



CORPORATION FOR NATIONAL & COMMUNITY SERVICE

OFFICE OF INSPECTOR GENERAL



Protecting the Integrity of National Service

Semiannual Report To Congress

April 1, 2018 - September 30, 2018

About the Corporation for National and Community Service

The Corporation for National and Community Service (CNCS or the Corporation) provides grants and technical assistance to volunteer organizations throughout the United States to strengthen communities, foster civic engagement and improve the lives of all Americans serving their local communities and the Nation. In 2018, the Corporation has invested over \$760 million in national service through its programs, AmeriCorps State and National (ASN), Volunteers in Service to America (VISTA), the National Civilian Community Corps (NCCC), Senior Corps and Innovation and Demonstration programs. A substantial portion of these funds is distributed through public service commissions in each U.S. State and Territory.

and the Office of Inspector General.

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

Pursuant to the Inspector General Act of 1978, as amended, this Semiannual Report summarizes CNCS-OIG's work for the last six months of Fiscal Year (FY) 2018. It is being transmitted to the Corporation's Chief Executive Officer, Board of Directors and Members of Congress.

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Deborah J. Jeffrey
Inspector General

Message from the Inspector General

This year we mark the 40th anniversary of the Inspector General Act. Our Office was created along with the Corporation for National and Community Service (CNCS) in 1993, to promote accountability and protect the integrity of national service. We participate actively in a community that has grown to include 73 statutory Inspectors General, who collectively oversee the operations of nearly every aspect of the Federal government. Through the Council of Inspectors General on Integrity and Efficiency, CNCS-OIG helps to identify and resolve important cross-cutting issues to protect Federal funds and improve the government programs that they support for all Americans.

CNCS presents a strong case for the value of independent oversight, as the below examples illustrate. Because of CNCS-OIG's work, current agency leaders have acknowledged that grantees do not properly conduct the statutorily mandated criminal history checks necessary to exclude violent predators from national service programs. At our suggestion, CNCS has contracted with vendors to conduct the required checks quickly and reliably. The vendor solution will soon be available to all grantees, and CNCS-OIG urges them to take full advantage of it. We join with CNCS's leadership in hoping that this measure will lighten the burden on grantees, substantially reduce the incidence of improper payments and, most importantly, safeguard the at-risk communities served by CNCS programs. We trust that this change will soon be supported by more effective enforcement against those grantees that flout these important safety responsibilities.

This Office also identified weaknesses in grant management, placing at unnecessary risk taxpayer's \$760 million annual investment in national service. Our work highlighted unvalidated and inaccurate risk assessments and inadequate grant monitoring, which failed to prevent and detect fraud, waste, and violations of law and regulations. In March 2017, CNCS committed to create a new grant risk model. Although behind schedule, the project is nearing completion of its development phase and will move into testing. CNCS-OIG believes strongly that a comprehensive grant management strategy must also include an expanded repertoire of risk-aligned monitoring activities that can be performed cost-effectively, without frequent onsite presence. We encourage the Chief Risk Officer and the Chief Grants Officer to collaborate on developing such an approach.

Audits of CNCS's financial statements, including the National Service Trust, have uncovered fundamental problems in financial management. CNCS could not produce auditable financial statements for Fiscal Year (FY) 2017. The independent auditors found numerous material weaknesses in critical systems and could not verify the accuracy or fair presentation of the information in the Corporation's financial reports, giving rise to a substantial risk of one or more material misstatements in CNCS's financial statements. Regrettably, despite its ongoing efforts to understand the nature of

the problems identified and determine how they might be corrected, CNCS did not take timely or effective action to remedy these weaknesses in FY 2018, and they persist as of this writing.

CNCS is about to embark upon an ambitious transformation plan, informed in part by the Management Challenges Report that CNCS-OIG issued in December 2016. Successful transformation of CNCS into a dynamic and sustainable national service organization depends on appropriate information technology to support risk-based grant-making, grants management, and grant monitoring. We therefore note with concern that CNCS has little to show for the \$24 million that it invested over the last few years to modernize its grants management infrastructure. The Corporation currently depends upon a legacy system that MITRE Corporation determined in 2014 was insufficient to meet its needs, does not support data analytics and impedes appropriate risk management. CNCS recently awarded a \$3.9 million contract to Accenture to produce a “minimum viable product” for grants management. We do not know what this will entail or how much of the prior \$24 million of work is salvageable. CNCS’s ability to serve as a strong steward of public grant funds depends in large measure on the development of an integrated and robust grants management infrastructure.

CNCS-OIG continues to work closely with the Corporation’s senior leaders to strengthen national service and to protect the integrity of its programs, operations, and activities. The information summarized in this Semiannual Report highlights our work during the second half of FY 2018. We are grateful for the continuing support of Congress in our oversight work and pledge to press forward in the tradition of the past 40 years of excellence in the Inspector General community.

Respectfully,

A handwritten signature in black ink, reading "Deborah J. Jeffrey". The signature is written in a cursive style with a long, sweeping underline that extends to the right.



Audits and Assessments

The Office of Inspector General Audit Section reviews the financial, administrative and programmatic operations of the Corporation for National and Community Service. The Audit Section's responsibilities include supervising the audit of the annual financial statements; assessing management controls; reviewing agency operations; and auditing individual grants, contracts and cooperative agreements funded by the Corporation.

At the end of the reporting period, the Audit Section had in-process the 2018 Financial Statements Audit and National Service Trust Audit, the 2018 FISMA Evaluation, the 2018 IPERA Compliance Audit and ten grantee audits and/or agreed-upon procedures engagements. Below are highlights of audit and evaluation activities completed during this reporting period.

Audit Section

CNCS-OIG said farewell to Stuart Axenfeld, long-time Assistant Inspector General for Audit, who has retired from Federal service. Stuart led the audit team with a dedication to the CNCS-OIG mission and its goal of improving CNCS programs and operations. On a happier note, we added two auditors to our staff, enhancing our capacities.

The Audit Section balances our focus among auditing individual grantees, reviewing internal business processes of CNCS, conducting the extensive audit and evaluation work required by statute, identifying emerging issues and providing outreach to educate CNCS stakeholders concerning recurring issues. Our ongoing work with the Chief Grants Officer has improved the timeliness of audit resolutions and the rigor of the analysis. The Audit Section has worked with the Chief Financial Officer to address the weaknesses that led to the 2017 Financial Statement disclaimer of opinion and with the Chief Risk Officer on developing a more rigorous grant risk model. A new priority during this reporting period was collaborating with CNCS management on Open and Unimplemented Recommendations. Thirty-six of those 133 recommendations were resolved and closed this reporting period.

Highlights of audit work completed during this reporting period

CNCS Remains Unable to Quantify and Recover Improper Payments in Its Programs (Report 18-04)

For FY 2017, CNCS continued to report significant improper payment error rates, ranging from 7.4 percent to 17.1 percent, among its major programs. These amounts, most rooted in deficient criminal history checks by grantees and subgrantees reflects CNCS's continuing challenge of ensuring the effective use of taxpayer funds. Compounded with the long-standing issues in CNCS's evaluation of improper payments, CNCS was unable to prevent, identify and reduce improper payments, leaving the public to bear the costs and risks associated with that "pay and chase" approach.

Despite repeated efforts, CNCS remains unable to reliably estimate the amount or the rate of improper payments in the AmeriCorps State and National Program (AmeriCorps), Foster Grandparent Program (FGP), Retired and Senior Volunteer Program (RSVP) and Senior Companion Program (SCP). CNCS remains out of compliance with the Improper Payments Elimination and Recovery Act of 2010 (IPERA).

We did note some progress in corrective actions to address findings identified in prior IPERA audits, resolving two of those findings and reducing the severity of others. This included improved documentation of testing results and methodologies.

However, CNCS did not meet four of the six Office of Management and Budget IPERA compliance criteria. Recurring deficiencies included the following:

- CNCS did not properly identify improper payments, and the published improper payment estimates were not statistically valid, complete or accurate. We found significant errors in CNCS's sampling selection for its stratified sample and found that CNCS did not always follow, or document how it followed its OMB-approved alternative sampling methodology;
- CNCS did not fully comply with the IPERA risk assessment requirements, as it did not maintain documentation to support that it had performed additional procedures to verify that the FY 2015 risk assessment results were still valid for FY 2017;
- CNCS did not meet its annual improper payment reduction targets for AmeriCorps. The reported rate of improper payments was nearly twice the reduction target rate; and
- Three of CNCS's four programs--AmeriCorps, FGP and SCP—reported that more than ten percent of their payments were improper.

Our report also notes other matters relating to CNCS's ability to reduce and recapture improper payments:

- CNCS did not adequately report on high-dollar overpayments, in that it did not specify the risk-susceptible programs subject to high-dollar over-payments included in its report;
- CNCS did not perform a cost-benefit assessment for payment recapture audits; and
- CNCS did not complete the special reporting requirements, including to Congress, mandated for each program that does not comply with IPERA for three consecutive fiscal years.

