

OFFICE OF INSPECTOR GENERAL  
**AmeriCorps**



**SEMIANNUAL REPORT  
TO CONGRESS**  
**APRIL 1, 2023 - SEPTEMBER 30, 2023**





## *About AmeriCorps*

AmeriCorps 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.<sup>1</sup> In Fiscal Year (FY) 2023, AmeriCorps invested 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) 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.<sup>2</sup> AmeriCorps OIG is an independent organization, led by a Presidential appointee, which submits its reports and recommendations to AmeriCorps' Chief Executive Officer and Congress.

The OIGs mission is “to protect the integrity of national and community service by providing independent oversight, identifying and mitigating risks and vulnerabilities, and promoting accountability and integrity in AmeriCorps' management, programs, and operations.”

The intent of our work is to motivate AmeriCorps to take corrective action and prevent wrongdoing and mismanagement in the execution of its programs and operations. We also conduct outreach to our stakeholders, including grant recipients, to educate them on fraud indicators, the consequences of wrongdoing, whistleblower protection, and how to report problems or concerns to us. Additionally, we make suspension and/or debarment recommendations to AmeriCorps involving recipients—both individuals and organizations—and potential recipients of AmeriCorps funds. These recommendations protect the government and, ultimately, the taxpayers, by preventing wrongdoers or those with a history of poor performance or noncompliance from receiving new Federal awards.

---

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

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



AmeriCorps OIG executes its mission in line with the values identified in our strategic plan.

- Integrity** We are fair and transparent in our independent oversight
- Collaboration** We promote an inclusive culture that encourages teamwork.
- Accountability** We hold ourselves responsible for delivering high-quality results.
- Respect** We embrace the ideas and individuality of those we encounter in our work.
- Excellence** We produce exceptional and impactful work products.

Pursuant to the Inspector General Act of 1978, as amended, this Semiannual Report summarizes AmeriCorps OIG’s work for the last six months of FY 2023. It is being transmitted to AmeriCorps’ Chief Executive Officer, Board of Directors, and Members of Congress.



## Table of Contents

About AmeriCorps.....	1
Message from the Acting Inspector General .....	5
Office of Audits .....	8
Overview .....	8
Highlights of Audit Work Completed During this Reporting Period .....	8
AmeriCorps Seniors Grantees’ Financial Management Systems Deficiencies Resulted in \$268,627 of Questioned Costs (Report 23-06).....	8
FY 2023 Federal Information Security Modernization Act Evaluation of AmeriCorps (Report 23-08) .....	10
Improper Payments in AmeriCorps’ Three Largest Programs Continue to Exceed Ten Percent, Despite Technical Improvements in Reporting and Computation (Report 23-05).....	12
Office of Audit Outreach Activities .....	14
Audit Statistical and Summary Tables.....	15
Open Recommendations .....	17
Office of Investigation .....	19
Overview .....	19
Strong Partnerships with the Department of Justice and Other Law Enforcement Colleagues.....	20
Highlights of Investigative Work Completed During this Reporting Period.....	21
President of an AmeriCorps Grantee Indicted for Theft and Bank Fraud.....	21
Senior Corps Volunteer Sentenced for Theft After Claiming Hours for Serving a Deceased Senior...	21
AmeriCorps Provided Additional Training Regarding Acquisition Policy After an Employee Improperly Provided an Independent Government Cost Estimate to Contractors.....	22
Office of Investigation’s Outreach Activities.....	22
Investigations Statistical Summary Tables .....	23
Suspension and Debarment.....	24
Highlights of Suspensions and Debarments During this Reporting Period.....	24
Peer Review .....	26
AmeriCorps OIG’s Most Recent Peer Reviews.....	26
Audit Operations Peer Review .....	26
Inspection and Evaluation Operations Peer Review .....	26
Investigation Peer Reviews .....	26
Peer Reviews Conducted by AmeriCorps OIG.....	27





Other Reportable Matters .....	28
Investigations Substantiating Misconduct by a Senior Government Employee .....	28
Whistleblower Retaliation .....	28
OIG Report of Investigation Provided to AmeriCorps.....	28
Independence .....	28
Undisclosed Audits, Investigations, Evaluations, or Inspections .....	28
Appendix A: Open Recommendations.....	29
Appendix B: Recent Recommendations – Not Yet Due .....	49
AmeriCorps’ Response .....	52



## *Message from the Acting Inspector General*

I am pleased to submit this Semiannual Report for the period of April 1, 2023, through September 30, 2023. This was a period of transition for the AmeriCorps Office of Inspector General. Deborah Jeffrey, the AmeriCorps Inspector General for almost 11 years, departed the agency in May 2023. During her tenure, AmeriCorps OIG grew in its sophistication and effectiveness in combatting fraud, waste, and abuse. Inspector General Jeffrey was dedicated to AmeriCorps' mission and to the stewardship of AmeriCorps funds, and we thank her for her contributions to national service.

I am thrilled to lead a professional and dedicated team as Acting Inspector General, and I look forward to relying on my past experiences during a decade in the Federal inspector general community and more than four years with AmeriCorps OIG. The challenges facing AmeriCorps are, in many ways, the same as those facing many Federal agencies: financial management, grantee and subrecipient accountability and monitoring, and information technology modernization. This is a critical time, however, for AmeriCorps to address its longstanding issues in financial management and effectively steward Federal funds dedicated to national and community service.

Financial Management: Since 2017, AmeriCorps' financial management, accounting, and internal controls have been insufficient to properly account for its funds. AmeriCorps' internal control weaknesses, absence of standard operating procedures, noncompliance with generally accepted accounting principles, and antiquated systems that make proper recording of transactions difficult put funds at risk of not being used for their intended purpose. While we will not report on the result of the latest financial statements audit until the next semi-annual period, AmeriCorps' senior leadership accepted the challenge to prioritize the agency's financial management issues that are the result of neglect for many years—long before this management team took over—and dedicated substantial resources to resolve the issues. AmeriCorps' Board of Directors also reconstituted its Oversight, Governance, and Audit Committee with the intent to provide oversight of this area. However, financial management deficiencies are not issues that can be resolved quickly, and it remains our number one oversight priority.

Grantee and Subrecipient Accountability and Monitoring: Like many Federal programs, AmeriCorps programs are susceptible to fraud at both the grantee and subrecipient levels. The structure of AmeriCorps' largest program, AmeriCorps State and National (ASN), has funding for each state flow through state commissions on volunteerism. The commissions make their own decisions as to which organizations receive AmeriCorps funding as subrecipients. This unique decentralized structure adds an additional challenge to grantee and subrecipient oversight and monitoring. Fraud in AmeriCorps programs may involve individuals or organizations obtaining AmeriCorps grants through dishonest means, such as providing false information about the nature or scope of their service projects, conflicts of interest, the creation of fictitious members



or diverting funds for personal gain. In other instances, grantee and subrecipient staff may inflate the number of members or volunteer hours served to make the program appear more successful or to ensure that AmeriCorps members receive an education award for their hard work despite not meeting the service hours requirements.

Each dollar lost to fraud is a dollar that does not reach individuals and communities who need assistance. Given that identifying and understanding fraud indicators is key to preventing and detecting fraud, AmeriCorps OIG has increased its outreach efforts by meeting in-person with state commissions and grant recipient staff to discuss anti-fraud measures. We are maximizing our opportunities to get in front of our external stakeholders, including at AmeriCorps events, so that grantees and subrecipients understand the issues facing their organizations and how to prevent fraud.

Information Technology Modernization: AmeriCorps' historical underinvestment in its information systems is hampering its ability to properly track Federal funds. This underinvestment forces personnel to work with antiquated systems requiring work arounds or manual entries, which inhibits AmeriCorps' ability to capture, retain, and safeguard accurate data that could be used to identify fraud, waste, and abuse.

AmeriCorps decided to invest approximately \$28 million to update its grant system and member portal. This is a critical period for the agency. Its design decisions will determine the success of the system, as the current system issues are the root cause of many of the agency's problems. The OIG's work in this area will focus on whether AmeriCorps designs its systems to capture accurate and complete grant, member, volunteer, procurement, and financial reporting data.

Moving Forward: While we continue to focus on AmeriCorps' key areas of concern, during this semi-annual period we also took a fresh look at how to achieve our oversight mission in an effective manner. The result was three-fold: 1) maintain a professional, constructive, arms-length relationship with AmeriCorps; 2) increase returns to the government; and 3) ensure that our work focuses on what matters most to AmeriCorps and its stakeholders.



We are passionate about independent and objective oversight, and we will continue to work collaboratively with our partners and stakeholders to protect and oversee AmeriCorps programs – programs that impact at-risk individuals and communities. The success of the OIG is only possible due to the team of investigators, auditors, attorneys, and support staff who are dedicated to the OIG’s mission and national service. As Acting Inspector General, I look forward to helping AmeriCorps improve its programs and operations through preventing and detecting fraud, waste, and abuse.

Stephen H Ravas





## Office of Audits

### Overview

During this semiannual period, the Office of Audit issued one performance audit of AmeriCorps' Seniors Financial Management and two statutorily required audits reports. There were ten projects in process at the end of this semiannual period:

- Audits of both AmeriCorps' FY 2023 consolidated and National Service Trust financial statements;
- Audits of funds awarded to YouthBuild USA, Up2Us, 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;
- Oversight of AmeriCorps' Monitoring and Debt Management; and
- A special review of subrecipient monitoring by AmeriCorps State and National grantees.

Questioned Costs

**\$268K**

Reports Issued

**3**

Recommendations  
Issued

**33**

Ongoing Projects

**10**

### Highlights of Audit Work Completed During this Reporting Period

AmeriCorps Seniors Grantees' Financial Management Systems Deficiencies Resulted in \$268,627 of Questioned Costs (Report 23-06)

Grantees receiving Federal funds are required to have financial management systems that permit preparation of required reports and trace funds to a level of expenditure adequate to support compliance with applicable Federal regulations, grant terms and conditions.<sup>3</sup> To do that, grantees financial management systems must maintain and make available records that adequately identify the sources and application of funds for Federally funded activities.<sup>4</sup>

The OIG audited the financial management systems of 15 AmeriCorps Senior grantees to determine whether these systems complied with Federal regulations.<sup>5</sup> The audit was undertaken in light of recurring audit findings related to numerous ASN grantees' financial management

<sup>3</sup> 2 CFR section 200.302(a) and 2 CFR section 200.302(b)(2)

<sup>4</sup> 2 CFR section 200.302(b)(3)

<sup>5</sup> AmeriCorps Seniors Programs – which includes the Foster Grandparent (FGP), Retired and Senior Volunteer Program (RSVP), Senior Companion Program (SCP), and Senior Demonstration Programs – fund grants to provide service opportunities for individuals aged 55 and older.



systems' noncompliance with Federal regulations. Grantees selected for review were identified via a risk assessment performed by our office.

