

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 \$843 million in national service through its programs, AmeriCorps State and National, Volunteers in Service to America (VISTA), the National Civilian Community Corps, Senior Corps and Innovation and Demonstration programs. A substantial portion of these funds is distributed through public service commissions in each U.S. State and Territory.

and the Office of Inspector General

Along with AmeriCorps, Congress established the AmeriCorps Office of Inspector General (AmeriCorps OIG)², to promote economy, efficiency, and effectiveness in AmeriCorps' programs and to prevent and detect waste, fraud, and abuse within AmeriCorps or the entities that receive and distribute grant funds. AmeriCorps OIG is an independent organization, led by a Presidential appointee, which submits its reports and recommendations to AmeriCorps' Chief Executive Officer and Congress.

Pursuant to the Inspector General Act of 1978, as amended, this Semiannual Report summarizes AmeriCorps OIG's work for the first six months of Fiscal Year 2021. It is being transmitted to AmeriCorps' Chief Executive Officer and Members of Congress.

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

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

Table of Contents

| ABOUT AMERICORPS | 1 |
|--|-----|
| MESSAGE FROM THE INSPECTOR GENERAL | 4 |
| AUDIT SECTION | 7 |
| OVERVIEW | 8 |
| HIGHLIGHTS OF AUDIT WORK COMPLETED DURING THIS REPORTING PERIOD | 8 |
| SUBGRANTEE'S FLAWED VALUATION OF IN-KIND CONTRIBUTIONS CAUSED AUDITORS TO QUESTION OVER \$800,000 OF COSTS BY THE MAINE COMMISSION (REPORT 21-01) | 8 |
| AMERICORPS' CYBERSECURITY SCORES REMAIN STAGNANT (REPORT 21-03) | 10 |
| AUDIT SECTION'S OUTREACH ACTIVITIES | 12 |
| AUDIT STATISTICAL AND SUMMARY TABLES | 13 |
| Audit Reports Issued | 13 |
| Audit Reports with Questioned Costs and Unsupported Costs | 14 |
| Summary of Audits with Funds Put to Better Use | 15 |
| Audits with Overdue Management Decisions | 16 |
| Reports Without Final Actions | 16 |
| Unimplemented Recommendations | 17 |
| INVESTIGATION SECTION | 19 |
| OVERVIEW | 20 |
| STRONG PARTNERSHIPS WITH THE DEPARTMENT OF JUSTICE AND OTHER LAW ENFORCEME | ENT |
| COLLEAGUES | 21 |
| HIGHLIGHTS OF INVESTIGATIVE WORK COMPLETED DURING THIS REPORTING PERIOD | 21 |
| FORMER AMERICORPS PROGRAM DIRECTOR PLED GUILTY TO EMBEZZLING MORE THAN \$527,000 IN AMERICORPS GRANT FUNDS AND AGREEING TO RECEIVE A BRIBE FOR ADMINISTERING CARES ACT GRANTS | 21 |

| EAST ST LOUIS SCHOOL DISTRICT SETTLES CIVIL FALSE CLAIMS ALLEGATIONS FOR INFLATING MEMBER SERVIC HOURS AND FALSELY CERTIFYING EDUCATION AWARDS | |
|--|------|
| SOUTHEAST ALABAMA COMMUNITY ACTION PARTNERSHIP SETTLES FALSE CLAIMS IDENTIFIED IN ITS ANNUAL AUDIT | |
| FORMER BUSINESS MANAGER WHO PLED GUILTY TO THEFT FROM SOCIAL INNOVATION FUND (SIF) GRANT ORDERED TO PAY RESTITUTION AND DEBARRED FOR THREE YEARS | . 23 |
| INVESTIGATION SECTION'S OUTREACH ACTIVITIES | . 23 |
| INVESTIGATIONS TABLES | . 25 |
| Statistical Summary | 25 |
| Total Actions FY 2019 – FY 2021 | 26 |
| SUSPENSION AND DEBARMENT | . 27 |
| HIGHLIGHTS OF SUSPENSIONS AND DEBARMENTS DURING THIS REPORTING PERIOD | . 28 |
| PEER REVIEW | . 30 |
| MOST RECENT PEER REVIEWS OF AMERICORPS OIG | . 31 |
| Audit Section | . 31 |
| Investigation Section | . 31 |
| OTHER REPORTABLE MATTERS | . 32 |
| Investigations Substantiating Misconduct by a Senior Government Employee | . 32 |
| Whistleblower Retaliation | . 32 |
| INTERFERENCE WITH IG INDEPENDENCE | . 33 |
| Undisclosed Audits, Investigations, Evaluations, or Inspections | . 33 |
| APPENDIX A | . 34 |
| APPENDIX B | . 85 |
| AMERICORPS' RESPONSE | 29 |



Deborah J. Jeffrey Inspector General

Message from the Inspector General

The beginning of a new administration generally heralds change throughout the Federal government. This time, the change for national service has been profound. AmeriCorps has gone from the chopping block to a dramatic expansion under the American Rescue Plan, which provided an additional \$991 million for national service over three years to address urgent needs stemming from the COVID pandemic. Like most changes, this expansion brings both opportunities and challenges. The new leadership team came aboard almost immediately and immersed itself in planning. Even working remotely, the heightened energy within AmeriCorps is palpable. We were also heartened to see the nomination of three Board members, which will begin to restore this important governance body to its contemplated leadership role.

Scaling up national service will affect nearly every aspect of AmeriCorps' operations. The agency's career leaders, especially Acting Chief Executive Officer Mal Coles, with his 50 plus years of service experience, have a clear-eyed view of the challenges ahead. The 2020 agency reorganization left AmeriCorps with a field and monitoring staff a majority of whom were newly hired by the agency. The prior leadership did not perform a workforce study before combining all grant officer and program officer responsibilities into a new Portfolio Manager position, with a demanding (and possibly unrealistic) workload. Further, this newly reorganized operation must successfully ramp up its national service programs using an outdated and inadequate electronic grants management information system, identified as a critical need by both the U.S. Government Accountability Office and our office.

Ideally, AmeriCorps would have the opportunity to assess the effects of the reorganization and make adjustments before undertaking new challenges, but emergencies do not wait upon our convenience. To meet the upsurge in community needs, AmeriCorps will have to hire additional staff new to the agency's programs and their operations. Hiring responsibilities fall to AmeriCorps' Office of Human Capital, which is particularly short-staffed in anticipation of a transfer to shared services that has now been postponed indefinitely. AmeriCorps' leadership appreciates the difficulty of these challenges and is developing plans and updated policies to meet them.

The Office of Inspector General (OIG) is also fully engaged in meeting the challenges that lie ahead. Our anti-fraud enforcement work continues apace. As of March 31, 2021, we had ten civil and criminal grant fraud cases accepted for prosecution by United States Attorneys' Offices throughout the country, a record for our office. Our goals for these cases include: recovering

funds taken by fraud to make the public whole; educating the grantee community about the types of fraud to which they are susceptible and how to prevent and detect them; deterring would-be fraudsters; using suspension and debarment to protect the taxpayers from untrustworthy business partners; and, where possible, reforming organizations whose reckless financial management has allowed fraud to occur.

Further, with the strong support of our Congressional stakeholders, we are now funded with the resources needed to protect AmeriCorps' expanding portfolio of national service grants and their intended beneficiaries. Our growing staff of investigators, auditors, attorneys, IT and data specialists, administrative professionals, and outstanding interns are committed to conducting comprehensive, professional, and reliable oversight to deliver timely and impactful work that protects Federal funds, enhances enforcement, and increases accountability.

Let me highlight for you a case that illustrates the importance of effective enforcement and fraud awareness. On March 26, 2021, Hanalei Aipoalani, formerly the AmeriCorps program director of a subgrantee of the Hawaii Service Commission, pleaded guilty to embezzling \$527,000 from AmeriCorps. He accomplished this theft through multiple fraud schemes, including stealing the identities of inactive or former AmeriCorps members, submitting false claims for payments to them, and diverting those payments into his personal bank accounts. He also fabricated invoices from nonprofits for reimbursement by AmeriCorps. Further, Aipoalani conspired to enroll his wife as a full-time AmeriCorps member even though she was fully employed elsewhere, and obtained education awards for her, although she performed negligible service. In addition, he caused a second nonprofit to pay her as an employee with AmeriCorps funds, although she performed no work or service at the second nonprofit. Mrs. Aipoalani pleaded guilty to this conspiracy shortly after the end of the current reporting period.

Further, at the time of our investigation, Aipoalani was serving as the CARES Act Program Administrator for Honolulu City and County's Department of Community Service. Investigators also uncovered the fact that Aipoalani had agreed to use his influence to obtain approval of two applications for grants of pandemic funds in return for a kickback. As a result of this work, Aipoalani also pleaded guilty to agreeing to accept a bribe related to CARES Act funds.

Recognizing that emergency grant funds carry heightened fraud risks, OIG is working with agency leaders to make AmeriCorps a more fraud-aware organization. We have briefed the Office of Monitoring and the Chief Risk Officer on the fraud schemes that we have uncovered and how to detect them, and we have provided comprehensive training for incoming political appointees on the role of the OIG and the types of fraud found in AmeriCorps programs. Taking the lessons of the IG community's Grant Oversight Capstone Report, which our office played a leading role in preparing, we are developing recommendations for leading anti-fraud practices, which can be incorporated quickly into AmeriCorps' grant making and monitoring. To combat fraud and mismanagement at the subgrantee level, our Audit Section is conducting an evaluation of subgrantee monitoring practices, to identify critical gaps that result in fraud, waste, and misuse of funds.

In sum, we are identifying practical measures that AmeriCorps and its prime grantees can take that will fortify the integrity of national service and ensure that much-needed funds are used for the intended purpose of assisting at-risk communities throughout the United States. The engagement between AmeriCorps and the OIG has been positive and strong, and we look forward to collaborating on strengthening national service.

Respectfully,

Delorah J Juffrey



Audit Section

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

Overview

During this reporting period, the Audit Section issued an evaluation report on AmeriCorps funds awarded to the Maine Commission and an evaluation report on AmeriCorps' compliance with the Federal Information Security Modernization Act of 2014 (FISMA). Together with the Peace Corps Office of Inspector General, we also conducted an external peer review of the Pension Benefit Guaranty Corporation, Office of Inspector General, Inspections and Evaluations (I&E) operations.

Further, the Audit Section has the following six projects underway:

- Audits of funds awarded to PennServe, Pennsylvania's State Service Commission and Serve DC, the Mayor's Office on Volunteerism and Partnerships;
- An evaluation of AmeriCorps funds awarded to the Maryland Governor's Office on Service and Volunteerism;
- An audit of improper payments, as required by the Payment Integrity Information Act of 2019 (PIIA), formerly the Improper Payments Elimination and Recovery Act of 2010;
- A performance audit of AmeriCorps' internal control program and the data underlying its estimate of the National Service Trust liability, in anticipation of the FY 2021 Trust audit; 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 grant audits, and sharing knowledge and leading practices to improve OIG's and AmeriCorps' operations.

Highlights of audit work completed during this reporting period

Subgrantee's Flawed Valuation of In-Kind Contributions Caused Auditors to Question over \$800,000 of Costs by the Maine Commission (Report 21-01)

The Maine Commission (the Commission) administers AmeriCorps State and National grant funds within the state and issues awards to subgrantees to address community needs in education, economic opportunity, health, environmental, and veteran services. LearningWorks, one of the Commission's 14 subgrantees, received a subaward to provide extended-day learning and

targeted instructional support for kindergarten through fifth-grade students at five participating Maine school districts.

In grant program years 2017 and 2018, LearningWorks claimed in-kind match costs of nearly \$600,000 for the value of donated classroom and office space in the schools, as well as the time and services contributed by teachers and other school personnel. The applicable Uniform Grant Guidance (Uniform Guidance) requires donated space to be valued at the fair rental value of comparable space as established by an independent appraisal. The appraisal must consist of information regarding comparable space and facilities valued as of the date of donation. The Uniform Guidance also requires charges to Federal awards for salaries and wages to be based on records that accurately reflect the work performed. The records must be supported by a system of internal controls that provides reasonable assurance that the charges are accurate, allowable, and properly allocated.

Our evaluation determined that LearningWorks did not provide adequate documentation to support the valuation of the donated space and services. Specifically,

- LearningWorks' real estate valuations were so lacking in specifics as to be unreliable. In addition, there was no basis to conclude that the individual who performed the valuations was qualified by training, experience, or expertise to render a valuation opinion. Finally, the valuation report contained no indication of the standards, including ethical standards, under which the valuations were prepared. Finally, the space charged to the grant may have been used or available for non-grant purposes, making the claimed valuations overstated.
- The services claimed as in-kind match were based on subjective estimates of the hours contributed and average salaries, rather than the actual salaries of the participating school personnel and a reliable method of determining the time that each employee devoted to supporting the grant, as required by the Uniform Guidance.

The documentary support provided for both categories of in-kind match—space and services of school personnel-- was inadequate to support the values claimed. As a result, we questioned in-kind match expenses totaling \$592,737. Further, we questioned \$254,014 in Federal grant funds because of LearningWorks' inability to meet its match obligation.

The evaluation also determined that the Maine Commission's oversight of this subgrantee was flawed. The Commission failed to review LearningWorks' in-kind contributions during its July 2017 fiscal monitoring visit; the reviewer incorrectly noted that LearningWorks had no in-kind contributions in its budget and that the monitoring checklists questions for in-kind contributions were not applicable. Moreover, the Commission did not have a policy explaining the requirements for in-kind match or illustrating what constitutes acceptable documentation to support in-kind contributions under Federal regulations.

Many grantees fulfill their match requirements with in-kind contributions. The adequacy of the valuation and the sufficiency of the documentation supporting those claimed costs are recurring issues identified through our oversight. We urged AmeriCorps to assist the Maine Commission, and other grantees, by providing better training and guidance on the valuation of in-kind contributions and the documentation needed to support them. We hope that training and clarifying the requirements will improve practices throughout the grantee community, so they may appropriately meet applicable match requirements with in-kind donations.

AmeriCorps concurred generally with our recommendations and committed to resolving the questioned costs during audit resolution. Further, AmeriCorps assured OIG that it will work with the Commission to strengthen its internal controls surrounding acceptable in-kind documentation from its subgrantees. The Commission agreed to improve its subgrantee monitoring and to train its staff on how to support in-kind match contributions. LearningWorks, however, continues to assert that it properly valued and supported the in-kind match donations, but agreed to improve its documentation.

AmeriCorps' Cybersecurity Scores Remain Stagnant (Report 21-03)

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

The auditors found that AmeriCorps' information security program remains ineffective. Except for configuration management, which showed some improvement, the agency did not measurably improve its cybersecurity over the last four years. The following key areas have remained stagnant at a low maturity level: organization-wide risk management strategy; standard baseline configurations; Personal Identity Verification (PIV) multifactor authentication; and vulnerability and patch management.

Comparison of Maturity Ratings in FY 2017, FY 2018, FY 2019, and FY 2020 by Function

| Security Function | Maturity Level by Function FY 2017 | Maturity Level by Function FY 2018 | Maturity Level by Function FY 2019 | Maturity Level by Function FY 2020 |
|----------------------|--|--|---|--|
| Identify | Defined (Level 2) | Defined (Level 2) | Defined (Level 2) | Defined (Level 2) |
| Protect | Defined (Level 2) | Defined (Level 2) | Defined (Level 2) – Assessed rating ³ | Defined (Level 2) |
| Detect | Defined (Level 2) | Defined (Level 2) | Ad Hoc (Level 1) | Ad Hoc (Level 1) |
| Respond | Consistently Implemented (Level 3) | Consistently Implemented (Level 3) | Consistently Implemented (Level 3) | Consistently Implemented (Level 3) |
| Recover | Defined (Level 2) | Consistently Implemented (Level 3) | Consistently Implemented (Level 3) | Consistently Implemented (Level 3) |
| Overall | Not Effective | Not Effective | Not Effective | Not Effective |

AmeriCorps continued to face a significant number of critical and high-risk vulnerabilities, which were not mitigated within the prescribed deadlines commensurate with their importance. Nor has AmeriCorps made significant progress in closing prior recommendations. During FY 2020, only eleven of the 58 open recommendations from the FY 2014 – FY 2019 FISMA evaluations were resolved.

Although AmeriCorps was not affected by the Solar Winds breach, its inability to address critical deficiencies leaves agency systems and data vulnerable to data breaches, which may expose sensitive information, including Personally Identifiable Information, to unauthorized access, use, and disclosure. Our report offers nine recommendations (eight new and one modified repeat), which, together with the prior year's recommendations, will assist AmeriCorps in addressing challenges in the development of a mature and effective information security program. AmeriCorps has committed to implementing corrective actions to our recommendations.

³For FY 2019, the auditors assessed the Protect function's maturity level as *Defined* (Level 2), although the performance metrics yielded a calculated score of *Managed and Measurable* (Level 4), stemming from its security training. The auditors concluded that the severity of control weaknesses in the other components of the Protect function--configuration management, identity and access management, and data protection and privacy—outweighed the strength of security training, because they leave AmeriCorps' systems vulnerable to unauthorized access, loss of personally identifiable information and disruption. The scoring methodology allows auditors to make judgments in the case of such anomalies.

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 awareness and to share our expertise with other Offices of Inspectors General. Our auditors took part in the following working groups and projects with the Inspector General (IG) community:

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

We continue to work with AmeriCorps' Office of the Chief Risk Officer and 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

| Reports Issued | | | | | | |
|----------------------------|---|-----------------------|------------------------|-------------------------------|--|--|
| Report Number Issued | Report Name | Dollars Questioned | Dollars Unsupported | Funds Put To Better Use | | |
| 21-01 | Evaluation of AmeriCorps Grants Awarded to the Maine Commission for Community Service | \$846,751 | \$592,737 | \$0 | | |
| 21-03 | FY 2020 Federal Information Security Modernization Act Evaluation of the Corporation for National and Community Service* | \$0 | \$0 | \$0 | | |
| | TOTAL | \$846,751 | \$592,737 | \$0 | | |

^{*}Reports issued after February 1, 2021, used the name AmeriCorps, the current operating name of the Corporation for National and Community Service.

Audit Reports with Questioned Costs and Unsupported Costs

| | Audit Section Reports with Questioned and Unsupported Costs | | | | |
|----|--|---|---------------------|----------------------|--|
| | Report Category | | Questioned Costs | Unsupported Costs | |
| Α. | Reports for which no management decision had been made by the end of the reporting period Note: OIG requested AmeriCorps temporarily suspend audit resolution of \$777,219 questioned costs including unsupported Federal costs of \$743,328 and AmeriCorps agreed. | 2 | \$2,393,455 | \$2,034,721 | |
| В. | Reports issued during the reporting period | 1 | \$846,751 | \$592,737 | |
| C. | Total Reports (A and B) | 3 | \$3,240,206 | \$2,627,458 | |
| 6 | 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 Note: OIG requested AmeriCorps temporarily suspend audit resolution of this matter and AmeriCorps agreed. | 1 | \$177,093 | |
| 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 | - | - | |
| | 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) Note: OIG requested AmeriCorps temporarily suspend audit resolution of this matter and AmeriCorps agreed. | 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 | | | | |
|-------|------------------------------|--------------------------|--------------------------------------|-----|--|
| Title | | Management. Decision Due | Status at End of Reporting 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. For clarity, the unimplemented recommendations are divided into two appendices: Appendix A for the 200 unimplemented recommendations that are overdue (outstanding for more than one year) and Appendix B for the 24 unimplemented recommendations that are not yet due.

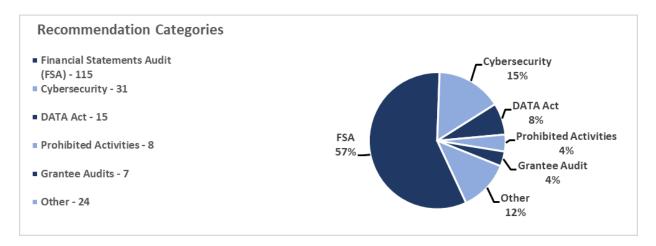
As shown by the chart below, 57% of the 200 overdue unimplemented recommendations relate to the FY 2017-FY 2019 audits of the financial statements of AmeriCorps and the National Service Trust. In each of those audits, independent auditors issued a disclaimer because AmeriCorps could not demonstrate the accuracy and completeness of its public financial reports. After consultation with the Office of Management and Budget and our Congressional stakeholders, AmeriCorps and OIG agreed to forgo the FY 2020 financial statements audits, recognizing that they would have had substantially the same results: another disclaimer of opinion, nine material weaknesses, and two significant deficiencies.

We took this unusual step to enable AmeriCorps to devote its resources to transitioning the agency's accounting and financial management, travel and procurement functions to the shared services platform offered by the Administrative Resource Center (ARC) within the U.S. Treasury Department's Bureau of Fiscal Services. The OIG had previously recommended shared services as a partial solution to the agency's longstanding financial management and reporting challenges. AmeriCorps predicted that ARC's established systems, processes and internal controls would address many of the unresolved material weaknesses and recommendations. Also, AmeriCorps promised to make progress on the remaining financial statement audit recommendations that shared services would not address.

Audits of the FY 2021 financial statements, which have just commenced, will evaluate whether the transfer to shared services has had the intended result. Those audits will review any additional corrective actions to address the remaining 40 overdue recommendations arising from the FY 2017-FY 2019 financial statements audits. Following the completion of those audits, we will update the status of the unimplemented corrective actions.

Concerning more recent audits, AmeriCorps continues to address those recommendations in a timely fashion before they become overdue. We note, for example, that AmeriCorps' Office of Audit and Debt Resolution worked robustly with a grantee to close 15 grant audit recommendations. Further, AmeriCorps' Office of Chief Risk Officer also completed corrective actions for 14 recommendations from its prior improper payment audit. We look forward to continuing to work closely with AmeriCorps on the timely resolution of recommendations as they are issued.

Overdue Unimplemented Recommendations by Subject Matter



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



Investigation Section

The Investigation Section is responsible for the detection and investigation of fraud, waste, and abuse in 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 first half of FY 2021, AmeriCorps OIG's investigations resulted in one criminal plea agreement for theft of \$527,000 from an AmeriCorps grant and attempted bribery in connection with the administration of pandemic funds. Investigators conducted two whistleblower retaliation investigations, one from a grantee employee and one from a contractor employee.⁴ Our investigations also recovered more than \$88,000 from two civil False Claims Act settlements with AmeriCorps' subgrantees and restitution from one criminal matter. In addition, we identified more than \$600,000 in funds that could be put to better use, some resulting from matters that AmeriCorps OIG referred to AmeriCorps. Investigation Section initiated six investigations and closed 11 actions, three of which resulted in findings and recommendations.

Our special agents worked with the Department of Justice on ten civil and criminal cases, one of which was accepted for prosecution during this We continue to focus investigative resources on reporting period. substantial allegations of fraud, waste, and abuse that undermine the mission and the integrity of national service:

- 1. Fabrication or alteration of required Criminal History Checks, which jeopardizes the safety of the beneficiaries of national service;
- 2. Falsification of volunteer, member, and grant-funded staff time records, which deprives beneficiaries of needed community service, defrauds the public, and misdirects Federal funds:
- 3. Theft and embezzlement from Federal programs for personal use;
- 4. Creation of fake members/volunteers using family/friends/former legitimate AmeriCorps participants or other individuals, sometimes without their knowledge; 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 \$88K Criminal and Civil Investigations Underway

Hotline Complaints

208

Investigations from **Hotline Complaints**

6

⁴ One of these investigations was completed during this semiannual period and is discussed in the "Other Reportable Matters" section of this semiannual report.

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, civil and administrative 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:

Middle District of Alabama

Northern District of Illinois

Southern District of Illinois

District of Columbia Eastern District of North Carolina
District of Delaware Eastern District of Pennsylvania

District of Hawaii 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

Former AmeriCorps Program Director Pled Guilty to Embezzling more than \$527,000 in AmeriCorps Grant Funds and Agreeing to Receive a Bribe for Administering CARES Act Grants

AmeriCorps OIG received a complaint identifying suspicious spending and diversion of assets by Mr. Hanalei Aipoalani, former director of an AmeriCorps program funded by subaward from the Hawaii Commission. Working jointly with the FBI's Honolulu Field Office, our investigators determined that, from December 2014 through May 2019, Mr. Aipoalani embezzled more than \$527,000 in Federal grant funds by (1) submitting false claims for payments ostensibly to AmeriCorps members and diverting those payments into his bank accounts and (2) creating fraudulent invoices from nonprofits for reimbursement by AmeriCorps. As part of his

embezzlement, Mr. Aipoalani used at least nine inactive or former AmeriCorps members' names, without their knowledge or consent, to fraudulently claim living allowances and other payments, which he then misappropriated for his own use.

The investigation also uncovered and forestalled another fraud scheme involving Mr. Aipoalani. While serving as the CARES Act Program Administrator for Honolulu City and County's Department of Community Service, Mr. Aipoalani agreed to use his influence to secure approval of two applications for grants of pandemic funds in exchange for a kickback.

Mr. Aipoalani pleaded guilty to embezzlement and agreeing to take a bribe. He also admitted to conspiring with his wife, Ms. Angelita Aipoalani, to enroll her as an AmeriCorps member even though she did not perform AmeriCorps service activities and to cause a second nonprofit to pay her more than \$69,000 for no compensable work. Mr. Aipoalani also admitted to engaging in a scheme to fraudulently obtain AmeriCorps education awards for his wife.⁵ The offenses carry a maximum sentence of 10 years each, and sentencing is currently scheduled for June 24, 2021.

East St Louis School District Settles Civil False Claims Allegations for Inflating Member Service Hours and Falsely Certifying Education Awards

AmeriCorps OIG investigated an allegation that administrators of an AmeriCorps program in East St Louis School District 189 (ESTL 189) improperly directed members to inflate their timesheets to reflect service hours for time unrelated to community service and falsely certified Segal Education Awards for those members. The investigation found that ESTL 189 personnel:

- Authorized AmeriCorps members to record extra service and training hours on their timesheets;
- 2. Knowingly signed and maintained member timesheets with inaccurate service hours;
- 3. Falsely certified that certain members performed the service hours needed to earn Segal AmeriCorps Education Awards when they had not; and
- 4. Caused the improper disbursement of education awards.

AmeriCorps OIG pursued this matter jointly with the U.S. Attorney's Office for the Southern District of Illinois. ESTL 189 entered into a civil settlement agreement with the United States and paid \$38,510 to resolve allegations under the False Claims Act that it knowingly presented false and fraudulent claims to AmeriCorps. At the request of AmeriCorps OIG, AmeriCorps suspended two former employees during the last reporting period for associated misconduct.⁶

⁵ Multiple suspensions and debarments related to this matter can be found in this Report's Suspension and Debarment Section.

⁶ CNCS-OIG Semi-Annual Report 20-02, p. 24 ("... two involving the false certification of Segal Education Awards.").

Southeast Alabama Community Action Partnership Settles False Claims Identified in its Annual Audit

AmeriCorps OIG investigated an allegation that Southeast Alabama Community Action Partnership (SEACAP) improperly retained over \$80,000 owed to AmeriCorps. A legally required single audit of SEACAP's records identified the overpayment, but SEACAP neither returned the funds nor notified AmeriCorps of the audit findings and continued drawing down funds from AmeriCorps. The investigation also found that SEACAP had wrongfully used AmeriCorps grant funds to pay back a debt to another Federal agency.

AmeriCorps OIG pursued this matter jointly with the U.S. Attorney's Offices for the Eastern District of Pennsylvania and the Middle District of Alabama. Because of SEACAP's limited financial resources, prosecutors agreed to a civil settlement that will allow SEACAP to repay \$30,126.48 over five years. To strengthen SEACAP's financial integrity, the settlement includes a Compliance Agreement through fiscal year 2025 that requires the organization to, among other steps, appoint a Compliance Officer, develop a comprehensive compliance program that includes training staff regarding their responsibility to report fraud, waste, and abuse to AmeriCorps OIG and submit to an external audit of their compliance program.

Former Business Manager Who Pled Guilty to Theft from Social Innovation Fund (SIF) Grant Ordered to Pay Restitution and Debarred for Three Years

Based upon an investigation conducted by the U.S. Attorney's Office for the Southern District of Iowa (USAO), Des Moines, IA, and Department of Labor investigators, Mr. Theodore Watson, former Business Manager, International Association of Heater and Frost Insulators, Local 74, pled guilty to mail fraud and embezzlement, which included embezzling \$69,838.33 from Local 74. Over \$40,000 of the embezzled funds originated from an AmeriCorps SIF grant subawarded through United Way of Central Iowa (UW-CI) to Local 74 to conduct job training.

