

About AmeriCorps

AmeriCorps¹ 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) 2021, the Corporation invested over \$838 million in national service through its programs, AmeriCorps State and National, Volunteers in Service to America (VISTA), the National Civilian Community Corps, AmeriCorps Seniors and 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), to promote economy, efficiency, and effectiveness in AmeriCorps' programs and operations and to prevent and detect waste, fraud, and abuse within AmeriCorps and 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 OlG's work for the final six months of Fiscal Year 2021. It is being transmitted to AmeriCorps' Chief Executive Officer and Members of Congress.

¹ The Corporation for National and Community Service (CNCS) is operating under the name AmeriCorps.

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Deborah J. Jeffrey Inspector General

Message from the Inspector General

The defendant absolutely robbed this program blind during the five years that he administered it. And he stole this money from three different groups of people. He stole it from the taxpayers who funded the program, he stole it from the vulnerable communities who would have benefited from the service that money was meant to fund, and he stole it from the 42 people who could have served as AmeriCorps volunteers

Assistant US Attorney Leslie Goemaat, June 30, 2021 sentencing hearing for Hanalei Aipoalani, who embezzled \$535,889 from a subgrantee of the Hawaii Commission.

[W]hat would cause you to siphon off money that is designed to try and help people who need help and communities who need help, and use the money for the purposes that you did, which was to live a life of luxury? * * * * I mean, it's just reprehensible that somebody would do what you did. . . .

Honorable Reggie B. Walton, June 30, 2021, sentencing Hanalei Aipoalani to 46 months of incarceration for defrauding AmeriCorps and agreeing to defraud Hawaii of pandemic relief funds.

Fraud saps resources from AmeriCorps' programs, deprives the communities they serve of needed assistance, and impedes AmeriCorps from accomplishing its mission. The programs address critical social needs—disaster relief, homelessness, food insecurity, veterans' assistance, environmental stewardship—and it is indeed reprehensible to defraud at-risk communities of these services.

Government-wide, fraud against Federal grant programs is a serious risk that must be managed and mitigated. That risk exists regardless of the positive impact and good intentions of the programs.

AmeriCorps faces significant challenges in developing effective anti-fraud measures. Most of the fraud found in the OIG's audits and investigations occurs at the subrecipient level. AmeriCorps, however, has little visibility into the activities of subrecipients, relying almost exclusively on prime grantees to ensure proper stewardship of national service funds. On top of this difficulty, and the challenges arising from a problematic reorganization in 2019 and 2020, AmeriCorps faces unprecedented growth. The agency must distribute an additional \$770 million under the

American Rescue Plan, plus additional funding under one or more interagency agreements that further expand national service. And, as of this writing, Congress is considering reconciliation legislation that would dramatically enlarge national service with a focus on mitigating climate change.

AmeriCorps OIG's track record in enforcement cases demonstrates that the risk of fraud against national service programs is substantial and immediate. Since 2019, our audits and investigations have resulted in seven settlements under the civil False Claims Act and two fraud convictions for embezzlement of AmeriCorps funds and conspiracy, some of which are summarized in this Semiannual Report. As of September 30, 2021, the OIG is working with Federal prosecutors throughout the country on nine criminal and civil cases, and we are investigating additional cases for enforcement action. This is in addition to the fraud and mismanagement cases that the OIG refers to AmeriCorps for administrative action.

To help prevent, deter and detect fraud, AmeriCorps' leadership must elevate combatting fraud to a strategic priority, developing and implementing a plan to protect the integrity of national service and preserve its resources to meet public needs. Making national service less vulnerable requires a candid assessment of the conditions that make it easy to commit fraud against AmeriCorps programs and likely that it will go undetected. To support this effort, the OIG has briefed agency leaders on the recurring fraud schemes uncovered by our ongoing oversight, suggested changes to the agency's grant monitoring program, and continues to identify antifraud controls to preserve national service funds for the benefit of communities throughout the country.

We are encouraged that AmeriCorps' leadership now shares the government-wide priority to reduce fraud risks, especially in pandemic-related spending. This welcome change will enable AmeriCorps to become both more fraud aware and more fraud resistant. We are prepared to support these efforts by, among other things, identifying gaps that allow fraud to occur and sharing leading practices for fraud prevention, detection, and related oversight.

The OIG also welcomes the engagement of AmeriCorps and its leaders in strengthening national service by addressing the agency's longstanding operational weaknesses. Our oversight has identified these problems and made robust recommendations for improvement. Resolving these deficiencies will better position AmeriCorps for successful growth and the expansion of its mission.

Despite transitioning to a maximum telework posture eighteen months ago due to the COVID-19 pandemic, the OIG has maintained the pace and quality of our oversight, increased our capabilities, and forged constructive relationships with AmeriCorps' leadership team. This

exceptional effort reflects the ongoing commitment of OIG staff to strengthening and protecting the integrity of national service, especially during a national emergency. It is my pleasure to submit this Semiannual Report for the period of April 1, 2021, through September 30, 2021.

Respectfully submitted,

Delorah J Juffrey



Audit Section

The Audit Section oversees the financial and programmatic operations of AmeriCorps and its grantees. Its responsibilities include the required annual audits of AmeriCorps' financial statement and that of the National Service Trust, and the review of AmeriCorps' compliance with the Federal Information Security Modernization Act (FISMA) cybersecurity requirements and government-wide improper payment mandates. The Audit Section 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.

Overview

During this reporting period, the Audit Section issued performance audit reports on AmeriCorps' Internal Control Program and National Service Trust Liability Model and its compliance with the Payment Integrity Information Act of 2019 (PIIA), a government-wide improper payment mandate.

Further, the Audit Section also began work on the FY 2021 audit of AmeriCorps' consolidated financial statements and those of the National Service Trust. Auditors worked particularly closely with AmeriCorps' leadership early in that process, due to the agency's repeated inability to obtain an audit opinion on its financial statements and the changes resulting from outsourcing accounting and financial reporting to a shared services provider

In addition to the Financial Statement Audits, the Audit Section had the following six projects in process at the end of this semiannual period:

- Audits of funds awarded to the State Commissions for Pennsylvania and Washington, D.C.;
- An evaluation regarding the use of funds awarded to the State Commission for Maryland;
- An evaluation of AmeriCorps' cybersecurity program;
- An audit of the spending data submitted by AmeriCorps to USASpending.gov, as required by the Digital Accountability and Transparency Act of 2014 (DATA Act); and
- A special review of subrecipient monitoring by AmeriCorps grantees.

The Audit Section continues to work with AmeriCorps management to improve financial and program operations and address unimplemented recommendations from previous reports. Our effective collaboration with AmeriCorps officials has resulted in strengthening grantees' policies and procedures, timely resolution of recent recommendations and questioned costs from our improper payment audits, and sharing knowledge and leading practices to improve OIG's and AmeriCorps' operations.

Highlights of audit work completed during this reporting period

AmeriCorps' Internal Control Testing Needs Improvement; Trust Model Data is Needs Validation (Report 21-02)

From FY 2017 to the present, independent auditors have been unable to render an opinion on the consolidated financial statements of AmeriCorps and the National Service Trust. The audits have resulted in disclaimers of opinion and identified persistent material weaknesses.

In response, AmeriCorps entered into an agreement with a shared services provider for accounting and financial reporting, procurement, and travel services. Agency management acknowledged that preparing for the transition would consume most of their attention in FY 2020. AmeriCorps would therefore be unable to resolve most of the weaknesses identified in the FY 2019 financial statement audits, and an audit of the FY 2020 financial statements would have the same outcome as the previous year. In lieu of financial statement audits for FY 2020, the OIG agreed to audit two areas of material weakness in which AmeriCorps believed that it would show progress: the internal control program (ICP) and the National Service Trust Liability Model (Trust Model).

Internal Control Program

Our auditors reviewed the assessments and testing completed by AmeriCorps' Office of the Chief Risk Officer (OCRO) in FY 2020 to determine whether it complied with OMB requirements.² The auditors determined that AmeriCorps' ICP testing was substantially incomplete and that key controls in many areas could not be tested, due to a combination of internal and external limitations. AmeriCorps acknowledged these limitations in its internal control assessment, which contributed to its decision to issue a Statement of No Assurance in FY 2020 regarding the adequacy of its internal control for financial reporting, program operations, and compliance with laws and regulations.

Our audit also revealed that OCRO's risk assessment omitted significant risk factors, including new technology, new or revamped information systems, and significant new or changed programs or operations. The omission was significant considering that in FY 2019 and FY 2020, AmeriCorps: (1) underwent a complete reorganization of its grants management and monitoring process; (2) implemented a new procurement system, PRISM; and (3) began preparations to migrate significant financial management functions to a shared service provider.

In addition, OCRO's entity-level control assessment lacked adequate documentation to support the conclusions reached on the required government-wide elements of internal control. The internal control team did not document the basis for its decisions and/or the factors considered in making judgmental determinations, which were applied throughout the assessment.

Other documentation issues, including missing, incomplete, or inadequate records, were prevalent throughout the internal control assessment. These issues made it difficult for staff to understand, explain, and re-perform the procedures and ultimately hindered the effectiveness of AmeriCorps' internal control program overall.

Internal controls testing must assess both the design and the operating effectiveness of key controls. Our auditors found that both of these assessments were substantially incomplete and that certain controls could not be tested.

² OMB Circular No. A-123, Management's Responsibility for Enterprise Risk Management and Internal Control.

AmeriCorps agreed with our recommendations to develop policies and procedures, and update narratives and testing attributes to properly reflect its current ICP operations. AmeriCorps also agreed to train OCRO's staff on appropriate documentation and document retention policies and on the ICP assessment procedures.

Trust Model

Our original objective was to validate a new actuarial model being adopted by AmeriCorps to estimate its outstanding liability for the education awards earned and to be earned by AmeriCorps members in return for their national service. However, AmeriCorps fell behind schedule in implementing the new Trust Model, which was not ready for review. We therefore modified the scope of the project to assess AmeriCorps' validation of the underlying data that would serve as inputs for the Trust Model.

AmeriCorps represented to us that it had verified the data to which the new Trust Model would apply, including the number of member slots for each year, enrollment data for earned awards and those currently being earned, award amounts, disbursed amounts, and expired awards. This information would form the basis on which the Trust Model would calculate the Trust's liability and obligate the funds necessary to satisfy it, which are ultimately reported in AmeriCorps' annual financial statements.

Our auditors found that AmeriCorps' procedures were fundamentally flawed in design and could not demonstrate that the underlying data was accurate. Instead, the validation procedures proved only that a summary report prepared by AmeriCorps captured the education award data stored in AmeriCorps' internal records; it did not prove that the information was accurate or complete. As a result, the testing could not support AmeriCorps' stated conclusion about the validity of the data.