We reported on the following deficiencies in the Seniors grantees' systems:

- Seventy-three percent (11 of 15) of financial systems audited did not follow Federal regulations for the tracking and reporting of amounts on their Federal Financial Reports, which were submitted to AmeriCorps for reimbursement of costs attributable to their grant programs. These insufficient systems resulted in instances of non-compliance or unallowable costs. Expenses paid using Federal grant funds must be allowable and reported in accordance with Federal regulations and grant terms and conditions to ensure these taxpayer funds are being used properly and for their intended purpose.<sup>6</sup>
- Ninety-three percent (14 of 15) of Seniors' grantees did not have sufficient policies and procedures to ensure that their financial management systems complied with Federal regulations. Grantees' must have both written procedures for implementing Federal payment requirements and for determining the allowability of costs, in accordance with Federal Regulations – Cost Principles and the grant terms and conditions.<sup>7</sup>
- Twenty percent (3 of 15) of the financial management systems audited did not permit the required comparison of expenditures to budgeted amounts. Under Federal regulations, financial management systems must enable grantees to compare expenditures to budgeted amounts for each Federal grant.<sup>8</sup>

As a result of the identified deficiencies, the auditors questioned \$268,627 in Federal costs and identified \$377,199 in non-compliant match costs reported on AmeriCorps grants. The auditors classified the \$377,199 unsupported match costs as noncompliant, rather than questioned costs, because AmeriCorps waived grantees' requirements to meet match during the COVID-19 pandemic. As a result, grantees were not required to report match expenditures on their Federal Financial Reports. Despite the waiver, our auditors found that grantees continued to report the match expenditures without adequate support in their systems.

The root causes behind the identified deficiencies included:

- The grantees' insufficient understanding of Federal regulations and grant terms and conditions;
- Grantees' lack of control procedures and heavy reliance on manual processes, resulting in data errors; and

---

<sup>6</sup> 2 CFR section 200.403

<sup>7</sup> Per 2 CFR section 200.302(b)(6) and 2 CFR section 200.302(b)(7)

<sup>8</sup> Per 2 CFR section 200.302(b)(5)



- AmeriCorps' inadequate oversight over reporting by AmeriCorps Seniors.

AmeriCorps Seniors concurred with the reported findings and accepted all our recommendations. Specifically, AmeriCorps agreed to implement recommendations to:

- Oversee grantees strengthening their financial management systems policies and procedures and ensuring their systems appropriately monitor costs reported on AmeriCorps grants; and
- Develop and implement training and guidance for grantees related to deficiencies identified in the audit.

AmeriCorps Seniors assured the OIG that it will work with those grantees identified as having deficiencies to develop and implement corrective action plans and that it will monitor each grantee's progress in addressing audit findings and recommendations.

FY 2023 Federal Information Security Modernization Act Evaluation of AmeriCorps (Report 23-08)

Auditors evaluated the effectiveness of AmeriCorps' information security program in accordance with Federal Information Security Modernization Act (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, 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.



**Table 1: IG Evaluation Maturity Levels**

Maturity Level	Maturity Level Description
<b>Level 1 (Ad Hoc)</b>	Policies, procedures, and strategies are not formalized; activities are performed in an ad-hoc, reactive manner.
<b>Level 2 (Defined)</b>	Policies, procedures, and strategies are formalized and documented but not consistently implemented.
<b>Level 3 (Consistently Implemented)</b>	Policies, procedures, and strategies are consistently implemented, but quantitative and qualitative effectiveness measures are lacking.
<b>Level 4 (Managed and Measurable)</b>	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.
<b>Level 5 (Optimized)</b>	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.

The FY 2023 FISMA evaluation concluded that AmeriCorps advanced from an overall maturity of “defined” to “consistently implemented,” but overall, AmeriCorps’ information security program remains ineffective.

**Table 2: FY 2022 – FY 2023 Maturity Level Comparison**

Security Function	Maturity Level FY 2022 <sup>9</sup>	Maturity Level FY 2023 <sup>10</sup>
<b>Identify</b>	Defined (Level 2)	Consistently Implemented (Level 3)
<b>Protect</b>	Defined (Level 2)	Consistently Implemented (Level 3)
<b>Detect</b>	Defined (Level 2)	Defined (Level 2)
<b>Respond</b>	Consistently Implemented (Level 3)	Consistently Implemented (Level 3)
<b>Recover</b>	Managed and Measurable (Level 4)	Defined (Level 2)
<b>Overall Maturity</b>	<b>Defined</b>	<b>Consistently Implemented</b>
<b>Overall</b>	<b>Not Effective</b>	<b>Not Effective</b>

<sup>9</sup> FY 2022 evaluation was based on 20 core metrics from the FY 2022 Core IG Metrics Implementation Analysis and Guidelines.

<sup>10</sup> FY 2023 evaluation was based on 20 core metrics and 20 supplemental metrics from the Department of Homeland Security, FY 2023 – FY 2024 IG FISMA Reporting Metrics (February 10, 2023).





There are seven areas where control weaknesses prevent AmeriCorps' cybersecurity program from being deemed effective: (1) inventory management, (2) vulnerability and patch management program, (3) unsupported software (4) authorization packages, (5) incident response plan, (6) logging and (7) contingency planning process. These weaknesses leave AmeriCorps systems and data susceptible to a breach, which may expose sensitive information, including Personally Identifiable Information, to unauthorized access, use, and disclosure.

While this year's FISMA evaluation reflects some progress, further improvements are necessary for the program to be deemed effective. AmeriCorps has implemented only 19 of the 33 prior open recommendations. Our FY 2023 report issued 15 new recommendations that will assist AmeriCorps in developing a mature and effective information security program.

[Improper Payments in AmeriCorps' Three Largest Programs Continue to Exceed Ten Percent, Despite Technical Improvements in Reporting and Computation \(Report 23-05\)](#)

The Payment Integrity Information Act of 2019 (PIIA) requires agencies to review and identify programs and activities that may be susceptible to significant improper payments, estimate the improper payments rates in agency programs, and report on their actions to reduce and recover those payments.<sup>11</sup> Each agency's Office of Inspector General assesses compliance with these requirements annually.

Although AmeriCorps' corrective actions have improved its compliance with PIIA reporting requirements, AmeriCorps reported an improper payment rate of more than ten percent for three of its four major grant programs in FY 2022: Foster Grandparent Program (FGP), Retired and Senior Volunteer Program (RSVP), and Senior Companion Program (SCP).<sup>12</sup> AmeriCorps reported an improper payment rate below ten percent for its ASN program.<sup>13</sup>

---

<sup>11</sup> Pub. L. 116-117.

<sup>12</sup> See Table 4.

<sup>13</sup> See Table 4.



**Table 3: FY 2022 PIIA Compliance<sup>14</sup>**

Requirement	ASN	FGP	RSVP	SCP
Published an Annual Management Report	Met	Met	Met	Met
Posted on the Agency’s Website	Met	Met	Met	Met
Conducted a Risk Assessment	Met	Met	Met	Met
Concluded that Improper Payments Were Above or Below Threshold	Met	Met	Met	Met
Published Improper Payment Estimates for Programs Susceptible to Significant Improper Payments	Did Not Meet	Did Not Meet	Did Not Meet	Did Not Meet
Published Adequate Corrective Action Plans	Met	Met	Met	Met
Published Improper Payment Reduction Target	Met	Met	Met	Met
Demonstrated Improvements to Payment Integrity or Reached a Tolerable Improper Payment Rate	Met	Met	Met	Met
Developed a Plan to Meet Reduction Targets	Met	Met	Met	Met
Reported an Improper Payment Rate of Less Than Ten Percent	Met	Did Not Meet	Did Not Meet	Did Not Meet
<b>Noncompliant Elements</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>2</b>

AmeriCorps’ improper payment rate exceeded 10 percent because its grantees did not have sufficient internal controls in place to verify the allowability of payments made with AmeriCorps grant funds or to maintain documentation to support the allowability of these payments. AmeriCorps noted that other drivers of improper payments and unknown payments were issues with eligibility documentation, non-compliance with the National Service Criminal History Check requirement, and policy issues. Also, some grantees did not maintain documentation to support the allowability of the temporary pay allowances paid to Foster Grandparent and Senior Companion Program volunteers who were unable to serve during the COVID-19 pandemic.

<sup>14</sup> PIIA identifies six compliance requirements that agencies must meet. However, guidance issued by the Council of the Inspectors General on Integrity and Efficiency and Office of Management and Budget expanded the six requirements to ten.



**Table 4: FY 2022 Improper Payment Rates**

Program	FY 2022 Improper Payment Rate
ASN	8.41%
FGP	23.74%
RSVP	17.22%
SCP	26.21%

In addition, AmeriCorps should have identified the National Service Trust (Trust) as a program likely to have improper payments. AmeriCorps performed a risk assessment of the Trust consistent with the methodology recommended in PIIA, including identifying control gaps, and performing qualitative sample testing.<sup>15</sup> However, the level of risk AmeriCorps assigned to the Trust does not align with issues identified by prior OIG audits and investigations related to the invalidated data contained in the Trust systems and lack of effectiveness of internal controls.

Management agreed to implement all our recommendations, including:

- Adding the National Service Trust to the list of programs susceptible to improper payments;
- Adding additional provisions to its grant terms and conditions that address the root cause of improper payments;
- Imposing financial consequences or additional reporting requirements on grantees found to have made improper payments;
- Reconciling the differences between grantees' internal accounting records and Federal Financial Reports to determine the propriety of the component payments or require grantees to perform this reconciliation; and
- Reducing the improper payment rates below ten percent for FY 2023.

#### 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

---

<sup>15</sup> The National Service Trust holds the funds set aside to pay the education awards of national service members who successfully complete their service terms.



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, Equity, and Inclusion Working Group;
- Quality Assurance Working Group;
- Federal Audit Executive Council; and
- Monetary Impact Working Group.

In addition to the IG community working groups described above, our office partners with the Pandemic Response Accountability Committee to identify pandemic related fraud trends as we oversee American Rescue Plan Act funding.

Audit staff and representatives from other AmeriCorps OIG components brief AmeriCorps departments on prior audit and investigative findings and fraud risks. Additionally, this group, along with the Office of Investigations, speaks to AmeriCorps and AmeriCorps Seniors grantees and state commissions on areas of concern, including internal controls, common audit and investigation findings, and how compliant financial and grant administration can avoid these pitfalls.