In September 2019, Mr. Watson was sentenced to 18 months confinement and three years of supervised release. He was also ordered to pay \$55,604.91 in restitution to Local 74 and \$69,838.33 to UW-CI. At AmeriCorps OIG's recommendation, AmeriCorps will recover \$19,919 of Watson's restitution to UW-CI for the embezzled SIF funds, and AmeriCorps debarred Watson for three years. The matter is now closed.

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 also made a presentation to the IG community's Grant Fraud Working Group concerning our investigation and settlement of civil false claims relating to an AmeriCorps Senior Program. The Grant Fraud Working Group is made up of investigative, legal, and other

staff from OIGs and other Federal agencies who collaborate on grant fraud prevention efforts, share case studies to identify strategies for effectively pursuing grant fraud investigations, and discuss leading practices for protecting Federal grants.

Investigations Tables

Statistical Summary

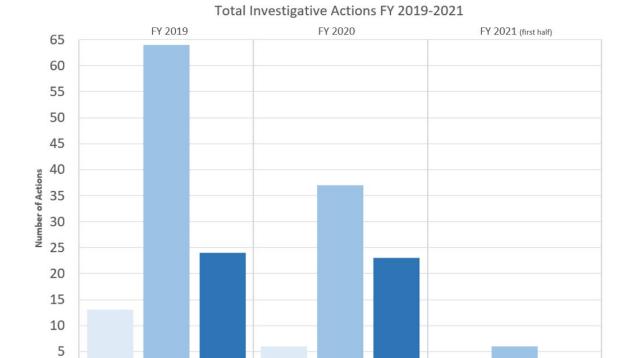
During this reporting period, AmeriCorps OIG directed our limited investigative resources to support pending criminal and civil cases in referral to the Department of Justice and whistleblower complaints. As of March 31, 2021, the office had ten active civil and criminal referrals with U.S. Attorneys' Offices across the country.

| Investigative Statistical Summary | | | | | |
|--|-------------|-------------|-----------------------|--|--|
| Activity | FY 2019 | FY 2020 | First Half FY 2021 | | |
| AmeriCorps OIG Investigative Actions | 64 | 37 | 6 | | |
| Matters Resolved Without Investigation | 24 | 23 | 3 | | |
| | | | | | |
| Referrals to DOJ & State Local Criminal Prosecutors | 3 | 6 | 1 | | |
| Indictments & Criminal Informations | 0 | 0 | 2 | | |
| Arrests | 0 | 0 | 0 | | |
| Criminal Convictions & Pleas | 0 | 0 | 1 | | |
| | | | | | |
| Civil Referrals to DOJ AUSAs & State/Local Authorities | 8 | 4** | 0 | | |
| Civil Settlements & Judgments | 2 | 2 | 2 | | |
| | | | | | |
| Investigative Reports Issued | 16 | 0 | 3 | | |
| Management Actions Taken by AmeriCorps | 13 | 6 | 2 | | |
| | | | | | |
| Total Investigative Recoveries* | \$1,162,807 | \$2,850,918 | \$88,555 | | |
| 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.

Total Actions FY 2019 - FY 2021



- Agency or Management Actions Taken
- Investigative Actions Opened
- Other Matters Closed Without Investigation

0



Suspension and Debarment

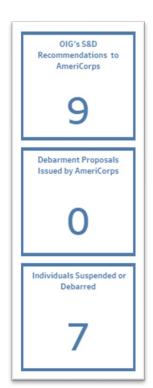
Suspension and debarment are administrative tools that protect the Federal government from doing business with individuals and organizations that cannot be trusted to comply with laws, rules, and regulations or to be good stewards of Federal funds. Qualifying misconduct must demonstrate a lack of business 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.⁷

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.

⁷ 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



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. While an investigation is ongoing, suspension of the individuals or entities under investigation can protect the public against further losses. During this reporting period, we recommended nine government-wide suspensions of individuals and entities arising from the theft of government funds and failure to properly oversee AmeriCorps' grants. Five of these suspensions were imposed and four are pending with AmeriCorps as of this writing. AmeriCorps also issued two final Notices of Debarment in this reporting period for matters previously reported in our 20-02 Semiannual Report.⁸

Timely action on suspension and debarment recommendations are important to protect the public from fraud and waste. While this can be challenging for a small agency, AmeriCorps' prompt action on our increased volume of recommendations has helped to safeguard national service. We commend AmeriCorps' personnel on their timeliness and collaboration on suspension and debarment matters.

The bases upon which AmeriCorps OIG requests suspension and debarment are serious. We continue to see instances of time and attendance fraud (principally to inflate the service hours claimed 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.

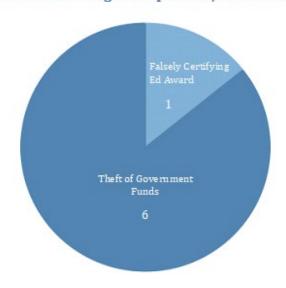
Below we summarize a case in which AmeriCorps debarred an individual at OIG's recommendation:

The University of San Francisco (USF) obtained AmeriCorps funding to support the San Francisco Teacher Residency Program (SFTR), which allows students to earn Master's Degrees and teaching credentials from San Francisco universities at reduced costs in return for committing to teach for a minimum of three years in San Francisco Unified School District. The former director of the SFTR AmeriCorps Program falsified over 1,500 timesheets and falsely certified approximately 61 Segal Education Awards during 2014, 2015, and 2016 grant years, qualifying its program and

⁸ CNCS-OIG Semi-Annual Report 20-02, pp. 24-25.

students for more than \$1.7 million in AmeriCorps funds. USF agreed to pay \$2,561,727 to resolve allegations under the False Claims Act in May 2020. In June 2020, AmeriCorps OIG recommended debarring the Director of SFTR for three years based upon a determination that the Director's falsification of timesheets and false certification of education awards demonstrated a lack of present responsibility. AmeriCorps issued a Final Notice of Debarment for the former Director on January 27, 2021.

Conduct Resulting in Suspension/Debarment



⁹ CNCS-OIG Semiannual Report 20-02, p. 25.



Peer Review

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

Most Recent Peer Reviews of AmeriCorps OIG

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

Audit Section

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

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

AmeriCorps OIG, together with the Peace Corps Office of Inspector General (Peace Corps OIG), conducted an external peer review of the Pension Benefit Guaranty Corporation Office of Inspector General (PBGC OIG) I&E operations for the year ended March 30, 2020. AmeriCorps OIG and Peace Corps OIG concluded the PBGC OIG's I&E operations met Blue Book Standards.

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 has been rescheduled for FY 2022.

The Investigation Section was scheduled to perform a peer review of the Export-Import Bank Office of Inspector General in May 2020. Due to COVID-19, CIGIE's Investigation Committee has rescheduled the peer review for the winter of 2021/22.

Other Reportable Matters

Investigations Substantiating Misconduct by a Senior Government Employee

None

Whistleblower Retaliation

Pursuant to 41 U.S.C. § 4712, AmeriCorps OIG investigated whistleblower allegations that the Metropolitan Development and Housing Agency (MDHA), Nashville, Tennessee, an AmeriCorps grantee, subjected an employee (Complainant) to disciplinary actions for disclosing violations of grant conditions related to an AmeriCorps' Volunteers in Service to America (VISTA) program. Specifically, Complainant responded to inquiries from an AmeriCorps Portfolio Manager and disclosed concerns about a lack of oversight at a service site and violations of regulations relating to MDHA's VISTA grant. In addition, Complainant had raised those same concerns to MDHA management.

AmeriCorps OIG's investigation determined that MDHA took certain personnel actions against Complainant because of the protected disclosures. MDHA was unable to rebut the allegations or show clear and convincing evidence that it would have taken the personnel actions absent Complainant's disclosures. AmeriCorps OIG issued a report of investigation to AmeriCorps on March 1, 2021, concluding that Complainant had been subject to retaliation in violation of 41 U.S.C. § 4712 and recommended that AmeriCorps take appropriate remedial action to make the Complainant whole and provide relief as authorized by statute.

The MDHA provided AmeriCorps with its rebuttal to AmeriCorps OIG's report on March 9, 2021, asserting that the Complainant's statements to MDHA officials and AmeriCorps were not disclosures subject to protection under 41 U.S.C. § 4712. Further, MDHA claimed that the disciplinary actions taken against Complainant were a result of misrepresentations by the Complainant and other performance issues.

After a review of the AmeriCorps OIG report and MDHA's rebuttal, AmeriCorps concluded that the Complainant reasonably believed that the events she reported constituted violations of program requirements and that the disclosures were legally protected. AmeriCorps also determined that MDHA violated 41 U.S.C. § 4712 by: (1) suspending Complainant without pay, (2) changing Complainant's job title and areas of responsibility, and (3) placing Complainant on a Performance Improvement Plan. Lastly, AmeriCorps found that MDHA failed to demonstrate clear and convincing evidence that it would have taken the aforementioned personnel actions if not for the Complainant's protected disclosures.

AmeriCorps ordered MDHA to take the following remedial actions: (1) provide backpay to Complainant for the eight-day unpaid suspension, (2) reimburse Complainant for associated costs and expenses incurred in connection with bringing the complaint, (3) offer to reinstate the Complainant to the position and level of responsibility she enjoyed before the reprisal, and (4) expunge the Complainant's record of the retaliatory adverse personnel actions.

Interference with IG Independence

None

Undisclosed Audits, Investigations, Evaluations, or Inspections

None

Appendix A

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

| | Open Unimplemented Recommendations | | | | | |
|--------|---|---|---|--|--|--|
| Number | Report Number and Title | Recommendation | Dollar Value of Aggregate Potential Cost Savings | | | |
| 1 | OIG - 12-04 Issued 11/09/2011 Audit of Earned Education Awards Resulting from Compelling Personal Circumstances | Rec. No. 3(b): Implement the text description functionality in the MyAmeriCorps Portal to allow grantee personnel –to document the Compelling Personal Circumstances justifications. | Not quantified | | | |
| | OIG - 12-04 Issued 11/09/2011 Audit of Earned Education Awards Resulting from Compelling Personal Circumstances | Rec. No. 3(c): Implement monitoring controls requiring a secondary level of review of each approved partial education award. | \$448,926 | | | |
| 2 | OIG - 13-06 Issued 06/06/2013 Agreed-Upon Procedures for Corporation for National and Community Service Grants Awarded to Edna McConnell Clark Foundation | Rec. No. 1(c): Revise the Frequently Asked Questions for National Service Criminal History Checks to require searches to be conducted for employees with maiden, married or former married names. | Not quantified | | | |
| 3 | OIG - 14-09 Issued 06/20/2014 Audit of Blanket Purchase Agreements for Professional Consulting Services | Rec. No. 2: A central review committee (including a representative of the Office of Procurement Services) approve any consulting projects that exceed preestablished cost thresholds. | Difficult to quantify but likely in the millions | | | |
| 4 | OIG - 15-06 Issued 06/25/2015 Audit of Corporation for National and Community Service Cooperative Agreements Awarded to AFYA Incorporated and Education Northwest | Rec. No. 1: Identify risk areas for the training and technical assistance cooperative agreements and develop indicators to assess associated risks. Indicators could include special terms and conditions of the cooperative agreement, the status of a grantee's Negotiated Indirect Cost Rate Agreement, fraud risk indicators, deficiencies identified in prior OIG and non-OIG audits of the grantee, prior Corporation desk reviews, and prior Corporation site visits of the grantee. | Difficult to quantify but likely in the millions | | | |
| 5 | OIG - 15-06 Issued 06/25/2015 Audit of Corporation for National and Community Service Cooperative Agreements Awarded to AFYA Incorporated and Education Northwest | Rec. No. 2: Establish customized monitoring priorities, plans, and procedures based on programmatic and financial risk assessments developed in accordance with specific requirements of training and technical assistance cooperative agreements. | Not quantified | | | |

| | Open Unimplemented Recommendations | | | |
|--------|--|--|---|--|
| Number | Report Number and Title | Recommendation | Dollar Value of Aggregate Potential Cost Savings | |
| 6 | Various Issued N/A Risk Management (multiple reports) | 1: Develop a risk-based process for monitoring grants, to replace its one-size-fits-all approach that uses risk assessment criteria developed for traditional cost reimbursement grants for fixed amount grants and grants for technical training and assistance. This system understates and/or ignores risks inherent in those other grants. | Difficult to quantify but likely in the millions | |
| 7 | Various Issued N/A Risk Management (multiple reports) | 2: CNCS should validate its risk indicators for all grants against outcomes or use outcomes to identify other factors that could sharpen its analysis. | Difficult to quantify but likely in the millions | |
| 8 | OIG - 16-05 Issued 11/13/2015 OIG 5-13-16 response to DMD for Audit of Corporation for National & Community Service Grants Awarded to Hoopa Valley Tribe | Rec. No. 1(a): Impose stronger enforcement approach to CHC violations that establishes effective penalties, recognizes the high risk that CHC violations impose on our beneficiary and grantee community, and incentives strong risk management. | Difficult to quantify, but likely in the millions | |
| 9 | OIG - 17-05 Issued 12/05/2016 Evaluation of the National Civilian Community Corps (NCCC) Program | Rec. No. 1(a): Increase impact of national service by targeting resources cost-effectively; scale back NCCC and scale up other programs that perform same/comparable activities. | \$60,000,000 | |
| | OIG - 17-05 Issued 12/05/2016 Evaluation of the National Civilian Community Corps (NCCC) Program | Rec. No. 1(b): Determine optimal size of NCCC based on factors in report and reduce/eliminate activities that can be performed by other CNCS programs at lower cost. | See recommendation No. 1(a) | |
| | OIG - 17-05 Issued 12/05/2016 Evaluation of the National Civilian Community Corps (NCCC) Program | Rec. No. 1(c): Work with Congress to reprogram funds from NCCC to other CNCS programs with comparable activities, to multiply effects of national service | See recommendation No. 1(a) | |
| | OIG - 17-05 Issued 12/05/2016 Evaluation of the National Civilian Community Corps (NCCC) Program | Rec. No. 1(d): Enhance capacity of A-DRTs to deploy rapidly for disaster response. | See recommendation No. 1(a) | |

| | Open Unimplemented Recommendations | | | |
|--------|---|---|---|--|
| Number | Report Number and Title | Recommendation | Dollar Value of Aggregate Potential Cost Savings | |
| | OIG - 17-05 Issued 12/05/2016 Evaluation of the National Civilian Community Corps (NCCC) Program | Rec. No. 1(e): Limit types of projects undertaken by NCCC for activities that can be performed by other CNCS programs and track the time devoted thereto. | See recommendation No. 1(a) | |
| 10 | OIG - 17-05 Issued 12/05/2016 Evaluation of the National Civilian Community Corps (NCCC) Program | Rec. No. 2(a): Treat FEMA and NCCC separately for purposes of achieving 50 participation by individuals from disadvantaged circumstances. | Not quantified | |
| | OIG - 17-05 Issued 12/05/2016 Evaluation of the National Civilian Community Corps (NCCC) Program | Rec. No. 2(b): Develop comprehensive risk-based enrollment and retention strategy that includes identifying the characteristics that make individuals, including those from disadvantaged circumstances, successful; develop interview and application questions to identify those individuals. | Not quantified | |
| | OIG - 17-05 Issued 12/05/2016 Evaluation of the National Civilian Community Corps (NCCC) Program | Rec. No. 2(f): Improve data on members from disadvantaged circumstances by looking at zip codes of residence, schools attended, receipt of public assistance in recent past, to reduce dependence on recruitment partners as only source of information. | Not quantified | |
| | OIG - 17-05 Issued 12/05/2016 Evaluation of the National Civilian Community Corps (NCCC) Program | Rec. No. 2(g): Reduce reliance on existing recruitment partners and develop better screening of their referrals. | Not quantified | |
| | OIG - 17-05 Issued 12/05/2016 Evaluation of the National Civilian Community Corps (NCCC) Program | Rec. No. 2(h): Inform recruiting partners of their high NCCC attrition rates so they can take appropriate action. | Not quantified | |
| | OIG - 17-05 Issued 12/05/2016 Evaluation of the National Civilian Community Corps (NCCC) Program | Rec. No. 2(i): Develop a policy that limits recruitment of members from other Federal programs. | Not quantified | |

| | 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(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 | |
| | OIG - 17-05 Issued 12/05/2016 Evaluation of the National Civilian Community Corps (NCCC) Program | Rec. No. 2(n): Set program and campus recruitment and retention goals. | Not quantified | |
| | OIG - 17-05 Issued 12/05/2016 Evaluation of the National Civilian Community Corps (NCCC) Program | Rec. No. 2(o): Develop granular information regarding root causes of attrition with better exit interviews of members and interviews of peers, sponsors and campus leaders; use the information for recruiting, selection and support. | Not quantified | |
| | OIG - 17-05 Issued 12/05/2016 Evaluation of the National Civilian Community Corps (NCCC) Program | Rec. No. 2(p): Right-size NCCC and grow the program only after enrollment and retention have improved above a predetermined level | Not quantified | |
| 11 | OIG - 17-05 Issued 12/05/2016 Evaluation of the National Civilian Community Corps (NCCC) Program | Rec. No. 3(a): Collect timely, objective, substantive feedback from sponsors, measured against objective outcomes, with results broken out by campus. | Not quantified | |
| | OIG - 17-05 Issued 12/05/2016 Evaluation of the National Civilian Community Corps (NCCC) Program | Rec. No. 3(b): Compare sponsor feedback to team leaders' assessments of each project. | Not quantified | |

| | Open Unimplemented Recommendations | | | |
|--------|--|--|---|--|
| Number | Report Number and Title | Recommendation | Dollar Value of Aggregate Potential Cost Savings | |
| 12 | OIG - 17-05 Issued 12/05/2016 Evaluation of the National Civilian Community Corps (NCCC) Program | Rec. No. 4(a): Establish policies/procedures that give greater weight to proximity and travel costs for disaster projects, i.e., where possible, send the nearest team. | Not quantified | |
| | OIG - 17-05 Issued 12/05/2016 Evaluation of the National Civilian Community Corps (NCCC) Program | Rec. No. 4(b): Expect that nearest teams will respond to a disaster and that disaster response takes priority over other projects. | Not quantified | |
| 13 | OIG - 17-05 Issued 12/05/2016 Evaluation of the National Civilian Community Corps (NCCC) Program | Rec. No. 5(b): Connect NCCC alumni to non-profits in their home communities, to leverage the valuable training and experience provided by NCCC. | Not quantified | |
| 14 | OIG Management Challenges Issued 12/07/2016 Modernizing Information Technology | Rec. No. 4: Ensure careful management and close oversight by senior executives of the \$43 million Grants and Member Management Modernization program, particularly because of the high-risk nature of this venture; the CNCS Office of Information Technology's lack of experience managing projects of this complexity and magnitude; the urgent need for better IT to support grant management; the amounts at risk; the lengthy delays already incurred; the expenditure of one third of the total estimated cost long before completing Phase 1; and the lack of any planned delivery dates for Phases 2 and 3. | \$24 million incurred to date | |
| 15 | OIG Management Alert Issued 11/03/2016 NACHC Prohibited Activities: Missed Opportunities | Rec. No. 2: Identify all grantees and subgrantees whose service activities involve providing healthcare to women and girls of childbearing age, as well as those with service activities directed at education or mentoring of girls and young women middle schoolaged and above and determine whether they have engaged in abortion-related prohibited activities within a pre-determined period. | Not quantified | |
| 16 | OIG Management Alert Issued 11/03/2016 NACHC Prohibited Activities: Missed Opportunities | Rec. No. 3: Conduct similar risk assessments, identification of at-risk grantees, communications and targeted monitoring for other prohibited activities. | Not quantified | |

| Open Unimplemented Recommendations | | | |
|------------------------------------|--|---|---|
| Number | Report Number and Title | Recommendation | Dollar Value of Aggregate Potential Cost Savings |
| 17 | OIG Management Alert Issued 11/03/2016 NACHC Prohibited Activities: Missed Opportunities | Rec. No. 4: Identify any other factors that may increase the risk of individual prohibited activities and use that information for targeted education, training and monitoring as appropriate. | Not quantified |
| 18 | OIG Management Alert Issued 11/03/2016 NACHC Prohibited Activities: Missed Opportunities | Rec. No. 6: Enhance the capacity of eGrants to store and search critical emails; institutionalize policies and procedures to allow POs and GOs to capture key emails in eGrants; and develop criteria for identifying emails to be captured. | Not quantified |
| 19 | OIG Management Alert Issued 11/03/2016 NACHC Prohibited Activities: Missed Opportunities | Rec. No. 7: CNCS's to-be-developed Enterprise Risk Management strategy and planning include a component for specific prohibited activities, commensurate with magnitude of the risk, including the reputational and political risk to CNCS. | Not quantified |
| 20 | OIG Management Alert Issued 11/03/2016 NACHC Prohibited Activities: Missed Opportunities | Rec. No. 8: Accelerate the development of a more focused, targeted and risk-based model and approach to all grant monitoring including continuous assessment of the effectiveness of CNCS'S grant risk assessments and monitoring. | Not quantified |
| 21 | OIG Management Alert Issued 11/03/2016 NACHC Prohibited Activities: Missed Opportunities | Rec. No. 9: Without waiting for the development of a comprehensive risk-based monitoring strategy, develop and implement monitoring strategies for specific prohibited activities that can be conducted frequently, do not depend on site visits and provide a meaningful opportunity for prompt detection of violations or red flags, including searches of social media sites and surveys of members in accessible language, using the MyAmeriCorps Portal. | Not quantified |
| 22 | OIG Management Alert Issued 11/03/2016 NACHC Prohibited Activities: Missed Opportunities | Rec. No. 10: Assess during the grant application process whether an applicant is at particular risk for one or more specific prohibited activities. If so, CNCS should require that the grantee develop customized ways to address compliance with that prohibition, including detection controls. The Corporation should incorporate the resulting information into the monitoring plan and target CNCS monitoring activities accordingly and assess the effectiveness of the measures taken by the grantee. | Not quantified |

| Open Unimplemented Recommendations | | | |
|------------------------------------|--|--|---|
| Number | Report Number and Title | Recommendation | Dollar Value of Aggregate Potential Cost Savings |
| 23 | OIG - 18-01 and 18-02 Issued 11/15/2017 Audit of the Corporation for National and Community Service's Fiscal Year 2017 Consolidated Financial Statements | Rec. No. 3: Ensure that information presented in the Statement of Budgetary Resources and notes is in accordance with OMB Circular A-136 guidance; | Not quantified |
| 24 | OIG - 18-01 and 18-02 Issued 11/15/2017 Audit of the Corporation for National and Community Service's Fiscal Year 2017 Consolidated Financial Statements | Rec. No. 4: Automate the financial statement preparation process insofar as possible to reduce the potential for human error in the financial statement template; | Not quantified |
| 25 | OIG - 18-03 Issued 12/18/2017 FY 2017 Federal Information Security Modernization Act Evaluation of the CNCS | Rec. No. 25: Ensure the CNCS GSS Information System Owner establishes and enforces the policy for mobile devices that do not connect to the CNCS GSS to include usage restrictions, configuration and connection requirements, and implementation guidance. (New) | Not quantified |
| 26 | OIG - 18-03 Issued 12/18/2017 FY 2017 Federal Information Security Modernization Act Evaluation of the CNCS | Rec. No. 26: Ensure the facilities implement the following in regards to protection of mobile 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 |
| 27 | OIG - 18-03 Issued 12/18/2017 FY 2017 Federal Information Security Modernization Act Evaluation of the CNCS | Rec. No. 27: Ensure the facilities implement the following in regards to protection of mobile devices: 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 |

| | Open Unimplemented Recommendations | | | |
|--------|---|--|---|--|
| Number | Report Number and Title | Recommendation | Dollar Value of Aggregate Potential Cost Savings | |
| 28 | OIG 18-05 Issued 11/08/2017 Performance Audit of the Corporation for National and Community Service's Compliance with the Digital Accountability and Transparency Act of 2014 | Rec. No. 1: Ensure that detail needed to meet Data Act requirements is captured when transactions occur. This can be done by working with CNCS's shared service provider CGI Federal, Inc., to update transaction processing in Momentum ensuring current and upcoming DATA ACT requirements are incorporated. | Not quantified | |
| 29 | OIG 18-05 Issued 11/08/2017 Performance Audit of the Corporation for National and Community Service's Compliance with the Digital Accountability and Transparency Act of 2014 | Rec. No. 2: Validate the required Program Activity Name, Program Activity Code, and Object Class data fields against the source system prior to its submission to the DATA broker for proper and accurate reporting. | Not quantified | |
| 30 | OIG 18-05 Issued 11/08/2017 Performance Audit of the Corporation for National and Community Service's Compliance with the Digital Accountability and Transparency Act of 2014 | Rec. No. 3: Focus on reducing the amount of SVs by fixing the root causes. SV's should be limited to those related to accrual adjustments or one-t+ime, unusual transactions only. However, in the event an SV is required the SVs recorded should contain data elements required for File B such as the program activity name, program activity code, and object class. | Not quantified | |
| 31 | OIG 18-05 Issued 11/08/2017 Performance Audit of the Corporation for National and Community Service's Compliance with the Digital Accountability and Transparency Act of 2014 | Rec. No. 4: Validate the SVs to address errors and invalid balances carried forward from prior years and correct the data submissions. | Not quantified | |

| | Open Unimplemented Recommendations | | | |
|--------|---|--|---|--|
| Number | Report Number and Title | Recommendation | Dollar Value of Aggregate Potential Cost Savings | |
| 32 | OIG 18-05 Issued 11/08/2017 Performance Audit of the Corporation for National and Community Service's Compliance with the Digital Accountability and Transparency Act of 2014 | Rec. No. 5: Research and resolve warnings identified by the DATA broker before the DATA Act files submission. Document the actions taken to resolve the warnings so future errors can be avoided. | Not quantified | |
| 33 | OIG 18-05 Issued 11/08/2017 Performance Audit of the Corporation for National and Community Service's Compliance with the Digital Accountability and Transparency Act of 2014 | Rec. No. 6: Capture institutional knowledge and mitigate the effects of employee turnover by documenting CNCS's DATA Act compliance processes and keeping them up to date. In addition, develop a succession plan to ensure that CNCS retains required expertise and capabilities. | Not quantified | |
| 34 | OIG 18-05 Issued 11/08/2017 Performance Audit of the Corporation for National and Community Service's Compliance with the Digital Accountability and Transparency Act of 2014 | Rec. No. 7: Develop policies and procedures to ensure that reconciliations between internal files are completed prior to submission to the DATA broker. | Not quantified | |
| 35 | OIG 18-05 Issued 11/08/2017 Performance Audit of the Corporation for National and Community Service's Compliance with the Digital Accountability and Transparency Act of 2014 | Rec. No. 9: Ensure that accurate and complete data is presented to the general public by reviewing the CNCS information from residing external systems and reconciling the external site information to the CNCS source systems. | Not quantified | |

| | Open Unimplemented Recommendations | | | |
|--------|---|---|---|--|
| Number | Report Number and Title | Recommendation | Dollar Value of Aggregate Potential Cost Savings | |
| 36 | OIG 18-07 Issued 03/19/2018 Audit of Corporation for National And Community Service Grants Awarded to Mayor's Fund to Advance New York City | Rec. No 2(a): Disallow and recover \$1,663,952 in Federal costs awarded to Madison; | \$1,663,952 | |
| 37 | OIG 18-04 Issued 05/23/2018 Improper Payments Elimination and Recovery Act of 2010 (IPERA) for Fiscal Year 2017 | Rec No. 1b: Determine whether other current SIF intermediaries have conducted criminal history checks for "partners" or other entities that perform core intermediary functions, ensure that any missing checks are completed and recover the costs for any missing or unperformed checks | Not quantified | |
| 38 | OIG 18-12 Issued 06/05/2018 VISTA Program Evaluation | Rec. No. 2: CNCS VISTA should develop a standard for capturing capacity building and measuring sustainability during and after the VISTA project is completed. | Not quantified | |
| 39 | OIG 18-12 Issued 06/05/2018 VISTA Program Evaluation | Rec No. 5: VISTA should specifically measure the effectiveness of the policy allowing VISTA members to take classes while serving in the VISTA program. CNCS VISTA should build performance measures into all policy/procedure changes as a means to evaluate overall effectiveness of the change and allow for continuous process improvement. | Not quantified | |
| 40 | Management Alert Issued 06/26/2018 Final Management Alert: Serious Weaknesses in National Civilian Community Corps Recruiting Contract May Jeopardize Program Success | Rec No. 2: Promptly undertake a new procurement, with clear objectives, statement of work, experience and professional attributes and deliverables which is structured as a performance-based contract, with metrics tied to recruitment of applicants who meet the program criteria, meet the diversity requirements and successfully complete their terms | Not quantified | |
| 41 | Management Alert Issued 06/26/2018 Final Management Alert: Serious Weaknesses in National Civilian Community Corps Recruiting Contract May Jeopardize Program Success | Rec No. 3: Assign a COR who has strong recruitment knowledge and experience to effectively manage and oversee this contract | Not quantified | |