CNCS management generally agreed with our findings and recommendations.

Agreed-Upon Procedures for Grants Awarded to New Mexico Commission for Community Volunteerism (Report 18-11)

An agreed-upon procedures (AUP) review of AmeriCorps grant funds to the New Mexico Commission for Community Volunteerism (NMCCV) and two subgrantees during the period of January 1, 2015, through March 31, 2017, questioned Federal costs totaling \$29,627 and matching costs of \$121,996 and found other instances of noncompliance with program requirements. The majority of the questioned costs and resultant recommendations were caused by deficiencies in subgrantees' financial management systems and noncompliance with member living allowance requirements. Some living allowances were improperly paid as wages, and some members received living allowances in excess of the amount stated in the member agreement.

NMCCV concurred with most of the findings and recommendations but disagreed with the finding related to member living allowances. We will work with CNCS on resolving the report's findings and recommendations.

Agreed-Upon Procedures for Grants Awarded to SerVermont (Report 18-13)

Our review of AmeriCorps grants to SerVermont, Vermont's State Service Commission, and two of its subrecipients questioned Federal costs totaling \$122,551, matching costs of \$38,746 and education awards of \$40,342. Deficiencies in conducting National Service Criminal History Checks (NSCHC) accounted for the majority of these questioned costs. Auditors made several recommendations to correct these deficiencies. The costs tested were incurred between April 15, 2015, and August 31, 2017.

SerVermont agreed that the criminal history checks were not timely and complete but argued that it should incur only nominal penalties under CNCS's enforcement matrix. CNCS-OIG's disagreement with the CNCS matrix, which assesses a minimal penalty for incorrect or missing NSCHCs, is long-standing. Our view that this is an ineffective enforcement approach is well known and has been regularly documented in our reports and correspondence with CNCS.

Management Alert: Serious Weaknesses in National Civilian Community Corps Recruiting Contract May Jeopardize Program Success

Successful, cost-effective operation of National Civilian Community Corp (NCCC) requires full enrollment and strong retention of members: 1,200 in Traditional NCCC and 1,000 in Federal Emergency Management Agency (FEMA) Corps. In addition to the standard eligibility criteria, NCCC is required by law to recruit 50 percent of its members from disadvantaged backgrounds. In 2018, NCCC eliminated its internal recruitment staff and outsourced recruiting, awarding a \$2.6 million contract to a vendor. We examined the contract structure and the procurement activities that produced it, in order to determine whether it would likely meet the crucial goal of annually filling the Traditional NCCC and FEMA Corps vacancies with members likely to successfully complete their terms of service.

Our review found numerous weaknesses in the structure and procurement of the contract, placing at risk both the funds and the success of NCCC's programs. First, NCCC's irregular proposal evaluation resulted in the selection of an unqualified contractor. The vendor selected did not possess the relevant experience specified in the solicitation documents, and NCCC had no information about the vendor's past performance.

Second, the contract rewarded level of effort and outputs and did not measure or reward critical outcomes, such as the recruitment, selection, and enrollment of superior applicants or the successful completion of their service commitments. There was no incentive for the contractor to

invest the effort necessary to produce program success or to reduce the high attrition and disciplinary problems that have burdened NCCC.

Third, although the contract required the vendor to create and maintain a database of prospective applicants that complies with Federal and CNCS requirements for cybersecurity and privacy, no one knowledgeable on those subjects evaluated the proposals or provided ongoing oversight of the contract. NCCC did not provide the vendor with a copy of the applicable requirements. In addition, NCCC did not engage CNCS's Chief Information Security Officer (CISO) in the procurement and the database and transmission of its contents are not subject to review, acceptance, and oversight by the CISO.

Fourth, the CNCS Contracting Officer's Representative (COR) lacked the requisite recruiting experience and did not exercise sufficient oversight to ensure the vendor's compliance with contract requirements. The COR allowed the vendor to take actions contrary to the contract terms.

Based on our findings, we recommended that NCCC take the following actions:

1. Decline to exercise the option to continue the recruitment contract for years two through five;
2. Promptly undertake a new procurement, with clear objectives, statement of work, experience requirements and professional attributes and deliverables. The new contract should be structured as a performance-based contract, with metrics tied to the recruitment of applicants who meet the program criteria, meet the diversity requirements and successfully complete their terms;
3. Assign a COR who has strong recruitment knowledge and experience to effectively manage and oversee this contract;
4. Ensure that the selected contractor demonstrates the requisite past performance, meets all the technically acceptable evaluation criteria and has qualified personnel who all meet the Statement of Work (SOW) requirements; and
5. Provide bidders with the Federal and CNCS detailed cybersecurity requirements, policies and procedures, and have the CNCS CISO review the bidder's cybersecurity safeguards to ensure that it has the systems in place to maintain secure databases that meet applicable cybersecurity mandates and protect Personally Identifiable Information.

CNCS and NCCC agreed to implement recommendations 1, 4 and 5 but did not concur with recommendation 3. With respect to recommendation 2, CNCS agreed to procure a new recruitment contract, but committed only to "explore pursuing a performance-based contract." NCCC did not agree that the enrollment of members who successfully fulfill their service commitments is an appropriate performance metric for its recruiting contract. Rather, CNCS asserted that the goal of the contract should be to increase the leads that may generate applicants, without outcome-based qualitative metrics tied to qualifications, diversity and the ability to successfully complete service. However, absent a focus on successful enrollment of highly qualified, diverse individuals who fulfill

their service obligations, there is a substantial risk that the new recruiting contract will be flawed and not produce the desired program performance outcomes.

VISTA Program Evaluation (Report 18-12)

CNCS-OIG conducted an evaluation of the Volunteers in Service to America (VISTA) program to assess its performance. The evaluation focused on member activity, project sustainability, and member attrition.

CNCS-OIG found:

- Documentation maintained during the execution of a project does not contain sufficient details to validate whether member activities are consistent with program purposes or are the same as the planned activities;
- Project activities did not build capacity or enable projects to be fully sustained following the withdrawal of VISTA support in 12 out of 27 organizations reviewed; and
- The VISTA program had an attrition rate of 16.8 percent in the time period evaluated (FYs 2014 and 2015), with the primary causes of turnover identified as other employment/financial hardship (80 percent), dissatisfaction with the program (15 percent), and medical issues (5 percent).

Based upon these findings, CNCS-OIG made 11 recommendations to help CNCS VISTA, including:

- Enhancing the existing monitoring program to provide greater insight into member activity and program effectiveness;
- Developing a standard for capturing the capacity-building and measuring sustainability during and after the VISTA project is completed;
- Strengthening the VISTA member experience to improve member retention; and
- Developing and implementing a strategy for improving member retention.

VISTA has taken some corrective actions since we issued the report. CNCS-OIG will review the status of resolutions after CNCS issues its final management decision on the findings and recommendations.

Annual Assessment: CNCS Use of Charge Cards found to Pose Low Risk

Executive Branch agencies, including CNCS, are required to implement safeguards and internal controls for purchase cards (p-cards) and travel cards (t-cards) (collectively referred to as “government charge cards”). Under the Government Charge Card Abuse Prevention Act of 2012 (Public Law 112-194) (the Act), OMB Circular A-123 Appendix B, *Improving the Management of Government Charge Card Programs*, and OMB Memorandum M-13-21, *Implementation of the*

Government Charge Card Abuse Prevention Act of 2012, Inspectors General are required to:

- Conduct annual risk assessments of agencies' charge card programs;
- Identify and analyze the risks of illegal, improper or erroneous purchases and payments; and
- Develop a plan for using such risk assessments to determine the scope, frequency, and the number of periodic audits of government charge card transactions.

For 2018, CNCS-OIG assessed as low, the overall risk of significant illegal, improper or erroneous purchases made through the Corporation's purchase card and travel card program. Based on the limited review and procedures performed, CNCS-OIG auditors concluded that CNCS has policies and procedures in place for its t-card program and largely for its p-card program to address the requirements identified in the Act.

We do not plan to perform a full scope audit or review of the Corporation's government charge card programs in FY 2019. We will continue to monitor the internal control environment for government charge card usage and conduct the required annual risk assessments.

Audit Section's Outreach Activities

The Audit Section continues to participate actively in events that keep CNCS staff and the grantee community informed about CNCS-OIG's initiatives and findings. From April through September, the Audit Section made multiple presentations at the following events where CNCS-OIG discussed the audit process and common accountability findings, and highlighted key aspects of the Uniform Grant Guidance:

- Atlantic/Southern National Service Training Conference in Greenville, SC
- Pacific/Southwest National Service Training Conference in Seattle, WA
- National Senior Corps Convening in Arlington, VA
- AmeriCorps State and National Symposium in Arlington, VA

CNCS-OIG offered practical information on safeguarding Federal funds and conducted robust question-and-answer sessions to help grantees and subgrantees with current issues. These workshop sessions were well received, with representatives of more than 155 from AmeriCorps and Senior Corps grantees and subgrantees in attendance.