### 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.

**Table 5: Office of Audit Issued Reports**

Report Number Issued	Report Name	Dollars Questioned	Dollars Unsupported	Funds Put to Better Use
23-05	Performance Audit of AmeriCorps' Compliance with the Payment Integrity Information Act of 2019 (PIIA) for Fiscal Year 2022	\$0	\$0	\$0
23-06	Performance Audit of AmeriCorps Seniors Grantees' Financial Management Systems	\$268,627	\$267,401	\$0
23-08	Fiscal Year 2023 Federal Information Security Modernization Act Evaluation of AmeriCorps	\$0	\$0	\$0
Total		\$268,627	\$267,401	\$0





**Table 6: Office of Audit Reports with Questioned 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	\$268,627	\$267,401
C.	Total Reports (A and B)	1	\$268,627	\$267,401
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.	0	\$0	\$0
E.	Total reports for which no management decision on questioned and unsupported costs had been made by the current reporting period.	1	\$268,627	\$267,401

**Table 7: Office of Audit Reports 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 more than six months of issuance.	0	\$0

**Table 8: 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	
Total		\$0	\$0		



**Table 9: Reports Without Final Action**

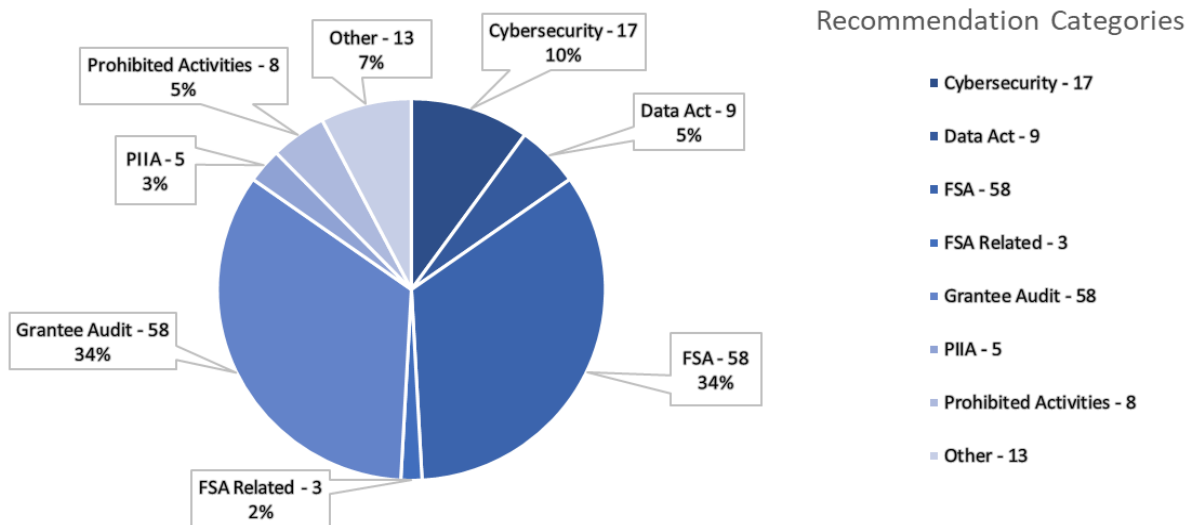
Report Number	Title	Date Issued	Final Action Due
20-07	Audit of Corporation for National and Community Service Grants Awarded to Youthprise	9/30/2020	6/16/2022

Open Recommendations

As required by the Inspector General Act of 1978, as amended, we report all recommendations issued before this reporting period that remain unimplemented (open). For clarity, open recommendations are divided into two appendices: [Appendix A](#) for the 169 open recommendations that are overdue (outstanding for more than one year) and [Appendix B](#) for the 38 open recommendations that are not yet due as of the end of the semiannual period (those that have been outstanding for more than six months but less than a year).

As shown by the chart below, at the end of the semiannual period, the Financial Statements Audit and Grantee Audit recommendation categories each contain 58 (34 percent) of the overdue open recommendations. During this semiannual period, AmeriCorps’ Offices of Chief Risk Officer, Audit and Debt Resolution, Information Technology and National Civilian Community Corps (NCCC) program worked diligently to close over 50 overdue recommendations.

**Overdue Open Recommendations by Subject Matter Area**



\*The Other category includes the recommendations from the following areas: NCCC, 7; AmeriCorps VISTA Program, 2; Criminal History Check (CHC), 1; Procurement, 1; Compelling Personal Circumstances, 1; Grant Management System, 1.

The implementation of the financial statements overdue recommendations is currently being evaluated in the ongoing FY 2023 audit. In addition, the OIG is reviewing AmeriCorps’ submissions to close over 30 recommendations from OIG Report 19-05, *Agreed-Upon Procedures of*



*Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service.* The OIG will report the results of these reviews in our next semi-annual period.



## 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 to local district attorneys 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, the president of an AmeriCorps grantee in Mississippi was indicted on charges of theft and bank fraud in relation to an AmeriCorps grant and a loan under the Paycheck Protection Program as a result of an AmeriCorps OIG investigation.

Funds Recovered  
**\$15K**

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

Criminal and Civil Investigations with Federal Prosecutors  
**13**

Other OIG investigations culminated in administrative actions, such as enhanced training for AmeriCorps employees in relation to acquisitions. In total, the Office of Investigation initiated 10 investigations and closed 16 during this reporting period.

Hotline Complaints Received  
**170**

At the close of this semiannual period, AmeriCorps has four OIG reports of investigation that were past due, ranging from seven to 150 days past the deadline. AmeriCorps’ response to another OIG report did not completely address the report’s recommendations. Together, these reports recommended the disallowance of over \$230,000 in grant funds and education awards, as well as other administrative actions, such as policy changes and improvements to IT systems. We hope to report on these investigations in the next semi-annual period.

Investigations from Hotline Complaints  
**10**

AmeriCorps OIG had 13 active cases with the Department of Justice (DOJ) during the reporting period: eight civil and five criminal cases. As of September 30, 2023, six civil and three criminal





active cases remained active with DOJ. In the second half of FY 2023, DOJ accepted two of the civil cases and declined to prosecute six cases referred this period due to a variety of considerations, including the dollar values involved or appropriate administrative remedies.

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, including:

- Theft and embezzlement from Federal programs for personal use;
- Identity theft or misuse of identities to divert AmeriCorps living allowances and other benefits;
- Fabrication or alteration of required criminal history checks, which jeopardize the safety of the beneficiaries of national service;
- 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
- Diversion of AmeriCorps funds towards unauthorized and unallowable expenses, including personal enrichment.

To safeguard program beneficiaries and taxpayer funds, AmeriCorps grants require that grantees notify 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 continue to recommend that AmeriCorps impose administrative remedies on grantees and subgrantees for failure to make such required reports to AmeriCorps OIG in a timely manner.

### [Strong Partnerships with the Department of Justice and Other Law Enforcement Colleagues](#)

AmeriCorps OIG partners 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 resolutions, where appropriate, 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 New Jersey
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](#)

#### [President of an AmeriCorps Grantee Indicted for Theft and Bank Fraud](#)

An AmeriCorps OIG investigation resulted in a six-count indictment of Operation Upward President and CEO Robrelle Murray. Murray was charged with theft, bank fraud, and false statements for allegedly filing false time and attendance reports at Operation Upward while employed full-time elsewhere and falsely representing the number of employees at the organization to receive a Paycheck Protection Program loan. Murray's trial is currently scheduled for November 2023.

In a related matter, the U.S. Attorney's Office for the Southern District of Mississippi filed a one-count criminal information for Robrelle Murray's ex-husband Wesley Murray in relation to his alleged fraudulent application for and receipt of \$72,400 in Economic Injury Disaster Loan funds using a business previously owned and operated by Robrelle Murray. Our investigation found that Wesley Murray allegedly misrepresented the existence, nature, gross revenues, and cost of goods sold for the business in the loan application. Wesley Murray then allegedly spent the loan proceeds for his personal use, including the purchase of a Ford Mustang GT.

#### [Senior Corps Volunteer Sentenced for Theft After Claiming Hours for Serving a Deceased Senior](#)

As previously reported, SCP volunteer Manuel Benson, Jr. pleaded guilty in Federal district court to theft in connection with the submission of timesheets claiming service hours for assisting a senior citizen client after the client died. In August 2023, Benson was sentenced to two years of probation and ordered to pay restitution totaling over \$4,700. The restitution represented the amount of money he improperly received for the care of the senior citizen client after the client's death.



## AmeriCorps Provided Additional Training Regarding Acquisition Policy After an Employee Improperly Provided an Independent Government Cost Estimate to Contractors

AmeriCorps OIG investigated allegations that an AmeriCorps employee inappropriately provided an Independent Government Cost Estimate (IGCE) to contractors without prior approval from the Contracting Officer (CO). The investigation substantiated the allegation, finding that the employee disclosed the IGCE before the award of the contract in violation of AmeriCorps Acquisition Policy. The investigation also found the Office of Procurement Services did not have an official appointment memorandum identifying the Contracting Officer's Representative (COR) for AmeriCorps' Applications Technical Support contract, a contract for IT services, as required by AmeriCorps Acquisition Policy.

Based on the investigative findings, AmeriCorps OIG recommended AmeriCorps (1) take any administrative action deemed appropriate for the employee's violation of AmeriCorps' Acquisition Policy; (2) provide relevant and adequate training to CORs, COs, other personnel involved in the acquisition process, and managers; and (3) inform all AmeriCorps employees that they may be held personally liable for unauthorized acts regarding procurement.

In response, AmeriCorps' provided verbal counseling to the employee who had improperly disclosed the IGCE and provided relevant training to CORs and other personnel involved in the acquisition process. AmeriCorps also noted that it provides training to COs at the beginning of each fiscal year and that monthly reminders are provided to managers and department heads that address COR responsibilities and proper project management.

### 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.

The Office of Investigation, along with the Office of Audit, presented on potential pitfalls when overseeing grants at multiple regional training conferences hosted by America's Service Commissions. The Office of Investigation also gave presentations at a meeting of the Department of Justice OIG-chaired interagency Grant Fraud Working Group and to AmeriCorps NCCC staff.

The Office of Investigation supports the CIGIE Inspector General Criminal Investigator Academy by providing adjunct instructors. In this capacity, AmeriCorps OIG contributes to the continuing education of the Inspector General community on matters relating to grant fraud.



## Investigations Statistical Summary Tables

**Table 10: Hotline Complaint Statistics**

<b>Total Complaints Received</b>	<b>170</b>
Complaints Requiring No Action	142
Complaints Not Investigated but Referred to AmeriCorps	9
Complaints Referred to Another Agency	1
Complaints Referred to the Office of Audit	3

**Table 11: Investigative Case Statistics**

Cases Active at Beginning of Period	86
Cases Opened this Period	10
Cases Closed this Period	16
Cases Active at End of Period	80

**Table 12: Investigative Case Activities**

Individuals and Entities Referred for Federal Criminal Prosecution	8
Referrals to State/Local Criminal Authorities	0
Indictments/Criminal Information	2
Arrests	1
Criminal Convictions/Pleas	0
Referrals to Federal Civil Prosecutors	5
Referrals to State/Local Civil Authorities	0
Civil Settlements/Judgements	0
OIG Reports of Investigation Issued to AmeriCorps	3
<b>Administrative Actions taken by AmeriCorps (includes agency suspension/termination of awards, employee misconduct remedies, other actions taken in response to OIG investigations)</b>	<b>1</b>
Suspension and Debarment Recommendations	0
<b>Total Investigative Recoveries (includes funds returned/recovered, funds put to better use, restitution, fees and civil settlements) *</b>	<b>\$15,513.51</b>

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



## *Suspension and Debarment*

Suspension and debarment are administrative tools that protect the Federal government from doing business with individuals and organizations that cannot be trusted to comply with laws, rules, and regulations or to be good stewards of Federal funds. Misconduct warranting exclusion must generally 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 fraud, honesty, integrity, a history of poor performance, willful failure to perform the requirements of an award, or any cause serious enough to affect present responsibility.<sup>16</sup>

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.