In addition to the design flaw, the auditors also found that AmeriCorps did not eliminate known errors in the data, and that the validation process was largely *ad hoc*. AmeriCorps did not document its sampling methodology; had no quality control process to ensure proper review, approval, and acceptance of the results; did not select an appropriate sample size and approach; and improperly excluded awards issued prior to 2011 from its assessment.

Our auditors recommended that AmeriCorps carefully review the recommendations from the FY 2019 financial statement audits regarding the Trust and develop and implement a detailed corrective action plan that aligns directly with those recommendations. This includes establishing procedures that would validate the underlying education award data from which the Trust Model will calculate the Trust's liability and obligations. AmeriCorps agreed with these recommendations and also agreed to assess and document errors and corrections to the Trust Model.

AmeriCorps' Vendor Solution for Criminal History Checks Contributed to Improper Payment Reductions in FY 2020, But Not Enough for Full Compliance (Report 21-04)

AmeriCorps reported that it met its improper payment reduction targets in FY 2020, describing substantial decreases in the rates for its AmeriCorps State and National Program (ASN), Foster Grandparent Program (FGP), the Retired and Senior Volunteer Program (RSVP) and the Senior Companion Program (SCP), and that ASN's improper payments were below the government-wide ten percent threshold.

Program	FY 2019 Reported Improper Payment Rate	FY 2020 Reported Improper Payment Rate	Improper Payment Rate Less Than Ten Percent?
ASN	16.51%	8.5%	Met
FGP	27.81%	14.2%	Not Met
RSVP	37.26%	17.4%	Not Met
SCP	28.29%	10.0%	Not Met

However, shortly after publishing this information in the FY 2020 Annual Management Report (AMR), AmeriCorps discovered that the reported rates for FGP and SCP were inaccurate, due to errors in the statistical projections. Our auditors found additional errors in the sampling and statistical methodology used to calculate the improper payment rates in all four programs. As a result, the improper payment rates and amounts published by AmeriCorps for each of the grant programs are not reliable. The auditors could not determine whether the errors were substantial enough to increase ASN's reported improper rate above the ten percent threshold.

AmeriCorps did not meet four of the six Payment Integrity Information Act of 2019 (PIIA) requirements and therefore remains noncompliant. Specifically, the agency did not: (1) publish accurate and reliable improper payment estimates; (2) establish its reduction targets appropriately; (3) report an improper payment rate of less than ten percent in all programs; or (4) publish a complete and appropriate corrective action plan to reduce improper payments.

Program	Published an Annual Management Report	Conducteda Risk Assessment	Published Accurate, Reliable Improper Payment Estimato	Published Adequate Corrective Action Plans	0 0	Reported an Improper Than Ten Perces	Noncompliant Element	Sus
ASN	Met	Met	Not Met	Not Met	Not Met	Met	3	
FGP	Met	Met	Not Met	Not Met	Not Met	Not Met	4	
RSVP	Met	Met	Not Met	Not Met	Not Met	Not Met	4	
SCP	Met	Met	Not Met	Not Met	Not Met	Not Met	4	

Despite the methodological flaws, AmeriCorps has made meaningful progress in reducing improper payments by offering grantees reliable agency-approved vendors to perform the required national service criminal history checks. Historically, grantees' noncompliance with criminal history check requirements was the principal root cause of improper payments. Because of the improvements in criminal history checking, other factors now account for the majority of improper payments. AmeriCorps found that approximately 70 percent of the improper payments identified in all four programs stemmed from incorrect or unsupported salary allocations, miscoded expenses, unallowable costs, calculation errors and improper allocation of expenses.

Management agreed with our recommendations to update its improper payments procedures to emphasize monitoring of grantees' corrective action plans, take steps to address the root causes of improper payments that are unrelated to criminal history checks, and supervise more closely the selection of the grantee expenditures to be tested for improper payments, in order to improve the reliability of the results.

Audit Section's Outreach Activities

The Audit Section participates actively in cross-agency initiatives sponsored by the Council of Inspectors General on Integrity and Efficiency (CIGIE), both to enhance our own 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:

- Grant Fraud Working Group;
- Diversity, Equality, and Inclusion Working Group;
- DATA Act Working Group;
- Federal Audit Executive Council;

- Leading Inspiring and Fostering Talent (LIFT) Network,
- Single Audit and Risk Management Framework Working Group; and
- Quality Assurance Working Group.

As part of its initiatives to prevent fraud and the misuse of grant funds, the Audit Section and AmeriCorps' Office of Audit and Debt Resolution jointly conducted a presentation at the September 2021 AmeriCorps State and National Symposium to explain the OIG audit process and how AmeriCorps follows up on the results. We also worked with AmeriCorps' OCRO and the Office of Monitoring to identify risks and risk indicators and to 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

	Audit Section Reports Issued						
Report Number	Report Name	Dollars Questioned	Dollars Unsupported	Funds Put To Better Use			
21-02	Performance Audit of AmeriCorps' Internal Control Program and National Service Trust Liability Model	\$0	\$0	\$0			
21-04	Performance Audit of AmeriCorps' Compliance with the Payment Integrity Information Act of 2019 for FY 2020	\$0	\$0	\$0			
	TOTAL	\$0	\$0	\$0			

Audit Reports with Questioned Costs and Unsupported Costs

	Audit Section Reports with Questioned and Unsupported Costs					
	Report Category	Number of Reports	Questioned Costs	Unsupported Costs		
A.	Reports for which no management decision had been made by the end of the reporting period Note: OIG requested AmeriCorps to temporarily suspend audit resolution of \$777,219 questioned costs including unsupported Federal costs of \$743,328 and AmeriCorps agreed. On September 22, 2021, the OIG informed AmeriCorps that they could proceed with the audit resolution process. Also, the OIG rquested an extension to review AmeriCorps' proposed decision of \$1.6 million questioned costs including \$1.2 million unsupported questioned costs and AmeriCorps requested an extension on audit resolution of \$846,751 questioned costs including \$592,737 unsupported questioned costs.	3	\$3,240,206	\$2,627,458		
В.	Reports issued during the reporting period	0	\$0	\$0		
C.	Total Reports (A and B)	3	\$3,240,206	\$2,627,458		
_	Reports for which a management decision was made during the reporting period	0	\$0	\$0		
D.	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)	3	\$3,240,206	\$2,627,458		
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

	Funds Put to Better Use					
	Report Category	Number of Reports	Funds Put to Better Use			
Α.	Reports for which no management decision had been made by the end of the reporting period	1	\$177,093			
,	Note: OIG previously requested AmeriCorps to temporarily suspend audit resolution of this matter and AmeriCorps agreed. On September 22, 2021, the OIG informed AmeriCorps that they could proceed with the audit resolution process.	_				
В.	Reports issued during the reporting period	0	\$0			
C.	Total Reports (A and B)	1	\$177,093			
	Reports for which a management decision was made during the reporting period	0	\$0			
D.	i. Value of disallowed costs	0	\$0			
	ii. Value of costs not disallowed	0	\$0			
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 Dollars Management Status at End of Reporting Questioned Decision Due Period							
N/A	None	\$0	N/A	N/A			
	Total	\$0					

Reports Without Final Actions

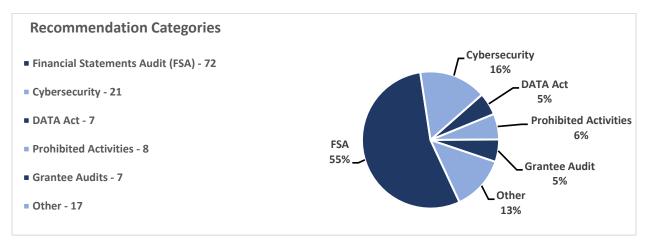
Reports Without Final Action						
Report Number	Title	Date Issued	Final Action Due			
N/A	None	N/A	N/A			

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. The recommendations are separated into two appendices: Appendix A for the 132 unimplemented recommendations that are overdue (outstanding for more than one year) and Appendix B for the 72 unimplemented recommendations that are not yet due.

As shown by the chart below, 55 percent of the overdue unimplemented recommendations date back to the FY 2019 audits of the financial statements of AmeriCorps and the National Service Trust, and many of them date back further.³ The status of these recommendations with the results from the FY 2021 financial statement audit will be updated in the next Semiannual Report.

Overdue Unimplemented Recommendations by Subject Matter



^{*}The Other category includes recommendations from the following areas: National Civilian Community Corps, 5; Risk Management, 3; Procurement, 3; VISTA, 2; Criminal History Checks, 2; Compelling Personal Circumstances, 1; Grant Management System, 1

The 72 recommendations for which implementation is not yet due include ten recommendations from an audit of the North Carolina Commission. AmeriCorps suspended action on these ten recommendations at the OIG's request because the audit uncovered potential fraud, which the auditors referred for investigation and, ultimately, prosecution. On September 21, 2021, the U.S. Department of Justice announced a civil False Claims Act settlement with the North Carolina Commission and two of its subgrantees, recovering a total of \$842,500.⁴ With that settlement, AmeriCorps is now free to act on the non-monetary audit recommendations.

³ The FY 2019 Financial Statement Audit recommendations superseded prior year recommendations from the FYs 2017 and 2018 audits.

 $^{{}^4\}underline{\ \, https://www.justice.gov/usao-ednc/pr/united-states-reaches-842500-settlement-two-public-universities-and-north-carolina}\\$



Investigation Section

The Investigation Section 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 relevant U.S. Attorney's Office or, in some instances, to a local district attorney, for criminal or civil prosecution and monetary recovery. Substantiated matters that are not accepted for prosecution or civil enforcement are referred to 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 second half of FY 2021, AmeriCorps OIG's investigations secured an agreement to plead guilty to charges related to embezzlement of AmeriCorps funds and an effort to defraud a CARES Act program of funds intended for pandemic relief. Our investigations also recovered more than \$800,000 from civil False Claims Act settlements with an AmeriCorps grantee and two subgrantees and identified more than \$23,000 in disallowed costs, some resulting from matters that AmeriCorps OIG referred to AmeriCorps. Further, the Investigation Section initiated 19 investigations and closed 28 actions, 14 of which resulted in findings and recommendations.⁵

Our special agents worked with the Department of Justice on ten civil and criminal cases, nine of which had already begun and one of which was accepted for prosecution during this reporting period. 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
- 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. Despite this mandate, we have seen many failures to report or delayed reporting of allegations of fraud and misconduct to our office. A grantee or subgrantee that fails to report allegations without delay, in some instances choosing instead to conduct an internal investigation, interferes with our ability to conduct timely investigations and

Funds
Recovered

\$2.0 M

Criminal and Civil Investigations Underway with Federal Prosecutors

9

Hotline Complaints Received
229

Investigations from Hotline Complaints
19

⁵ Five of the 14 cases with findings or recommendations concluded in prior semiannual periods but were administratively closed during this period. Those matters are included in the statistics for this semiannual period. They were summarized in the prior Semiannual Report, but not included in that report's statistics. Two additional matters were referred to AmeriCorps for administrative action. Two others were criminal sexual assault prosecutions, which were monitored by investigators. Upon conviction of the defendants, investigators referred these matters to AmeriCorps OIG's Office of Counsel for possible debarment recommendations.