CNCS-OIG also presented at the State Office Director Annual Meeting in August which was attended by over 50 CNCS staff, including CNCS state office directors. During this presentation, CNCS-OIG

discussed common audit findings and the Uniform Grant Guidance from CNCS-OIG's perspective with the objective of assisting CNCS staff to improve their grant monitoring.

CNCS-OIG auditors continue to collaborate with other Offices of Inspectors General (OIG) in efforts to offer suggestions on various initiatives sponsored by the audit community and the Council of Inspectors General on Integrity and Efficiency (CIGIE). These initiatives include the DATA Act Working Group; Single Audit Roundtable to discuss grant issues and best practices among Federal government auditors; the Financial Statements Audit Network on emerging audit standards and practices of Federal financial statements audit; and the CIGIE audit peer review guide revision workgroup. Also, one of the CNCS-OIG audit managers teamed up with the Government Accountability Office (GAO) and the Department of Justice OIG staff in April to present the latest revision of the Financial Audit Manual at the CIGIE/GAO 2018 Financial Statement Audit Conference, where over 500 attendees from GAO, OIG, and private sector auditors attended the conference.



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.

I. Audit Reports Issued

Audit and Evaluation Reports Issued				
April 1, 2018-September 30, 2018				
Report Number Issued	Report Name	Dollars Questioned	Dollars Unsupported	Funds Put to Better Use
18-04	Performance Audit of the Corporation for National and Community Service's Compliance with the Improper Payments Elimination and Recovery Act of 2010 (IPERA) for Fiscal Year 2017	\$0	\$0	\$0
18-11	Agreed-Upon Procedures for National & Community Service Grants Awarded to the New Mexico Commission for Community Volunteerism	\$29,627	\$26,335	\$0
18-12	VISTA Program Evaluation	\$0	\$0	\$0
18-13	Agreed-Upon Procedures for National & Community Service Grants Awarded to SerVermont	\$122,551	\$122,551	\$52,141
	TOTAL	\$152,178	\$148,886	\$52,141

II. Reports with Questioned Costs

Audit Reports with Questioned or Unsupported Costs				
Report Category		Number of Reports	Questioned Federal Costs	Unsupported Federal Costs
A.	Reports for which no management decision had been made by the commencement of the reporting period	3	\$5,268,391	\$590,998
B.	Reports issued during the reporting period	2	\$152,178	\$148,886
C.	Total Reports (A and B)	5	\$5,420,569	\$739,884
D.	Reports for which a management decision was made during the reporting period	2	\$662,014	\$585,408
	I. Value of disallowed costs		\$13,330	\$11,330
	II. Value of costs not disallowed		\$648,684	\$574,078
E.	Reports for which no management decision had been made by the end of the reporting period (C minus D)	3	\$4,758,555	\$154,476
F.	Reports with questioned costs for which no management decision was made within six months of issuance	0	\$0	\$0

III. Summary of Audits with Funds Put to Better Use

Funds Put to Better Use			
Report Category		Number of Reports	Funds Put to Better Use
A.	Reports for which no management decision had been made by the commencement of the reporting period	2	\$165,459
B.	Reports issued during the reporting period	1	\$52,141
C.	Total Reports (A and B)	3	\$217,600
D.	Reports for which a management decision was made during the reporting period	2	\$165,459
	I. Value of disallowed costs		\$56,539
	II. Value of costs not disallowed		\$108,920
E.	Reports for which no management decision had been made by the end of the reporting period (C minus D)	1	\$52,141
F.	Reports with questioned costs for which no management decision was made within six months of issuance	0	\$0

IV. Audits with Overdue Management Decisions

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

V. Reports Without Final Actions

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

VI. Unimplemented Recommendations

The Inspector General Act, as amended, requires each Office of Inspector General to identify unimplemented recommendations, including their associated potential cost savings. CNCS's new leadership supported a renewed look at those recommendations issued since 2012 that remained unimplemented or only partially implemented. Through a collaborative process, CNCS was able to reduce the number of outstanding recommendations from 133 at the beginning of this semiannual reporting period to 97 at its close.

CNCS has engaged CNCS-OIG in additional areas of persistent concern, and we look forward to reporting significant progress in future Semiannual Reports regarding: (1) the criminal history checks performed by grantees and subgrantees to exclude murderers and sex offenders from exploiting national service programs; and (2) developing and implementing effective grant risk models and monitoring activities to ensure appropriate use of the over \$760 million in grant funds that the Corporation disburses to at-risk communities each year throughout the United States. With the support of CNCS's senior executive leadership, the Chief Risk Officer continues to make progress in these critical areas. If the Corporation stays its course to complete the corrective actions now underway, we look forward to reporting these areas as fully implemented in future reporting periods.

In other areas, CNCS has made efforts but continues to face significant challenges in understanding how to resolve certain recommendations that CNCS-OIG considers imperative to the effective financial management of the Corporation. For example, in FY 2017, independent auditors issued a disclaimer of opinion, concluding that the financial statements of the Corporation and the National Trust were unauditable. Despite numerous discussions and exchanges of information, CNCS has not yet resolved these issues. Similarly, despite Congressional concern and adverse publicity related to a subgrantee's prohibited participation in abortion-related services, CNCS has not yet developed an effective approach to monitoring such prohibited activities.

We will continue this joint initiative with CNCS to address remaining recommendations that have not been fully implemented.

The detailed tables can be found at [Appendix A](#)



Investigation Section

The Investigation Section is responsible for the detection and investigation of fraud, waste and abuse in Corporation programs and operations. The Investigation Section probes allegations of serious—sometimes criminal—misconduct involving Corporation employees, contractors and grant recipients that threatens the integrity of Corporation service initiatives. Evidence of serious criminal or fraudulent conduct is referred to the appropriate U.S. Attorney or, in some instances, to a local district attorney for criminal or civil prosecution and monetary recovery. Other investigative results are referred to Corporation management for information or administrative action.

In FY 2018, the Investigation Section initiated 44 investigations, closed eight actions and identified more than \$4.8 million in funds that could be put to better use. Our investigations identified more than \$585,320 in misused funds for recovery by CNCS. The 62 Hotline actions reviewed by investigators led to 44 investigations and seven referrals to CNCS management or to State Commissions for further action.

Our six investigators bring to CNCS-OIG a combined 80 years of experience from the U.S. Secret Service, the Air Force Office of Special Investigations, the Army Criminal Investigation Division,

the Department of Homeland Security and the Inspector General community. Three of them (plus the Deputy Inspector General) are Certified Fraud Examiners.

We continue to see a high incidence of noncompliance with requirements to conduct timely criminal history checks of staff and volunteers, as well as recurring irregularities in recording service hours. In multiple cases, individuals and entities have fabricated, altered and/or backdated paperwork associated with these critical functions and produced those falsified records to the government, violating Federal criminal and civil fraud statutes.

CNCS-OIG refers such matters for prosecution. We are enhancing our enforcement efforts, particularly in cases where grantees put the community at risk by falsely asserting that they conducted required criminal background checks, as well as in cases where CNCS has been defrauded by fabricated or altered timesheets and other records.

Highlights of Investigative work completed during this reporting period

AmeriCorps Member Removed from Program for Falsification of Timesheets and Violating Agency Policies

The Kentucky Commission on Community Volunteerism and Service (Commission), Frankfort, KY, reported to CNCS-OIG that an AmeriCorps member submitted fraudulent timesheets to the Kentucky Coalition Against Domestic Violence (KCADV).

CNCS-OIG recommended that CNCS direct the Commission to conduct a review of KCADV's AmeriCorps program to determine if the member's actions were isolated incidents or part of a systemic problem.

Agency/Administrative Actions:

The Commission found no evidence of a systemic problem and determined that the level of supervision and oversight of the AmeriCorps program by KCADV was adequate. The member was removed from the program for falsification of timesheets and violating KCADV policies. Case ID 2018-014 Closed 2018-05-05

Senior Companion Grantee and Its Senior Official Debarred for Three Years for Willful Mismanagement in Violation of Grant Requirements

CNCS-OIG investigated allegations of a senior official at Senior Community Outreach Services, Inc. (SCOS) Alamo, TX, that improperly managed aspects of its Senior Corps grant. Investigators determined that the senior official directed SCOS employees to falsify documents in order to charge the same expenses to multiple grants (CNCS and HUD) and deceive grantors during compliance inspections and monitoring visits. Due to the poor state of SCOS's financial records, CNCS-OIG, and the CNCS Texas State Office and the Department of Housing and Urban Development, Office of Inspector General were unable to determine whether CNCS and HUD funds were expended appropriately.