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

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

| | Open Unimplemented Recommendations | | | |
|--------|--|--|---|--|
| Number | Report Number and Title | Recommendation | Dollar Value of Aggregate Potential Cost Savings | |
| 50 | OIG-19-01 and 19-02 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements | Rec. No. 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-19-01 and 19-02 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements | Rec. No. 10(d): Review balance differences between proprietary and budgetary accounts. Pending since FY 2017 | Not quantified | |
| | OIG-19-01 and 19-02 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements | Rec. No. 10(h): Complete the GAO Financial Audit Manual Checklist section 2010, Checklist for Federal Accounting, and section 2020, Checklist for Federal Reporting and Disclosures. Pending since FY 2017 | Not quantified | |
| 51 | OIG-19-01 and 19-02 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements | Rec. No. 11: Ensure its balance fluctuation analysis is complete, comprehensive, supported and substantive to allow management to detect accounting errors or evaluate reasonableness of balances. | Not quantified | |
| 52 | OIG-19-01 and 19-02 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements | Rec. No. 12: Prepare a complete set of quarterly financial statements and notes for both CNCS and National Service Trust Fund. | Not quantified | |

| Open Unimplemented Recommendations | | | |
|------------------------------------|--|--|---|
| Number | Report Number and Title | Recommendation | Dollar Value of Aggregate Potential Cost Savings |
| 53 | OIG-19-01 and 19-02 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements | Rec. No. 13: Creates a monthly/quarterly accounting and financial reporting operational checklist with assigned responsibility for each AFMS staff. The AFMS Director and the Chief Financial Officer (CFO) should review the checklist to ensure all tasks are completed timely. | Not quantified |
| 54 | OIG-19-01 and 19-02 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements | Rec. No. 14: Revise its current cost allocation memorandum titled "Corporation for National and Community Service Financial Reporting Cost Allocation" to describe in detail the process for allocating indirect costs allocation among CNCS programs, including indirect cost allocation methodology, basis of allocation, assumptions, sources of data, allocation period timeline, and review process. Pending since FY 2017 | Not quantified |
| 55 | OIG-19-01 and 19-02 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements | Rec. No. 15: Review and research the balances for discontinued document types, such as "TJ" and "JV" to determine their validity and correct them accordingly. Document and maintain support for any accounting adjustments made to correct the balances. Pending since FY 2017 | Not quantified |
| 56 | OIG-19-01 and 19-02 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements | Rec. No. 16: Identify any additional unused document types and transaction types and related balances for possible liquidation. Pending since FY 2017 | Not quantified |
| 57 | OIG-19-01 and 19-02 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements | Rec. No. 17: Work with the Momentum support team to remove any document types that are no longer used. | Not quantified |

| Open Unimplemented Recommendations | | | |
|------------------------------------|--|--|---|
| Number | Report Number and Title | Recommendation | Dollar Value of Aggregate Potential Cost Savings |
| 58 | OIG-19-01 and 19-02 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements | Rec. No. 20: Continue to evaluate and correct, if necessary, any ongoing negative impact of the financial system upgrade on financial reporting. | Not quantified |
| 59 | OIG-19-01 and 19-02 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements | Rec. No. 21: Identify and collect feedback from all stakeholders to ensure all concerns and risks on the system upgrade are addressed and risks are mitigated. | Not quantified |
| 60 | OIG-19-01 and 19-02 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements | Rec. No. 22: Develop milestones for the complete implementation of the resolutions related to the system upgrade issues. | Not quantified |
| 61 | OIG-19-01 and 19-02 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements | Rec. No. 23: Work with the financial system developer to identify and remediate the causes that give rise to the current excessive reliance on SVs. | Not quantified |
| 62 | OIG-19-01 and 19-02 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements | Rec. No. 24: As part of the process to correct long-standing financial system configuration issues, examine the document types in the transaction definitions against the USSGL and correct the transaction posting logic. | Not quantified |

| Open Unimplemented Recommendations | | | |
|------------------------------------|--|--|---|
| Number | Report Number and Title | Recommendation | Dollar Value of Aggregate Potential Cost Savings |
| 63 | OIG-19-01 and 19-02 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements | Rec. No. 25: Track the outstanding balances with system configuration issues until their full liquidation. | Not quantified |
| 64 | OIG-19-01 and 19-02 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements | Rec. No. 26: Document and retain the results of actions taken for recommendations above, including the final decisions and solutions to resolve the system issue. | Not quantified |
| 65 | OIG-19-01 and 19-02 Issued 11/15/2019 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements | Rec. No. 27: Develop and implement policies and procedures for the SV process that include: | Not quantified |
| | OIG-19-01 and 19-02 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements | Rec. No. 27(f): reviewing and approving all SVs for accuracy and propriety. | Not quantified |
| 66 | OIG-19-01 and 19-02 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements | Rec. No. 28: Discontinue obligating interest revenue automatically upon receipt and deobligate amounts representing interest previously obligated, or document the authority to automatically obligate interest earned. Pending since FY 2017 | Not quantified |

| | Open Unimplemented Recommendations | | | |
|--------|--|--|---|--|
| Number | Report Number and Title | Recommendation | Dollar Value of Aggregate Potential Cost Savings | |
| 67 | OIG-19-01 and 19-02 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements | Rec. No. 29: Document and implement policies and procedures to include the following Pending since FY 2017 | Not quantified | |
| | OIG-19-01 and 19-02 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements | Rec. No. 29(c): reconcile obligations to source documents (such as grant agreements); and Pending since FY 2017 | Not quantified | |
| 68 | OIG-19-01 and 19-02 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements | Rec. No. 30: Implement a complete and correct mapping of the accounting transactions (such as downward adjustments to the obligations) incurred for the Trust Fund to the proper USSGL accounts and financial statement line items, for both the budgetary and proprietary accounts. | Not quantified | |
| 69 | OIG-19-01 and 19-02 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements | Rec. No. 31: Finalize the new methodology on Trust obligations. | Not quantified | |
| 70 | OIG-19-01 and 19-02 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements | Rec. No. 32: Document a complete and comprehensive policies, procedures and process narratives related to the National Service Trust's accounting and financial reporting, including obligation recording and reporting. | Not quantified | |

| Open Unimplemented Recommendations | | | |
|------------------------------------|--|---|---|
| Number | Report Number and Title | Recommendation | Dollar Value of Aggregate Potential Cost Savings |
| 71 | OIG-19-01 and 19-02 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements | Rec. No. 33: Ensure that the policies and procedures for the new methodology include properly designed internal control activities, such as the preparation of the estimate, periodic testing and periodic updates to the methodology. | Not quantified |
| 72 | OIG-19-01 and 19-02 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements | Rec. No. 34: Review the prior year recommendations provided and ensure that any applicable considered and incorporated in the new Trust Obligations and Liability model. | Not quantified |
| 73 | OIG-19-01 and 19-02 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements | Rec. No. 37: Conduct a detailed study to determine the historical awards granted to members by duration and by program year, and use the results of that study to adjust the calculation of the Education Awards Earning Percentage. Pending since FY 2017 | Not quantified |
| 74 | OIG-19-01 and 19-02 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements | Rec. No. 38: Revise and update policies, key modelling assumptions, SOPs, and business process narratives relevant to the Trust Fund's accounting and financial reporting of education awards. Pending since FY 2017 | Not quantified |
| 75 | OIG-19-01 and 19-02 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements | Rec. No. 39: Assess the need and document management's position regarding the discounting factors for the TSAL in accordance with applicable Federal Accounting Standards Advisory Board's standards. Pending since FY 2017 | Not quantified |

| | Open Unimplemented Recommendations | | | |
|--------|--|--|---|--|
| Number | Report Number and Title | Recommendation | Dollar Value of Aggregate Potential Cost Savings | |
| 76 | OIG-19-01 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements | Rec. No. 40: Update and implement policies and procedures for the accrual and validation of grant advances, IBNR, and payable estimates at the grant level. Such documentation should include management's: | Not quantified | |
| | OIG-19-01 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements | Rec. No. 40(a): Review process of its key assumptions based on relevant and reliable data; | Not quantified | |
| | OIG-19-01 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements | Rec. No. 40(b): Validation process for all program elements in the estimation process and over a few years to show a trend of the estimates. The validation process provides indication whether the resulting amounts are materially consistent with grantees' drawdown and spending patterns; | Not quantified | |
| | OIG-19-01 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements | Rec. No. 40(c): Documentation of the research, review and conclusions for unusual fluctuation between the accrual and the actual performance; and | Not quantified | |
| | OIG-19-01 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements | Rec. No. 40(d): Documentation of how the advances versus grant accrual calculations are used to arrive at the Grants Payable and Advances to Other financial statement line items. | Not quantified | |
| 77 | OIG-19-01 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements | Rec. No. 53: Strengthen controls around the review of expired grant obligations by ensuring that: | Not quantified | |

| Open Unimplemented Recommendations | | | |
|------------------------------------|---|--|---|
| Number | Report Number and Title | Recommendation | Dollar Value of Aggregate Potential Cost Savings |
| | OIG-19-01 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements | Rec. No. 53(b): Grants are promptly closed after submission of required reports and any unspent amounts are promptly deobligated. | Not quantified |
| 78 | OIG-19-01 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements | Rec. No. 55: Ensure grant officers validate Recoveries balance to supporting documentation. Also, ensure future Recoveries transactions recorded in Momentum are adequately supported and documented. | Not quantified |
| 79 | OIG-19-01 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements | Rec. No. 57: Adhere to the accounting definition and guidance issued by OMB and Treasury for recording Recoveries and updates CNCS's financial reporting policy accordingly. | Not quantified |
| 80 | OIG-19-01 Issued 11/15/2018 Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements | Rec. No. 66: Strengthen internal controls over the entire AR process cycle to ensure that AR transactions are properly supported, documented, and readily available for examination. | Not quantified |
| 81 | OIG-19-03 Issued 3/1/2019 Fiscal Year 2018 Federal Information Security Modernization Act (FISMA) Evaluation of the Corporation for National and Community Service | Rec. No. 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 |

| | Open Unimplemented Recommendations | | | |
|--------|---|---|---|--|
| Number | Report Number and Title | Recommendation | Dollar Value of Aggregate Potential Cost Savings | |
| | OIG-19-03 Issued 3/1/2019 Fiscal Year 2018 Federal Information Security Modernization Act (FISMA) Evaluation of the Corporation for National and Community Service | Rec. No. 1(a): Implement a process to track patching of network devices and servers by the defined risk based patch timelines in CNCS policy. (Modified Repeat) Pending since FY 2017 | Not quantified | |
| | OIG-19-03 Issued 3/1/2019 Fiscal Year 2018 Federal Information Security Modernization Act (FISMA) Evaluation of the Corporation for National and Community Service | Rec. No. 1(b): Ensure replacement of information system components when support for the components is no longer available from the developer, vendor or manufacturer. (Repeat) Pending since FY 2017 | Not quantified | |
| | OIG-19-03 Issued 3/1/2019 Fiscal Year 2018 Federal Information Security Modernization Act (FISMA) Evaluation of the Corporation for National and Community Service | Rec. No. 1(c): Monitor and record actions taken by the contractor to ensure vulnerability remediation for network devices and servers is addressed or the exposure to unpatchable vulnerabilities is minimized. (Modified Repeat) Pending since FY 2017 | Not quantified | |
| | OIG-19-03 Issued 3/1/2019 Fiscal Year 2018 Federal Information Security Modernization Act (FISMA) Evaluation of the Corporation for National and Community Service | Rec. No. 1(d): Enhance the inventory process to ensure all devices are properly identified and monitored. (Modified Repeat) Pending since FY 2017 | Not quantified | |
| 82 | OIG-19-03 Issued 3/1/2019 Fiscal Year 2018 Federal Information Security Modernization Act (FISMA) Evaluation of the Corporation for National and Community Service | Rec. No. 2: Ensure that OIT evaluates if the internet connections at the Field Financial Management Center, National Civilian Community Corps Campuses, and State Office is sufficient to allow patches to be deployed to all devices within the defined risk based patch timeline in CNCS policy. If the internet connections are determined to be inadequate, develop and implement a plan to enhance the current internet connections. | Not quantified | |

| Open Unimplemented Recommendations | | | |
|------------------------------------|--|--|---|
| Number | Report Number and Title | Recommendation | Dollar Value of Aggregate Potential Cost Savings |
| 83 | 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 |
| 84 | 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 |
| 85 | 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 |
| 86 | 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 |
| 87 | OIG-19-04 Issued 6/3/2019 Performance Audit of the Corporation for National and Community Service's Compliance with the Improper Payments Elimination and Recovery Act of 2010 (IPERA) for Fiscal Year 2018 | Rec. No. 1: Fully implement planned programmatic corrective actions and identify periodic reporting mechanisms to address the root causes of improper payments identified in the AmeriCorps, FGP, RSVP, and SCP grant programs. | Not quantified |
| 88 | OIG-19-04 Issued 6/3/2019 Performance Audit of the Corporation for National and Community Service's Compliance with the Improper Payments Elimination and Recovery Act of 2010 (IPERA) for Fiscal Year 2018 | Rec. No. 2: Develop a step-by-step approach that contains specific milestones identifying target completion dates and responsible Office of the Chief Risk Officer (OCRO) program staff for each corrective action. | Not quantified |

| Open Unimplemented Recommendations | | | |
|------------------------------------|--|--|---|
| Number | Report Number and Title | Recommendation | Dollar Value of Aggregate Potential Cost Savings |
| 89 | OIG-19-04 Issued 6/3/2019 Performance Audit of the Corporation for National and Community Service's Compliance with the Improper Payments Elimination and Recovery Act of 2010 (IPERA) for Fiscal Year 2018 | Rec. No. 4: Develop a detailed plan to report realistic reduction targets based on an evaluation of the root causes of improper payments identified in the FY 2018 IPERA testing and CNCS's planned corrective actions. The detailed plan should include establishing accountable parties in OCRO and the four grant programs tested for IPERA to achieve the reduction targets and should focus on the availability of staff to implement planned corrective actions. Further, CNCS should consider the potential effects of any guidance that CNCS publishes during FY 2019 regarding the IPERA testing process, planned updates to the statistical methodology and test plans for the FY 2019 IPERA program and whether it can reasonably justify the rationale used to establish the reduction target rates. | Not quantified |
| 90 | OIG-19-04 Issued 6/3/2019 Performance Audit of the Corporation for National and Community Service's Compliance with the Improper Payments Elimination and Recovery Act of 2010 (IPERA) for Fiscal Year 2018 | Rec. No. 18: Update the mandatory training for all CNCS reviewers based on the latest test plans to ensure that all reviewers share a consistent testing methodology and documentation retention plans. | Not quantified |
| 91 | OIG-19-04 Issued 6/3/2019 Performance Audit of the Corporation for National and Community Service's Compliance with the Improper Payments Elimination and Recovery Act of 2010 (IPERA) for Fiscal Year 2018 | Rec. No. 19: Implement controls that strengthen supervision and oversight to ensure that CNCS reviewers thoroughly, sufficiently, and adequately document all testing attributes and final conclusions and maintain adequate supporting documentation, justification, and rationales to support conclusions. | Not quantified |
| 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. 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 |

| | Open Unimplemented Recommendations | | | |
|--------|--|--|---|--|
| Number | Report Number and Title | Recommendation | Dollar Value of Aggregate Potential Cost Savings | |
| 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. 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 | |
| 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. 3: Revise the CNCS Statement of Assurance Preparation and Submission Guidance (March 2019) to: | Not quantified | |
| | OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements | Rec. No. 3(a): Require the functional offices to consider external and internal audits and investigations in identifying and reporting on control deficiencies. | Not quantified | |
| | OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements | Rec. No. 3(b): Require the functional offices to identify the impact that the material weakness or significant deficiency has on the financial statements or on CNCS's operations in their assurance statements. (new) | Not quantified | |
| 95 | OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements | Rec. No. 4: Revise the CNCS Financial Reporting Testing Plan to include verifying that the fluctuation analyses are conducted properly within the required thresholds. (new) | Not quantified | |

| Open Unimplemented Recommendations | | | |
|------------------------------------|--|--|---|
| Number | Report Number and Title | Recommendation | Dollar Value of Aggregate Potential Cost Savings |
| 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. 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 |
| 97 | OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements | Rec. No. 6: Provide training to appropriate CNCS personnel regarding the purpose of the Data Quality Plan. (new) | Not quantified |
| 98 | OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements | Rec. No. 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 |
| 99 | OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements | Rec. No. 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 |
| 100 | OIG-20-01 and 20-02 Issued 11-20-2019 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 |

| 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. 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 |
| | OIG-20-01 and 20-02 Issued 11-20-2019 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 |

| | 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(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 | |
| 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. 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 | |
| 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. 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 | |

| | Open Unimplemented Recommendations | | | |
|--------|--|---|---|--|
| Number | Report Number and Title | Recommendation | Dollar Value of Aggregate Potential Cost Savings | |
| 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. 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 | |
| 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. 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 | |
| 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. 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 | |
| 107 | OIG-20-01 and 20-02 Issued 11-20-2019 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 | |
| 108 | OIG-20-01 and 20-02 Issued 11-20-2019 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 |
| 109 | OIG-20-01 and 20-02 Issued 11-20-2019 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 |

| | 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. 18(e): Timely review and approval of SVs/JVs for accuracy and propriety. (modified repeat) | Not quantified | |
| 110 | OIG-20-01 and 20-02 Issued 11-20-2019 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 | |
| 111 | OIG-20-01 and 20-02 Issued 11-20-2019 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 | |
| 112 | OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements | Rec. No. 21: Complete the Trust Accounting Handbook to clearly reflect the assumptions used in the Trust Obligation and Liability Model and the Monthly Obligation and Liability Calculator, including establishing control activities; finalize materiality thresholds applied; update accounting transactions, and clearly identify periods when adjustments will be made regardless of materiality. (new) | Not quantified | |
| 113 | OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements | Rec. No. 22: Develop for a more standardized, secure, and automated method to estimate the Trust obligations and Trust Service Award Liability that ensures minimal human errors. As part of the ongoing CNCS's transition to shared service, coordinate with the service provider to determine methods that would enhance the security and quality of the existing estimation models. (new) | Not quantified | |

| Open Unimplemented Recommendations | | | |
|------------------------------------|--|---|---|
| Number | Report Number and Title | Recommendation | Dollar Value of Aggregate Potential Cost Savings |
| 114 | OIG-20-01 and 20-02 Issued 11-20-2019 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 |
| | OIG-20-01 and 20-02 Issued 11-20-2019 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 |

| | Open Unimplemented Recommendations | | | |
|--------|--|--|---|--|
| Number | Report Number and Title | Recommendation | Dollar Value of Aggregate Potential Cost Savings | |
| 115 | OIG-20-01 and 20-02 Issued 11-20-2019 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 (new); | 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 (new); | 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(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 | |

| | 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(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 | |
| 116 | OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements | Rec. No. 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 | |
| 117 | OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements | Rec. No. 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 | |
| | OIG-20-01 and 20-02 Issued 11-20-2019 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 | |

| | 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(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 | |
| 118 | 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 | |
| 119 | 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 | |
| 120 | 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 | |
| 121 | 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 | |
| 122 | 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 | |

| | Open Unimplemented Recommendations | | | |
|--------|--|---|---|--|
| Number | Report Number and Title | Recommendation | Dollar Value of Aggregate Potential Cost Savings | |
| 123 | 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 | |
| 124 | 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 | |
| 125 | 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 | |
| 126 | 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 | |
| 127 | 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 | |

| | 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. 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 | |
| 128 | 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 | |
| 129 | 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 | |
| 130 | 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 | |
| 131 | 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 | |
| 132 | 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-indevelopment projects; track and amortize tenant improvement costs in accordance with the lease agreement. (new) | Not quantified | |

| | Open Unimplemented Recommendations | | | |
|--------|--|---|---|--|
| Number | Report Number and Title | Recommendation | Dollar Value of Aggregate Potential Cost Savings | |
| 133 | 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 | |
| 134 | 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 | |
| 135 | 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 | |
| 136 | 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 | |
| 137 | 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 | |
| 138 | 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 | |
| 139 | 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 | |
| 140 | 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 | |
| 141 | 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 | |
| 142 | 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 | |
| 143 | OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements | Rec. No. 52: Revise its OMB Circular No. A-123 internal control program testing to include a review of contract modifications. (new) | Not quantified | |
| 144 | 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 | |

| | Open Unimplemented Recommendations | | | |
|--------|--|---|---|--|
| Number | Report Number and Title | Recommendation | Dollar Value of Aggregate Potential Cost Savings | |
| 145 | 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 | |
| 146 | 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 | |
| 147 | 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 | |
| 148 | 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 | |
| 149 | OIG-20-01 and 20-02 Issued 11-20-2019 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 | |
| 150 | OIG-20-01 and 20-02 Issued 11-20-2019 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 | |

| Open Unimplemented Recommendations | | | |
|------------------------------------|--|---|---|
| Number | Report Number and Title | Recommendation | Dollar Value of Aggregate Potential Cost Savings |
| 151 | OIG-20-01 and 20-02 Issued 11-20-2019 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 |
| 152 | OIG-20-01 and 20-02 Issued 11-20-2019 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 |
| 153 | OIG-20-01 and 20-02 Issued 11-20-2019 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 |
| 154 | OIG-20-01 and 20-02 Issued 11-20-2019 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 |
| 155 | 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 |

| | Open Unimplemented Recommendations | | | |
|--------|--|---|---|--|
| Number | Report Number and Title | Recommendation | Dollar Value of Aggregate Potential Cost Savings | |
| 156 | OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements | Rec. No. 65: Reevaluate the policies and procedures for calculating the allowance for doubtful accounts. Related policies and procedures should include: | Not quantified | |
| | OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements | Rec. No. 65(a): CFO Office's staff's periodic review of the accounts receivable aging report, (repeat) | Not quantified | |
| | OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements | Rec. No. 65(b): Assessment of the collectability of outstanding balances based on the age of the debt, collections attempted and received thus far and other information about the debtor (repeat) | Not quantified | |
| | OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements | Rec. No. 65(c) : Determination for possible write-offs. (repeat) | Not quantified | |
| 157 | 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 | |
| 158 | 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 | |
| 159 | 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 | |

| | Open Unimplemented Recommendations | | | |
|--------|--|--|---|--|
| Number | Report Number and Title | Recommendation | Dollar Value of Aggregate Potential Cost Savings | |
| 160 | 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 | |
| 161 | OIG-20-01 and 20-02 Issued 11-20-2019 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 | |
| 162 | OIG-20-01 and 20-02 Issued 11-20-2019 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 | |
| 163 | OIG-20-01 and 20-02 Issued 11-20-2019 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 | |
| 164 | OIG-20-01 and 20-02 Issued 11-20-2019 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 | |

| | Open Unimplemented Recommendations | | | |
|--------|--|--|---|--|
| Number | Report Number and Title | Recommendation | Dollar Value of Aggregate Potential Cost Savings | |
| 165 | OIG-20-01 and 20-02 Issued 11-20-2019 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 | |
| 166 | OIG-20-01 and 20-02 Issued 11-20-2019 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 | |
| 167 | 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 | |
| 168 | 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 | |

| | Open Unimplemented Recommendations | | | |
|--------|---|---|---|--|
| Number | Report Number and Title | Recommendation | Dollar Value of Aggregate Potential Cost Savings | |
| | OIG-20-05 Issued 11-14-2019 Fiscal Year 19, Quarter 1 DATA Act Submission | Rec. No. 2(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 tha 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 | |
| 169 | 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 | |
| 170 | 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 | |
| 171 | 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 | |
| 172 | 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 | |
| 173 | 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 | |
| 174 | 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 | |

| Open Unimplemented Recommendations | | | |
|------------------------------------|--|---|---|
| Number | Report Number and Title | Recommendation | Dollar Value of Aggregate Potential Cost Savings |
| 175 | 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 |
| 176 | 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 OTT 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 | Not quantified |

| | Open Unimplemented Recommendations | | | |
|--------|--|--|---|--|
| Number | Report Number and Title | Recommendation | Dollar Value of Aggregate Potential Cost Savings | |
| 177 | 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 | |
| 178 | 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 | |
| 179 | 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 | |
| 180 | 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 | |
| 181 | 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 | |
| 182 | OIG-20-03 Issued 01/24/2020 Fiscal Year 2019 Federal Information Security Modernization Act Evaluation of The Corporation for National and Community Service | Rec. No. 9: Perform an analysis of the IG FISMA Metrics related to the security function "Identify" and develop a multi-year strategy to include objective milestones and resource commitments by the Executive Review Board, which addresses the corrective actions necessary to show steady, measurable improvement towards an effective information security program. Pending since 2018 | Not quantified | |

| Open Unimplemented Recommendations | | | |
|------------------------------------|--|--|---|
| Number | Report Number and Title | Recommendation | Dollar Value of Aggregate Potential Cost Savings |
| 183 | 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 |
| 184 | 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 |
| 185 | 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 |
| 186 | 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. 13: Develop and implement a written process for the Director of Infrastructure to monitor the employee separation process to ensure CNCS policy is followed for disabling system accounts within one working day following separated employees' termination and disabled network accounts of separated individuals are removed from the Active Directory My AmeriCorps Staff Portal Organizational Unit. | Not quantified |
| 187 | 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 |
| 188 | OIG-20-03 Issued 01/24/2020 Fiscal Year 2019 Federal Information Security Modernization Act Evaluation of The Corporation for National and Community Service | Rec. No. 16: Develop and Implement a written process that ensures all CNCS information system passwords are changed at the frequency specified in applicable CNCS policy or the System Security Plan. | Not quantified |

| Open Unimplemented Recommendations | | | |
|------------------------------------|--|--|---|
| Number | Report Number and Title | Recommendation | Dollar Value of Aggregate Potential Cost Savings |
| 189 | OIG-20-03 Issued 01/24/2020 Fiscal Year 2019 Federal Information Security Modernization Act Evaluation of The Corporation for National and Community Service | Rec. No. 18: Complete background investigations in accordance with the developed schedule based on prioritization of higher-level risk. | Not quantified |
| 190 | OIG-20-03 Issued 01/24/2020 Fiscal Year 2019 Federal Information Security Modernization Act Evaluation of The Corporation for National and Community Service | Rec. No. 19: Develop and implement a written process to ensure that Contracting Officer's Representatives are aware of their roles and responsibilities related to contractor background investigations. The process should require Contracting Officer's Representatives regularly provide the Office of Human Capital a list of names of contractors, who require background investigations, and their associated companies. | Not quantified |
| 191 | OIG-20-03 Issued 01/24/2020 Fiscal Year 2019 Federal Information Security Modernization Act Evaluation of The Corporation for National and Community Service | Rec. No. 20: Develop and implement a written process to ensure the Office of Human Capital completes background investigations for all contractors. | Not quantified |
| 192 | OIG-20-03 Issued 01/24/2020 Fiscal Year 2019 Federal Information Security Modernization Act Evaluation of The Corporation for National and Community Service | Rec. No. 21: Assess the NCCC campus member credentialing process and mechanism to ensure compliance with CNCS personnel security policy for badging. | Not quantified |
| 193 | OIG-20-03 Issued 01/24/2020 Fiscal Year 2019 Federal Information Security Modernization Act Evaluation of The Corporation for National and Community Service | Rec. No. 22: Document and implement a policy to minimize personally identifiable information on the physical access and identification badges utilized for NCCC Pacific Region Campus members. | Not quantified |
| 194 | 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 |

| | Open Unimplemented Recommendations | | | | | | |
|--------|---|---|---|--|--|--|--|
| Number | Report Number and Title | Recommendation | Dollar Value of Aggregate Potential Cost Savings | | | | |
| 195 | OIG-20-03 Issued 01/24/2020 Fiscal Year 2019 Federal Information Security Modernization Act Evaluation of The Corporation for National and Community Service | Rec. No. 24: Periodically provide training for the NCCC campus personnel on the data retention and disposal requirements. | Not quantified | | | | |
| 196 | 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 | | | | |
| 197 | OIG-20-03 Issued 01/24/2020 Fiscal Year 2019 Federal Information Security Modernization Act Evaluation of The Corporation for National and Community Service | Rec. No. 28: Secure the networking infrastructure located at the NCCC Southwest Region Campus in a locked room or cage | Not quantified | | | | |
| 198 | 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 | | | | |
| 199 | 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 | | | | |
| 200 | OIG-20-03 Issued 01/24/2020 Fiscal Year 2019 Federal Information Security Modernization Act Evaluation of The Corporation for National and Community Service Recommendation 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