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 AmeriCorps 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 antifraud 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:

District of Colorado Northern District of Illinois
District of Columbia Southern District of Illinois

District of Delaware Eastern District of North Carolina
District of Hawaii Eastern District of Pennsylvania

District of Maryland District of Puerto Rico

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

Highlights of investigative work completed during this reporting period

Wife of Former AmeriCorps Program Director Pleads Guilty to Conspiracy to Embezzle AmeriCorps Grant Funds; Husband Sentenced to Imprisonment

AmeriCorps OIG previously reported the guilty plea of Mr. Hanalei Aipoalani, former director of an AmeriCorps program funded by a subaward from the Hawaii Commission for National and Community Service, following an investigation worked jointly with the FBI's Honolulu Field

Office. Mr. Aipoalani pled guilty to (1) embezzlement, (2) agreeing to take a bribe in connection with a pandemic relief program, and (3) conspiring with his wife, Ms. Angelita Aipoalani, to enroll her as an AmeriCorps member, even though she did not perform AmeriCorps service activities, and causing a second nonprofit to pay her more than \$69,000 for no compensable work. During this reporting period, Ms. Aipoalani pled guilty to her role in the conspiracy, and both Aipoalanis were sentenced.

Mr. Aipoalani was sentenced to 46 months of imprisonment, to be followed by three years of supervised release, and ordered to pay \$532,730 in restitution to AmeriCorps, and a \$527,000 money judgment. Ms. Aipoalani was sentenced to five years of probation and was found jointly and severally responsible for \$74,730 of the restitution owed by Mr. Aipoalani.⁷

North Carolina Commission and Two Subgrantees Pay \$842,500 to Settle False Claims Allegations Regarding Unsupported Salaries, Inflated Member Service Hours, and Falsely Certified Education Awards

On referral from AmeriCorps OIG's Audit Section, special agents undertook an investigation into member timekeeping irregularities in grants to the North Carolina Commission on Volunteerism and Community Service and two of its subgrantees, the University of North Carolina and East Carolina University. Investigators found that the two subgrantees allowed members to (1) claim service hours on holidays and other days when service sites were closed, (2) record excessive hours on particular days, and (3) record excessive hours in the final week or month of the members' service terms. Program officials failed to adequately review the member timesheets before approving them. The false hours ultimately permitted members to reach the required threshold to earn education awards to which they were otherwise not entitled.

The investigation also found that the North Carolina Commission on Volunteerism failed to follow AmeriCorps' timekeeping requirements and, as a result, paid salaries using AmeriCorps funds based on missing or otherwise inadequate documentation.

AmeriCorps OIG pursued this matter jointly with the U.S. Attorney's Office for the Eastern District of North Carolina. The University of North Carolina entered into a civil settlement agreement with the United States and paid \$375,000 to resolve allegations under the False Claims Act that it presented false and fraudulent claims to AmeriCorps. East Carolina University and the North Carolina Commission on Volunteerism similarly entered into a civil settlement agreement with the United States and paid \$140,000 and \$327,500, respectively.

⁶ AmeriCorps OIG Semiannual Report 2021, Volume 1, pp. 21-22

⁷ Multiple debarment recommendations related to this matter can be found in this Report's Suspension and Debarment Section.

AmeriCorps Disallows Costs Associated with Sex Offender Who Failed to Properly Register

AmeriCorps OIG investigated allegations that the Good Samaritan Society (GSS), Sioux Falls, SD, permitted a Senior Companion Program (SCP) volunteer to serve for over a year, even though GSS was aware the volunteer was a convicted sex offender. The volunteer had been convicted of a sex offense in Wisconsin before relocating to South Dakota. The volunteer disclosed his sex offense to GSS when enrolling in SCP, but neither GSS nor the AmeriCorps employee whom GSS consulted prevented his enrollment because his National Sex Offender Public Website check did not return derogatory information. GSS and AmeriCorps failed to recognize that, while Wisconsin did not require the volunteer to register as a sex offender, he was required to do so under South Dakota law upon moving to South Dakota. As a result, the volunteer was not eligible to enroll in SCP in South Dakota.

AmeriCorps OIG recommended that AmeriCorps disallow the full costs associated with the service. We also recommended that AmeriCorps educate and encourage grantees to make functional, risk-based decisions about whether and under what circumstances to enroll an eligible individual with a relevant criminal history and to train AmeriCorps staff and grantees to recognize and seek guidance when confronted with a multijurisdictional criminal history check issue. In response, AmeriCorps disallowed and recouped \$4,051.85, the sum paid by GSS to the ineligible volunteer. AmeriCorps also indicated that it encourages AmeriCorps staff and grantees to coordinate with the Office of the Chief Risk Officer when they have complex or ambiguous criminal history check questions and that AmeriCorps' criminal history check training informs grantees that they may establish additional suitability criteria above the minimum statutorily required National Service Criminal History Checks (NSCHC).

AmeriCorps Disallows Education Awards Based Upon Noncompliant Timesheets

An AmeriCorps OIG investigation of American YouthWorks (AYW), an AmeriCorps State and National direct grantee, found that: (1) member timesheets were missing and/or unsigned; (2) AYW authorized partial education awards for 11 members who reportedly exited for compelling personal circumstances (CPC) but could not produce documentary support for the CPC decisions; (3) AYW staff assigned members responsibilities that displaced staff or duplicated staff functions, which violates AmeriCorps regulations; (4) criminal history checks (CHCs) were noncompliant; and (5) AYW members were often placed in suspended status for indefinite periods of time.

AmeriCorps OIG referred this matter to AmeriCorps and recommended that AmeriCorps (1) disallow hours and funds related to missing or unsigned member timesheets; (2) review all CPC early exits and disallow funds for partial education awards that did not meet the CPC criteria; (3) disallow funds associated with the noncompliant CHCs; and (4) assess AYW's timekeeping process, procedures, and oversight, to include its training provided to members and site supervisors.

In response to AmeriCorps OIG's recommendations, AmeriCorps, in coordination with AYW, disallowed 13 members' education awards totaling \$19,875.50, based on noncompliant timesheets. For the remaining allegations, AmeriCorps found that AYW had sufficient documentation to alleviate any concerns regarding exits for compelling personal circumstances, criminal history checks, and displacement.

Investigation Section'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 Investigation Section made a joint presentation with the Audit Section at the May 2021 AmeriCorps State and National Symposium. The Investigation and Audit Sections also provided a joint presentation to the AmeriCorps Office of Grant Administration regarding the audit and investigative processes.

Investigations Tables

Statistical Summary

During this reporting period, AmeriCorps OIG directed our investigative resources principally to supporting pending criminal and civil cases in referral to the Department of Justice and whistleblower complaints. As of September 30, 2021, the office had nine active civil and criminal referrals with U.S. Attorneys' Offices across the country.

Investigative Statistical Summary						
Activity	FY 2019	FY 2020	FY 2021			
AmeriCorps OIG Investigative Actions	64	37	25			
Matters Resolved Without Investigation	24	23	16			
Referrals to DOJ & State Local Criminal Prosecutors	3	6	1			
Indictments & Criminal Informations	0	0	3			
Arrests	0	0	0			
Criminal Convictions & Pleas	0	0	2			
Civil Referrals to DOJ AUSAs & State/Local Authorities	8	4**	1			
Civil Settlements & Judgments	2	2	3			
Investigative Reports Issued	16	0	8***			
Management Actions Taken by AmeriCorps	13	6	4			
Total Investigative Recoveries*	\$1,162,807	\$2,850,918	\$2,017,407			
Funds Put to Better Use	\$2,354,542	\$2,295,390	\$600,456			

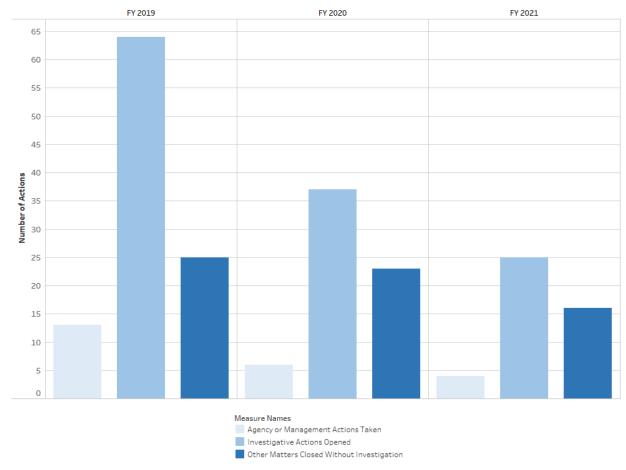
^{*}Includes money received by AmeriCorps or other government agencies as a result of OIG investigations, including joint investigations, with another OIG, Federal, or State entity.

^{**} One of the matters reported above for FY 20 was initially referred in FY 2019, but was not reported in our FY 19 semiannual reports.

^{***}One investigative report was accompanied by a separate memorandum containing administrative recommendations to increase awareness of whistleblower protections and proper reporting of whistleblower complaints.

Total Actions FY 2019 - FY 2021

Total Investigative Actions FY 2019-2021





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.⁸

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.

⁸ 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

5

Debarment Proposals Issued by AmeriCorps

0

Individuals Suspended or Debarred

1

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 the debarment of five individuals, whom AmeriCorps had previously suspended at the OIG's recommendation, based on the adjudication of legal proceedings. Three of the debarments arose from the theft or embezzlement of government funds, and the other two were for failures to properly oversee AmeriCorps' grants. The debarment recommendations are currently pending with AmeriCorps.

While an investigation is ongoing, the suspension of a subject of that investigation can protect the public against further losses. In this reporting period, AmeriCorps suspended an entity based upon its affiliation with an individual AmeriCorps previously suspended.⁹

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

Timely action on suspension and debarment recommendations is important to protect the public from fraud and waste. During the reporting period, the agency faced challenges in promptly reviewing and acting upon OIG recommendations. We are working with AmeriCorps to understand the reason for delays in evaluating and acting upon OIG recommendations.

Below we summarize two of the five matters in which AmeriCorps OIG recommended debarment of individuals:

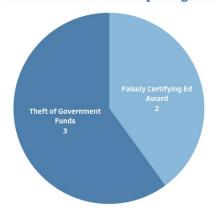
A criminal investigation, summarized in this report's Investigation Section, found grant fraud on the part of Mr. Hanalei Aipoalani, former director of the AmeriCorps program funded by a subgrantee of the Hawaii Commission for National and Community Service, and his wife, Angelita

⁹ AmeriCorps OIG submitted the recommendation to suspend the entity to AmeriCorps in the last semiannual period.