In addition, CNCS-OIG determined that SCOS failed to maintain adequate financial records, a violation of 2 C.F.R. § 200.302 (a) and (b)(3), when it comingled various grant funds (public and private) without establishing an adequate accounting system to distinguish the sources of funding or explain how the funds were expended. SCOS also double-billed the salary of the senior official. The SCP grant was intended to fund 100 percent of his compensation and called for him to devote 100 percent of his labor to SCP. In fact, SCOS charged the grant for 100 percent of his time but allowed him to work on other unrelated grants, which is also billed for portions of his salary. Thus, CNCS paid for 100 percent of the senior official's time but received less than 100 percent of his services, to which it was entitled under the grant. Taking together the payments from multiple grants, SCOS obtained reimbursement for more than 100 percent of the senior official's costs. In so doing, SCOS violated 45 C.F.R. § 2551.25, *Perform Work Outside the Scope of the Grant*.

Agency/Administrative Actions:

CNCS management concurred with CNCS-OIG's findings and issued a proposed termination of the SCP and FGP grants awarded to SCOS. SCOS thereafter voluntarily relinquished its SCP and FGP grants in lieu of termination. SCOS's falsification of documents and poor financial records prevented any reliable analysis of its financial records.

To protect the Federal government from future fraud and mismanagement, CNCS-OIG recommended that CNCS debar SCOS and its senior official from conducting business with the Federal Government. CNCS concurred with our recommendation and debarred both SCOS and its senior official for a period of three years. Case ID: 2017-018 Closed 2018-05-15

Senior Corps Grantee with Two CNCS Grants Required to Repay \$92,000 for Falsified Criminal History Checks; Senior Official Debarred for Three Years

CNCS-OIG investigated allegations that a senior official at Council on Aging of West Florida (COAWF), Pensacola, FL, altered the National Sex Offender Public Website (NSOPW) checks of volunteers in its Foster Grandparent and Senior Companion Programs (FGP and SCP).

After receiving notification of a site monitoring visit from the CNCS Florida State Office, the COAWF senior official altered the documentation pertaining to NSOPW checks of 36 FGP and SCP volunteers to create the false appearance that the checks were performed timely, when in fact they were not. The alterations were intended to mislead CNCS employees. Some individuals had served for years without completion of an NSOPW criminal history check.

Agency/Administrative Actions:

Post-investigation, CNCS management found an additional 29 volunteer files out of compliance for criminal history checks unrelated to the altered NSOPW. CNCS concurred with CNCS-OIG's findings and recommendations and required COAWF to repay \$92,000 for 65 non-complaint criminal history checks. At CNCS-OIG's recommendation, CNCS debarred the senior official from conducting business with the Federal Government for a period of three years. Case ID: 2017-001 Closed 2018-05-31

Commission Subgrantee Required to Repay \$200,000 for Requiring AmeriCorps Members to Serve in Paid Staff Positions

An anonymous complaint alleged that AmeriCorps members were displacing paid staff in the Denver Public Schools (DPS) AmeriCorps program at Legacy Option High School, Denver, CO. CNCS-OIG recommended that CNCS direct Serve Colorado (Commission) Denver, CO, to conduct a review and assess the validity of the allegation.

The Commission found extensive activities outside the scope of the AmeriCorps grant and that the subgrantee displaced DPS staff from their positions with AmeriCorps members, a violation of 45 C.F.R. § 2540.100.

Agency/Administrative Actions:

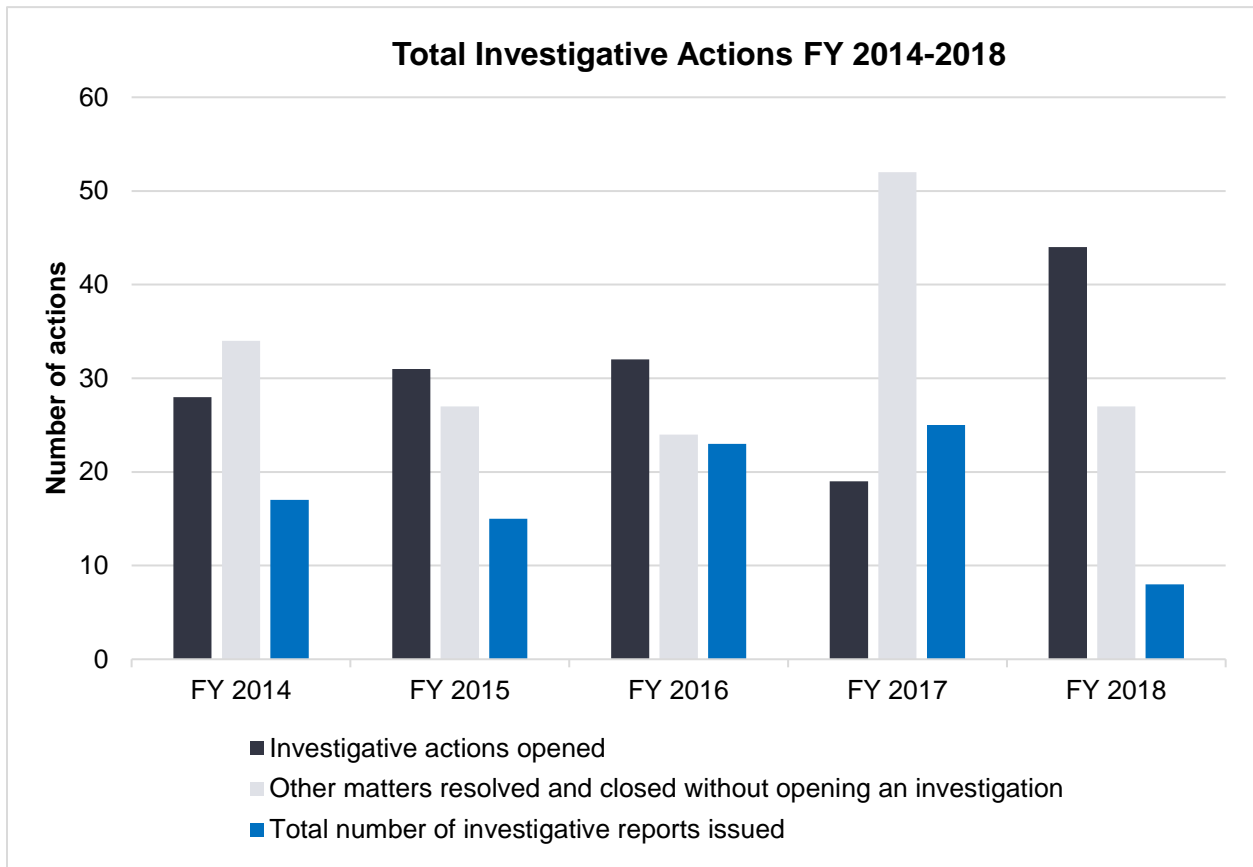
Given the extent of the violations, the Commission recommended immediate discontinuation of the DPS AmeriCorps program and disallowance of \$200,000 in Federal grant funds. CNCS management and CNCS-OIG concurred with the Commission's findings and proposed disallowance. Case ID 2018-016 Closed 2018-07-03

Investigation Section's Outreach Activities

CNCS-OIG investigators actively reach out to educate grantees, State Commission personnel and CNCS staff about preventing and detecting fraud, waste, and abuse; developing strong internal controls and fraud indicators; and reporting instances of wrongdoing to CNCS-OIG. In the last six months, this included presentations at CNCS Regional Cluster meetings in Chicago, IL, Greenville, SC, and Seattle, WA, as well as the convocation of Senior Corps grantees, and culminated in a session for AmeriCorps grantees at the national AmeriCorps Symposium in Arlington, VA. Investigators have conducted training for AmeriCorps program officers, CNCS staff at the annual State Directors meeting, a joint training for all CNCS grantees in Hawaii, and at the request of the Nebraska Commission, investigators briefed NE Commission staff and its subgrantees.

Investigations Table

Investigative Statistical Summary					
Activity	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Investigative actions opened	28	31	32	19	44
Other matters resolved and closed without opening an investigation	34	27	24	52	27
Total number of investigative reports issued	17	15	23	25	8
Number of persons referred to DOJ for criminal prosecution	0	3	9	6	6
Number of persons referred to state or local authorities for criminal prosecution	0	0	1	0	0
Number of criminal indictments and criminal information from the results of referrals	0	0	1	0	0
Investigative recoveries ^{1, 3}	\$429,554	\$4,240,133	\$812,035	\$900,629	\$585,320
Funds to be put to better use ²	\$371,048	\$139,800	\$1,200,560	\$100,000	\$4,873,864
Administrative or management action taken	18	10	14	21	6
¹ Includes money received by CNCS or other government agencies as a result of OIG investigations, including joint investigations with another OIG, Federal, or State investigative element.					
² Over \$2 million of these funds put to better use resulted from a referral by CNCS-OIG to CNCS of allegations associated with Denver Public Schools (DPS). This referral resulted in the identification of significant non-compliance with program requirements and the decision to terminate DPS's 2017 grant and reject its 2018 application for additional funding. Four other CNCS-OIG investigations yielded additional savings reflected in this category.					
³ FY 2015 reflects adjustments by CNCS.					



