporting. Congressional interest, including a lengthy hearing on December 1, 2021, about a path forward to strengthen AmeriCorps' financial management, helped to elevate this priority.

Under the leadership of senior executives, AmeriCorps for the first time prepared comprehensive corrective action plans to address the findings and recommendations of the FY 2021 financial statement audit. The OIG and the external financial statement auditors assessed those corrective action plans and made recommendations for their improvement.

The urgency, leadership engagement, and commitment of agency resources to improve financial management are much appreciated and unprecedented in my nearly ten years as Inspector General at AmeriCorps. Solving these problems is a major undertaking; even in a best-case scenario, years of sustained effort will be needed before AmeriCorps has robust financial management. Translating urgency into positive change requires the leadership of a strong subject matter expert, who can plan and manage a multi-part project over several years-- someone who does not have to be told what to do and how to do it. AmeriCorps does not currently have this capacity, and recruiting such an individual should be a top leadership priority.

AmeriCorps OIG looks forward to working with agency leaders, especially Chief Executive Officer Michael Smith, who took office in January, to strengthen national service, increase its capacities and make positive changes for the benefit of the public.

Respectfully submitted,

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.



## *Office of Audit*

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

## Overview

During this reporting period, the Office of Audit issued reports pertaining to AmeriCorps' FY 2021 consolidated and National Service Trust financial statements, the evaluation of AmeriCorps' cybersecurity program, and the performance audit of AmeriCorps' compliance with the Digital Accountability and Transparency Act (DATA Act). At the end of this semiannual period, the following seven audit projects were in process:

- Audit of AmeriCorps' government travel and purchase card program;
- FY 2021 compliance with the Payment Integrity Information Act of 2019 (PIIA);
- Audit of the financial management systems of AmeriCorps Seniors grantees;
- Audits of funds awarded to the AmeriCorps State Commissions for Pennsylvania, Washington, D.C., and Puerto Rico;
- An evaluation regarding the use of funds awarded to the Maryland State Commission; and
- A special review of subrecipient monitoring by AmeriCorps grantees.

## Highlights of audit work completed during this reporting period

### ***Repeated Material Weaknesses and Significant Deficiency Again Require Auditors to Disclaim Opinion on FY 2021 Financial Statements of AmeriCorps and National Service Trust (Report 22-01 and 22-02)***

For the fifth year, AmeriCorps was unable to obtain an opinion from independent auditors on the accuracy, completeness, and reliability of its financial statements and those of the National Service Trust. Although it is a fundamental responsibility of agency management to track and report their use of public funds, AmeriCorps made little progress toward resolving the serious financial accountability problems it has known about since 2017. The FY 2021 financial statement audit reported nine material weaknesses.<sup>3</sup> Three of the material weaknesses were first identified in FY 2017, and five dated back to FY 2018, as shown in Table 1 below.

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<sup>3</sup> Material weaknesses are defined as problems so severe that they could materially affect the financial statements.

**Table 1: Material Weaknesses and Significant Deficiency by Year First Reported**

Material Weaknesses	First Reported
Grants Accrual Payable and Advances	FY 2017
Financial System and Reporting	FY 2017
Trust Obligations and Liability Model	FY 2017
Internal Controls Program (FMFIA)	FY 2018
Undelivered Orders- Grants	FY 2018
Recoveries of Prior Year Obligations	FY 2018
Undelivered Orders and Accounts Payable - Procurement	FY 2018
Other Liabilities	FY 2018
Migration to Shared Services	FY 2021
Significant Deficiency	First Reported
Information Technology Security Controls	FY 2017

AmeriCorps began the FY 2021 audit with 75 unimplemented recommendations. The auditors were able to verify that ten of them had been implemented, and those recommendations are now closed. The auditors also added eight new recommendations, for an outstanding total of 73 recommendations.

The FY 2021 audit was limited in scope. AmeriCorps acknowledged during audit planning that it had not made progress in addressing the prior years’ recommendations concerning noncompliance with the Single Audit Act and the following five material weaknesses, which the agency requested be excluded from the scope of the audit:

1. Trust Obligations and Liability Model – Validation of the data used in the Model
2. Undelivered Orders and Accounts Payable - Procurement
3. Undelivered Orders – Grants
4. Recoveries of Prior Year Obligations
5. Other Liabilities

Timing imposed other scope limitations. During the planning phase, AmeriCorps advised that it could not implement planned actions with respect to grant accruals and the new actuarial model for estimating the Trust liability until the third quarter, leaving insufficient time for the auditors to evaluate the effect of the changes. As a result, AmeriCorps could not produce sufficient evidence for a significant number of transactions and account balances, due to inadequate processes and controls.

Some of the material weaknesses relate to core mission activities, including accounting for grants. The auditors have repeatedly found unexplained discrepancies between the financial information in AmeriCorps' grants management system and the information in its accounting system. These discrepancies include basic information, such as the amounts awarded to individual grantees and the amounts unspent and available to them.

Another such material weakness relates to how AmeriCorps determines the level of funding needed by the National Service Trust to pay the education awards earned by AmeriCorps members. The Trust is AmeriCorps' largest single liability, valued at \$356 million in FY 2021. Until recently, the agency included expired awards in this liability since the agency's founding in 1993. In this and other ways, the Trust accumulated at least \$150 million more than it needed. Those funds sat idle while AmeriCorps continued to request appropriations for the Trust. Our audit uncovered these problems in 2017, and, as a result, Congress rescinded \$150 million from the Trust in 2018. In late FY 2021, the Trust adopted an actuarial model to estimate the Trust's liability and obligations, something that our audits had long recommended. The implementation was too late to positively affect this year's audit but will be assessed in the future. In addition, the data underlying the Trust estimates has not been validated, and OIG investigations have uncovered substantial fraud with respect to certified education awards.

The auditors noted that AmeriCorps needed a strategic plan to bring the agency to an auditable condition and that AmeriCorps had not created comprehensive corrective action plans to remedy the material weaknesses and significant deficiency and to implement the outstanding recommendations.

### ***Congressional Hearing on Auditors' Repeated Disclaimers of Opinion on Financial Statements of AmeriCorps and National Service Trust***

AmeriCorps' most recent disclaimer attracted the interest of the House Committee on Education and Labor, AmeriCorps' authorizing committee. Following briefings of Committee staff by AmeriCorps and the OIG about AmeriCorps' financial management challenges, the Committee invited then Acting Chief Executive Officer Malcolm Coles and Inspector General (IG) Deborah Jeffrey to testify at a December 1, 2021 hearing titled *Examining the Policies and Priorities of the Corporation for National and Community Service*.<sup>4</sup>

Acting CEO Coles attributed AmeriCorps' prolonged inability to obtain an opinion on the financial statements primarily to "antiquated systems and related issues with data quality, limited staff capacity and expertise, inadequate internal controls, and insufficient leadership accountability structures." He reiterated the commitment of agency leaders to a multi-year effort to resolve the outstanding issues, stating that "AmeriCorps must strengthen leadership engagement and

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<sup>4</sup> The hearing and testimony are available at <https://edlabor.house.gov/hearings/examining-the-policies-and-priorities-of-the-corporation-for-national-and-community-service>.

accountability, prioritize mission support functions, invest in technology, and improve grant monitoring.”<sup>5</sup>

In her testimony, IG Jeffrey described the history and causes of pervasive material weaknesses that prevent outside auditors from confirming the accuracy of the agency’s financial reports, noting that “AmeriCorps has shown little progress in resolving serious financial accountability problems that it has known about for years.”<sup>6</sup> She commended the current leadership’s recognition that sound financial management is integral to the success of national service programs and the new urgency around improving financial stewardship. IG Jeffrey cautioned that the necessary changes would take years to complete, and she urged that “[t]ranslating urgency into positive change requires the leadership of a strong subject matter expert, who can plan and manage a multi-part project over several years--someone who does not have to be told what to do and how to do it. That individual must be empowered to make changes and provided the resources to get the job done.” She cited as an example for AmeriCorps the changes instituted at the Department of Housing and Urban Development, which went from a disclaimer to a clean opinion on its financial statements over the course of three years.

Throughout the hearing, members expressed a bipartisan consensus that AmeriCorps’ financial accountability must improve in short order. While recognizing the value of AmeriCorps grant programs to their local communities, members made clear that they expect to see significant reforms. Chairman Scott ended the hearing by advising that the Committee would provide close oversight of AmeriCorps’ progress and would require quarterly briefings on the status of reforms and corrective actions.

### ***Little Progress in AmeriCorps’ Cybersecurity Program (Report 22-03)***

Auditors evaluated the effectiveness of AmeriCorps’ information security program in accordance with FISMA, Office of Management and Budget (OMB) requirements, and the National Institute of Standards and Technology guidance. The auditors’ assessment was based on the objective metrics prescribed by the Department of Homeland Security (DHS), which evaluates information security programs on a maturity scale from Level 1 (*Ad Hoc*) to Level 5 (*Optimized*) in nine FISMA Metric Domains and five Function areas. To be considered effective, an agency’s information security program must be rated Level 4 (*Managed and Measurable*) or above.

The auditors found AmeriCorps’ information security program remains ineffective, and AmeriCorps has made little progress in maturing it since FY 2018. The maturity scores for four of the five security Functions were largely unchanged from prior years. AmeriCorps improved in one of the Functions, “Detect.”

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<sup>5</sup> <https://edlabor.house.gov/imo/media/doc/ColesMalcolmTestimony120121.pdf>

<sup>6</sup> <https://edlabor.house.gov/imo/media/doc/JeffreyDeborahTestimony120121.pdf>

**Table 2: Comparison of Maturity Ratings by Function in FYs 2018-2021**

Security Function	Maturity Level FY 2018	Maturity Level FY 2019	Maturity Level FY 2020	Maturity Level FY 2021
<b>Identify</b>	Defined (Level 2)	Defined (Level 2)	Defined (Level 2)	Defined (Level 2)
<b>Protect</b>	Defined (Level 2)	Defined (Level 2) – <i>Assessed Rating</i>	Defined (Level 2)	Defined (Level 2)
<b>Detect</b>	Defined (Level 2)	Ad Hoc (Level 1)	Ad Hoc (Level 1)	Defined (Level 2)
<b>Respond</b>	Consistently Implemented (Level 3)	Consistently Implemented (Level 3)	Consistently Implemented (Level 3)	Consistently Implemented (Level 3)
<b>Recover</b>	Consistently Implemented (Level 3)	Consistently Implemented (Level 3)	Consistently Implemented (Level 3)	Consistently Implemented (Level 3)
<b>Overall</b>	<b>Not Effective</b>	<b>Not Effective</b>	<b>Not Effective</b>	<b>Not Effective</b>

Consistent implementation of an information security program and monitoring of security controls remained challenges for AmeriCorps in FY 2021. The agency required an overall strategy for improving IT security to an effective level, including an accountability structure necessary to reach that result. The auditors found that one of the root causes of AmeriCorps’ inconsistent implementation was that it did not have a permanent Chief Information Security Officer (CISO), the position primarily responsible for information security, as required by FISMA, from October 2020 to June 2021.

AmeriCorps made limited progress in implementing prior recommendations in FY 2021. Agency actions resolved eight of the 39 open recommendations from the FY 2017 – FY 2020 FISMA evaluations, yielding slight improvements in IG FISMA Metrics results. An additional three open recommendations were closed because they were superseded by other recommendations, leaving 28 open recommendations. To address the continuing weaknesses in AmeriCorps’ information security program and practices, the auditors added 13 new recommendations, yielding a total of 41 open recommendations. To develop and maintain effective cybersecurity, AmeriCorps must develop and implement corrective actions to resolve the open recommendations.

***Assessment of Financial Statement Audits and FISMA Evaluation  
Corrective Action Plans***

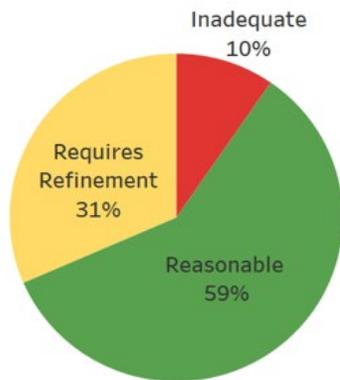
As Acting CEO Coles testified on December 1, AmeriCorps began to develop corrective action plans (CAPs) to address the findings and recommendations from the financial statement audits and the FISMA evaluation, under the supervision of the agency’s Risk Management Council, composed of senior officers. To provide immediate feedback on the quality of those CAPs, the OIG and the independent financial statement auditors rated the CAPs on a three-part scale of

- Reasonable: implementation of the CAP will likely resolve the recommendation that it addresses;
- Requires Refinement: the CAP is incomplete or that specific changes are needed. To be considered reasonable, management’s actions would need to address the issues identified in the OIG auditor’s comments; and
- Inadequate: the CAP as proposed does not appear adequate, does not address the core of the recommendation, and/or does not mitigate the risk that a negative finding will recur.

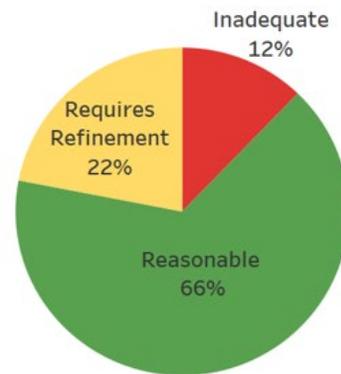
The auditors provided explanatory comments for the CAPs rated as “requires refinement” and “inadequate”, to allow AmeriCorps to improve them before committing resources. AmeriCorps submitted revisions that improved some of those CAPs, which the auditors also assessed.

After this process, AmeriCorps had achieved the following results:

Financial Audit Statement CAPs



FISMA Evaluation CAPs



The effectiveness of each CAP will be assessed following its implementation in future audits and evaluations.<sup>7</sup>

***More Work Required to Report Spending Data in Compliance with the Digital Accountability and Transparency Act of 2014. (Report 21-05)***

The DATA Act requires Federal agencies to submit financial and award data quarterly for publication on USASpending.gov. The OMB and the Department of Treasury established 57 data elements to be included in that reporting. In April 2020, OMB added two data elements for pandemic relief expenditures.

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<sup>7</sup> Although a report on the CAPs is forthcoming, the assessment was completed during this semiannual period. Given the interest in the issues surrounding financial management at AmeriCorps, we think it useful to summarize the recent results, rather than wait for the next semiannual report.

The DATA Act also requires the OIG of each agency to audit a statistically valid sample of the reported spending data to determine whether that data is correct and reliable. The OIG must 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.

The OIG's FY 2021 audit found that AmeriCorps did not meet the government-wide financial data standards in reporting its grant and contract awards. AmeriCorps' published data for the first quarter of FY 2021 continues to be incomplete, inaccurate, and untimely. As in our prior DATA Act audits, we continued to observe weaknesses in internal control that must be rectified to improve the quality of AmeriCorps' data reporting. With respect to our prior recommendations to improve compliance, we found that four of the seven recommendations from FY 2019 remain open. Two of the three remaining recommendations were closed as moot due to AmeriCorps' transition to a shared services provider. Further, we found that, where AmeriCorps had CAPs, some CAPs did not adequately address the recommendations to which they related. In general, the CAPs were summary in nature and did not detail the interim steps or milestones.

Overall, we recommended that AmeriCorps' management correct outstanding accounting and processing issues related to the transition to shared services, update AmeriCorps' DATA Act Business Process Guide and implement effective internal control over the financial reporting process for DATA Act submissions. AmeriCorps' management neither agreed nor disagreed with our findings and recommendations due to a short response period to timely submit this report to Congress. However, AmeriCorps indicated that it plans to complete a deeper review of the findings and recommendations to further evaluate their post-migration state to the shared services platform.