AmeriCorps suspended Mr. and Mrs. Conduct Resulting in Suspension/Debarment Aipoalani upon the OIG's recommendation. Following their guilty pleas and sentencings, AmeriCorps OIG recommended that AmeriCorps debar Mr. and Mrs. Aipoalani from participation in procurement and nonprocurement programs for five years. debarment recommendations for Mr. and Mrs. Aipoalani were pending with AmeriCorps at the end of the semiannual period.

East St. Louis School District 189 (ESL189) received over \$1 million in Federal funding to support its AmeriCorps program. The program was dedicated to

Recommendations This Reporting Period



improving academic achievement through behavioral intervention, college/career readiness, and academic engagement. Both the former Member Supervisor and the Project Coordinator admitted that they instructed AmeriCorps members to record false hours on their timesheets. Based on these fraudulent time entries, ESL189 falsely certified nine Segal Education Awards, of which \$19,255 was disbursed to members who had not performed the required hours of service. In February 2021, ESL189 agreed to pay \$38,510, twice the value of the disbursed education awards, to resolve allegations under the False Claims Act that it knowingly presented these false and fraudulent claims to AmeriCorps. At the recommendation of AmeriCorps OIG, AmeriCorps suspended the former Member Supervisor and the former Project Coordinator in September 2020. In August 2021, AmeriCorps OIG recommended debarring the two former employees for their roles in the scheme. The debarments were pending with AmeriCorps at the end of the semiannual period.

	FY 2	2019	FY 2020		FY 2021		Total
	Suspensions	Debarments	Suspensions	Debarments	Suspensions	Debarments	
Falsified Criminal History Checks		4					4
Falsely Certifying Ed Awards/ Time and Attendance Fraud		2	2	1		2	7
Sexual Assault	1						1
Theft of Government Funds		1	1	2	9	3	16



Peer Review

Offices of Inspector 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 Audit and Investigation Sections confirm the rigor of AmeriCorps OIG's oversight, which ensures that AmeriCorps is accountable to the public.

Audit Section

The most recent peer review report for the Audit function was issued in December 2018 by the Government Accountability Office, Office of Inspector General. The report concluded that the system of quality control for audit operations complied with Government Auditing Standards. The next audit peer review is scheduled for December 2021. The Audit Section will conduct an external peer review of the Office of Inspector General at the U.S. AbilityOne Commission in April 2022.

The Audit Section's first external peer review report regarding its inspection and evaluation (I&E) operations was issued on October 16, 2019. The reviewers from the Offices of Inspector General for the Peace Corps and the Office of Personnel Management determined the Manual met the seven key standards of the CIGIE Quality Standards for Inspections and Evaluations, also known as Blue Book Standards. The next I&E peer review is scheduled for FY 2023. The Audit Section will also conduct an external peer review of the I&E operations of the Office of Inspector General, General Services Administration, in FY 2023.

Investigation Section

The Investigation Section's most recent peer review report was issued in April 2018 by the Office of the Special Inspector General for Afghanistan Reconstruction. The report concluded the internal safeguards and management procedures for investigative operations complied with the quality standards established by the CIGIE and Attorney General guidelines. Due to COVID-19 related restrictions, the next peer review of the Investigation Section was deferred until FY 2022.

The Investigation Section was scheduled to perform a peer review of the Export-Import Bank Office of Inspector General for the winter of 2021/22. Due to COVID-19, CIGIE's Investigation Committee has postponed the peer review, and the new date is to be determined.

Other Reportable Matters

Investigations Substantiating Misconduct by a Senior Government Employee

Department of Justice declines to prosecute former AmeriCorps official for material omissions on financial disclosure forms. AmeriCorps OIG participated in a multi-agency investigation of a senior AmeriCorps official who allegedly failed to include material information on financial disclosure forms filed during his employment with AmeriCorps, as well as a previous Federal employer. The investigation confirmed that the official failed to list two businesses he owned and multiple tax liens on his financial disclosure reports. AmeriCorps OIG provided AmeriCorps with an interim investigative report containing its findings. As a result of the investigation, AmeriCorps and the official reached an agreement: the official voluntarily resigned and AmeriCorps agreed to provide a neutral reference to the official's prospective employers. The Department of Justice participated in the investigation but ultimately declined to prosecute the matter.

Agency procurement official who removed contractor for reporting suspected fraud receives no discipline. AmeriCorps OIG substantiated misconduct on the part of the Acting Director of the Office or Procurement. The matter concerned actions taken against a whistleblower. Additional information is provided below.

Whistleblower Retaliation

No discipline for agency procurement official who removed contractor for reporting suspected fraud. Pursuant to 41 U.S.C. § 4712, AmeriCorps OIG investigated allegations of whistleblower retaliation against an employee of an AmeriCorps contractor, who was removed from his employer's contract with AmeriCorps shortly after making a protected disclosure. While serving as an on-site contractor with AmeriCorps' Office of Procurement Services (OPS), the complainant advised the Acting Director of OPS that his supervisor, a contracting officer, was handling a solicitation improperly and appeared to be colluding with a bidder. The complainant made this disclosure in compliance with an AmeriCorps policy that requires agency employees and contractors to disclose suspected misconduct, specifically including procurement irregularities. Within a week of the disclosure, the complainant was removed from the contract at the direction of the Acting Director. His removal from the AmeriCorps contract left him without income for months.

Retaliation Without Liability

AmeriCorps OIG's investigation determined that the complainant informed the Acting Director of his concerns, both in person and in writing, and the Acting Director agreed to keep his complaint confidential. Despite that promise, she informed the complainant's supervisor of the

allegations against him and identified the complainant as the source. The Acting Director further disclosed this information to other supervisors within OPS. Although the Acting Director promised to reassign the complainant to another supervisor within OPS, five business days after the initial disclosure, she directed the complainant's employer to remove him from the contract with AmeriCorps. The contract terms required the complainant's employer to comply with this direction. Witness testimony, including admissions from the Acting Director and the complainant's supervisor, established that the complainant's protected disclosures contributed to AmeriCorps' decision to remove him from the contract.

Notwithstanding the strong evidence that the complainant was removed from his AmeriCorps assignment as a direct result of his protected disclosure, whistleblower protection law does not entitle the complainant to relief in this situation. Although 41 U.S.C. § 4712 prohibits reprisal by a Federal contractor at the request of an Executive Branch official, the contractor incurs no liability if it merely carries out a personnel action at the "nondiscretionary directive of an authorized agency official." Here, the contractor removed the complainant from his assignment at AmeriCorps because its contract with AmeriCorps gave the agency sole discretion to require the removal of individual staff. The contractor had no choice but to act at AmeriCorps' direction and was therefore not liable to the complainant for whistleblower retaliation.

Conduct of AmeriCorps Officials

The determination that the complainant was not entitled to relief does not resolve issues regarding the conduct of AmeriCorps personnel. Strong evidence demonstrates that the Acting Director, assisted by former agency officials, had the complainant removed because he complied with his obligation under AmeriCorps policy to report suspected misconduct. The Acting Director also reneged on her promise to maintain the complaint in confidence and to reassign the complainant to another supervisor. Further, she deceived the complainant about the reasons for reassigning his workload prior to his removal.

In addition, the Acting Director did not report complainant's allegations to the OIG without delay, as expressly required by AmeriCorps policy. She instead used the next five days to conduct her own investigation into the complainant's allegations, under the direction of the Acting Chief Financial Officer, ¹⁰ which AmeriCorps policy prohibits, and improperly shared the complainant's allegations and identity with others at AmeriCorps. The delay allowed time for the subject of the complaint to access agency records without supervision or safeguards. These actions jeopardized the integrity of AmeriCorps OIG's subsequent investigation, and they would not have occurred if the Acting Director had reported the allegations to the OIG upon receiving them. The OIG learned of these issues only after the complainant was removed from the contract and complained to AmeriCorps' Chief Operating Officer (COO) via email. Both the COO and the Deputy General

¹⁰ The Acting Chief Financial Officer was also an attorney within the Office of General Counsel.

Counsel forwarded the complainant's email to the OIG. Soon after, the complainant also submitted a complaint directly to the OIG.

Enhanced Whistleblower Protection Training

In addition to recommending appropriate disciplinary action for the Acting Director, the OIG recommended that AmeriCorps:

- Offer mandatory training periodically to all AmeriCorps employees about whistleblower protections afforded to Federal employees, contractors, subcontractors, grantees, and subgrantees, as well as training related to AmeriCorps' policy requiring reporting to the OIG;
- Require periodic training for all AmeriCorps supervisors on appropriate and lawful receipt
 of, and response to, whistleblower disclosures, including participating in the Office of
 Special Counsel's (OSC's) 2302 certification program; and,
- Take appropriate actions, such as offering training, issuing guidance, and implementing targeted monitoring activities, to ensure that contractors, subcontractors, grantees, and subgrantees of AmeriCorps inform their employees in writing of the whistleblower rights and remedies provided, in accordance with 41 U.S.C. § 4712(d).

AmeriCorps agreed with these recommendations and has created a whistleblower protection training program, which includes training for supervisors and support for contractors and grantees, along with compliance monitoring and certification. The OIG appreciates the time and effort that AmeriCorps leadership devoted to creating this whistleblower protection training program, which we hope will, in addition to the outreach of the OIG's Whistleblower Protection Coordinator, create greater respect for the rights of individuals who take the often-difficult step of coming forward to report misconduct.

Oral Counseling of Acting Director Insufficient

We do, however, have serious misgivings about the leadership's decision to impose no discipline on the Acting Director. While AmeriCorps does not dispute that she removed the complainant because of his complaint, the agency asserts that it cannot discipline a staff member for retaliation unless the employee violated a whistleblower protection statute. This reasoning confuses civil liability to a whistleblower for damages with misconduct by Federal employees warranting administrative discipline. Regardless whether the whistleblower was entitled to relief, the Acting Director dismissed the complainant for doing what AmeriCorps' policy required him to do—report potential misconduct.