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

| | Recent Unim | plemented Recommendations – Not Yet Due | Dollar Value of |
|--------|---|---|----------------------------------|
| Number | Report Title and Number | Recommendations | Aggregate Potential Cost Savings |
| 1 | OIG-AR-20-07 Issued 09/30/2020 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. | \$310,316 |
| 2 | 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. | To Be Determined |
| 3 | 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. | \$11,335 |
| 4 | 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. | \$3,059 |
| 5 | 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 |
| 6 | 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 |
| 7 | 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. | \$606,669 |
| 8 | 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. | \$673,178 |
| 9 | 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 | \$11,681 |
| 10 | OIG-20-04 Issued 05/15/2020 Performance Audit of the Corporation for National and Community Service's Compliance with the Improper Payments Elimination and Recovery Act of 2010 (IPERA) for Fiscal Year 2019 | Rec. No. 1: Fully implement its planned programmatic corrective actions and identify periodic reporting mechanisms to address the root causes of identified improper payments in the AmeriCorps, FGP, RSVP, and SCP grant programs. Modified repeat recommendation for FY 2019 | Not Quantified |
| 11 | OIG-20-04 Issued 05/15/2020 Performance Audit of the Corporation for National and Community Service's Compliance with the Improper Payments Elimination and Recovery Act of 2010 (IPERA) for Fiscal Year 2019 | Rec. No. 2: Coordinate with relevant AmeriCorps, FGP, RSVP, and SCP program staff to determine whether the corrective actions currently in progress are adequate for all improper payments identified during the FY 2019 IPERA testing (including both those related to criminal history checks and those that were not related to criminal history checks). Then, revise corrective actions as needed, and draft a step-by-step approach to complete the corrective actions, with specific milestones identifying target completion dates and responsible program staff to ensure that both CNCS's Office of the Chief RIsk Officer staff and program staff can be held accountable. Modified repeat recommendation for FY 2019. | Not Quantified |
| 12 | OIG-20-04 Issued 05/15/2020 Performance Audit of the Corporation for National and Community Service's Compliance with the Improper Payments Elimination and Recovery Act of 2010 (IPERA) for Fiscal Year 2019 | Rec. No. 3: Establish accountability measures for program officials responsible for prioritizing and completing specific milestones and include those accountability measures in the individual performance plans. | Not Quantified |
| 13 | OIG-20-04 Issued 05/15/2020 Performance Audit of the Corporation for National and Community Service's Compliance with the Improper Payments Elimination and Recovery Act of 2010 (IPERA) for Fiscal Year 2019 | Rec. No. 4: Develop periodic reporting mechanisms to track the progress of actions needed to resolve the root causes of improper payments for each program, as outlined in the milestone schedule. | Not Quantified |

| Number | Report Title and Number | plemented Recommendations – Not Yet Due Recommendations | Dollar Value of Aggregate Potential Cost Savings | |
|--------|--|---|--|--|
| 14 | OIG-20-04 Issued 05/15/2020 Performance Audit of the Corporation for National and Community Service's Compliance with the Improper Payments Elimination and Recovery Act of 2010 (IPERA) for Fiscal Year 2019 | Rec. No. 5: Develop a detailed plan to achieve the targets based on an evaluation of the root causes of improper payments identified in the FY 2019 IPERA testing and CNCS's planned corrective actions. CNCS's development of and planning for corrective actions and reduction targets should incorporate the foloowing factors: | Not Quantified | |
| | OIG-20-04 Issued 05/15/2020 Performance Audit of the Corporation for National and Community Service's Compliance with the Improper Payments Elimination and Recovery Act of 2010 (IPERA) for Fiscal Year 2019 | Rec. No. 5(a): Availability of sufficient staff to implement the planned corrective actions. | Not Quantified | |
| | OIG-20-04 Issued 05/15/2020 Performance Audit of the Corporation for National and Community Service's Compliance with the Improper Payments Elimination and Recovery Act of 2010 (IPERA) for Fiscal Year 2019 | Rec. No. 5(b): Potential effects of any guidance that CNCS publishes during FY 2020 related to the root causes of improper payments. | Not Quantified | |
| | OIG-20-04 Issued 05/15/2020 Performance Audit of the Corporation for National and Community Service's Compliance with the Improper Payments Elimination and Recovery Act of 2010 (IPERA) for Fiscal Year 2019 | Rec. No. 5(c): The degree to which vendor availability to provide National Sex Offender Public Website and state criminal history checks may impact the improper payment rate. | Not Quantified | |
| | OIG-20-04 Issued 05/15/2020 Performance Audit of the Corporation for National and Community Service's Compliance with the Improper Payments Elimination and Recovery Act of 2010 (IPERA) for Fiscal Year 2019 | Rec. No. 5(d): The degree to which proposed regulation to require that grantees complete all required criminal history checks prior to the start of service may impact the improper payments rate. | Not Quantified | |
| | OIG-20-04 Issued 05/15/2020 Performance Audit of the Corporation for National and Community Service's Compliance with the Improper Payments Elimination and Recovery Act of 2010 (IPERA) for Fiscal Year 2019 | Rec. No. 5(e): Planned updates to the statistical methodology and test plans for the FY 2020 IPERA program. | Not Quantified | |
| | OIG-20-04 Issued 05/15/2020 Performance Audit of the Corporation for National and Community Service's Compliance with the Improper Payments Elimination and Recovery Act of 2010 (IPERA) for Fiscal Year 2019 | Rec. No. 5(f): Whether CNCS can reasonably justify the rationale used to establish the reduction target rates. Modified repeat recommendations for FY 2019 | Not Quantified | |
| 15 | OIG-20-04 Issued 05/15/2020 Performance Audit of the Corporation for National and Community Service's Compliance with the Improper Payments Elimination and Recovery Act of 2010 (IPERA) for Fiscal Year 2019 | Rec. No. 6: Update its sampling and estimation methodology to require reconciliations of variances between the grantees' internal accounting records and their Federal Financial Reports to determine the propriety of the component payments, or require grantees to perform this reconciliation. Otherwise, CNCS should treat unmatched reporting errors as improper payment errors when projecting the improper payments estimate. | Not Quantified | |
| 16 | OIG-20-04 Issued 05/15/2020 Performance Audit of the Corporation for National and Community Service's Compliance with the Improper Payments Elimination and Recovery Act of 2010 (IPERA) for Fiscal Year 2019 | Rec. No. 7: Update its sampling and estimation methodology to implement and consistently apply a rule for the treament of zero-dollar value transactions in the sample population. | Not Quantified | |
| 17 | OIG-20-04 Issued 05/15/2020 Performance Audit of the Corporation for National and Community Service's Compliance with the Improper Payments Elimination and Recovery Act of 2010 (IPERA) for Fiscal Year 2019 | Rec. No. 8: Update the mandatory training for all CNCS reviewers and supervisors based on the latest test plans and require all reviewers and supervisors take the updated training to ensure consistent testing methodoligies and documentation retention plans. Modified repeat recommendations for FY 2019 | Not Quantified | |
| 18 | IOIG-20-04 Issued 05/15/2020 Performance Audit of the Corporation for National and Community Service's Compliance with the Improper Payments Elimination and Recovery Act of 2010 (IPERA) for Fiscal Year 2019 | Rec. No. 9: Implement controls that strengthen supervision and oversight to ensure that CNCS reviewers thoroughly, sufficiently, and adequately document all testing attributes and final conclusions and maintain adequate supporting documentation, justification, and rationale to support their conclusions. Modified repeat recommendation for FY 2019 | Not Quantified | |

| | Recent Unim | plemented Recommendations – Not Yet Due | |
|---------|---|--|--|
| Number | Report Title and Number | Recommendations | Dollar Value of Aggregate Potential Cost Savings |
| 19 | OIG-20-04 Issued 05/15/2020 Performance Audit of the Corporation for National and Community Service's Compliance with the Improper Payments Elimination and Recovery Act of 2010 (IPERA) for Fiscal Year 2019 | Rec. No. 10: Perform an analysis to determine an appropriate replacement threshold for replacing sample items that CNCS is unable to test, rather than simply tying the threshold to its desired precision. | Not Quantified |
| 20 | OIG-20-04 Issued 05/15/2020 Performance Audit of the Corporation for National and Community Service's Compliance with the Improper Payments Elimination and Recovery Act of 2010 (IPERA) for Fiscal Year 2019 | Rec. No. 11: Re-evaluate the treament of replaced sample items in its evaluation approach. | Not Quantified |
| 21 | OIG-20-04 Issued 05/15/2020 Performance Audit of the Corporation for National and Community Service's Compliance with the Improper Payments Elimination and Recovery Act of 2010 (IPERA) for Fiscal Year 2019 | Rec. No. 12: Use historical data, including the achieved precision for each program for which CNCS produced an improper payment estimate in FY 2019, to determine an appropriate precision for each program. | Not Quantified |
| 22 | OIG-20-04 Issued 05/15/2020 Performance Audit of the Corporation for National and Community Service's Compliance with the Improper Payments Elimination and Recovery Act of 2010 (IPERA) for Fiscal Year 2019 | Rec. No. 13: Consider whether the statistical evaluation approach appropriately considers any situation in which there are not enough errors, or in which there are zero errors. | Not Quantified |
| 23 | OIG-20-04 Issued 05/15/2020 Performance Audit of the Corporation for National and Community Service's Compliance with the Improper Payments Elimination and Recovery Act of 2010 (IPERA) for Fiscal Year 2019 | Rec. No. 14: Ensure that the statisticians maintain adequate supporting documentation that appropriately describes the statistical evaluation approach. | Not Quantified |
| 24 | OIG-20-04 Issued 05/15/2020 Performance Audit of the Corporation for National and Community Service's Compliance with the Improper Payments Elimination and Recovery Act of 2010 (IPERA) for Fiscal Year 2019 | Rec. No. 15: Update the statistical methodology to clearly document any enhancements or changes made. | Not Quantified |
| * Bold: | Recommendation is disagreed by AmeriCorps. | **Italicized: Recommendation is repeated. | |

AmeriCorps' Response



AMERICORPS' RESPONSE

to the

OIG SEMIANNUAL REPORT 21-01 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 first half of Fiscal Year (FY) 2021 (SAR 21-01).

AmeriCorps appreciates the OIG's acknowledgement of the unique position our agency is in to meet this moment. AmeriCorps is on track to help our nation recover from the impacts of the pandemic, advance racial and economic equity, combat climate change, and address other critical community needs. Behind the scenes of this work is our operational structure, which moves our mission forward. We are well positioned to continue improving our operations while maximizing our positive impact in communities. With new resources from the American Rescue Plan, we will continue to improve lives and strengthen communities while ensuring we are accountable stewards of the taxpayer dollar.

Some of our accomplishments from this reporting period, which demonstrate this commitment, include the following:

- Our Disaster Services Unit led the agency's participation in vaccination support efforts by coordinating the deployment of more than 680 AmeriCorps members. In direct partnership with FEMA, members assisted nearly 1.9 million people at 110 vaccination sites.
 - Additionally, over the past six months, AmeriCorps members and volunteers continued to respond to natural disasters including the Derecho in Iowa, Hurricane Sally, and Hurricane Laura. Our Disaster Services Unit deployed 27 AmeriCorps members to Iowa, where they completed 60 work orders, cleared 4,953 cubic yards of debris, and removed 367 hazardous trees. Following Hurricane Sally, we deployed 84 AmeriCorps members to Florida where they completed 251 damage assessments, cleared 1,862 cubic yards of debris, and more. AmeriCorps members were also deployed to Louisiana in response to Hurricane Laura, removing nearly 100 hazardous trees, tarping or repairing more than 80 roofs, and performing mold suppression.
- Through AmeriCorps State and National, our programs have continued to persevere
 through the pandemic to deliver programming to communities, and often shifted or
 added services to focus on the areas of greatest need due to COVID-19.
 - o This reporting period, we received \$2 million in funding from the Treasury Department's Community Development Financial Institutions Fund as part of a joint initiative to place AmeriCorps members at Certified Community Development Financial Institutions. This initiative will help enhance institutions' capacity to provide financial literacy, financial planning, budgeting, saving, and other financial counseling activities in distressed and underserved areas.
- Through our AmeriCorps Seniors programs, volunteers have served in creative, new ways to meet needs throughout the pandemic. During this reporting period, they participated in pen pal programs, conducted remote tutoring, supported contact

_

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

tracing, delivered meals and other essentials to home-bound seniors, and much more. In addition, we funded 113 new RSVP programs that will support 10,217 volunteers to meet health, education, food security, and other needs related to the COVID-19 pandemic.

- As communities recover and reopen after the pandemic, more and more AmeriCorps Seniors volunteers are able to safely return to service. We are committed to providing priority funding to organizations that are serving veterans and military families, populations that have been disproportionately impacted by the pandemic, such as Tribal Nations and African Americans, and communities that have been hard to reach, such as our nation's rural communities.
- Through AmeriCorps VISTA, we launched \$2 million in projects to reduce hunger in communities. Projects will support approximately 75 new AmeriCorps members in New Hampshire, Maine, Ohio, and Texas to combat the growing hunger crisis. AmeriCorps will conduct case studies of these projects to document for learning, program improvement, and future replication.
 - o For example, we awarded resources to Catholic Charities of Northeast Kansas, where AmeriCorps members will help establish the Volunteer In Tax Assistance program in new areas, support summer feeding sites in rural food deserts, create educational processes and materials for new immigrants, recruit and train skilled volunteers, and improve the efficiency of food distribution. Other projects will support vaccine outreach and education efforts.
- Through AmeriCorps NCCC, we developed and implemented metrics to objectively
 measure program performance and effectiveness to foster continuous improvement.
 As we create a baseline and continue to use these measures, we will learn how well
 we are working towards our AmeriCorps NCCC program outcomes and achieving our
 mission.
 - To complement the performance metrics, we will also assess our AmeriCorps NCCC leadership performance. Over the next year, a contractor will assess the last five years of leadership decisions and how they impacted the program. By analyzing past decisions, we seek to obtain objective feedback and recommendations to improve leadership decisions and performance in the future.

Our Priorities

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. Our improvements to our operations over the last year and within this reporting period position us to bring out the best of our nation.

Looking ahead, we are 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.

Building on this work, AmeriCorps will support the following priorities in the upcoming reporting period to meet critical community needs:

Advance Racial and Economic Equity

AmeriCorps will continue to focus resources on meeting ongoing health, economic, and education needs related to the COVID-19 pandemic. This includes supporting vaccination efforts for vulnerable communities, addressing significant learning loss, and tackling the growing hunger crisis—with a specific focus on supporting underserved communities and those disproportionately impacted by the pandemic. These actions include building a robust culture of diversity, equity, and inclusion in our workplace; recruiting and retaining a diverse corps of national service members and volunteers; and promoting equitable grantmaking.

Prioritize Underserved Individuals and Communities

AmeriCorps is committed to advancing a more equitable and just future for all Americans. This includes supporting and building on the investment made by the American Rescue Plan to enhance benefits for service participants and expand service opportunities. AmeriCorps will implement strategies to recruit and retain more AmeriCorps members and AmeriCorps Seniors volunteers from diverse and underserved populations. This strategy will help ensure that more individuals from underserved communities will experience the benefits of service, including an increased sense of community, stipends and higher education support, and stronger pathways to employment and economic opportunity.

Strengthen Existing Partnerships and Create New Ones

AmeriCorps bolsters the nonprofit, faith-based, and neighborhood organizations that are essential to our nation's economic and social well-being. Our priorities in the year ahead include strengthening our support for State Service Commissions, increasing interagency and private sector partnerships, and expanding the number of volunteers participating in national days of service – all of which help strengthen and unite communities.

Effectively Steward Federal Resources

Over the past four years, AmeriCorps has implemented a comprehensive plan to strengthen core business operations, enhance customer service, and build long-term sustainability. As a result, the agency is more accountable, efficient, customer-focused, and results-oriented. Grounded in our ethic of continuous improvement, we will continue to strengthen monitoring and oversight; build and retain a diverse and high-performing workforce; enhance information technology; ensure responsible management of financial resources; streamline requirements to allow grantees to focus on community impact; and use evidence and evaluation to maximize the impact of our investments.

AmeriCorps looks forward to continuing our collaborative relationship with the OIG to ensure that as we expand our community impact, we are also increasing our operational accountability and ensuring resources are used appropriately to assist at-risk individuals and communities across the nation.

For decades, national service has engaged Americans of all backgrounds in tackling our 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 our OIG, AmeriCorps engages dedicated individuals in making our nation fairer and more equitable. As we saw over this past year, national service is indispensable to tackle big problems facing our country yesterday, today, and in the years ahead.

In service,

Mal Coles

Acting Chief Executive Officer

Mal Color

OIG REPORT 21-03: Federal Information Security Modernization Act Evaluation (FISMA) of 2020 & Cybersecurity

AmeriCorps's Office of Information Technology (OIT) has developed a corrective action plan by following a National Institute of Standards and Technology Cybersecurity framework to address each functional area of Identify, Protect, Detect, Respond, and Recover. AmeriCorps took action to immediately address some aspects of the corrective action plan and is awaiting auditor review of corrective actions, set to occur as part of the FY 21 FISMA Evaluation.

The execution of the corrective action plan is dependent on available resources and how those activities align with AmeriCorps' strategic and immediate mission objectives. OIT is coordinating directly with various system owners throughout the agency and we have expanded our testing of critical information technology (IT) systems and broadened the scope of our security control reviews previously planned to meet FISMA requirements. OIT continues to work with programs to address findings.

AmeriCorps will continue to strategize and look for ways to improve its security posture as it works towards bringing the cybersecurity program to a level of effectiveness. As part of its cyber response to the FISMA findings and subsequent recommendations, OIT developed a list of all recommendations, inclusive of actions that were completed to resolve the recommendations and current activities that are in process.

The OIG referenced 31 open FISMA recommendations in the SAR 21-01 Open and Unimplemented Recommendations Report. Of those recommendations, AmeriCorps has submitted documentation of corrective actions for seven recommendations during the present quarter and is awaiting auditor review as part of the FY 21 FISMA Evaluation. AmeriCorps previously submitted evidence of corrective actions for 13 separate recommendations and considers those recommendations to be resolved. The agency looks forward to working with the OIG and auditors to complete final steps for formal audit resolution of that subset. AmeriCorps continues to work on the remaining 11 recommendations. A more detailed overview of these recommendations and their statuses are included in AmeriCorps' Open & Unimplemented Recommendations Report.

Multi-factor Authentication

AmeriCorps is actively working to reinstate enforcement of PIV authentication. AmeriCorps is also exploring other multifactor authentication methods that can be used while individuals are waiting to complete the process for their PIV. AmeriCorps will have a plan in place to enforce multifactor authentication by September 30, 2021.

Inventory

AmeriCorps has implemented updated policy and procedures involving the tracking of assets in the field. Corrective actions are in process and AmeriCorps anticipates completion by September 30, 2021.

Mobile Device Management

AmeriCorps has implemented enhanced policies to address many of the issues associated with mobile device management. The final piece is to implement is Microsoft Intune which will add

a level of automation to the management of the devices. Intune is scheduled to be implemented by the first quarter of FY 2022.

Account Management

AmeriCorps continues to enhance and refine its complex account management processes. The number of grantees and the requirement to maintain accounts indefinitely has posed technical challenges. Some of these challenges have been addressed by AmeriCorps' migration to a shared services provider.

Vulnerability Management

AmeriCorps is actively working to address the prior year recommendations. There are servers with unsupported software that are scheduled for decommissioning and upgrading. The issues related to vulnerability management are part of a larger plan to improve the overall management of the AmeriCorps enterprise.

Baseline Configurations

AmeriCorps is actively addressing baseline configurations with updated documentation and scanning policies. OIT expects to have the compliance validation of the baselines fully implemented by September 30, 2021.

SUSPENSION & DEBARMENT

AmeriCorps and its OIG share the common goal of effectively stewarding federal resources and safeguarding federal funds from misuse. The agency has appreciated enhanced collaboration with its OIG to process the increased volume of suspensions and debarments over the past SAR period. AmeriCorps is actively working to process the pending four suspensions and anticipates resolution in the near future. AmeriCorps looks forward to continuing this productive partnership with its OIG to protect the taxpayer investment.

UNIMPLEMENTED RECOMMENDATIONS

AmeriCorps appreciates the OIG's acknowledgement of progress made during the period to resolve open and unimplemented recommendations. The agency continues to work closely with its OIG and the Government Accountability Office (GAO) to review and discuss recommendations made to bolster agency operations and further program impact.

AmeriCorps had 186 total open GAO and OIG recommendations as of the end of the SAR 21-01 period. Resolving open and unimplemented recommendations remains of high importance to the agency. Please see the Open and Unimplemented Recommendations Report at the end of AmeriCorps' SAR response for a detailed overview of the recommendations and their current statuses.

AmeriCorps has developed timeframes for resolution and has taken some actions to either fully or partially address approximately 48 percent, or 89 of its total 186 recommendations. In addition, resolution timeframes have been identified and actions will be completed as of the end of Q4 of FY 21 to address 17 recommendations, or approximately 9 percent. Action has been taken on an additional 22 recommendations or approximately 12 percent, and

AmeriCorps intends to complete audit resolution activities during the next SAR period. AmeriCorps is completing corrective action planning for another 22 recommendations, or approximately 12 percent, and anticipates identifying resolution timeframes during the next SAR period.

10 of the 186 recommendations were issued by the GAO and stem from three separate reports. During the SAR period, AmeriCorps submitted updates and supporting information to the GAO in response to the three open recommendations connected to GAO's Report on Evidence-based Policymaking (GAO Report 20-119). While drafting its SAR response, AmeriCorps learned that the GAO made a determination to close the three recommendations, approximately 2 percent of the total recommendations, as closed and implemented.

The OIG reports 200 open and unimplemented recommendations. AmeriCorps' reporting reflects 176 open and unimplemented OIG recommendations. Of these recommendations, AmeriCorps considers 33 recommendations, or approximately 18 percent of the 186 grand total, to be closed and unimplemented. Recommendations categorized by AmeriCorps as closed and unimplemented are identified as such in line with the OMB Circular A-50 criteria of audit resolution. AmeriCorps has not included in its report recommendations the agency considers to be duplicative, or that have been closed, in line with the OIG's SAR 21-01 Open and Unimplemented Recommendations Report.

The agency acknowledges that all 75 recommendations from the FY 19 Financial Statement Audit are open. In addition, AmeriCorps recognizes an additional 20 recommendations from prior financial statement audits are open. The agency has completed work to address many of the recommendations and looks forward to working with the OIG and auditors as they conduct their status review of recommendations as part of the FY 21 Financial Statement Audit.

AUDIT TABLES

TABLE I

FINAL ACTION TAKEN ON AUDIT, INSPECTION, AND EVALUATION REPORTS

(For the Period October 1, 2020 through March 31, 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 was taken during the reporting period | 1 | \$59,573 |
| | 1. Recoveries ¹ | | |
| | (a) Collections and offsets | | \$77,941 |
| | (b) Property in lieu of cash(c) Other (reduction of questioned costs) | | - |
| | 2. Write-offs | | \$895,018 |
| D. | Reports for which final action was not taken by the end of the reporting period | 4 | - |

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

TABLE II

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

(For the Period October 1, 2020 through March 31, 2021)

| | | Number of | Dollar |
|----|---|----------------------|--------------|
| | | <u>Audit Reports</u> | <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 October 1, 2020 through March 31, 2021)

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

GAO and OIG Open Recommendations

Report Summary

AmeriCorps had 186 total open, unique Government Accountability Office (GAO) and AmeriCorps Office of the Inspector General (OIG) recommendations as of the end of SAR period 21-01.¹ The report lists recommendations and recommendation sub-parts that have been open for no less than one year and for which either final action has not been taken or the agency disagrees with the recommendation or recommendation sub-part and considers it to be closed and unimplemented. 10 of the 186 recommendations were issued by the GAO and stem from 3 separate reports. The remaining 176 recommendations were issued by AmeriCorps' OIG as part of prior audits, evaluations, and other activities and were most recently published in the OIG's SAR 21-01 Open and Unimplemented (OU) Recommendations Report. 22 OIG recommendations have multiple sub-parts and require status tracking by individual sub-part. 154 OIG recommendations do not have multiple parts. AmeriCorps has not included recommendations in this report that the agency considers to be duplicative, or that have been closed, in line with the OIG's SAR 21-01 OU Recommendations Report. Recommendations with multiple parts and resolution timeframes are uniquely counted in the category reflecting the timeframe when resolution would be completed for all sub-parts.

Please consult the Status Code Key to learn the status of each recommendation or recommendation sub-part. The Status Code Key notes in parenthesis the total number of unique recommendations per status code type. As reflected below, all 75 recommendations from AmeriCorps' FY 2019 Financial Statement Audit are open, along with 20 recommendations from prior financial statement audits. AmeriCorps remains committed to addressing all recommendations to resolve outstanding concerns.