### Highlights of Suspensions and Debarments During this Reporting Period

AmeriCorps OIG recommends suspension and debarment actions when Federal interests require protection from individuals and organizations that cannot be trusted to administer Federal funds responsibly. The bases upon which AmeriCorps OIG recommends suspension and debarment are serious and include time and attendance fraud, false certification of education awards, embezzlement, theft, pandemic-aid related fraud, and the deliberate misuse of Federal funds for personal gain. Sexual assaults committed by AmeriCorps members and AmeriCorps Seniors volunteers

OIG's S&D  
Recommendations  
to AmeriCorps  
**0**

Debarment  
Proposals Issued  
by AmeriCorps  
**0**

Individuals  
Suspended or  
Debarred  
**5**

<sup>16</sup> Neither suspension nor debarment affects individual entitlements, such as Social Security benefits. 2 C.F.R. § 180.215. Suspension or debarment based on nonprocurement rules applies to procurement transactions.



against minors and AmeriCorps members are also grounds for which AmeriCorps OIG recommends government-wide suspension or debarment.

During this reporting period, AmeriCorps issued one notice of final debarment, based on an AmeriCorps OIG recommendation made during the previous reporting period. The debarment was based on a sexual assault conviction. We appreciate AmeriCorps' debarment actions based on sexual assault convictions. By moving forward with these actions, AmeriCorps acknowledges the serious harm these individuals inflict on their victims and on the public's interest in creating a safe environment for vulnerable individuals who participate in AmeriCorps programs.

AmeriCorps also issued four notices of government-wide suspension based on AmeriCorps OIG recommendations made during the previous reporting period. The four suspensions stemmed from allegations of theft of government funds.

**Table 13: OIG Recommendations for Suspension (S) and Debarment (D), FY 2020-FY 2023**

	FY 2020		FY 2021		FY 2022		FY 2023		Total
	S	D	S	D	S	D	S	D	
Falsely Certifying Ed Awards/Time and Attendance Fraud	2	1		2					5
Sexual Assault						3		1	4
Theft of Government Funds	1	2	9	3		4	9	2	30
<b>Total</b>									<b>39</b>



## *Peer Review*

Offices of Inspectors General are required to undergo periodic peer reviews to ensure their operations meet the professional standards of the IG community. The results of a peer review must be included in the Semiannual Report of the reviewed office, which must also identify any recommendations that have not been fully implemented. The OIG conducting the peer review must likewise identify the outstanding and open recommendations pertaining to the office that it reviewed.

### [AmeriCorps OIG's Most Recent Peer Reviews](#)

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 is accountable to the public.

#### [Audit Operations Peer Review](#)

In June 2022, the Library of Congress OIG issued the AmeriCorps OIG's most recent audit peer review report. 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* (April 2021 revision). AmeriCorps OIG's audit operations received a rating of pass, the highest rating available. The Office of Audits' next peer review of its audit operations is scheduled for FY 2025.

#### [Inspection and Evaluation Operations Peer Review](#)

The Special Inspector General for the Troubled Asset Relief Program (SIGTARP) conducted AmeriCorps OIG's most recent inspection and evaluation (I&E) operations peer review. The report, which SIGTARP issued in March 2023, concluded that our I&E operations met the CIGIE Quality Standards for Inspections and Evaluations, also known as the Blue Book. The Office of Audits' 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 OIG's 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 Investigations is scheduled for FY 2024.



## Peer Reviews Conducted by AmeriCorps OIG

AmeriCorps OIG's Office of Audit conducted the I&E peer review of the General Services Administration Office of Inspector General (GSA OIG) in April 2023. The Office of Audit found GSA OIG's policies and procedures were consistent with the January 2012 and December 2020 Blue Book standards. Both GSA OIG's reports reviewed complied with its applicable Blue Book standards. The Office of Audit is scheduled to conduct the I&E peer review of the Commodity Futures Trading Commission Office of Inspector General in FY 2024 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

#### OIG Report of Investigation Provided to AmeriCorps

Pursuant to 41 U.S.C. § 4712, AmeriCorps OIG investigated allegations that an AmeriCorps subgrantee retaliated against three former employees by terminating their employment after each of them made disclosures of alleged wrongdoing involving AmeriCorps programs. During this reporting period, our office submitted a report summarizing our findings to AmeriCorps management. The agency's determination on whether there was a sufficient basis to conclude that the employer subjected the three complainants to retaliation prohibited by law and whether remedial actions are appropriate is due after the close of this semiannual reporting period.

A summary of the facts and findings of the matter, along with AmeriCorps' response, will be included in the next semi-annual report.

### Independence

None

### Undisclosed Audits, Investigations, Evaluations, or Inspections

None



## Appendix A: Open Recommendations

Open 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.	Not Quantified
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
5	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)
6	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
7	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
8	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
9	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
10	OIG - 17-05 Issued 12/05/2016 Evaluation of the National Civilian Community Corps (NCCC) Program	Rec. No. 2(p): Right-size NCCC and grow the program only after enrollment and retention have improved above a predetermined level	Not Quantified
11	OIG 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
12	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
13	OIG Management Alert Issued 11/03/2016 NACHC Prohibited Activities: Missed Opportunities	Rec. No. 3: Conduct similar risk assessments, identification of at-risk grantees, communications and targeted monitoring for other prohibited activities.	Not Quantified



Open Recommendations			
Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost Savings
14	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
15	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
16	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
17	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
18	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
19	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
20	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
21	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: <ul style="list-style-type: none"> <li>• Enforce the prohibition of displaying passwords in public view</li> <li>• Require the use of passwords on mobile computer assets for all users</li> <li>• Change passwords and re-image IT assets upon the separation of the previous user</li> <li>• Monitor Team Lead laptops for compliance with security updates and antivirus signatures</li> <li>• Prohibit the use of non-governmental CNCS issued email accounts</li> <li>• Configure cell phones to require the enabling of security functions</li> </ul>	Not Quantified
22	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
23	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
24	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
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



Open Recommendations			
Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost Savings
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.1a.: Identify states that replace Commission staff due to elections and include this as a risk assessment factor in its risk assessments for state commissions.	Not Quantified
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.: Verify that the Commission complies with its program-monitoring procedures by: Reviewing the annual subgrantee risk assessments,	Not Quantified
	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.1b.: Reviewing completed monitoring reports,	Not Quantified
	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.1b.: Reviewing monitoring tools for all of the Commission's subgrantees, and	Not Quantified
	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.1b.: Documenting that it performed all such procedures.	Not Quantified
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.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
	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
	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.1c: Reconciling subgrantee Schedule of Expenditures of Federal Awards (SEFA) expenditures for Corporation grants to Commission payments to the subgrantees to determine if the Commission must adjust its records;	Not Quantified
	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.1c: Determining if subgrantees accurately presented AmeriCorps and other Corporation awards on their SEFA schedules; and,	Not Quantified
	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.1c: Retaining documentation of subgrantee audit report reviews.	Not Quantified
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.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
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.2a.: Provide additional guidance and instruction to the Commission regarding applicable CFR timekeeping regulations.	Not Quantified





Open Recommendations			
Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost Savings
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.2b.: Verify that the Commission has implemented timekeeping processes and procedures that are consistent with the CFR timekeeping requirements.	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.2c.: Verify that the Commission maintains timesheets or time certifications that include accounting for total activities worked on by employees.	\$317,927
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.3a.: Provide the Commission with additional guidance and instruction regarding the documentation requirements in Federal cost principles, administrative requirements, and CFR regulations.	\$32,861
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.3b.: Verify that the Commission instructed its subgrantees regarding the documentation requirements in Federal cost principles, administrative requirements, and CFR regulations.	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.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
	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.3c.: Charged to the correct project.	Not Quantified
	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.3c.: Allocable to the Corporation's grant awards, including documentation of the allocation methodology.	Not Quantified
	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.3c.: Incurred during the grant period.	Not Quantified
	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.3c.: Included in the approved or amended budgets.	Not Quantified
	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.3c.: Allowable in accordance with applicable cost principles.	Not Quantified
	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.3c.: Verifiable from recipient records.	Not Quantified
	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.3c.: Not included as contributions for any other Federally assisted program.	Not Quantified



Open Recommendations			
Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost Savings
	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.3c.: Not paid by the Federal government under another award, except where authorized by Federal statute.	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.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
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.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
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.4a.: Provide additional guidance and instruction to the Commission regarding applicable CFR regulations for financial management systems and record retention.	Not Quantified
39	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.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
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.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
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.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
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.5a.: Ensure that the Commission is requiring its subgrantees to comply with Alternate Search Procedures.	\$376,768
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.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
	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.5b.: Conduct State criminal registry, FBI, and NSOPW searches on grant-funded staff and members.	Not Quantified
	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.5b.: Maintain documentation to support these searches and the dates the searches were initiated.	Not Quantified
	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.5b.: Conduct nationwide NSOPW searches using the correct member and staff names.	Not Quantified



Open Recommendations			
Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost Savings
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.5c.: Review subgrantee site visit monitoring reports and completed subgrantee-monitoring tools to verify that the Commission has implemented the above recommendation and that subgrantees are complying with the procedures.	Not Quantified
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.6a.: Verify that the Commission provided the subgrantees with guidance and instruction about the requirements for end-of-term evaluations.	\$158,348
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.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
	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
	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
	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
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.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
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.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.	N/A
	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.7a.: Recording and documenting service hours on member timesheets for offsite service performed at night, on weekends, on holidays, and on other days when the member's service site is closed.	Not Quantified
	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.7a.: Documenting member service activities performed at night, on weekends, on holidays, and on other days when the service sites are closed, either by including descriptions of the activities on the member's timesheet or by maintaining daily activity logs describing the duties performed.	Not Quantified
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.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
	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



Open Recommendations			
Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost Savings
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.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
	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
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.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
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.8a.: Verify that the Commission confirms that its subgrantees modify their electronic timekeeping software to prevent early certifications.	\$25,252
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.8b.: Verify that the Commission provides its subgrantees with guidance and instruction regarding procedures for member timekeeping.	Not Quantified
54	OIG-19-05 Issued 03/12/2019 Agreed-Upon Procedures of Corporation for National and Community Service Grants Awarded to the North Carolina Commission on Volunteerism and Community Service	Rec. No.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
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.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
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.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
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.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
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.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





Open Recommendations			
Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost Savings
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.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
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.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
61	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
62	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
63	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
64	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
65	OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	Rec. No. 17: Strengthen coordination between Accounting and Financial Management Services and the Office of Budget to ensure that transactions are recorded accurately and timely. Modified repeat since FY 2019.	Not Quantified
66	OIG-20-01 and 20-02 Issued 11-20-2019 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.	Not Quantified
67	OIG-20-01 and 20-02 Issued 11-20-2019 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.	Not Quantified
68	OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	Rec. No. 23: Strengthen controls to ensure the Trust modeling is performed by trained personnel to:	Not Quantified
	OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	Rec. No. 23(a): Conduct detailed analysis and validation of data sources.	Not Quantified



