

OFFICE OF INSPECTOR GENERAL

AmeriCorps



SEMIANNUAL REPORT TO CONGRESS

OCTOBER 1, 2022 - MARCH 31, 2023



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) 2023, AmeriCorps will invest approximately \$970 million in national service through its programs, AmeriCorps State and National, Volunteers in Service to America (VISTA), the National Civilian Community Corps, AmeriCorps Seniors and Public Health AmeriCorps. A substantial portion of these funds will be 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 2023. It is being transmitted to AmeriCorps' Chief Executive Officer, Board of Directors, and Members of Congress.

¹ In September 2020, the Corporation for National and Community Service (CNCS) began doing business as AmeriCorps.

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

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Message from the Inspector General

After almost 11 rewarding years, I am stepping down as the Inspector General of AmeriCorps. National service fills so many critical needs across the United States—supporting at-risk students in public schools, providing food security to people who would otherwise go hungry, helping communities devastated by natural disasters, assisting our nation’s elderly as they strive to stay in their homes, serving veterans and engaging them in service, and maintaining parks and other public lands—that it has been a privilege to lead the oversight intended to strengthen and protect these programs and the communities they serve.

Our oversight has contributed to notable progress on the part of AmeriCorps, including in the following areas:

- Recognizing grantees’ widespread noncompliance with the criminal history checks that keep national service safe from convicted murderers and sex offenders, AmeriCorps engaged vendors to perform these critical background checks. This innovation has been so successful in increasing safety and decreasing improper payments that GAO is currently studying the decline in improper payments in the AmeriCorps State and National programs.
- Developing a data-driven, componentized model to assess grant risks, which can inform grant monitoring and identify areas where training and technical assistance can mitigate significant risks.
- Identifying major gaps in the financial oversight of fixed-amount grants, including continuing to fund grantees that owed AmeriCorps increasing amounts of money, without remedial action or collection. Recommending specific internal controls to manage and mitigate those risks.
- Based on an investigation of prohibited abortion-related prohibited activities, identified gaps in grant monitoring and guidance that allow prohibited activities to occur without discovery by AmeriCorps, including errors in training for grantees. For the first time ever, AmeriCorps issued guidance that clearly explained the scope of the abortion prohibitions, assisting grantees in avoiding improper activities.
- Increasing awareness of grant fraud risks, creating a robust investigative enforcement program, and partnering with prosecutors across the country to punish fraudsters and recover misspent funds for the benefit of American taxpayers. Educating AmeriCorps about recurring fraud schemes and high-risk areas, assisting AmeriCorps in developing

anti-fraud training, conducting outreach to the grantee community, and piloting interactive case studies on fraud prevention.

- Encouraging AmeriCorps to create the position of Chief Risk Officer at AmeriCorps and advocating for appropriate resourcing of that office, to drive positive change agency-wide.

Ongoing OIG work continues to highlight AmeriCorps' financial management challenges, including tracking and reporting publicly on its accounting and use of funds. AmeriCorps has acknowledged the depth of these issues and begun a comprehensive effort to reform its financial management, engaging a renowned expert who successfully reformed financial management at the Department of Housing and Urban Development. This multi-year project is just getting underway, and its success depends on retaining multiple sets of contractors, major investments to modernize grants and member management systems, and stronger performance within the CFO function. Future financial statement audits conducted by the OIG will measure the progress of these efforts.

Throughout my time at AmeriCorps, I have been inspired by the dedication of agency and grantee staff at all levels, as well as national service members and participants, who labor to make a difference for at-risk communities. They work hard, often under daunting conditions, to serve vulnerable people across our country. My AmeriCorps OIG colleagues share this commitment, providing oversight to make sure that every dollar does the most good where it is most needed. I am proud to have served with this OIG team of dedicated oversight professionals, who come to work every day to protect the integrity of national service and to help AmeriCorps succeed. Our work is impactful, and, with ongoing Congressional support, continues to change AmeriCorps for the better.

I wish AmeriCorps continued success and improvement and look forward to hearing great things from AmeriCorps OIG.

Respectfully,

A handwritten signature in black ink, reading "Deborah J. Jeffrey". The signature is written in a cursive, flowing style.



Office of Audit

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

Overview

During this semiannual period, the Office of Audit issued reports pertaining to AmeriCorps' FY 2022 consolidated and National Service Trust financial statements, the evaluation of AmeriCorps' cybersecurity program, and a performance audit of AmeriCorps charge card program. At the end of this semiannual period, the following 11 audit and evaluation projects were in process:

- An audit of AmeriCorps' FY 2022 compliance with the Payment Integrity Information Act of 2019 (PIIA);
- An audit of AmeriCorps' FY 2023 consolidated and National Service Trust financial statements;
- An evaluation of AmeriCorps' FY 2023 cybersecurity program's compliance with the Federal Information Security Modernization Act of 2014;
- An audit of the financial management systems of AmeriCorps Seniors grantees;
- Audits of funds awarded to YouthBuild USA and the AmeriCorps State Commissions for Pennsylvania, Washington, D.C., and Puerto Rico;
- An evaluation regarding the use of funds awarded to the Maryland Governor's Office on Service and Volunteerism;
- A special review of subrecipient monitoring by AmeriCorps State and National grantees; and
- A review of AmeriCorps' monitoring and debt management activities.

Highlights of audit work completed during this reporting period

Repeated Material Weaknesses and Significant Deficiencies Again Require Auditors to Disclaim Opinion on FY 2022 Financial Statements of AmeriCorps and National Service Trust (Report OIG-AR-23-01 and OIG-AR-23-02)

AmeriCorps has not produced auditable financial statements for the last six years. Although it created a corrective action plan to implement the recommendations from the FY 2021 financial statement audits and prior, AmeriCorps made little progress toward resolving the serious financial accountability problems it has known about since 2017. The FY 2022 financial statement audits reported 12 material weaknesses and two significant deficiencies. Four of the material weaknesses were first identified in FY 2017, five more in FY 2018, and one additional weakness in FY 2021. In addition, the auditors reported two new material weaknesses: (1) Knowledge Gap throughout Financial Management Operations and (2) Advances from Others as shown in Table 1 below.

Table 1: Material Weaknesses and Significant Deficiencies by Year First Reported

Material Weaknesses	First Reported
Grants Accruals and Advances	FY 2017
Financial Reporting	FY 2017
General Ledger Adjustments ³	FY 2022
Trust Obligations and Liability Model	FY 2017
Internal Controls Program (FMFIA)	FY 2018
Undelivered Orders- Grants and Grant Activity	FY 2018
Recoveries of Prior Year Obligations	FY 2018
Undelivered Orders- Procurement and Accounts Payable	FY 2018
Other Liabilities	FY 2018
Migration to Shared Services	FY 2021
Knowledge Gap throughout Financial Management Operations	FY 2022
Advances from Others	FY 2022
Significant Deficiencies	First Reported
Information Technology Security Controls	FY 2017
Accounts Receivable and Allowance for Doubtful Accounts	FY 2018

AmeriCorps began the FY 2022 consolidated financial statement audit with 73 unimplemented recommendations and the Trust audit with 37 unimplemented recommendations. Remedial actions by AmeriCorps have closed 12 consolidated financial statement audit recommendations and six Trust audit recommendations in FY 2022. The auditors also added 18 new consolidated recommendations, for an outstanding total of 79 recommendations, and 11 new Trust recommendations, for an outstanding total of 42 recommendations.

The recurring annual disclaimer of opinion on AmeriCorps' financial statements and the repeat material weaknesses are indicative of the knowledge gaps at all levels of AmeriCorps' financial management operation. The financial statements and accompanying notes were not in accordance with U.S. Generally Accepted Accounting Principles (U.S. GAAP) and Office of Management and Budget (OMB) Circular A-136 and contained mathematical errors and inconsistencies. Management has not demonstrated adequate knowledge and understanding of (1) Federal accounting standards, (2) Federal financial reporting requirements provided by OMB, (3) effective financial management practices, and (4) the internal control environment necessary to mitigate the associated risks.

³ In past semiannual reports, this material weakness was previously included in the Financial Reporting material weakness. The auditors separated it in FY 2022.

In recognition of the pervasive weaknesses, AmeriCorps included in its Annual Management Report (AMR) a Statement of No Assurance, acknowledging that the agency could not provide reasonable assurance as to the effectiveness of internal control over financial reporting, operations, including programmatic operations, and compliance with laws. This is the third year that AmeriCorps has issued a No Assurance statement. Without the proper subject matter experts, AmeriCorps cannot develop, implement, and execute an effective internal control environment, which includes people, processes, and systems.

AmeriCorps has developed a Financial and Operational Reform (FOR) Plan to upgrade its financial management practices. While successful implementation of the plan should address the financial statement audit findings, it will take several years to complete the implementation. The plan's success depends largely on the efforts of contractors, who were not yet engaged as of the end of this semiannual period. Until AmeriCorps addresses the knowledge gap, it lacks the capacity to execute the plan and remediate the long-term material weaknesses and significant deficiencies.

Congress Holds Hearing on AmeriCorps' Financial Management, Auditors' Repeated Disclaimers of Opinion on AmeriCorps' Financial Statements

For the second consecutive year, AmeriCorps' disclaimer attracted the interest of the United States House of Representatives Committee on Education and Labor, AmeriCorps' authorizing committee, this time through its Subcommittee of Higher Education and Workforce Investment. The hearing concerned the challenges facing AmeriCorps in accurately tracking and reporting on its management of public resources. Chief Executive Officer Michael D. Smith and Inspector General (IG) Deborah Jeffrey testified on December 14, 2022, at a hearing entitled *Examining the Policies and Priorities of the Corporation for National and Community Service*.⁴

During the hearing, CEO Smith described the root causes of AmeriCorps' financial management conditions, stating that the challenges stemmed from years of underinvestment in core business operations, infrastructure and staff development. He acknowledged "that significant work remains and will take time to achieve."⁵

In her testimony, IG Jeffrey described the history and causes of pervasive material weaknesses that prevent outside auditors from validating the agency's financial reports, noting that "their assessment both confirms the weakness of AmeriCorps' accounting and shows that AmeriCorps did not make substantial progress in resolving its serious financial management problems." IG Jeffrey commended the engagement of CEO Smith and his leadership team on financial reform. She noted that AmeriCorps had engaged as a consultant a retired Ernst & Young audit partner who had successfully reformed the financial management of the Department of Housing and

⁴ The hearing and testimony are available at <https://edworkforce.house.gov/calendar/eventsingle.aspx?EventID=408698>

⁵ <https://americorps.gov/newsroom/official-statement/remarks-prepared-ceo-michael-d-smith-december-2022-house-education>

Urban Development in the prior administration, describing his leadership experience as “a key ingredient, missing in FY 2022 but now available.”⁶

Both CEO Smith and IG Jeffrey expressed the expectation that, once the financial management reforms are completed, AmeriCorps should be stronger, more accountable, and better able to sustain its mission.

Little Progress in AmeriCorps’ Cybersecurity Program (Report 23-03)

Auditors evaluated the effectiveness of AmeriCorps’ information security program in accordance with the Federal Information Security Modernization Act of 2014 (FISMA), Office of Management and Budget requirements, and guidance from the National Institute of Standards and Technology. The auditors’ assessment was based on the 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 nine FISMA Metric Domains and five security Function areas. To be considered effective, an agency’s information security program must be rated Level 4 (*Managed and Measurable*) or above.

The fiscal year 2022 FISMA evaluation concluded that AmeriCorps’ information security program remains ineffective. The maturity scores for four of the five security Functions were largely unchanged from prior years. AmeriCorps advanced in one functional area, “Recover.”

Table 1: Comparison of Maturity Ratings by Function in FYs 2018-2022

Security Function	Maturity Level FY 2018	Maturity Level FY 2019	Maturity Level FY 2020	Maturity Level FY 2021	Maturity Level FY 2022 ⁷
Identify	Defined (Level 2)	Defined (Level 2)	Defined (Level 2)	Defined (Level 2)	Defined (Level 2)
Protect	Defined (Level 2)	Defined (Level 2) <i>Assessed Rating</i>	Defined (Level 2)	Defined (Level 2)	Defined (Level 2)
Detect	Defined (Level 2)	Ad Hoc (Level 1)	Ad Hoc (Level 1)	Defined (Level 2)	Defined (Level 2)
Respond	Consistently Implemented (Level 3)	Consistently Implemented (Level 3)	Consistently Implemented (Level 3)	Consistently Implemented (Level 3)	Consistently Implemented (Level 3)

⁶ Written Statement of the Honorable Deborah J. Jeffrey, AmeriCorps Inspector General, before the United States House of Representatives Committee on Education and Labor, Subcommittee on Higher Education and Workforce Investment, available at https://edworkforce.house.gov/uploadedfiles/12.14.22_jeffrey_testimony.pdf.

⁷ FY 2022 evaluation was based on 20 core metrics from the FY 2022 Core IG Metrics Implementation Analysis and Guidelines.

Security Function	Maturity Level FY 2018	Maturity Level FY 2019	Maturity Level FY 2020	Maturity Level FY 2021	Maturity Level FY 2022 ⁷
Recover	Consistently Implemented (Level 3)	Consistently Implemented (Level 3)	Consistently Implemented (Level 3)	Consistently Implemented (Level 3)	Managed and Measurable (Level 4)
Overall	Not Effective	Not Effective	Not Effective	Not Effective	Not Effective

Table 2: IG Evaluation Maturity Levels

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

Control weaknesses in the following areas prevent AmeriCorps' cybersecurity program from maturing: (1) mobile devices, (2) IT asset inventory management, (3) vulnerability and patch management program, (4) Personal Identity Verification (PIV) multifactor authentication, (5) performance measures, (6) security assessments and (7) contingency planning. The failure to address critical deficiencies leaves AmeriCorps systems and data vulnerable to breach, which may expose sensitive information, including Personally Identifiable Information, to unauthorized access, use, and disclosure.