Status Code Key

- 1. AmeriCorps has taken actions to fully resolve the recommendation or recommendation sub-part as of
- (a.) the end of Q1 2021 and is awaiting auditor review. (33 recommendations)
- (b.) the end of Q2 2021 and is awaiting auditor review. (3 recommendations)
- (c.) the end of Q1 2020 and is awaiting auditor review. (1 recommendation)
- (d.) the end of Q2 2020 and is awaiting auditor review. (2 recommendations)
- (e.) the end of Q3 2020 and is awaiting auditor review. (2 recommendations)
- (f.) the end of Q4 2020 and is awaiting auditor review. (14 recommendations)
- (g.) the end of Q1 2019 and is awaiting auditor review. (0 recommendations 1 recommendation sub-part)
- (h.) the end of Q3 2019 and is awaiting auditor review. (1 recommendation)
- (i.) the end of Q4 2019 and is awaiting auditor review. (3 recommendations)
- 2. AmeriCorps has taken actions to partially resolve the recommendation or recommendation sub-part as of
- (a.) the end of Q1 2021 and is awaiting auditor review. (3 recommendations)
- (b.) the end of Q2 2021 and is awaiting auditor review. (27 recommendations)
- 3. AmeriCorps took or is taking actions to fully resolve the recommendation or recommendation sub-part as of the end of Q3 2021. Auditor review to follow. (8 recommendations)
- 4. AmeriCorps is taking actions to partially resolve the recommendation or recommendation sub-part as of
 - (a.) the end of Q3 2021. Auditor review to follow. (8 recommendations)
 - (b.) the end of Q4 2021. Auditor review to follow. (1 recommendation)
- 5. AmeriCorps has taken some actions to address the recommendation or recommendation sub-part and
- (a.) is in the process of planning audit resolution activities. (6 recommendations)
- (b.) is awaiting the results of GAO review. (3 recommendations)
- 6. Corrective action planning and/or the implementation of corrective actions to address the recommendation or recommendation sub-part is in process. AmeriCorps is working to assess progress where applicable and develop specific timeframes for completion. (22 recommendations)
- 7. AmeriCorps disagrees with the recommendation or recommendation sub-part and considers it to be closed and unimplemented. (33 recommendations)
- 8. AmeriCorps took corrective actions to address the recommendation, and
- (a.) the recommendation was closed as implemented as of the writing of AmeriCorps' response to SAR 21-01. (3 recommendations)
- (b.) submitted documentation of corrective action. AmeriCorps considers the recommendation resolved, and plans to follow up with the relevant parties to complete final steps for formal audit resolution. (13 recommendations)

| Report No. | Report Title | Date Issued | Recommendation | Status Code |
|------------|---|-------------|---|-------------|
| GAO 20-119 | Evidence-Based Policymaking: Selected | | GAO Report 20-119 Recommendation No. 1: The | 8.a. |
| | Agencies Coordinate Activities, but Could | | Chief Executive Officer of CNCS should develop an | |
| | Enhance Collaboration | 12/4/2019 | approach to ensure that all relevant participants are | |
| | | | involved in the agency-wide process for prioritizing | |
| | | | evidence needs. | |
| | | | | |

| Report No. | Report Title | Date Issued | Recommendation | Status Code |
|------------|--|-------------|---|-------------|
| GAO 20-119 | Evidence-Based Policymaking: Selected Agencies Coordinate Activities, but Could Enhance Collaboration | 12/4/2019 | GAO Report 20-119 Recommendation No. 2: The Chief Executive Officer of CNCS should define roles and responsibilities for all relevant participants involved in the agency-wide process for prioritizing evidence needs. | 8.a. |
| GAO 20-119 | Evidence-Based Policymaking: Selected Agencies Coordinate Activities, but Could Enhance Collaboration | 12/4/2019 | GAO Report 20-119 Recommendation No. 3: The Chief Executive Officer of CNCS should revise written guidance for the agency-wide process for prioritizing evidence needs to ensure it identifies all relevant participants and their respective roles and responsibilities. | 8.a. |
| GAO 17-267 | Information Technology Modernization: Corporation for National and Community Service Needs to Develop a System That Supports Grant Monitoring | 8/17/2017 | GAO Report 17-267 Recommendation No. 1: The Chief Executive Officer should direct the Chief Information Officer to take steps needed to ensure that system requirements are defined to align with the business needs of CNCS's future risk-based grants monitoring process. | 5.b. |
| GAO 17-267 | Information Technology Modernization: Corporation for National and Community Service Needs to Develop a System That Supports Grant Monitoring | 8/17/2017 | GAO Report 17-267 Recommendation No. 2: The Chief Executive Officer should direct the Chief Information Officer to ensure that the system development project schedule identifies in the baseline both planned and actual dates for completing all project-level activities, and can be used to monitor and measure progress of the grant monitoring system project. | 5.b. |
| GAO 17-267 | Information Technology Modernization: Corporation for National and Community Service Needs to Develop a System That Supports Grant Monitoring | 8/17/2017 | GAO Report 17-267 Recommendation No. 3: The Chief Executive Officer should direct the Chief Information Officer to ensure that test plans are defined and implemented to include the second version of the grant monitoring system in all stages of testing during development, and results of initial stages are approved before conducting subsequent test stages. | 5.b. |
| GAO 17-90 | Monitoring Efforts by Corporation for National and Community Service Could Be Improved | 3/21/2017 | GAO Report 17-90 Recommendation No. 1: To improve CNCS's efforts to move toward a risk-based process for monitoring grants and to improve its capacity for monitoring grantee compliance, the Chief Executive Officer of the Corporation for National and Community Service should ensure that CNCS completes its efforts to benchmark its assessment criteria and scoring process to further develop a risk-based approach to grant monitoring and that information from this effort is used to (a) score the indicators so that the riskiest grants get the highest scores; (b) revise the assessment indicators to meaningfully cover all identifiable risks, including fraud and improper payments; and (c) document decisions on how indicators are selected and weighted. | 5.a. |

| Report No. | Report Title | Date Issued | Recommendation | Status Code |
|--------------|--|-------------|---|-------------|
| GAO 17-90 | Monitoring Efforts by Corporation for National and Community Service Could Be Improved | 3/21/2017 | GAO Report 17-90 Recommendation No. 3: To improve CNCS's efforts to move toward a risk-based process for monitoring grants and to improve its capacity for monitoring grantee compliance, the Chief Executive Officer of the Corporation for National and Community Service should review monitoring protocols, including the level of information collected for oversight of subrecipients' activities such as criminal history checks, and enhance protocols, as appropriate. | 5.a. |
| GAO 17-90 | Monitoring Efforts by Corporation for National and Community Service Could Be Improved | 3/21/2017 | GAO Report 17-90 Recommendation No. 4: To improve CNCS's efforts to move toward a risk-based process for monitoring grants and to improve its capacity for monitoring grantee compliance, the Chief Executive Officer of the Corporation for National and Community Service should establish activities to systematically evaluate grant monitoring results. | 5.a. |
| GAO 17-90 | Monitoring Efforts by Corporation for National and Community Service Could Be Improved | 3/21/2017 | GAO Report 17-90 Recommendation No. 6: To improve CNCS's efforts to move toward a risk-based process for monitoring grants and to improve its capacity for monitoring grantee compliance, the Chief Executive Officer of the Corporation for National and Community Service should, as part of CNCS's efforts to develop an employee development program, update critical competencies for grant monitoring, and establish a training planning process linked with agency goals and these competencies. | 5.a. |
| AC OIG 12-04 | Audit of Earned Education Awards Resulting from Compelling Personal Circumstances | 11/9/2011 | SAR 21-01, OIG OU Recommendation No. 1 (a): Rec. No. 3(b): Implement the text description functionality in the MyAmeriCorps Portal to allow grantee personnel –to document the Compelling Personal Circumstances justifications. | 7 |
| AC OIG 12-04 | Audit of Earned Education Awards Resulting from Compelling Personal Circumstances | 11/9/2011 | SAR 21-01, OIG OU Recommendation No. 1 (b): Rec. No. 3(c): Implement monitoring controls requiring a secondary level of review of each approved partial education award. | 7 |
| AC OIG 13-06 | Agreed-Upon Procedures for Corporation for National and Community Service Grants Awarded to Edna McConnell Clark Foundation | 6/6/2013 | SAR 21-01, OIG OU Recommendation No. 2: Rec. 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. | 7 |
| AC OIG 14-09 | Audit of Blanket Purchase Agreements for Professional Consulting Services | 6/20/2014 | SAR 21-01, OIG OU Recommendation No. 3: Rec. No. 2: A central review committee (including a representative of the Office of Procurement Services) approve any consulting projects that exceed preestablished cost thresholds. | 7 |
| AC OIG 15-06 | Audit of Corporation for National and Community Service Cooperative Agreements Awarded to AFYA Incorporated and Education Northwest | 6/25/2015 | SAR 21-01, OIG OU Recommendation No. 4: 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. | 7 |

| Report No. | Report Title | Date Issued | Recommendation | Status Code |
|--------------|---|-------------|--|-------------|
| AC OIG 15-06 | Audit of Corporation for National and | 6/25/2015 | SAR 21-01, OIG OU Recommendation No. 5: Rec. No. | 7 |
| | Community Service Cooperative | | 2: Establish customized monitoring priorities, plans, | |
| | Agreements Awarded to AFYA | | and procedures based on programmatic and financial | |
| | Incorporated and Education Northwest | | risk assessments developed in accordance with | |
| | | | specific requirements of training and technical | |
| | | | assistance cooperative agreements. | |
| | | | CAR 24 04 OIC OIL Resemble detical No. C. Revelor | 5.a. |
| | | | SAR 21-01, OIG OU Recommendation No. 6: Develop | |
| | | | a risk-based process for monitoring grants, to replace | |
| ., . | B: 1.44 | | its one-size-fits-all approach that uses risk assessment | |
| Various | Risk Management (multiple reports) | N/A | criteria developed for traditional cost reimbursement | |
| | | | grants for fixed amount grants and grants for technical | |
| | | | training and assistance. This system understates | |
| | | | and/or ignores risks inherent in those other grants. | |
| | | | SAR 21-01, OIG OU Recommendation No. 7: CNCS | 5.a. |
| danta | Diel Management (modeling and model) | 21/2 | should validate its risk indicators for all grants against | |
| Various | Risk Management (multiple reports) | N/A | outcomes or use outcomes to identify other factors | |
| | | | that could sharpen its analysis. | |
| | | | SAR 21-01, OIG OU Recommendation No. 8: Rec. No. | 7 |
| | OIG 5-13-16 response to DMD for Audit of | | 1(a): Impose stronger enforcement approach to CHC | |
| | Corporation for National & Community | | violations that establishes effective penalties, | |
| AC OIG 16-05 | Service Grants Awarded to Hoopa Valley | 11/13/2015 | recognizes the high risk that CHC violations impose on | |
| | Tribe | | our beneficiary and grantee community, and | |
| | | | incentives strong risk management. | |
| | | | SAR 21-01, OIG OU Recommendation No. 9 (a): Rec. | 7 |
| | | | No. 1(a): Increase impact of national service by | • |
| AC OIG 17-05 | Evaluation of the National Civilian Community Corps (NCCC) Program | 12/5/2016 | targeting resources cost-effectively; scale back NCCC | |
| AC OIG 17-03 | | | and scale up other programs that perform | |
| | | | same/comparable activities. | |
| | | | SAR 21-01, OIG OU Recommendation No. 9 (b): Rec. | 7 |
| | | | No. 1(b): Determine optimal size of NCCC based on | , |
| AC OIG 17-05 | Evaluation of the National Civilian | 12/5/2016 | factors in report and reduce/eliminate activities that | |
| AC OIG 17-03 | Community Corps (NCCC) Program | 12/3/2010 | | |
| | | | can be performed by other CNCS programs at lower cost. | |
| | | | SAR 21-01, OIG OU Recommendation No. 9 (c): Rec. | 7 |
| | Evaluation of the National Civilian | | No. 1(c): Work with Congress to reprogram funds from | |
| AC OIG 17-05 | Community Corps (NCCC) Program | 12/5/2016 | NCCC to other CNCS programs with comparable | |
| | community corps (Neec) Frogram | | activities, to multiply effects of national service | |
| | | | SAR 21-01, OIG OU Recommendation No. 9 (d): Rec. | 7 |
| AC OIG 17-05 | Evaluation of the National Civilian | 12/5/2016 | No. 1(d): Enhance capacity of A-DRTs to deploy rapidly | , |
| -C OIG 17-03 | Community Corps (NCCC) Program | 12/3/2010 | for disaster response. | |
| | | | SAR 21-01, OIG OU Recommendation No. 9 (e): Rec. | 7 |
| | Evaluation of the National Civilian | | No. 1(e): Limit types of projects undertaken by NCCC | , |
| AC OIG 17-05 | Community Corps (NCCC) Program | 12/5/2016 | for activities that can be performed by other CNCS | |
| | Community corps (Neece) Frogram | | programs and track the time devoted thereto. | |
| | | | | 7 |
| | Evaluation of the National Civilian | | SAR 21-01, OIG OU Recommendation No. 10 (a): Rec. | 7 |
| AC OIG 17-05 | | 12/5/2016 | No. 2(a): Treat FEMA and NCCC separately for | |
| | Community Corps (NCCC) Program | | purposes of achieving 50 participation by individuals | |
| | | | from disadvantaged circumstances. | 7 |
| | | | SAR 21-01, OIG OU Recommendation No. 10 (b): Rec. | 7 |
| | | | No. 2(b): Develop comprehensive risk-based | |
| | Evaluation of the National Civilian | 10/5/55 | enrollment and retention strategy that includes | |
| AC OIG 17-05 | Community Corps (NCCC) Program | 12/5/2016 | identifying the characteristics that make individuals, | |
| | ., ., ., ., ., ., ., ., ., ., ., ., ., . | | including those from disadvantaged circumstances, | |
| | | | successful; develop interview and application | |
| | 1 | 1 | questions to identify those individuals. | |

| Report No. | Report Title | Date Issued | Recommendation | Status Code |
|---------------|-------------------------------------|-------------|---|-------------|
| | | | SAR 21-01, OIG OU Recommendation No. 10 (c): Rec. | 7 |
| | | | No. 2(f): Improve data on members from | |
| AC OIG 17-05 | Evaluation of the National Civilian | 12/5/2016 | disadvantaged circumstances by looking at zip codes | |
| AC OIG 17-03 | Community Corps (NCCC) Program | 12/3/2010 | of residence, schools attended, receipt of public | |
| | | | assistance in recent past, to reduce dependence on | |
| | | | recruitment partners as only source of information. | |
| | | | SAR 21-01, OIG OU Recommendation No. 10 (d): Rec. | 7 |
| A C O C 47 OF | Evaluation of the National Civilian | 42/5/2046 | No. 2(g): Reduce reliance on existing recruitment | |
| AC OIG 17-05 | Community Corps (NCCC) Program | 12/5/2016 | partners and develop better screening of their | |
| | | | referrals. | |
| | | | CAR 24 04 04C 044 Reserved at 1 at 10 (a) Res | 7 |
| 400104705 | Evaluation of the National Civilian | 12/5/2016 | SAR 21-01, OIG OU Recommendation No. 10 (e): Rec. | |
| AC OIG 17-05 | Community Corps (NCCC) Program | 12/5/2016 | No. 2(h): Inform recruiting partners of their high NCCC | |
| | | | attrition rates so they can take appropriate action. | |
| | | | CAR 24 04 OIC OUR CONTRACTOR NO. 40 (b) Doc | 7 |
| | Evaluation of the National Civilian | 10/5/0010 | SAR 21-01, OIG OU Recommendation No. 10 (h): Rec. | |
| AC OIG 17-05 | Community Corps (NCCC) Program | 12/5/2016 | No. 2(i): Develop a policy that limits recruitment of | |
| | , , , , , | | members from other Federal programs. | |
| | | | | 7 |
| | | | SAR 21-01, OIG OU Recommendation No. 10 (i): Rec. | |
| | | | No. 2(j): Identify community organizations/activities | |
| | Evaluation of the National Civilian | | likely to engage highly motivated youths and families | |
| AC OIG 17-05 | Community Corps (NCCC) Program | 12/5/2016 | from disadvantaged circumstances (faith-based, | |
| | community corps (recor) regram | | immigrant, athletic programs, etc.) and recruit from | |
| | | | those. Consider pilot with Baltimore Archdiocese or | |
| | | | charter schools serving target populations. | |
| | | | | 7 |
| | | | SAR 21-01, OIG OU Recommendation No. 10 (j): Rec. | , |
| AC OIG 17-05 | Evaluation of the National Civilian | 12/5/2016 | No. 2(I): Identify the support that would increase | |
| AC OIG 17-03 | Community Corps (NCCC) Program | 12/3/2010 | retention and provide it. Engage Foster Grandparents | |
| | | | and other local community groups to provide support. | |
| | | | SAR 21-01, OIG OU Recommendation No. 10 (k): Rec. | 7 |
| AC OIG 17-05 | Evaluation of the National Civilian | 12/5/2016 | No. 2(n): Set program and campus recruitment and | , |
| ACOIG 17-03 | Community Corps (NCCC) Program | 12/3/2010 | retention goals. | |
| | | | SAR 21-01, OIG OU Recommendation No. 10 (I): Rec. | 7 |
| | | | No. 2(o): Develop granular information regarding root | , |
| | Evaluation of the National Civilian | | causes of attrition with better exit interviews of | |
| AC OIG 17-05 | Community Corps (NCCC) Program | 12/5/2016 | members and interviews of peers, sponsors and | |
| | Community Corps (NCCC) Program | | campus leaders; use the information for recruiting, | |
| | | | j | |
| | | | selection and support. | |
| | Evaluation of the National Civilian | | SAR 21-01, OIG OU Recommendation No. 10 (m): Rec. | 7 |
| AC OIG 17-05 | Evaluation of the National Civilian | 12/5/2016 | No. 2(p): Right-size NCCC and grow the program only | |
| | Community Corps (NCCC) Program | | after enrollment and retention have improved above | |
| | | | a predetermined level | 7 |
| | | | SAR 21-01, OIG OU Recommendation No. 11(a): Rec. | 7 |
| AC OIC 17 OF | Evaluation of the National Civilian | 12/5/2016 | No. 3(a): Collect timely, objective, substantive | |
| AC OIG 17-05 | Community Corps (NCCC) Program | 12/5/2016 | feedback from sponsors, measured against objective | |
| | | | outcomes, with results broken out by campus. | |
| | | + | SAR 21-01, OIG OU Recommendation No. 11 (b): Rec. | 7 |
| AC OIG 17-05 | Evaluation of the National Civilian | 12/5/2016 | No. 3(b): Compare sponsor feedback to team leaders' | , |
| UC 010 11-02 | Community Corps (NCCC) Program | 12/3/2010 | | |
| | | | assessments of each project. | 7 |
| | | | SAR 21-01, OIG OU Recommendation No. 12 (a): Rec. | , |
| A C OIC 47 05 | Evaluation of the National Civilian | 12/5/2016 | No. 4(a): Establish policies/procedures that give | |
| AC OIG 17-05 | Community Corps (NCCC) Program | 12/5/2016 | greater weight to proximity and travel costs for | |
| | | | disaster projects, i.e., where possible, send the | |
| | | | nearest team. | |
| | | | SAR 21-01, OIG OU Recommendation No. 12 (b): Rec. | 7 |
| AC OIG 17-05 | Evaluation of the National Civilian | 12/5/2016 | No. 4(b): Expect that nearest teams will respond to a | |
| | Community Corps (NCCC) Program | | disaster and that disaster response takes priority over | |
| | 1 | 1 | other projects. | |

| Report No. | Report Title | Date Issued | Recommendation | Status Code |
|------------------------------------|--|-------------|---|-------------|
| AC OIG 17-05 | Evaluation of the National Civilian Community Corps (NCCC) Program | 12/5/2016 | SAR 21-01, OIG OU Recommendation No. 13: Rec. No. 5(b): Connect NCCC alumni to non-profits in their home communities, to leverage the valuable training and experience provided by NCCC. | 7 |
| AC OIG Management Challenges | OIG Management Challenges - Issued 12/07/2016 - Modernizing Information Technology | 12/7/2016 | SAR 21-01, OIG OU Recommendation No. 14: 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. | 7 |
| AC OIG Management Alert | OIG Management Alert - Issued 11/03/2016 - NACHC Prohibited Activities: Missed Opportunities | 11/3/2016 | SAR 21-01, OIG OU Recommendation No. 15: 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. | 7 |
| AC OIG Management Alert | OIG Management Alert - Issued 11/03/2016 - NACHC Prohibited Activities: Missed Opportunities | 11/3/2016 | SAR 21-01, OIG OU Recommendation No. 16: Rec. No. 3: Conduct similar risk assessments, identification of at-risk grantees, communications and targeted monitoring for other prohibited activities. | 7 |
| AC OIG Management Alert | OIG Management Alert - Issued 11/03/2016 - NACHC Prohibited Activities: Missed Opportunities | 11/3/2016 | SAR 21-01, OIG OU Recommendation No. 17: 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. | 7 |
| AC OIG Management Alert | OIG Management Alert - Issued 11/03/2016 - NACHC Prohibited Activities: Missed Opportunities | 11/3/2016 | SAR 21-01, OIG OU Recommendation No. 18: 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. | 7 |
| AC OIG Management Alert | OIG Management Alert - Issued 11/03/2016 - NACHC Prohibited Activities: Missed Opportunities | 11/3/2016 | SAR 21-01, OIG OU Recommendation No. 19: 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. | 7 |
| AC OIG Management Alert | OIG Management Alert - Issued 11/03/2016 - NACHC Prohibited Activities: Missed Opportunities | 11/3/2016 | SAR 21-01, OIG OU Recommendation No. 20: 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. | 7 |

| Report No. | Report Title | Date Issued | Recommendation | Status Code |
|-------------------------------|--|-------------|---|-------------|
| AC OIG Management Alert | OIG Management Alert - Issued 11/03/2016 - NACHC Prohibited Activities: Missed Opportunities | 11/3/2016 | SAR 21-01, OIG OU Recommendation No. 21: 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. | 7 |
| AC OIG Management Alert | OIG Management Alert - Issued 11/03/2016 - NACHC Prohibited Activities: Missed Opportunities | 11/3/2016 | SAR 21-01, OIG OU Recommendation No. 22: 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. | 7 |
| AC OIG 18-01 and 18-02 | Audit of the Corporation for National and Community Service's Fiscal Year 2017 Consolidated Financial Statements | 11/15/2017 | SAR 21-01, OIG OU Recommendation No. 24: Rec. No. 4: Automate the financial statement preparation process insofar as possible to reduce the potential for human error in the financial statement template; | 1.a. |
| AC OIG 18-03 | FY 2017 Federal Information Security Modernization Act Evaluation of the CNCS | 11/15/2017 | SAR 21-01, OIG OU Recommendation No. 25: 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) | 3 |
| AC OIG 18-03 | FY 2017 Federal Information Security Modernization Act Evaluation of the CNCS | 11/15/2017 | SAR 21-01, OIG OU Recommendation No. 26: 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 | 3 |
| AC OIG 18-03 | FY 2017 Federal Information Security Modernization Act Evaluation of the CNCS | 11/15/2017 | SAR 21-01, OIG OU Recommendation No. 27: 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 | 3 |

| Report No. | Report Title | Date Issued | Recommendation | Status Code |
|--------------|--|-------------|---|--------------|
| AC OIG 18-05 | Performance Audit of the Corporation for National and Community Service's Compliance with the Digital Accountability and Transparency Act of 2014 | 11/8/2017 | SAR 21-01, OIG OU Recommendation No. 30: Rec. No. 3: Focus on reducing the amount of SVs by fixing the root causes. SV's should be limited to those related to accrual adjustments or one-t+ime, unusual transactions only. However, in the event an SV is required the SVs recorded should contain data elements required for File B such as the program activity name, program activity code, and object class. | 1.a. |
| AC OIG 18-05 | Performance Audit of the Corporation for National and Community Service's Compliance with the Digital Accountability and Transparency Act of 2014 | 11/8/2017 | SAR 21-01, OIG OU Recommendation No. 31: Rec. No. 4: Validate the SVs to address errors and invalid balances carried forward from prior years and correct the data submissions. | 1. a. |
| AC OIG 18-05 | Performance Audit of the Corporation for National and Community Service's Compliance with the Digital Accountability and Transparency Act of 2014 | 11/8/2017 | SAR 21-01, OIG OU Recommendation No. 33: Rec. No. 6: Capture institutional knowledge and mitigate the effects of employee turnover by documenting CNCS's DATA Act compliance processes and keeping them up to date. In addition, develop a succession plan to ensure that CNCS retains required expertise and capabilities. | 1.a. |
| AC OIG 18-05 | Performance Audit of the Corporation for National and Community Service's Compliance with the Digital Accountability and Transparency Act of 2014 | 11/8/2017 | SAR 21-01, OIG OU Recommendation No. 35: Rec. No. 9: Ensure that accurate and complete data is presented to the general public by reviewing the CNCS information from residing external systems and reconciling the external site information to the CNCS source systems. | 1. a. |
| AC OIG 18-07 | Audit of Corporation for National And Community Service Grants Awarded to Mayor's Fund to Advance New York City | 3/19/2018 | SAR 21-01, OIG OU Recommendation No. 36: Rec. No 2(a): Disallow and recover \$1,663,952 in Federal costs awarded to Madison; | 7 |
| AC OIG 18-07 | Audit of Corporation for National And Community Service Grants Awarded to Mayor's Fund to Advance New York City | 5/23/2018 | SAR 21-01, OIG OU Recommendation No. 37: Rec No. 1b: Determine whether other current SIF intermediaries have conducted criminal history checks for "partners" or other entities that perform core intermediary functions, ensure that any missing checks are completed and recover the costs for any missing or unperformed checks | 7 |
| AC OIG 18-12 | VISTA Program Evaluation | 6/5/2018 | SAR 21-01, OIG OU Recommendation No. 38: Rec. No. 2: CNCS VISTA should develop a standard for capturing capacity building and measuring sustainability during and after the VISTA project is completed. | 7 |
| AC OIG 18-12 | VISTA Program Evaluation | 6/5/2018 | SAR 21-01, OIG OU Recommendation No. 39: 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. | 7 |

| Report No. | Report Title | Date Issued | Recommendation | Status Code |
|-------------------------------|---|-------------|---|-------------|
| AC OIG Management Alert | Management Alert - Issued 06/26/2018 - Final Management Alert: Serious Weaknesses in National Civilian Community Corps Recruiting Contract May Jeopardize Program Success | 6/26/2018 | SAR 21-01, OIG OU Recommendation No. 40: 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 | 7 |
| AC OIG Management Alert | Management Alert - Issued 06/26/2018 - Final Management Alert: Serious Weaknesses in National Civilian Community Corps Recruiting Contract May Jeopardize Program Success | 6/26/2018 | SAR 21-01, OIG OU Recommendation No. 41: Rec No. 3: Assign a COR who has strong recruitment knowledge and experience to effectively manage and oversee this contract | 7 |
| AC OIG 19-01 and 19-02 | Agreed-Upon Procedures for Corporation Grants Awarded SerVermont | 8/20/2018 | SAR 21-01, OIG OU Recommendation No. 42: Rec No. 2(d): Disallow and, if already used, recover education awards made to members who did not serve the minimum required service hours. | 7 |
| AC OIG 19-01 and 19-02 | Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements | 11/15/2018 | SAR 21-01, OIG OU Recommendation No. 43: Rec. No.1: Establish responsibility and accountability to ensure that CNCS complies with OMB CircularNo.A-123 and holds appropriate CNCS management officials accountable in supporting the internal control assessment process. | 1.i. |
| AC OIG 19-01 and 19-02 | Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements | 11/15/2018 | SAR 21-01, OIG OU Recommendation No. 44 (a): Rec. No. 2: Engage in periodic meetings with the functional offices to identify risks associated with significant financial statement line items and gather the necessary information to make informed decisions as part of the risk assessment process. Specifically, OCRO should: | 1.h. |
| AC OIG 19-01 and 19-02 | Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements | 11/15/2018 | SAR 21-01, OIG OU Recommendation No. 44 (b): Rec. No. 2a: Stay informed regarding new and open audit recommendations to ensure that key operational and financial control deficiencies are identified, and those controls are documented in CNCS's business process narratives and risk control matrices. | 1.i. |
| AC OIG 19-01 and 19-02 | Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements | 11/15/2018 | SAR 21-01, OIG OU Recommendation No. 44 (c): Rec. No. 2b: Actively participate in ongoing financial statement audit status meetings and stay informed on identified risks to ensure that functional offices are held accountable and addresses those specific risks through the assurance statement preparation process. | 1.g. |
| AC OIG 19-01 and 19-02 | Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements | 11/15/2018 | SAR 21-01, OIG OU Recommendation No. 45: Rec. No. 4: Develop guidance and best practices for functional offices for completing assurance statements. Guidance should clearly identify what would constitute an adequate internal control assessment from which the functional offices can rely on to submit an unmodified assurance statement. Guidance should also be provided to functional offices with clear definitions and examples on control deficiency, significant deficiency, material weakness; and when a modified or no assurance statement should be provided. | 1.h. |

| Report No. | Report Title | Date Issued | Recommendation | Status Code |
|---------------------------|--|-------------|---|--------------|
| AC OIG 19-01 and 19-02 | Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements | 11/15/2018 | SAR 21-01, OIG OU Recommendation No. 46: Rec. No. 5: Require functional offices to provide supporting documents for their assurance statements. OCRO should establish quality control reviews of the support for function offices' assurance statements to ensure that they are complete, and the functional offices address business cycles, financial statement line items and systems under their purview of responsibility to ensure consistency with the assurance statements. | 1.c. |
| AC OIG 19-01 and 19-02 | Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements | 11/15/2018 | SAR 21-01, OIG OU Recommendation No. 47: Rec. No. 7: Record transactions in accordance with GAAP. | 1.a. |
| AC OIG 19-01 and 19-02 | Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements | 11/15/2018 | SAR 21-01, OIG OU Recommendation No. 54: Rec. No. 14: Revise its current cost allocation memorandum titled "Corporation for National and Community Service Financial Reporting Cost Allocation" to describe in detail the process for allocating indirect costs allocation among CNCS programs, including indirect cost allocation methodology, basis of allocation, assumptions, sources of data, allocation period timeline, and review process. Pending since FY 2017 | 1. a. |
| AC OIG 19-01 and 19-02 | Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements | 11/15/2018 | SAR 21-01, OIG OU Recommendation No. 55: Rec. No. 15: Review and research the balances for discontinued document types, such as "TJ" and "JV" to determine their validity and correct them accordingly. Document and maintain support for any accounting adjustments made to correct the balances. Pending since FY 2017 | 1. a. |
| AC OIG 19-01 and 19-02 | Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements | 11/15/2018 | SAR 21-01, OIG OU Recommendation No. 56: Rec. No. 16: Identify any additional unused document types and transaction types and related balances for possible liquidation. Pending since FY 2017 | 1.a. |
| AC OIG 19-01 and 19-02 | Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements | 11/15/2018 | SAR 21-01, OIG OU Recommendation No. 57: Rec. No. 17: Work with the Momentum support team to remove any document types that are no longer used. | 1.a. |
| AC OIG 19-01 and 19-02 | Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements | 11/15/2018 | SAR 21-01, OIG OU Recommendation No. 58: Rec. No. 20: Continue to evaluate and correct, if necessary, any ongoing negative impact of the financial system upgrade on financial reporting. | 1.a. |
| AC OIG 19-01 and 19-02 | Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements | 11/15/2018 | SAR 21-01, OIG OU Recommendation No. 59: Rec. No. 21: Identify and collect feedback from all stakeholders to ensure all concerns and risks on the system upgrade are addressed and risks are mitigated. | 1.a. |
| AC OIG 19-01 and 19-02 | Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements | 11/15/2018 | SAR 21-01, OIG OU Recommendation No. 60: Rec. No. 22: Develop milestones for the complete implementation of the resolutions related to the system upgrade issues. | 1.a. |
| AC OIG 19-01 and 19-02 | Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements | 11/15/2018 | SAR 21-01, OIG OU Recommendation No. 63: Rec. No. 25: Track the outstanding balances with system configuration issues until their full liquidation. | 1.a. |