Yet, AmeriCorps chose to respond by "counseling" the Acting Director. Counseling is not a disciplinary action and is not recorded in the recipient's personnel file. AmeriCorps' response treats these actions as a minor error, rather than consequential misconduct, and suggests that the agency is unwilling to hold a high-level employee accountable for punishing a contractor who

followed a critical rule intended to uncover fraud. In our view, it is an abuse of authority for a senior government employee to punish a contractor for fulfilling an agency mandate to report potentially serious misconduct on the part of an agency procurement employee. AmeriCorps' policy defines abuse, in pertinent part, as "behavior that is deficient, objectively unreasonable, or improper under the circumstances." Terminating a contractor for following the agency's fraud reporting requirement fits this definition. Likewise unreasonable and improper were the Acting Director's complete failure to report the underlying allegations to the OIG, her broken promise to maintain the complainant's confidentiality, her deceptive statements to the complainant about the reassignment, and conducting her own investigation, which jeopardized the OIG's ability to investigate. The Acting Director's conduct is particularly egregious given her position as the Office of General Counsel's (OGC) procurement attorney, as well as the agency's Acting Director of Procurement—positions in which she is expected to be especially sensitive to handling reports of fraud by whistleblowers. AmeriCorps' refusal to hold the Acting Director accountable trivializes the serious economic harm to the complainant, as well as the consequences to an agency that allows its officials to harm whistleblowers. It is unfair and unreasonable to require an individual to report misconduct and then punish that individual for doing so. The agency's response in this case is unlikely to reassure whistleblowers that AmeriCorps values their courage, wants them to come forward, and will protect them from reprisals for their disclosures.

Interference with IG Independence

None

Undisclosed Audits, Investigations, Evaluations, or Inspections

None

Appendix A - Unimplemented Recommendations

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(I): Identify the support that would increase retention and provide it. Engage Foster Grandparents and other local community groups to provide support.	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(n): Set program and campus recruitment and retention goals.	Not quantified		
	OIG - 17-05 Issued 12/05/2016 Evaluation of the National Civilian Community Corps (NCCC) Program	Rec. No. 2(o): Develop granular information regarding root causes of attrition with better exit interviews of members and interviews of peers, sponsors and campus leaders; use the information for recruiting, selection and support.	Not quantified		
	OIG - 17-05 Issued 12/05/2016 Evaluation of the National Civilian Community Corps (NCCC) Program	Rec. No. 2(p): Right-size NCCC and grow the program only after enrollment and retention have improved above a predetermined level	Not quantified		
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		

Open Unimplemented Recommendations			
Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost Savings
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
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 devicesEnforce the prohibition of displaying passwords in public view • Require the use of passwords on mobile computer assets for all users • Change passwords and re-image IT assets upon the separation of the previous user • Monitor Team Lead laptops for compliance with security updates and antivirus signatures • Prohibit the use of non-governmental CNCS issued email accounts • Configure cell phones to require the enabling of security functions	Not quantified

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: Require the use of passwords on mobile computer assets for all users Change passwords and re-image IT assets upon the separation of the previous user Prohibit the use of non-governmental CNCS issued email accounts	Not quantified	
25	OIG 18-07 Issued 03/19/2018 Audit of Corporation for National And Community Service Grants Awarded to Mayor's Fund to Advance New York City	Rec. No 2(a): Disallow and recover \$1,663,952 in Federal costs awarded to Madison;	\$1,663,952	
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	OIG 18-12 Issued 06/05/2018 VISTA Program Evaluation	Rec No. 5: VISTA should specifically measure the effectiveness of the policy allowing VISTA members to take classes while serving in the VISTA program. CNCS VISTA should build performance measures into all policy/procedure changes as a means to evaluate overall effectiveness of the change and allow for continuous process improvement.	Not quantified	
28	Management Alert Issued 06/26/2018 Final Management Alert: Serious Weaknesses in National Civilian Community Corps Recruiting Contract May Jeopardize Program Success	Rec No. 2: Promptly undertake a new procurement, with clear objectives, statement of work, experience and professional attributes and deliverables which is structured as a performance-based contract, with metrics tied to recruitment of applicants who meet the program criteria, meet the diversity requirements and successfully complete their terms	Not quantified	
29	Management Alert Issued 06/26/2018 Final Management Alert: Serious Weaknesses in National Civilian Community Corps Recruiting Contract May Jeopardize Program Success	Rec No. 3: Assign a COR who has strong recruitment knowledge and experience to effectively manage and oversee this contract	Not quantified	
30	OIG 18-13 Issued 08/20/2018 Agreed-Upon Procedures for Corporation Grants Awarded SerVermont	Rec No. 2(d): Disallow and, if already used, recover education awards made to members who did not serve the minimum required service hours.	\$11,570	
31	OIG-19-06 Issued 3/12/2019 Agreed-Upon Procedures (AUP) review of AmeriCorps grant funds to Serve Indiana	Rec. No. 11: Recover the \$43,626 in questioned Federal costs and \$19,390 in education awards and address any impact to Federal costs of the \$33,720 in questioned match costs for American Red Cross of Indiana for grant No. 15ACHIN001.	\$96,736	
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. 1: Establish a formal process that provides the CEO with comprehensive information on the results of CNCS's internal control assessment, status of open material weaknesses and significant deficiencies from prior year's financial statement audits, and information on issues that could be reported as a significant deficiency or a material weakness in the current year's financial statement audit for consideration in preparing the CNCS assurance statement. This should also include the status of open recommendations from other audits that have a significant impact on CNCS's operations or financial reporting. (new)	Not quantified	
36	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	
37	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 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	
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. 6: Provide training to appropriate CNCS personnel regarding the purpose of the Data Quality Plan. (new)	Not quantified	

Open Unimplemented Recommendations			
Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost Savings
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. 7: Update and maintain the Data Quality Plan in accordance with OMB Circular No. A-123, Appendix A, Management of Reporting and Data Integrity Risk (M-18-16, June 6, 2018), and subsequent amendments. (new)	Not quantified
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. 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
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. 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
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. 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
	OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	Rec. No. 10(a): 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.	Not quantified
	OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	Rec. No. 10(b): The materiality threshold used to determine significant balance fluctuations that require further research should be more conservative than that used by external auditors.	Not quantified

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(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.	Not quantified	
	OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	Rec. No. 10(d): Research and retain supporting documents required for any identified account balance differences derived from its abnormal balance review or the tie point analysis.	Not quantified	
	OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	Rec. No. 10(e): Address fatal and non-fatal Government-wide Treasury Account Symbol Trial Balance edit failures.	Not quantified	
	OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	Rec. No. 10(f): Address all balance differences and retain supporting documentation of related research.	Not quantified	
	OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	Rec. No. 10(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	
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. 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	

Open Unimplemented Recommendations				
Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost Savings	
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. 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	
45	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	
46	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	
47	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	
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. 16: Validate and ensure standard vouchers/journal vouchers are properly supported, documented, and are readily available for examination. (modified repeat)	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. 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)	Not quantified	

	Open Unimplemented Recommendations			
Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost Savings	
50	OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	Rec. No. 18: Develop and implement policies and procedures for the standard vouchers/journal vouchers (SV/JV) process that include:	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. 18(a): Tracking the sequence of SVs/JVs for completeness;	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. 18(b): Appropriate use of SVs/JVs;	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. 18(c): Determining and maintaining relevant documentation to support each SV/JV;	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. 18(d): Use of specific and accurate SV/JV descriptions; 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. 18(e): Timely review and approval of SVs/JVs for accuracy and propriety. (modified repeat)	Not quantified	

Open Unimplemented Recommendations			
Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost Savings
51	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. 19: Finalize its research to establish the amount to capitalize for tenant improvement costs and retain proper documentation of the research. While the research is ongoing, CNCS should disclose non-GAAP accounting and the impact on the financial statements. (modified repeat)	Not quantified
52	OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	Rec. No. 20: Evaluate CNCS's compliance with all sections of OMB Circular No. A-136, Financial Reporting Requirements, including preparing comparative financial statements and notes to comply with the financial reporting framework for federal government agencies. (modified repeat)	Not quantified
53	OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	Rec. No. 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)	
54	OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	Rec. No. 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)	
55	OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	Rec. No. 23: Strengthen controls to ensure the Trust modeling is performed by trained personnel to:	Not quantified
	OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	Rec. No. 23(a): Conduct detailed analysis and validation of data sources.	Not quantified

	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. 23(b): Review and ensure the reasonableness of assumptions used and document the rationale behind estimation assumptions.	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. 23(c): Consider changes in conditions or programs that require further research and analysis. Update the assumptions when necessary.	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. 23(d): Compare estimates with subsequent results to assess the reliability of the assumptions and data used to develop estimates.	Not quantified	
56	OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	Rec. No. 24: Document and implement policies and procedures to include the following:	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. 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;	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. 24(b): Perform monthly reviews and reconciliations of the recorded new and outstanding obligations to ensure the accounting information is valid and proper;	Not quantified	

	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. 24(c): Review obligation amounts to ensure amounts accurately reflect the status of the obligation;	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. 24(d): Review obligations to verify that amounts, timeframe (i.e., grant dates are correctly reflected in the obligation);	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. 24(e): Ensure obligations are sufficiently supported (i.e., by documentary evidence); 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. 24(f): Perform complete reconciliations of all outstanding obligations monthly, and ensure any discrepancies identified are promptly researched and resolved. (repeat)	Not quantified	
57	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. 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)	Not quantified	
58	OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	Rec. No. 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:	Not quantified	

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

Open Unimplemented Recommendations				
Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost Savings	
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. 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	
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. 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	
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. 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	
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. 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	
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. 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	
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. 39: Analyze contractor-developed software costs that were expensed but not capitalized in accordance with accounting standards. (repeat)	Not quantified	

Open Unimplemented Recommendations				
Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost Savings	
72	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	
73	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	
74	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 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	
75	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 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	
76	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 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	
77	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 45: Develop and perform a periodic analysis of expenses incurred, e.g., software-in-development costs and repairs and maintenance, to determine if they meet the capitalization requirements and conduct any follow-up to ensure costs are properly capitalized. (new)	Not quantified	
78	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 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	
79	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 47: Determine the root causes and resolve discrepancies in the grant award amounts recorded in the NGA in eGrants and in Momentum to prevent such differences from occurring in the future. (repeat)	Not quantified	
80	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 48: Determine the root causes and resolve expenditure differences between the Payment Management System and Momentum. (repeat)	Not quantified	

Open Unimplemented Recommendations				
Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost Savings	
81	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 49: Strengthen controls around the review of expired grant obligations by ensuring that:	Not quantified	
	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 49(a): All financial, performance and other required reports are submitted no later than 90 calendar days after the end date of the period of performance.	Not quantified	
	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 49(b): Document justifications for all required reports submission extensions granted to the grantee. (repeat)	Not quantified	
82	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 50: Update the CNCS transaction code posting logic for recording grant expenditures to comply with the United States Standard General Ledger guidance. (repeat)	Not quantified	
83	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 51: Establish a requirement for Grant Officer/Portfolio Managers to provided documented certification that all required grantee information has been received, accepted, and documented before the grant is closed out. (repeat)	Not quantified	
84	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 53: Establish a control requiring the Grant Officer/Portfolio Manager to provide documented certification, upon grant closeout, verifying the total award amount to total award expenses for the deobligated recovery amount. (repeat)	Not quantified	
85	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 54: Determine the cause for the travel cost recovery difference to ascertain what corrective action is needed and to prevent issues from recurring. (new)	Not quantified	
86	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 55: Inform all Grant Officers/Portfolio Managers to ensure that a reduction in funding to the award of a grant should be documented in eGrants which would result in modified Notice of Grant Awards. (new)	Not quantified	
87	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 56: Reconcile the amounts reported in Other Liabilities to supporting documents to verify that Other Liabilities are supported by valid transactions and properly classified. (repeat)	Not quantified	