AmeriCorps has not made significant progress in implementing prior FISMA recommendations: it has implemented only 12 of the 42 open recommendations from the FY 2017- FY 2021 FISMA evaluations. Our FY 2022 report offered three new recommendations which, together with the prior year's recommendations, will assist AmeriCorps in developing a mature and effective information security program.

Key Controls Not Operating Effectively for AmeriCorps' Government Charge Card Program (Report 23-04)

In accordance with the Government Charge Card Abuse Prevention Act of 2012, AmeriCorps is responsible for establishing and maintaining safeguards and internal controls for its government card program, including both purchase cards issued to select AmeriCorps personnel to purchase commercial goods and services and travel cards used for official government travel expenses. In FY 2021, AmeriCorps transitioned its financial operations to a shared service platform offered by the Administrative Resource Center (ARC) within the U.S. Treasury Department, which included changes in the internal controls and roles and responsibilities of AmeriCorps' Government charge card program. Due to these changes, AmeriCorps Office of Inspector General (OIG) decided to initiate an audit and engaged an audit firm to assess AmeriCorps' government charge card program.

Although AmeriCorps has established internal controls for purchase and travel card programs through its engagement with ARC, its key controls are not operating effectively. The auditors identified deficiencies in AmeriCorps' ability to verify transaction approvals, allowability of expenses, and training for cardholders because the relevant documents were not appropriately retained. In addition, the auditors found that purchase and travel card accounts were not consistently closed after employees left AmeriCorps.

Effective internal controls over government charge cards are important to mitigate the risk of fraudulent, improper, and illegal transactions. AmeriCorps concurred with 12 of our 15 recommendations to assist it in developing an effective charge card program and plans to incorporate corrective actions. AmeriCorps disagreed with the following three recommendations:

- 1) AmeriCorps did not agree to implement a mechanism to hold travelers accountable to obtain travel approval prior to the travel date, asserting that its systems include an automated mechanism for this purpose. However, AmeriCorps could not provide the authorization when requested during our audit. As a result, we were unable to assess the effectiveness of the automated controls within its system.
- 2) AmeriCorps did not agree with our recommendation to verify travel card transactions that our auditors determined were unallowable or unauthorized charges due to a lack of documentation submitted during our audit. Instead, AmeriCorps performed a root cause analysis and identified plans to provide training for staff and update standard operating procedures to improve document retention.
- 3) AmeriCorps declined to adopt a mechanism to hold the Office of Human Capital accountable for timely notification of employee terminations to the coordinator of

AmeriCorps' charge card program. However, AmeriCorps is responsible for informing ARC of employee separation. As a result, accountability remains in the Office of Human Capital.

All recommendations will remain open until AmeriCorps submits documentation to demonstrate the completion and sufficiency of its corrective actions.

Office of Audit Outreach Activities

AmeriCorps OIG auditors are active participants in cross-agency initiatives sponsored by the Council of Inspectors General on Integrity and Efficiency (CIGIE). Our participation enhances our awareness and provides an avenue to share our expertise with other Offices of Inspectors General. Our auditors took part in the following working groups and projects within the Inspector General (IG) community:

- Inter-OIG Subrecipient Working Group
- Grant Fraud Working Group;
- Diversity, Equality, and Inclusion Working Group;
- Quality Assurance Working Group;
- Agile Oversight Forum;
- Federal Audit Executive Council; and
- Monetary Impact Working Group.

Additionally, audit staff and representatives from other AmeriCorps OIG components brief AmeriCorps departments on prior audit and investigative findings, and fraud risks.

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

Report Number Issued	Report Name	Dollars Questioned	Dollars Unsupported	Funds Put to Better Use
23-01	Audit of AmeriCorps' Fiscal Year 2022 Consolidated Financial Statements	\$0	\$0	\$0
23-02	Audit of AmeriCorps' Fiscal Year 2022 National Service Trust Fund Financial Statements	\$0	\$0	\$0
23-03	Fiscal Year 2022 Federal Information Security Modernization Act Evaluation of AmeriCorps	\$0	\$0	\$0
23-04	Performance Audit of AmeriCorps' Charge Card Program for Fiscal Year 2021	\$0	\$5,003	\$0
	TOTAL	\$0	\$5,003	\$0

Audit Reports with Questioned Costs and Unsupported Costs

Report Category		Number of Reports	Questioned Costs	Unsupported Costs
A.	Reports containing questioned and unsupported costs for which no management decision had been made by the end of the prior reporting period	0	\$0	\$0
B.	Reports issued during the current reporting period with questioned and unsupported costs	1	\$5,003	\$5,003
C.	Total Reports (A and B)	1	\$5,003	\$5,003
D.	Reports for which a management decision on questioned and unsupported costs was made during the current reporting period			
	i. Value of disallowed questioned and unsupported costs .	0	\$0	\$0
	ii. Value of questioned and unsupported costs not disallowed.	1	(\$5,003)	(\$5,003)
E.	Total reports for which no management decision on questioned and unsupported costs had been made by the end of the current reporting period (C minus D)	0	\$0	\$0
F.	Reports with questioned and unsupported 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

Report Category		Number of Reports	Funds Put to Better Use
A.	Reports containing funds put to better use for which no management decision had been made by the end of the prior reporting period	0	\$0
B.	Reports issued during the current reporting period with funds put to better use	0	0
C.	Total Reports (A plus B)	0	\$0
D.	Reports for which a management decision on funds put to better use was made during the current reporting period	0	\$0
	i. Value of disallowed funds put to better use .	0	\$0
	ii. Value of funds put to better use not disallowed	-	-
E.	Total reports for which no management decision on funds put to better use had been made by the end of the current reporting period (C minus D)	0	\$0
F.	Reports with funds put to better use for which no management decision was made within six months of issuance.	0	\$0

Audits with Overdue Management Decisions

Report Number	Title	Questioned Costs	Funds Put to Better Use	Management Decision Due	Status at End of Reporting Period
N/A	N/A	\$0	\$0	N/A	N/A
	Total	\$0	\$0		

Reports Without Final Actions

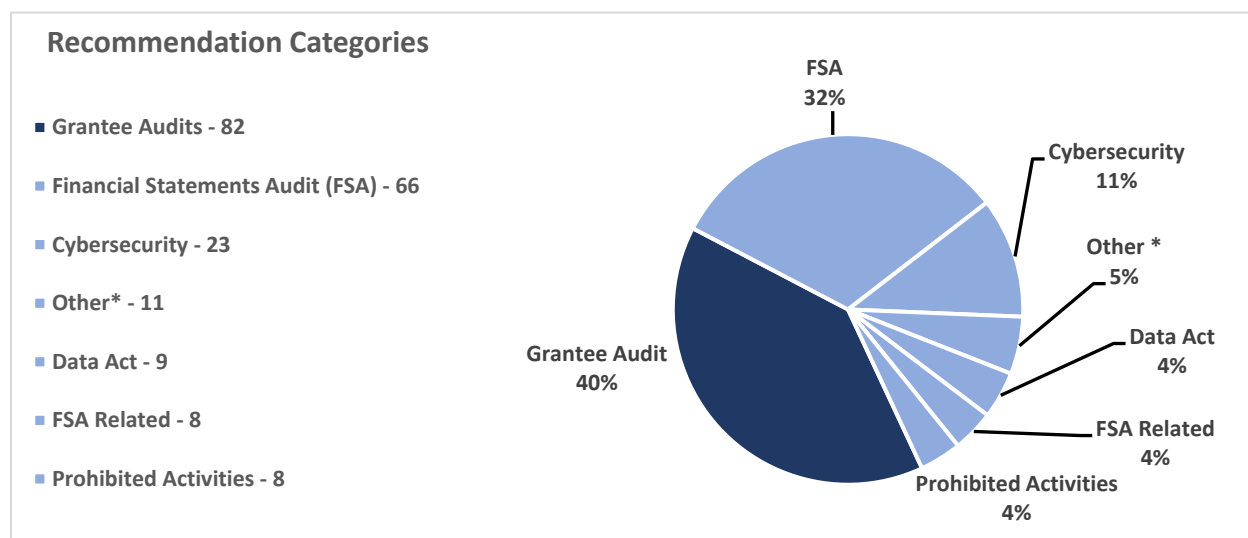
Report Number	Title	Date Issued	Final Action Due
20-07	Audit of Corporation for National and Community Service Grants Awarded to Youthprise	9/30/2020	6/16/2022

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 207 unimplemented recommendations that are overdue (outstanding for more than one year) and Appendix B for the 13 unimplemented recommendations that are not yet due as of the end of the semiannual period.

As shown by the chart below, 82 (40 percent) of the overdue unimplemented recommendations relate to the audits and evaluations of AmeriCorps grants, similar to the prior reporting period. The OIG will engage AmeriCorps in resolving these overdue recommendations.

Overdue Unimplemented Recommendations by Subject Matter



*The Other category includes the recommendations from the following areas: NCCC, 3; Procurement, 3; VISTA, 2; CHC, 1; Compelling Personal Circumstances, 1; and Grant Management System, 1.

Regarding other unimplemented recommendations, the OIG closed four older unimplemented recommendations pertaining to AmeriCorps' Internal Control Program and National Civilian Community Corps program. We look forward to continuing to work closely with AmeriCorps on the resolution of overdue recommendations.



Office of Investigation

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

Overview

During this semiannual period, AmeriCorps OIG, in partnership with the U.S. Attorney's Office for the District of Maryland, entered into a settlement with the State of Maryland to resolve civil False Claims Act allegations concerning the misuse of Federal funds by the Maryland state service commission. Through the settlement, AmeriCorps recovered over \$600,000 for alleged false claims in the form of Federal Financial Reports that overstated expenses, included unsupported salary costs, and counted inappropriate charges as matching expenditures.

Funds
Recovered
\$922k

In addition, a volunteer with a Senior Companion Program in Missouri pled guilty to theft for submitting fraudulent timesheets to receive stipend payments. The volunteer continued to submit timesheets and receive stipends to which he was not entitled to for more than a year after the death of the senior citizen he purported to serve.

Criminal and Civil
Investigations Underway
with Federal Prosecutors

11

Other OIG investigations culminated in a criminal plea in a multi-agency case and administrative action to improve AmeriCorps' hiring practices. In total, the Office of Investigation initiated 31 investigations and closed 14 during this reporting period.

Hotline Complaints
Received

184

Our special agents worked with the Department of Justice (DOJ) on eight civil and five criminal cases in the first half of FY 2023. One of the civil cases was accepted by the Department of Justice (DOJ) during this reporting period. AmeriCorps OIG referred two additional investigations to the DOJ for both criminal and civil consideration that the DOJ declined to prosecute. Both matters were declined due to the dollar values involved.

Investigations from
Hotline Complaints

31

We continue to focus our investigative resources on substantial allegations of fraud, waste, and abuse that undermine the mission and the integrity of national service:

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

To safeguard program beneficiaries and taxpayer funds, AmeriCorps grant terms and conditions require that grantees notify AmeriCorps OIG without delay when they suspect illegal activities or fraud, waste, or abuse. Despite this mandate, certain grantees and subgrantees failed to report allegations of fraud and misconduct to our office. The failure to report allegations without delay interferes with our ability to conduct timely investigations and to obtain and preserve evidence. As a result, we have increased our educational outreach efforts to remind grantees of this requirement, and we have recommended 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 anti-fraud mission and have yielded positive results during this reporting period. AmeriCorps OIG continues its outreach efforts with various Federal prosecutors to pursue civil and criminal cases and resolutions and to ensure we are using every tool in our toolbox, including parallel criminal and civil remedies. Our collaboration with USAOs has helped AmeriCorps OIG deter criminal and civil fraudulent activity and ensured that communities get the most out of AmeriCorps programs.

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

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

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

Highlights of investigative work completed during this reporting period

Maryland Agreed to Pay \$639,916 in a False Claims Act Settlement and Entered into a Compliance Agreement with AmeriCorps

After an audit conducted by the OIG uncovered multiple irregularities in the administration of the AmeriCorps State and National program by the Maryland Governor's Office on Service and Volunteerism (GOSV), auditors referred the matter for investigation given the serious nature of the improper conduct. Evidence obtained in the audit, supplemented by the results of a

subpoena to GOSV and interviews of GOSV personnel confirmed that GOSV overstated its reimbursable costs and match contributions on the periodic Federal Financial Reports (FFRs) that it submitted to AmeriCorps.

GOSV's false claims to AmeriCorps fell into three categories. First, GOSV claimed in-kind contributions for donated Baltimore Orioles tickets and Maryland State Fair passes, which were intended to be used to highlight, reward and promote volunteerism. However, GOSV distributed the tickets to a wide range of unallowable recipients, including State officials, and failed to maintain documentation as to the allowable recipients. Second, GOSV claimed as grant expenses the salaries of the former GOSV Executive Director and other personnel at the Governor's Office on Community Initiatives but could not provide the necessary timesheets to support the salaries charged to the grant. Finally, GOSV's internal accounting records demonstrated that the amounts claimed on the FFRs were inflated.