| Report No. | Report Title | Date Issued | Recommendation | Status Code |
|---------------------------|---|-------------|--|-------------|
| AC OIG 19-01 and 19-02 | Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements | 11/15/2018 | SAR 21-01, OIG OU Recommendation No. 64: Rec. No. 26: Document and retain the results of actions taken for recommendations above, including the final decisions and solutions to resolve the system issue. | 1.a. |
| AC OIG 19-01 and 19-02 | Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements | 11/15/2018 | SAR 21-01, OIG OU Recommendation No. 66: Rec. No. 28: Discontinue obligating interest revenue automatically upon receipt and deobligate amounts representing interest previously obligated, or document the authority to automatically obligate interest earned. Pending since FY 2017 | 1.f. |
| AC OIG 19-01 and 19-02 | Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements | 11/15/2018 | SAR 21-01, OIG OU Recommendation No. 67 (a): Rec. No. 29: Document and implement policies and procedures to include the following Pending since FY 2017 | 4.a. |
| AC OIG 19-01 and 19-02 | Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements | 11/15/2018 | SAR 21-01, OIG OU Recommendation No. 67 (b): Rec. No. 29(c): reconcile obligations to source documents (such as grant agreements); and Pending since FY 2017 | 4.a. |
| AC OIG 19-01 and 19-02 | Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements | 11/15/2018 | SAR 21-01, OIG OU Recommendation No. 69: Rec. No. 31: Finalize the new methodology on Trust obligations. | 6 |
| AC OIG 19-01 and 19-02 | Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements | 11/15/2018 | SAR 21-01, OIG OU Recommendation No. 79: Rec. No. 57: Adhere to the accounting definition and guidance issued by OMB and Treasury for recording Recoveries and updates CNCS's financial reporting policy accordingly. | 1.a. |
| AC OIG 19-01 and 19-02 | Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements | 11/15/2018 | SAR 21-01, OIG OU Recommendation No. 80: Rec. No. 66: Strengthen internal controls over the entire AR process cycle to ensure that AR transactions are properly supported, documented, and readily available for examination. | 1.a. |
| AC OIG 19-03 | Fiscal Year 2018 Federal Information Security Modernization Act (FISMA) Evaluation of the Corporation for National and Community Service | 3/1/2019 | SAR 21-01, OIG OU Recommendation No. 81 (a): Rec. No. 1: Ensure that OIT monitors and promptly installs patches and antivirus updates across the enterprise when they are available from the vendor. Enhancements should include: Pending since FY 2017 | 8.b. |
| AC OIG 19-03 | Fiscal Year 2018 Federal Information Security Modernization Act (FISMA) Evaluation of the Corporation for National and Community Service | 3/1/2019 | SAR 21-01, OIG OU Recommendation No. 81 (b): Rec. No. 1(a): Implement a process to track patching of network devices and servers by the defined risk based patch timelines in CNCS policy. (Modified Repeat) Pending since FY 2017 | 8.b. |
| AC OIG 19-03 | Fiscal Year 2018 Federal Information Security Modernization Act (FISMA) Evaluation of the Corporation for National and Community Service | 3/1/2019 | SAR 21-01, OIG OU Recommendation No. 81 (c): Rec. No. 1(b): Ensure replacement of information system components when support for the components is no longer available from the developer, vendor or manufacturer. (Repeat) Pending since FY 2017 | 8.b. |
| AC OIG 19-03 | Fiscal Year 2018 Federal Information Security Modernization Act (FISMA) Evaluation of the Corporation for National and Community Service | 3/1/2019 | SAR 21-01, OIG OU Recommendation No. 81 (d): Rec. No. 1(c): Monitor and record actions taken by the contractor to ensure vulnerability remediation for network devices and servers is addressed or the exposure to unpatchable vulnerabilities is minimized. (Modified Repeat) Pending since FY 2017 | 6 |

| Report No. | Report Title | Date Issued | Recommendation | Status Code |
|--------------|---|-------------|--|-------------|
| AC OIG 19-03 | Fiscal Year 2018 Federal Information Security Modernization Act (FISMA) Evaluation of the Corporation for National | 3/1/2019 | SAR 21-01, OIG OU Recommendation No. 81 (e): Rec. No. 1(d): Enhance the inventory process to ensure all devices are properly identified and monitored. | 6 |
| | and Community Service | | (Modified Repeat) Pending since FY 2017 SAB 31 01 OUR December No. 93: Res. No. | 3 |
| AC OIG 19-03 | Fiscal Year 2018 Federal Information Security Modernization Act (FISMA) Evaluation of the Corporation for National and Community Service | 3/1/2019 | SAR 21-01, OIG OU Recommendation No. 82: Rec. No. 2: Ensure that OIT evaluates if the internet connections at the Field Financial Management Center, National Civilian Community Corps Campuses, and State Office is sufficient to allow patches to be deployed to all devices within the defined risk based patch timeline in CNCS policy. If the internet connections are determined to be inadequate, develop and implement a plan to enhance the current internet connections. | 3 |
| AC OIG 19-06 | Agreed-Upon Procedures (AUP) review of AmeriCorps grant funds to Serve Indiana | 3/12/2019 | SAR 21-01, OIG OU Recommendation No. 83: 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. | 7 |
| AC 010 13 00 | Agreed-Upon Procedures for Corporation for National and Community Service Grants | | SAR 21-01, OIG OU Recommendation No. 84: 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. | 7 |
| AC OIG 19-08 | Awarded to the Serve Guam Commission | 5/28/2019 | _ | 7 |
| AC OIG 19-08 | Agreed-Upon Procedures for Corporation for National and Community Service Grants Awarded to the Serve Guam Commission | 5/28/2019 | SAR 21-01, OIG OU Recommendation No. 85: 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. | , |
| AC OIG 19-08 | Agreed-Upon Procedures for Corporation for National and Community Service Grants Awarded to the Serve Guam Commission | | SAR 21-01, OIG OU Recommendation No. 86: 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. | 7 |
| AC OIG 19-04 | Performance Audit of the Corporation for National and Community Service's Compliance with the Improper Payments Elimination and Recovery Act of 2010 (IPERA) for Fiscal Year 2018 | 6/3/2019 | SAR 21-01, OIG OU Recommendation No. 87: Rec. No. 1: Fully implement planned programmatic corrective actions and identify periodic reporting mechanisms to address the root causes of improper payments identified in the AmeriCorps, FGP, RSVP, and SCP grant programs. | 1.b. |
| AC OIG 19-04 | Performance Audit of the Corporation for National and Community Service's Compliance with the Improper Payments Elimination and Recovery Act of 2010 (IPERA) for Fiscal Year 2018 | | SAR 21-01, OIG OU Recommendation No. 88: Rec. No. 2: Develop a step-by-step approach that contains specific milestones identifying target completion dates and responsible Office of the Chief Risk Officer (OCRO) program staff for each corrective action. | 6 |

| Report No. | Report Title | Date Issued | Recommendation | Status Code |
|----------------|---|-------------|---|-------------|
| | | | SAR 21-01, OIG OU Recommendation No. 89: Rec. | 2.b. |
| | | | No. 4: Develop a detailed plan to report | |
| | | | realistic reduction targets based on an evaluation of | |
| | | | the root causes of improper payments identified | |
| | | | in the FY 2018 IPERA testing and CNCS's planned | |
| | | | corrective actions. The detailed plan should include | |
| | | | establishing accountable parties in OCRO and the | |
| | | | four grant programs tested for IPERA to achieve | |
| | | | the reduction targets and should focus on the | |
| | | | availability of staff to implement planned corrective | |
| | | | actions. Further, CNCS should consider the | |
| | | | potential effects of any guidance that CNCS | |
| | | | publishes during FY 2019 regarding the IPERA testing | |
| | | | process, planned updates to the statistical | |
| | Performance Audit of the Corporation for | | methodology and test plans for the FY 2019 IPERA | |
| | National and Community Service's | | program and whether it can reasonably justify the | |
| | Compliance with the Improper Payments | | rationale used to establish the reduction target rates. | |
| | Elimination and Recovery Act of 2010 | | rationale used to establish the reduction target rates. | |
| AC OIG 19-04 | - | 6/2/2010 | | |
| AC 010 13-04 | (IPERA) for Fiscal Year 2018 | 6/3/2019 | | 1 - |
| | Performance Audit of the Corneration for | | SAR 21-01, OIG OU Recommendation No. 90: Rec. | 1.b. |
| | Performance Audit of the Corporation for | | No. 18: Update the mandatory training for all | |
| | National and Community Service's | | CNCS reviewers based on the latest test plans to | |
| | Compliance with the Improper Payments | | ensure that all reviewers share a consistent | |
| 400104004 | Elimination and Recovery Act of 2010 | 6/0/0040 | testing methodology and documentation retention | |
| AC OIG 19-04 | (IPERA) for Fiscal Year 2018 | 6/3/2019 | l' | |
| | | | SAR 21-01, OIG OU Recommendation No. 91: Rec. No. | 7 |
| | | | 19: Implement controls that strengthen supervision | |
| | | | and oversight to ensure that CNCS reviewers | |
| | Performance Audit of the Corporation for | | thoroughly, sufficiently, and adequately document | |
| | National and Community Service's | | all testing attributes and final conclusions and | |
| | Compliance with the Improper Payments | | maintain adequate supporting documentation, | |
| | Elimination and Recovery Act of 2010 | | justification, and rationales to support | |
| AC OIG 19-04 | (IPERA) for Fiscal Year 2018 | 6/3/2019 | conclusions. | |
| | | | OIG SAR 21-01 OU Recommendation 92: Rec. No. 1: | 1.a. |
| | | | 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 | |
| | Audit of the Corporation for National and | | status of open recommendations from other audits | |
| | Community Service's Fiscal Year 2019 | | that have a significant impact on CNCS's operations or | |
| | Consolidated Financial Statements and | | financial reporting. (new) | |
| AC OIG 20-01 & | National Service Trust Fund Financial | | | |
| 20-02 | Statements | 11/20/2019 | | |
| | | | OIG SAR 21-01 OU Recommendation 93: Rec. No. 2: | 1.e. |
| | | | 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 | |
| | Audit of the Corporation for National and | | outstanding audit recommendations concerning their | |
| | Community Service's Fiscal Year 2019 | | operations should be considered when assessing the | |
| | Consolidated Financial Statements and | | | |
| AC OIG 20-01 & | National Service Trust Fund Financial | | entity- level controls. (new) | |
| 20-02 | Statements | 11/20/2019 | | |
| | + | . , ., | | |

| AC OIG 20-01 & 20-02 AC OIG 20-01 & | Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial | | OIG SAR 21-01 OU Recommendation 94 (a): Rec. No. 3: Revise the CNCS Statement of Assurance | 1.d. |
|--|---|-----------------|--|------|
| AC OIG 20-01 & 20-02 AC OIG 20-01 & | Consolidated Financial Statements and | | 1 | |
| AC OIG 20-01 & 20-02 | | | to begin the CNCS Statement of Assurance | |
| 20-02 AC OIG 20-01 & | National Service Trust Fund Financial | | Preparation and Submission Guidance (March 2019) | |
| AC OIG 20-01 & | | | to: | |
| AC OIG 20-01 & | Statements | 11/20/2019 | to. | |
| AC OIG 20-01 & | Audit of the Corporation for National and | | OIG SAR 21-01 OU Recommendation 94 (b): Rec. No. | 1.d. |
| AC OIG 20-01 & | Community Service's Fiscal Year 2019 | | 3(a): Require the functional offices to consider | |
| | Consolidated Financial Statements and | | external and internal audits and investigations in | |
| 20-02 | National Service Trust Fund Financial | | identifying and reporting on control deficiencies | |
| 20 02 | Statements | 11/20/2019 | identifying and reporting on control deficiencies. | |
| | | | OIG SAR 21-01 OU Recommendation 94 (c): Rec. No. | 1.d. |
| | Audit of the Corporation for National and | | 3(b): Require the functional offices to identify the | |
| | Community Service's Fiscal Year 2019 | | impact that the material weakness or significant | |
| | Consolidated Financial Statements and | | deficiency has on the financial statements or on | |
| AC OIG 20-01 & | National Service Trust Fund Financial | | CNCS's operations in their assurance statements. | |
| 20-02 | Statements | 11/20/2019 | (new) | |
| | Audit of the Corporation for National and | | OIG SAR 21-01 OU Recommendation 95: Rec. No. 4: | 1.a. |
| | Community Service's Fiscal Year 2019 | | Revise the CNCS Financial Reporting Testing Plan | |
| | Consolidated Financial Statements and | | to include verifying that the fluctuation analyses | |
| AC OIG 20-01 & | National Service Trust Fund Financial | | are conducted properly within the required | |
| 20-02 | Statements | 11/20/2019 | thresholds. (new) | |
| | Audit of the Corporation for National and | | OIG SAR 21-01 OU Recommendation 96: Rec. No. 5: | 1.d. |
| | Community Service's Fiscal Year 2019 | | Revise the FY 2019 CNCS Grants Financial | |
| | Consolidated Financial Statements and | | Management Business Process Narrative to address | |
| AC OIG 20-01 & | National Service Trust Fund Financial | | the control gap concerning the verification of the | |
| 20-02 | Statements | 11/20/2019 | Advances to Others balance accuracy. (new) | |
| | Audit of the Corporation for National and | | , , , | 2.b. |
| | Community Service's Fiscal Year 2019 | | OIG SAR 21-01 OU Recommendation 97: Rec. No. 6: | |
| | Consolidated Financial Statements and | | Provide training to appropriate CNCS personnel | |
| AC OIG 20-01 & | National Service Trust Fund Financial | | regarding the purpose of the Data Quality Plan. (new) | |
| 20-02 | Statements | 11/20/2019 | 1 | |
| | | | OIG SAR 21-01 OU Recommendation 98: Rec. No. 7: | 2.b. |
| | Audit of the Corporation for National and | | Update and maintain the Data Quality Plan in | |
| | Community Service's Fiscal Year 2019 | | accordance with OMB Circular No. A-123, Appendix | |
| | Consolidated Financial Statements and | | A, Management of Reporting and Data Integrity | |
| | National Service Trust Fund Financial | | Risk (M-18-16, June 6, 2018), and subsequent | |
| 20-02 | Statements | 11/20/2019 | amendments. (new) | |
| | | , , | OIG SAR 21-01 OU Recommendation 99: Rec. No. 8: | 3 |
| | | | Update CNCS's Standard Operating Procedure: | |
| | | | Statement on Standards for Attestation | |
| | Audit of the Corporation for National and | | Engagements (SSAE) 18 Report Review to explain | |
| | Community Service's Fiscal Year 2019 | | how CNCS will address the SSAE 18 audit | |
| | Consolidated Financial Statements and | | reporting gaps for its external systems' service | |
| | National Service Trust Fund Financial | | providers and establish time requirement for | |
| | Statements | 11/20/2019 | conducting the SSAE 18 report reviews. (new) | |
| - | | , _ = , _ = = , | OIG SAR 21-01 OU Recommendation 100: Rec. No. 9: | 2.b. |
| | Audit of the Corporation for National and | | Establish a process to maintain executed agreements | |
| | Community Service's Fiscal Year 2019 | | with Federal trading partners and track all | |
| | Consolidated Financial Statements and | | associated costs against the inter-agency | |
| | National Service Trust Fund Financial | | agreements from inception until the agreement close- | |
| | Statements | 11/20/2019 | | |
| | | 11,20,2013 | | 4.a. |
| | Audit of the Corporation for National and | | OIG SAR 21-01 OU Recommendation 101 (a): Rec. No. | 7.0. |
| | Community Service's Fiscal Year 2019 | | 10: Develop comprehensive policies and procedures | |
| Community Serv | Consolidated Financial Statements and | | for the financial statements preparation process and | |
| | | | related internal controls. The policies and | |
| | National Service Trust Fund Financial | | procedures should address, among other subjects: | |

| Report No. | Report Title | Date Issued | Recommendation | Status Code |
|----------------|---|-------------|--|-------------|
| | | | OIG SAR 21-01 OU Recommendation 101 (b): Rec. No. | 4.a. |
| | | | 10(a): The process to determine and document | |
| | Audit of the Corporation for National and | | CNCS's balance fluctuation expectations. | |
| | Community Service's Fiscal Year 2019 | | Expectations should be documented based on a | |
| | Consolidated Financial Statements and | | combination of internal and external operating | |
| AC OIG 20-01 & | National Service Trust Fund Financial | | factors, and program and financial relevant | |
| 20-02 | Statements | 11/20/2019 | information available. | |
| | Audit of the Corporation for National and | | OIG SAR 21-01 OU Recommendation 101 (c): Rec. | 4.a. |
| | Community Service's Fiscal Year 2019 | | No. 10(b): The materiality threshold used to | |
| | Consolidated Financial Statements and | | determine significant balance fluctuations that | |
| AC OIG 20-01 & | National Service Trust Fund Financial | | require further research should be more | |
| 20-02 | Statements | 11/20/2019 | conservative than that used by external auditors. | |
| | | | OIG SAR 21-01 OU Recommendation 101 (d): Rec. No. | 4.a. |
| | | | 10(c): Detailed process to research significant | |
| | Audit of the Corporation for National and | | balance fluctuations. CNCS should research and | |
| | Community Service's Fiscal Year 2019 | | explain all significant balance fluctuations at the | |
| | Consolidated Financial Statements and | | account and transaction level. Maintain and | |
| AC OIG 20-01 & | National Service Trust Fund Financial | | have the supporting documentation readily | |
| 20-02 | Statements | 11/20/2019 | available. | |
| | Audit of the Corporation for National and | | OIG SAR 21-01 OU Recommendation 101 (e): Rec. No. | 4.a. |
| | Community Service's Fiscal Year 2019 | | 10(d): Research and retain supporting documents | |
| | Consolidated Financial Statements and | | required for any identified account balance | |
| AC OIG 20-01 & | National Service Trust Fund Financial | | differences derived from its abnormal balance | |
| 20-02 | Statements | 11/20/2019 | review or the tie point analysis. | |
| | Audit of the Corporation for National and | | | 4.a. |
| | Community Service's Fiscal Year 2019 | | OIG SAR 21-01 OU Recommendation 101 (f): Rec. No. | |
| | Consolidated Financial Statements and | | 10(e) : Address fatal and non-fatal Government- | |
| AC OIG 20-01 & | National Service Trust Fund Financial | | wide Treasury Account Symbol Trial Balance edit | |
| 20-02 | Statements | 11/20/2019 | failures. | |
| | Audit of the Corporation for National and | | | 4.a. |
| | Community Service's Fiscal Year 2019 | | OIG SAR 21-01 OU Recommendation 101 (g): Rec. | |
| | Consolidated Financial Statements and | | No. 10(f): Address all balance differences and | |
| AC OIG 20-01 & | National Service Trust Fund Financial | | retain supporting documentation of related research. | |
| 20-02 | Statements | 11/20/2019 | | |
| | | | | 4.a. |
| İ | Audit of the Corporation for National and | | OIG SAR 21-01 OU Recommendation 101 (h): Rec. | |
| | Community Service's Fiscal Year 2019 | | No. 10(g): Document and maintain support for | |
| | Consolidated Financial Statements and | | all prior period adjustments and changes to Net | |
| AC OIG 20-01 & | National Service Trust Fund Financial | | Position accounts, Cumulative Result of Operations, | |
| 20-02 | Statements | 11/20/2019 | and Unexpended Appropriations. (repeat) | |
| | | | OIG SAR 21-01 OU Recommendation 102: Rec. No. | 2.a. |
| | | | 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 | |
| | Audit of the Corporation for National and | | waiting to transition, CNCS should strengthen its | |
| | Community Service's Fiscal Year 2019 | | current trial balance review including tie-point | |
| | Consolidated Financial Statements and | | analysis and review of abnormal balances. | |
| AC OIG 20-01 & | National Service Trust Fund Financial | | (modified repeat) | |
| 20-02 | Statements | 11/20/2019 | | |
| | | | OIG SAR 21-01 OU Recommendation 103: Rec. No. 12: | 2.a. |
| | Audit of the Corporation for National and | | Coordinate with the future shared service provider to | |
| | Community Service's Fiscal Year 2019 | | ensure that its accounting platform is compatible with | |
| | Consolidated Financial Statements and | | _ · _ · _ | |
| AC OIG 20-01 & | National Service Trust Fund Financial | | CNCS's operations and the type of accounting transactions that the CNCS process. (new) | |
| 20-02 | Statements | 11/20/2019 | transactions that the Cives process. (Hew) | |

| Report No. | Report Title | Date Issued | Recommendation | Status Code |
|-----------------|---|--------------|---|-------------|
| • | · | | OIG SAR 21-01 OU Recommendation 104: Rec. No. 13: | 2.b. |
| | | | 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 | |
| | Audit of the Corporation for National and | | 1 | |
| | Community Service's Fiscal Year 2019 | | Center's platform. Maintain all documentation | |
| | Consolidated Financial Statements and | | regarding meeting minutes and any mapping of | |
| AC OIG 20-01 & | National Service Trust Fund Financial | | account balances developed as part of the migration | |
| 20-02 | Statements | 11/20/2019 | effort. (new) | |
| 20 02 | Audit of the Corporation for National and | 11/20/2013 | OIG SAR 21-01 OU Recommendation 105: Rec. No. | 2 h |
| | | | | 2.b. |
| | Community Service's Fiscal Year 2019 | | 14: Complete its efforts to be fully compliant with | |
| | Consolidated Financial Statements and | | the Office of Management and Budget Circular | |
| AC OIG 20-01 & | National Service Trust Fund Financial | | No. A-11, Preparing, Submitting, and Executing | |
| 20-02 | Statements | 11/20/2019 | the Budget. (repeat) | |
| | | | OIG SAR 21-01 OU Recommendation 106: Rec. No. | 2.b. |
| | Audit of the Corporation for National and | | 15: Provide mandatory training to CNCS | |
| | Community Service's Fiscal Year 2019 | | accounting staff on the proper use of object | |
| | Consolidated Financial Statements and | | class, sub general ledger accounts, and | |
| AC OIG 20-01 & | National Service Trust Fund Financial | | document/transaction types on all obligation | |
| 20-02 | Statements | 11/20/2019 | and expense transactions. (repeat) | |
| | Audit of the Corporation for National and | 11/20/2013 | OIG SAR 21-01 OU Recommendation 107: Rec. No. | 1.a. |
| | Community Service's Fiscal Year 2019 | | | 1.0. |
| | Consolidated Financial Statements and | | 16: Validate and ensure standard vouchers/journal | |
| A C O C 20 04 0 | | | vouchers are properly supported, documented, and | |
| AC OIG 20-01 & | National Service Trust Fund Financial | 14/20/2010 | are readily available for examination. (modified | |
| 20-02 | Statements | 11/20/2019 | | |
| | Audit of the Corporation for National and | | OIG SAR 21-01 OU Recommendation 108: Rec. No. | 2.b. |
| | Community Service's Fiscal Year 2019 | | 17: Strengthen coordination between Accounting | |
| | Consolidated Financial Statements and | | and Financial Management Services and the Office | |
| AC OIG 20-01 & | National Service Trust Fund Financial | | of Budget to ensure that transactions are recorded | |
| 20-02 | Statements | 11/20/2019 | accurately and timely. (modified repeat) | |
| | Audit of the Corporation for National and | | | 1.a. |
| | Community Service's Fiscal Year 2019 | | OIG SAR 21-01 OU Recommendation 109 (a): Rec. No. | |
| | Consolidated Financial Statements and | | 18: Develop and implement policies and procedures | |
| AC OIG 20-01 & | National Service Trust Fund Financial | | for the standard vouchers/journal vouchers (SV/JV) | |
| 20-02 | Statements | 11/20/2019 | process that include: | |
| | Audit of the Corporation for National and | 12, 20, 2013 | | 1.a. |
| | Community Service's Fiscal Year 2019 | | OIG SAR 21 01 OII Personmendation 100 /h), Dan Ma | 1.d. |
| | • | | OIG SAR 21-01 OU Recommendation 109 (b): Rec. No. | |
| AC OIC 20 04 0 | Consolidated Financial Statements and | | 18(a): Tracking the sequence of SVs/JVs for | |
| AC OIG 20-01 & | National Service Trust Fund Financial | 44/00/00: | completeness; | |
| 20-02 | Statements | 11/20/2019 | | |
| | Audit of the Corporation for National and | | | 1.a. |
| | Community Service's Fiscal Year 2019 | | OIG SAR 21-01 OU Recommendation 109 (c): Rec. No. | |
| | Consolidated Financial Statements and | | | |
| AC OIG 20-01 & | National Service Trust Fund Financial | | 18(b): Appropriate use of SVs/JVs; | |
| 20-02 | Statements | 11/20/2019 | | |
| | Audit of the Corporation for National and | | | 1.a. |
| | Community Service's Fiscal Year 2019 | | OIG SAR 21-01 OU Recommendation 109 (d): Rec. No. | - |
| | Consolidated Financial Statements and | | 18(c): Determining and maintaining relevant | |
| AC OIG 20-01 & | National Service Trust Fund Financial | | documentation to support each SV/JV; | |
| | | 11/20/2010 | | |
| 20-02 | Statements | 11/20/2019 | | |
| | Audit of the Corporation for National and | | | 1.a. |
| | Community Service's Fiscal Year 2019 | | OIG SAR 21-01 OU Recommendation 109 (e): Rec. No. | |
| | Consolidated Financial Statements and | | 18(d): Use of specific and accurate SV/JV descriptions; | |
| AC OIG 20-01 & | National Service Trust Fund Financial | | and | |
| | | | | |

| Report No. | Report Title | Date Issued | Recommendation | Status Code |
|-------------------------|--|-------------|---|-------------|
| | Audit of the Corporation for National and | | | 1.a. |
| | Community Service's Fiscal Year 2019 | | OIG SAR 21-01 OU Recommendation 109 (f): Rec. No. | |
| A C O C 20 01 9 | Consolidated Financial Statements and | | 18(e) : Timely review and approval of SVs/JVs for | |
| AC OIG 20-01 & | National Service Trust Fund Financial | 44/20/2040 | accuracy and propriety. (modified repeat) | |
| 20-02 | Statements | 11/20/2019 | | |
| | | | OIG SAR 21-01 OU Recommendation 110: Rec. No. | 1.e. |
| | Andit of the Community for Netional and | | 19: Finalize its research to establish the amount | |
| | Audit of the Corporation for National and | | to capitalize for tenant improvement costs and retain | |
| | Community Service's Fiscal Year 2019 | | proper documentation of the research. While the | |
| | Consolidated Financial Statements and | | research is ongoing, CNCS should disclose non- | |
| AC OIG 20-01 & | National Service Trust Fund Financial | | GAAP accounting and the impact on the financial | |
| 20-02 | Statements | 11/20/2019 | statements. (modified repeat) | |
| | | | OIG SAR 21-01 OU Recommendation 111: Rec. No. 20: | 1.a. |
| | | | Evaluate CNCS's compliance with all sections of OMB | |
| | Audit of the Corporation for National and | | Circular No. A-136, Financial Reporting | |
| | Community Service's Fiscal Year 2019 | | Requirements, including preparing comparative | |
| | Consolidated Financial Statements and | | financial statements and notes to comply with | |
| AC OIG 20-01 & | National Service Trust Fund Financial | | the financial reporting framework for federal | |
| 20-02 | Statements | 11/20/2019 | government agencies. (modified repeat) | |
| 20-02 | Statements | 11/20/2013 | OIG SAR 21-01 OU Recommendation 112: Rec. No. | 1.f. |
| | | | | 1.1. |
| | | | 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 | |
| | Audit of the Corporation for National and | | establishing control activities; finalize materiality | |
| | Community Service's Fiscal Year 2019 | | thresholds applied; update accounting transactions, | |
| | Consolidated Financial Statements and | | and clearly identify periods when adjustments | |
| AC OIG 20-01 & | National Service Trust Fund Financial | | will be made regardless of materiality. (new) | |
| 20-02 | Statements | 11/20/2019 | | |
| | | 11,20,2013 | OIG SAR 21-01 OU Recommendation 113: Rec. No. 22: | 1.f. |
| | | | Develop for a more standardized, secure, and | |
| | | | automated method to estimate the Trust obligations | |
| | | | and Trust Service Award Liability that ensures minimal | |
| | | | · · | |
| | Audit of the Corporation for National and | | human errors. As part of the ongoing CNCS's | |
| | Community Service's Fiscal Year 2019 | | transition to shared service, coordinate with the | |
| | Consolidated Financial Statements and | | service provider to determine methods that would | |
| AC OIG 20-01 & | National Service Trust Fund Financial | | enhance the security and quality of the existing | |
| 20-02 | Statements | 11/20/2019 | estimation models. (new) | |
| | Audit of the Corporation for National and | | | 1.f. |
| | Community Service's Fiscal Year 2019 | | OIG SAR 21-01 OU Recommendation 114 (a): Rec. No. | |
| | Consolidated Financial Statements and | | 23: Strengthen controls to ensure the Trust modeling | |
| AC OIG 20-01 & | National Service Trust Fund Financial | | is performed by trained personnel to: | |
| 20-02 | Statements | 11/20/2019 | | |
| | Audit of the Corporation for National and | | | 1.f. |
| | Community Service's Fiscal Year 2019 | | OIG SAR 21-01 OU Recommendation 114 (b): Rec. No. | |
| | Consolidated Financial Statements and | | 23(a): Conduct detailed analysis and validation of | |
| AC OIG 20-01 & | National Service Trust Fund Financial | | data sources. | |
| 20-02 | Statements | 11/20/2019 | | |
| - | Audit of the Corporation for National and | ,, | | 1.f. |
| | Community Service's Fiscal Year 2019 | | OIG SAR 21-01 OU Recommendation 114 (c): Rec. No. | ±.1. |
| | Consolidated Financial Statements and | | 23(b): Review and ensure the reasonableness of | |
| AC OIG 20-01 & | National Service Trust Fund Financial | | assumptions used and document the rationale behind | |
| | | 11/20/2010 | estimation assumptions. | |
| 20-02 | Statements Audit of the Corporation for National and | 11/20/2019 | 'I | 4.5 |
| | Audit of the Corporation for National and | | OIG SAR 21-01 OU Recommendation 114 (d): Rec. No. | 1.f. |
| | Community Service's Fiscal Year 2019 | | 23(c) : Consider changes in conditions or | |
| | | 1 | -1-, | |
| | Consolidated Financial Statements and | | programs that require further research and analysis. | |
| AC OIG 20-01 & 20-02 | National Service Trust Fund Financial Statements | 11/20/2019 | programs that require further research and analysis. Update the assumptions when necessary. | |