Metrics for Investigative Statistics - An investigative action is an investigation or preliminary investigation that has been assigned a case number.

Other matters resolved and closed without opening an investigation are Hotline reports or other matters that can be resolved or handled without initiating an investigation.

Total number of investigative reports issued are reports of investigation or closeout reports.

Investigative recoveries are funds that CNCS recovered or for which management issued a debt letter for collection.



Suspension and Debarment

Suspension and debarment are remedies intended to protect the Federal Government from doing business with individuals or entities whose conduct demonstrates they cannot be trusted to conduct business reliably, in compliance with the law, rules, and regulations and with integrity. These administrative tools protect taxpayer dollars from fraud, waste, abuse and poor performance. Suspension temporarily excludes a person or entity from receiving government awards, generally for up to a period of 12 months, when there is adequate evidence that cause for debarment exists and an immediate need to protect Federal funds. Debarment excludes a person or entity from receiving government awards for a set period of time, generally up to three years, based upon a finding of wrongdoing related to one's honesty or integrity, a history of poor performance or willful failure to perform the requirements of an award, or any cause so serious so as to affect one's present responsibility.

When the Office of Inspector General discovers serious misconduct that casts doubt on the present responsibility of a grantee, grantee staff or other parties it recommends that the Corporation impose suspension or debarment to prevent future harm to Federal programs and operations. If the Corporation begins suspension or debarment proceedings, the respondent has an opportunity to demonstrate that it should not be excluded from transactions with the Government.

CNCS-OIG investigations led to three debarments in the second half of FY 2018. The results are summarized in the Investigation Section of this Semiannual Report under the headings: *Senior Companion Grantee and Its Senior Official Debarred for Three Years for Willful Mismanagement in Violation of Grant Requirements*, and *Senior Corps Grantee with Two CNCS Grants Required to Repay \$92,000 for Falsified Criminal History Checks; Senior Official Debarred for Three Years*.



Review of Legislation and Regulations

Section 4(a) of the Inspector General Act directs each agency's Office of Inspector General to review and make recommendations about existing and proposed legislation and regulations relating to the agency's programs and operations. The Office of Inspector General reviews legislation and regulations to determine their impact on the economy and efficiency of the Corporation's administration of its programs and operations. It also reviews and makes recommendations on the impact that legislation and regulations may have on efforts to prevent and detect fraud and abuse in Corporation programs and operations. The Office of Inspector General draws on its experience in audits and investigations as the basis for its recommendations.

Legislation, Regulations and Legal Issues

Senior Corps Proposed Regulatory Changes Require Further Study, Are Likely to Reduce Service to Communities

In February 2018, CNCS issued proposed amendments to the Senior Corps regulations, for the stated purpose of increasing the flexibility and effectiveness of program administration. CNCS-OIG issued a Management Alert in April regarding our analysis of potential negative impacts of two of the intended changes. The comments met our obligation under Section 4(a) of the Inspector General Act of 1978, as amended, to review proposed regulations and make recommendations regarding them. CNCS-OIG simultaneously submitted these recommendations as *Federal Register* comments pursuant the notice and comment phase of rulemaking.

First, CNCS proposes to lower the number of weekly service hours required of Senior Companion Program (SCP) and Foster Grandparent Program (FGP) volunteers, from the current minimum of 15 hours per week to five hours per week. Although this change could increase the number of volunteers, it has the potential to triple the per-volunteer personnel costs for mandatory training, orientation, and criminal history checks. Moreover, because every volunteer, regardless of the number of hours served, must undergo four hours of in-service training per month, dividing 15 hours among three volunteers will reduce the service hours delivered to communities.

Second, Senior Corps proposes to eliminate the Direct Benefit Ratio (sometimes called the 80/20 rule), which requires that 80 percent of CNCS funds awarded to SCP and FGP grantees be spent on costs that directly benefit Senior Corps volunteers, such as volunteers' stipend payments, transportation expenses, physical examinations, meals, and recognition. This requirement effectively caps the administrative expenses of SCP and FGP grantees at 20 percent of the Federal share. Eliminating this rule would permit grantees to spend more on program administration and less on volunteers, again reducing service hours devoted to the local communities. Senior Corps may also have limited recourse against grantees whose administrative spending becomes excessive.

CNCS-OIG determined that Senior Corps proposed these changes without a pilot program or testing to determine whether they would meet the stated goals and whether they would produce any unintended consequences, including those that we identified. Accordingly, we recommended that CNCS defer further regulatory action and instead:

- Analyze the cost-effectiveness of the proposed changes, to include a cost-benefit analysis of the impact on levels of community service delivered;

- Conduct research to determine if the current 15 weekly service hour requirement prevents grantees from filling slots or retaining volunteers;
- Initiate a pilot program to (1) determine how the proposed changes impact direct service to the community and the total administrative costs of the program, and (2) test alternative approaches, such as modifying, rather than eliminating, the Direct Benefit Ratio or permitting calendar-based variation in minimum-hour requirements, allowing volunteer commitments to fluctuate with the school year.

Although nearly six months has elapsed as of this writing, CNCS has declined to respond to the Management Alert and has not yet addressed the public comments in its rulemaking. CNCS has stated that it will not respond substantively to the recommendations except through the rulemaking process.



Peer Review

Offices of Inspectors General 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 that conducts a peer review must likewise identify the outstanding and unimplemented recommendations pertaining to the office that it reviewed. The specific statutory requirements for this reporting are contained in Section 989C of Public Law 111-203, which amended Section 5 of the Inspector General Act of 1978.

Most Recent Peer Reviews of CNCS-OIG

Audit Section

The Library of Congress OIG's peer review report, issued on March 30, 2016, concluded that our Audit Section met or exceeded applicable professional standards for Federal audit organizations. The peer review report stated that CNCS-OIG's system of quality control in effect for FY 2015 met applicable professional standards "in all material respects," was suitably designed and followed, and received a rating of "pass." The Government Accountability Office's OIG will perform the next audit peer review. The entrance conference took place on September 11, 2018, and the testing will take place at the beginning of FY 2019. We will report out these results in our next semiannual report.

During this reporting period, we supported the Farm Credit Administration OIG's Inspection and Evaluation Peer Review of the Export-Import Bank OIG (EXIM OIG). The assessment included a review of the EXIM OIG's internal policies and procedures implementing the seven required Blue Book standards. The review team determined the EXIM OIG's policies and procedures generally met the seven standards and complied with EXIM OIG's internal policies and procedures. The peer review team made five recommendations, which EXIM OIG implemented.

Investigation Section

The Investigation Section's most recent Peer Review Report was issued in April 2018, by the Office of the Special Inspector General for Afghanistan Reconstruction. The report concluded that the internal safeguards and management procedures for investigative operations complied with the quality standards established by the CIGIE and Attorney General guidelines.

The Investigation Section is scheduled to perform a peer review of Tennessee Valley Authority OIG during the second half of FY 2019.

These positive peer reviews confirm the quality of CNCS-OIG's contribution to rigorous oversight, which ensures that CNCS is accountable to the public.

Other Reportable Matters

Investigations Substantiating Misconduct by a Senior Government Employee

None

Whistleblower Retaliation

None

Interference with IG Independence.

None

Undisclosed Audits, Investigations, Evaluations or Inspections.

None

Appendix A

The first chart below shows recommendations issued since 2012 that remain unimplemented in whole or in part. The second chart lists recommendations from a recently issued audit report, the implementation of which are not yet due.