The OIG referred the matter to the Civil Division of the United States Attorney's Office (USAO) for the District of Maryland. Following negotiations with the USAO, the State of Maryland, on behalf of GOSV, entered into a civil settlement and agreed to pay \$639,916 to resolve allegations that it presented fraudulent claims to AmeriCorps from 2016 through 2019 in violation of the False Claims Act. The settlement amount includes restitution of improperly claimed funds, plus a multiplier. GOSV also entered into a compliance agreement requiring GOSV, for the period covered by the agreement, (1) to submit its program expenses for review and approval by AmeriCorps prior to reimbursement, (2) review and revise existing policies, (3) implement a revised training program for staff, and (4) engage an external audit firm for a two-year audit.

Senior Corps Volunteer Pleaded Guilty to Theft After Claiming Hours for Serving a Deceased Senior

As part of his service in the Senior Companion Program run by Kansas City Shepherd's Center, Manuel Benson, Jr was assigned to assist a senior citizen in his home. After that senior citizen died, Benson continued to submit timesheets claiming service hours, forging the senior citizen's signature on his timesheets and providing false "Observations and Reflections" that purportedly described the volunteer activities Benson had performed.

Following AmeriCorps OIG's investigation, Benson pleaded guilty to theft in relation to the stipend funds he received that resulted from his falsified timesheets. He awaits sentencing.

Former AmeriCorps Grantee Accountant Pleaded Guilty and Sentenced to Incarceration for Misappropriation of Funds and Tax Charges

AmeriCorps OIG participated in a joint investigation with the Treasury Inspector General for Tax Administration (TIGTA); Internal Revenue Service-Criminal Investigation (IRS-CI); US Department of Health & Human Services (HHS) OIG; and Department of Justice (DOJ) OIG related to the conduct of Margarita Botti, former accountant at Programa de Apoyo y Enlace Comunitario (PAEC) in Aguada, Puerto Rico.

This investigation was predicated on allegations that Botti had provided false Electronic Federal Tax Payment System receipts and altered bank statements claiming she had made the payments to the IRS related to the tax liability of PAEC. In an interview, Botti admitted to preparing and submitting fraudulent documents to the IRS. She had not paid PAEC's IRS employment taxes for numerous quarters and had embezzled funds provided by the HHS, DOJ, and AmeriCorps for her personal benefit, including paying credit card bills for herself and her husband.

This matter was referred to the US Attorney's Office for Puerto Rico, which accepted the case for prosecution. Botti ultimately pleaded guilty to three counts of misappropriation of funds, tax evasion, and obstruction of a tax investigation. She was sentenced to 24 months of incarceration, three years of supervised release, restitution totaling \$282,000, and a \$300 special assessment.

AmeriCorps Updated Its Hiring Practices Following Investigation of Alleged Pre-Selection

AmeriCorps OIG received an allegation that AmeriCorps' selection for a senior-level management position was predetermined and that the selected candidate did not possess the required qualifications but was selected through favoritism. AmeriCorps OIG engaged Amtrak OIG to investigate whether the selection of the manager was predetermined or otherwise improper.

Amtrak OIG reviewed material related to the job announcement and conducted interviews of the complainant and senior AmeriCorps officials involved in the hiring process. Ultimately, Amtrak OIG's investigation determined that the selection of the new manager did not violate Merit System Principles or the Standards of Conduct for Employees of the Executive Branch, nor was it otherwise predetermined or improper. The selected candidate possessed the necessary qualifications, though unintentional inconsistencies between the Executive Core Qualification (ECQ) requirements described in the vacancy announcement and the eligibility language in the application may have contributed to confusion about the selection criteria.

While Amtrak OIG's investigation did not find wrongdoing, it identified improvements to policies or procedures that would prevent potential favoritism or the appearance of it. Amtrak OIG's Report of Investigation (ROI) recommended that AmeriCorps (1) require the involvement of a neutral and detached authority to assist in potential hiring process conflicts, including perceived conflicts; (2) incorporate protective controls regarding potential conflicts of interest and favoritism into AmeriCorps guidance, policies, and processes related to the hiring, interviewing,

and selection processes; and, (3) ensure job application questions match the eligibility requirements outlined in vacancy announcements.

In response to Amtrak OIG's ROI, AmeriCorps indicated that the Office of Human Capital (OHC) would issue internal guidance to the agency workforce providing best practices and protocols for conducting recruitment and selection, and that the guidance will advise employees to consult with an agency Ethics Official as soon as practicable regarding any actual or perceived conflicts of interest. AmeriCorps also reviewed and updated the NX-2⁸ vacancy announcement template by clarifying language in the "Qualifications" and "How You Will Be Evaluated" sections, and adding bullets to the template clarifying what applicants should submit for their ECQs and Technical Qualifications (TQs). For all other vacancy announcements, OHC staff will be reminded and trained to ensure assessment questions align with each vacancy announcement.

AmeriCorps OIG appreciates the assistance provided by Amtrak OIG and commends their fine work.

Office of Investigation's Outreach Activities

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

During this reporting period, the Office of Investigation, along with the AmeriCorps OIG Office of Audit, presented potential pitfalls when overseeing grants at a regional training conference hosted by America's Service Commissions.

Several agents in the Office of Investigation serve as adjunct instructors for the CIGIE Inspector General Criminal Investigator Academy (IGCIA). In this capacity, AmeriCorps OIG contributes to the continuing education of the Inspector General community on matters relating to grant fraud.

⁸ NX-2 is the AmeriCorps classification for positions equivalent to the Senior Executive Service (SES) at other Federal agencies in terms of pay and recruitment.

Investigations Statistical Summary Tables

Hotline Complaint Statistics

Total Complaints Received	184
Complaints Requiring No Action	170
Complaints Not Investigated but Referred to AmeriCorps	12
Complaints Referred to Another Agency	1

Investigative Case Statistics

Cases Active at Beginning of Period	69
Cases Opened this Period	31
Cases Closed this Period	14
Cases Active at End of Period	86

Investigative Case Activities

Individuals and Entities Referred for Federal Criminal Prosecution	3
Referrals to State/Local Criminal Authorities	0
Indictments/Criminal Information	0
Arrests	0
Criminal Convictions/Pleas	2
Referrals to Federal Civil Prosecutors	3
Referrals to State/Local Civil Authorities	0
Civil Settlements/Judgments	1
OIG Reports of Investigation Issued to AmeriCorps	4
Administrative Actions taken by AmeriCorps (includes agency suspension/termination of awards, employee misconduct remedies, and other actions taken in response to OIG investigations)	1
Suspension and Debarment Recommendations	12
Total Investigative Recoveries (includes funds returned/recovered, funds put to better use, restitution, fees, and civil settlements)	\$922,216.00

* Details regarding suspension and debarment recommendations are contained in a separate section of this report.



SUSPENSION & DEBARMENT

Suspension and Debarment

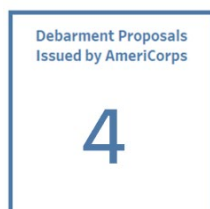
Suspension and debarment are administrative tools that protect the Federal government from doing business with individuals and organizations that cannot be trusted to comply with laws, rules, and regulations or to be good stewards of Federal funds. Qualifying misconduct must demonstrate a lack of business 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.⁹

AmeriCorps OIG recommends suspension or debarment to AmeriCorps in appropriate cases. AmeriCorps' Suspension and Debarment Official (SDO) 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.

⁹ 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 when Federal interests require protection from individuals and organizations that cannot be trusted to administer Federal funds responsibly. The bases upon which AmeriCorps OIG requests suspension and debarment are serious, including time and attendance fraud, false certification of education awards, embezzlement or theft, pandemic-aid related fraud, and the deliberate misuse of Federal funds for personal gain. We also see instances of sexual assaults committed by AmeriCorps members and AmeriCorps Seniors volunteers against minors and AmeriCorps members.

During this reporting period, we recommended the government-wide debarment of three individuals. One respondent had been convicted of sexual assault of a minor. The other two respondents were convicted of theft. AmeriCorps OIG also recommended the government-wide suspension of six individuals and three affiliated entities on an interim basis while the OIG completes two separate investigations regarding theft of government funds. As of this writing, AmeriCorps issued government-wide suspensions for two of

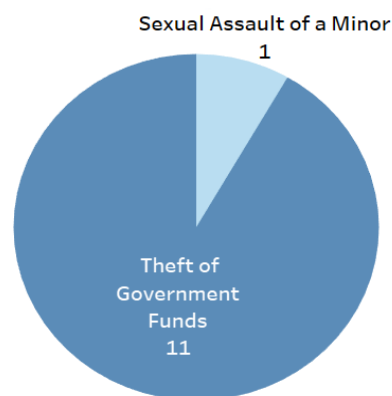
the individuals and the three entities.

During this reporting period, AmeriCorps issued three notices of final debarment. In each case, the respondent had been convicted of sexual assault. We appreciate AmeriCorps' swift and decisive administrative action regarding sexual assault debarments. By doing so, AmeriCorps acknowledges the serious harm these individuals inflict on the victims and the public's interest in creating a safe environment for vulnerable individuals who participate in AmeriCorps programs.

Below we summarize two of the matters for which AmeriCorps OIG recommended government-wide debarment this reporting period.

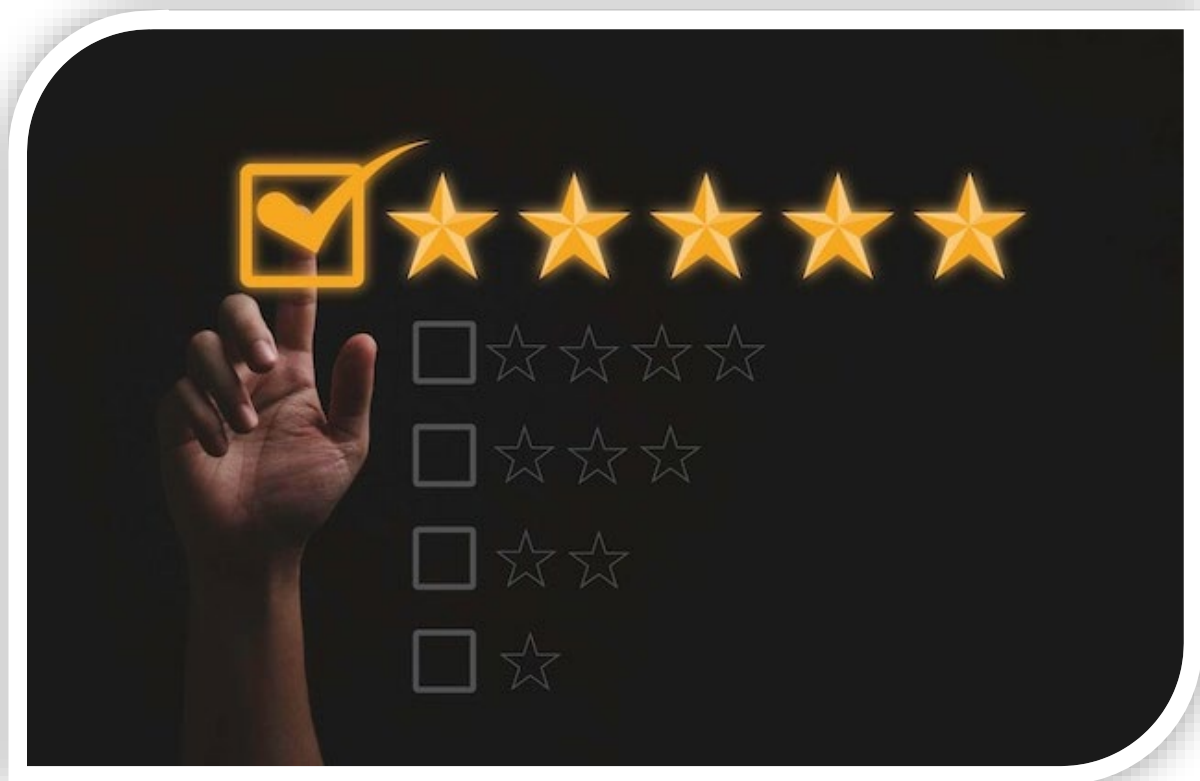
AmeriCorps OIG recommended the debarment of Sharon Wherry, a former AmeriCorps member with ATEAM-Barron County School District (BCSD), based upon Wherry's conviction for sexual assault. In June 2022, Wherry pleaded guilty to two counts of rape in the third degree, in violation of Kentucky Revised Statutes 510.060(1)(d). The crimes for which Wherry pleaded guilty were committed during her service term as an AmeriCorps

Conduct Resulting In Suspension/Debarment
Recommendations This Reporting Period



member. The victim was a beneficiary of AmeriCorps programming who attended school at the service site to which Wherry was assigned.

AmeriCorps OIG recommended the debarment of Margarita Botti, former accountant and bookkeeper at Programa de Apoyo y Enlace Comunitario, Inc. (PAEC), an AmeriCorps State and National subgrantee, based upon Botti's convictions on theft and tax evasion counts. On October 11, 2022, Botti pleaded guilty to one count of theft concerning programs receiving Federal funds, one count of attempt to evade or defeat tax, and one count of attempt to interfere with the administration of internal revenue laws. Botti used the stolen funds for personal expenses, including paying her and her husband's credit cards.



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 conducting a peer review must likewise identify the outstanding and unimplemented recommendations pertaining to the office it reviewed. The specific statutory requirements appear in Section 405 of the Inspector General Act of 1978.

Most Recent Peer Reviews of AmeriCorps OIG

The positive peer reviews of AmeriCorps OIG's audit, inspection and evaluation and investigations operations confirm the rigor of AmeriCorps OIG's oversight, which ensures that AmeriCorps OIG is accountable to the public.