## *Office of Audit's Outreach Activities*

AmeriCorps OIG auditors participate actively in cross-agency initiatives sponsored by the Council of Inspectors General on Integrity and Efficiency (CIGIE), both to enhance our awareness and to share our expertise with other Offices of Inspectors General. Our auditors took part in the following working groups and projects with the Inspector General (IG) community:

- Connect, Collaborate, and Learn Training Group
- Grant Fraud Working Group;
- Diversity, Equality, and Inclusion Working Group;
- DATA Act Working Group;
- Leading, Inspiring, and Fostering Talent Network;
- Quality Assurance Working Group;
- Federal Audit Executive Council; and
- Single Audit and Risk Management Framework Working Group.

We continue to work with AmeriCorps' Office of the Chief Risk Officer and Office of Monitoring to identify risks and risk indicators and mitigate them.

## 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.

### Audit Reports Issued

Office of Audit Issued Reports				
Report Number Issued	Report Name	Dollars Questioned	Dollars Unsupported	Funds Put To Better Use
21-05	Performance Audit of AmeriCorps' Compliance under the Digital Accountability and Transparency Act of 2014 (DATA Act) for FY 2021	\$0	\$0	\$0
22-01	Audit of AmeriCorps' FY 2021 Consolidated Financial Statements	\$0	\$0	\$0
22-02	Audit of AmeriCorps' FY 2021 National Service Trust Fund Financial Statements	\$0	\$0	\$0
22-03	FY 2021 Federal Information Security Modernization Act Evaluation of AmeriCorps	\$0	\$0	\$0
TOTAL		\$0	\$0	\$0

## ***Audit Reports with Questioned Costs and Unsupported Costs***

<b>Office of Audit Reports with Questioned and Unsupported Costs</b>				
<b>Report Category</b>		<b>Number of Reports</b>	<b>Questioned Costs</b>	<b>Unsupported Costs</b>
A.	Reports for which no management decision had been made by the end of the reporting period	3	\$3,240,206	\$2,627,458
B.	Reports issued during the reporting period with questioned costs	0		
C.	Total Reports (A and B)	3	\$3,240,206	\$2,627,458
D.	Reports for which a management decision was made during the reporting period	2	-	-
	i. Value of disallowed costs	-	(\$1,297,802)	(\$1,291,393)
	ii. Value of costs not disallowed	-	(\$1,165,185)	(\$592,737)
E.	<p>Total reports for which no management decision had been made by the end of the reporting period (C minus D)</p> <p><i>Note: AmeriCorps agreed with the OIG's request to temporarily suspend the audit resolution of OIG Report 19-05, Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service. The report contained \$777,219 questioned costs, which included unsupported Federal costs of \$743,328. On September 22, 2021, the OIG informed AmeriCorps that they could proceed with the audit resolution process. On March 29, 2022, AmeriCorps requested an extension to June 17, 2022, to provide their management decision.</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

***Summary of Audits with Funds Put to Better Use***

<b>Office of Audit Reports with Funds Put to Better Use</b>			
<b>Report Category</b>		<b>Number of Reports</b>	<b>Funds Put to Better Use</b>
A.	<p>Reports for which no management decision had been made by the end of the reporting period</p> <p><i>Note: The OIG had previously asked AmeriCorps to suspend its audit resolution due to an ongoing investigation by the North Carolina Commission on Volunteerism and Community Service. The investigation was completed in September 2021. The OIG approved AmeriCorps' request to extend their management decision to June 17, 2022.</i></p>	1	\$177,093
B.	Reports issued during the reporting period	0	0
C.	Total Reports (A and B)	1	\$177,093
D.	Reports for which a management decision was made during the reporting period	0	0
	i. Value of disallowed costs	-	-
	ii. Value of costs not disallowed	-	-
E.	Total reports for which no management decision had been made by the end of the reporting period (C minus D)	1	\$177,093
F.	Reports with questioned costs for which no management decision was made within six months of issuance	0	0

### *Audits with Overdue Management Decisions*

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

### *Reports Without Final Actions*

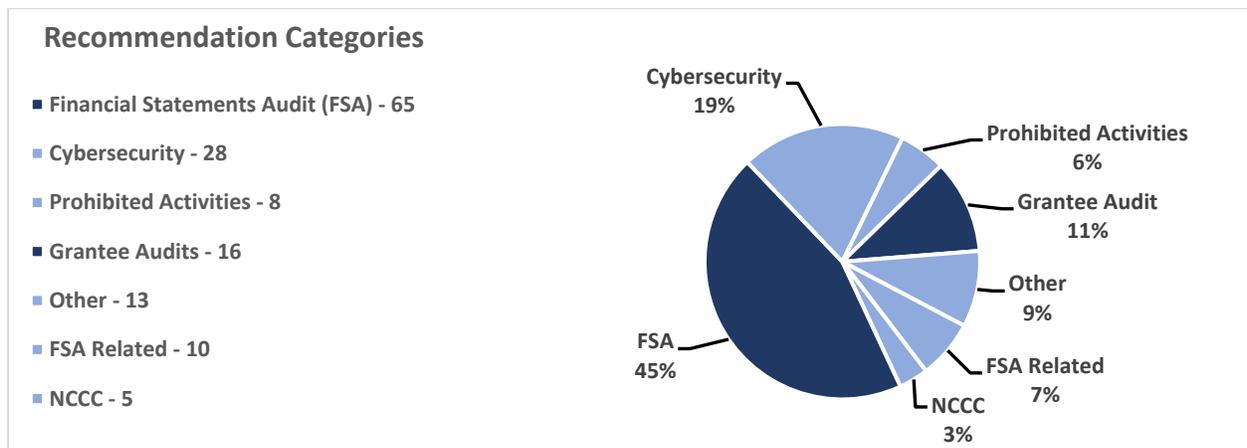
Reports Without Final Action			
Report Number	Title	Date Issued	Final Action Due
N/A	None	N/A	N/A

## Unimplemented Recommendations

As required by the Inspector General Act of 1978, as amended, we report all recommendations issued before this reporting period that remain unimplemented. For clarity, the unimplemented recommendations are divided into two appendices: Appendix A for the 145 unimplemented recommendations that are overdue (outstanding for more than one year) and Appendix B for the 94 unimplemented recommendations that are not yet due as of the end of the semiannual period.

As shown by the chart below, 45 percent of the overdue unimplemented recommendations stem from the FY audits of AmeriCorps' financial statements and the National Service Trust. The FY 2021 audit found that AmeriCorps implemented only ten of the 75 prior recommendations and did not prepare adequate CAPs for the remaining 65.

### Overdue Unimplemented Recommendations by Subject Matter



\*The Other category includes the recommendations from the following areas: Risk Management, 3; Procurement, 3; VISTA, 2; CHC, 2; Data Act, 1; Compelling Personal Circumstances, 1; Grant Management System, 1

Following a hearing on December 1, 2021 before the House Education and Labor Committee, AmeriCorps developed CAPs for the open financial statements audit recommendations. A report of our assessment of those CAPs is forthcoming. The FY 2022 financial statement audits will determine if AmeriCorps implemented its CAPs.

With respect to more recent audits, AmeriCorps' Office of Audit and Debt Resolution and Office of Chief Risk Officer continue to work to manage the agency's responses. We look forward to continuing to work closely with AmeriCorps on the timely resolution of recommendations as they are issued.



## *Office of Investigation*

The Office of Investigation is responsible for the detection and investigation of fraud, waste, and abuse in AmeriCorps programs and operations. Special Agents probe allegations of serious—sometimes criminal—misconduct involving AmeriCorps employees, contractors, and grant and subgrant recipients that threaten the integrity of AmeriCorps service initiatives. We refer criminal and civil matters to the appropriate U.S. Attorney’s Office or, in some instances, to a local district attorney, for prosecution and monetary recovery. Substantiated matters that are not accepted for prosecution or civil enforcement are referred to AmeriCorps management for information or administrative action. AmeriCorps OIG also recommends government-wide suspension and debarment to protect the Federal government from those who have demonstrated that they are not presently responsible stewards of Federal funds.

## Overview

During the first half of FY 2022, AmeriCorps OIG’s investigations resulted in one criminal plea agreement for embezzlement of AmeriCorps funds and bribery in relation to a pandemic relief program. Investigators also conducted a whistleblower retaliation investigation involving a grantee employee.<sup>8</sup> Our investigations recovered \$100,000 from a civil False Claims Act settlement with an AmeriCorps subgrantee, avoided over \$60,000 in costs associated with falsely certified education awards under that same settlement, and identified more than \$15,000 in funds that AmeriCorps recovered as a result of an AmeriCorps OIG investigation. In total, the Office of Investigation initiated 17 investigations and closed nine.

At the close of this semiannual period, AmeriCorps was overdue in responding to seven OIG reports, ranging from two to 202 days past the deadline. Additionally, AmeriCorps’ responses to four other reports failed to address all of the potential violations described in the reports. The OIG requested that AmeriCorps provide complete responses but did not receive updated responses.

During the reporting period, our special agents worked with the Department of Justice on six civil and five criminal cases. Two of the criminal cases were accepted for prosecution during this reporting period. An additional three cases were declined for prosecution by the Department of Justice due to the low dollar values involved. We continue to focus investigative resources on substantial allegations of fraud, waste, and abuse that undermine the mission and the integrity of national service:

1. Theft and embezzlement from Federal programs for personal use;
2. Identity theft or misuse of identities to divert AmeriCorps living allowances and other benefits;
3. Fabrication or alteration of required criminal history checks, which jeopardize the safety of the beneficiaries of national service;
4. Falsification of volunteer, member, and grant-funded staff time records, which deprives beneficiaries of needed community service, defrauds the public, and misdirects Federal funds; and



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<sup>8</sup> This investigation was completed during this semiannual period and is discussed in the “Other Reportable Matters” section of this Semiannual Report.

5. Diversion of AmeriCorps funds towards unauthorized and unallowable expenses, including personal enrichment.

To safeguard program beneficiaries and taxpayer funds, AmeriCorps grants require that grantees notify both AmeriCorps OIG and AmeriCorps program officials without delay when they suspect illegal activities or fraud, waste, or abuse. Similarly, AmeriCorps policy also requires its staff to report their suspicions without delay. Despite these mandates, we have seen many failures to report or delayed reporting of allegations of fraud and misconduct to our office. A grantee, subgrantee or AmeriCorps staff member who fails to report allegations without delay, in some instances choosing instead to conduct an internal investigation, interferes with our ability to conduct timely investigations and to obtain and preserve evidence. As a result, we have increased our educational outreach efforts to remind grantees of this requirement, and we will recommend that AmeriCorps impose administrative remedies on grantees and subgrantees for failure to make such required reports to the OIG in a timely manner.

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

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

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

Northern District of Illinois	District of Colorado
Southern District of Illinois	District of Columbia
District of Delaware	District of Maryland
District of Puerto Rico	Eastern District of Virginia
Eastern District of Pennsylvania	Southern District of Mississippi

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

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

### ***Former Executive Director of the Hawaii Commission Pleads Guilty to Embezzling AmeriCorps Funds and Bribery; Sentenced to 46 Months in Prison***

Following an investigation worked jointly with the FBI's Honolulu Field Office, Mr. Stacy Higa, former Executive Director of the Hawaii Commission for National and Community Service (Hawaii Commission), pleaded guilty to (1) embezzling \$38,642 in AmeriCorps funds and (2) offering a bribe in connection with a pandemic relief program from which he expected to profit by at least \$250,000. The latter scheme was interrupted by the OIG investigation. Mr. Higa embezzled the AmeriCorps funds by signing and authorizing contracts and purchase orders between the Hawaii Commission and companies that he owned or controlled. He then spent the embezzled funds for his personal benefit, including cosmetic dentistry, while running as a candidate for mayor of the Island of Hawaii. Mr. Higa was sentenced to 46 months of imprisonment, followed by three years of supervised release, and ordered to pay \$38,642 in restitution to AmeriCorps. He is also required to perform 200 hours of community service. Higa's negligence as Executive Director of the Hawaii Commission also allowed the program director of a subgrantee to embezzle \$527,000; that individual was also sentenced to 46 months imprisonment and required to pay restitution.

### ***Illinois Subgrantee Pays \$100,000 to Settle False Claims Allegations Regarding Falsely Certified Education Awards and Federal Financial Reports***

Following the indictment of the former Executive Director of the Lessie Bates Davis Neighborhood House (LBDNH) for embezzlement, the OIG initiated a Civil False Claims investigation into LBDNH's fiscal practices and oversight of its AmeriCorps program. Investigators found that LBDNH's failure to follow AmeriCorps and LBDNH policies and implement effective internal controls enabled the former Executive Director's embezzlement and caused LBDNH to submit false claims to the government. The investigation also found that LBDNH officials falsely certified education awards for members exiting early based upon unallowable compelling personal circumstances. AmeriCorps OIG pursued this matter jointly with the U.S. Attorney's Office for the Southern District of Illinois. LBDNH entered into a civil settlement agreement with the United States and paid \$100,000 to resolve allegations under the False Claims Act that it presented false and fraudulent claims to AmeriCorps. LBDNH also agreed to enter into a five-year compliance agreement with AmeriCorps and assume responsibility for the remaining \$60,877.22 balance of falsely certified education awards.

## ***AmeriCorps Disallows and Issues Debt Notice to Washington Subgrantee that Hired and Compensated Member for Staff Work Performed During the Member's Service Term***

Investigators found that the Peace Community Center (PCC), Tacoma, WA, placed an AmeriCorps member in a paid position during the member's term of service. The member received a living allowance during their service term but, following the end of that service term, also received retroactive wages covering the same period. PCC violated 45 C.F.R. § 2540.100(f), which prohibits displacement of paid employees by (1) employing the member during their service term, and (2) paying the member a salary for staff duties in addition to the AmeriCorps living allowance. PCC is a service site of Washington Service Corps, a subgrantee of Serve Washington, the state service commission that operates the AmeriCorps State and National program in Washington State.

In reporting its findings to AmeriCorps, the OIG recommended that AmeriCorps work with the Serve Washington to (1) ensure that members are not performing or duplicating the duties of staff; (2) provide training on the rules and policies regarding staff displacement; (3) disallow and collect the living allowance paid while the member was an employee; and (4) disallow and collect the education award paid out to the member as a result of the service hours recorded while also a paid employee.

Serve Washington agreed that the retroactive wage payments to the member established that the member was simultaneously employed in a paid staff position. Based on the investigation findings, AmeriCorps disallowed and issued a debt notice to begin collection of \$15,462.50, consisting of \$9,817.50 in living allowance payments and \$5,645 to recoup the education award to which the member was not entitled. Serve Washington and Washington Service Corps reviewed their policies prohibiting staff displacement, along with the training they provide on this subject.

## ***Office of Investigation's Outreach Activities***

Our investigators educate grantees and subgrantees, State Commission personnel, and AmeriCorps staff about preventing and detecting fraud, waste, and abuse; developing strong internal controls and fraud indicators; and reporting requirements of suspected fraud. The Office regularly revises its fraud training to focus on emerging issues and new strategies.

Investigators presented a case study concerning our criminal investigation into embezzlement from the Hawaii Commission, which resulted in three guilty pleas, two involving lengthy prison sentences, to the IG community's Grant Fraud Working Group. The Grant Fraud Working Group is made up of investigative, legal, and other staff from OIGs and other Federal agencies who collaborate on grant fraud prevention efforts, share case studies to identify strategies for effectively pursuing grant fraud investigations, and discuss leading practices for protecting Federal grants. The presentation was conducted jointly with the Assistant United States Attorney who handled the prosecutions and the pleas.

The Hawaii grant fraud cases were also featured in a briefing to the Pandemic Response Accountability Council; the investigation uncovered and disrupted a scheme to bribe the administrator of pandemic grants for the City and County of Honolulu to fraudulently obtain over \$800,000 in funds reserved to help businesses negatively affected by the pandemic.