	Open Unimplemented Recommendations			
Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost Savings	
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. 57: Strengthen financial reporting internal controls and ensure that financial statements accounting line items are reviewed and reconciled to supporting documents prior to recording. The internal control activities should ensure proper posting of Member Payroll related liabilities on the Balance Sheet. (modified repeat)	Not quantified	
89	OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	Rec. No. 58: Develop a multi-year strategy to better strategically prioritize and allocate resources to address the new and continuing weaknesses identified and work towards automation, continuous monitoring and consistent application of controls. (repeat)	Not quantified	
90	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	
91	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	
92	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	
93	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	
94	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	

	Open Unim	plemented Recommendations	
Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost Savings
95	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 64: Reconcile the Accounts Receivable subsidiary ledger to the general ledger monthly. (repeat)	Not quantified
96	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 65: Reevaluate the policies and procedures for calculating the allowance for doubtful accounts. Related policies and procedures should include:	Not quantified
	OlG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 65(a): CFO Office's staff's periodic review of the accounts receivable aging report, (repeat)	Not quantified
	OlG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 65(b): Assessment of the collectability of outstanding balances based on the age of the debt, collections attempted and received thus far and other information about the debtor (repeat)	Not quantified
	OlG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 65(c): Determination for possible write-offs. (repeat)	Not quantified
97	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 66: Revise the Allowance for Doubtful Accounts methodology to be consistent with the Debt Management Policy. (repeat)	Not quantified
98	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 67: Develop a process and proactively monitor and follow-up on delinquent accounts receivables. Document any procedures performed and results reached as part of the follow-up process. (new)	Not quantified
99	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 68: Track and revise collection efforts based on data analysis to understand vendor payment characteristics. A reasonable timeframe for write-offs should be established for accounts receivable without any activity. Once an outstanding receivable is deemed uncollectible, it should be written off in accordance with management's established policy. (repeat)	Not quantified
100	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 69: Establish a documented process between accounting and the Office of Chief Risk Officer (OCRO) to ensure that key controls related to the Accounts Receivable cycle are properly identified and implemented. These key controls should be considered for testing as part of OCRO's annual internal control assessments. (new)	Not quantified

	Open Unimplemented Recommendations			
Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost Savings	
101	OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	Rec. No. 70: Develop, implement and document procedures to identify all CNCS grantees that are required to submit single audit reports with their due dates. (new)	Not quantified	
102	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	
103	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	
104	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	
105	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	
106	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	

	Open Unimplemented Recommendations				
Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost Savings		
107	OIG-20-05 Issued 11-14-2019 Fiscal Year 19, Quarter 1 DATA Act Submission	Rec. No. 1: Complete and finalize its Data Quality Plan. (Repeat)	Not quantified		
108	OIG-20-05 Issued 11-14-2019 Fiscal Year 19, Quarter 1 DATA Act Submission	Rec. No. 2: Revise the CNCS DATA Act Business Process Guide to:	Not quantified		
	OIG-20-05 Issued 11-14-2019 Fiscal Year 19, Quarter 1 DATA Act Submission	Rec. No. 2(a): Develop, implement, and maintain a CNCS Data Quality Plan (New);	Not quantified		
	OIG-20-05 Issued 11-14-2019 Fiscal Year 19, Quarter 1 DATA Act Submission	Rec. No. 2(b): Include a control process for documenting the basis for the Senior Accountable Official's certification, which includes addressing all differences between the files (Modified Repeat);	Not quantified		
	OIG-20-05 Issued 11-14-2019 Fiscal Year 19, Quarter 1 DATA Act Submission	Rec. No. 2(c): Implement a control process to complete and document the data inventory, data mapping, and establishing data validation controls for the required DATA Act Schema and supporting data elements (Repeat);	Not quantified		
	OIG-20-05 Issued 11-14-2019 Fiscal Year 19, Quarter 1 DATA Act Submission	Rec. No. 2(d): Clearly identify the parties responsible for each data file and to indicate how the responsible parties will (Modified Repeat): • Research and resolve validation or reconciling errors between data files prior to submission; •Research and resolve DATA Broker errors and warnings before submitting the DATA Act files; •Document the corrective actions taken to resolve all identified errors and warnings, and •Develop and document corrective action plans for any unresolved error or warning detailing the reasons for the unimplemented correction and monitor such corrective actions to completion.	Not quantified		
	OIG-20-05 Issued 11-14-2019 Fiscal Year 19, Quarter 1 DATA Act Submission	Rec. No. 2(e): Develop, document, and implement a process to ensure that de-obligations of grants with canceled funds are reported to FABS when they occur and not when they are administratively closed out (New).	Not quantified		
	OIG-20-05 Issued 11-14-2019 Fiscal Year 19, Quarter 1 DATA Act Submission	Rec. No. 2(f): Establish and implement internal controls procedures to (New): • Verify quarterly that the SQL is compiling the data correctly for the data submission, and • Establish change controls over the SQL to ensure that only necessary and authorized changes are made to the SQL.	Not quantified		
109	OIG-20-05 Issued 11-14-2019 Fiscal Year 19, Quarter 1 DATA Act Submission	Rec. No. 3: Work with its third-party consulting contractor to update transaction processing in Momentum to ensure that Program Activity Name and Program Activity Code are properly captured at the transactional level (Repeat).	Not quantified		
110	OIG-20-05 Issued 11-14-2019 Fiscal Year 19, Quarter 1 DATA Act Submission	Rec. No. 4: Establish a written process that includes validating the required Program Activity Name and Program Activity Code data fields reported in File B against the source system prior to its submission to the DATA broker (Modified Repeat).	Not quantified		
111	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		
112	OIG-20-05 Issued 11-14-2019 Fiscal Year 19, Quarter 1 DATA Act Submission	Rec. No. 6: Review the SQL used to prepare the grant award details (D2 File) for submission and ensure that it pulls the Non-Federal Funding Amount based on the information in the Notice of Grant Award, which is the obligation award document. Such action should also ensure that the Total Funding Amount is correct (New).	Not quantified		

Open Unimplemented Recommendations				
Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost Savings	
113	OIG-20-05 Issued 11-14-2019 Fiscal Year 19, Quarter 1 DATA Act Submission	Rec. No. 7: Coordinate with the point of contact for the new shared services provider to (New):	Not quantified	
	OIG-20-05 Issued 11-14-2019 Fiscal Year 19, Quarter 1 DATA Act Submission	Rec. No. 7(a): Ensure that the required 57 data elements, where applicable, are mapped and the source of the data elements are identified within the source systems, and	Not quantified	
	OIG-20-05 Issued 11-14-2019 Fiscal Year 19, Quarter 1 DATA Act Submission	Rec. No. 7(b): Establish controls over the compilation of the data files to prevent any unauthorized changes.	Not quantified	
114	OIG-20-06 Issued 11-15-2019 Audit of Corporation for National and Community Service AmeriCorps Grant Awarded to St. Bernard Project	Rec. No. 1: Calculate and recover the questioned Federal costs, match costs, and related administrative costs. Also, determine the impact on Federal costs due to questioned match costs.	\$25,641	
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. 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	
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. 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	
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. 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	

	Open Unimplemented Recommendations				
Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost Savings		
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. 5: Develop and implement a written process to ensure RemedyForce tickets are completed at the time the inventory is updated	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. 6: Develop and implement a written process to perform periodic reconciliations between CMDB and the FasseTrack system.	Not quantified		
120	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		
121	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		
122	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.	Not quantified		
123	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		
124	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		
125	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		

Open Unimplemented Recommendations			
Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost Savings
126	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
127	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
128	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
129	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
130	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
131	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
132 ** Bold : Recon	OIG-20-03 Issued 01/24/2020 Fiscal Year 2019 Federal Information Security Modernization Act Evaluation of The Corporation for National and Community Service mmendation is disagreed by AmeriCorps.	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 **Italicized: Recommendation is repeated.	Not quantified

Appendix B – Recommendations Not Yet Due

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

	Recent Unimpl	emented 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 programmonitoring procedures by:	Not Quantified
	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.1b.: Reviewing the annual subgrantee risk assessments,	Not Quantified
	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.1b.: Reviewing completed monitoring reports,	Not Quantified
	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.1b.: Reviewing monitoring tools for all of the Commission's subgrantees, and	Not Quantified
	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.1b.: Documenting that it performed all such procedures.	Not Quantified
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.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:	Not Quantified
	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.1c: Identifying all subgrantees that have Corporation expenditures for each State fiscal year and determining which of the subgrantees underwent Single Audits of the expenditures;	Not Quantified
	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.1c: Reviewing the audit reports for findings that affect Corporation grants to determine if the Commission must adjust its records;	Not Quantified

	Recent Unimpl	lemented Recommendations – Not Yet Due	
Number	Report Title and Number	Recommendations	Dollar Value of Aggregate Potential Cost Savings
	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.1c: Reconciling subgrantee Schedule of Expenditures of Federal Awards (SEFA) expenditures for Corporation grants to Commission payments to the subgrantees to determine if the Commission must adjust its records;	Not Quantified
	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.1c: Determining if subgrantees accurately presented AmeriCorps and other Corporation awards on their SEFA schedules; and,	Not Quantified
	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.1c: Retaining documentation of subgrantee audit report reviews.	Not Quantified
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.1d: Review documentation of the Commission's subgrantee reviews to verify that the Commission has implemented effective procedures for reviewing subgrantee Single Audit reports.	
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.2a.: Provide additional guidance and instruction to the Commission regarding applicable CFR timekeeping regulations.	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.2b.: Verify that the Commission has implemented timekeeping processes and procedures that are consistent with the CFR timekeeping requirements.	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.2c.: Verify that the Commission maintains timesheets or time certifications that include accounting for total activities worked on by employees.	\$317,927
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.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
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.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