Open and Unimplemented Recommendations			
Number	Report Title and Number	Recommendation	Dollar Value of Aggregate Potential Cost Savings
1	OIG - 12-04 Issued 11/9/2011 Audit of Earned Education Awards Resulting from Compelling Personal Circumstances	Rec. No. 3b: Implement the text description functionality in the MyAmeriCorps Portal to allow grantee personnel –to document the Compelling Personal Circumstances justifications. See footnote 1	Not quantified
2	OIG - 12-04 Issued 11/9/2011 Audit of Earned Education Awards Resulting from Compelling Personal Circumstances	Rec. No. 3c: Implement monitoring controls requiring a secondary level of review of each approved partial education award.	\$448,926
3	OIG - 13-06 Issued 6/6/2013 Agreed-Upon Procedures for Corporation for National and Community Service Grants Awarded to Edna McConnell Clark Foundation	Rec. No. 1c: 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
4	OIG - 14-09 Issued 6/20/2014 Audit of Blanket Purchase Agreements for Professional Consulting Services	Rec. No. 2: A central review committee (including a representative of the Office of Procurement Services) approve any consulting projects that exceed pre-established cost thresholds.	Difficult to quantify but likely in the millions
5	OIG - 15-06 Issued 6/25/2015 Audit of Corporation for National and Community Service Cooperative Agreements Awarded to AFYA Incorporated and Education Northwest	Rec. No. 1: Identify risk areas for the training and technical assistance cooperative agreements and develop indicators to assess associated risks. Indicators could include special terms and conditions of the cooperative agreement, the status of a grantee's Negotiated Indirect Cost Rate Agreement, fraud risk indicators, deficiencies identified in prior OIG and non-OIG audits of the grantee, prior Corporation desk reviews, and prior Corporation site visits of the grantee.	Difficult to quantify but likely in the millions
6	OIG - 15-06 Issued 6/25/2015 Audit of Corporation for National and Community Service Cooperative Agreements Awarded to AFYA Incorporated and Education Northwest	Rec. No. 2: Establish customized monitoring priorities, plans, and procedures based on programmatic and financial risk assessments developed in accordance with specific requirements of training and technical assistance cooperative agreements.	Not quantified
7	Various Issued N/A Risk Management (multiple reports)	Various: Develop a risk-based process for monitoring grants, to replace its one-size-fits-all approach that uses risk assessment criteria developed for traditional cost reimbursement grants for fixed amount grants and grants for technical training and assistance. This system understates and/or ignores risks inherent in those other grants.	Difficult to quantify but likely in the millions
8	Various Issued N/A Risk Management (multiple reports)	Various: CNCS should validate its risk indicators for all grants against outcomes or use outcomes to identify other factors that could sharpen its analysis.	Difficult to quantify but likely in the millions

Number	Report Title and Number	Recommendation	Dollar Value of Aggregate Potential Cost Savings
9	OIG -16-04 Issued 5/13/2016 Performance Audit of the Corporation for National and Community Service's Compliance with the Improper Payments Elimination and Recovery Act of 2010 for Fiscal Year 2015	Rec. No. 6: Take appropriate programmatic corrective actions to address the root cause of improper payments identified in the AmeriCorps State and National Grant Program, to include realistic reduction targets for subsequent fiscal years, together with a rationale for the target, as part of the improper payments reporting in the Agency Financial Report (AFR).	Difficult to quantify but likely in the millions
10	OIG -16-04 Issued 5/13/2016 Performance Audit of the Corporation for National and Community Service's Compliance with the Improper Payments Elimination and Recovery Act of 2010 for Fiscal Year 2015	Rec. No. 8: Assess whether payment recapture audits or other recovery activities are cost-effective for programs that expend \$1 million or more annually, and that it retains adequate supporting documentation of the analysis performed.	Not quantified
11	OIG - 16-05 Issued 11/13/2015 OIG 5-13-16 response to DMD for Audit of Corporation for National & Community Service Grants Awarded to Hoopa Valley Tribe	Rec. No. 1a: Impose stronger enforcement approach to CHC violations that establishes effective penalties, recognizes the high risk that CHC violations impose on our beneficiary and grantee community, and incentives strong risk management.	Difficult to quantify, but likely in the millions
12	Various Issued N/A Criminal History Checks (multiple reports)	Various: Sustain questioned costs for grantees that failed to conduct proper and timely checks of staff and member/volunteers' criminal histories.	61,400,000 see footnote ²
13	OIG - 17-01 Issued 11/14/2016 Audit for the Corporation for National and Community Service's Fiscal Year 2016 Financial Statements	Rec. No. 2b: The OCRO, along with other CNCS programs and offices, should utilize the results received thus far in its initial entity level controls assessment report established in July 2016 and further develop its responses to the risks identified.	Difficult to quantify but likely in the millions
14	OIG - 17-01 Issued 11/14/2016 Audit for the Corporation for National and Community Service's Fiscal Year 2016 Financial Statements	Rec. No. 2c: To further the agency's risk assessment and monitoring process at the transaction level, CNCS should fully develop internal control tests of design and tests of effectiveness to properly identify and respond to risks, as well as perform monitoring activities on a routine basis.	Difficult to quantify but likely in the millions
15	OIG - 17-05 Issued 12/5/2016 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 for recommendation numbers 15- 21
16	OIG - 17-05 Issued 12/5/2016 Evaluation of the National Civilian Community Corps (NCCC) Program	Rec. No. 1(b): Determine optimal size of NCCC based on factors in report and reduce/eliminate activities that can be performed by other CNCS programs at lower cost.	See recommendation number 15
17	OIG - 17-05 Issued 12/5/2016 Evaluation of the National Civilian Community Corps (NCCC) Program	Rec. No. 1(c): Work with Congress to reprogram funds from NCCC to other CNCS programs with comparable activities, to multiply effects of national service	See recommendation number 15

Number	Report Title and Number	Recommendation	Dollar Value of Aggregate Potential Cost Savings
18	OIG - 17-05 Issued 12/5/2016 Evaluation of the National Civilian Community Corps (NCCC) Program	Rec. No. 1(d): Enhance capacity of A-DRTs to deploy rapidly for disaster response.	See recommendation number 15
19	OIG - 17-05 Issued 12/5/2016 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 number 15
20	OIG - 17-05 Issued 12/5/2016 Evaluation of the National Civilian Community Corps (NCCC) Program	Rec. No. 1(f): Expand and create new A-DRTs to increase disaster response and recovery capabilities throughout US and expand opportunities for participation, without full time residence model used by NCCC.	See recommendation number 15
21	OIG - 17-05 Issued 12/5/2016 Evaluation of the National Civilian Community Corps (NCCC) Program	Rec. No. 1(g): Peer to peer education for A-DRTs, to help them scale up quickly.	See recommendation number 15
22	OIG - 17-05 Issued 12/5/2016 Evaluation of the National Civilian Community Corps (NCCC) Program	Rec. No. 2(a): Treat FEMA and NCCC separately for purposes of achieving 50 participation by individuals from disadvantaged circumstances.	Not quantified
23	OIG - 17-05 Issued 12/5/2016 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
24	OIG - 17-05 Issued 12/5/2016 Evaluation of the National Civilian Community Corps (NCCC) Program	Rec. No. 2(c): Establish enrollment and retention goals for each year.	Not quantified
25	OIG - 17-05 Issued 12/5/2016 Evaluation of the National Civilian Community Corps (NCCC) Program	Rec. No. 2(d): Track enrollment and retention data to ensure that goals are met, identify causes for failure and implement corrective actions, identify systemic problems or patterns.	Not quantified
26	OIG - 17-05 Issued 12/5/2016 Evaluation of the National Civilian Community Corps (NCCC) Program	Rec. No. 2(e): Adopt consistent statement of behavioral expectations that highlights aspects of the program associated with attrition; make clear the kinds of people who will not be happy or successful. Use the behavioral expectations to manage the program.	Not quantified
27	OIG - 17-05 Issued 12/5/2016 Evaluation of the National Civilian Community Corps (NCCC) Program	Rec. No. 2(f): Improve data on members from disadvantaged circumstances by looking at zip codes of residence, schools attended, receipt of public assistance in recent past, to reduce dependence on recruitment partners as only source of information.	Not quantified
28	OIG - 17-05 Issued 12/5/2016 Evaluation of the National Civilian Community Corps (NCCC) Program	Rec. No. 2(g): Reduce reliance on existing recruitment partners and develop better screening of their referrals.	Not quantified

Number	Report Title and Number	Recommendation	Dollar Value of Aggregate Potential Cost Savings
29	OIG - 17-05 Issued 12/5/2016 Evaluation of the National Civilian Community Corps (NCCC) Program	Rec. No. 2(h): Inform recruiting partners of their high NCCC attrition rates so they can take appropriate action.	Not quantified
30	OIG - 17-05 Issued 12/5/2016 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
31	OIG - 17-05 Issued 12/5/2016 Evaluation of the National Civilian Community Corps (NCCC) Program	Rec. No. 2(j): Identify community organizations/activities likely to engage highly motivated youths and families from disadvantaged circumstances (faith-based, immigrant, athletic programs, etc.) and recruit from those. Consider pilot with Baltimore Archdiocese or charter schools serving target populations.	Not quantified
32	OIG - 17-05 Issued 12/5/2016 Evaluation of the National Civilian Community Corps (NCCC) Program	Rec. No. 2(k): Test structured interviews as a means to identify traits and characteristics that make an applicant successful.	Not quantified
33	OIG - 17-05 Issued 12/5/2016 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
34	OIG - 17-05 Issued 12/5/2016 Evaluation of the National Civilian Community Corps (NCCC) Program	Rec. No. 2(m): Identify campuses and staffs with particularly high or low attrition and share effective retention strategies	Not quantified
35	OIG - 17-05 Issued 12/5/2016 Evaluation of the National Civilian Community Corps (NCCC) Program	Rec. No. 2(n): Set program and campus recruitment and retention goals.	Not quantified
36	OIG - 17-05 Issued 12/5/2016 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
37	OIG - 17-05 Issued 12/5/2016 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
38	OIG - 17-05 Issued 12/5/2016 Evaluation of the National Civilian Community Corps (NCCC) Program	Rec. No. 3(a): Collect timely, objective, substantive feedback from sponsors, measured against objective outcomes, with results broken out by campus.	Not quantified
39	OIG - 17-05 Issued 12/5/2016 Evaluation of the National Civilian Community Corps (NCCC) Program	Rec. No. 3(b): Compare sponsor feedback to team leaders' assessments of each project.	Not quantified