## *Investigations Statistical Summary Tables*

### *Hotline Complaint Statistics*

Total Complaints Received	293
Complaints Requiring No Action	248
Complaints Not Investigated but Referred to AmeriCorps	25
Complaints Referred to Another Agency	2

### *Investigative Case Statistics*

Cases Active at Beginning of Period	62
Cases Opened this Period	17
Cases Closed this Period	9
Cases Active at End of Period	70

### *Investigative Case Activities*

Individuals and Entities Referred for Federal Criminal Prosecution	7
Referrals to State/Local Criminal Authorities	0
Indictments/Criminal Information	0
Arrests	0
Criminal Convictions/Pleas	1
Referrals to Federal Civil Prosecutors	2
Referrals to State/Local Civil Authorities	0
Civil Settlements/Judgments	1
OIG Reports of Investigation Issued to AmeriCorps	2
Administrative Actions taken by AmeriCorps (includes suspension/termination of awards, employee misconduct remedies, other actions taken following OIG's recommendation)	1*
Total Investigative Recoveries (includes funds returned/recovered, funds put to better use, restitution, fees and civil settlements)	\$214,982.12

\*This does not include suspensions and debarments, which are separately reported in this report.



## ***Suspension and Debarment***

Suspension and debarment are administrative tools that protect the Federal government from doing business with individuals and organizations that cannot be trusted to comply with laws, rules, and regulations or to be good stewards of Federal funds. Qualifying misconduct must demonstrate a lack of business integrity, such as contract or grant fraud; destruction, fabrication, or falsification of documents; violation of policies or regulations; or substantial failure to adhere to grant conditions.

- Suspension temporarily excludes a person or entity from receiving government awards, generally for up to 12 months, when there is adequate evidence that may merit debarment, and immediate action is needed to protect the government's interest.
- Debarment excludes a person or entity from receiving government awards for a set period, generally up to three years, based upon a finding of wrongdoing related to honesty or integrity, a history of poor performance, or willful failure to perform the requirements of an award, or any cause serious enough to affect present responsibility.<sup>9</sup>

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

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<sup>9</sup> Neither suspension nor debarment affects individual entitlements, such as Social Security benefits. 2 C.F.R. § 180.215.

## Highlights of suspensions and debarments during this reporting period

OIG's S&D  
Recommendations to  
AmeriCorps  
**3**

AmeriCorps 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 responsibly. During this reporting period, we recommended three government-wide debarments of individuals arising from the theft of government funds and for failure to comply with AmeriCorps grant terms and conditions. AmeriCorps issued notices of proposed debarment for two of these individuals during the reporting period. The remaining debarment recommendation was pending with AmeriCorps at the close of this semiannual period.

Debarment Proposals  
Issued by AmeriCorps  
**7**

AmeriCorps also issued two notices of proposed debarment stemming from recommendations made by the OIG in the prior semiannual period,<sup>10</sup> and three final Notices of Debarment in this reporting period.

Individuals Suspended or  
Debarred  
**3**

Timely action on suspension and debarment recommendations is important to protect the public from fraud and waste. The agency continues to face challenges in promptly reviewing and acting upon OIG recommendations but has taken steps this reporting period to revamp its process for reviewing OIG recommendations by temporarily delegating suspension and debarment authority to a detailee who served as the Suspension and Debarment Official. We continue to work with AmeriCorps to minimize delays, act upon OIG recommendations, and strengthen its suspension and debarment program.

The bases upon which AmeriCorps OIG requests suspension and debarment are serious. We continue to see instances of time and attendance fraud (principally to inflate the service hours claimed so that a member can receive an education award for which they are not eligible), false certification of education awards, embezzlement or theft, and the deliberate misuse of Federal funds for personal gain.

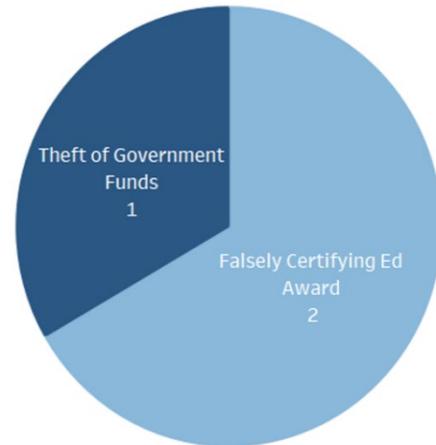
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<sup>10</sup> Semiannual Report 21-02, pp. 28-29.

Below we summarize two matters for which AmeriCorps OIG recommended government-wide debarments.

AmeriCorps OIG recommended the debarment of Tracy Lee, former Operations Supervisor and Interim Executive Director, Hawaii Commission, and Reynold Lee, Senior Program Officer, Hawaii Commission, based upon their failure to follow AmeriCorps' grant terms and conditions in relation to their role in the embezzlement scheme of a former Hawaiian non-profit executive. On March 30, 2022, AmeriCorps issued Notices of Proposed Debarment to T. Lee and R. Lee.

### Conduct Resulting in Suspension/Debarment



Officials of East St. Louis School District 189's (ESL189) AmeriCorps program directed members to submit inflated timesheets to meet the service hours needed to qualify for education awards. The staff approved the fraudulent timesheets and falsely certified AmeriCorps members' eligibility for education awards. ESL189 settled claims under the False Claims Act in February 2021. AmeriCorps OIG recommended debarring both the culpable Project Coordinator and the Member Supervisor for three years because their direction to falsify timesheets and the subsequent false certification of education awards demonstrated a lack of present responsibility. AmeriCorps debarred them in March 2022.



## *Peer Review*

Offices of Inspectors General undergo periodic peer reviews to ensure that their operations meet the professional standards of the IG community. The results of a peer review must be included in the Semiannual Report of the reviewed office, which must also identify any recommendations that have not been fully implemented. The OIG that conducts a peer review must likewise identify the outstanding and unimplemented recommendations pertaining to the office that it reviewed. The specific statutory requirements appear in Section 5 of the Inspector General Act of 1978.

## ***Most Recent Peer Reviews of AmeriCorps OIG***

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

### ***Office of Audit***

The Library of Congress OIG began an audit peer review of the Office of Audit during this semiannual period; the peer review is scheduled to be completed by May 31, 2022. The Office of Audit's last peer review report was issued in December 2018 by the Government Accountability Office OIG. The report concluded the system of quality control for audit operations complied with *Generally Accepted Government Auditing Standards* (GAGAS) (December 2011 revision). The Office of Audit is also scheduled to perform a modified audit peer review of the AbilityOne OIG in April 2022. A modified peer review is performed when the reviewed OIG does not regularly perform GAGAS engagements but maintains audit policies and procedures in anticipation of performing such work

The first external peer review report regarding the Office of Audit's inspection and evaluation (I&E) operations was issued on October 16, 2019. That review, which was conducted jointly by the OIGs for the Peace Corps and the Office of Personnel Management, focused on AmeriCorps OIG's Evaluation Policies and Procedures Manual. The reviewers determined the Manual met the seven key standards of the CIGIE Quality Standards for Inspections and Evaluations, also known as Blue Book Standards. The Office of Audit's next I&E peer review is scheduled for FY 2023.

### ***Office of Investigation***

The Office of Investigation'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 the internal safeguards and management procedures for investigative operations complied with the quality standards established by CIGIE and Attorney General guidelines. Due to COVID-19-related restrictions, the Office of Investigation's next peer review has been rescheduled for FY 2024.

The Office of Investigation is scheduled to perform a peer review of the Export-Import Bank OIG in the winter of FY 2023.

## ***Other Reportable Matters***

### ***Investigations Substantiating Misconduct by a Senior Government Employee***

None

### ***Whistleblower Retaliation***

**Based on OIG Investigation, AmeriCorps Determines that Complainant Was Not Perceived by Employer to be a Whistleblower.** Pursuant to 41 U.S.C. § 4712, AmeriCorps OIG investigated allegations that the Maryland Governor’s Office of Community Initiatives (MGOCl), Crownsville, MD, an AmeriCorps grantee, retaliated against an employee (Complainant) by withholding a promised promotion. Complainant alleged that MGOCl leadership believed incorrectly that the Complainant made a protected disclosure to the OIG that led to a grant audit and investigation of MGOCl for questionable financial practices.

During the investigation, MGOCl leadership asserted that they intended to promote the Complainant but could not follow through until the resolution of the OIG inquiries and because of a pandemic-related freeze on hiring by the State of Maryland. Nevertheless, after multiple individuals, including the Complainant, resigned, MGOCl reconfigured its staffing and offered the promotion to another candidate.

AmeriCorps OIG issued a report to AmeriCorps detailing the facts uncovered during the investigation for the agency’s determination as to whether the Complainant stated a *prima facie* case of retaliation, and, if so, whether there was clear and convincing evidence that MGOCl would have deferred promoting Complainant absent any belief that Complainant’s disclosures triggered or contributed to the OIG inquiries.

Upon review of the OIG report, AmeriCorps determined that there was insufficient evidence to establish that MGOCl management perceived Complainant as a whistleblower protected by 41 U.S.C. § 4712. Since the facts did not establish Complainant as a perceived whistleblower, AmeriCorps did not order any relief.

### ***Interference with IG Independence***

None

### ***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 Savings
1	OIG - 12-04 Issued 11/09/2011 Audit of Earned Education Awards Resulting from Compelling Personal Circumstances	Rec. No. 3(b): Implement the text description functionality in the MyAmeriCorps Portal to allow grantee personnel –to document the Compelling Personal Circumstances justifications.	Not quantified
	OIG - 12-04 Issued 11/09/2011 Audit of Earned Education Awards Resulting from Compelling Personal Circumstances	Rec. No. 3(c): Implement monitoring controls requiring a secondary level of review of each approved partial education award.	\$448,926
2	OIG - 13-06 Issued 06/06/2013 Agreed-Upon Procedures for Corporation for National and Community Service Grants Awarded to Edna McConnell Clark Foundation	Rec. No. 1(c): Revise the Frequently Asked Questions for National Service Criminal History Checks to require searches to be conducted for employees with maiden, married or former married names.	Not quantified
3	OIG - 14-09 Issued 06/20/2014 Audit of Blanket Purchase Agreements for Professional Consulting Services	Rec. No. 2: A central review committee (including a representative of the Office of Procurement Services) approve any consulting projects that exceed pre-established cost thresholds.	Difficult to quantify but likely in the millions
4	OIG - 15-06 Issued 06/25/2015 Audit of Corporation for National and Community Service Cooperative Agreements Awarded to AFYA Incorporated and Education Northwest	Rec. No. 1: Identify risk areas for the training and technical assistance cooperative agreements and develop indicators to assess associated risks. Indicators could include special terms and conditions of the cooperative agreement, the status of a grantee's Negotiated Indirect Cost Rate Agreement, fraud risk indicators, deficiencies identified in prior OIG and non-OIG audits of the grantee, prior Corporation desk reviews, and prior Corporation site visits of the grantee.	Difficult to quantify but likely in the millions
5	OIG - 15-06 Issued 06/25/2015 Audit of Corporation for National and Community Service Cooperative Agreements Awarded to AFYA Incorporated and Education Northwest	Rec. No. 2: Establish customized monitoring priorities, plans, and procedures based on programmatic and financial risk assessments developed in accordance with specific requirements of training and technical assistance cooperative agreements.	Not quantified
6	Various Issued N/A Risk Management (multiple reports)	Rec. No. 2: CNCS should validate its risk indicators for all grants against outcomes or use outcomes to identify other factors that could sharpen its analysis.	Difficult to quantify but likely in the millions
7	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
8	OIG - 17-05 Issued 12/05/2016 Evaluation of the National Civilian Community Corps (NCCC) Program	Rec. No. 1(a): Increase impact of national service by targeting resources cost-effectively; scale back NCCC and scale up other programs that perform same/comparable activities.	\$60,000,000
	OIG - 17-05 Issued 12/05/2016 Evaluation of the National Civilian Community Corps (NCCC) Program	Rec. No. 1(b): Determine optimal size of NCCC based on factors in report and reduce/eliminate activities that can be performed by other CNCS programs at lower cost.	See recommendation No. 1(a)

Open Unimplemented Recommendations			
Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost Savings
	OIG - 17-05 Issued 12/05/2016 Evaluation of the National Civilian Community Corps (NCCC) Program	Rec. No. 1(c): Work with Congress to reprogram funds from NCCC to other CNCS programs with comparable activities, to multiply effects of national service	See recommendation No. 1(a)
	OIG - 17-05 Issued 12/05/2016 Evaluation of the National Civilian Community Corps (NCCC) Program	Rec. No. 1(d): Enhance capacity of A-DRTs to deploy rapidly for disaster response.	See recommendation No. 1(a)
	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)
9	OIG - 17-05 Issued 12/05/2016 Evaluation of the National Civilian Community Corps (NCCC) Program	Rec. No. 2(a): Treat FEMA and NCCC separately for purposes of achieving 50 participation by individuals from disadvantaged circumstances.	Not quantified
	OIG - 17-05 Issued 12/05/2016 Evaluation of the National Civilian Community Corps (NCCC) Program	Rec. No. 2(b): Develop comprehensive risk-based enrollment and retention strategy that includes identifying the characteristics that make individuals, including those from disadvantaged circumstances, successful; develop interview and application questions to identify those individuals.	Not quantified
	OIG - 17-05 Issued 12/05/2016 Evaluation of the National Civilian Community Corps (NCCC) Program	Rec. No. 2(f): Improve data on members from disadvantaged circumstances by looking at zip codes of residence, schools attended, receipt of public assistance in recent past, to reduce dependence on recruitment partners as only source of information.	Not quantified
	OIG - 17-05 Issued 12/05/2016 Evaluation of the National Civilian Community Corps (NCCC) Program	Rec. No. 2(g): Reduce reliance on existing recruitment partners and develop better screening of their referrals.	Not quantified
	OIG - 17-05 Issued 12/05/2016 Evaluation of the National Civilian Community Corps (NCCC) Program	Rec. No. 2(h): Inform recruiting partners of their high NCCC attrition rates so they can take appropriate action.	Not quantified
	OIG - 17-05 Issued 12/05/2016 Evaluation of the National Civilian Community Corps (NCCC) Program	Rec. No. 2(i): Develop a policy that limits recruitment of members from other Federal programs.	Not quantified
	OIG - 17-05 Issued 12/05/2016 Evaluation of the National Civilian Community Corps (NCCC) Program	Rec. No. 2(j): Identify community organizations/activities likely to engage highly motivated youths and families from disadvantaged circumstances (faith-based, immigrant, athletic programs, etc.) and recruit from those. Consider pilot with Baltimore Archdiocese or charter schools serving target populations.	Not quantified
	OIG - 17-05 Issued 12/05/2016 Evaluation of the National Civilian Community Corps (NCCC) Program	Rec. No. 2(l): Identify the support that would increase retention and provide it. Engage Foster Grandparents and other local community groups to provide support.	Not quantified
	OIG - 17-05 Issued 12/05/2016 Evaluation of the National Civilian Community Corps (NCCC) Program	Rec. No. 2(n): Set program and campus recruitment and retention goals.	Not quantified