| Report No. | Report Title | Date Issued | Recommendation | Status Code |
|----------------|--|-------------|---|-------------|
| | Audit of the Corporation for National and | | OIC SAR 21 01 OIL Recommendation 114 (a): Doc. No. | 1.f. |
| | Community Service's Fiscal Year 2019 | | OIG SAR 21-01 OU Recommendation 114 (e): Rec. No. 23(d): Compare estimates with subsequent results | |
| | Consolidated Financial Statements and | | to assess the reliability of the assumptions and data | |
| AC OIG 20-01 & | National Service Trust Fund Financial | | used to develop estimates. | |
| 20-02 | Statements | 11/20/2019 | used to develop estimates. | |
| Í | Audit of the Corporation for National and | | | 1.f. |
| | Community Service's Fiscal Year 2019 | | OIG SAR 21-01 OU Recommendation 115 (a): Rec. No. | |
| | Consolidated Financial Statements and | | 24: Document and implement policies and | |
| AC OIG 20-01 & | National Service Trust Fund Financial | | procedures to include the following: | |
| 20-02 | Statements | 11/20/2019 | | |
| | | | OIG SAR 21-01 OU Recommendation 115 (b): Rec. No. | 1.f. |
| I | | | 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 | |
| | Audit of the Corporation for National and | | for which management ultimately decided against | |
| | Community Service's Fiscal Year 2019 | | making updates to the TOLM or Calculator should be | |
| | Consolidated Financial Statements and | | documented along with an explanation as to how | |
| AC OIG 20-01 & | National Service Trust Fund Financial | | management arrived at the final decision; | |
| 20-02 | Statements | 11/20/2019 | | |
| | Audit of the Corporation for National and | | | 1.f. |
| | Community Service's Fiscal Year 2019 | | OIG SAR 21-01 OU Recommendation 115 (c): Rec. No. | |
| | Consolidated Financial Statements and | | 24(b): Perform monthly reviews and reconciliations of | |
| AC OIG 20-01 & | National Service Trust Fund Financial | | the recorded new and outstanding obligations to | |
| 20-02 | Statements | 11/20/2019 | ensure the accounting information is valid and proper; | |
| | Audit of the Corporation for National and | | 010 010 01 01 01 01 01 01 01 01 01 01 01 | 1.f. |
| | Community Service's Fiscal Year 2019 | | OIG SAR 21-01 OU Recommendation 115 (d): Rec. No. | |
| | Consolidated Financial Statements and | | 24(c): Review obligation amounts to ensure | |
| AC OIG 20-01 & | National Service Trust Fund Financial | | amounts accurately reflect the status of the | |
| 20-02 | Statements | 11/20/2019 | obligation; | |
| | Audit of the Corporation for National and | | OIG SAR 21-01 OU Recommendation 115 (e): Rec. No. | 1.f. |
| | Community Service's Fiscal Year 2019 | | | |
| | Consolidated Financial Statements and | | 24(d): Review obligations to verify that amounts, timeframe (i.e., grant dates are correctly reflected in | |
| AC OIG 20-01 & | National Service Trust Fund Financial | | the obligation); | |
| 20-02 | Statements | 11/20/2019 | the obligation, | |
| | Audit of the Corporation for National and | | | 1.f. |
| | Community Service's Fiscal Year 2019 | | OIG SAR 21-01 OU Recommendation 115 (f): Rec. No. | |
| | Consolidated Financial Statements and | | 24(e) : Ensure obligations are sufficiently | |
| AC OIG 20-01 & | National Service Trust Fund Financial | | supported (i.e., by documentary evidence); and | |
| 20-02 | Statements | 11/20/2019 | | |
| | Audit of the Corporation for National and | | OIG SAR 21-01 OU Recommendation 115 (g): Rec. No. | 1.f. |
| | Community Service's Fiscal Year 2019 | | 24(f): Perform complete reconciliations of all | |
| 1001000000 | Consolidated Financial Statements and | | outstanding obligations monthly, and ensure any | |
| AC OIG 20-01 & | National Service Trust Fund Financial | 11/20/2012 | discrepancies identified are promptly researched and | |
| 20-02 | Statements | 11/20/2019 | resolved. (repeat) | |
| | | | OIG SAR 21-01 OU Recommendation 116: Rec. No. | 2.b. |
| | Audit of the Corporation for National and | | 25: Coordinate with the Office of the Chief Risk | |
| | Community Service's Fiscal Year 2019 | | Officer (OCRO) to properly identify the National | |
| | Consolidated Financial Statements and | | Service Trust Fund's financial reporting risks and | |
| AC OIG 20-01 & | National Service Trust Fund Financial | | incorporate those risks into the OCRO's annual | |
| 20-02 | Statements | 11/20/2019 | testing of key controls. (modified repeat) | |
| 20-02 | | | OIG SAR 21-01 OU Recommendation 117 (a): Rec. No. | 1.f. |
| | | | | |
| | Audit of the Corporation for National and | | 26: Develop a succession plan to ensure the | |
| | Audit of the Corporation for National and Community Service's Fiscal Year 2019 | | 26: Develop a succession plan to ensure the required expertise is available in anticipation of | |
| | • | | · | |
| AC OIG 20-01 & | Community Service's Fiscal Year 2019 | | required expertise is available in anticipation of | |

| Report No. | Report Title | Date Issued | Recommendation | Status Code |
|-------------------------|--|-------------|---|-------------|
| | Audit of the Corporation for National and | | | 1.f. |
| | Community Service's Fiscal Year 2019 | | OIG SAR 21-01 OU Recommendation 117 (b): Rec. No. | |
| | Consolidated Financial Statements and | | 26(a): Train, mentor, and work to retain qualified | |
| AC OIG 20-01 & | National Service Trust Fund Financial | | employees; | |
| 20-02 | Statements | 11/20/2019 | | |
| | Audit of the Corporation for National and | | OIG SAR 21-01 OU Recommendation 117 (c): Rec. No. | 1.f. |
| | Community Service's Fiscal Year 2019 | | 26(b): Cross-train employees so that knowledge of | |
| | Consolidated Financial Statements and | | the model will reside with multiple staff rather than | |
| AC OIG 20-01 & | National Service Trust Fund Financial | | with one person; and | |
| 20-02 | Statements | 11/20/2019 | • | |
| | Audit of the Corporation for National and | | OIG SAR 21-01 OU Recommendation 117 (d): Rec. No. | 1.f. |
| | Community Service's Fiscal Year 2019 | | 26(c): Implement a peer review process to carry out | |
| | Consolidated Financial Statements and | | the necessary quality control reviews of the Trust | |
| AC OIG 20-01 & | National Service Trust Fund Financial | | Obligation and Liability Model and the Monthly | |
| 20-02 | Statements | 11/20/2019 | Obligation and Liability Calculator. (repeat) | |
| | | | OIG SAR 21-01 OU Recommendation 118 (a): Rec. No. | 2.b. |
| | | | 27: Coordinate with the program and grant | |
| | Audit of the Corporation for National and | | officers to gather and analyze key grant programs' | |
| | Community Service's Fiscal Year 2019 | | (AmeriCorps State and National and Senior Corps) | |
| | Consolidated Financial Statements and | | historical data and the grantees' spending pattern | |
| AC OIG 20-01 & | National Service Trust Fund Financial | | to develop the following key factors for grant accrual | |
| 20-02 | | 11/20/2019 | | |
| 20-02 | Statements | 11/20/2019 | | 2.1- |
| | | | OIG SAR 21-01 OU Recommendation 118 (b): Rec. | 2.b. |
| | | | No. 27(a): Percentage of CNCS grantees who | |
| | Audit of the Corporation for National and | | drawdown funds in advance versus those on a | |
| | Community Service's Fiscal Year 2019 | | reimbursable basis and their related grant | |
| | Consolidated Financial Statements and | | amounts to its grant spending as a whole. If | |
| AC OIG 20-01 & | National Service Trust Fund Financial | | different key programs have different spending | |
| 20-02 | Statements | 11/20/2019 | patterns, perform this analysis at the program level; | |
| | Audit of the Corporation for National and | | OIG SAR 21-01 OU Recommendation 118 (c): Rec. No. | 2.b. |
| | Community Service's Fiscal Year 2019 | | 27(b): An inventory of relevant and reliable grant data | |
| | Consolidated Financial Statements and | | to be used for the grant accrual assumptions and | |
| AC OIG 20-01 & | National Service Trust Fund Financial | | documentation to support what data is considered | |
| 20-02 | Statements | 11/20/2019 | relevant and reliable; | |
| | | 11,20,2013 | OIG SAR 21-01 OU Recommendation 118 (d): Rec. No. | 2.b. |
| | | | 27(c): Grantees' incurred but not reported (IBNR) | 2.0. |
| | | | 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 | |
| | Audit of the Corporation for National and | | reasonableness of an IBNR estimate | |
| | Community Service's Fiscal Year 2019 | | methodology. When alternative procedures are | |
| | Consolidated Financial Statements and | | used, management should provide its data-based | |
| AC OIG 20-01 & | National Service Trust Fund Financial | | | |
| 20-02 | Statements | 11/20/2019 | analysis to validate its assertion; and | |
| | | | OIG SAR 21-01 OU Recommendation 118 (e): Rec. No. | 2.b. |
| | | | 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 | |
| | | | | |
| | Audit of the Corporation for National and | | methodology, an analysis should be performed to | |
| | Audit of the Corporation for National and | | determine whether any deviation is acceptable | |
| | Community Service's Fiscal Year 2019 | | or the methodology should be further refined to | |
| | Consolidated Financial Statements and | | reflect the actual grantees' reported | |
| | | | lovnonditure nattorn (modified repeat) | |
| AC OIG 20-01 & 20-02 | National Service Trust Fund Financial Statements | 11/20/2019 | expenditure pattern. (modified repeat) | |

| Report No. | Report Title | Date Issued | Recommendation | Status Code |
|----------------------------------|---|-------------|---|-------------|
| AC OIG 20-01 & | Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial | | OIG SAR 21-01 OU Recommendation 119 (a): Rec. No. 28: Revise and implement policies and procedures for the grant accrual methodology so that: | 2.b. |
| 20-02 AC OIG 20-01 & 20-02 | Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements | 11/20/2019 | OIG SAR 21-01 OU Recommendation 119 (b): 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: | 2.b. |
| AC OIG 20-01 & 20-02 | Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements | 11/20/2019 | OIG SAR 21-01 OU Recommendation 119 (c): 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) | 2.b. |
| AC OIG 20-01 & 20-02 | Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements | 11/20/2019 | OIG SAR 21-01 OU Recommendation 120: 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) | 2.b. |
| AC OIG 20-01 & 20-02 | Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements | 11/20/2019 | OIG SAR 21-01 OU Recommendation 121: Rec. No. 30: Centralize the storage of all procurement documents in contract files and maintain them electronically. (repeat) | 1.a. |
| AC OIG 20-01 & 20-02 | Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements | 11/20/2019 | OIG SAR 21-01 OU Recommendation 122: Rec. No. 31: Strengthen internal control to ensure procurement documents are properly approved and retained (repeat) | 1.a. |
| AC OIG 20-01 & 20-02 | Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements | 11/20/2019 | OIG SAR 21-01 OU Recommendation 123: 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) | 2.b. |
| AC OIG 20-01 & 20-02 | Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements | 11/20/2019 | OIG SAR 21-01 OU Recommendation 124: Rec. No. 33: Research, resolve and document the disposition of any abnormal undelivered orders transactions/balances. (repeat) | 2.b. |
| AC OIG 20-01 & 20-02 | Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements | 11/20/2019 | OIG SAR 21-01 OU Recommendation 125: 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) | 1.a. |

| Report No. | Report Title | Date Issued | Recommendation | Status Code |
|----------------|---|-------------|---|-------------|
| - | • | | OIG SAR 21-01 OU Recommendation 126: Rec. No. 35: | 2.b. |
| | | | 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 | |
| | Audit of the Corporation for National and | | | |
| | Community Service's Fiscal Year 2019 | | estimating accruals, such as period of performance, | |
| | Consolidated Financial Statements and | | type of contract, billing patterns, and others. | |
| AC OIG 20-01 & | National Service Trust Fund Financial | | (modified | |
| 20-02 | Statements | 11/20/2019 | repeat) | |
| | Audit of the Corporation for National and | , -, - | OIG SAR 21-01 OU Recommendation 127 (a): Rec. No. | 4.a. |
| | Community Service's Fiscal Year 2019 | | 36: Conduct validation assessment of amounts | -1.0. |
| | Consolidated Financial Statements and | | accrued for the incurred but not reported on a | |
| AC OIG 20-01 & | National Service Trust Fund Financial | | · | |
| 20-02 | Statements | 11/20/2010 | periodic basis. As part of the validation, CNCS should | |
| 20-02 | | 11/20/2019 | consider the following: | |
| | Audit of the Corporation for National and | | OIG SAR 21-01 OU Recommendation 127 (b): Rec. | 4.a. |
| | Community Service's Fiscal Year 2019 | | No. 36(a): Subsequent activities against the | |
| | Consolidated Financial Statements and | | amount estimated to determine the level of | |
| AC OIG 20-01 & | National Service Trust Fund Financial | | nrecision in the estimation: | |
| 20-02 | Statements | 11/20/2019 | precision in the estimation, | |
| | Audit of the Corporation for National and | | OIG SAR 21-01 OU Recommendation 127 (c): Rec. No. | 4.a. |
| | Community Service's Fiscal Year 2019 | | 36(b): Trend the validation results and adjust the | |
| | Consolidated Financial Statements and | | incurred but not reported estimation process to | |
| AC OIG 20-01 & | National Service Trust Fund Financial | | address any recurring significant fluctuations; and | |
| 20-02 | Statements | 11/20/2019 | | |
| | Audit of the Corporation for National and | | 010 010 01 01 01 01 01 01 01 01 01 01 01 | 4.a. |
| | Community Service's Fiscal Year 2019 | | OIG SAR 21-01 OU Recommendation 127 (d): Rec. No. | |
| | Consolidated Financial Statements and | | 36(c): Update the incurred but not reported | |
| AC OIG 20-01 & | National Service Trust Fund Financial | | estimation process as necessary to reflect changes in | |
| 20-02 | Statements | 11/20/2019 | payment patterns. (repeat) | |
| | | , -, - | OIG SAR 21-01 OU Recommendation 128: Rec. No. 37: | 2.b. |
| | | | Evaluate the materiality thresholds used in the accrual | |
| | | | estimation to ensure it is appropriate to | |
| | | | prevent misstatements. The materiality threshold | |
| | | | 1 | |
| | Audit of the Corporation for National and | | used should be appropriate that, in the aggregate, identified misstatements would not | |
| | Community Service's Fiscal Year 2019 | | | |
| | Consolidated Financial Statements and | | rise to a level that will significantly impact | |
| AC OIG 20-01 & | National Service Trust Fund Financial | | management's assertions on the financial statements. | |
| 20-02 | Statements | 11/20/2019 | (new) | |
| | Audit of the Corporation for National and | | OIG SAR 21-01 OU Recommendation 129: Rec. No. 38: | 1.f. |
| | Community Service's Fiscal Year 2019 | | Implement controls to ensure that transactions | |
| | Consolidated Financial Statements and | | interfaced from eGrants are reflected in Momentum | |
| AC OIG 20-01 & | National Service Trust Fund Financial | | for the correct amounts, accounts, and number of | |
| 20-02 | Statements | 11/20/2019 | transactions. (new) | |
| - | Audit of the Corporation for National and | , = 1, 2013 | | 2.b. |
| | Community Service's Fiscal Year 2019 | | OIG SAR 21-01 OU Recommendation 130: Rec. No. 39: | 2.0. |
| | Consolidated Financial Statements and | | Analyze contractor-developed software costs that | |
| AC OIC 20 04 9 | | | were expensed but not capitalized in accordance with | |
| AC OIG 20-01 & | National Service Trust Fund Financial | 11/20/2022 | accounting standards. (repeat) | |
| 20-02 | Statements | 11/20/2019 | 5 (| |
| | Audit of the Corporation for National and | | | 2.a. |
| | Community Service's Fiscal Year 2019 | ĺ | OIG SAR 21-01 OU Recommendation 131: Rec. No. 40: | |
| | Collinatility Service's Fiscal feat 2019 | | | |
| | Consolidated Financial Statements and | | Update CNCS policy to recognize and record | |
| AC OIG 20-01 & | 1 | | | |

| Report No. | Report Title | Date Issued | Recommendation | Status Code |
|--|--|--|---|--------------|
| | | | OIG SAR 21-01 OU Recommendation 132: Rec. No. 41: | 1.f. |
| | | | Update CNCS policy to include requirements for | |
| | | | compliance with accounting standards; track direct | |
| | Audit of the Corporation for National and | | labor and other indirect costs, including hours, | |
| | Community Service's Fiscal Year 2019 | | worked and payroll costs dedicated to existing and | |
| | Consolidated Financial Statements and | | new software-in-development projects; track and | |
| AC OIG 20-01 & | National Service Trust Fund Financial | | amortize tenant improvement costs in accordance | |
| 20-02 | Statements | 11/20/2019 | with the lease agreement. (new) | |
| | Audit of the Corporation for National and | | OIG SAR 21-01 OU Recommendation 133: Rec. No. | 1.i. |
| | Community Service's Fiscal Year 2019 | | 42: Review the GMM contract status to ensure | |
| | Consolidated Financial Statements and | | proper and timely deobligation of any remaining | |
| AC OIG 20-01 & | National Service Trust Fund Financial | | unliquidated obligations that are no longer needed. | |
| 20-02 | Statements | 11/20/2019 | | |
| | | | OIG SAR 21-01 OU Recommendation 134: Rec. No. | 1.a. |
| | | | 43: Consult with the future shared service | 1.0. |
| | | | provider and other stakeholders to determine the | |
| | Audit of the Corporation for National and | | feasibility of procuring and using project | |
| | Community Service's Fiscal Year 2019 | | management software to track project costs from the | |
| | Consolidated Financial Statements and | | 1 - | |
| AC OIC 20 01 8 | | | inception to completion. The results of the analysis | |
| AC OIG 20-01 & National Service Trust Fund Financial | 11/20/2010 | should be documented and made readily available. | | |
| 20-02 | Statements | 11/20/2019 | , | |
| | Audit of the Composition for Notice 1 | | OIG SAR 21-01 OU Recommendation 135: Rec. No. | 2.b. |
| | Audit of the Corporation for National and | | 44: Establish and implement periodic training on | |
| | Community Service's Fiscal Year 2019 | | capitalization accounting standard, and CNCS | |
| | Consolidated Financial Statements and | | Capitalization Policy for accounting, program, Office of | |
| C OIG 20-01 & | National Service Trust Fund Financial | | Facility Support Services, and information technology | |
| .0-02 | Statements | 11/20/2019 | staff. (new) | |
| | | | OIG SAR 21-01 OU Recommendation 136: Rec. No. | 2.b. |
| | | | 45: Develop and perform a periodic analysis of | |
| | Audit of the Corporation for National and | | expenses incurred, e.g., software-in-development | |
| | Community Service's Fiscal Year 2019 | | costs and repairs and maintenance, to | |
| | Consolidated Financial Statements and | | determine if they meet the capitalization | |
| AC OIG 20-01 & | National Service Trust Fund Financial | | requirements and conduct any follow up to ensure | |
| 20-02 | Statements | 11/20/2019 | costs are properly capitalized. (new) | |
| .0 02 | Statements | 11/20/2013 | OIG SAR 21-01 OU Recommendation 137: Rec. No. | 1.f. |
| | | | 46: Determine the root cause behind the | 1 |
| | | | differences noted in the Undelivered Orders balance | |
| | | | | |
| | | | between Momentum and the Undelivered Orders | |
| | | | balance derived from the net of grant award amount | |
| | Audit of the Corporation for National and | | from the Notice of Grant Award and the grant | |
| | Community Service's Fiscal Year 2019 | | expenditures from the Payment Management | |
| | Consolidated Financial Statements and | | System, and take the appropriate steps in resolving | |
| AC OIG 20-01 & | National Service Trust Fund Financial | | the reason behind the variances that are occurring. | |
| 10-02 | Statements | 11/20/2019 | (new) | |
| .0-02 | Statements | 11/20/2019 | | 1. |
| | Audit of the Corneration for National and | | OIG SAR 21-01 OU Recommendation 138: Rec. No. 47: | 1.f. |
| Audit of the Corporation for National | | | Determine the root causes and resolve discrepancies | |
| | · | | · | |
| | Community Service's Fiscal Year 2019 | | in the grant award amounts recorded in the NGA in | |
| | Community Service's Fiscal Year 2019 Consolidated Financial Statements and | | in the grant award amounts recorded in the NGA in eGrants and in Momentum to prevent such | |
| | Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial | | in the grant award amounts recorded in the NGA in eGrants and in Momentum to prevent such differences from occurring in the future. (repeat) | |
| | Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements | 11/20/2019 | in the grant award amounts recorded in the NGA in eGrants and in Momentum to prevent such differences from occurring in the future. (repeat) | |
| | Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements Audit of the Corporation for National and | 11/20/2019 | in the grant award amounts recorded in the NGA in eGrants and in Momentum to prevent such differences from occurring in the future. (repeat) | 1.f. |
| | Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements Audit of the Corporation for National and Community Service's Fiscal Year 2019 | 11/20/2019 | in the grant award amounts recorded in the NGA in eGrants and in Momentum to prevent such differences from occurring in the future. (repeat) OIG SAR 21-01 OU Recommendation 139: Rec. No. | 1.f. |
| | Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements Audit of the Corporation for National and | 11/20/2019 | in the grant award amounts recorded in the NGA in eGrants and in Momentum to prevent such differences from occurring in the future. (repeat) OIG SAR 21-01 OU Recommendation 139: Rec. No. 48: Determine the root causes and resolve | 1.f. |
| 0-02 | Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements Audit of the Corporation for National and Community Service's Fiscal Year 2019 | 11/20/2019 | in the grant award amounts recorded in the NGA in eGrants and in Momentum to prevent such differences from occurring in the future. (repeat) OIG SAR 21-01 OU Recommendation 139: Rec. No. 48: Determine the root causes and resolve expenditure differences between the Payment | 1.f. |
| 0-02 ac OIG 20-01 & | Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and | 11/20/2019 | in the grant award amounts recorded in the NGA in eGrants and in Momentum to prevent such differences from occurring in the future. (repeat) OIG SAR 21-01 OU Recommendation 139: Rec. No. 48: Determine the root causes and resolve | 1.f. |
| 0-02 AC OIG 20-01 & | Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial | | in the grant award amounts recorded in the NGA in eGrants and in Momentum to prevent such differences from occurring in the future. (repeat) OIG SAR 21-01 OU Recommendation 139: Rec. No. 48: Determine the root causes and resolve expenditure differences between the Payment | 1.f. 4.a. |
| 0-02 ac OIG 20-01 & | Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements | | in the grant award amounts recorded in the NGA in eGrants and in Momentum to prevent such differences from occurring in the future. (repeat) OIG SAR 21-01 OU Recommendation 139: Rec. No. 48: Determine the root causes and resolve expenditure differences between the Payment Management System and Momentum. (repeat) | |
| 0-02 AC OIG 20-01 & | Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements Audit of the Corporation for National and | | in the grant award amounts recorded in the NGA in eGrants and in Momentum to prevent such differences from occurring in the future. (repeat) OIG SAR 21-01 OU Recommendation 139: Rec. No. 48: Determine the root causes and resolve expenditure differences between the Payment Management System and Momentum. (repeat) OIG SAR 21-01 OU Recommendation 140 (a): Rec. | |
| AC OIG 20-01 & 20-02 AC OIG 20-01 & 20-02 | Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements Audit of the Corporation for National and Community Service's Fiscal Year 2019 | | in the grant award amounts recorded in the NGA in eGrants and in Momentum to prevent such differences from occurring in the future. (repeat) OIG SAR 21-01 OU Recommendation 139: Rec. No. 48: Determine the root causes and resolve expenditure differences between the Payment Management System and Momentum. (repeat) | |

| Report No. | Report Title | Date Issued | Recommendation | Status Code |
|----------------|--|-------------|---|-------------|
| • | Audit of the Corporation for National and | | OIG SAR 21-01 OU Recommendation 140 (b): Rec. No. | 4.a. |
| | Community Service's Fiscal Year 2019 | | 49(a): All financial, performance and other | |
| | Consolidated Financial Statements and | | required reports are submitted no later than 90 | |
| AC OIG 20-01 & | National Service Trust Fund Financial | | calendar days after the end date of the period of | |
| 20-02 | Statements | 11/20/2019 | performance. | |
| | Audit of the Corporation for National and | | OIG SAR 21-01 OU Recommendation 140 (c): Rec. No. | 4.a. |
| | Community Service's Fiscal Year 2019 | | 49(b): Document justifications for all required | |
| | Consolidated Financial Statements and | | reports submission extensions granted to the | |
| AC OIG 20-01 & | National Service Trust Fund Financial | | grantos (ronast) | |
| 20-02 | Statements | 11/20/2019 | Bruntee. (repeat) | |
| | Audit of the Corporation for National and | | OIG SAR 21-01 OU Recommendation 141: Rec. No. | 1.a. |
| | Community Service's Fiscal Year 2019 | | 50: Update the CNCS transaction code posting | |
| | Consolidated Financial Statements and | | logic for recording grant expenditures to comply with | |
| AC OIG 20-01 & | National Service Trust Fund Financial | | the United States Standard General Ledger guidance. | |
| 20-02 | Statements | 11/20/2019 | (repeat) | |
| | | , -, - | OIG SAR 21-01 OU Recommendation 142: Rec. No. 51: | 4.a. |
| | | | Establish a requirement for Grant Officer/Portfolio | |
| | Audit of the Corporation for National and | | Managers to provided documented certification that | |
| | Community Service's Fiscal Year 2019 | | all required grantee information has been received, | |
| | Consolidated Financial Statements and | | accepted, and documented before the grant is | |
| AC OIG 20-01 & | National Service Trust Fund Financial | | closed out. (repeat) | |
| 20-02 | Statements | 11/20/2019 | ` ' ' | |
| | Audit of the Corporation for National and | 11,20,2013 | | 1.a. |
| | Community Service's Fiscal Year 2019 | | OIG SAR 21-01 OU Recommendation 143: Rec. No. | 1.0. |
| | Consolidated Financial Statements and | | 52: Revise its OMB Circular No. A-123 internal | |
| AC OIG 20-01 & | National Service Trust Fund Financial | | control program testing to include a review of | |
| 20-02 | Statements | 11/20/2019 | contract modifications. (new) | |
| 20 02 | Statements | 11/20/2013 | OIG SAR 21-01 OU Recommendation 144: Rec. No. 53: | 4.a. |
| | | | Establish a control requiring the Grant | |
| | Audit of the Corporation for National and | | Officer/Portfolio Manager to provide documented | |
| | Community Service's Fiscal Year 2019 | | certification, upon grant closeout, verifying the total | |
| | Consolidated Financial Statements and | | award amount to total award expenses for the | |
| AC OIG 20-01 & | National Service Trust Fund Financial | | dochligated recovery amount (repeat) | |
| 20-02 | Statements | 11/20/2019 | | |
| | Audit of the Corporation for National and | | OIG SAR 21-01 OU Recommendation 145: Rec. No. | 1.a. |
| | Community Service's Fiscal Year 2019 | | 54: Determine the cause for the travel cost | |
| | Consolidated Financial Statements and | | recovery difference to ascertain what corrective | |
| AC OIG 20-01 & | National Service Trust Fund Financial | | action is needed and to prevent issues from | |
| 20-02 | Statements | 11/20/2019 | recurring. (new) | |
| | | | OIG SAR 21-01 OU Recommendation 146: Rec. No. | 1.f. |
| | Audit of the Corporation for National and | | 55: Inform all Grant Officers/Portfolio Managers to | |
| | Community Service's Fiscal Year 2019 | | ensure that a reduction in funding to the award of a | |
| | Consolidated Financial Statements and | | grant should be documented in eGrants which would | |
| AC OIG 20-01 & | National Service Trust Fund Financial | | result in modified Notice of Grant Awards. (new) | |
| 20-02 | Statements | 11/20/2019 | | |
| | Audit of the Corporation for National and | | OIG SAR 21-01 OU Recommendation 147: Rec. No. 56: | 1.b. |
| | Community Service's Fiscal Year 2019 | | Reconcile the amounts reported in Other Liabilities to | |
| | Consolidated Financial Statements and | | supporting documents to verify that Other Liabilities | |
| AC OIG 20-01 & | National Service Trust Fund Financial | | are supported by valid transactions and properly | |
| 20-02 | Statements | 11/20/2019 | classified. (repeat) | |
| - = | | ,, | OIG SAR 21-01 OU Recommendation 148: Rec. No. 57: | 4.a. |
| | | | Strengthen financial reporting internal controls and | |
| | | | ensure that financial statements accounting line | |
| | | | items are reviewed and reconciled to supporting | |
| | Audit of the Corporation for National and | | documents prior to recording. The internal control | |
| | | 1 | abcaments prior to recording. The internal control | |
| | Community Service's Fiscal Year 2019 | | activities should ensure proper posting of Mamber | |
| | Community Service's Fiscal Year 2019 Consolidated Financial Statements and | | activities should ensure proper posting of Member | |
| AC OIG 20-01 & | • | | activities should ensure proper posting of Member Payroll related liabilities on the Balance Sheet. (modified repeat) | |