Audit Operations Peer Review

AmeriCorps OIG's most recent audit operations peer review report was issued in June 2022 by the Library of Congress OIG. The review concluded that the system of quality control for audit operations from October 1, 2018, through September 30, 2021, met *Generally Accepted Government Auditing Standards (GAGAS)*. AmeriCorps OIG's audit operations received a rating of pass, the highest rating available. The Office's next peer review of its audit operations is scheduled for FY 2025.

Inspection and Evaluation Operations Peer Review

AmeriCorps OIG's most recent inspection and evaluation (I&E) operations peer review report was issued in March 2023 by the Special Inspector General for the Troubled Asset Relief Program. The review concluded the I&E operations met the Council of Inspectors General on Integrity and Efficiency (CIGIE) Quality Standards for Inspections and Evaluations, also known as the Blue Book. The Office's next peer review of its I&E operations will occur in FY 2026.

Investigation Peer Reviews

In April 2018, the Office of the Special Inspector General for Afghanistan Reconstruction issued AmeriCorps' most recent investigation peer review report. The report concluded the internal safeguards and management procedures for investigative operations complied with the quality standards established by CIGIE and Attorney General guidelines. Subsequent peer reviews were delayed due to COVID-19-related restrictions, and the next peer review of the Office of Investigation is scheduled for FY 2024.

Peer Reviews Conducted by AmeriCorps OIG

AmeriCorps OIG's Office of Investigation conducted a peer review of the investigative operations of the Office of Inspector General for the Export-Import Bank of the United States (EXIM-OIG) during this semiannual period. The Office of Investigation found EXIM-OIG's system of internal safeguards and management procedures for investigative operations from 2017 to 2023 complied with the quality standards established by CIGIE and other applicable guidelines.

AmeriCorps OIG is scheduled to start an I&E peer review of the General Services Administration Office of Inspector General in April 2023, and an audit peer review of the National Endowment for the Arts Office of Inspector General in FY 2025.

Other Reportable Matters

Investigations Substantiating Misconduct by a Senior Government Employee

None

Whistleblower Retaliation

None

Interference with IG Independence

None

Undisclosed Audits, Investigations, Evaluations, or Inspections

None

Appendix A

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

Open Unimplemented Recommendations			
Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost Savings
1	OIG - 12-04 Issued 11/09/2011 Audit of Earned Education Awards Resulting from Compelling Personal Circumstances	Rec. No. 3(b): Implement the text description functionality in the MyAmeriCorps Portal to allow grantee personnel –to document the Compelling Personal Circumstances justifications.	Not quantified
	OIG - 12-04 Issued 11/09/2011 Audit of Earned Education Awards Resulting from Compelling Personal Circumstances	Rec. No. 3(c): Implement monitoring controls requiring a secondary level of review of each approved partial education award.	\$448,926
2	OIG - 13-06 Issued 06/06/2013 Agreed-Upon Procedures for Corporation for National and Community Service Grants Awarded to Edna McConnell Clark Foundation	Rec. No. 1(c): Revise the Frequently Asked Questions for National Service Criminal History Checks to require searches to be conducted for employees with maiden, married or former married names.	Not quantified
3	OIG - 14-09 Issued 06/20/2014 Audit of Blanket Purchase Agreements for Professional Consulting Services	Rec. No. 2: A central review committee (including a representative of the Office of Procurement Services) approve any consulting projects that exceed pre-established cost thresholds.	Difficult to quantify but likely in the millions
4	OIG - 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(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)
5	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(h): Inform recruiting partners of their high NCCC attrition rates so they can take appropriate action.	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(i): Develop a policy that limits recruitment of members from other Federal programs.	Not quantified
	OIG - 17-05 Issued 12/05/2016 Evaluation of the National Civilian Community Corps (NCCC) Program	Rec. No. 2(j): Identify community organizations/activities likely to engage highly motivated youths and families from disadvantaged circumstances (faith-based, immigrant, athletic programs, etc.) and recruit from those. Consider pilot with Baltimore Archdiocese or charter schools serving target populations.	Not quantified
	OIG - 17-05 Issued 12/05/2016 Evaluation of the National Civilian Community Corps (NCCC) Program	Rec. No. 2(l): Identify the support that would increase retention and provide it. Engage Foster Grandparents and other local community groups to provide support.	Not quantified
	OIG - 17-05 Issued 12/05/2016 Evaluation of the National Civilian Community Corps (NCCC) Program	Rec. No. 2(n): Set program and campus recruitment and retention goals.	Not quantified
	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
6	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
7	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
8	OIG Management Challenges Issued 12/07/2016 Modernizing Information Technology	Rec. No. 4: Ensure careful management and close oversight by senior executives of the \$43 million Grants and Member Management Modernization program, particularly because of the high-risk nature of this venture; the CNCS Office of Information Technology's lack of experience managing projects of this complexity and magnitude; the urgent need for better IT to support grant management; the amounts at risk; the lengthy delays already incurred; the expenditure of one third of the total estimated cost long before completing Phase 1; and the lack of any planned delivery dates for Phases 2 and 3.	\$24 million incurred to date

Open Unimplemented Recommendations			
Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost Savings
9	OIG Management Alert Issued 11/03/2016 NACHC Prohibited Activities: Missed Opportunities	Rec. No. 2: Identify all grantees and subgrantees whose service activities involve providing healthcare to women and girls of childbearing age, as well as those with service activities directed at education or mentoring of girls and young women middle school-aged and above and determine whether they have engaged in abortion-related prohibited activities within a pre-determined period.	Not quantified
10	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
11	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
12	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
13	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
14	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
15	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
16	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
17	OIG - 18-03 Issued 12/18/2017 FY 2017 Federal Information Security Modernization Act Evaluation of the CNCS	Rec. No. 25: Ensure the CNCS GSS Information System Owner establishes and enforces the policy for mobile devices that do not connect to the CNCS GSS to include usage restrictions, configuration and connection requirements, and implementation guidance. (New)	Not quantified

Open Unimplemented Recommendations			
Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost Savings
18	OIG - 18-03 Issued 12/18/2017 FY 2017 Federal Information Security Modernization Act Evaluation of the CNCS	Rec. No. 26: Ensure the facilities implement the following in regards to protection of mobile devices Enforce the prohibition of displaying passwords in public view <ul style="list-style-type: none"> • Require the use of passwords on mobile computer assets for all users • Change passwords and re-image IT assets upon the separation of the previous user • Monitor Team Lead laptops for compliance with security updates and antivirus signatures • Prohibit the use of non-governmental CNCS issued email accounts • Configure cell phones to require the enabling of security functions 	Not quantified
19	OIG - 18-03 Issued 12/18/2017 FY 2017 Federal Information Security Modernization Act Evaluation of the CNCS	Rec. No. 27: Ensure the facilities implement the following in regards to protection of mobile devices: <ul style="list-style-type: none"> • Require the use of passwords on mobile computer assets for all users • Change passwords and re-image IT assets upon the separation of the previous user • Prohibit the use of non-governmental CNCS issued email accounts 	Not quantified
20	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
21	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
22	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
23	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
24	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
25	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
26	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.1b.: Verify that the Commission complies with its program-monitoring procedures by: Reviewing the annual subgrantee risk assessments,	Not Quantified

Open Unimplemented Recommendations			
Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost Savings
27	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.1b.: Reviewing completed monitoring reports,	Not Quantified
28	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.1b.: Reviewing monitoring tools for all of the Commission's subgrantees, and	Not Quantified
29	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.1b.: Documenting that it performed all such procedures.	Not Quantified
30	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.1c: Verify that the Commission complies with its financial monitoring procedures for ensuring that its subgrantees comply with Single Audit requirements and that these procedures include: Identifying all subgrantees that have Corporation expenditures for each State fiscal year and determining which of the subgrantees underwent Single Audits of the expenditures;	Not Quantified
31	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.1c: Reviewing the audit reports for findings that affect Corporation grants to determine if the Commission must adjust its records;	Not Quantified
32	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.1c: Reconciling subgrantee Schedule of Expenditures of Federal Awards (SEFA) expenditures for Corporation grants to Commission payments to the subgrantees to determine if the Commission must adjust its records;	Not Quantified
33	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.1c: Determining if subgrantees accurately presented AmeriCorps and other Corporation awards on their SEFA schedules; and,	Not Quantified
34	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.1c: Retaining documentation of subgrantee audit report reviews.	Not Quantified
35	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.1d: Review documentation of the Commission's subgrantee reviews to verify that the Commission has implemented effective procedures for reviewing subgrantee Single Audit reports.	Not Quantified
36	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.2a.: Provide additional guidance and instruction to the Commission regarding applicable CFR timekeeping regulations.	Not Quantified

Open Unimplemented Recommendations			
Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost Savings
37	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.2b.: Verify that the Commission has implemented timekeeping processes and procedures that are consistent with the CFR timekeeping requirements.	Not Quantified
38	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.3a.: Provide the Commission with additional guidance and instruction regarding the documentation requirements in Federal cost principles, administrative requirements, and CFR regulations.	\$32,861
39	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.3b.: Verify that the Commission instructed its subgrantees regarding the documentation requirements in Federal cost principles, administrative requirements, and CFR regulations.	Not Quantified
40	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.3c.: Verify that the Commission conducts financial monitoring of subgrantee Federal and match costs and that it ensures the costs are: Adequately documented.	Not Quantified
41	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.3c.: Charged to the correct project.	Not Quantified
42	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.3c.: Allocable to the Corporation's grant awards, including documentation of the allocation methodology.	Not Quantified
43	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.3c.: Incurred during the grant period.	Not Quantified
44	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.3c.: Included in the approved or amended budgets.	Not Quantified
45	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.3c.: Allowable in accordance with applicable cost principles.	Not Quantified
46	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.3c.: Verifiable from recipient records.	Not Quantified

Open Unimplemented Recommendations			
Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost Savings
47	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.3c.: Not included as contributions for any other Federally assisted program.	Not Quantified
48	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.3c.: Not paid by the Federal government under another award, except where authorized by Federal statute.	Not Quantified
49	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.3d.: Monitor the Commission matching requirements on these awards; at the end of the grant, determine whether the Commission met the match requirements.	Not Quantified
50	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.3e.: Verify that the Commission monitored subgrantee matching requirements on these awards and, at the end of the grant, determine whether each subgrantee met the match requirements.	Not Quantified
51	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.3f.: Calculate and recover the appropriate amount of disallowed costs and related administrative costs based on costs questioned and require the Commission to adjust its FFR for the disallowed costs.	Not Quantified
52	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.4a.: Provide additional guidance and instruction to the Commission regarding applicable CFR regulations for financial management systems and record retention.	Not Quantified
53	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.4b.: Verify that the Commission has procedures to reconcile Federal and match costs reported on FFRs submitted to the Commission to Federal and match costs reported in the supporting accounting records and that the Commission has procedures to retain documentation supporting the Federal and match costs reported on the FFRs.	\$3,682
54	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.4c.: Verify that the subgrantees' financial monitoring procedures and tools include procedures to ensure that subgrantees reconcile Federal and match costs reported on reimbursement requests submitted to the Commission to Federal and match costs reported in the supporting accounting records.	Not Quantified
55	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.4d.: Review subgrantee site visit monitoring reports, completed subgrantee-monitoring tools, and subgrantee reconciliations to verify that all of the Commission's subgrantees have implemented controls to reconcile Federal and match costs.	Not Quantified
56	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.4e.: Monitor the Commission's matching requirements on these awards; and at the end of the grant, determine whether the Commission met the match requirements.	Not Quantified

Open Unimplemented Recommendations			
Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost Savings
57	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.4f.: Verify that the Commission monitored subgrantee matching requirements for these awards and, at the end of the grant, determine whether each subgrantee met the match requirements.	Not Quantified
58	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.4g. : Calculate and recover the appropriate amount of disallowed costs and related administrative costs based on costs questioned and require the Commission to adjust its FFR for the disallowed costs.	Not Quantified
59	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.5b.: Verify that the Commission's site visit monitoring tool includes procedures for ensuring that subgrantees: Implement and maintain written procedures and a formal process for documenting the verification of member and grant-funded staff identities against a government-issued photo identification.	Not Quantified
60	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.6a.: Verify that the Commission provided the subgrantees with guidance and instruction about the requirements for end-of-term evaluations.	\$158,348
61	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.6b.: Verify that the Commission's program-monitoring procedures for end-of-term evaluations include procedures for ensuring that: Subgrantees complete evaluations for all members and retain documentation of the evaluations.	Not Quantified
62	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.6b.: All members sign and date their evaluations.	Not Quantified
63	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.6b.: All supervisors sign and date the relevant evaluations.	Not Quantified
64	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.6b.: Evaluations include an assessment of whether the member has completed the required number of hours to be eligible for an education award.	Not Quantified
65	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.6c.: Review the Commission's subgrantee site visit reports, completed subgrantee-monitoring tools, and subgrantee end-of-term evaluations to verify that the Commission has properly implemented its procedures for member evaluations.	Not Quantified
66	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.6d.: Disallow and recover the appropriate amount of education awards based on our questioned amounts.	Not Quantified