Open Unimplemented Recommendations			
Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost Savings
	OIG - 17-05 Issued 12/05/2016 Evaluation of the National Civilian Community Corps (NCCC) Program	Rec. No. 2(o): Develop granular information regarding root causes of attrition with better exit interviews of members and interviews of peers, sponsors and campus leaders; use the information for recruiting, selection and support.	Not quantified
	OIG - 17-05 Issued 12/05/2016 Evaluation of the National Civilian Community Corps (NCCC) Program	Rec. No. 2(p): Right-size NCCC and grow the program only after enrollment and retention have improved above a predetermined level	Not quantified
10	OIG - 17-05 Issued 12/05/2016 Evaluation of the National Civilian Community Corps (NCCC) Program	Rec. No. 3(a): Collect timely, objective, substantive feedback from sponsors, measured against objective outcomes, with results broken out by campus.	Not quantified
	OIG - 17-05 Issued 12/05/2016 Evaluation of the National Civilian Community Corps (NCCC) Program	Rec. No. 3(b): Compare sponsor feedback to team leaders' assessments of each project.	Not quantified
11	OIG - 17-05 Issued 12/05/2016 Evaluation of the National Civilian Community Corps (NCCC) Program	Rec. No. 4(a): Establish policies/procedures that give greater weight to proximity and travel costs for disaster projects, i.e., where possible, send the nearest team.	Not quantified
	OIG - 17-05 Issued 12/05/2016 Evaluation of the National Civilian Community Corps (NCCC) Program	Rec. No. 4(b): Expect that nearest teams will respond to a disaster and that disaster response takes priority over other projects.	Not quantified
12	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
13	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
14	OIG Management Alert Issued 11/03/2016 NACHC Prohibited Activities: Missed Opportunities	Rec. No. 2: Identify all grantees and subgrantees whose service activities involve providing healthcare to women and girls of childbearing age, as well as those with service activities directed at education or mentoring of girls and young women middle school-aged and above and determine whether they have engaged in abortion-related prohibited activities within a pre-determined period.	Not quantified
15	OIG Management Alert Issued 11/03/2016 NACHC Prohibited Activities: Missed Opportunities	Rec. No. 3: Conduct similar risk assessments, identification of at-risk grantees, communications and targeted monitoring for other prohibited activities.	Not quantified

Open Unimplemented Recommendations			
Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost Savings
16	OIG Management Alert Issued 11/03/2016 NACHC Prohibited Activities: Missed Opportunities	Rec. No. 4: Identify any other factors that may increase the risk of individual prohibited activities and use that information for targeted education, training and monitoring as appropriate.	Not quantified
17	OIG Management Alert Issued 11/03/2016 NACHC Prohibited Activities: Missed Opportunities	Rec. No. 6: Enhance the capacity of eGrants to store and search critical emails; institutionalize policies and procedures to allow POs and GOs to capture key emails in eGrants; and develop criteria for identifying emails to be captured.	Not quantified
18	OIG Management Alert Issued 11/03/2016 NACHC Prohibited Activities: Missed Opportunities	Rec. No. 7: CNCS's to-be-developed Enterprise Risk Management strategy and planning include a component for specific prohibited activities, commensurate with magnitude of the risk, including the reputational and political risk to CNCS.	Not quantified
19	OIG Management Alert Issued 11/03/2016 NACHC Prohibited Activities: Missed Opportunities	Rec. No. 8: Accelerate the development of a more focused, targeted and risk-based model and approach to all grant monitoring including continuous assessment of the effectiveness of CNCS'S grant risk assessments and monitoring.	Not quantified
20	OIG Management Alert Issued 11/03/2016 NACHC Prohibited Activities: Missed Opportunities	Rec. No. 9: Without waiting for the development of a comprehensive risk-based monitoring strategy, develop and implement monitoring strategies for specific prohibited activities that can be conducted frequently, do not depend on site visits and provide a meaningful opportunity for prompt detection of violations or red flags, including searches of social media sites and surveys of members in accessible language, using the MyAmeriCorps Portal.	Not quantified
21	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
22	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
23	OIG - 18-03 Issued 12/18/2017 FY 2017 Federal Information Security Modernization Act Evaluation of the CNCS	Rec. No. 26: Ensure the facilities implement the following in regards to protection of mobile devices Enforce the prohibition of displaying passwords in public view <ul style="list-style-type: none"> <li>• Require the use of passwords on mobile computer assets for all users</li> <li>• Change passwords and re-image IT assets upon the separation of the previous user</li> <li>• Monitor Team Lead laptops for compliance with security updates and antivirus signatures</li> <li>• Prohibit the use of non-governmental CNCS issued email accounts</li> <li>• Configure cell phones to require the enabling of security functions</li> </ul>	Not quantified

Open Unimplemented Recommendations			
Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost Savings
24	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"> <li>• Require the use of passwords on mobile computer assets for all users</li> <li>• Change passwords and re-image IT assets upon the separation of the previous user</li> <li>• Prohibit the use of non-governmental CNCS issued email accounts</li> </ul>	Not quantified
25	<b>OIG 18-07</b> Issued 03/19/2018 <b>Audit of Corporation for National And Community Service Grants Awarded to Mayor's Fund to Advance New York City</b>	<b>Rec. No 2(a): Disallow and recover \$1,663,952 in Federal costs awarded to Madison;</b>	<b>\$1,663,952</b>
26	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
27	<b>OIG 18-12</b> Issued 06/05/2018 <b>VISTA Program Evaluation</b>	<b>Rec No. 5: VISTA should specifically measure the effectiveness of the policy allowing VISTA members to take classes while serving in the VISTA program. CNCS VISTA should build performance measures into all policy/procedure changes as a means to evaluate overall effectiveness of the change and allow for continuous process improvement.</b>	Not quantified
28	<b>Management Alert</b> Issued 06/26/2018 <b>Final Management Alert: Serious Weaknesses in National Civilian Community Corps Recruiting Contract May Jeopardize Program Success</b>	<b>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</b>	Not quantified
29	<b>Management Alert</b> Issued 06/26/2018 <b>Final Management Alert: Serious Weaknesses in National Civilian Community Corps Recruiting Contract May Jeopardize Program Success</b>	<b>Rec No. 3: Assign a COR who has strong recruitment knowledge and experience to effectively manage and oversee this contract</b>	Not quantified
30	<b>OIG 18-13</b> Issued 08/20/2018 <b>Agreed-Upon Procedures for Corporation Grants Awarded SerVermont</b>	<b>Rec No. 2(d): Disallow and, if already used, recover education awards made to members who did not serve the minimum required service hours.</b>	<b>\$11,570</b>
31	<b>OIG-19-06</b> Issued 3/12/2019 <b>Agreed-Upon Procedures (AUP) review of AmeriCorps grant funds to Serve Indiana</b>	<b>Rec. No. 11: Recover the \$43,626 in questioned Federal costs and \$19,390 in education awards and address any impact to Federal costs of the \$33,720 in questioned match costs for American Red Cross of Indiana for grant No. 15ACHIN001.</b>	<b>\$96,736</b>
32	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

Open Unimplemented Recommendations			
Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost Savings
33	OIG-19-08 Issued 5/28/2019 Agreed-Upon Procedures for Corporation for National and Community Service Grants Awarded to the Serve Guam Commission	Rec. No. 11: Require Serve Guam Commission to submit an updated Financial Federal Report for the 14AH award that removes the \$18,761 of questioned match costs.	\$18,761
34	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
35	OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	Rec. No. 2: Provide training to CNCS officials participating in the entity-level control assessment to ensure that they have a full understanding of the internal control principles and how these principles relate to their operations. The training shall also address how the outstanding audit recommendations concerning their operations should be considered when assessing the entity-level controls. (new)	Not quantified
36	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 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
37	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
38	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
39	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: Develop comprehensive policies and procedures for the financial statements preparation process and related internal controls. The policies and procedures should address, among other subjects:	Not quantified

**Open Unimplemented Recommendations**

Number	Report Number and Title	Recommendation	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(a): The process to determine and document CNCS's balance fluctuation expectations. Expectations should be documented based on a combination of internal and external operating factors, and program and financial relevant information available.</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. 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.</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. 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>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>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>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>Not quantified</p>

Open Unimplemented Recommendations			
Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost Savings
	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(g): Document and maintain support for all prior period adjustments and changes to Net Position accounts, Cumulative Result of Operations, and Unexpended Appropriations.	Not quantified
40	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. 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)	Not quantified
41	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. 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)	Not quantified
42	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. 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)	Not quantified
43	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. 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)	Not quantified
44	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. 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)	Not quantified

**Open Unimplemented Recommendations**

Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost Savings
45	<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>	Not quantified
46	<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>	Not quantified
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. 18: Develop and implement policies and procedures for the standard vouchers/journal vouchers (SV/JV) process that include:</p>	Not quantified
	<p>OIG-20-01 and 20-02                      Issued 11-20-2019                      Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements</p>	<p>Rec. No. 18(a): Tracking the sequence of SVs/JVs for completeness;</p>	Not quantified
	<p>OIG-20-01 and 20-02                      Issued 11-20-2019                      Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements</p>	<p>Rec. No. 18(b): Appropriate use of SVs/JVs;</p>	Not quantified
	<p>OIG-20-01 and 20-02                      Issued 11-20-2019                      Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements</p>	<p>Rec. No. 18(c) : Determining and maintaining relevant documentation to support each SV/JV;</p>	Not quantified

Open Unimplemented Recommendations			
Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost Savings
	<i>OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements</i>	<i>Rec. No. 18(d): Use of specific and accurate SV/JV descriptions; and</i>	Not quantified
	<i>OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements</i>	<i>Rec. No. 18(e) : Timely review and approval of SVs/JVs for accuracy and propriety. (modified repeat)</i>	Not quantified
48	OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	Rec. No. 21: Complete the Trust Accounting Handbook to clearly reflect the assumptions used in the Trust Obligation and Liability Model and the Monthly Obligation and Liability Calculator, including establishing control activities; finalize materiality thresholds applied; update accounting transactions, and clearly identify periods when adjustments will be made regardless of materiality. (new)	Not quantified
49	OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	Rec. No. 22: Develop for a more standardized, secure, and automated method to estimate the Trust obligations and Trust Service Award Liability that ensures minimal human errors. As part of the ongoing CNCS's transition to shared service, coordinate with the service provider to determine methods that would enhance the security and quality of the existing estimation models. (new)	Not quantified
50	<i>OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements</i>	<i>Rec. No. 23: Strengthen controls to ensure the Trust modeling is performed by trained personnel to:</i>	Not quantified
	<i>OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements</i>	<i>Rec. No. 23(a): Conduct detailed analysis and validation of data sources.</i>	Not quantified

**Open Unimplemented Recommendations**

Number	Report Number and Title	Recommendation	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. 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">51</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>

**Open Unimplemented Recommendations**

Number	Report Number and Title	Recommendation	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. 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>
	<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>
<p align="center">52</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. 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>
<p align="center">53</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: 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>

Open Unimplemented Recommendations			
Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost Savings
	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. 26(a): Train, mentor, and work to retain qualified employees;	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. 26(b): Cross-train employees so that knowledge of the model will reside with multiple staff rather than with one person; and	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. 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)	Not quantified
54	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 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:	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(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;	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(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

**Open Unimplemented Recommendations**

Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost Savings
	<p>OIG-20-01                      Issued 11-20-2019                      Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements</p>	<p>Rec. No. 27(d) : Post-accrual analysis to compare the accrual (without the IBNR) and the expenditures reported in the FFRs for the same quarter. Thresholds should be established and documented based on materiality and the degree of risk that management is willing to accept. When grantees' reported spending pattern deviates from its methodology, an analysis should be performed to determine whether any deviation is acceptable or the methodology should be further refined to reflect the actual grantees' reported expenditure pattern. (modified repeat)</p>	<p>Not quantified</p>
55	<p>OIG-20-01                      Issued 11-20-2019                      Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements</p>	<p>Rec. No. 28: Revise and implement policies and procedures for the grant accrual methodology so that:</p>	<p>Not quantified</p>
	<p>OIG-20-01                      Issued 11-20-2019                      Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements</p>	<p>Rec. No. 28(a): A validation process is established for management to verify the accuracy of the grant accrual, so that management can make any necessary adjustments to improve the precision of the grant accrual and to account for grant advances and payables to ensure the resulting amounts are materially consistent with grantees' drawdown and spending patterns;</p>	<p>Not quantified</p>
	<p>OIG-20-01                      Issued 11-20-2019                      Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements</p>	<p>Rec. No. 28(b): It addresses how the calculations are used to arrive at the Grants Payable and Advances to Other line items in the financial statements. (modified repeat)</p>	<p>Not quantified</p>
56	<p>OIG-20-01                      Issued 11-20-2019                      Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements</p>	<p>Rec. No. 29: Develop a process to validate grant advances, incurred but not reported and payable estimates. Such validation should be performed for all program elements included in the estimation process and over a few years to show a trend of the estimates. Unusual fluctuations, if any, should be investigated and the research conclusions documented. (modified repeat)</p>	<p>Not quantified</p>
57	<p>OIG-20-01                      Issued 11-20-2019                      Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements</p>	<p>Rec. No. 30: Centralize the storage of all procurement documents in contract files and maintain them electronically. (repeat)</p>	<p>Not quantified</p>
58	<p>OIG-20-01                      Issued 11-20-2019                      Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements</p>	<p>Rec. No. 31: Strengthen internal control to ensure procurement documents are properly approved and retained. (repeat)</p>	<p>Not quantified</p>
59	<p>OIG-20-01                      Issued 11-20-2019                      Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements</p>	<p>Rec. No. 32: Analyze procurement undelivered orders balances quarterly to verify that balances are still valid for those without financial activities for an extended period. (repeat)</p>	<p>Not quantified</p>
60	<p>OIG-20-01                      Issued 11-20-2019                      Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements</p>	<p>Rec. No. 33: Research, resolve and document the disposition of any abnormal undelivered orders transactions/balances. (repeat)</p>	<p>Not quantified</p>

**Open Unimplemented Recommendations**

Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost Savings
61	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. 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)	Not quantified
62	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 35: Document the accounts payable accrual methodology to include the recognition and reporting of the incurred but not reported. The methodology should also document key controls related to review and approval process of the accrual estimation; materiality and how it is applied; reviewing, approving, and recording of invoices prior to processing payments; inputs to be used in the validation; consideration of payment types; and the basis for including or excluding typical factors in estimating accruals, such as period of performance, type of contract, billing patterns, and others. (modified repeat)	Not quantified
63	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 36: Conduct validation assessment of amounts accrued for the incurred but not reported on a periodic basis. As part of the validation, CNCS should consider the following:	Not quantified
	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 36(a): Subsequent activities against the amount estimated to determine the level of precision in the estimation;	Not quantified
	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 36(b): Trend the validation results and adjust the incurred but not reported estimation process to address any recurring significant fluctuations; and	Not quantified
	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 36(c) : Update the incurred but not reported estimation process as necessary to reflect changes in payment patterns. (repeat)	Not quantified
64	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 37: Evaluate the materiality thresholds used in the accrual estimation to ensure it is appropriate to prevent misstatements. The materiality threshold used should be appropriate that, in the aggregate, identified misstatements would not rise to a level that will significantly impact management's assertions on the financial statements. (new)	Not quantified
65	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 38: Implement controls to ensure that transactions interfaced from eGrants are reflected in Momentum for the correct amounts, accounts, and number of transactions. (new)	Not quantified
66	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 40: Update CNCS policy to recognize and record capitalized costs in the period incurred. (repeat)	Not quantified

**Open Unimplemented Recommendations**

Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost Savings
67	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 41: Update CNCS policy to include requirements for compliance with accounting standards; track direct labor and other indirect costs, including hours, worked and payroll costs dedicated to existing and new software-in-development projects; track and amortize tenant improvement costs in accordance with the lease agreement. (new)	Not quantified
68	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 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
69	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 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
70	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
71	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
72	<i>OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements</i>	<i>Rec. No. 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)</i>	Not quantified
73	<i>OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements</i>	<i>Rec. No. 48: Determine the root causes and resolve expenditure differences between the Payment Management System and Momentum. (repeat)</i>	Not quantified
74	<i>OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements</i>	<i>Rec. No. 49: Strengthen controls around the review of expired grant obligations by ensuring that:</i>	Not quantified
	<i>OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements</i>	<i>Rec. No. 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.</i>	Not quantified