Number	Report Title and Number	Recommendation	Dollar Value of Aggregate Potential Cost Savings
40	OIG - 17-05 Issued 12/5/2016 Evaluation of the National Civilian Community Corps (NCCC) Program	Rec. No. 3(c): Use timely, objective feedback for performance management of campus leaders and peer to peer training	Not quantified
41	OIG - 17-05 Issued 12/5/2016 Evaluation of the National Civilian Community Corps (NCCC) Program	Rec. No. 4(a): Establish policies/procedures that give greater weight to proximity and travel costs for disaster projects, i.e., where possible, send the nearest team.	Not quantified
42	OIG - 17-05 Issued 12/5/2016 Evaluation of the National Civilian Community Corps (NCCC) Program	Rec. No. 4(b): Expect that nearest teams will respond to a disaster and that disaster response takes priority over other projects.	Not quantified
43	OIG - 17-05 Issued 12/5/2016 Evaluation of the National Civilian Community Corps (NCCC) Program	Rec. No. 4(c): Provide quality, professional supervision comparable to A-DRTs by having an experienced NCCC staff member onsite for disaster spikes.	Not quantified
44	OIG - 17-05 Issued 12/5/2016 Evaluation of the National Civilian Community Corps (NCCC) Program	Rec. No. 5(a): Create stronger pathways to employment in similar fields with Federal, State and local governments in order to leverage the specialized training and skills of NCCC members.	Not quantified
45	OIG - 17-05 Issued 12/5/2016 Evaluation of the National Civilian Community Corps (NCCC) Program	Rec. No. 5(b): Connect NCCC alumni to non-profits in their home communities, to leverage the valuable training and experience provided by NCCC.	Not quantified
46	OIG Management Challenges Issued 12/7/2016 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
47	OIG Management Alert Issued 11/3/2016 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
48	OIG Management Alert Issued 11/3/2016 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
49	OIG Management Alert Issued 11/3/2016 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

Number	Report Title and Number	Recommendation	Dollar Value of Aggregate Potential Cost Savings
50	OIG Management Alert Issued 11/3/2016 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.	N/A
51	OIG Management Alert Issued 11/3/2016 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.	N/A
52	OIG Management Alert Issued 11/3/2016 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
53	OIG Management Alert Issued 11/3/2016 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
54	OIG Management Alert Issued 11/3/2016 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
55	OIG - 18-01 and 18-02* Issued 11/15/2017 Audit of the Corporation for National and Community Service's Fiscal Year 2017 Consolidated Financial Statements	Rec. No. 1: With respect to financial reporting: 1. Prepare a complete set of financial statements and related notes at the interim periods;	Not quantified
56	OIG - 18-01 and 18-02 Issued 11/15/2017 Audit of the Corporation for National and Community Service's Fiscal Year 2017 Consolidated Financial Statements	2. Decide on the accounting standards (FASB or FASAB) to be followed in preparing the financial statements;	Not quantified

Number	Report Title and Number	Recommendation	Dollar Value of Aggregate Potential Cost Savings
57	OIG - 18-01 and 18-02 Issued 11/15/2017 Audit of the Corporation for National and Community Service's Fiscal Year 2017 Consolidated Financial Statements	3. Ensure that information presented in the Statement of Budgetary Resources and notes is in accordance with OMB Circular A-136 guidance;	Not quantified
58	OIG - 18-01 and 18-02 Issued 11/15/2017 Audit of the Corporation for National and Community Service's Fiscal Year 2017 Consolidated Financial Statements	4. Automate the financial statement preparation process insofar as possible to reduce the potential for human error in the financial statement template;	Not quantified
59	OIG - 18-01 and 18-02 Issued 11/15/2017 Audit of the Corporation for National and Community Service's Fiscal Year 2017 Consolidated Financial Statements	5. Develop detailed policies and procedures to reflect the financial statement preparation process;	Not quantified
60	OIG - 18-01 and 18-02 Issued 11/15/2017 Audit of the Corporation for National and Community Service's Fiscal Year 2017 Consolidated Financial Statements	6. Review and research discontinued document types to determine whether unliquidated order balances are still valid;	Not quantified
61	OIG - 18-01 and 18-02 Issued 11/15/2017 Audit of the Corporation for National and Community Service's Fiscal Year 2017 Consolidated Financial Statements	7. Update the Financial Reporting Cost Allocation process memorandum;	Not quantified
62	OIG - 18-01 and 18-02 Issued 11/15/2017 Audit of the Corporation for National and Community Service's Fiscal Year 2017 Consolidated Financial Statements	8. Identify and remediate the causes that give rise to the recurring needs for Standard Vouchers and user functionality issues; and,	Not quantified
63	OIG - 18-01 and 18-02 Issued 11/15/2017 Audit of the Corporation for National and Community Service's Fiscal Year 2017 Consolidated Financial Statements	9. Continue its efforts to be fully compliant with the object class reporting requirements.	Not quantified
64	OIG - 18-01 and 18-02 Issued 11/15/2017 Audit of the Corporation for National and Community Service's Fiscal Year 2017 Consolidated Financial Statements	Rec. No. 2: With respect to the unpaid obligations of the National Service Trust: 1. Document the authority that allows for the automatic obligation of interest and its compliance with the budget execution guidance in OMB Circular A-11, or discontinue its practices.	Not quantified

Number	Report Title and Number	Recommendation	Dollar Value of Aggregate Potential Cost Savings
65	OIG - 18-01 and 18-02 Issued 11/15/2017 Audit of the Corporation for National and Community Service's Fiscal Year 2017 Consolidated Financial Statements	2. Implement policies and procedures to address Trust Fund unpaid obligations issues;	Not quantified
66	OIG - 18-01 and 18-02 Issued 11/15/2017 Audit of the Corporation for National and Community Service's Fiscal Year 2017 Consolidated Financial Statements	3. Perform a documented assessment to validate the transactions currently included in the unpaid obligations balance; and,	Not quantified
67	OIG - 18-01 and 18-02 Issued 11/15/2017 Audit of the Corporation for National and Community Service's Fiscal Year 2017 Consolidated Financial Statements	4. Coordinate with the CNCS Office of Grants Management to implement a process to correctly account for the unpaid obligation balances at the grant transaction level. Promptly remove unused education from the unpaid obligations balance.	Not quantified
68	OIG - 18-01 and 18-02 Issued 11/15/2017 Audit of the Corporation for National and Community Service's Fiscal Year 2017 Consolidated Financial Statements	Rec. No. 3: 2. Develop or update the TSAL model documentation, document modelling assumptions, SOPs, and business process narratives;	Not quantified
69	OIG - 18-01 and 18-02 Issued 11/15/2017 Audit of the Corporation for National and Community Service's Fiscal Year 2017 Consolidated Financial Statements	3. Protect cells within the TSAL model (Excel spreadsheet);	Not quantified
70	OIG - 18-01 and 18-02 Issued 11/15/2017 Audit of the Corporation for National and Community Service's Fiscal Year 2017 Consolidated Financial Statements	4. Conduct a detailed study to determine the historical awards granted to members by duration and by program year. Use the results of that study to adjust the calculation of the Education Awards Earning Percentage;	Not quantified
71	OIG - 18-01 and 18-02 Issued 11/15/2017 Audit of the Corporation for National and Community Service's Fiscal Year 2017 Consolidated Financial Statements	5. Assess the need and document management's position regarding the discounting factors for the model per FASAB standards; and,	Not quantified
72	OIG - 18-01 and 18-02 Issued 11/15/2017 Audit of the Corporation for National and Community Service's Fiscal Year 2017 Consolidated Financial Statements	6. Cross-train staff and develop a succession plan to ensure the required expertise is available.	Not quantified