Open Unimplemented Recommendations			
Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost Savings
67	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.7a.: Provide the Commission with guidance on creating policies to address offsite member activities and increases in member service hours at the end of the member's service term. The policies should address controls for member activities, including: Obtaining approvals from subgrantee supervisors before members perform service offsite or at home.	\$22,387
68	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.7a.: Recording and documenting service hours on member timesheets for offsite service performed at night, on weekends, on holidays, and on other days when the member's service site is closed.	Not Quantified
69	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.7a.: Documenting member service activities performed at night, on weekends, on holidays, and on other days when the service sites are closed, either by including descriptions of the activities on the member's timesheet or by maintaining daily activity logs describing the duties performed.	Not Quantified
70	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.7b.: Verify that the Commission provided all of its subgrantees with guidance and instruction regarding: Increases in member service hours at the end of the member's service term.	Not Quantified
71	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.7b.: Offsite member service activities performed at night, on weekends, on holidays, and on other days when the member host site is closed.	Not Quantified
72	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.7c.: Verify that the Commission's program monitoring includes procedures for ensuring that: Members at subgrantee sites document service activities performed, either by recording the activities in the comments section of the electronic timesheet or by maintaining daily activity logs describing the duties performed.	Not Quantified
73	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.7c.: Programs have written policies describing the circumstances in which it is necessary for members to perform offsite service hours at night, on weekends, and on holidays, as well as for describing the program's method of verifying that the members served the hours.	Not Quantified
74	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.7d.: Review the Commission's subgrantee site visit monitoring reports and completed subgrantee-monitoring tools to verify that the Commission has properly implemented monitoring procedures to review irregular or unusual increases in member service hours at the end of the member's service term and to review member service activities performed offsite.	Not Quantified
75	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.8a.: Verify that the Commission confirms that its subgrantees modify their electronic timekeeping software to prevent early certifications.	\$25,252
76	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.8b.: Verify that the Commission provides its subgrantees with guidance and instruction regarding procedures for member timekeeping.	Not Quantified

Open Unimplemented Recommendations			
Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost Savings
77	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.8c.: Verify that the Commission's program-monitoring procedures include procedures to confirm that:	Not Quantified
	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.8c.: Hours certified in the Portal for members at each of its subgrantee sites are accurately supported by timesheets.	Not Quantified
	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.8c.: Members and supervisors at each subgrantee site do not sign member timesheets until the members have completed their service for the period.	Not Quantified
78	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.8d.: Review the Commission's subgrantee site visit monitoring reports and completed subgrantee-monitoring tools to verify that the Commission has properly implemented monitoring procedures for member timesheets.	Not Quantified
79	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.9a.: Verify that the Commission provides the subgrantees with guidance and instructions regarding Corporation requirements concerning compelling personal circumstances and the adequate documentation thereof.	\$16,870
80	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.9b.: Require the Commission to provide a secondary level of review for members exited for compelling personal circumstances, ensuring that the subgrantees' reasons for exiting the members meet AmeriCorps requirements and are adequately documented.	Not Quantified
81	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.9c.: Disallow and, if already used, recover education awards made to members who did not meet AmeriCorps requirements for compelling personal circumstances or whose compelling personal circumstances were not adequately documented.	Not Quantified
82	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.9d.: Revise the regulations for compelling personal circumstances to include a requirement to obtain a doctor's note when members are unable to complete their service term due to illness.	Not Quantified
83	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.10a.: Ensure that the Commission has monitoring procedures in place to be sure that subgrantees correctly define member living allowances in member agreement forms, submit PERs in accordance with internal reporting requirements, and verify that all members sign member service agreement forms.	Not Quantified
84	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.10b.: Review subgrantee site visit monitoring reports and completed subgrantee monitoring tools to verify that the Commission has implemented the above recommendation and that subgrantees are complying with the requirements	Not Quantified

Open Unimplemented Recommendations			
Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost Savings
85	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
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. 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
87	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
88	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
89	<i>OIG-20-01 and 20-02</i> <i>Issued 11-20-2019</i> <i>Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements</i>	<i>Rec. No. 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)</i>	<i>Not quantified</i>
90	OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	Rec. No. 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
91	OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	Rec. No. 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
92	<i>OIG-20-01 and 20-02</i> <i>Issued 11-20-2019</i> <i>Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements</i>	<i>Rec. No. 23: Strengthen controls to ensure the Trust modeling is performed by trained personnel to:</i>	<i>Not quantified</i>
	<i>OIG-20-01 and 20-02</i> <i>Issued 11-20-2019</i> <i>Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements</i>	<i>Rec. No. 23(a): Conduct detailed analysis and validation of data sources.</i>	<i>Not quantified</i>

Open Unimplemented Recommendations			
Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost Savings
	OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	Rec. No. 23(b): Review and ensure the reasonableness of assumptions used and document the rationale behind estimation assumptions.	Not quantified
	OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	Rec. No. 23(c) : Consider changes in conditions or programs that require further research and analysis. Update the assumptions when necessary.	Not quantified
	OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	Rec. No. 23(d): Compare estimates with subsequent results to assess the reliability of the assumptions and data used to develop estimates.	Not quantified
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. 24: Document and implement policies and procedures to include the following:	Not quantified
	OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	Rec. No. 24(a): Establish a thorough and robust quality control process to ensure that the Trust Obligation and Liability Model (TOLM) and Monthly Obligation and Liability Calculator (Calculator) are reviewed by qualified CNCS personnel prior to relying on its outputs to record transactions. All errors identified for which management ultimately decided against making updates to the TOLM or Calculator should be documented along with an explanation as to how management arrived at the final decision;	Not quantified
	OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	Rec. No. 24(b): Perform monthly reviews and reconciliations of the recorded new and outstanding obligations to ensure the accounting information is valid and proper;	Not quantified
	OIG-20-01 and 20-02 Issued 11-20-2019 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
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. 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
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. 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
	OIG-20-01 and 20-02 Issued 11-20-2019 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
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. 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

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(b): An inventory of relevant and reliable grant data to be used for the grant accrual assumptions and documentation to support what data is considered relevant and reliable;	Not quantified
	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 27(c) : Grantees' incurred but not reported (IBNR) reporting pattern from when the expenses have been incurred to the time those expenses are included the grantees' Federal Financial Reports (FFR). Grantee surveys may be conducted to confirm the reasonableness of an IBNR estimate methodology. When alternative procedures are used, management should provide its data-based analysis to validate its assertion; and	Not quantified
	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 27(d) : Post-accrual analysis to compare the accrual (without the IBNR) and the expenditures reported in the FFRs for the same quarter. Thresholds should be established and documented based on materiality and the degree of risk that management is willing to accept. When grantees' reported spending pattern deviates from its methodology, an analysis should be performed to determine whether any deviation is acceptable or the methodology should be further refined to reflect the actual grantees' reported expenditure pattern. (modified repeat)	Not quantified
97	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 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
98	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 31: Strengthen internal control to ensure procurement documents are properly approved and retained. (repeat)	Not quantified
99	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 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
100	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 33: Research, resolve and document the disposition of any abnormal undelivered orders transactions/balances. (repeat)	Not quantified
101	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

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(a): Subsequent activities against the amount estimated to determine the level of precision in the estimation;	Not quantified
	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 36(b): Trend the validation results and adjust the incurred but not reported estimation process to address any recurring significant fluctuations; and	Not quantified
	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 36(c) : Update the incurred but not reported estimation process as necessary to reflect changes in payment patterns. (repeat)	Not quantified
102	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
103	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
104	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 AmeriCorps policy to recognize and record capitalized costs in the period incurred.	Not quantified
105	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 41: Update CNCS policy to include requirements for compliance with accounting standards; track direct labor and other indirect costs, including hours, worked and payroll costs dedicated to existing and new software-in-development projects; track and amortize tenant improvement costs in accordance with the lease agreement. (new)	Not quantified
106	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
107	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
108	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
109	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

Open Unimplemented Recommendations			
Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost Savings
110	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
111	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
112	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
113	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 51: Establish a requirement for Grant Officer/Portfolio Managers to provide documented certification that all required grantee information has been received, accepted, and documented before the grant is closed out. (repeat)	Not quantified
114	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 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
115	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 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
116	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
117	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
118	OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	Rec. No. 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

Open Unimplemented Recommendations			
Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost Savings
119	OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	Rec. No. 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
120	OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	Rec. No. 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
121	OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	Rec. No. 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
122	OIG-20-01 and 20-02 Issued 11-20-2019 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
123	OIG-20-01 and 20-02 Issued 11-20-2019 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
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. 64: Reconcile the Accounts Receivable subsidiary ledger to the general ledger monthly. (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. 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

Open Unimplemented Recommendations			
Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost Savings
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. 66: Revise the Allowance for Doubtful Accounts methodology to be consistent with the Debt Management Policy. (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. 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
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. 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. Pending since FY 2018.	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. 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
130	OIG-20-01 and 20-02 Issued 11-20-2019 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
131	OIG-20-01 and 20-02 Issued 11-20-2019 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
132	OIG-20-01 and 20-02 Issued 11-20-2019 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
133	OIG-20-01 and 20-02 Issued 11-20-2019 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
134	OIG-20-01 and 20-02 Issued 11-20-2019 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

Open Unimplemented Recommendations			
Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost Savings
135	OIG-20-01 and 20-02 Issued 11-20-2019 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
136	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
137	OIG-20-03 Issued 01/24/2020 Fiscal Year 2019 Federal Information Security Modernization Act Evaluation of The Corporation for National and Community Service	Rec. No. 2: Ensure that OIT evaluates if the internet connections at the National Civilian Community Corps Campuses and Regional Offices are sufficient to allow patches to be deployed to all devices within the defined risk-based patch timeline in AmeriCorps policy. If the internet connections are determined to be inadequate, develop and implement a plan to enhance the current internet connections. Pending since FY 2019.	Not quantified
138	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. Pending since FY 2019.	Not quantified
139	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. Pending since FY 2019.	Not quantified
140	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. Pending since FY 2019.	Not quantified

Open Unimplemented Recommendations			
Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost Savings
141	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. Pending since FY 2019.	Not quantified
142	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
143	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
144	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
145	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. Pending since FY 2019	Not quantified
146	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. Pending since FY 2019	Not quantified
147	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
148	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. Pending since FY 2019	Not quantified
149	OIG-20-03 Issued 01/24/2020 Fiscal Year 2019 Federal Information Security Modernization Act Evaluation of The Corporation for National and Community Service	Rec. No. 31: Perform an analysis of the IG FISMA Metrics related to the security function "Detect" and develop a multi-year strategy to include objective milestones, and resource commitments by the Executive Review Board, which addresses the corrective actions necessary to show steady, measurable improvement towards becoming an effective information security program. Pending since 2018	Not quantified

Open Unimplemented Recommendations			
Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost Savings
150	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 (Pending since FY 2019).	Not quantified
151	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
152	OIG-AR-20-07 Issued 09/30/2020 (2) Audit of the Corporation for National and Community Service Grants Awarded to Youthprise	Rec. No. 1: Disallow and recover \$310,316 (\$47,220 in Federal and \$263,096 in match cost) for contract costs claimed for Search Institute, the Mentoring Partnership of Minnesota, and the Minnesota Department of Employment Economic Development from July 2016 through November 2017 due to noncompliance with Federal procurement regulations.	\$310,316
153	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.	Not quantified
154	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
155	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
156	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
157	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
158	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.	\$603,476
159	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
160	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

Open Unimplemented Recommendations			
Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost Savings
161	OIG-AR-21-02 Issued 08/17/2021 FY 2020 Performance Audit Report of AmeriCorps' Internal Control Program and National Service Trust Liability Model	Rec. No. 1: Develop policies and procedures to ensure any decisions made throughout the entire risk assessment process, including those based on judgment, are properly documented and readily available for review. Documentation should be maintained in the Internal Control Program Team's work papers and easily accessible.	Not Quantified
162	OIG-AR-21-02 Issued 08/17/2021 FY 2020 Performance Audit Report of AmeriCorps' Internal Control Program and National Service Trust Liability Model	Rec. No. 2: Finalize the Grant Operations policies and procedures to reflect the current state and post-reorganization.	Not Quantified
163	OIG-AR-21-02 Issued 08/17/2021 FY 2020 Performance Audit Report of AmeriCorps' Internal Control Program and National Service Trust Liability Model	Rec. No. 3: Update the testing of design and effectiveness attributes to be consistent with the new policies and procedures.	Not Quantified
164	OIG-AR-21-02 Issued 08/17/2021 FY 2020 Performance Audit Report of AmeriCorps' Internal Control Program and National Service Trust Liability Model	Rec. No. 4: Train responsible AmeriCorps staff to establish communication protocols with service providers to obtain timely updates from the ongoing service provider audits. This should provide an early warning if a modified or adverse Statement on Standards for Attestation Engagements (SSAE) 18 opinion is anticipated.	Not Quantified
165	OIG-AR-21-02 Issued 08/17/2021 FY 2020 Performance Audit Report of AmeriCorps' Internal Control Program and National Service Trust Liability Model	Rec. No. 6: Incorporate into the FY 2021 Risk Assessment PRISM and any other systems used in FY 2021 that were omitted from the FY 2020 Risk Assessment.	Not Quantified
166	OIG-AR-21-02 Issued 08/17/2021 FY 2020 Performance Audit Report of AmeriCorps' Internal Control Program and National Service Trust Liability Model	Rec. No. 7: Train the Office of the Chief Risk Officer staff on appropriate documentation and document retention policies to ensure that all documents required and used in the Internal Control Assessment are maintained and accessible to auditors and others for the required period of time.	Not Quantified
167	OIG-AR-21-02 Issued 08/17/2021 FY 2020 Performance Audit Report of AmeriCorps' Internal Control Program and National Service Trust Liability Model	Rec. No. 8: Train Office of the Chief Risk Officer staff on the Internal Control Program's assessment procedures. The training should include, but not be limited to, sampling; testing; concluding; reporting; performing quality control reviews; and documenting.	Not Quantified
168	OIG-AR-21-02 Issued 08/17/2021 FY 2020 Performance Audit Report of AmeriCorps' Internal Control Program and National Service Trust Liability Model	Rec. No. 10: Assess and document the known errors in the Trust Model and whether or not they could lead to material misstatements if not corrected. Document the rationale and procedures used to correct the data in the Trust Model.	Not Quantified
169	OIG-EV-21-03 Issued 12/18/2020 FY 2020 Federal Information Security Modernization Act (FISMA) Evaluation of the Corporation for National and Community Service	Rec. No. 2: Specify how quickly users must apply security and operating system updates on AmeriCorps mobile devices, and implement a process to deny access to AmeriCorps enterprise services for mobile devices that have not been updated within the prescribed period. Pending since FY 2020	Not Quantified
170	OIG-EV-21-03 Issued 12/18/2020 FY 2020 Federal Information Security Modernization Act (FISMA) Evaluation of the Corporation for National and Community Service	Rec. No. 3: Develop and implement a process to block unauthorized applications from installing on AmeriCorps mobile devices. Pending since FY 2020	Not Quantified
171	OIG-EV-21-03 Issued 12/18/2020 FY 2020 Federal Information Security Modernization Act (FISMA) Evaluation of the Corporation for National and Community Service	Rec. No. 4: Complete the process of configuring the scanning tool to account for the approved deviations for the standard baseline configurations. Pending since FY 2020	Not Quantified