Open Unimplemented Recommendations			
Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost Savings
	<i>OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements</i>	<i>Rec. No. 49(b): Document justifications for all required reports submission extensions granted to the grantee. (repeat)</i>	Not quantified
75	<i>OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements</i>	<i>Rec. No. 50: Update the CNCS transaction code posting logic for recording grant expenditures to comply with the United States Standard General Ledger guidance. (repeat)</i>	Not quantified
76	<i>OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements</i>	<i>Rec. No. 51: Establish a requirement for Grant Officer/Portfolio Managers to provide documented certification that all required grantee information has been received, accepted, and documented before the grant is closed out. (repeat)</i>	Not quantified
77	<i>OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements</i>	<i>Rec. No. 53: Establish a control requiring the Grant Officer/Portfolio Manager to provide documented certification, upon grant closeout, verifying the total award amount to total award expenses for the deobligated recovery amount. (repeat)</i>	Not quantified
78	<i>OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements</i>	<i>Rec. No. 54: Determine the cause for the travel cost recovery difference to ascertain what corrective action is needed and to prevent issues from recurring. (new)</i>	Not quantified
79	<i>OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements</i>	<i>Rec. No. 55: Inform all Grant Officers/Portfolio Managers to ensure that a reduction in funding to the award of a grant should be documented in eGrants which would result in modified Notice of Grant Awards. (new)</i>	Not quantified
80	<i>OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements</i>	<i>Rec. No. 56: Reconcile the amounts reported in Other Liabilities to supporting documents to verify that Other Liabilities are supported by valid transactions and properly classified. (repeat)</i>	Not quantified
81	<i>OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements</i>	<i>Rec. No. 57: Strengthen financial reporting internal controls and ensure that financial statements accounting line items are reviewed and reconciled to supporting documents prior to recording. The internal control activities should ensure proper posting of Member Payroll related liabilities on the Balance Sheet. (modified repeat)</i>	Not quantified
82	<i>OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements</i>	<i>Rec. No. 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)</i>	Not quantified

Open Unimplemented Recommendations			
Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost Savings
83	OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	Rec. No. 59: Enforce the agency-wide information security program across the enterprise and improve performance monitoring to ensure controls are operating as intended at all facilities. (repeat)	Not quantified
84	OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	Rec. No. 60: Strengthen and refine the process for communicating CNCS facility-specific control deficiencies to CNCS facility personnel, and coordinate remediation of the control deficiencies. (repeat)	Not quantified
85	OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	Rec. No. 61: Strengthen and refine the process for holding system owners and information system security officers accountable for remediation of control deficiencies and ensuring that the appropriate security posture is maintained for CNCS information systems. (repeat)	Not quantified
86	OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	Rec. No. 62: Strengthen and refine the process for holding contractors accountable for remediation of control deficiencies in CNCS information systems. (repeat)	Not quantified
87	OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	Rec. No. 63: Implement all detailed recommendations in the FY 2019 FISMA Evaluation report. (repeat)	Not quantified
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. 64: Reconcile the Accounts Receivable subsidiary ledger to the general ledger monthly. (repeat)	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. 65: Reevaluate the policies and procedures for calculating the allowance for doubtful accounts. Related policies and procedures should include:	Not quantified

**Open Unimplemented Recommendations**

Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost Savings
	<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>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>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>Not quantified</p>
<p align="center">90</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. 66: Revise the Allowance for Doubtful Accounts methodology to be consistent with the Debt Management Policy. (repeat)</p>	<p>Not quantified</p>
<p align="center">91</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. 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>Not quantified</p>
<p align="center">92</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. 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)</p>	<p>Not quantified</p>
<p align="center">93</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. 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)</p>	<p>Not quantified</p>
<p align="center">94</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. 70: Develop, implement and document procedures to identify all CNCS grantees that are required to submit single audit reports with their due dates. (new)</p>	<p>Not quantified</p>

**Open Unimplemented Recommendations**

Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost Savings
95	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
96	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
97	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
98	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
99	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
100	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
101	<b>OIG-20-06</b> <b>Issued 11-15-2019</b> <b>Audit of Corporation for National and Community Service AmeriCorps Grant Awarded to St. Bernard Project</b>	<b>Rec. No. 1: Calculate and recover the questioned Federal costs, match costs, and related administrative costs. Also, determine the impact on Federal costs due to questioned match costs.</b>	\$25,641

**Open Unimplemented Recommendations**

Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost Savings
102	OIG-20-03 Issued 01/24/2020 Fiscal Year 2019 Federal Information Security Modernization Act Evaluation of The Corporation for National and Community Service	Rec. No. 1: Ensure that OIT monitors and promptly installs patches and antivirus updates across the enterprise when they are available from the vendor. Enhancements should include:  Pending Since 2017	Not quantified
	OIG-20-03 Issued 01/24/2020 Fiscal Year 2019 Federal Information Security Modernization Act Evaluation of The Corporation for National and Community Service	Rec. No. 1(a) : Implement a process to track patching of network devices and servers by the defined risk-based patch timelines in CNCS policy.	Not quantified
	OIG-20-03 Issued 01/24/2020 Fiscal Year 2019 Federal Information Security Modernization Act Evaluation of The Corporation for National and Community Service	Rec. No. 1(b) : Replacement of information system components when support for the components is no longer available from the developer, vendor or manufacturer.	Not quantified
	OIG-20-03 Issued 01/24/2020 Fiscal Year 2019 Federal Information Security Modernization Act Evaluation of The Corporation for National and Community Service	Rec. No. 1(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.	Not quantified
	OIG-20-03 Issued 01/24/2020 Fiscal Year 2019 Federal Information Security Modernization Act Evaluation of The Corporation for National and Community Service	Rec. No. 1(d) : Enhance the inventory process to ensure all devices are properly identified and monitored.	Not quantified
103	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. 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.	Not quantified
104	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. 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.	Not quantified
105	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. 5: Develop and implement a written process to ensure RemedyForce tickets are completed at the time the inventory is updated	Not quantified
106	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. 6: Develop and implement a written process to perform periodic reconciliations between CMDB and the FasseTrack system.	Not quantified

**Open Unimplemented Recommendations**

Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost Savings
107	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. 7: Perform and document analysis to determine the feasibility of completely automating the inventory management process.	Not quantified
108	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. 8: Continue the current effort to complete a comprehensive risk register at the mission and business process level.  Pending since 2018	Not quantified
109	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. 9: Perform an analysis of the IG FISMA Metrics related to the security function "Identify" and develop a multi-year strategy to include objective milestones and resource commitments by the Executive Review Board, which addresses the corrective actions necessary to show steady, measurable improvement towards an effective information security program.  Pending since 2018	Not quantified
110	OIG-20-03 Issued 01/24/2020 Fiscal Year 2019 Federal Information Security Modernization Act Evaluation of The Corporation for National and Community Service	Rec. No. 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.  Pending since 2018	Not quantified
111	OIG-20-03 Issued 01/24/2020 Fiscal Year 2019 Federal Information Security Modernization Act Evaluation of The Corporation for National and Community Service	Rec. No. 11: Implement Personal Identification Verification multifactor authentication for local and network access for privileged users to all workstations and servers.  Pending since 2018	Not quantified
112	OIG-20-03 Issued 01/24/2020 Fiscal Year 2019 Federal Information Security Modernization Act Evaluation of The Corporation for National and Community Service	Rec. No. 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.  Pending since 2018	Not quantified
113	OIG-20-03 Issued 01/24/2020 Fiscal Year 2019 Federal Information Security Modernization Act Evaluation of The Corporation for National and Community Service	Rec. No. 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.	Not quantified
114	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. 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.	Not quantified

Open Unimplemented Recommendations			
Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost Savings
115	OIG-20-03 Issued 01/24/2020 Fiscal Year 2019 Federal Information Security Modernization Act Evaluation of The Corporation for National and Community Service	Rec. No. 23: Physically or mechanically disable the networking capability of the laptop used for member badging at the NCCC Pacific Region Campus.	Not quantified
116	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
117	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.  Pending since 2018	Not quantified
118	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
119	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
120	OIG-AR-20-07 Issued 09/30/2020 (2) Audit of the Corporation for National and Community Service Grants Awarded to Youthprise	Rec. No. 1: Disallow and recover \$310,316 (\$47,220 in Federal and \$263,096 in match cost) for contract costs claimed for Search Institute, the Mentoring Partnership of Minnesota, and the Minnesota Department of Employment Economic Development from July 2016 through November 2017 due to noncompliance with Federal procurement regulations.	Not Quantified
121	OIG-AR-20-07 Issued 09/30/2020 Audit of the Corporation for National and Community Service Grants Awarded to Youthprise	Rec. No. 2: Recover additional costs expended during program years 4 and 5 on contracts for Search Institute, the Mentoring Partnership of Minnesota, and the Minnesota Department of Employment Economic Development due to noncompliance with Federal procurement regulations.	\$606,669
122	OIG-AR-20-07 Issued 09/30/2020 Audit of the Corporation for National and Community Service Grants Awarded to Youthprise	Rec. No. 3: Disallow and recover \$11,335 (\$2,271 in Federal and \$9,064 in match costs) for unapproved timesheets and incorrectly coded salaries.	\$673,178
123	OIG-AR-20-07 Issued 09/30/2020 Audit of the Corporation for National and Community Service Grants Awarded to Youthprise	Rec. No. 4: Disallow and recover \$3,059 in Federal cost for the employees' salaries and benefits for noncompliance with maintaining proper documentation of criminal history checks.	\$11,681

Open Unimplemented Recommendations			
Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost Savings
124	OIG-AR-20-07 Issued 09/30/2020 Audit of the Corporation for National and Community Service Grants Awarded to Youthprise	Rec. No. 9: Require Youthprise to strengthen its timekeeping policies and train employees to ensure time is accurately recorded, approved, and charged to the correct funding code.	Not Quantified
125	OIG-AR-20-07 Issued 09/30/2020 Audit of the Corporation for National and Community Service Grants Awarded to Youthprise	Rec. No. 10: Require Youthprise design and implement internal controls to ensure that employee personnel files comply with CNCSS's criminal history check requirements.	Not Quantified
126	OIG-AR-20-07 Issued 09/30/2020 Audit of the Corporation for National and Community Service Grants Awarded to Youthprise	Rec. No. 11: Disallow and recover \$603,476 (\$231,806 in Federal and \$371,861 in match costs) from Sauk-Rapid Rice due to the lack of support for employee's time worked on the grant and \$3,192 for other Federal costs claimed because of insufficient match contributions.	Not Quantified
127	OIG-AR-20-07 Issued 09/30/2020 Audit of the Corporation for National and Community Service Grants Awarded to Youthprise	Rec. No. 12: Disallow and recover \$673,178 (\$336,062 in Federal and \$337,116 in match) from Guadalupe Alternative Programs due to being unable to verify the accuracy of employees' time worked on the grant because of the lack of time being segregated by project/program codes.	Not Quantified
128	OIG-AR-20-07 Issued 09/30/2020 Audit of the Corporation for National and Community Service Grants Awarded to Youthprise	Rec. No. 13: Disallow and recover \$11,681 (\$5,681 in Federal from Amherst H. Wilder, and \$6,000 in match from Sauk-Rapids Rice) due to unsupported costs in its financial management systems	Not Quantified
129	OIG-AR-21-02 Issued 08/17/2021 FY 2020 Performance Audit Report of AmeriCorps' Internal Control Program and National Service Trust Liability Model	Rec. No. 1: Develop policies and procedures to ensure any decisions made throughout the entire risk assessment process, including those based on judgment, are properly documented and readily available for review. Documentation should be maintained in the Internal Control Program Team's work papers and easily accessible.	Not Quantified
130	OIG-AR-21-02 Issued 08/17/2021 FY 2020 Performance Audit Report of AmeriCorps' Internal Control Program and National Service Trust Liability Model	Rec. No. 2: Finalize the Grant Operations policies and procedures to reflect the current state and post-reorganization.	Not Quantified
131	OIG-AR-21-02 Issued 08/17/2021 FY 2020 Performance Audit Report of AmeriCorps' Internal Control Program and National Service Trust Liability Model	Rec. No. 3: Update the testing of design and effectiveness attributes to be consistent with the new policies and procedures.	Not Quantified
132	OIG-AR-21-02 Issued 08/17/2021 FY 2020 Performance Audit Report of AmeriCorps' Internal Control Program and National Service Trust Liability Model	Rec. No. 4: Train responsible AmeriCorps staff to establish communication protocols with service providers to obtain timely updates from the ongoing service provider audits. This should provide an early warning if a modified or adverse Statement on Standards for Attestation Engagements (SSAE) 18 opinion is anticipated.	Not Quantified
133	OIG-AR-21-02 Issued 08/17/2021 FY 2020 Performance Audit Report of AmeriCorps' Internal Control Program and National Service Trust Liability Model	Rec. No. 5: Revise the Internal Control Program Team's annual Risk Assessment to include applicable risk factors recommended in the Office of Management and Budget Circular A-123 such as "New Technology;" "New or Revamped Information Systems;" and "Significant New or Changed Programs or Operations."	Not Quantified

Open Unimplemented Recommendations			
Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost Savings
134	OIG-AR-21-02 Issued 08/17/2021 FY 2020 Performance Audit Report of AmeriCorps' Internal Control Program and National Service Trust Liability Model	Rec. No. 6: Incorporate into the FY 2021 Risk Assessment PRISM and any other systems used in FY 2021 that were omitted from the FY 2020 Risk Assessment.	Not Quantified
135	OIG-AR-21-02 Issued 08/17/2021 FY 2020 Performance Audit Report of AmeriCorps' Internal Control Program and National Service Trust Liability Model	Rec. No. 7: Train the Office of the Chief Risk Officer staff on appropriate documentation and document retention policies to ensure that all documents required and used in the Internal Control Assessment are maintained and accessible to auditors and others for the required period of time.	Not Quantified
136	OIG-AR-21-02 Issued 08/17/2021 FY 2020 Performance Audit Report of AmeriCorps' Internal Control Program and National Service Trust Liability Model	Rec. No. 8: Train Office of the Chief Risk Officer staff on the Internal Control Program's assessment procedures. The training should include, but not be limited to, sampling; testing; concluding; reporting; performing quality control reviews; and documenting.	Not Quantified
137	OIG-AR-21-02 Issued 08/17/2021 FY 2020 Performance Audit Report of AmeriCorps' Internal Control Program and National Service Trust Liability Model	Rec. No. 9: Develop and implement a corrective action plan that aligns directly with and describes in detail the implementation plans to address the FY 2019 financial statements audit recommendations. This should include, at a minimum, a written plan with specific objectives; a detailed strategy and process for achieving each objective; quality control measures; a timeline with milestones and accountable	Not Quantified
138	OIG-AR-21-02 Issued 08/17/2021 FY 2020 Performance Audit Report of AmeriCorps' Internal Control Program and National Service Trust Liability Model	Rec. No. 10: Assess and document the known errors in the Trust Model and whether or not they could lead to material misstatements if not corrected. Document the rationale and procedures used to correct the data in the Trust Model.	Not Quantified
139	OIG-EV-21-03 Issued 12/18/2020 FY 2020 Federal Information Security Modernization Act (FISMA) Evaluation of the Corporation for National and Community Service	Rec. No.2: Specify how quickly users must apply security and operating system updates on AmeriCorps mobile devices, and implement a process to deny access to AmeriCorps enterprise services for mobile devices that have not been updated within the prescribed period.	Not Quantified
140	OIG-EV-21-03 Issued 12/18/2020 FY 2020 Federal Information Security Modernization Act (FISMA) Evaluation of the Corporation for National and Community Service	Rec. No. 3: Develop and implement a process to block unauthorized applications from installing on AmeriCorps mobile devices.	Not Quantified
141	OIG-EV-21-03 Issued 12/18/2020 FY 2020 Federal Information Security Modernization Act (FISMA) Evaluation of the Corporation for National and Community Service	Rec. No. 4: Complete the process of configuring the scanning tool to account for the approved deviations for the standard baseline configurations.	Not Quantified
142	OIG-EV-21-03 Issued 12/18/2020 FY 2020 Federal Information Security Modernization Act (FISMA) Evaluation of the Corporation for National and Community Service	Rec. No. 5: Fully implement standard baseline configurations for all platforms in the AmeriCorps information technology environment and establish processes to test and monitor for compliance with established AmeriCorps security standards.	Not Quantified
143	OIG-EV-21-03 Issued 12/18/2020 FY 2020 Federal Information Security Modernization Act (FISMA) Evaluation of the Corporation for National and Community Service	Rec. No. 6: Assess and document a plan for reinstating mandatory enforcement of multifactor authentication as recommended by the Cybersecurity and Infrastructure Security Agency to address increased risks with the large number of personnel teleworking during the pandemic.	Not Quantified
144	OIG-EV-21-03 Issued 12/18/2020 FY 2020 Federal Information Security Modernization Act (FISMA) Evaluation of the Corporation for National and Community Service	Rec. No. 8: Ensure that accounts for users that never logged in are included in the AmeriCorps Inactive script.	Not Quantified