Open 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. Modified repeat since FY 2019	Not Quantified
69	OIG-20-01 and 20-02 Issued 11-20-2019 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
	OIG-20-01 and 20-02 Issued 11-20-2019 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 since FY 2018.	Not Quantified



Open Recommendations			
Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost Savings
70	OIG-20-01 and 20-02 Issued 11-20-2019 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 since FY 2019.	Not Quantified
71	OIG-20-01 and 20-02 Issued 11-20-2019 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 since FY 2018.	Not Quantified
72	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 27: Coordinate with the program and grant officers to gather and analyze key grant programs' (AmeriCorps State and National and Senior Corps) historical data and the grantees' spending pattern to develop the following key factors for grant accrual estimation:	Not Quantified
	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 27(a): Percentage of CNCS grantees who drawdown funds in advance versus those on a reimbursable basis and their related grant amounts to its grant spending as a whole. If different key programs have different spending patterns, perform this analysis at the program level;	Not Quantified
	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 27(b): An inventory of relevant and reliable grant data to be used for the grant accrual assumptions and documentation to support what data is considered relevant and reliable;	Not Quantified
	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 27(c) : Grantees' incurred but not reported (IBNR) reporting pattern from when the expenses have been incurred to the time those expenses are included the grantees' Federal Financial Reports (FFR). Grantee surveys may be conducted to confirm the reasonableness of an IBNR estimate methodology. When alternative procedures are used, management should provide its data-based analysis to validate its assertion; and	Not Quantified
	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 since FY 2019.	Not Quantified
73	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 28: Revise and implement policies and procedures for the grant accrual methodology so that:	Not Quantified





Open 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. 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 since FY 2019.	Not Quantified
74	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 31: Strengthen internal control to ensure procurement documents are properly approved and retained. Repeat since FY 2018.	Not Quantified
75	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 32: Analyze procurement undelivered orders balances quarterly to verify that balances are still valid for those without financial activities for an extended period. Repeat since FY 2018.	Not Quantified
76	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 33: Research, resolve and document the disposition of any abnormal undelivered orders transactions/balances. Repeat since FY 2018.	Not Quantified
77	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 36: Conduct validation assessment of amounts accrued for the incurred but not reported on a periodic basis. As part of the validation, CNCS should consider the following:	Not Quantified
	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 36(a): Subsequent activities against the amount estimated to determine the level of precision in the estimation;	Not Quantified
	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 36(b): Trend the validation results and adjust the incurred but not reported estimation process to address any recurring significant fluctuations; and	Not Quantified
	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 36(c) : Update the incurred but not reported estimation process as necessary to reflect changes in payment patterns. Repeat since FY 2018.	Not Quantified
78	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 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.	Not Quantified
79	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 38: Implement controls to ensure that transactions interfaced from eGrants are reflected in Momentum for the correct amounts, accounts, and number of transactions.	Not Quantified
80	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 40: Update AmeriCorps policy to recognize and record capitalized costs in the period incurred. Repeat since FY 2018.	Not Quantified
81	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 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.	Not Quantified
82	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 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



Open Recommendations			
Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost Savings
83	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 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.	Not Quantified
84	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 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.	Not Quantified
85	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 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 since FY 2018.	Not Quantified
86	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 48: Determine the root causes and resolve expenditure differences between the Payment Management System and Momentum. Repeat since FY 2018.	Not Quantified
87	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 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 since FY 2018.	Not Quantified
88	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 50: Update the CNCS transaction code posting logic for recording grant expenditures to comply with the United States Standard General Ledger guidance. Repeat since FY 2018.	Not Quantified
89	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 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 since FY 2018.	Not Quantified
90	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 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 since FY 2018.	Not Quantified
91	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 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.	Not Quantified
92	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 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 since FY 2018.	Not Quantified
93	OIG-20-01 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements	Rec. No. 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 in FY 2019.	Not Quantified



Open Recommendations			
Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost Savings
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. 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 since FY 2018.	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. 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 since FY 2018.	Not Quantified
96	OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	Rec. No. 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 since FY 2018.	Not Quantified
97	OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	Rec. No. 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 since FY 2018.	Not Quantified
98	OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	Rec. No. 62: Strengthen and refine the process for holding contractors accountable for remediation of control deficiencies in CNCS information systems. Repeat since FY 2018.	Not Quantified
99	OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	Rec. No. 63: Implement all detailed recommendations in the FY 2019 FISMA Evaluation report. Repeat since FY 2018.	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. 64: Reconcile the Accounts Receivable subsidiary ledger to the general ledger monthly. Repeat since FY 2018.	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. 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,	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,	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 since FY 2018.	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. 66: Revise the Allowance for Doubtful Accounts methodology to be consistent with the Debt Management Policy. Repeat since FY 2018.	Not Quantified





Open Recommendations			
Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost Savings
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. 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.	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. 68: Track and revise collection efforts based on data analysis to understand vendor payment characteristics. A reasonable timeframe for write-offs should be established for accounts receivable without any activity. Once an outstanding receivable is deemed uncollectible, it should be written off in accordance with management's established policy. Repeat since FY 2018.	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. 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.	Not Quantified
106	OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	Rec. No. 70: Develop, implement and document procedures to identify all CNCS grantees that are required to submit single audit reports with their due dates.	Not Quantified
107	OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	Rec. No. 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.	Not Quantified
108	OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	Rec. No. 72: Develop a practice to capture the single audit data to assess the effectiveness of the single audit report submission for all its grantees.	Not Quantified
109	OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	Rec. No. 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.	Not Quantified
110	OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	Rec. No. 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.	Not Quantified
111	OIG-20-01 and 20-02 Issued 11-20-2019 Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	Rec. No. 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.	Not Quantified
112	OIG-20-03 Issued 01/24/2020 Fiscal Year 2019 Federal Information Security Modernization Act Evaluation of The Corporation for National and Community Service	Rec. No. 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



Open Recommendations			
Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost Savings
	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
113	OIG-20-03 Issued 01/24/2020 Fiscal Year 2019 Federal Information Security Modernization Act Evaluation of The Corporation for National and Community Service	Rec. No. 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
114	OIG-20-03 Issued 01/24/2020 Fiscal Year 2019 Federal Information Security Modernization Act Evaluation of The Corporation for National and Community Service	Rec. No. 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
115	OIG-20-03 Issued 01/24/2020 Fiscal Year 2019 Federal Information Security Modernization Act Evaluation of The Corporation for National and Community Service	Rec. No. 6: Develop and implement a written process to perform periodic reconciliations between CMDB and the FasseTrack system. Pending since FY 2019.	Not Quantified
116	OIG-20-03 Issued 01/24/2020 Fiscal Year 2019 Federal Information Security Modernization Act Evaluation of The Corporation for National and Community Service	Rec. No. 7: Perform and document analysis to determine the feasibility of completely automating the inventory management process. Pending since FY 2019.	Not Quantified
117	OIG-20-03 Issued 01/24/2020 Fiscal Year 2019 Federal Information Security Modernization Act Evaluation of The Corporation for National and Community Service	Rec. No. 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
118	OIG-20-03 Issued 01/24/2020 Fiscal Year 2019 Federal Information Security Modernization Act Evaluation of The Corporation for National and Community Service	Rec. No. 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
119	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
120	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
121	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
122	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
123	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





Open Recommendations			
Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost Savings
124	OIG-AR-20-07 Issued 09/30/2020 Audit of the Corporation for National and Community Service Grants Awarded to Youthprise	Rec. No. 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
125	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
126	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 CNC's criminal history check requirements.	Not Quantified
127	OIG-AR-20-07 Issued 09/30/2020 Audit of the Corporation for National and Community Service Grants Awarded to Youthprise	Rec. No. 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
128	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
129	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
130	OIG-AR-21-02 Issued 08/17/2021 FY 2020 Performance Audit Report of AmeriCorps' Internal Control Program and National Service Trust Liability Model	Rec. No. 2: Finalize the Grant Operations policies and procedures to reflect the current state and post-reorganization.	Not Quantified
131	OIG-AR-21-02 Issued 08/17/2021 FY 2020 Performance Audit Report of AmeriCorps' Internal Control Program and National Service Trust Liability Model	Rec. No. 3: Update the testing of design and effectiveness attributes to be consistent with the new policies and procedures.	Not Quantified
132	OIG-AR-21-02 Issued 08/17/2021 FY 2020 Performance Audit Report of AmeriCorps' Internal Control Program and National Service Trust Liability Model	Rec. No. 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
133	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
134	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
135	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
136	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



Open Recommendations			
Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost Savings
137	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
138	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
139	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
140	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
141	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
142	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
143	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 codes; and reconciling and validating balances between the old accounting system and the new accounting system	Not Quantified
144	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 source systems where the data resides; and identify gaps.	Not Quantified
145	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
146	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
147	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
148	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
149	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



Open Recommendations			
Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost Savings
150	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
151	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
152	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
153	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
154	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
155	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 controls to 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
156	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 involved in the process.	Not Quantified
157	OIG-AR-22-01 and OIG-AR-22-02 Issued 11/15/2021 Audit of AmeriCorps' Fiscal Year 2021 Consolidated Financial Statements (Recommendation 10)	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 information. The policies and procedures should address the following aspects:	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(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





Open 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.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
158	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)	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.	Not Quantified
159	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)	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:	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(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. Modified repeat recommendation since FY 2019.	Not Quantified
160	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
161	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
162	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
163	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 Recommendations			
Number	Report Number and Title	Recommendation	Dollar Value of Aggregate Potential Cost Savings
164	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
165	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. Modified repeat recommendation for FY 2021	Not Quantified
166	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
167	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
168	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
169	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
<b>** Bold:</b> Recommendation is disagreed by AmeriCorps.		<b>** italicized :</b> Recommendation is repeated.	
<b>The closure of recommendations #26 through #60 from OIG Report 19-05, North Carolina Commission on Volunteerism and Community Service is pending OIG review.</b>			