| Report No. | Report Title | Date Issued | Recommendation | Status Code |
|-----------------------|--|-------------|--|-------------|
| | | | OIG SAR 21-01 OU Recommendation 149: Rec. No. | 6 |
| | | | 58: Develop a multi-year strategy to better | |
| | Audit of the Corporation for National and | | strategically prioritize and allocate resources to | |
| | Community Service's Fiscal Year 2019 | | address the new and continuing weaknesses | |
| | Consolidated Financial Statements and | | identified and work towards automation, | |
| C OIG 20-01 & | National Service Trust Fund Financial | | continuous monitoring and consistent application | |
| 20-02 | Statements | 11/20/2019 | of controls. (repeat) | |
| | Audit of the Corporation for National and | | OIG SAR 21-01 OU Recommendation 150: Rec. No. | 2.b. |
| | Community Service's Fiscal Year 2019 | | 59: Enforce the agency-wide information security | |
| | Consolidated Financial Statements and | | program across the enterprise and improve | |
| AC OIG 20-01 & | National Service Trust Fund Financial | | performance monitoring to ensure controls are | |
| 20-02 | Statements | 11/20/2019 | operating as intended at all facilities. (repeat) | |
| | | | OIG SAR 21-01 OU Recommendation 151: Rec. No. | 2.b. |
| | Audit of the Corporation for National and | | 60: Strengthen and refine the process for | |
| | Community Service's Fiscal Year 2019 | | communicating CNCS facility-specific control | |
| | Consolidated Financial Statements and | | deficiencies to CNCS facility personnel, and coordinate | |
| AC OIG 20-01 & | National Service Trust Fund Financial | | • • | |
| 20-02 | Statements | 11/20/2019 | remediation of the control deficiencies. (repeat) | |
| | | | OIG SAR 21-01 OU Recommendation 152: Rec. No. 61: | 2.b. |
| | | | Strengthen and refine the process for holding system | |
| | Audit of the Corporation for National and | | owners and information system security officers | |
| | Community Service's Fiscal Year 2019 | | accountable for remediation of control deficiencies | |
| | Consolidated Financial Statements and | | and ensuring that the appropriate security posture is | |
| C OIG 20-01 & | National Service Trust Fund Financial | | maintained for CNCS information systems. (repeat) | |
| 0-02 | Statements | 11/20/2019 | | |
| | Audit of the Corporation for National and | | OIG SAR 21-01 OU Recommendation 153: Rec. No. | 2.b. |
| | Community Service's Fiscal Year 2019 | | 62: Strengthen and refine the process for holding | |
| | Consolidated Financial Statements and | | contractors accountable for remediation of | |
| C OIG 20-01 & | National Service Trust Fund Financial | | control deficiencies in CNCS information systems. | |
| 0-02 | Statements | 11/20/2019 | (repeat) | |
| | Audit of the Corporation for National and | | | 4.b. |
| | Community Service's Fiscal Year 2019 | | OIG SAR 21-01 OU Recommendation 154: Rec. No. 63: | |
| | Consolidated Financial Statements and | | Implement all detailed recommendations in the FY | |
| AC OIG 20-01 & | National Service Trust Fund Financial | | 2019 FISMA Evaluation report. (repeat) | |
| 10-02 | Statements | 11/20/2019 | | |
| | Audit of the Corporation for National and | | | 1.a. |
| | Community Service's Fiscal Year 2019 | | OIG SAR 21-01 OU Recommendation 155: Rec. No. | |
| | Consolidated Financial Statements and | | 64: Reconcile the Accounts Receivable subsidiary | |
| C OIG 20-01 & | National Service Trust Fund Financial | | ledger to the general ledger monthly. (repeat) | |
| 0-02 | Statements | 11/20/2019 | • | |
| | Audit of the Corporation for National and | | OIG SAR 21-01 OU Recommendation 156 (a): Rec. No. | 1.f. |
| | Community Service's Fiscal Year 2019 | | 65: Reevaluate the policies and procedures for | |
| 0.010.30.01.0 | Consolidated Financial Statements and | | calculating the allowance for doubtful accounts. | |
| C OIG 20-01 & | National Service Trust Fund Financial | 11/20/2022 | Related policies and procedures should include: | |
| 0-02 | Statements Audit of the Corporation for National and | 11/20/2019 | | |
| | Audit of the Corporation for National and | | 010 540 34 04 0110 | 1.f. |
| | Community Service's Fiscal Year 2019 | | OIG SAR 21-01 OU Recommendation 156 (b): Rec. No. | |
| C OIC 20 01 9 | Consolidated Financial Statements and | | 65(a): CFO Office's staff's periodic review of the | |
| C OIG 20-01 & 0-02 | National Service Trust Fund Financial Statements | 11/20/2019 | accounts receivable aging report, (repeat) | |
| 0 02 | Audit of the Corporation for National and | 11/20/2019 | OIG SAR 21-01 OU Recommendation 156 (c): Rec. No. | 1.f. |
| | Community Service's Fiscal Year 2019 | | 65(b): Assessment of the collectability of outstanding | 1.1. |
| | Consolidated Financial Statements and | | , , | |
| | | Ì | balances based on the age of the debt, collections attempted and received thus far and other | |
| C OIG 20 01 9 | | | | |
| | National Service Trust Fund Financial | 11/20/2010 | · · · · · · · · · · · · · · · · · · · | |
| | National Service Trust Fund Financial Statements | 11/20/2019 | information about the debtor (repeat) | 4.5 |
| | National Service Trust Fund Financial Statements Audit of the Corporation for National and | 11/20/2019 | · · · · · · · · · · · · · · · · · · · | 1.f. |
| | National Service Trust Fund Financial Statements Audit of the Corporation for National and Community Service's Fiscal Year 2019 | 11/20/2019 | · · · · · · · · · · · · · · · · · · · | 1.f. |
| C OIG 20-01 & 0-02 | National Service Trust Fund Financial Statements Audit of the Corporation for National and | 11/20/2019 | information about the debtor (repeat) | 1.f. |

| Report No. | Report Title | Date Issued | Recommendation | Status Code |
|-------------------------|---|-------------|--|-------------|
| AC OIG 20-01 & 20-02 | Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements | 11/20/2019 | OIG SAR 21-01 OU Recommendation 157: Rec. No. 66: Revise the Allowance for Doubtful Accounts methodology to be consistent with the Debt Management Policy. (repeat) | 1.f. |
| AC OIG 20-01 & 20-02 | Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements | 11/20/2019 | OIG SAR 21-01 OU Recommendation 158: 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) | 2.b. |
| AC OIG 20-01 & 20-02 | Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements | 11/20/2019 | OIG SAR 21-01 OU Recommendation 159: 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) | 2.b. |
| AC OIG 20-01 & 20-02 | Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements | 11/20/2019 | OIG SAR 21-01 OU Recommendation 160: 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) | 2.b. |
| AC OIG 20-01 & 20-02 | Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements | 11/20/2019 | OIG SAR 21-01 OU Recommendation 161: 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) | 6 |
| AC OIG 20-01 & 20-02 | Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements | 11/20/2019 | OIG SAR 21-01 OU Recommendation 162: 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) | 6 |
| AC OIG 20-01 & 20-02 | Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements | 11/20/2019 | OIG SAR 21-01 OU Recommendation 163: 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) | 6 |
| AC OIG 20-01 & 20-02 | Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements | 11/20/2019 | OIG SAR 21-01 OU Recommendation 164: 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) | 6 |

| Report No. | Report Title | Date Issued | Recommendation | Status Code |
|-------------------------|---|-------------|--|-------------|
| | Audit of the Corporation for National and | | OIG SAR 21-01 OU Recommendation 165: Rec. No. 74: Update the Single Audit Resolution Policy to: Reflect the current monitoring process to track all audit | 6 |
| | Audit of the Corporation for National and Community Service's Fiscal Year 2019 | | findings related to CNCS-funded grants, and Address CNCS's responsibilities as the | |
| AC OIG 20-01 & | Consolidated Financial Statements and National Service Trust Fund Financial | | cognizant/oversight agency and how these responsibilities would be carried out. (new) | |
| 20-02 | Statements | 11/20/2019 | OIG SAR 21-01 OU Recommendation 166: Rec. No. 75: Develop and implement procedures to monitor the effectiveness of the single audit monitoring process in | 6 |
| AC OIG 20-01 & 20-02 | Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements | 11/20/2019 | 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) | |
| AC OIG 20-05 | Fiscal Year 19, Quarter 1 DATA Act Submission | 11/14/2019 | OIG SAR 21-01 OU Recommendation 167: Rec. No. 1: Complete and finalize its Data Quality Plan. (Repeat) | 2.b. |
| AC OIG 20-05 | Fiscal Year 19, Quarter 1 DATA Act Submission | 11/14/2019 | OIG SAR 21-01 OU Recommendation 168 (a): Rec. No. 2: Revise the CNCS DATA Act Business Process Guide to: | 2.b. |
| AC OIG 20-05 | Fiscal Year 19, Quarter 1 DATA Act Submission | 11/14/2019 | OIG SAR 21-01 OU Recommendation 168 (b): Rec. No. 2(a): Develop, implement, and maintain a CNCS Data Quality Plan (New); | 2.b. |
| AC OIG 20-05 | Fiscal Year 19, Quarter 1 DATA Act Submission | 11/14/2019 | OIG SAR 21-01 OU Recommendation 168 (c): 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); | 1.f. |
| | Fiscal Year 19, Quarter 1 DATA Act | | OIG SAR 21-01 OU Recommendation 168 (d): 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 | 1.a. |
| AC OIG 20-05 | Submission | 11/14/2019 | elements (Repeat); OIG SAR 21-01 OU Recommendation 168 (e): 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 | 1.a. |
| AC OIG 20-05 | Fiscal Year 19, Quarter 1 DATA Act Submission | 11/14/2019 | such corrective actions to completion. | |
| 2 2.2 20 00 | | , _ , _ , , | OIG SAR 21-01 OU Recommendation 168 (f): 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 | 4.a. |
| AC OIG 20-05 | Fiscal Year 19, Quarter 1 DATA Act Submission | 11/14/2019 | occur and not when they are administratively closed | |

| Report No. | Report Title | Date Issued | Recommendation | Status Code |
|--------------|---|---|--|--------------|
| | | | OIG SAR 21-01 OU Recommendation 168 (g): Rec. No. | 1.a. |
| | | | 2(f): Establish and implement internal controls | |
| | | | procedures to (New): | |
| | | | Verify quarterly that the SQL is compiling the | |
| | | | data correctly for the dat submission, and | |
| | | | Establish change controls over the SQL to | |
| | | | ensure that only necessary an | |
| | Fiscal Year 19, Quarter 1 DATA Act | | authorized changes are made to the SQL. | |
| AC OIG 20-05 | Submission | 11/14/2019 | dutionized changes are made to the SQL. | |
| | | | OIG SAR 21-01 OU Recommendation 169: Rec. No. | 1.a. |
| | | | 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 | |
| | Final Voca 10, Overton 1 DATA Ant | | at the transactional level | |
| AC OIG 20-05 | Fiscal Year 19, Quarter 1 DATA Act Submission | 11/14/2019 | (Repeat). | |
| AC 010 20-03 | 300111331011 | 11/14/2013 | OIG SAR 21-01 OU Recommendation 170: Rec. No. 4: | 1.a. |
| | | | Establish a written process that includes validating | ı.a. |
| | | | the required Program Activity Name and Program | |
| | | | | |
| | | | Activity Code data fields reported in File B against the | |
| | Final Voca 10, Overton 1 DATA Ant | | source system prior to its submission to the DATA | |
| | Fiscal Year 19, Quarter 1 DATA Act | 44/44/2040 | broker | |
| AC OIG 20-05 | Submission | 11/14/2019 | (Modified Repeat). | |
| | | | OIG SAR 21-01 OU Recommendation 171: Rec. No. 5: | 6 |
| | | 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 | |
| | Fiscal Year 19, Quarter 1 DATA Act | | instructions and take corrective action as needed | |
| AC OIG 20-05 | Submission | 11/14/2019 | (New). | |
| | | | OIG SAR 21-01 OU Recommendation 172: Rec. No. 6: | 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 | |
| | Fiscal Year 19, Quarter 1 DATA Act | | also ensure that the Total Funding | |
| AC OIG 20-05 | Submission | 11/14/2019 | Amount is correct (New). | |
| | | , , | OIG SAR 21-01 OU Recommendation 173 (a): Rec. No. | 1.a. |
| | Fiscal Year 19, Quarter 1 DATA Act | | 7: Coordinate with the point of contact for the new | |
| AC OIG 20-05 | Submission | 11/14/2019 | shared services provider to (New): | |
| | | , , , , , | OIG SAR 21-01 OU Recommendation 173 (b): Rec. No. | 1.a. |
| | | | 7(a): Ensure that the required 57 data elements, | =- - |
| | | | where applicable, are mapped and the source of | |
| | Fiscal Year 19, Quarter 1 DATA Act | | the data elements are identified within the | |
| AC OIG 20-05 | Submission | 11/1//2010 | source systems, and | |
| AC OIG 20-03 | 545111331011 | 11/14/2013 | | 1.0 |
| | | | OIG SAR 21-01 OU Recommendation 173 (c): Rec. No. | 1.a. |
| | Fiscal Voor 10, Quarter 1 DATA Act | | 7(b): Establish controls over the compilation of | |
| AC OIG 20-05 | Fiscal Year 19, Quarter 1 DATA Act | 11/14/2010 | the data files to prevent any unauthorized changes. | |
| AC UIG 20-05 | Submission | 11/14/2019 | | |
| | | | OIG SAR 21-01 OU Recommendation 174: Rec. No. 1: | 7 |
| | Audit of Connection for the | | Calculate and recover the questioned Federal costs, | |
| | Audit of Corporation for National and | | match costs, and related administrative costs. Also, | |
| ACOIC 33 55 | Community Service AmeriCorps Grant | 44 45 455 | determine the impact on Federal costs due to | |
| AC OIG 20-06 | Awarded to St. Bernard Project | 11/15/2019 | questioned match costs. | |

| Report No. | Report Title | Date Issued | Recommendation | Status Code |
|--------------|---|-------------|---|-------------|
| | | | OIG SAR 21-01 OU Recommendation 175 (a): Rec. No. | 8.b. |
| | | | 1: Ensure that OIT monitors and promptly installs | |
| | Fiscal Year 2019 Federal Information | | patches and antivirus updates across the enterprise | |
| | Security Modernization Act Evaluation of | | when they are available from the vendor. | |
| | The Corporation for National and | | Enhancements should include: | |
| AC OIG 20-03 | Community Service | 1/24/2020 | Pending Since 2017 | 0.1- |
| | 5: 1V 2010 5 1 11 5 1: | | | 8.b. |
| | Fiscal Year 2019 Federal Information Security Modernization Act Evaluation of | | OIG SAR 21-01 OU Recommendation 175 (b): Rec. No. | |
| | | | 1 (a):Implement a process to track patching of network devices and servers by the defined risk-based | |
| AC OIG 20-03 | The Corporation for National and Community Service | 1/24/2020 | patch timelines in CNCS policy. | |
| AC 010 20-03 | Community Service | 1/24/2020 | OIG SAR 21-01 OU Recommendation 175 (c): Rec. No. | 8.b. |
| | Fiscal Year 2019 Federal Information | | 1 (b): Replacement of information system | 0.0. |
| | Security Modernization Act Evaluation of | | components when support for the components is no | |
| | The Corporation for National and | | longer available from the developer, vendor or | |
| AC OIG 20-03 | Community Service | 1/24/2020 | manufacturer. | |
| | | | | 6 |
| | | | OIG SAR 21-01 OU Recommendation 175 (d): Rec. No. | |
| | Fiscal Year 2019 Federal Information | | 1 (c): Monitor and record actions taken by the | |
| | Security Modernization Act Evaluation of | | contractor to ensure vulnerability remediation for | |
| | The Corporation for National and | | network devices and servers is addressed or the | |
| AC OIG 20-03 | Community Service | 1/24/2020 | exposure to unpatchable vulnerabilities is minimized. | |
| | Fiscal Year 2019 Federal Information | | | 6 |
| | Security Modernization Act Evaluation of | | OIG SAR 21-01 OU Recommendation 175 (e): Rec. No. | |
| | The Corporation for National and | | 1 (d): Enhance the inventory process to ensure all | |
| AC OIG 20-03 | Community Service | 1/24/2020 | devices are properly identified and monitored. | |
| | | | OIG SAR 21-01 OU Recommendation 176: Rec. No. 2: | 6 |
| | | | Ensure that OIT evaluates if the internet connections | |
| | | | at the National Civilian Community Corps Campuses | |
| | | | and Regional Offices are sufficient to allow patches to | |
| | Fiscal Year 2019 Federal Information | | be deployed to all devices within the defined risk- based patch timeline in CNCS policy. If the internet | |
| | Security Modernization Act Evaluation of | | connections are determined to be inadequate, | |
| | The Corporation for National and | | develop and implement a plan to enhance the current | |
| AC OIG 20-03 | Community Service | 1/24/2020 | internet connections. | |
| | | , , | OIG SAR 21-01 OU Recommendation 177: Rec. No. 4: | 6 |
| | Fiscal Year 2019 Federal Information | | Develop and implement a written process to ensure | |
| | Security Modernization Act Evaluation of | | manual updates to the CMDB inventory and | |
| | The Corporation for National and | | FasseTrack system are made simultaneously when the | |
| AC OIG 20-03 | Community Service | 1/24/2020 | inventory is updated. | |
| | Fiscal Year 2019 Federal Information | | OIG SAR 21-01 OU Recommendation 178: Rec. No. 5: | 3 |
| | Security Modernization Act Evaluation of | | Develop and implement a written process to ensure | |
| | The Corporation for National and | | RemedyForce tickets are completed at the time the | |
| AC OIG 20-03 | Community Service | 1/24/2020 | inventory is updated. | |
| | Fiscal Year 2019 Federal Information | | OIG SAR 21-01 OU Recommendation 179: Rec. No. 6: | 6 |
| | Security Modernization Act Evaluation of | | Develop and implement a written process to perform | |
| AC OIG 20-03 | The Corporation for National and Community Service | 1/24/2020 | periodic reconciliations between CMDB and the FasseTrack system. | |
| AC OIG 20-03 | Fiscal Year 2019 Federal Information | 1/24/2020 | OIG SAR 21-01 OU Recommendation 180: Rec. No. 7: | 6 |
| | Security Modernization Act Evaluation of | | Perform and document analysis to determine the | Ū |
| | The Corporation for National and | | feasibility of completely automating the inventory | |
| AC OIG 20-03 | Community Service | 1/24/2020 | management process. | |
| | , | , ,==== | OIG SAR 21-01 OU Recommendation 181: Rec. No. 8: | 6 |
| | Fiscal Year 2019 Federal Information | | Continue the current effort to complete a | - |
| | Security Modernization Act Evaluation of | | comprehensive risk register at the mission and | |
| | The Corporation for National and | | business process level. | |
| AC OIG 20-03 | Community Service | 1/24/2020 | Pending since 2018 | |

| Report No. | Report Title | Date Issued | Recommendation | Status Code |
|---------------|---|-------------|---|--------------|
| | | | | 8.b. |
| | | | | |
| | | | OIG SAR 21-01 OU Recommendation 182: 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 | |
| | Fiscal Year 2019 Federal Information | | Board, which addresses the corrective actions | |
| | Security Modernization Act Evaluation of | | necessary to show steady, measurable improvement | |
| | The Corporation for National and | . / / | towards an effective information security program. | |
| AC OIG 20-03 | Community Service | 1/24/2020 | Pending since 2018 | |
| | | | OIG SAR 21-01 OU Recommendation 183: Rec. No. 10: Establish and document standard baseline | 6 |
| | | | 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. | |
| | Fiscal Year 2019 Federal Information | | This includes documenting approved deviations from | |
| | Security Modernization Act Evaluation of | | the configuration baselines with business | |
| | The Corporation for National and | | justifications. | |
| AC OIG 20-03 | Community Service | 1/24/2020 | Pending since 2018 | |
| | | | OIG SAR 21-01 OU Recommendation 184: Rec. No. 11: | 6 |
| | Figure 1 Vacua 2010 Fordered Information | | Implement Personal Identification Verification | |
| | Fiscal Year 2019 Federal Information Security Modernization Act Evaluation of | | multifactor authentication for local and network access for privileged users to all workstations and | |
| | The Corporation for National and | | servers. | |
| AC OIG 20-03 | Community Service | 1/24/2020 | Pending since 2018 | |
| 710 010 20 03 | Community Service | 1/2 1/2020 | OIG SAR 21-01 OU Recommendation 185: Rec. No. 12: | 6 |
| | | | Complete the implementation of Personal | · · |
| | | | Identification Verification multifactor authentication | |
| | | | for network access for all non-privileged users by | |
| | Fiscal Year 2019 Federal Information | | upgrading all users to Microsoft Windows 10 | |
| | Security Modernization Act Evaluation of | | workstations and enforcing logon with a Personal | |
| | The Corporation for National and | | Identification Verification card. | |
| AC OIG 20-03 | Community Service | 1/24/2020 | Pending since 2018 | |
| | | | OIG SAR 21-01 OU Recommendation 186: Rec. No. 13: | 8.b. |
| | | | Develop and implement a written process for the | |
| | | | Director of Infrastructure to monitor the employee | |
| | | | separation process to ensure CNCS policy is followed for disabling system accounts within one working day | |
| | | | following separated employees' termination and | |
| | Fiscal Year 2019 Federal Information | | disabled network accounts of separated individuals | |
| | Security Modernization Act Evaluation of | | are removed from the Active Directory My | |
| | The Corporation for National and | | AmeriCorps Staff Portal Organizational Unit. | |
| AC OIG 20-03 | Community Service | 1/24/2020 | | |
| _ | | | OIG SAR 21-01 OU Recommendation 187: Rec. No. 14: | 8.b. |
| | | | Enhance information systems to automatically disable | |
| | Fiscal Year 2019 Federal Information | | user accounts after 30 days of inactivity in accordance | |
| | Security Modernization Act Evaluation of The Corporation for National and | | with CNCS policy. This includes monitoring automated | |
| AC OIG 20-03 | Community Service | 1/24/2020 | scripts to validate accounts are disabled properly. | |
| AC 010 20-03 | Community Service | 1/24/2020 | OIG SAR 21-01 OU Recommendation 188: Rec. No. 16: | 8.b. |
| | Fiscal Year 2019 Federal Information | | Develop and Implement a written process that | 0. D. |
| | Security Modernization Act Evaluation of | | ensures all CNCS information system passwords are | |
| | The Corporation for National and | | changed at the frequency specified in applicable CNCS | |
| AC OIG 20-03 | Community Service | 1/24/2020 | policy or the System Security Plan. | |
| | Fiscal Year 2019 Federal Information | | OIG SAR 21-01 OU Recommendation 189: Rec. No. 18: | 3 |
| | Security Modernization Act Evaluation of | | Complete background investigations in accordance | |
| | The Corporation for National and | | with the developed schedule based on prioritization | |
| AC OIG 20-03 | Community Service | 1/24/2020 | of higher-level risk. | |

| Report No. | Report Title | Date Issued | Recommendation | Status Code |
|--------------|---|-------------|---|-------------|
| | | | OlG SAR 21-01 OU Recommendation 190: Rec. No. 19: Develop and implement a written process to ensure that Contracting Officer's Representatives are aware of their roles and responsibilities related to contractor background investigations. The process should | 6 |
| AC OIG 20-03 | Fiscal Year 2019 Federal Information Security Modernization Act Evaluation of The Corporation for National and Community Service | 1/24/2020 | require Contracting Officer's Representatives regularly provide the Office of Human Capital a list of names of contractors, who require background investigations, and their associated companies. | |
| AC OIG 20-03 | Fiscal Year 2019 Federal Information Security Modernization Act Evaluation of The Corporation for National and Community Service | 1/24/2020 | OIG SAR 21-01 OU Recommendation 191: Rec. No. 20: Develop and implement a written process to ensure the Office of Human Capital completes background investigations for all contractors. | 3 |
| AC OIG 20-03 | Fiscal Year 2019 Federal Information Security Modernization Act Evaluation of The Corporation for National and Community Service | 1/24/2020 | OIG SAR 21-01 OU Recommendation 192: Rec. No. 21: Assess the NCCC campus member credentialing process and mechanism to ensure compliance with | 8.b. |
| AC OIG 20-03 | Fiscal Year 2019 Federal Information Security Modernization Act Evaluation of The Corporation for National and Community Service | | OIG SAR 21-01 OU Recommendation 193: Rec. No. 22: Document and implement a policy to minimize personally identifiable information on the physical access and identification badges utilized for NCCC Pacific Region Campus members. | 8.b. |
| AC OIG 20-03 | Fiscal Year 2019 Federal Information Security Modernization Act Evaluation of The Corporation for National and Community Service | 1/24/2020 | OIG SAR 21-01 OU Recommendation 194: Rec. No. 23: Physically or mechanically disable the networking capability of the laptop used for member badging at the NCCC Pacific Region Campus | 8.b. |
| AC OIG 20-03 | Fiscal Year 2019 Federal Information Security Modernization Act Evaluation of The Corporation for National and Community Service | | OIG SAR 21-01 OU Recommendation 195: Rec. No. 24: Periodically provide training for the NCCC campus personnel on the data retention and disposal requirements. | 8.b. |
| AC OIG 20-03 | Fiscal Year 2019 Federal Information Security Modernization Act Evaluation of The Corporation for National and Community Service | | OIG SAR 21-01 OU Recommendation 196: 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. | 8.b. |
| AC OIG 20-03 | Fiscal Year 2019 Federal Information Security Modernization Act Evaluation of The Corporation for National and Community Service | 1/24/2020 | OIG SAR 21-01 OU Recommendation 197: Rec. No. 28: Secure the networking infrastructure located at the NCCC Southwest Region Campus in a locked room or | 8.b. |
| AC OIG 20-03 | Fiscal Year 2019 Federal Information Security Modernization Act Evaluation of The Corporation for National and Community Service | 1/24/2020 | OIG SAR 21-01 OU Recommendation 198: 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. | 8.b. |
| AC OIG 20-03 | Fiscal Year 2019 Federal Information Security Modernization Act Evaluation of The Corporation for National and Community Service | | OIG SAR 21-01 OU Recommendation 199: 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. | 8.b. |

| Report No. | Report Title | Date Issued | Recommendation | Status Code |
|--------------|--|-------------|---|-------------|
| | Fiscal Year 2019 Federal Information Security Modernization Act Evaluation of The Corporation for National and | | OIG SAR 21-01 OU Recommendation 200: 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 | 8.b. |
| AC OIG 20-03 | Community Service | 1/24/2020 | | |

FAmeriCorps

Protecting the Integrity of National Service

AMERICORPS

250 E ST SW, WASHINGTON, DC 20525 202-606-5000 | WWW.AMERICORPS.GOV

OFFICE OF INSPECTOR GENERAL

HOTLINE: 1 800-452-8210 HOTLINE@AMERICORPSOIG.GOV WWW.AMERICORPSOIG.GOV