	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.3a.: Provide the Commission with additional guidance and instruction regarding the documentation requirements in Federal cost principles, administrative requirements, and CFR regulations.	\$32,861
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.3b.: Verify that the Commission instructed its subgrantees regarding the documentation requirements in Federal cost principles, administrative requirements, and CFR regulations.	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.3c.: Verify that the Commission conducts financial monitoring of subgrantee Federal and match costs and that it ensures the costs are:	Not Quantified
	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.3c.: Adequately documented.	Not Quantified
	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.3c.: Charged to the correct project.	Not Quantified
	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.3c.: Allocable to the Corporation's grant awards, including documentation of the allocation methodology.	Not Quantified
	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.3c.: Incurred during the grant period.	Not Quantified
	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.3c.: Included in the approved or amended budgets.	Not Quantified
	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.3c.: Allowable in accordance with applicable cost principles.	Not Quantified

	Recent Unimplemented Recommendations – Not Yet Due		
Number	Report Title and Number	Recommendations	Dollar Value of Aggregate Potential Cost Savings
	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.3c.: Verifiable from recipient records.	Not Quantified
	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.3c.: Not included as contributions for any other Federally assisted program.	Not Quantified
	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.3c.: Not paid by the Federal government under another award, except where authorized by Federal statute.	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.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
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.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
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.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
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.4a.: Provide additional guidance and instruction to the Commission regarding applicable CFR regulations for financial management systems and record retention.	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.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
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.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

	Recent Unimpl	emented 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.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	
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.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	
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.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	
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.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	
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.5a.: Ensure that the Commission is requiring its subgrantees to comply with Alternate Search Procedures.	\$376,768	
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.5b.: Verify that the Commission's site visit monitoring tool includes procedures for ensuring that subgrantees:	Not Quantified	
	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.5b.: 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	
	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	
	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	

	Recent Unimplemented Recommendations – Not Yet Due		
Number	Report Title and Number	Recommendations	Dollar Value of Aggregate Potential Cost Savings
	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
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.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
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.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
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.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
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.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
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.6a.: Verify that the Commission provided the subgrantees with guidance and instruction about the requirements for end-of-term evaluations.	\$158,348
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.6b.: Verify that the Commission's program-monitoring procedures for end-of-term evaluations include procedures for ensuring that:	Not Quantified
	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.6b.: Subgrantees complete evaluations for all members and retain documentation of the evaluations.	Not Quantified
	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.6b.: All members sign and date their evaluations.	Not Quantified

	Recent Unimpl	emented Recommendations – Not Yet Due	Dollar Value of
Number	Report Title and Number	Recommendations	Aggregate Potential
ı	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.	Cost Savings Not Quantified
	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.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
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.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
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.6d.: Disallow and recover the appropriate amount of education awards based on our questioned amounts.	Not Quantified
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.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
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.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:	\$22,387
	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.: Obtaining approvals from subgrantee supervisors before members perform service offsite or at home.	Not Quantified
	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.7a.: Recording and documenting service hours on member timesheets for offsite service performed at night, on weekends, on holidays, and on other days when the member's service site is closed.	Not Quantified
	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.7a.: Documenting member service activities performed at night, on weekends, on holidays, and on other days when the service sites are closed, either by including descriptions of the activities on the member's timesheet or by maintaining daily activity logs describing the duties performed.	Not Quantified

	Recent Unimplemented Recommendations – Not Yet Due		
Number	Report Title and Number	Recommendations	Dollar Value of Aggregate Potential Cost Savings
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.7b.: Verify that the Commission provided all of its subgrantees with guidance and instruction regarding:	Not Quantified
	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.7b.: Increases in member service hours at the end of the member's service term.	Not Quantified
	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.7b.: Offsite member service activities performed at night, on weekends, on holidays, and on other days when the member host site is closed.	Not Quantified
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.7c.: Verify that the Commission's program monitoring includes procedures for ensuring that:	Not Quantified
	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.7c.: Members at subgrantee sites document service activities performed, either by recording the activities in the comments section of the electronic timesheet or by maintaining daily activity logs describing the duties performed.	Not Quantified
	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.7c.: Programs have written policies describing the circumstances in which it is necessary for members to perform offsite service hours at night, on weekends, and on holidays, as well as for describing the program's method of verifying that the members served the hours.	Not Quantified
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.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
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.7e.: Disallow and, if already used, recover education awards made to members who did not serve the minimum required service hours.	Not Quantified
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.8a.: Verify that the Commission confirms that its subgrantees modify their electronic timekeeping software to prevent early certifications.	\$25,252

	Recent Unimplemented Recommendations – Not Yet Due		
Number	Report Title and Number	Recommendations	Dollar Value of Aggregate Potential Cost Savings
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.8b.: Verify that the Commission provides its subgrantees with guidance and instruction regarding procedures for member timekeeping.	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.8c.: Verify that the Commission's program-monitoring procedures include procedures to confirm that:	Not Quantified
	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.8c.: Hours certified in the Portal for members at each of its subgrantee sites are accurately supported by timesheets.	Not Quantified
	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.8c.: Members and supervisors at each subgrantee site do not sign member timesheets until the members have completed their service for the period.	Not Quantified
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.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
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.8e.: Disallow and, if already used, recover education awards made to members who did not serve the minimum required service hours.	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.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
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.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
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.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

	Recent Unimplemented Recommendations – Not Yet Due				
Number	Report Title and Number	Recommendations	Dollar Value of Aggregate Potential Cost Savings		
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.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		
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.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		
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.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		
50	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		
51	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		
52	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		
53	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		
54	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		
55	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 CNCS's criminal history check requirements.	Not Quantified		
56	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		
57	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		
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	Recent Unimpl	emented Recommendations – Not Yet Due	Dollar Value of
Number	Report Title and Number	Recommendations	Aggregate Potential Cost Savings
58	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
59	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
60	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
61	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
62	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
63	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
64	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
65	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
66	OIG-EV-21-01 Issued 03/30/2021 (3) Evaluation of AmeriCorps Grants Awarded to the Maine Commission for Community Service	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;	Not Quantified
67	OIG-EV-21-01 Issued 03/30/2021 Evaluation of AmeriCorps Grants Awarded to the Maine Commission for Community Service	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.	Not Quantified
68	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 inkind contributions;	Not Quantified
69	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

Recent Unimplemented Recommendations – Not Yet Due			
Number	Report Title and Number	Recommendations	Dollar Value of Aggregate Potential Cost Savings
70	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
71	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
72	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
(1) Audit resolution was suspended due to an OIG Investigations, which resulted in a Department of Justice settlement of \$842,500; audit resolution resumed			
(2) OIG reviewing AmeriCorps' Proposed Decision on audit resolution.			
3)Ameri0	Corps requested an extention on issuing proposed manage	ement decision.	

AmeriCorps' Response



AMERICORPS' RESPONSE

to the

OIG SEMIANNUAL REPORT 21-02 AND REPORT ON FINAL ACTION

MESSAGE FROM THE CHIEF EXECUTIVE OFFICER

AmeriCorps¹ is pleased to share its response to the Office of Inspector General's (OIG) Semiannual Report covering the second half of Fiscal Year (FY) 2021 (SAR 21-02).

AmeriCorps appreciates the OIG's acknowledgement of the unique position our agency is in to meet this moment at a time of historic growth. As the OIG states, the agency aims to help communities tackle pressing challenges - addressing COVID-19 and other public health needs, preparing students for success, combating the opioid epidemic, responding to natural disasters, supporting veterans and military families, preserving public lands, addressing climate change, fostering economic opportunity, resettling refugees, and much more. AmeriCorps supports the nation's recovery from the impacts of the pandemic and community needs via grant funding and the people power of AmeriCorps members and AmeriCorps Seniors volunteers.

The agency is embarking on a historic effort to further the reach of AmeriCorps programs to serve more people in more communities through funding in the American Rescue Plan, Public Health AmeriCorps, and more. These investments show the power of service during a time of incredible need.

Over the past few years, AmeriCorps has worked to address operational challenges to further deliver on its mission to communities in need. It is continuing to address these challenges by strengthening leadership engagement and accountability, prioritizing mission support functions, investing in technology modernization and improving grant monitoring to correct inefficiencies and address items of concern. With the path set by AmeriCorps' 2022-2026 Strategic Plan and increased resources from the Congress, AmeriCorps will continue improving its operations, fueled by the agency's mission to improve lives and strengthen communities.

Effectively Stewarding Federal Resources

AmeriCorps has taken, and continues to take, corrective actions and made tangible progress on some of the agency's most significant issues. Agency leadership is committed to achieving greater progress in the years ahead, recognizing that resolution of our material weaknesses will be a multi-year effort.

Effective stewardship of federal resources has been elevated as one of four strategic goals in the agency's five-year Strategic Plan currently under development. Grounded in an ethic of continuous improvement, AmeriCorps will continue to strengthen monitoring and oversight, build and retain a diverse and high-performing workforce, modernize information technology, ensure responsible management of financial resources, streamline requirements to allow grantees to focus on bettering communities, and use evidence and evaluation to maximize the benefits of AmeriCorps' investments. AmeriCorps leadership is establishing five-year performance targets and annual key performance indicators for accountability and progress towards goal and will proactively report out on progress.

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

That said, the agency also recognizes the investment in mission support - people and technology - has not kept pace with the investments in programs. This under-investment in people and technology has taken its toll.

- AmeriCorps is committed to accelerating a continuum of improvement. The agency made key investments which have made progress even if they are yet to fully bear the anticipated results. AmeriCorps plans to build upon that progress by increasing investments in staffing and technology, rebuilding the agency's core business elements, strategically engaging expert consultants, and ensuring this is a shared priority across the enterprise. This commitment undergirds the agency's mission to improve lives, strengthen communities, and foster civic engagement through service and volunteering.
- With new investments and a close partnership with the OIG, AmeriCorps will continue to meet the nation's critical and emerging needs, while concurrently prioritizing investment in foundational and financial sustainability over the long term. AmeriCorps recognizes these are not overnight fixes; however, the agency is committed to addressing these challenges and achieving measurable progress in alignment with AmeriCorps' strategic goal to effectively steward federal resources.

AmeriCorps looks forward to continuing its collaborative relationship with the OIG to ensure that, as the agency expands its resources to communities, it is also increasing its operational accountability and ensuring federal funds are used appropriately to assist communities across the nation. The agency appreciates the OIG's efforts to identify instances of fraud and areas AmeriCorps can improve processes to reduce risks, while ensuring the organizations AmeriCorps funds continue to be able to deliver positive change in their communities.

Program Highlights

Amidst a time of turmoil for our nation, AmeriCorps continued to support the nation's recovery and resiliency efforts while advancing processes to be accountable stewards of the taxpayer dollar. Some of AmeriCorps' accomplishments from this reporting period include the following:

- Since the beginning of the pandemic, AmeriCorps members served nearly 3.9 million hours to support our nation's COVID-19 response and recovery. This reporting period, the agency continued to provide pandemic assistance to Americans supporting vaccination, contact tracing, testing, wellness checks, and other public health strategies; assisting food banks and meal delivery programs; and helping students stay on track through virtual teaching, tutoring, mentoring, and other services.
 - o In partnership with FEMA from February to September of this year, AmeriCorps Disaster Services Unit deployed 720 members of their disaster response teams to support COVID-19 vaccinations. These members supported 20 mission assignments, serving over 2.3 million individuals at mass care sites spanning 15 states, and canvassed over 23,000 homes to share information about vaccines.