## Appendix B: Recent Recommendations – 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-23-01 and OIG-AR-23-02 Issued 11/19/2022 Audit of AmeriCorps' Fiscal Year 2022 Consolidated Financial Statements and National Trust Fund Financial Statements	Rec. No.1: Complete a detailed performance diagnostic and gap analysis on AmeriCorps' financial management personnel, processes, and systems, including a root cause analysis, and then develop, design, and implement a plan toward short- and long-term executable goals.	Not Quantified
2	OIG-AR-23-01 and OIG-AR-23-02 Issued 11/19/2022 Audit of AmeriCorps' Fiscal Year 2022 Consolidated Financial Statements and National Trust Fund Financial Statements	Rec. No.2: Perform intermediate assessments of the effectiveness of its executed plans and final evaluations of its financial management operations to ensure desired results are achieved.	Not Quantified
3	OIG-AR-23-01 and OIG-AR-23-02 Issued 11/19/2022 Audit of AmeriCorps' Fiscal Year 2022 Consolidated Financial Statements and National Trust Fund Financial Statements	Rec. No.3: Recruit financial leaders with relevant Federal financial management capabilities.	Not Quantified
4	OIG-AR-23-01 and OIG-AR-23-02 Issued 11/19/2022 Audit of AmeriCorps' Fiscal Year 2022 Consolidated Financial Statements and National Trust Fund Financial Statements	Rec. No.4: Implement core and specialized training to develop competencies in internal control and financial management, including the development of hands-on workshops to address existing and future standards, and financial management and reporting requirements.	Not Quantified
5	OIG-AR-23-01 and OIG-AR-23-02 Issued 11/19/2022 Audit of AmeriCorps' Fiscal Year 2022 Consolidated Financial Statements and National Trust Fund Financial Statements	Rec. No.5: Develop a process to understand the root causes and conditions behind each control deficiency and the discrepancies between the control deficiencies identified by AmeriCorps' internal control testing and those reported by the external auditors. The document should consider the information presented to the Risk Management Council and their decisions, as well as any other considerations used in determining the classification of the control deficiency. Furthermore, this understanding should be used to develop and implement CAPs to address the deficiencies. Modified repeat recommendation for FY 2022.	Not Quantified
6	OIG-AR-23-01 and OIG-AR-23-02 Issued 11/19/2022 Audit of AmeriCorps' Fiscal Year 2022 Consolidated Financial Statements and National Trust Fund Financial Statements	Rec. No.6: Require each department head to be responsible and accountable for timely developing and implementing CAPs and require each department's staff to test the design and effectiveness of each CAP as implemented to ensure that it achieves the desired results.	Not Quantified
7	OIG-AR-23-01 and OIG-AR-23-02 Issued 11/19/2022 Audit of AmeriCorps' Fiscal Year 2022 Consolidated Financial Statements and National Trust Fund Financial Statements	Rec. No.7: Revise the Business Process Narratives to incorporate significant changes in the current financial and control environment. Modified repeat recommendation since FY 2019.	Not Quantified
8	OIG-AR-23-01 and OIG-AR-23-02 Issued 11/19/2022 Audit of AmeriCorps' Fiscal Year 2022 Consolidated Financial Statements and National Trust Fund Financial Statements	Rec. No.8: Develop and implement effective controls, including a quality assurance process, necessary to ensure that:	Not Quantified
	OIG-AR-23-01 and OIG-AR-23-02 Issued 11/19/2022 Audit of AmeriCorps' Fiscal Year 2022 Consolidated Financial Statements and National Trust Fund Financial Statements	Rec. No.8 (a): accounting and reporting are in accordance with U.S. GAAP and financial information is presented in compliance with OMB Circular A-136.	Not Quantified
	OIG-AR-23-01 and OIG-AR-23-02 Issued 11/19/2022 Audit of AmeriCorps' Fiscal Year 2022 Consolidated Financial Statements and National Trust Fund Financial Statements	Rec. No.8 (b): account balances are accurate as of and through the reporting period.	Not Quantified
	OIG-AR-23-01 and OIG-AR-23-02 Issued 11/19/2022 Audit of AmeriCorps' Fiscal Year 2022 Consolidated Financial Statements and National Trust Fund Financial Statements	Rec. No.8 (c): the proper validation, review, and approval over financial reporting and the AMR compilation.	Not Quantified
9	OIG-AR-23-01 and OIG-AR-23-02 Issued 11/19/2022 Audit of AmeriCorps' Fiscal Year 2022 Consolidated Financial Statements and National Trust Fund Financial Statements	Rec. No.9: Develop, identify and make available the training necessary to ensure that staff obtain and update the skills necessary to ensure compliance with:	Not Quantified
	OIG-AR-23-01 and OIG-AR-23-02 Issued 11/19/2022 Audit of AmeriCorps' Fiscal Year 2022 Consolidated Financial Statements and National Trust Fund Financial Statements	Rec. No.9 (a): FASAB concept and accounting standards.	Not Quantified
	OIG-AR-23-01 and OIG-AR-23-02 Issued 11/19/2022 Audit of AmeriCorps' Fiscal Year 2022 Consolidated Financial Statements and National Trust Fund Financial Statements	Rec. No.9 (b): OMB A-123.	Not Quantified
	OIG-AR-23-01 and OIG-AR-23-02 Issued 11/19/2022 Audit of AmeriCorps' Fiscal Year 2022 Consolidated Financial Statements and National Trust Fund Financial Statements	Rec. No.9 (c): OMB A-136.	Not Quantified



Recent Unimplemented Recommendations – Not Yet Due			
Number	Report Title and Number	Recommendations	Dollar Value of Aggregate Potential Cost Savings
	OIG-AR-23-01 and OIG-AR-23-02 Issued 11/19/2022 Audit of AmeriCorps' Fiscal Year 2022 Consolidated Financial Statements and National Trust Fund Financial Statements	Rec. No.9 (d): GAO Disclosure checklist.	Not Quantified
	OIG-AR-23-01 and OIG-AR-23-02 Issued 11/19/2022 Audit of AmeriCorps' Fiscal Year 2022 Consolidated Financial Statements and National Trust Fund Financial Statements	Rec. No.9 (e): Treasury's U.S. Standard General Ledger annual update.	Not Quantified
	OIG-AR-23-01 and OIG-AR-23-02 Issued 11/19/2022 Audit of AmeriCorps' Fiscal Year 2022 Consolidated Financial Statements and National Trust Fund Financial Statements	Rec. No.9 (f) : the correct use of the Business Event Transaction Codes (BETC) when submitting transactions to Treasury.	Not Quantified
10	OIG-AR-23-01 and OIG-AR-23-02 Issued 11/19/2022 Audit of AmeriCorps' Fiscal Year 2022 Consolidated Financial Statements and National Trust Fund Financial Statements	Rec. No.10: Develop and implement financial reporting internal controls to analyze and address the root causes of the need for journal entries and the corrective actions in financial management systems to reduce the necessity of future journal entries.	Not Quantified
11	OIG-AR-23-01 Issued 11/19/2022 Audit of AmeriCorps' Fiscal Year 2022 Consolidated Financial Statements	Rec. No.11: Determine the root cause behind the differences noted in the UDO balance derived from the procurement documents and the expenditures and the recorded GL amount and take the appropriate steps in resolving the reason behind the variances that are occurring.	Not Quantified
12	OIG-AR-23-01 Issued 11/19/2022 Audit of AmeriCorps' Fiscal Year 2022 Consolidated Financial Statements	Rec. No.12: Strengthen controls to ensure proper authorization signatures on all contracts and amendments that require bi-lateral signatures for the proper execution of the award.	Not Quantified
13	OIG-AR-23-01 Issued 11/19/2022 Audit of AmeriCorps' Fiscal Year 2022 Consolidated Financial Statements	Rec. No.13: Develop and implement its Accounts Payable (AP) accrual methodology and perform tests of design and effectiveness over its UDO and AP accrual process. Modified repeat recommendation since FY 2019.	Not Quantified
14	OIG-AR-23-01 and OIG-AR-23-02 Issued 11/19/2022 Audit of AmeriCorps' Fiscal Year 2022 Consolidated Financial Statements and National Trust Fund Financial Statements	Rec. No.14: Verify and validate the underlying input data to the TOLM.	Not Quantified
15	OIG-AR-23-01 and OIG-AR-23-02 Issued 11/19/2022 Audit of AmeriCorps' Fiscal Year 2022 Consolidated Financial Statements and National Trust Fund Financial Statements	Rec. No.15: After the verification and validation, reassess its assumptions and consider expanding the subjective elements of the calculation (i.e., those based on changes to the economy and the job market) to include changes in the way awards are utilized.	Not Quantified
16	OIG-AR-23-01 Issued 11/19/2022 Audit of AmeriCorps' Fiscal Year 2022 Consolidated Financial Statements	Rec. No.16: Establish a requirement for the Office of Grant Administration (OGA) or an appropriate AmeriCorps official to prepare a summary report, as part of the closeout process, verifying all required grantee information has been received and accepted, and the recovery amount reconciles to the underlying support (e.g., Notice of Grant Award for de-obligation, Final Federal Financial Report, Payment Management Services, etc.).	Not Quantified
17	OIG-AR-23-01 Issued 11/19/2022 Audit of AmeriCorps' Fiscal Year 2022 Consolidated Financial Statements	Rec. No.17: Develop and implement financial reporting internal controls to analyze and address the root causes of the reconciliation errors.	Not Quantified
18	OIG-AR-23-01 Issued 11/19/2022 Audit of AmeriCorps' Fiscal Year 2022 Consolidated Financial Statements	Rec. No. 18: Revamp the grant accrual processes to include internal controls such as reconciliations, calculation documentation, quality control reviews, and basis for the accrual methodologies to mitigate the risk of error. Modified repeat recommendation since FY 2019.	Not Quantified
19	OIG-AR-23-01 Issued 11/19/2022 Audit of AmeriCorps' Fiscal Year 2022 Consolidated Financial Statements	Rec. No.19: Provide training to all personnel involved in the grant processing to ensure proper classification of funds in the Oracle system and ensure timely resolution of the variances between identified between the Momentum, Oracle, and PMS systems.	Not Quantified
20	OIG-AR-23-01 Issued 11/19/2022 Audit of AmeriCorps' Fiscal Year 2022 Consolidated Financial Statements	Rec. No.20: Develop standard operating procedures to ensure all balances recorded in the Reimbursable Analysis are supported by underlying source documentation (e.g., invoices).	Not Quantified
21	OIG-AR-23-01 Issued 11/19/2022 Audit of AmeriCorps' Fiscal Year 2022 Consolidated Financial Statements	Rec. No.21: Assess the training necessary to ensure advance liquidations are properly maintained, documented, and are readily available for examination.	Not Quantified
23	OIG-AR-23-04 Issued 03/31/2023 Performance Audit of AmeriCorps' Charge Card Program for Fiscal Year 2021	Rec. No.1: Develop an oversight mechanism to retain receipts and monthly reconciliations to ensure record retention.	Not Quantified
24	OIG-AR-23-04 Issued 03/31/2023 Performance Audit of AmeriCorps' Charge Card Program for Fiscal Year 2021	Rec. No.2: Develop an oversight mechanism to hold cardholders and Approving Officials accountable for timely completion and approval of monthly statement reconciliation and consider disciplinary actions for repeat offenders.	Not Quantified
25	OIG-AR-23-04 Issued 03/31/2023 Performance Audit of AmeriCorps' Charge Card Program for Fiscal Year 2021	Rec. No.3: Revise purchase request and approval controls to implement a mechanism to hold cardholders accountable to obtain Approving Official's approval prior to making purchases.	Not Quantified