Number	Report Title and Number	Recommendation	Dollar Value of Aggregate Potential Cost Savings
73	OIG - 18-01 and 18-02 Issued 11/15/2017 Audit of the Corporation for National and Community Service's Fiscal Year 2017 Consolidated Financial Statements	Rec. No. 4: With respect to grants accrual payable and advances: 1. Revise the grant accrual methodology so that it is based on historically reported expenses; all sources of information and calculations are clearly identified and the sources disclosed; the method for calculating the IBNR costs for the accrual is separately calculated and identified; a validation process is established to verify the accuracy of the grant accrual; and it addresses how the calculations are used to arrive at the Grants Payable and Advances to Other line items;	Not quantified
74	OIG - 18-01 and 18-02 Issued 11/15/2017 Audit of the Corporation for National and Community Service's Fiscal Year 2017 Consolidated Financial Statements	2. Develop a process to validate grant advances, IBNR and payable estimates; and,	Not quantified
75	OIG - 18-01 and 18-02 Issued 11/15/2017 Audit of the Corporation for National and Community Service's Fiscal Year 2017 Consolidated Financial Statements	3. Coordinate with the program and grant officers to gather and analyze its key grant programs' historical data and the grantees' spending patterns to develop various key factors	Not quantified
76	OIG - 18-01 and 18-02 Issued 11/15/2017 Audit of the Corporation for National and Community Service's Fiscal Year 2017 Consolidated Financial Statements	Rec No. 5: With respect to information technology security controls: 1. Enforce the agency-wide information security program across the enterprise and improve performance monitoring to ensure controls are operating as intended at all facilities;	Not quantified
77	OIG - 18-01 and 18-02 Issued 11/15/2017 Audit of the Corporation for National and Community Service's Fiscal Year 2017 Consolidated Financial Statements	2. Strengthen and refine the process for communicating CNCS facility-specific control deficiencies to CNCS facility personnel, and coordinate remediation of the control deficiencies;	Not quantified
78	OIG - 18-01 and 18-02 Issued 11/15/2017 Audit of the Corporation for National and Community Service's Fiscal Year 2017 Consolidated Financial Statements	3. 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;	Not quantified
79	OIG - 18-01 and 18-02 Issued 11/15/2017 Audit of the Corporation for National and Community Service's Fiscal Year 2017 Consolidated Financial Statements	4. Strengthen and refine the process for holding contractors accountable for remediation of control deficiencies in CNCS information systems.	Not quantified
80	OIG - 18-03* Issued 12/18/2017 FY 2017 Federal Information Security Modernization Act Evaluation of the CNCS	Various: To address information security weaknesses: 1. Strengthen agency's organization-wide information security program;	Not quantified

Number	Report Title and Number	Recommendation	Dollar Value of Aggregate Potential Cost Savings
81	OIG - 18-03 Issued 12/18/2017 FY 2017 Federal Information Security Modernization Act Evaluation of the CNCS	2. Improve agency's configuration management controls;	Not quantified
82	OIG - 18-03 Issued 12/18/2017 FY 2017 Federal Information Security Modernization Act Evaluation of the CNCS	4. Implement multifactor authentication for privileged and non-privileged accounts;	Not quantified
83	OIG - 18-03 Issued 12/18/2017 FY 2017 Federal Information Security Modernization Act Evaluation of the CNCS	5. Enhance review and analysis of Momentum audit logs;	Not quantified
84	OIG - 18-03 Issued 12/18/2017 FY 2017 Federal Information Security Modernization Act Evaluation of the CNCS	7. Strengthen contingency planning controls;	Not quantified
85	OIG - 18-03 Issued 12/18/2017 FY 2017 Federal Information Security Modernization Act Evaluation of the CNCS	9. Improve agency's vulnerability and patch management controls;	Not quantified
86	OIG - 18-03 Issued 12/18/2017 FY 2017 Federal Information Security Modernization Act Evaluation of the CNCS	10. Strengthen access controls for mobile devices;	Not quantified
87	OIG - 18-03 Issued 12/18/2017 FY 2017 Federal Information Security Modernization Act Evaluation of the CNCS	11. Strengthen monitoring of wireless access connections;	Not quantified
88	OIG - 18-03 Issued 12/18/2017 FY 2017 Federal Information Security Modernization Act Evaluation of the CNCS	12. Strengthen the protection of personally identifiable information;	Not quantified
89	OIG - 18-03 Issued 12/18/2017 FY 2017 Federal Information Security Modernization Act Evaluation of the CNCS	14. Improve physical and environmental protection controls. Monitoring the CCTV/Video remains open.	Not quantified
90	OIG 18-05* Issued 11/8/2017 Performance Audit of the Corporation for National and Community Service's Compliance with the Digital Accountability and Transparency Act of 2014	Rec. No. 1: Ensure that detail needed to meet Data Act requirements is captured when transactions occur. This can be done by working with CNCS's shared service provider CGI Federal, Inc., to update transaction processing in Momentum ensuring current and upcoming DATA ACT requirements are incorporated.	Not quantified

Number	Report Title and Number	Recommendation	Dollar Value of Aggregate Potential Cost Savings
91	OIG 18-05 Issued 11/8/2017 Performance Audit of the Corporation for National and Community Service's Compliance with the Digital Accountability and Transparency Act of 2014	Rec. No. 2: Validate the required Program Activity Name, Program Activity Code, and Object Class data fields against the source system prior to its submission to the DATA broker for proper and accurate reporting.	Not quantified
92	OIG 18-05 Issued 11/8/2017 Performance Audit of the Corporation for National and Community Service's Compliance with the Digital Accountability and Transparency Act of 2014	Rec. No. 4: Validate the SVs to address errors and invalid balances carried forward from prior years and correct the data submissions.	Not quantified
93	OIG 18-05 Issued 11/8/2017 Performance Audit of the Corporation for National and Community Service's Compliance with the Digital Accountability and Transparency Act of 2014	Rec. No. 5: Research and resolve warnings identified by the DATA broker before the DATA Act files submission. Document the actions taken to resolve the warnings so future errors can be avoided.	Not quantified
94	OIG 18-05 Issued 11/8/2017 Performance Audit of the Corporation for National and Community Service's Compliance with the Digital Accountability and Transparency Act of 2014	Rec. No. 6: Capture institutional knowledge and mitigate the effects of employee turnover by documenting CNCS's DATA Act compliance processes and keeping them up to date. In addition, develop a succession plan to ensure that CNCS retains required expertise and capabilities.	Not quantified
95	OIG 18-05 Issued 11/8/2017 Performance Audit of the Corporation for National and Community Service's Compliance with the Digital Accountability and Transparency Act of 2014	Rec. No. 7: Develop policies and procedures to ensure that reconciliations between internal files are completed prior to submission to the DATA broker.	Not quantified
96	OIG 18-05 Issued 11/8/2017 Performance Audit of the Corporation for National and Community Service's Compliance with the Digital Accountability and Transparency Act of 2014	Rec. No. 9: Ensure that accurate and complete data is presented to the general public by reviewing the CNCS information from residing external systems and reconciling the external site information to the CNCS source systems.	Not quantified
97	OIG 18-09* Issued 11/30/2017 Website Vulnerability Assessment	Rec. No. 4: Evaluate secure coding practices and remediate Structured Query Language (SQL) Injection and Cross-Site Scripting weaknesses.	Not quantified

Footnote 1 - Recommendation Numbers (Rec. No.'s) correspond with the numbering in each report, for ease of reference.

Footnote 2 - Aggregate potential savings based on CNCS's projections of CHC-related improper payments reported in FY 2015 Annual Financial Report (AFR) for AmeriCorps State and National and FY 2016 AFR for Senior Corps programs. This is both a critical safety precaution and a means to reduce the improper payments described in IPERA assessments.

*The recommendations in this report are not due to be implemented until the next semiannual reporting period.

Recent Unimplemented Recommendations – Not Yet Due

Number	Report Title and Number	Recommendation	Dollar Value of Aggregate Potential Cost Savings
1	OIG - 18-07 Issued 3/29/2018 Audit of Corporation for National And Community Service Grants Awarded to Mayor's Fund to Advance New York City	Rec No. 1b: Determine whether other current SIF intermediaries have conducted criminal history checks for "partners" or other entities that perform core intermediary functions, ensure that any missing checks are completed and recover the costs for any missing or unperformed checks	Not quantified
2	OIG - 18-07 Issued 3/29/2018 Audit of Corporation for National And Community Service Grants Awarded to Mayor's Fund to Advance New York City	Rec No. 2b: Where a pass-through entity relies on the qualification of an entity other than the applicant for a subaward, require the pass-through entity to advise CNCS of its reason for doing so and the terms on which the non-applicant will participate or render services	Not quantified
3	OIG - 18-07 Issued 3/29/2018 Audit of Corporation for National And Community Service Grants Awarded to Mayor's Fund to Advance New York City	Rec No. 5c: Reconcile the incentive cards purchased against the total distributed and unused at least quarterly	Not quantified
4	OIG - 18-07 Issued 3/29/2018 Audit of Corporation for National And Community Service Grants Awarded to Mayor's Fund to Advance New York City	Rec No. 8b: Require pass-through entities to prepare policies/agreements that identify the employee morale costs that are allowable under the program	Not quantified

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CORPORATION FOR
NATIONAL & COMMUNITY SERVICE



**CORPORATION FOR NATIONAL & COMMUNITY
SERVICE** 250 E ST SW, WASHINGTON, DC 20525
202-606-5000 | WWW.NATIONALSERVICE.GOV

OFFICE OF INSPECTOR GENERAL
HOTLINE: 1 800-452-8210
HOTLINE@CNCISOIG.GOV | WWW.CNCISOIG.GOV