**Open Unimplemented Recommendations**

Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost Savings
145	OIG-EV-21-03 Issued 12/18/2020 FY 2020 Federal Information Security Modernization Act (FISMA) Evaluation of the Corporation for National and Community Service	Rec. No. 9: Ensure all personnel whose responsibilities include access to PII complete annual privacy-role based training.	Not Quantified
** <b>Bold</b> : Recommendation is disagreed by AmeriCorps.                      ** <i>Italicized</i> : 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-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.1a.: Identify states that replace Commission staff due to elections and include this as a risk assessment factor in its risk assessments for state commissions.	Not Quantified
2	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.1b.: Verify that the Commission complies with its program-monitoring procedures by: Reviewing the annual subgrantee risk assessments,	Not Quantified
3	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.1b.: Reviewing completed monitoring reports,	Not Quantified
4	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.1b.: Reviewing monitoring tools for all of the Commission's subgrantees, and	Not Quantified
5	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.1b.: Documenting that it performed all such procedures.	Not Quantified
6	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.1c: Verify that the Commission complies with its financial monitoring procedures for ensuring that its subgrantees comply with Single Audit requirements and that these procedures include: Identifying all subgrantees that have Corporation expenditures for each State fiscal year and determining which of the subgrantees underwent Single Audits of the expenditures;	Not Quantified
7	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.1c: Reviewing the audit reports for findings that affect Corporation grants to determine if the Commission must adjust its records;	Not Quantified
8	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.1c: Reconciling subgrantee Schedule of Expenditures of Federal Awards (SEFA) expenditures for Corporation grants to Commission payments to the subgrantees to determine if the Commission must adjust its records;	Not Quantified
9	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.1c: Determining if subgrantees accurately presented AmeriCorps and other Corporation awards on their SEFA schedules; and,	Not Quantified

Recent Unimplemented Recommendations – Not Yet Due			
Number	Report Title and Number	Recommendations	Dollar Value of Aggregate Potential Cost Savings
10	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.1c: Retaining documentation of subgrantee audit report reviews.	Not Quantified
11	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.1d: Review documentation of the Commission's subgrantee reviews to verify that the Commission has implemented effective procedures for reviewing subgrantee Single Audit reports.	Not Quantified
12	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.2a.: Provide additional guidance and instruction to the Commission regarding applicable CFR timekeeping regulations.	Not Quantified
13	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.2b.: Verify that the Commission has implemented timekeeping processes and procedures that are consistent with the CFR timekeeping requirements.	Not Quantified
14	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.2c.: Verify that the Commission maintains timesheets or time certifications that include accounting for total activities worked on by employees.	\$317,927
15	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.2d.: Calculate and recover the appropriate amount of disallowed costs based on the costs questioned and require that the Commission adjusts its FFR for the disallowed costs.	Not Quantified
16	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.2e.: Monitor the Commission's matching requirements on these awards; at the end of the grant, determine whether the Commission met the match requirements.	Not Quantified
17	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.3a.: Provide the Commission with additional guidance and instruction regarding the documentation requirements in Federal cost principles, administrative requirements, and CFR regulations.	\$32,861
18	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.3b.: Verify that the Commission instructed its subgrantees regarding the documentation requirements in Federal cost principles, administrative requirements, and CFR regulations.	Not Quantified

Recent Unimplemented Recommendations – Not Yet Due			
Number	Report Title and Number	Recommendations	Dollar Value of Aggregate Potential Cost Savings
19	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.3c.: Verify that the Commission conducts financial monitoring of subgrantee Federal and match costs and that it ensures the costs are: Adequately documented.	Not Quantified
20	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.3c.: Charged to the correct project.	Not Quantified
21	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.3c.: Allocable to the Corporation's grant awards, including documentation of the allocation methodology.	Not Quantified
22	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.3c.: Incurred during the grant period.	Not Quantified
23	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.3c.: Included in the approved or amended budgets.	Not Quantified
24	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.3c.: Allowable in accordance with applicable cost principles.	Not Quantified
25	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.3c.: Verifiable from recipient records.	Not Quantified
26	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.3c.: Not included as contributions for any other Federally assisted program.	Not Quantified
27	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.3c.: Not paid by the Federal government under another award, except where authorized by Federal statute.	Not Quantified

Recent Unimplemented Recommendations – Not Yet Due			
Number	Report Title and Number	Recommendations	Dollar Value of Aggregate Potential Cost Savings
28	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.3d.: Monitor the Commission matching requirements on these awards; at the end of the grant, determine whether the Commission met the match requirements.	Not Quantified
29	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.3e.: Verify that the Commission monitored subgrantee matching requirements on these awards and, at the end of the grant, determine whether each subgrantee met the match requirements.	Not Quantified
30	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.3f.: Calculate and recover the appropriate amount of disallowed costs and related administrative costs based on costs questioned and require the Commission to adjust its FFR for the disallowed costs.	Not Quantified
31	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.4a.: Provide additional guidance and instruction to the Commission regarding applicable CFR regulations for financial management systems and record retention.	Not Quantified
32	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.4b.: Verify that the Commission has procedures to reconcile Federal and match costs reported on FFRs submitted to the Commission to Federal and match costs reported in the supporting accounting records and that the Commission has procedures to retain documentation supporting the Federal and match costs reported on the FFRs.	\$3,682
33	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.4c.: Verify that the subgrantees' financial monitoring procedures and tools include procedures to ensure that subgrantees reconcile Federal and match costs reported on reimbursement requests submitted to the Commission to Federal and match costs reported in the supporting accounting records.	Not Quantified
34	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.4d.: Review subgrantee site visit monitoring reports, completed subgrantee-monitoring tools, and subgrantee reconciliations to verify that all of the Commission's subgrantees have implemented controls to reconcile Federal and match costs.	Not Quantified
35	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.4e.: Monitor the Commission's matching requirements on these awards; and at the end of the grant, determine whether the Commission met the match requirements.	Not Quantified
36	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.4f.: Verify that the Commission monitored subgrantee matching requirements for these awards and, at the end of the grant, determine whether each subgrantee met the match requirements.	Not Quantified

Recent Unimplemented Recommendations – Not Yet Due			
Number	Report Title and Number	Recommendations	Dollar Value of Aggregate Potential Cost Savings
37	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.4g. : Calculate and recover the appropriate amount of disallowed costs and related administrative costs based on costs questioned and require the Commission to adjust its FFR for the disallowed costs.	Not Quantified
38	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.5a.: Ensure that the Commission is requiring its subgrantees to comply with Alternate Search Procedures.	\$376,768
39	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.5b.: Verify that the Commission’s site visit monitoring tool includes procedures for ensuring that subgrantees: Implement and maintain written procedures and a formal process for documenting the verification of member and grant-funded staff identities against a government-issued photo identification.	Not Quantified
40	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.5b.: Conduct State criminal registry, FBI, and NSOPW searches on grant-funded staff and members.	Not Quantified
41	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.5b.: Maintain documentation to support these searches and the dates the searches were initiated.	Not Quantified
42	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.5b.: Conduct nationwide NSOPW searches using the correct member and staff names.	Not Quantified
43	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.5c.: Review subgrantee site visit monitoring reports and completed subgrantee-monitoring tools to verify that the Commission has implemented the above recommendation and that subgrantees are complying with the procedures.	Not Quantified
44	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.5d.: Monitor the Commission’s matching requirements on these awards; at the end of the grant, determine whether the Commission met the match requirements.	Not Quantified
45	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.5e.: Verify that the Commission monitored subgrantee matching requirements on these awards and, at the end of the grant, determine whether each subgrantee met the match requirements.	Not Quantified

Recent Unimplemented Recommendations – Not Yet Due			
Number	Report Title and Number	Recommendations	Dollar Value of Aggregate Potential Cost Savings
46	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.5f. : Calculate and recover the appropriate amount of disallowed costs and related administrative costs based on costs questioned and require the Commission to adjust its FFR for the disallowed costs.	Not Quantified
47	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.6a.: Verify that the Commission provided the subgrantees with guidance and instruction about the requirements for end-of-term evaluations.	\$158,348
48	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.6b.: Verify that the Commission’s program-monitoring procedures for end-of-term evaluations include procedures for ensuring that: Subgrantees complete evaluations for all members and retain documentation of the evaluations.	Not Quantified
49	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.6b.: All members sign and date their evaluations.	Not Quantified
50	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.6b.: All supervisors sign and date the relevant evaluations.	Not Quantified
51	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.6b.: Evaluations include an assessment of whether the member has completed the required number of hours to be eligible for an education award.	Not Quantified
52	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.6c.: Review the Commission’s subgrantee site visit reports, completed subgrantee-monitoring tools, and subgrantee end-of-term evaluations to verify that the Commission has properly implemented its procedures for member evaluations.	Not Quantified
53	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.6d.: Disallow and recover the appropriate amount of education awards based on our questioned amounts.	Not Quantified
54	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.6e. : Calculate and recover the appropriate amount of disallowed costs and related administrative costs based on costs questioned and require the Commission to adjust its FFR for the disallowed costs.	Not Quantified

Recent Unimplemented Recommendations – Not Yet Due			
Number	Report Title and Number	Recommendations	Dollar Value of Aggregate Potential Cost Savings
55	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.7a.: Provide the Commission with guidance on creating policies to address offsite member activities and increases in member service hours at the end of the member's service term. The policies should address controls for member activities, including: Obtaining approvals from subgrantee supervisors before members perform service offsite or at home.	\$22,387
56	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.7a.: Recording and documenting service hours on member timesheets for offsite service performed at night, on weekends, on holidays, and on other days when the member's service site is closed.	Not Quantified
57	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.7a.: Documenting member service activities performed at night, on weekends, on holidays, and on other days when the service sites are closed, either by including descriptions of the activities on the member's timesheet or by maintaining daily activity logs describing the duties performed.	Not Quantified
58	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.7b.: Verify that the Commission provided all of its subgrantees with guidance and instruction regarding: Increases in member service hours at the end of the member's service term.	Not Quantified
59	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.7b.: Offsite member service activities performed at night, on weekends, on holidays, and on other days when the member host site is closed.	Not Quantified
60	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.7c.: Verify that the Commission's program monitoring includes procedures for ensuring that: Members at subgrantee sites document service activities performed, either by recording the activities in the comments section of the electronic timesheet or by maintaining daily activity logs describing the duties performed.	Not Quantified
61	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.7c.: Programs have written policies describing the circumstances in which it is necessary for members to perform offsite service hours at night, on weekends, and on holidays, as well as for describing the program's method of verifying that the members served the hours.	Not Quantified
62	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.7d.: Review the Commission's subgrantee site visit monitoring reports and completed subgrantee-monitoring tools to verify that the Commission has properly implemented monitoring procedures to review irregular or unusual increases in member service hours at the end of the member's service term and to review member service activities performed offsite.	Not Quantified
63	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.7e.: Disallow and, if already used, recover education awards made to members who did not serve the minimum required service hours.	Not Quantified

Recent Unimplemented Recommendations – Not Yet Due			
Number	Report Title and Number	Recommendations	Dollar Value of Aggregate Potential Cost Savings
64	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.8a.: Verify that the Commission confirms that its subgrantees modify their electronic timekeeping software to prevent early certifications.	\$25,252
65	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.8b.: Verify that the Commission provides its subgrantees with guidance and instruction regarding procedures for member timekeeping.	Not Quantified
66	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.8c.: Verify that the Commission's program-monitoring procedures include procedures to confirm that:	Not Quantified
67	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.8c.: Hours certified in the Portal for members at each of its subgrantee sites are accurately supported by timesheets.	Not Quantified
68	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.8c.: Members and supervisors at each subgrantee site do not sign member timesheets until the members have completed their service for the period.	Not Quantified
69	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.8d.: Review the Commission's subgrantee site visit monitoring reports and completed subgrantee-monitoring tools to verify that the Commission has properly implemented monitoring procedures for member timesheets.	Not Quantified
70	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.8e.: Disallow and, if already used, recover education awards made to members who did not serve the minimum required service hours.	Not Quantified
71	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.9a.: Verify that the Commission provides the subgrantees with guidance and instructions regarding Corporation requirements concerning compelling personal circumstances and the adequate documentation thereof.	\$16,870
72	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.9b.: Require the Commission to provide a secondary level of review for members exited for compelling personal circumstances, ensuring that the subgrantees' reasons for exiting the members meet AmeriCorps requirements and are adequately documented.	Not Quantified

Recent Unimplemented Recommendations – Not Yet Due			
Number	Report Title and Number	Recommendations	Dollar Value of Aggregate Potential Cost Savings
73	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.9c.: Disallow and, if already used, recover education awards made to members who did not meet AmeriCorps requirements for compelling personal circumstances or whose compelling personal circumstances were not adequately documented.	Not Quantified
74	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.9d.: Revise the regulations for compelling personal circumstances to include a requirement to obtain a doctor's note when members are unable to complete their service term due to illness.	Not Quantified
75	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.10a.: Ensure that the Commission has monitoring procedures in place to be sure that subgrantees correctly define member living allowances in member agreement forms, submit PERs in accordance with internal reporting requirements, and verify that all members sign member service agreement forms.	Not Quantified
76	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.10b.: Review subgrantee site visit monitoring reports and completed subgrantee monitoring tools to verify that the Commission has implemented the above recommendation and that subgrantees are complying with the requirements	Not Quantified
77	<b>OIG-EV-21-01</b> <b>Issued 03/30/2021</b> <b>(3) Evaluation of AmeriCorps Grants Awarded to the Maine Commission for Community Service</b>	Rec. No.1: Disallow the \$592,737 in questioned match costs to recover the \$254,014 in Federal costs from LearningWorks for the program years 2017 and 2018 due to inadequate documentation to support its in-kind match contributions: donated classroom and office space, and teaching and administrative staff hours;	<b>\$846,751</b>
78	<b>OIG-EV-21-01</b> <b>Issued 03/30/2021</b> <b>Evaluation of AmeriCorps Grants Awarded to the Maine Commission for Community Service</b>	Rec. No.2: Conduct an assessment of LearningWorks' match contribution for its third-year funding to determine whether it met its match requirement, disallow any unsupported match contributions and recover any Federal funds that were overpaid as a result of LearningWorks' failure to meet its match requirements.	<b>Not Quantified</b>
79	OIG-EV-21-01 Issued 03/30/2021 Evaluation of AmeriCorps Grants Awarded to the Maine Commission for Community Service	Rec. No.3: Oversee the Maine Commission when coordinating with LearningWorks to revise its policies to define supporting documentation for the usage and valuation of donated spaces for in-kind contributions;	Not Quantified
80	OIG-EV-21-01 Issued 03/30/2021 Evaluation of AmeriCorps Grants Awarded to the Maine Commission for Community Service	Rec. No.4: Instruct the Maine Commission to evaluate compliance of LearningWorks procedures on internal controls for time recordkeeping for donated personnel time at its service sites to provide reasonable assurance that charges are accurate, allowable, and allocable; and	Not Quantified
81	OIG-EV-21-01 Issued 03/30/2021 Evaluation of AmeriCorps Grants Awarded to the Maine Commission for Community Service	Rec. No.5: Provide training to the Maine Commission staff and offer training to LearningWorks and other subgrantees concerning acceptable valuation and documentation of in-kind match costs.	Not Quantified
82	OIG-EV-21-01 Issued 03/30/2021 Evaluation of AmeriCorps Grants Awarded to the Maine Commission for Community Service	Rec. No.6: Require the Maine Commission to develop and implement oversight or quality control of all fiscal monitoring performed by its staff.	Not Quantified