Open Unimplemented Recommendations			
Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost Savings
172	OIG-EV-21-03 Issued 12/18/2020 FY 2020 Federal Information Security Modernization Act (FISMA) Evaluation of the Corporation for National and Community Service	Rec. No. 6: Assess and document a plan for reinstating mandatory enforcement of multifactor authentication as recommended by the Cybersecurity and Infrastructure Security Agency to address increased risks with the large number of personnel teleworking during the pandemic. Pending since FY 2020	Not Quantified
173	OIG-EV-21-03 Issued 12/18/2020 FY 2020 Federal Information Security Modernization Act (FISMA) Evaluation of the Corporation for National and Community Service	Rec. No. 9: Ensure all personnel whose responsibilities include access to PII complete annual privacy-role based training. Pending since FY 2020	Not Quantified
174	OIG-EV-22-03 Issued 12/15/2021 FISCAL YEAR 2021 FEDERAL INFORMATION SECURITY MODERNIZATION ACT EVALUATION OF AMERICORPS	Rec. No. 1: Design and implement an effective accountability system that includes clear expectations of goals, performance measures, estimated target dates, and monitoring to hold OIT leadership accountable for improving AmeriCorps' information security program to an effective level	Not Quantified
175	OIG-EV-21-01 Issued 03/30/2021 (3) Evaluation of AmeriCorps Grants Awarded to the Maine Commission for Community Service	Rec. No.1: Disallow the \$592,737 in questioned match costs to recover the \$254,014 in Federal costs from LearningWorks for the program years 2017 and 2018 due to inadequate documentation to support its in-kind match contributions: donated classroom and office space, and teaching and administrative staff hours;	\$846,751
176	OIG-EV-21-01 Issued 03/30/2021 Evaluation of AmeriCorps Grants Awarded to the Maine Commission for Community Service	Rec. No.2: Conduct an assessment of LearningWorks' match contribution for its third-year funding to determine whether it met its match requirement, disallow any unsupported match contributions and recover any Federal funds that were overpaid as a result of LearningWorks' failure to meet its match requirements.	Not Quantified
177	OIG-EV-21-01 Issued 03/30/2021 Evaluation of AmeriCorps Grants Awarded to the Maine Commission for Community Service	Rec. No.3: Oversee the Maine Commission when coordinating with LearningWorks to revise its policies to define supporting documentation for the usage and valuation of donated spaces for in-kind contributions;	Not Quantified
178	OIG-EV-21-01 Issued 03/30/2021 Evaluation of AmeriCorps Grants Awarded to the Maine Commission for Community Service	Rec. No.4: Instruct the Maine Commission to evaluate compliance of LearningWorks procedures on internal controls for time recordkeeping for donated personnel time at its service sites to provide reasonable assurance that charges are accurate, allowable, and allocable; and	Not Quantified
179	OIG-EV-21-01 Issued 03/30/2021 Evaluation of AmeriCorps Grants Awarded to the Maine Commission for Community Service	Rec. No.5: Provide training to the Maine Commission staff and offer training to LearningWorks and other subgrantees concerning acceptable valuation and documentation of in-kind match costs.	Not Quantified
180	OIG-EV-21-01 Issued 03/30/2021 Evaluation of AmeriCorps Grants Awarded to the Maine Commission for Community Service	Rec. No.6: Require the Maine Commission to develop and implement oversight or quality control of all fiscal monitoring performed by its staff.	Not Quantified
181	OIG-EV-21-01 Issued 03/30/2021 Evaluation of AmeriCorps Grants Awarded to the Maine Commission for Community Service	Rec. No.7: Coordinate with the Maine Commission to develop guidance explaining and illustrating what constitutes acceptable documentation to support in-kind contributions;	Not Quantified
182	OIG-AR-21-05 Issued 11/8/2021 Performance Audit of AmeriCorps' Compliance under the Digital Accountability and Transparency (DATA) Act of 2015	Rec. No.1: Develop and implement a plan of corrective actions to promptly address outstanding accounting and processing issues related to the transition to ARC. These issues include capturing all Federal Award Identification Numbers from Momentum in Oracle to ensure completeness of all data transferred; correcting invalid object class and program activity	Not quantified
183	OIG-AR-21-05 Issued 11/8/2021 Performance Audit of AmeriCorps' Compliance under the Digital Accountability and Transparency (DATA) Act of 2016	Rec. No.2: Update the DATA Act Business Process Guide to include documenting the data inventory/mapping for Files A, B, C, D1 and D2 to ensure that standardized data elements and OMB and Treasury definitions per the DATA Act Information Model Schema (DAIMS) are used across AmeriCorps business processes, systems, and applications; identify the appropriate	Not quantified

Open Unimplemented Recommendations			
Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost Savings
184	OIG-AR-21-05 Issued 11/8/2021 Performance Audit of AmeriCorps' Compliance under the Digital Accountability and Transparency (DATA) Act of 2017	Rec. No.3: Work with ARC to ensure correct and complete Object Class and Program Activity codes are programmed in the source systems in accordance with OMB A-11, Section 83.	Not quantified
185	OIG-AR-21-05 Issued 11/8/2021 Performance Audit of AmeriCorps' Compliance under the Digital Accountability and Transparency (DATA) Act of 2018	Rec. No.4: Establish and implement processes to reconcile and maintain adequate documentation of the reconciliation of the data file linkages. In addition, the processes should include performing monthly completeness, accuracy, and timeliness tests of the data elements using the Inspector General Guide as an internal control monitoring system.	Not quantified
186	OIG-AR-21-05 Issued 11/8/2021 Performance Audit of AmeriCorps' Compliance under the Digital Accountability and Transparency (DATA) Act of 2019	Rec. No.5: Establish and comply with a timeliness standard for resolving DATA Broker warnings addressing data quality issues. Detailed corrective actions with milestones, deadlines, and responsible staff should be established.	Not quantified
187	OIG-AR-21-05 Issued 11/8/2021 Performance Audit of AmeriCorps' Compliance under the Digital Accountability and Transparency (DATA) Act of 2020	Rec. No.6: Establish and implement effective internal control to ensure that adequate documentation is maintained and is readily available to support procurement contracts and financial assistance awards (grants).	Not quantified
188	OIG-AR-21-05 Issued 11/8/2021 Performance Audit of AmeriCorps' Compliance under the Digital Accountability and Transparency (DATA) Act of 2021	Rec. No.7: Establish and implement controls to require that awardees (financial and procurement) register in SAM at the time of award.	Not quantified
189	OIG-AR-21-05 Issued 11/8/2021 Performance Audit of AmeriCorps' Compliance under the Digital Accountability and Transparency (DATA) Act of 2022	Rec. No.8: Develop, document, and implement a process to ensure that de-obligations of grants with canceled funds are reported to Financial Assistance Broker System (FABS), when they occur and not when they are administratively closed-out.	Not quantified
190	OIG-AR-22-01 and OIG- AR-22-02 Issued 11/15/2021 Audit of AmeriCorps' Fiscal Year 2021 Consolidated Financial Statements and National Trust Fund Financial Statements	Rec. No.1: Perform a risk assessment over the current state of the conversion to Administrative Resource Center (ARC) and work jointly with ARC, senior leadership, Office of Chief Risk Officer, and functional groups affected by the risk to develop a mitigation strategy and execute a realistic and properly designed corrective action plan.	Not quantified
191	OIG-AR-22-01 and OIG- AR-22-02 Issued 11/15/2021 Audit of AmeriCorps' Fiscal Year 2021 Consolidated Financial Statements and National Trust Fund Financial Statements	Rec. No.2: Fix incorrect outstanding balances, missing data, and missing supporting contract documentation resulting from financial system configuration issues and ensure future interfaces with Oracle do not have the same issues. Modified repeat recommendation since FY 2019.	Not quantified
192	OIG-AR-22-01 and OIG- AR-22-02 Issued 11/15/2021 Audit of AmeriCorps' Fiscal Year 2021 Consolidated Financial Statements and National Trust Fund Financial Statements	Rec. No.3: Continue coordinating with ARC to ensure that its accounting platform is compatible with AmeriCorps' operations and the type of accounting transactions that AmeriCorps processes. Modified repeat recommendation since FY 2019.	Not quantified
193	OIG-AR-22-01 and OIG- AR-22-02 Issued 11/15/2021 Audit of AmeriCorps' Fiscal Year 2021 Consolidated Financial Statements and National Trust Fund Financial Statements	Rec. No.4: Conduct a review of transactions processed in Momentum and already migrated to Oracle through interface or reported in Oracle using journal entries, to ensure that correct object class codes were applied.	Not quantified

Open Unimplemented Recommendations			
Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost Savings
194	OIG-AR-22-01 and OIG- AR-22-02 Issued 11/15/2021 Audit of AmeriCorps' Fiscal Year 2021 Consolidated Financial Statements and National Trust Fund Financial Statements (Recommendation 7)	Rec. No.8: Establish controls and training to ensure that each functional office/unit performs an independent assessment of internal controlsto inform the CEO's statement of assurance, even if unfavorable outcomes are expected. This proactive approach will promote the early detection of potential findings and allow for prompt remediation.	Not quantified
195	OIG-AR-22-01 and OIG- AR-22-02 Issued 11/15/2021 Audit of AmeriCorps' Fiscal Year 2021 Consolidated Financial Statements and National Trust Fund Financial Statements (Recommendation 9)	Rec. No.10: Develop and implement audit readiness procedures to ensure that audit information is complete, accurate, has undergone proper quality control procedures, and readily available or can be retrieved timely. The audit readiness procedures should include audit coordination protocol with ARC that clearly define roles and responsibilities of all parties	Not quantified
196	<i>OIG-AR-22-01 and OIG- AR-22-02 Issued 11/15/2021 Audit of AmeriCorps' Fiscal Year 2021 Consolidated Financial Statements and National Trust Fund Financial Statements (Recommendation 10)</i>	<i>Rec. No.11: Develop comprehensive policies and procedures to document its financial statement preparation process. The policies and procedures should clearly delineate responsibilities among various members of the Accounting and Financial Management Service (AFMS) group and team leads and those performed by AmeriCorps' shared services provider, clarifying the responsibility of AmeriCorps for the accuracy of the reported</i>	<i>Not quantified</i>
	OIG-AR-22-01 and OIG- AR-22-02 Issued 11/15/2021 Audit of AmeriCorps' Fiscal Year 2021 Consolidated Financial Statements and National Trust Fund Financial Statements	Rec. No.11(a): The process to determine and document AmeriCorps' balance fluctuation expectations based on a combination of internal and external operating factors, and program and financial relevant information available.	Not quantified
	OIG-AR-22-01 and OIG- AR-22-02 Issued 11/15/2021 Audit of AmeriCorps' Fiscal Year 2021 Consolidated Financial Statements and National Trust Fund Financial Statements	Rec. No.11(b): Detailed process to research significant balance fluctuations. AmeriCorps 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-AR-22-01 and OIG- AR-22-02 Issued 11/15/2021 Audit of AmeriCorps' Fiscal Year 2021 Consolidated Financial Statements and National Trust Fund Financial Statements	Rec. No.11(c): Research and retain supporting documents required for any identified account balance differences derived from its abnormal balance review or the tie point analysis.	Not quantified
	OIG-AR-22-01 and OIG- AR-22-02 Issued 11/15/2021 Audit of AmeriCorps' Fiscal Year 2021 Consolidated Financial Statements and National Trust Fund Financial Statements	Rec. No.11(d): Address fatal and non-fatal Government-wide Treasury Account Symbol edit failures prior to GTAS certification.	Not quantified
	OIG-AR-22-01 and OIG- AR-22-02 Issued 11/15/2021 Audit of AmeriCorps' Fiscal Year 2021 Consolidated Financial Statements and National Trust Fund Financial Statements	Rec. No.11(e): Document resolution for all balance differences and retain supporting documentation of related research.	Not quantified
197	<i>OIG-AR-22-01 and OIG- AR-22-02 Issued 11/15/2021 Audit of AmeriCorps' Fiscal Year 2021 Consolidated Financial Statements and National Trust Fund Financial Statements (Recommendation 11)</i>	<i>Rec. No.12: Continue working with Administrative Resource Center to review and correct AmeriCorps' balances in detail to ensure they are properly supported and that balances migrated to the ARC platform are complete, accurate, and reliable. Modified repeat recommendation since FY 2019.</i>	<i>Not quantified</i>
198	<i>OIG-AR-22-01 and OIG- AR-22-02 Issued 11/15/2021 Audit of AmeriCorps' Fiscal Year 2021 Consolidated Financial Statements and National Trust Fund Financial Statements (Recommendation 12)</i>	<i>Rec. No.13: Strengthen its policies and procedures over the processing of JEs going forward now that AmeriCorps has transitioned to the shared service environment. The policies and procedures should cover the following: Modified repeat recommendation since FY 2019.</i>	<i>Not quantified</i>