Recent Unimplemented Recommendations – Not Yet Due			
Number	Report Title and Number	Recommendations	Dollar Value of Aggregate Potential Cost Savings
26	OIG-AR-23-04 Issued 03/31/2023 Performance Audit of AmeriCorps' Charge Card Program for Fiscal Year 2021	Rec. No.4: Verify purchase transactions were for allowable expenses and consider remediation action of any unallowable or unauthorized charges.	Not Quantified
27	OIG-AR-23-04 Issued 03/31/2023 Performance Audit of AmeriCorps' Charge Card Program for Fiscal Year 2021	Rec. No.5: Develop and document a mechanism to hold the Agency Program Coordinator accountable for proper oversight of the overall purchase card program including periodic review of the supporting documentations, certificates of training, monthly reconciliation, and purchase request forms maintained by the Approving Officials.	Not Quantified
28	OIG-AR-23-04 Issued 03/31/2023 Performance Audit of AmeriCorps' Charge Card Program for Fiscal Year 2021	Rec. No.6: Provide training for Approving Officials to ensure proper retention of required supporting documentations such as the evidence of cardholder's reconciliation of statements, Approving Official's approval of the statement, signed purchase request forms, copies of receipt/invoices, and certificate of training.	Not Quantified
29	OIG-AR-23-04 Issued 03/31/2023 Performance Audit of AmeriCorps' Charge Card Program for Fiscal Year 2021	Rec. No.7: Implement a mechanism to hold travelers accountable to obtain travel approval prior to travel dates.	Not Quantified
30	OIG-AR-23-04 Issued 03/31/2023 Performance Audit of AmeriCorps' Charge Card Program for Fiscal Year 2021	Rec. No.8: Verify travel card transactions were for allowable expenses and consider remediation action of any unallowable or unauthorized charges.	Not Quantified
31	OIG-AR-23-04 Issued 03/31/2023 Performance Audit of AmeriCorps' Charge Card Program for Fiscal Year 2021	Rec. No.9: Develop an oversight mechanism to enforce its controls record retention of travel receipts and timely submission of travel authorizations and vouchers in accordance with Federal Travel Regulation and AmeriCorps policies and procedures.	Not Quantified
32	OIG-AR-23-04 Issued 03/31/2023 Performance Audit of AmeriCorps' Charge Card Program for Fiscal Year 2021	Rec. No.10: Research and verify that the travels were for official business purposes and maintain proper documentations to support the travel related charges.	Not Quantified
33	OIG-AR-23-04 Issued 03/31/2023 Performance Audit of AmeriCorps' Charge Card Program for Fiscal Year 2021	Rec. No.11: Develop and document a monitoring control to ensure Centrally Billed Accounts (CBA) Citibank statements are properly reconciled prior to payment submission.	Not Quantified
34	OIG-AR-23-04 Issued 03/31/2023 Performance Audit of AmeriCorps' Charge Card Program for Fiscal Year 2021	Rec. No.12: Implement a mechanism to hold Office of Human Capital accountable for timely notification of employee termination to the Agency Program Coordinator upon completion of exit form.	Not Quantified
35	OIG-AR-23-04 Issued 03/31/2023 Performance Audit of AmeriCorps' Charge Card Program for Fiscal Year 2021	Rec. No.13: Coordinate with Treasury Administrative Resource Center to timely disable the terminated employee's account and identify root cause for accounts that are not closed timely.	Not Quantified
36	OIG-AR-23-04 Issued 03/31/2023 Performance Audit of AmeriCorps' Charge Card Program for Fiscal Year 2021	Rec. No.14: Follow up on the 36 separated cardholder accounts to verify no charges were made after employee separation date.	Not Quantified
37	OIG-AR-23-04 Issued 03/31/2023 Performance Audit of AmeriCorps' Charge Card Program for Fiscal Year 2021	Rec. No.15: Perform a root cause analysis of the untimely account closeout and develop remediation plan as appropriate.	Not Quantified
38	OIG-EV-23-03 Issued 04/03/2023 FY 2022 Federal Information Security Modernization Act Evaluation of AmeriCorps	Rec. No.1: AmeriCorps enhance its process of performing enterprise risk management assessments to determine the respective risk posture of its systems to include the entity-wide performance metrics for measuring the effectiveness of its: •Data exfiltration and enhanced network defenses; •Incidence detection and analysis process; and •Incidence handling process. (New)	Not Quantified

\*\* **Bold**: Recommendation is disagreed by AmeriCorps.

\*\* *italicized*: Recommendation is repeated.





*AmeriCorps' Response*



**AmeriCorps**

# **AmeriCorps' Response to the OIG Semiannual Report 23-02 and Report on Final Action**

AmeriCorps

November 22, 2023

## MESSAGE FROM THE CHIEF EXECUTIVE OFFICER

AmeriCorps<sup>1</sup> is pleased to share its response to the Office of Inspector General's (OIG) Semiannual Report covering the second half of Fiscal Year 2023 (23-02). AmeriCorps is the federal agency dedicated to improving lives, strengthening communities, and fostering civic engagement through service and volunteering. Working with thousands of nonprofit, faith-based, and community organizations; state and local agencies; tribal nations; and state service commissions, AmeriCorps engages Americans from rural, urban, and suburban communities in results-driven service to meet our country's toughest challenges.

About 200,000 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, advance racial and economic equity, and more. As a result of the historic \$1 billion investment in the American Rescue Plan Act, AmeriCorps furthered its reach and deepened its impact across the country. This included expanding service opportunities, increasing member living allowances, providing pandemic assistance to millions of Americans, and establishing a Centralized Recruitment Unit and Modernization Office.

Today, America faces a series of unprecedented and interlocking challenges that require a renewed commitment to service and civic engagement. These challenges include public health crises, a national reckoning on racial inequity, tragedies from hate-fueled violence, more frequent and tense extreme weather events, and social isolation and divides that weaken America's democracy. To meet these challenges head-on and improve mission delivery, AmeriCorps continues to advance its equity action plan and five-year strategic plan, released in 2022, which lays out specific objectives to meet the agency's goals. In addition, AmeriCorps continues to play a key role in Biden-Harris Administration priorities and seeks opportunities to collaborate with the public and private sectors. This includes leading the United We Serve campaign and collaborating with other government agencies to bring more national service opportunities to underserved communities as follow up from the United We Stand Summit.<sup>2</sup> In addition, AmeriCorps joined the White House, United States Department of Education, and other public and private partners to lead the National Partnership for Student Success, and is working closely with other federal agencies involved in launching President Biden's American Climate Corps and is proud to serve as the hub of the American Climate Corps Hub.<sup>3</sup>

---

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

<sup>2</sup> <https://americorps.gov/partner/communities-initiatives/united-we-serve>

<sup>3</sup> <https://www.whitehouse.gov/briefing-room/statements-releases/2023/09/20/fact-sheet-biden-harris-administration-launches-american-climate-corps-to-train-young-people-in-clean-energy-conservation-and-climate-resilience-skills-create-good-paying-jobs-and-tackle-the-climate/>

As the federal agency for service and volunteering, AmeriCorps brings leadership, resources, coordination, focus, and scale to America’s social sector. AmeriCorps looks forward to continuing to build the capacity of the nation’s service organizations, create meaningful career pathways and skill-building opportunities, reduce barriers to service, build bridges between Americans through the power of service, and make service a cornerstone of our democracy.

### **Financial and Operational Reform**

When I began my tenure as CEO, the agency was suffering from years of underinvesting in its people, processes, and systems. Since that time, AmeriCorps has made financial and operational reform as the agency’s top priority. AmeriCorps enhanced governance and decision-making by engaging a financial and operational reform oversight team led by the Chief of Staff and consisting of agency senior executives. AmeriCorps also onboarded contractors with extensive experience in financial transformation, including a senior advisor on financial reform.<sup>4</sup> AmeriCorps has made significant progress toward modernizing our grant and member management systems and automating our supporting process; enhancing process controls and audit readiness; and restoring strong and open communication with oversight leadership, including with the Office of Inspector General.

The independent public accounting firm’s RMA Associates, LLC, disclaimer of opinion on AmeriCorps’ Fiscal Year 2023 Financial Statements and AmeriCorps’ National Trust Financial Statements noted material weaknesses and significant deficiencies, which are being addressed in the agency’s Financial and Operational Reform (FOR) plan. The FOR plan focuses on improving operations to more efficiently and effectively interact with AmeriCorps grantees and enhancing financial reporting systems. While much work remains and will take time and sustained investment, AmeriCorps is committed to making permanent and long-lasting change through a comprehensive transformation framework.

### **Evidence and Strategic Insights**

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 using data and evidence to underpin the impact of the agency’s community grant investments.

---

<sup>4</sup> <https://americorps.gov/leadership/irv-dennis>

AmeriCorps' Office of Research and Evaluation released AmeriCorps' 2023 State of the Evidence Report<sup>5</sup> in September 2023, summarizing the agency's impact on participants, partners, communities, and society. In addition to other findings, the report reiterated that serving with AmeriCorps can benefit volunteers' health, partnering with AmeriCorps helps grantees and sponsoring organizations meet their project goals, and investing in community-based solutions generates greater value in return. This new report was highlighted in a webinar as part of the agency's 30th anniversary kick-off.<sup>6</sup> This report finds that the evidence AmeriCorps generates provides new insights that advance our understanding of national service, volunteering, and civic engagement in America, and will be used to advance AmeriCorps' strategic learning and evidence building agenda.<sup>7</sup>

### **Program Highlights**

AmeriCorps programs continue to work closely with local communities to create lasting change in alignment with AmeriCorps' strategic plan. AmeriCorps' program accomplishments from this reporting period include the following:

#### *AmeriCorps State and National*

In the reporting period, AmeriCorps State and National awarded more than \$444 million in federal funding to State Service Commissions and more than 350 nonprofit, faith, and community-based organizations. Grants will support more than 42,000 AmeriCorps members. In addition, more than \$183 million in funding was awarded to governor-appointed service commissions, which will support additional AmeriCorps member positions as determined by state priorities. These grants will help organizations address challenges with COVID-19 response and recovery, educational opportunity and economic mobility in communities facing persistent unemployment, social cohesion and civic engagement, quality of life services for veterans and military families, environmental stewardship and climate change, and services for rural communities.

In addition to the grant funding, AmeriCorps is making available up to \$182.4 million in Segal AmeriCorps Education Awards<sup>8</sup> for AmeriCorps members. After successfully completing a full-service term, members receive a Segal AmeriCorps Education Award of approximately \$6,500.

The positions funded by these grants will allow AmeriCorps members to help prepare students for college, revitalize cities, connect veterans to jobs, fight the

---

<sup>5</sup> <https://americorps.gov/evidence-exchange/2023-state-evidence-report>

<sup>6</sup> <https://americorps.gov/webinar/results-driven-service-2023-state-evidence-ameri-corps-impact>

<sup>7</sup> <https://americorps.gov/sites/default/files/document/AmeriCorps-Learning-Agenda-2022-2026.pdf>

<sup>8</sup> <https://americorps.gov/members-volunteers/segal-ameri-corps-education-award>

opioid epidemic, rebuild communities following disasters, preserve public lands, strengthen education, foster economic opportunity, and more.

AmeriCorps State and National also announced more than \$3 million in investments to support Native Nations and native-led nonprofit organizations to address community needs specific to Indian Country, from education, mental health, and food security to climate change, conservation, habitat preservation, and more.

These investments continue AmeriCorps' commitment to partnering with American Indian and Alaska Native tribes and tribal organizations. The grantees address critical issues to native and indigenous communities, leveraging a long history and culture of service. These investments are also part of President Biden's larger commitment to advance equity and opportunity for American Indians and Alaska Natives and help tribal nations overcome new and long-standing challenges.