Recent Unimplemented Recommendations – Not Yet Due			
Number	Report Title and Number	Recommendations	Dollar Value of Aggregate Potential Cost Savings
83	OIG-EV-21-01 Issued 03/30/2021 Evaluation of AmeriCorps Grants Awarded to the Maine Commission for Community Service	Rec. No.7: Coordinate with the Maine Commission to develop guidance explaining and illustrating what constitutes acceptable documentation to support in-kind contributions;	Not Quantified
84	OIG-AR-21-04 Issued 06/24/2021 Performance audit of AmeriCorps' Compliance with the Payment Integrity Information Act of 2019 for FY 2020	Rec. No.1: Refine its grantee risk assessment processes to ensure it appropriately evaluates and documents its determination of grantee risk levels in regard to non-criminal history check issues.	Not Quantified
85	OIG-AR-21-04 Issued 06/24/2021 Performance audit of AmeriCorps' Compliance with the Payment Integrity Information Act of 2019 for FY 2020	Rec. No.2: Implement additional monitoring activities and/or impose additional award terms and conditions on grantees with confirmed improper payments and/or on grantees identified as medium or high-risk based on the results of AmeriCorps' risk assessment.	Not Quantified
86	OIG-AR-21-04 Issued 06/24/2021 Performance audit of AmeriCorps' Compliance with the Payment Integrity Information Act of 2019 for FY 2020	Rec. No.3: Provide additional training to grantees regarding how to implement sufficient controls to detect and prevent common root causes for improper payments, other than criminal history check issues. Modified repeat recommendation for FY 2020	Not Quantified
87	OIG-AR-21-04 Issued 06/24/2021 Performance audit of AmeriCorps' Compliance with the Payment Integrity Information Act of 2019 for FY 2020	Rec. No.4: Update its improper payment standard operating procedures to include a step-by-step process for developing, implementing, and tracking corrective action plans that includes, at a minimum, detailed measurable milestones, accountable parties assigned to each milestone, planned completion dates for each milestone, status update fields, and periodic updates on milestone progress.	Not Quantified
88	OIG-AR-21-04 Issued 06/24/2021 Performance audit of AmeriCorps' Compliance with the Payment Integrity Information Act of 2019 for FY 2020	Rec. No.5: Update its improper payment standard operating procedures to include a step-by-step process for establishing and publishing reduction targets that are program-specific and designed to reduce each program's improper payment rate to less than the ten percent statutory compliance threshold.	Not Quantified
89	OIG-AR-21-04 Issued 06/24/2021 Performance audit of AmeriCorps' Compliance with the Payment Integrity Information Act of 2019 for FY 2020	Rec. No.6: Implement appropriate edit and oversight controls over the testing results and input data to ensure the completeness and accuracy of the published improper payment estimates.	Not Quantified
90	OIG-AR-21-04 Issued 06/24/2021 Performance audit of AmeriCorps' Compliance with the Payment Integrity Information Act of 2019 for FY 2020	Rec. No.7: Strengthen supervision and oversight of the sample selection process to ensure that it selects samples in accordance with its methodology and written procedures.	Not Quantified
91	OIG-AR-21-04 Issued 06/24/2021 Performance audit of AmeriCorps' Compliance with the Payment Integrity Information Act of 2019 for FY 2020	Rec. No.8: Implement and consistently apply a rule for the treatment of zero-dollar value transactions in the sample population. Modified repeat recommendation for FY 2020	Not Quantified
92	OIG-AR-21-04 Issued 06/24/2021 Performance audit of AmeriCorps' Compliance with the Payment Integrity Information Act of 2019 for FY 2020	Rec. No.9: Reconcile the differences between grantees' internal accounting records and Federal Financial Reports—or require grantees to perform this reconciliation—to determine the propriety of the component payments and to identify whether unmatched reporting errors are improper payments when projecting the improper payment estimate. Modified repeat recommendation for FY 2020	Not Quantified
93	OIG-AR-21-04 Issued 06/24/2021 Performance audit of AmeriCorps' Compliance with the Payment Integrity Information Act of 2019 for FY 2020	Rec. No.10: Update the mandatory training for all AmeriCorps reviewers and supervisors based on the latest test plans and require all reviewers and supervisors take the updated training to ensure they use consistent testing methodologies and document retention plans. Modified repeat recommendation for FY 2020	Not Quantified

**Recent Unimplemented Recommendations – Not Yet Due**

Number	Report Title and Number	Recommendations	Dollar Value of Aggregate Potential Cost Savings
94	OIG-AR-21-04 Issued 06/24/2021 Performance audit of AmeriCorps' Compliance with the Payment Integrity Information Act of 2019 for FY 2020	Rec. No.11: Implement controls that strengthen supervision and oversight to ensure that AmeriCorps reviewers thoroughly, sufficiently, and adequately document all testing attributes and final conclusions and maintain adequate supporting documentation, justification, and rationale to support their conclusions. Modified repeat recommendation for FY 2020	Not Quantified
(1) The OIG had previously asked AmeriCorps to suspend its audit resolution due to an ongoing investigation of the North Carolina Commission on Volunteerism and Community Service. The investigation was completed September 2021. The OIG approved AmeriCorps' request to extend their management decision to June 17, 2022.			

*AmeriCorps' Response*



**AmeriCorps**

**AMERICORPS' RESPONSE**  
to the  
**OIG SEMIANNUAL REPORT 22-01 AND**  
**REPORT ON FINAL ACTION**



## MESSAGE FROM THE CHIEF EXECUTIVE OFFICER

AmeriCorps<sup>1</sup> is pleased to share its response to the Office of Inspector General's (OIG) Semiannual Report covering the first half of Fiscal Year 2022 (22-01).

AmeriCorps is the federal agency for service and volunteering that helps bring out the best of America by providing grant funding and people power to local communities. AmeriCorps members and AmeriCorps Seniors volunteers tackle pressing challenges in local communities by addressing public health and COVID-19 recovery needs, supporting military families and veterans, responding to natural disasters, working with students to achieve success, combatting climate change and the opioid epidemic, advancing racial equity and economic opportunity, preserving public lands, and more.

As a result of the historic funding in the American Rescue Plan Act, AmeriCorps is expanding its reach and furthering its impact in communities across the country. This includes launching Public Health AmeriCorps and increasing recruitment efforts to ensure members and volunteers reflect the diversity of the communities they serve. The power of service to transform the lives of those who serve and those we serve has never been more important. Every day, members and volunteers are working with AmeriCorps partners to make our nation more equitable, unite Americans across divides, and bring support to those who need it most.

### Effectively Stewarding Federal Resources

AmeriCorps is committed to ensuring operational accountability and trust as stewards of the taxpayer dollar. Recognizing this as a top priority, the agency named effectively stewarding federal resources as Goal four in AmeriCorps' 2022-2026 Strategic Plan. The strategic plan will guide the agency's investments and priorities in the coming years, and related objectives include simplifying AmeriCorps' application and administration procedures for grants and projects, modernizing grant management technology, and ensuring responsible management of financial resources. The agency is focused on improving core financial management to resolve longstanding issues impacting the agency's operations and financial statement audit position. AmeriCorps is executing an audit resolution plan that includes efforts to improve financial data quality and the development and implementation of corrective action plans. The agency is also prioritizing hiring a senior leader for audit remediation. Since the last reporting period, AmeriCorps created a central location for all Financial Statement Audit and Federal Information Security Modernization Act recommendations, as well as corrective action plan approvals and tracking, using a web-based tool that provides access to real-time status reports for executive-level visibility of corrective action plan development, implementation, and close out.

While it may take several years to obtain a clean financial statement audit opinion, the agency is committed to making steady and visible progress, and to continuing to engage the OIG and the agency's Board of Directors as key partners in this work. Rooted in AmeriCorps' mission of improving lives and strengthening communities, the agency remains dedicated to

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

resolving operational challenges and concerns and appreciates its collaborative relationship with the OIG. The OIG's role in identifying fraud, abuse, and risk is central to AmeriCorps, as well as the organizations the agency funds, reaching its full potential and successfully making a difference in communities.

## **Program Highlights**

AmeriCorps programs continue to work closely with local communities to create lasting change during this historic time of investment and growth in national service. AmeriCorps' program accomplishments from this reporting period include the following:

### *AmeriCorps State and National*

Approximately \$52.6 million in American Rescue Plan competitive funding was awarded to AmeriCorps grantees through the State and National program. Of the funding, 36% supported increasing the living allowance for AmeriCorps members, 46% was match replacement funds, and 18% expanded national service to new communities. Additionally, approximately \$214.4 million was awarded in State Formula funds, and approximately \$19.8 million was allocated in Commission Support Grants to State Service Commissions.

In partnership with the [Centers for Disease Control and Prevention](#), AmeriCorps announced its first 82 grant awards to national, regional, state, and local organizations for [Public Health AmeriCorps](#), an initiative to support the recruitment, training, and development of a new generation of public health leaders. The first-year [grants](#), totaling more than \$65 million, will allow Public Health AmeriCorps programs to recruit nearly 3,000 AmeriCorps State and National members.

Public Health AmeriCorps, which is supported by a five-year, [\\$400 million investment from the American Rescue Plan Act](#), will help meet public health needs of local communities by providing surge capacity and support while also creating pathways to public health-related careers. Projects focus on health equity, social determinants of health, access to services behavioral health, and other public health issues resulting from and exacerbated by the pandemic. AmeriCorps members will serve in a variety of capacities, including health education, community outreach and engagement, health system navigation, health-related research, assisting with testing and vaccination efforts, and more.

### *AmeriCorps NCCC*

On May 16, AmeriCorps celebrated the 10-year anniversary of AmeriCorps NCCC's FEMA Corps program. Not only did this celebration allow for AmeriCorps and FEMA staff to celebrate the numerous accomplishments of FEMA Corps members over the history of the program, but it also served as the launch of a new five-year agreement between the agencies for the next chapter of FEMA Corps.

Over the past 10-years, this partnership has resulted in the following:

- 5,532 AmeriCorps members have served in the FEMA Corps program, with 151

currently serving (as of May 9, 2022).

- AmeriCorps members have served on more than 80 federally declared disasters across 31 states, DC, Northern Marianas, Puerto Rico, and the U.S. Virgin Islands.
- AmeriCorps members have contributed 5,590,483 service hours towards emergency management and supporting FEMA's disaster preparation, mitigation, and response activities.
- Since 2013, 23% of all FEMA Corps members have converted to FEMA employees. As of mid-2020, 611 FEMA Corps alumni were working for FEMA. An unprecedented 70% of this year's graduating class were issued job offers by FEMA.

Between January 1-April 16, 2022, 109 AmeriCorps members in the NCCC program on 11 teams across the country worked to provide no-cost tax assistance to families making less than \$50,000 per year. In total, AmeriCorps members completed 8,335 tax returns for 9,265 individuals. AmeriCorps NCCC's work generated \$14,653,535 in returns and allowed filers to take advantage of the Child Tax Credit and Earned Income Tax Credit, advancing significant agency and Biden administration priorities.

### *AmeriCorps Seniors*

American Rescue Plan recipients in the AmeriCorps Seniors programs were awarded through three phases. Phase 1 included one-time grant augmentations that varied from \$50,000 to more than \$630,000. Phase 2 included new awards to current sponsors. Phase 3 included new sponsors and communities. With these funds, organizations are expanding activities specifically focused on combating the COVID-19 pandemic. Over \$12 million in funds obligated through phases 1 and 2 supported 96 projects and 6,170 volunteers for high-priority programming in contact tracing, vaccination programs, vaccination and education services, and to support children in school.

In August 2021, to maximize the impact of national service in helping communities recover from the COVID-19 pandemic, AmeriCorps Seniors opened its second large-scale funding opportunity for current AmeriCorps Seniors grantees to apply for American Rescue Plan funding. In alignment with the President's national priorities, AmeriCorps Seniors funding priority was given to applicants who proposed activities that would help local communities:

- Establish or support education, vaccination, and vaccination education efforts, particularly those in hard-to-reach communities.
- Applicants that sought to remove structural racial inequities, advance racial equality, and increase opportunity to achieve sustainable change in communities.

In Phase 2, 38 recipients were awarded two-year grants totaling more than \$8 million dollars. When making funding decisions, AmeriCorps Seniors heavily weighed whether the proposed activities in each application would benefit diverse communities, in keeping with the agency's commitment to diversity, equity, inclusion, and accessibility. Six applications proposed to target states with low vaccination rates, as identified by the Centers for Disease Control and Prevention, and 11 applications proposed expanding to new communities that are

designated as high poverty by the Census Bureau. These 11 communities had no existing AmeriCorps Seniors presence, growing national service as a result.

- North Coast Opportunities in Ukiah, Calif. focused their programming on engaging AmeriCorps Seniors volunteers in the RSVP program to support the organization and execution of local vaccination clinics. The Disaster Healthcare AmeriCorps Seniors volunteers, who are retired or active physicians, nurses, and EMTs, helped with vaccine education, scheduling appointments, crowd management and parking. In Mendocino County, 57 active and engaged AmeriCorps Seniors volunteers helped to educate and navigate the vaccination of 11,145 community members.
- AmeriCorps Seniors volunteers in the RSVP program serving through Flagler Volunteer Services in Palm Coast, Fla. were a vital resource at the COVID-19 testing and vaccination sites. With the support of additional American Rescue Plan funding, AmeriCorps Seniors volunteers distributed education information on the vaccines available and helped navigate traffic to ensure the safety of the residents that were coming to be tested for COVID-19 or to receive a vaccine. As of early spring 2022, 63% of Flagler County's population has been fully vaccinated, including 88% of its population that are 65 and over.

### *AmeriCorps VISTA*

The American Rescue Plan funded an additional 192 AmeriCorps members in the VISTA program and \$379,150 dollars in grant funding. This created additional opportunities to support community needs in public health, including COVID-19 vaccine education and outreach, food insecurity, and support in school.

On August 15, 2021, AmeriCorps VISTA implemented a member living allowance increase using American Rescue Plan dollars. This increase raised AmeriCorps VISTA's minimum living allowance from \$13,399 to \$15,002. This increase, along with annual cost of living adjustments, resulted in 88% of AmeriCorps members in the VISTA program seeing a living allowance increase. The low living allowance is consistently cited by AmeriCorps members, alumni, and grantees as a barrier for members to start and remain in service. As of March 31, \$1.41 million in American Rescue Plan funding was spent to increase the living allowances.

AmeriCorps awarded more than 290 projects and engaged over 5,700 individuals in full-time service through the VISTA program. Some projects addressed social determinants of health and well-being (improving education, neighborhood resilience, access to health care and healthy food) and other approaches directly addressed increasing a household's income and assets (housing, financial savings, and asset development).

AmeriCorps VISTA expanded its Food Security Initiative, awarding four additional food security projects with American Rescue Plan resources to increase their impact in their communities. This expansion awarded an additional 89 AmeriCorps member slots, 8 VISTA Leader slots, and \$236,466 in cash grant awards for FY 2022. Through the initiative, AmeriCorps VISTA and select sponsors deepen the resources, knowledge, and engagement of the VISTA program in food security through participation in a new learning community

model. In the Food Security Initiative Learning Community, sponsors convene to discuss topics impacting the food security sector, as well as strategies to improve their projects. The desired outcome is to create connections and share resources among sponsors that ultimately strengthen the VISTA project and enhance the member experience.