Open Unimplemented Recommendations			
Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost Savings
	OIG-AR-22-01 and OIG- AR-22-02 Issued 11/15/2021 Audit of AmeriCorps' Fiscal Year 2021 Consolidated Financial Statements and National Trust Fund Financial Statements	Rec. No.13(a): A process to track the sequence of JE transactions for completeness.	Not quantified
	OIG-AR-22-01 and OIG- AR-22-02 Issued 11/15/2021 Audit of AmeriCorps' Fiscal Year 2021 Consolidated Financial Statements and National Trust Fund Financial Statements	Rec. No.13(b): A policy as to when it is appropriate to use a JE and approval procedures for JEs recorded to ensure segregation of duties.	Not quantified
	OIG-AR-22-01 and OIG- AR-22-02 Issued 11/15/2021 Audit of AmeriCorps' Fiscal Year 2021 Consolidated Financial Statements and National Trust Fund Financial Statements	Rec. No.13(c): A requirement to provide a fact-specific description of the purpose of the JE, along with adequate supporting documentation.	Not quantified
	OIG-AR-22-01 and OIG- AR-22-02 Issued 11/15/2021 Audit of AmeriCorps' Fiscal Year 2021 Consolidated Financial Statements and National Trust Fund Financial Statements	Rec. No.13(d): Documentation needed to support JEs and how it will be maintained.	Not quantified
199	OIG-AR-22-01 and OIG- AR-22-02 Issued 11/15/2021 Audit of AmeriCorps' Fiscal Year 2021 Consolidated Financial Statements and National Trust Fund Financial Statements (Recommendation 13)	Rec. No.14: Validate and ensure JEs are properly supported, documented, and are readily available for examination. Modified repeat recommendation since FY 2019.	Not quantified
200	OIG-AR-22-01 Issued 11/15/2021 Audit of AmeriCorps' Fiscal Year 2021 Consolidated Financial Statements and National Trust Fund Financial Statements	Rec. No.16: Validate that the underlying data used in the accrual methodology, such as the use of grantee Undelivered Order balances to allocate accrual amounts, is reliable by ensuring previously reported conditions are remediated and recommendations are implemented.	Not quantified
201	OIG-EV-22-03 Issued 12/18/2021 FY 2021 Federal Information Security Modernization Act Evaluation of AmeriCorps	Rec. No.1: Design and implement an effective accountability system that includes clear expectations of goals, performance measures, estimated target dates, and monitoring to hold Office of Information Technology leadership accountable for improving AmeriCorps' information security program to an effective level.	Not quantified
202	OIG-EV-22-03 Issued 12/18/2021 FY 2021 Federal Information Security Modernization Act Evaluation of AmeriCorps	Rec. No.2: Complete asset tracking refresher training for the Tier 2 support team.	Not quantified
203	OIG-EV-22-03 Issued 12/18/2021 FY 2021 Federal Information Security Modernization Act Evaluation of AmeriCorps	Rec. No.3: Update the AmeriCorps Standard Operating Procedures for Asset Tracking to include a quality control process for the Tier 2 Lead to review the IT asset inventory to ensure the required fields for the IT assets are documented; and implement the new process.	Not quantified
204	OIG-EV-22-03 Issued 12/18/2021 FY 2021 Federal Information Security Modernization Act Evaluation of AmeriCorps	Rec. No.5: Document and implement an annual review process to validate that all agreements for system interconnections are kept current.	Not quantified
205	OIG-EV-22-03 Issued 12/18/2021 FY 2021 Federal Information Security Modernization Act Evaluation of AmeriCorps	Rec. No.6: Develop, document, and communicate an overall Supply Chain risk Management strategy, implementation plan, and related policies and procedures to guide and govern supply chain risk management activities. If AmeriCorps intends to limit its IT purchases to General Services Administration vendors, it should so state, and indicate who, if anyone, must approve exceptions.	Not quantified

Open Unimplemented Recommendations			
Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost Savings
206	OIG-EV-22-03 Issued 12/18/2021 FY 2021 Federal Information Security Modernization Act Evaluation of AmeriCorps	Rec. No.8: Immediately reinstate mandatory enforcement of multifactor authentication in accordance with CISA's recommendation.	Not quantified
207	OIG-EV-22-03 Issued 12/18/2021 FY 2021 Federal Information Security Modernization Act Evaluation of AmeriCorps	Rec. No.9: Update AmeriCorps' policy to require mandatory enforcement of multifactor authentication in the future, including in any hybrid work environment.	Not quantified
208	OIG-EV-22-03 Issued 12/18/2021 FY 2021 Federal Information Security Modernization Act Evaluation of AmeriCorps	Rec. No.10: Establish an oversight process to ensure that system accounts for separated personnel are disabled within one working day following separated employees' termination, regardless of when the laptop is returned and received.	Not quantified
** Bold : Recommendation is disagreed by AmeriCorps.		** <i>Italicized</i> : Recommendation is repeated.	

Appendix B

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

Recent Unimplemented Recommendations Not Yet Due			
Number	Report Title and Number	Recommendations	Dollar Value of Aggregate Potential Cost Savings
1	OIG-AR-22-04 Issued 05/16/2022 Performance Audit of AmeriCorps' Compliance with the Payment Integrity Information Act of 2019 for FY 2021	Rec. No.1: Include additional terms and conditions within future AmeriCorps General Grant and Cooperative Agreement Terms and Conditions policy documents aimed at addressing the root causes of improper payments.	Not quantified
2	OIG-AR-22-04 Issued 05/16/2022 Performance Audit of AmeriCorps' Compliance with the Payment Integrity Information Act of 2019 for FY 2021	Rec. No.2: Implement financial consequences or additional reporting requirements for grantees that have confirmed improper payments and unknown payments. <i>Modified repeat recommendation for FY 2021</i>	Not quantified
3	OIG-AR-22-04 Issued 05/16/2022 Performance Audit of AmeriCorps' Compliance with the Payment Integrity Information Act of 2019 for FY 2021	Rec. No.3: Implement appropriate edit and oversight controls over the testing results and input data to ensure the completeness and accuracy of the published estimated improper payment rates. <i>Modified repeat recommendation for FY 2021</i>	Not quantified
4	OIG-AR-22-04 Issued 05/16/2022 Performance Audit of AmeriCorps' Compliance with the Payment Integrity Information Act of 2019 for FY 2021	Rec. No.4: Document and maintain a full audit trail of all edit checks, oversight controls, and performance of statistical extrapolation and evaluation. <i>Modified repeat recommendation for FY 2021.</i>	Not quantified
5	OIG-AR-22-04 Issued 05/16/2022 Performance Audit of AmeriCorps' Compliance with the Payment Integrity Information Act of 2019 for FY 2021	Rec. No.5: Perform additional reviews for grants that AmeriCorps program officers identify as state funded before including grants in—or excluding them from—the sample populations.	Not quantified
6	OIG-AR-22-04 Issued 05/16/2022 Performance Audit of AmeriCorps' Compliance with the Payment Integrity Information Act of 2019 for FY 2021	Rec. No.6: Either reconcile any differences between the grantees' internal accounting records and their FFRs to determine the propriety of the component payments—or require the grantees to perform this reconciliation—or treat unmatched reporting errors as unknown payment errors when projecting the estimated improper payment rate.	Not quantified
7	OIG-AR-22-04 Issued 05/16/2022 Performance Audit of AmeriCorps' Compliance with the Payment Integrity Information Act of 2019 for FY 2021	Rec. No.7: Implement appropriate oversight controls to ensure that AmeriCorps follows its documented S&EMP. If AmeriCorps makes changes in how it executes its methodology, it should update the S&EMP accordingly and re-submit the S&EMP to OMB if the changes meet the criteria for re-submission outlined in OMB Memorandum M-21-19. <i>Modified repeat recommendation for FY 2021.</i>	Not quantified
8	OIG-AR-22-04 Issued 05/16/2022 Performance Audit of AmeriCorps' Compliance with the Payment Integrity Information Act of 2019 for FY 2021	Rec. No.8: Update its SOP to be current, consistent with the submitted S&EMP, and reflective of the statistical methodology as implemented.	Not quantified
9	OIG-AR-22-04 Issued 05/16/2022 Performance Audit of AmeriCorps' Compliance with the Payment Integrity Information Act of 2019 for FY 2021	Rec. No.9: Ensure that its FY 2022 off-cycle risk assessment:	Not quantified
	OIG-AR-22-04 Issued 05/16/2022 Performance Audit of AmeriCorps' Compliance with the Payment Integrity Information Act of 2019 for FY 2021	Rec. No.9(a): Includes agency-specific risk factors for known risks related to process, funding, or technology changes.	Not quantified
	OIG-AR-22-04 Issued 05/16/2022 Performance Audit of AmeriCorps' Compliance with the Payment Integrity Information Act of 2019 for FY 2021	Rec. No.9(b): Considers significant changes in expenditures related to increased program funding due to the ARP.	Not quantified
	OIG-AR-22-04 Issued 05/16/2022 Performance Audit of AmeriCorps' Compliance with the Payment Integrity Information Act of 2019 for FY 2021	Rec. No.9(c): Specifically re-evaluates the AmeriCorps Trust Program based on the results of AmeriCorps OIG audit report AR-21-02.	Not quantified
10	OIG-AR-22-04 Issued 05/16/2022 Performance Audit of AmeriCorps' Compliance with the Payment Integrity Information Act of 2019 for FY 2021	Rec. No.10: Share the results of the risk assessment with the AmeriCorps OIG before finalizing the susceptibility determination for each program to determine whether AmeriCorps should review any additional programs for improper payments and unknown payments.	Not quantified
11	OIG-EV-22-06 Issued 07/21/2022 AmeriCorps Penetration Testing and Phishing Campaign Evaluation	Rec. No.1: Develop and implement a plan to modify external emails to include information to assist the recipient of the level of risk posed by external email. For example, the Subject line of an email should be modified to identify the source of the email as external to the agency. In addition, the body of the email should contain warnings concerning the dangers of external email and attachments. Finally, warnings should include how frequently the sender has interacted with the recipient.	Not quantified
12	OIG-EV-22-06 Issued 07/21/2022 AmeriCorps Penetration Testing and Phishing Campaign Evaluation	Rec. No.2: Implement a plan to increase the frequency of behavior training directed at the identification of unwanted spam emails with an emphasis on continual reminders of recognition techniques, appropriate actions, and confidence that self-reporting poor behavioral actions will lead to a better outcome in the future.	Not quantified
13	OIG-EV-22-06 Issued 07/21/2022 AmeriCorps Penetration Testing and Phishing Campaign Evaluation	Rec. No.3: Implement a process to improve the detection rate to reduce the occurrence of email spam that reaches the users' inboxes.	Not quantified
** Bold: Recommendation is disagreed by AmeriCorps. ** Italicized : Recommendation is repeated.			



AmeriCorps

AmeriCorps' Response to the OIG Semiannual Report 23-01 and Report on Final Action

AmeriCorps

May 25, 2023

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 2023 (23-01). AmeriCorps is the federal agency dedicated to improving lives, strengthening communities, and fostering civic engagement through service and volunteering. Working with nonprofit, faith-based, and community organizations; state and local agencies; tribal nations; and other partners; AmeriCorps engages Americans from all walks of life in sustained, results-driven service to meet the country's toughest challenges.

AmeriCorps members and AmeriCorps Seniors volunteers help communities address public health needs, prepare students for success in school, respond to natural disasters, support veterans and military families, preserve public lands, address climate change, assist independent living for elders, and advance racial and economic equity. As a result of the historic funding in the American Rescue Plan Act, AmeriCorps is furthering its reach and deepening its impact across the country. This includes expanding service opportunities, increasing member living allowances, providing pandemic assistance to millions of Americans, launching the United We Serve campaign to amplify President Biden's call for Americans to unite through national service and volunteering to counter the corrosive effects of hate-fueled violence on our nation's democracy, and joining the White House, United States Department of Education, and other public and private partners to launch the National Partnership for Student Success.

AmeriCorps looks forward to continuing to work with nonprofit organizations, the government, and the business community to build bridges between Americans, address local problems with local solutions, and make service a cornerstone of our democracy.

Effectively Stewarding Federal Resources

The agency continues to prioritize goal four of AmeriCorps' five-year [strategic plan](#) to ensure effective resource management of taxpayer dollars and to achieve a clean audit opinion. AmeriCorps appreciates the Office of Inspector General's audits of the government charge card program and consolidated financial statements during this reporting cycle. The agency is taking action to address findings and recommendations identified in the audit reports and continues to improve cybersecurity efforts as highlighted below.

AmeriCorps is focused on continued leadership oversight and stakeholder engagement to support significant agency financial reform. This will be accomplished

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

through a comprehensive project framework to accelerate financial and operational reform. The framework promotes agency-wide visibility of this reform work and accelerates progress toward selected agency goals to rapidly improve reform results.

AmeriCorps has made critical leadership and staffing hires to increase both capacity and competencies, including establishing an Office of Reporting, Compliance and Audit within the Office of the Chief Financial Officer. The new office leads internal controls design for key financial management processes and leads efforts to improve agency audit readiness. The agency is also fostering strong relationships with its shared services provider to better standardize and streamline business processes and internal controls, and is leveraging the expertise of the [senior advisor to the CEO on financial reform](#) who led a successful financial transformation at the US Department of Housing and Urban Development.