- This reporting period, the agency opened its first ever Public Health AmeriCorps
 grant opportunity through AmeriCorps State and National. This new program, in
 partnership with the Center for Disease Control and Prevention, is a \$400 million
 investment over five years that will add capacity to strained public health systems and
 build a career pipeline for the next generation of diverse, talented public health
 leaders.
- Through AmeriCorps' Disaster Services Unit, the agency deployed nearly 400
 AmeriCorps members in response to Hurricane Ida. These members are mucking and gutting, roof tarping, completing damage assessments, supporting Red Cross activities, removing hazards such as downed trees, and connecting survivors to assistance across New Jersey, New York, Pennsylvania, Louisiana, and Mississippi.
- AmeriCorps is helping elevate a government-wide effort to enhance Child Tax Credit awareness and enrollment. The agency leveraged AmeriCorps Seniors volunteers to support this initiative through an agreement with the National Head Start Association and the Office of Head Start. The agency is also partnering with the Department of Housing and Urban Development through the AmeriCorps VISTA program and hosted Child Tax Credit trainings for all grantees and AmeriCorps members serving in VISTA and NCCC programs.
- In July 2021, AmeriCorps opened its first large-scale opportunity for current AmeriCorps Seniors grantees to receive additional funding through the American Recue Plan. Fifty-six grant recipients were awarded a one-time grant augmentation of at least \$50,000 in the Foster Grandparent, Senior Companion, and RSVP programs in 23 states and the District of Columbia. Augmentation awards varied from \$50,000 to more than \$630,000 to help communities reopen after the COVID-19 pandemic. The agency also granted four high-priority AmeriCorps Seniors awards to help key organizations support their communities' vaccination efforts.
- In April 2021, the agency awarded a grant to Encore.org to utilize AmeriCorps Seniors volunteers in an intergenerational vaccine corps. This grant should increase the capacity of Federally Qualified Health Centers in the Bay Area to serve California's most vulnerable community members. Through the Encore Intergenerational Vaccine Corps, AmeriCorps Seniors volunteers, retired medical professionals, and non-medical volunteers will mobilize to support vaccinations in high-need areas. AmeriCorps Seniors volunteers and others of all ages will support the operations of the vaccination efforts at the clinics and conduct outreach in the community identifying, scheduling, and facilitating vaccine access for those who need assistance.
- The agency deployed AmeriCorps teams in the NCCC program to support Operation Allies Welcome. In collaboration with the Department of Homeland Security, the Department of State, and the Department of Defense, ten AmeriCorps teams are supporting resettlement for people coming from Afghanistan to the United States. AmeriCorps members are coordinating family activities, serving meals, supporting in and out processing activities, transporting people to appointments, and providing day to day support for emerging needs at safe havens and resettlement agencies.

AmeriCorps awarded more than 650 projects and engaged 7,700 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 were directly addressed at increasing a household's income and assets (housing, financial savings and asset development).

Additional approaches attempted to address larger regional systemic barriers to community development. Some projects and AmeriCorps members partnered with state and local public health organizations and community-based organizations to connect economically-disadvantaged individuals to preventative education and treatment/recovery services regarding the COVID-19 pandemic and opioid crisis.

- AmeriCorps awarded resources to the Public Health Institute in California, managed by the Center for Health Leadership and Practice, to start a new initiative and continue an existing initiative. The new AmeriCorps VISTA project will build sustainability of efforts to address the wide-ranging impacts of the COVID-19 pandemic in high-poverty communities and increase community resiliency. Up to 23 AmeriCorps members and two leaders will conduct data collection and analysis, create and improve communications materials that support programming, and develop "train the trainer roles" and peer education.
- AmeriCorps also awarded resources to the Public Health Institute to continue an existing project that is enhancing efforts within a statewide network of overdose prevention coalitions, also known as the California Overdose Prevention Network. Up to 37 AmeriCorps members and two leaders in the VISTA program will: conduct environmental scans of community context and need; expand community knowledge and support of the program effort; strengthen partnerships and expand networks; develop and expand a diversified funding stream; improve materials that support programming; conduct outreach for participant recruitment; assess results of program offerings; utilize technology to develop systems for organizational effectiveness; and expand the pool of volunteers to assist with service delivery.

Looking Ahead

With decades of experience using service as a solution, a well-established infrastructure with thousands of partners across the country, and a proven ability to pivot to meet emerging needs, AmeriCorps is addressing the interconnected challenges facing our nation today. The improvements to agency operations over the last year and within this reporting period position AmeriCorps to continue to bring out the best of our nation.

Looking ahead, AmeriCorps is prioritizing the directives of the American Rescue Plan, which include increasing the AmeriCorps living allowance for AmeriCorps members in our State and National and VISTA programs; making service more accessible by prioritizing entities serving communities disproportionately impacted by COVID-19 and using inclusive

strategies to raise awareness of our resources and opportunities to serve; and helping stabilize current national service programs still in recovery from the global pandemic.

Building on this work, AmeriCorps will effectively steward federal resources in the upcoming reporting period to meet critical community needs while tracking and reporting the agency's strategic progress towards agreed upon targets and goals.

For decades, national service has engaged Americans of all backgrounds in facing the nation's toughest challenges, uniting people to work together for the common good. Time and time again, we have seen that when our nation invests in national service, we all win.

Together with thousands of community partners, and working closely with the OIG, AmeriCorps engages dedicated individuals in making the nation fairer and more equitable. As seen over this past year, national service is indispensable in tackling problems facing our country yesterday, today, and in the years ahead.

In service,

Mal Coles

Acting Chief Executive Officer

Mal Cola

AmeriCorps

AUDIT MANAGEMENT

AmeriCorps leadership is keenly aware of the need for its senior leaders to directly engage in oversight and audit management efforts. To increase engagement, the agency is initiating a new internal audit accountability and reporting structure. This will include a uniform corrective action plan template for all agency staff, a technology solution that allows for tracking and visibility on resolution and delays, and oversight at the executive level to review progress toward resolution, identify challenges, and ensure accountability.

The agency's existing Risk Management Council will play a significant role here, with increased governance over agency risk and accountability, as well as tracking resolution of corrective action status.

And, to ensure that corrective actions and progress are clearly communicated to auditors, the agency will implement a leadership-reviewed and approved corrective action plan package prior to the start of agency audits that clearly shows the actions carried out to resolve findings.

In addition to our new internal accountability efforts, we have initiated other audit management reforms including exploring contract vehicles that will allow access to much needed audit expertise, improve agency audit training focused on quality corrective action planning and reporting, and provide support for identifying and implementing business process improvements to core mission support functions.

FEDERAL INFORMATION SECURITY MANAGEMENT ACT (FISMA) COMPLIANCE

Multi-factor Authentication

As of the writing of this response, AmeriCorps has commenced a four-month 3-Phase PIV enforcement plan. AmeriCorps' Office of Information Technology (OIT) is focused on achieving security authentication goals via PIV card enforcement by the end of Q2 FY22. All exceptions will be documented and evaluated on a quarterly basis.

Inventory

As of the writing of this response, the Agency published an updated policy, number 377 Revision 5 on "IT Property Management", as well as an updated Standard Operating Procedure on Asset Tracking in response to a prior recommendation.

Mobile Device Management

AmeriCorps' OIT completed the assessment and reconciliation the records in the existing MDM (IBM Maas360) and completed all testing for switching from IBM Maas360 to Microsoft Intune. AmeriCorps is on track to start Intune implementation phase by Q1 FY22. The new product will allow better management of mobile devices and will meet all security mandates related to mobile device management.

Account Management

AmeriCorps' OIT is currently reviewing account management processes and plans to close the recommendation associated with this area by the end of Q4 FY22.

Vulnerability Management

As of the writing of this response, AmeriCorps has initiated a plan to upgrade or replace Windows 2008 and Windows 2012 servers with newer versions specifically Windows Server 2016 and 2019. The process for creating standard server images for 2016 and 2019 commenced in Sept 2021 and the new server baselines will be made available for implementation in Q1 2022.

Baseline Configurations

AmeriCorps' OIT is acquiring additional resources through the agency's eITS contract to address this recommendation with a new expected closure date of Q2 FY22.

SUSPENSION & DEBARMENT

AmeriCorps takes its responsibility to protect federal funds seriously. In the last SAR, the OIG indicated four suspension recommendations were pending. All four recommendations were either processed or resolved during the SAR period. AmeriCorps is working to process the pending five actions and anticipates resolution in the near future. AmeriCorps looks forward to continuing to communicate and work with the OIG in our shared efforts to protect the taxpayer investment in national service and ensure that parties who are not responsible stewards of federal funds are administratively prohibited from accessing them.

OTHER REPORTABLE MATTERS: ALLEGED WHISTLEBLOWER RETALIATION

The OIG alleged in a report and investigation that actions taken at the nondiscretionary direction of an authorized agency employee amounted to unlawful whistleblower reprisal or retaliation. But the Whistleblower Protection Provisions of the National Defense Authorization Act, Section 828 of Pub. L. 112-239, 126 Stat. 1632 (2013), codified at 41 U.S.C § 4712 ("NDAA"), do not apply in such circumstances. The agency found that the OIG's related allegations of violations of agency policy were not substantiated. Following resolution of the matter, and with the OIG's cooperation, the agency began to implement a robust series of whistleblower protection measures including (1) enhanced training, (2) training directed specifically to supervisors, (3) support for contractors and grantees, (4) compliance monitoring and certification, and (5) revising agency policy to clarify the protections available to contractor and grantee employees and the process for reporting to the OIG.

AUDIT TABLES

TABLE I

FINAL ACTION TAKEN ON AUDIT, INSPECTION, AND EVALUATION REPORTS

(For the Period April 1, 2021 - September 30, 2021)

		Number of	Disallowed
		<u>Reports</u>	<u>Costs</u>
A.	Reports for which final action had not been taken by the commencement of the reporting period	4	-
В.	Reports for which management decisions were made during the reporting period	0	\$0
C.	Reports for which final action	0	\$0
	was taken during the reporting period		
	1. Recoveries ¹		
	(a) Collections and offsets		\$13,941
	(b) Property in lieu of cash		-
	(c) Other (reduction of questioned costs)		-
	2. Write-offs		-
D.	Reports for which final action was not taken by the end of the reporting period	4	-

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

TABLE II

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

(For the Period April 1, 2021 - September 30, 2021)

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

Table III

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

(For the Period April 1, 2021 - September 30, 2021)

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



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