AmeriCorps is helping elevate a government-wide effort to enhance Child Tax Credit awareness and enrollment. To encourage and support more AmeriCorps members in the VISTA program to engage in Child Tax Credit outreach, education, and direct non-filer enrollment efforts, the AmeriCorps VISTA Director issued temporary program flexibility regarding activities related to the Child Tax Credit, effective September 10, 2021 to November 15, 2021. This opportunity reached 4,000+ current AmeriCorps members in all 50 states and territories. The flexibility allowed interested sponsors and members to include Child Tax Credit outreach, education, and individualized navigation in their current work. Given AmeriCorps VISTA's programmatic focus on alleviating the effects of deep poverty, AmeriCorps members were already well positioned to reach non-filer families and those who could benefit most from the expanded Child Tax Credit.

Highlights of AmeriCorps members engaging in Child Tax Credit outreach include:

- In Montana, the Rural Dynamics AmeriCorps VISTA project held bi-weekly "Enrollment Bonanzas" for taxpayers who had not received Child Tax Credit advanced payments and needed help enrolling in the program.
- In New Mexico, the City of Albuquerque hosted neighborhood block parties in low-income neighborhoods. At these events, AmeriCorps members tabled to share information about Child Tax Credit and directed people to the registration website.
- In Arizona, the Casa Grande AmeriCorps VISTA project included Child Tax Credit information in a newsletter that goes out to 35,000 households. AmeriCorps members also tabled at community events and local libraries to assist parents in signing up for the program.

### *AmeriCorps' Office of Research and Evaluation*

The body of evidence demonstrating the ways in which AmeriCorps is achieving its mission grew between October 1, 2021, and March 31, 2022. Below are notable highlights.

#### Return on Investment

AmeriCorps and its grantees have invested significant resources in evaluating different agency programs and supported program models designed to improve a range of outcomes for national service members and volunteers, children, families, organizations, and communities across America. In fact, in FY 2021, 68% of AmeriCorps State and National grantees had strong or moderate levels of impact, a 17% increase from FY 2020. AmeriCorps has commissioned an independent expert, ICF International, to conduct return on investment analyses to help measure program performance and build the base of evidence for future resource allocation decisions. Each return on investment study helps AmeriCorps communicate the value of its programs to relevant stakeholders. The Return on Investment Studies Project will produce 16 return on investment assessments from FY 2020 to FY 2023.

For insights from the first eight return on investment assessments, AmeriCorps has developed the [Return on Investment Studies Fact Sheet](#).

The agency also released current evidence for its portfolio of environmental stewardship projects, as well as a framework for expanding this work.

- [Civic Engagement and Climate Change Mitigation: Exploring Opportunities at the Intersection of Research, Community Participation, and National Service | AmeriCorps](#)
- [Evidence Brief: Effective AmeriCorps-Funded Environmental Stewardship Programs | AmeriCorps](#)

#### Civic Engagement, Volunteering, and National Service

Research on civic engagement, including volunteering and national service, was published in addition to releasing recent findings on motivations for serving and volunteer management best practices.

- [Creating Successful Volunteering and National Service Opportunities: Best Practices and Benefits | AmeriCorps](#)
- [Highlights from the AmeriCorps Member Exit Survey: 2016-2020 Dataset | AmeriCorps](#)
- [Engaging Volunteers: A Comprehensive Literature Review | AmeriCorps](#)
- [Key Findings from the 2019 Current Population Survey: Civic Engagement and Volunteering Supplement | AmeriCorps](#)
- [Latinx Civic Engagement: Building, Connecting, and Expanding - Igniting the Volunteering and Participation of Youth, Adults, and Seniors | AmeriCorps](#)

#### Replicating What Works

A web-based, interactive tool designed to help organizations assess readiness for replicating effective evidence-based programs was developed and launched. The SCALER framework can help organizations improve the lives of more people by preparing them to successfully scale effective interventions. The SCALER helps organizations (1) ensure the intervention to be scaled is likely to produce desired outcomes and is therefore worthy of being scaled and (2) identify whether the effective intervention and the organization are ready to scale.

- [Scaling Checklists: Assessing Your Level of Evidence and Readiness \(SCALER\) | AmeriCorps](#)

## **Looking Ahead**

Service has been embedded in the nation's democracy since its founding. When our country invests in national service, we all win. With thousands of community partners and individuals engaged in service from a variety of backgrounds, service can be used as a tool to solve the nation's most critical and pressing challenges, alleviate poverty, advance racial equity, unite Americans across divides, and connect local organizations with the people power to build a more inclusive and equitable future for all.

Looking to the future, AmeriCorps is dedicated to ensuring racial and economic equity become the bedrock of the agency's work. Along with carrying out the American Rescue Plan funding directives, making service more accessible, and increasing awareness of the agency and opportunities to serve, AmeriCorps stands ready to continue supporting the COVID-19 pandemic recovery efforts and other public health needs. In the next reporting period, AmeriCorps will track progress toward the agency's Strategic Plan goals, including bolstering its work to effectively steward federal resources, while continuing to drive forward its mission and support community needs.

Along with thousands of community partners and while working closely with the OIG and its Board of Directors, AmeriCorps looks to expand pathways to opportunity for all Americans and use evidence to demonstrate the importance of national service in the nation's democracy. Tapping into the unwavering spirit of the American people, national service will continue to prove it is invaluable in creating a more equitable future and lasting change for years to come.

In service,

A handwritten signature in black ink that reads "Michael D. Smith". The signature is written in a cursive style with a long, sweeping underline.

Michael D. Smith  
Chief Executive Officer  
AmeriCorps

## CYBERSECURITY

The agency has taken an all-hands-on-deck approach to resolving Federal Information Security Management Act (FISMA) audit findings. The Office of the Chief Risk Officer engaged all key stakeholders to develop a Correction Action Plan (CAP) process. The Risk Management Committee (RMC) was established to address leadership gaps and provide executive-level oversight for the agency's FISMA compliance. Furthermore, remediation steps were taken to update the security process and procedures. Monthly oversight of progress by the RMC has improved AmeriCorps security posture and tracking of remediation activities.

The Office of the Chief Risk Officer and the RMC have provided oversight and an agency-wide strategy to improve cybersecurity. The CAP approval process requires multiple executive-level approvals, thus adding accountability at the highest level within the agency for audit findings. The agency added the CAP process to each employee's work plan to add accountability at all levels of the agency. Employees' work performance will be evaluated based on their implementation of duties pertaining to the CAP process. The agency is committed to an all-hands-on-deck approach to resolving our FISMA findings.

AmeriCorps successfully onboarded our Chief Information Security Officer in June 2021. The FISMA findings remediation process was analyzed and improved to better address the findings. Upgraded methods and better communication within departments has led to the agency being able to better manage findings from previous years' FISMA audits. We continue to push forward modernizing our network, information technology, and assets to further comply with FISMA and the National Institute of Standards and Technology requirements.

AmeriCorps is focused on resolving current FISMA findings through our CAP process. The agency has implemented an accountability process to ensure that work is completed promptly and deadlines are actively monitored and tracked. The executive leadership and management at the agency are actively removing barriers. The agency worked closely with the OIG to review CAP remediation steps and incorporated suggestions made by the OIG to improve our CAP plans. AmeriCorps believes it is on the road to compliance with FISMA and NIST standards.

AmeriCorps has made significant improvements in its vulnerability patch management processes. The agency's strategic plan for cybersecurity posture hardening includes investments in information security continuous monitoring, identity access management, assessment and authorization, penetration testing, and incident response to address the ever-evolving threats to our agency. The agency plans the procurement of a governance risk compliant tool better to handle compliance activities such as our annual FISMA audit. We continue to improve our processes and leverage our resources to secure our agency. A key achievement has been successfully implementing the Continuous Diagnostics and Mitigation toolkit provided by the Cybersecurity and Infrastructure Security Agency.

AmeriCorps is committed to modernizing our legacy Grants and Member Management systems to meet today's security and privacy requirements. Security will be improved by

hosting on more secure cloud platforms, using automation to detect and mitigate threats, and developing a new system with modern software tools that offer out-of-the box features such as encryption, identity management, automatic updates, and automated disaster recovery. By implementing up-to-date technology on user-friendly, mobile-ready, scalable modern platforms, we will better serve our diverse community of stakeholders across the nation. This modernization project will mitigate identified control deficiencies and improve our security posture.

The agency's goal is to develop an effective cyber security program. AmeriCorps has established a CAP process and the RMC to move in a positive direction. CAPs have been assigned at a management level to ensure accountability and to detect any roadblocks encountered so that they can be dealt with in a timely fashion. Progress of the remediation of audit findings is closely tracked and monitored at all levels of the agency. AmeriCorps has an agency-wide commitment to resolving its audit findings and looks forward to working with Congress, the Office of Management and Budget, and the OIG to ensure resources are identified to support CAP implementation.

## **CORRECTIVE ACTION PLANS & UNIMPLEMENTED RECOMMENDATIONS**

AmeriCorps is focusing resources on tackling its biggest issues related to improving financial management and accountability so that the agency may continue to strengthen national service. AmeriCorps has taken a number of steps toward resolving longstanding challenges, including following the agency's 2021 Congressional hearing. AmeriCorps consulted with the Department of Housing and Urban Development (HUD) to learn from their experience working toward a clean audit opinion. As AmeriCorps improves its core financial management practices, the agency has adopted several strategies similar to those that HUD implemented.

AmeriCorps' newly developed strategic plan demonstrates the agency's long-term commitment to federal stewardship and improvement. Goal four of the Strategic Plan is to become more effective stewards of federal resources, with objectives focusing on strategies for modernizing systems for financial, human capital, procurement, information, and grants management.

AmeriCorps is making progress in building out its audit readiness program and has taken steps to strengthen its governance framework for increased oversight and accountability. AmeriCorps leveraged its Risk Management Council (RMC), an enterprise risk governance body made up of executive leadership, to elevate the critical work ahead. As part of our enhanced governance framework, the RMC has established standard protocols, including a tracking tool for monitoring corrective actions. The RMC oversaw the development of a new system to house, approve, and track corrective actions, and is engaging in regular oversight of corrective action progress. This tracking tool allows for increased visibility into corrective action plan progress at multiple levels of the agency. Additionally, the CEO has reinforced the agency's commitment toward audit readiness by incorporating progress and

implementation of corrective actions into employee work plans and performance appraisals, becoming a formal part of our agency's performance management system.

With regard to Financial Statement Audit Corrective Action Plan statuses as of the end of this reporting period: of 73 Financial Statement Audit recommendation corrective action plans, 42 were in progress and 18 were considered complete by the agency. An additional 19 are expected to be completed by the end of FY 2022.

To support permanent, sustained changes to address some of the root causes identified by the audit, the agency is modernizing its legacy grants management and member management systems. Systems modernization and full migration to shared services represent a more comprehensive and long-term resolution once implemented. AmeriCorps' modernization team is hard at work leading engagements between the technology and program operations teams and reimagining how AmeriCorps does business in preparation for new systems design and development. AmeriCorps is addressing audit recommendations now, based on what it is currently able to achieve, and acknowledges that technology modernization will help to address underlying concerns in the longer term.

## **DIGITAL ACCOUNTABILITY AND TRANSPARENCY ACT (DATA) OF 2014 COMPLIANCE**

AmeriCorps is focusing on enhancing internal controls to improve the quality, accuracy, and timeliness of AmeriCorps' DATA Act reporting. AmeriCorps updated its DATA Act Business Process Guide to include documenting the data inventory and mapping for the DATA Act files to ensure that standardized data elements are used across AmeriCorps business processes, systems, and applications. In terms of ensuring that the object class and program activity codes are correct and complete, AmeriCorps and the Administrative Resource Center (ARC) have identified the correct codes and are working to make the updates in the source systems in accordance with OMB A-11, Section 83.

With each monthly DATA Act submission, AmeriCorps regularly reviews financial assistance and contracts to determine specific deficiencies and remediate any identified issues. The agency is also reviewing the data dictionary for any misalignment in terminology and performs tests of technical fixes such as the Federal Award Identification Number enhancements or randomly samples transactions for compliance with business process improvements.

AmeriCorps established a standard timeline for resolving DATA Broker warnings addressing data quality issues. In addition, staff and management representatives from the Office of Accounting and Financial Management Services, the Office of Grants Administration, the Office of Procurement Services, and the ARC meet regularly to discuss detailed corrective actions with milestones and deadlines.

## **INVESTIGATIONS**

The OIG states that “at the close of this semiannual period, AmeriCorps was overdue in responding to seven OIG reports, ranging from two to 202 days past the deadline” (page 22). AmeriCorps acknowledges delays in responding to certain OIG reports, but a good faith effort was made to notify OIG of anticipated delays, and to request extensions of time to respond. Staffing shortages and training of new staff involved with preparing responses to OIG reports contributed to these delays. As of the date of this reply, AmeriCorps has provided responses to all previously overdue reports.

The OIG also asserts that “AmeriCorps’ responses to four other reports failed to address all of the potential violations described in the reports. The OIG requested that AmeriCorps provide complete responses but did not receive updated responses.” Upon further discussion, AmeriCorps was advised that OIG deemed any responses that require completion of future actions by the agency are deemed per se insufficient and/or non-responsive by OIG. As an example, when the agency program office refers a grantee to the agency’s Office of Monitoring for imposition of monitoring conditions in response to an OIG recommendation, OIG will deem the agency’s action to be incomplete until the full cycle of monitoring has been completed by the agency - a process that can take a year, or even longer. In cases like this, the agency’s 60-day deadline to respond to an OIG report (as with Requests for Management Action) makes meaningful agency action impossible within the time allotted for agency response. The agency is left with no alternatives that will both (a) meet the deadline and (b) be materially effective in implementing the OIG’s recommended actions. The agency can either decline to accept the OIG’s recommendations and close the response on time, or implement the OIG’s recommendations, but miss the deadline in doing so. AmeriCorps is engaged in ongoing dialogue with the OIG with a goal of both meeting deadlines and implementing recommended actions in a meaningful way.

## **OTHER REPORTABLE MATTERS**

**WHISTLEBLOWER RETALIATION:** AmeriCorps notes that the OIG’s Report of Investigation in the Maryland Governor’s Office of Community Initiatives, perceived whistleblower matter did not make a recommendation either as to finding or action. Based solely on the evidence provided in the Report of Investigation, the agency’s finding was the only one available.

## AUDIT TABLES

**TABLE I**

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

(For the Period October 1, 2021 - March 31, 2022)

	<b>Number of <u>Reports</u></b>	<b>Disallowed <u>Costs</u></b>
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	0	\$0
C. Reports for which final action was taken during the reporting period	0	\$0
1. Recoveries <sup>1</sup>		
(a) Collections and offsets		\$0
(b) Property in lieu of cash		-
(c) Other (reduction of questioned costs)		-
2. Write-offs		-
D. Reports for which final action was not taken by the end of the reporting period	4	-

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, 2021 - March 31, 2022)

	<b>Number of <u>Audit Reports</u></b>	<b>Dollar <u>Value</u></b>
A. Reports for which final action had not been taken by the commencement of the reporting period	2	-
B. Reports for which management decisions were made during the reporting period	0	\$0
C. Reports for which final action was taken during the reporting period	0	-
i. Dollar value of recommendations completed		\$0
ii. Dollar value of recommendations that management has concluded should not or could not be implemented or completed		\$0
D. Reports for which no final action had been taken by the end of the reporting period.	2	-

**Table III**

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

(For the Period October 1, 2021 - March 31, 2022)

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

OFFICE OF INSPECTOR GENERAL  
 **AmeriCorps**

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