The AmeriCorps State and National Native Nations grant investments total \$3,041,197. In addition to the grant funding, AmeriCorps' investment in Segal AmeriCorps Education Awards for those completing their term of service totals \$927,378.

Public Health AmeriCorps is an innovative interagency partnership between AmeriCorps and the Centers for Disease Control and Prevention to increase capacity in local public health settings and build the next generation of public health leaders. Public Health AmeriCorps was supported by an initial \$400 million investment from the American Rescue Plan.<sup>9</sup> In spring 2023, AmeriCorps and the CDC awarded more than 100 grant awards to state and local organizations totaling nearly \$90 million.<sup>10</sup> As a result of the Fiscal Responsibility Act, approximately \$176 million of the initial investment were rescinded by Congress.

As of September 2023, a point in time analysis showed more than 2,600 members were serving in Public Health AmeriCorps at more than 800 sites across the country, including local health departments, community-based organizations, health centers, and universities. Public Health AmeriCorps is administered through AmeriCorps State and National.

### *AmeriCorps NCCC*

In the reporting period, AmeriCorps NCCC led agency-wide efforts to respond to Typhoon Mawar in Guam, the devastating Hawaii wildfires in Maui, and Hurricane Idalia in Florida. AmeriCorps members in the NCCC program also supported the response to flooding in Missouri and Vermont, tornadoes in Mississippi, and other non-

---

<sup>9</sup> <https://americorps.gov/newsroom/press-release/white-house-announces-400-million-public-health-americorps>

<sup>10</sup> <https://americorps.gov/newsroom/press-release/americorps-cdc-award-90-million-public-health-americorps-programs>



federally declared disasters. AmeriCorps NCCC 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 three hurricanes: Harvey, Maria, and Ian.

In the 2023 tax season, AmeriCorps members in the NCCC program returned \$14,970,365 to low-income individuals and families through tax returns, and 13,329 tax returns for more than 11,500 individuals were completed by AmeriCorps members across the country. All of these AmeriCorps members received advanced tax certification, a valuable professional credential. The money returned to American taxpayers over four months of work represents 39 percent of AmeriCorps NCCC's total annual appropriation, underscoring AmeriCorps NCCC's return on investment for the American people.

Finally, President Biden and AmeriCorps announced a five-year, \$15 million agreement between AmeriCorps and the US Forest Service to establish the new AmeriCorps NCCC Forest Corps, the first major interagency partnership under the American Climate Corps.<sup>11</sup> AmeriCorps members will deploy across America to conserve national forests and grasslands, mitigate risks of wildfires in high-risk regions, and support reforestation efforts and wildfire crisis response. The first cohort of AmeriCorps NCCC Forest Corps members will begin their service in June 2024.

### *AmeriCorps Seniors*

During the reporting period, AmeriCorps Seniors invested in supporting programming to Native Nations and workforce development initiatives by awarding 13 new grants through its Senior Demonstration Program, with a total investment of \$10,532,313 in federal funding.

AmeriCorps Seniors Native Nations and Indigenous Elders Senior Demonstration Program projects will engage 163 AmeriCorps Seniors volunteers who will impact more than 1,100 beneficiaries across Indian Country. These projects will address community needs specific to Indian Country, including education, mental health, food security, language preservation, workforce development, and conservation efforts.

In addition, approximately \$5 million was awarded through the Senior Demonstration Program to innovative workforce development projects focused on supporting older

---

<sup>11</sup> <https://americorps.gov/newsroom/press-release/president-biden-launches-american-climate-corps-announces-new-americorps>

adults to access pathways and supports to move from service to the workforce. Projects will include service assignments that include training, certification, and mentorship opportunities in careers that include community health workers, early education, and financial literacy instruction and support. The workforce development funding opportunity was co-funded with Public Health AmeriCorps and will engage over 300 AmeriCorps Seniors volunteers. The goal is to serve the community while also supporting older adults with financial security, being engaged in their community, and finding purpose in their contributions.

### AmeriCorps VISTA

AmeriCorps VISTA provides resources to nonprofit organizations and public agencies to address poverty and poverty-related problems in the US. In this reporting period, AmeriCorps VISTA continued to prioritize investing in underserved communities, including more than \$133 million in federal funding to support new projects over the coming years across more than 49 states and territories. This investment will support more than 5,550 new AmeriCorps members who will serve on more than 466 projects to expand capacity in organizations that alleviate poverty and build economic opportunity. Notably, AmeriCorps awarded 89 organizations that 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.

AmeriCorps VISTA also successfully completed the Summer Associate program, which allows individuals 18 years old and older to serve with an existing AmeriCorps VISTA project for eight, nine, or 10 weeks during the summer months. This year, 2,347 summer associates served in 48 states; Washington, DC; and Puerto Rico. Summer associates served at 165 projects across 720 different sites, with the largest shares of summer associates supporting programming related to education (55 percent) and healthy futures (25 percent).

Additionally, in the second half of FY 2023, AmeriCorps VISTA continued to expand the sponsor and AmeriCorps member training program and delivered 34 training opportunities during the reporting period, engaging 4,592 participants. In post-event feedback surveys, 92 percent of respondents said they acquired new knowledge and will apply what they learned from the training.

### **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 that 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, more than 1.25 million individuals have served through AmeriCorps, and AmeriCorps members have earned more than \$4.8 billion in Segal AmeriCorps Education Awards to pay for college or repay student loans.

Along with thousands of community partners and while working closely with the Office of Inspector General and its Board of Directors, AmeriCorps uses evidence to demonstrate the importance of national service in addressing the nation's most pressing challenges. Continuing our prioritization and investment in the FOR plan, looking ahead AmeriCorps will also continue advancing recruitment efforts; building pathways to education and employment from service; and embedding a culture of belonging and principles of diversity, equity, inclusion, and accessibility into the fabric of the agency. As we mark 30 years of AmeriCorps<sup>12</sup> and celebrate the agency's legacy and impact, AmeriCorps will continue getting things done for communities across America and expanding pathways to opportunity for all Americans.

In service,



Michael D. Smith  
Chief Executive Officer  
AmeriCorps

---

<sup>12</sup> <https://americorps.gov/about/americanorps30>

## ACTIONS TO ADDRESS FINDINGS FROM AMERICORPS SENIORS' FINANCIAL MANAGEMENT SYSTEMS AUDIT

AmeriCorps Seniors is in receipt of the AmeriCorps Office of Inspector General's Performance Audit of AmeriCorps Seniors Grantees' Financial Management Systems (OIG Report AR-23-06). Internal actions are underway and the agency is on track to submit its response with a corrective action plan by the required date.

## PROGRESS IN AMERICORPS' CYBERSECURITY PROGRAM

AmeriCorps recognizes the findings of the FY 2023 Federal Information Security Modernization Act (FISMA) evaluation and acknowledges there is still work to be done to mature the agency's information security program. AmeriCorps is committed to addressing the identified control weaknesses and improving our cybersecurity posture.

While AmeriCorps is encouraged by the progress in advancing its overall maturity level from "defined" to "consistently implemented," the agency understands this is just one step toward a fully effective information security program. AmeriCorps remains focused on strengthening its cybersecurity controls and implementing the recommendations outlined in the FISMA evaluation.

Specifically, AmeriCorps will be taking the following steps to address the identified control weaknesses.

*Inventory management:* AmeriCorps will implement a comprehensive information technology asset inventory management system to track all AmeriCorps-owned and managed Information technology assets.

*Vulnerability and patch management program:* AmeriCorps will enhance its vulnerability and patch management program to ensure systems are patched promptly.

*Unsupported software:* AmeriCorps will identify and remove all unsupported software from AmeriCorps systems.

*Authorization packages:* AmeriCorps will review and update authorization packages to ensure they align with current business needs and security requirements.

*Incident response plan:* AmeriCorps will revise and update its incident response plan to ensure it effectively responds to cybersecurity incidents.

*Logging:* AmeriCorps will implement a comprehensive logging system to track system activity and facilitate incident investigation and response.

Contingency planning: AmeriCorps will develop and implement a comprehensive contingency plan to ensure that AmeriCorps can continue to operate in the event of a cybersecurity incident.

## **Remaining Open Recommendations**

The agency is committed to working with the Office of Inspector General and other stakeholders to address the findings of the FISMA evaluation and improve AmeriCorps' information security program. By taking these steps, AmeriCorps will significantly enhance its cybersecurity posture and protect the sensitive information entrusted to us.

The agency understands cybersecurity is an ongoing process and is dedicated to continuous improvement. AmeriCorps has already made significant progress in strengthening its cybersecurity posture and is confident an effective information security program can be achieved with continued focus and effort.

Specifically, AmeriCorps is taking the following actions to address the remaining open recommendations and implement the new recommendations:

Prior open recommendations: AmeriCorps developed a plan to address the remaining 14 open recommendations from previous FISMA evaluations. This plan includes specific actions, timelines, and responsible parties for each recommendation.

New recommendations: AmeriCorps is reviewing the 15 new recommendations from the FY 2023 FISMA evaluation and developing implementation plans. The agency will prioritize these recommendations based on their risk and impact and will implement them as quickly as possible.

## **STEADY IMPROVEMENT IN AMERICORPS' PAYMENT INTEGRITY PROGRAM**

The agency's improvements in payment integrity include the development of corrective actions for primary root cause drivers of improper payments. Most significantly, the agency has reduced improper payment rates dramatically as a result of changes made to National Service Criminal History Check requirements and agency-wide corrective actions to this program. The improper payment estimates published for the AmeriCorps Seniors RSVP program in FY 2022 and audited in FY 2023 demonstrated a significant improper payment rate reduction due to improvements in National Service Criminal History Check compliance. As a result, the program is no longer required to undergo Phase Two level testing and report a statistically valid improper payment rate under the Payment Integrity Information Act



of 2019. This program had been required to undergo Phase Two-level testing since 2014.

## OPEN RECOMMENDATIONS STATUS UPDATE

The agency appreciates the OIG's consideration in closing unimplemented recommendations and will continue to work to remediate audit recommendations and older unimplemented recommendations for those recommendations with which the agency concurs. A summary and identification of agency concurrence with specific unimplemented recommendations are found in the agency's Congressional Budget Justification.

## AUDIT TABLES

**TABLE I**

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

(For the Period April 1, 2023 - September 30, 2023)

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

**TABLE II**

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

(For the Period April 1, 2023 - September 31, 2023)

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

**Table III**

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

(For the Period April 1, 2023 - September 30, 2023)

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

OFFICE OF INSPECTOR GENERAL  
 **AmeriCorps**

**AMERICORPS**  
250 E ST SW, WASHINGTON, DC 20525  
202-606-5000 | [WWW.AMERICORPS.GOV](http://WWW.AMERICORPS.GOV)

**OFFICE OF INSPECTOR GENERAL**  
HOTLINE: 1 800-452-8210  
[HOTLINE@AMERICORPSOIG.GOV](mailto:HOTLINE@AMERICORPSOIG.GOV)  
[WWW.AMERICORPSOIG.GOV](http://WWW.AMERICORPSOIG.GOV)