Reaching a clean audit will take time, and AmeriCorps is making forward progress on its multi-year strategy. The agency will continue its aggressive focus on strengthening core business operations by implementing corrective actions to address root causes. In collaboration with AmeriCorps' [Board of Directors](#) and the Office of Inspector General, the agency is committed to resolving operational challenges and ensuring responsible management of federal resources.

Program Highlights

AmeriCorps programs continue to work closely with local communities to create lasting change in alignment with goal one in AmeriCorps' [strategic plan](#): partner with communities to alleviate poverty and advance racial equity.

As part of its commitment to providing a strong return on investment for federal funding, AmeriCorps leverages rigorous evaluation methods to measure program performance. In 2022, Results for America recognized AmeriCorps for its commitment to use data and evidence to underpin the impact of the agency's community grant investments.

AmeriCorps' program accomplishments from this reporting period include the following:

AmeriCorps State and National

In early 2022, the AmeriCorps State and National program awarded more than \$7.4 million to 41 organizations to develop evidence-based programs. As the first of their kind, these American Rescue Plan planning grants provide support to organizations for a 12-month planning period to develop new AmeriCorps programs based on research and evaluation. Grant recipients have been awarded up to \$240,000 for a 12-month planning period. The funded evidence-based projects include program planning for educational opportunity and economic mobility in communities facing

persistent unemployment; community and civic engagement; quality of life services for veterans and military families; environmental stewardship and climate change and services for rural communities. These planning grants identify opportunities for improvement and provide the framework for other organizations to replicate and scale programs in their communities.

In addition, AmeriCorps and the Centers for Disease Control and Prevention continued their partnership through Public Health AmeriCorps to address urgent local public health needs and build the next generation of public health leaders. During this reporting period, [Public Health AmeriCorps](#) supported \$69 million in grant funding that was awarded in FY 2022 to 82 organizations. This funding was awarded to recruit, train, and develop AmeriCorps members to meet the needs of local communities by advancing health equity and increasing access to care while also creating pathways to public health-related careers. One partner said of an AmeriCorps member: “[Member] came in with no former public health experience at all, has grown and learned, pushed herself out of her comfort zone, found a passion for mental health education and advocacy. [Her] site is considering hiring her on for a permanent position in mental health work!”

AmeriCorps NCCC

In the first months of the reporting period, AmeriCorps NCCC led agency-wide efforts to respond to Hurricane Fiona in Puerto Rico and Hurricane Ian in Florida. Not only were AmeriCorps NCCC teams first on the scene for national service response, but AmeriCorps members from both the NCCC Traditional Corps and FEMA Corps programs continued to provide support as efforts transitioned into longer-term recovery. They also supported the response to tornadoes in Arkansas, Tennessee, and Mississippi. In Mississippi, AmeriCorps NCCC teams removed over 12 tons of debris, distributed over 1,000 pounds of household goods, and helped restore a public park for the children of Rolling Fork.

AmeriCorps members remain on the scene long after the media coverage subsides and other disaster response groups demobilize. The agency’s records indicate that for major disasters, AmeriCorps members in the NCCC program are in the community for up to three to five years after the event. During the reporting period, AmeriCorps NCCC teams engaged in long-term recovery work for four different hurricanes: Maria, Ida, Ian, and Florence. The AmeriCorps NCCC program has a proven track record of fulfilling unmet community need for long-term disaster response work. Moreover, the program is well-received by community partners. In a recently conducted AmeriCorps NCCC project sponsor survey, 94% of respondents were “satisfied” or “very satisfied”.

In addition to valuable work performed in disaster response and recovery, AmeriCorps NCCC teams also focused on returning taxpayer dollars to citizens. From January-April 2023, 11 teams in six states assisted over 4,300 people in submitting their tax returns, successfully returning more than \$14 million dollars to American communities. One local partner in Colorado described the impact of the AmeriCorps NCCC team as "...an incredible increase in capacity...not only are we talking about an increase in disposable income [for persons served], but in a lot of cases with the individuals and families we serve, these are important dollars that are helping assist with everyday costs...helping to pay rent, helping to put food on the table."

AmeriCorps Seniors

AmeriCorps Seniors provides grants to local community organizations to recruit, place, and support adults 55 years-of-age and older to engage in national service and volunteerism in their communities. AmeriCorps Seniors awarded over 130 grants through American Rescue Plan funding in FY 2021 and FY 2022, equating to an investment of more than \$25 million, to communities to support their pandemic recovery efforts.

The important work AmeriCorps Seniors grantees perform is exemplified by Seniors in Service of Tampa Bay, which successfully operates seven AmeriCorps Seniors programs: one Foster Grandparent Program, one Senior Companion Program, three RSVP programs, and two ARP Senior Demonstration programs.

In FY 2021, the Foster Grandparent Program, Senior Companion Program, and one of the RSVP programs received additional American Rescue Plan funds to expand services to address COVID-19 needs in their communities. Activities for these programs involved more than 20,000 hours of service, supporting hundreds of community members.

AmeriCorps Seniors volunteers in one of the ARP Senior Demonstration programs at Seniors in Service of Tampa Bay will serve over 31,000 hours over two years to provide tutoring and mentoring to youth. Their second ARP Senior Demonstration program will provide 100 AmeriCorps Seniors volunteers over two years to organize and implement small group opportunities for social support and provide health and wellness education to the community.

The community celebrated the work of Seniors in Service of Tampa through a local [news report](#).

AmeriCorps VISTA

AmeriCorps VISTA provides resources to nonprofit organizations and public agencies to address poverty and poverty-related problems in the United States. In this reporting period, AmeriCorps VISTA has continued to prioritize investing in

underserved communities, including more than \$39 million in federal funding to support new projects across more than 48 states and territories. This investment will support nearly 2,500 new AmeriCorps members who will serve on more than 200 projects to expand capacity in organizations that alleviate poverty and build economic opportunity. Notably, AmeriCorps made awards to 23 organizations who had not previously received AmeriCorps VISTA resources.

AmeriCorps members will help organizations advance student success, reduce homelessness, address food security, expand job opportunities, improve health services, expand access to technology and increase economic opportunities for families. For example, AmeriCorps invested \$293,850 in Georgia State University's Alonzo A. Crim Center for Urban Educational Excellence to support 15 AmeriCorps members who will serve with the program to connect LGBTQI+ youth experiencing homelessness with community services and resources, develop an LGBTQI+ sensitivity and trauma-informed care training program, and create tools to better inform the public about the challenges facing homeless youth. More than 2,500 youth experiencing homelessness are expected to be supported during the project year.

Additionally, AmeriCorps VISTA focused on program improvements designed to encourage a diverse corps of AmeriCorps members to thrive and complete their term of service. This included the following:

- Effective November 1, 2022, AmeriCorps VISTA removed all pre-existing limitations for mental health services covered under the AmeriCorps VISTA health benefits plan. This change expands benefits and removes restrictions on the number of in-person visits allowable for mental health care.
- AmeriCorps VISTA updated the teleservice policy that took effect on January 1, 2023 to better reflect the changing nature of work in an increasingly digital and "post-pandemic" landscape. This policy expands the opportunities for sponsors and sites to continue to plan and design successful teleservice and virtual service site assignments while recommitting to the "place-based" model of the AmeriCorps VISTA program.
- AmeriCorps VISTA updated training programs and redesigned and delivered 21 training opportunities between October 2022 and March 2023, engaging 2,955 participants. In post-event feedback surveys, between 95-97 percent of respondents said they will apply what they learned from the training.

AmeriCorps' Office of Research and Evaluation

For the past two decades, AmeriCorps has collaborated with the US Census Bureau to conduct the most robust national survey on civic engagement in the general population over time. The Current Population Survey Civic Engagement and Volunteering Supplement provides benchmarks and insight into trends over time. Findings from this survey were highlighted during AmeriCorps' ["Volunteering and](#)

[Civic Life during the Pandemic: The Path Forward](#)" event in January 2023 and were part of an extensive media outreach campaign.

The rates of all measures nationally, by demographic subgroups, and by state from 2017-2021 are publicly available at data.americorps.gov. These findings, as well as related research, were also highlighted a March 2023 event called ["What is Civic Engagement? Exploring New Paradigms."](#) The data informs AmeriCorps' [Volunteering and Civic Life in America](#) report, which examines national rates of organizational volunteering, helping others informally, charitable giving, and other civic behaviors. This research supports evidence-based decision making and efforts to understand how people make a difference in communities across the country.

Looking Ahead

Time and time again, we see that when our country invests in national service, we all win. Communities are stronger and more resilient, and individuals and families receive expanded services. Americans who serve cultivate their leadership abilities and gain practical skills to continue a lifetime of service. Organizations who host AmeriCorps members and AmeriCorps Seniors volunteers are better prepared to achieve their mission. And, the federal investment is leveraged many times over, bringing new resources to tackle some of our nation's toughest challenges. Since 1994, 1.28 million individuals have served through AmeriCorps, and AmeriCorps members have earned more than \$4.5 billion in Segal AmeriCorps Education Awards to pay for college or repay student loans.

As part of the agency's [strategic plan](#), AmeriCorps is focused on partnering with communities to alleviate poverty and advance racial equity, enhancing the experience for AmeriCorps members and AmeriCorps Seniors volunteers, uniting Americans by bringing them together in service, effectively stewarding federal resources, and making AmeriCorps one of the best and most equitable places to work in the federal government. In addition to AmeriCorps' other strategic goals outlined in the plan, AmeriCorps is committed to continuing its aggressive focus on implementing corrective action plans to address root causes of audit findings and ensure the agency is using taxpayer funds in the most effective and efficient manner.

Along with thousands of community partners and while working closely with the Office of Inspector General and its Board of Directors, AmeriCorps looks to expand pathways to opportunity for all Americans and use evidence to demonstrate the importance of national service in addressing the nation's most pressing challenges. Maintaining its focus on recruitment efforts, human capital needs, and embedding diversity, equity, inclusion, and accessibility into the fabric of the agency, AmeriCorps will utilize the investments in the American Rescue Plan to tap into the unwavering spirit of the American people to improve lives, strengthen communities, and foster civic engagement.

As our nation faces unprecedented challenges, including widening opportunity gaps exacerbated by the COVID-19 pandemic, shortages of public health workers, historic wildfires, and increased social isolation and polarization, national service has never been more important. AmeriCorps will continue to unite Americans across divides, build a more equitable future for Americans of all backgrounds, and strengthen communities and our nation's democracy through service.

In service,

A handwritten signature in black ink, appearing to read "Michael Smith". The signature is fluid and cursive, with the first name "Michael" and last name "Smith" clearly distinguishable.

Michael D. Smith
Chief Executive Officer
AmeriCorps

PROGRESS IN AMERICORPS' CYBERSECURITY PROGRAM

AmeriCorps continues to make great efforts to improve its cybersecurity program. The agency has made vast improvements and remains committed to achieving effective ratings across all five function areas as part of the FISMA metric domains. As a result of new audit deadlines for reporting to the Inspector General, auditor engagement in FY 2022 was limited. AmeriCorps appreciates the Inspector General's rating for the recovery function as managed and measurable as a significant improvement for the agency. This is the first time since 2018 that the agency has received a managed and measurable rating for any of the five FISMA domains and AmeriCorps is striving to obtain a similar rating in the other four domains.

AmeriCorps successfully transitioned to the Intune platform for all agency mobile devices. Using this new platform adds additional security and allows centralized management of devices. With the Microsoft Intune mobile device management solution, AmeriCorps can require staff to use a passcode to protect their devices, restrict access to certain applications and websites, wipe devices remotely if they are lost or stolen, deploy applications and updates to machines, and monitor device usage.

AmeriCorps is committed to protecting the security of its information systems and data. The agency has a vulnerability and patch management program as part of this commitment. This program identifies and remediates AmeriCorps' information systems and software vulnerabilities. In addition, AmeriCorps users use Personal Identity Verification (PIV) multifactor authentication to log on to their workstations, adding a layer of security for AmeriCorps' workstations and making it more difficult for unauthorized users to access AmeriCorps' systems and data. PIV is a government-wide standard for secure identification and authentication. PIV multifactor authentication allows AmeriCorps to help reduce the risk of unauthorized access and data breaches.

AmeriCorps also uses cybersecurity performance measures, security assessments, and contingency planning. These measures help ensure AmeriCorps' information systems and data are protected from unauthorized access, use, disclosure, disruption, modification, or destruction. Performance measures allow AmeriCorps to track the effectiveness of its cybersecurity program and identify areas where it can be improved. These measures include the number of security incidents, the time it takes to remediate vulnerabilities, and the cost of security breaches. Security assessments help AmeriCorps to identify and assess the risks to its information systems and data. Contingency planning allows AmeriCorps to respond to security incidents. This includes developing incident response plans, identifying emergency contacts, and creating a disaster recovery plan. By having a contingency plan in place, AmeriCorps reduces the impact of a security incident.

AmeriCorps has made significant improvements to its cybersecurity program and currently has a 28 percent closure rate for all open findings in FY 2022. The agency has 22 findings that have been closed by the agency and awaiting review by the Inspector General. AmeriCorps is proud of its collaboration with the Office of Inspector General to achieve closure of findings that have remained open for several years and looks forward to continued collaboration to protect AmeriCorps' security and data.



AUDIT TABLES

TABLE I

FINAL ACTION TAKEN ON AUDIT, INSPECTION, AND EVALUATION REPORTS

(For the Period October 1, 2022 – March 31, 2023)

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

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, 2022 – March 31, 2023)

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

Table III

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

(For the Period October 1, 2022 – March 31, 2023)

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





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