

Corporation for National and Community Service

FY 2021 CONGRESSIONAL BUDGET JUSTIFICATION

Budget Office

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AGENCY OVERVIEW

The Corporation for National and Community Service (CNCS) was established by the National and Community Service Trust Act of 1993. Its mission is to engage Americans of all ages and backgrounds in community based service that improves lives, strengthens communities, and fosters civic engagement by providing grants to organizations that host program participants for specific service projects. CNCS delivers on its mission primarily through its dedicated national service staff, program participants, and many partners that include grantees, project sponsors and State Service Commissions.

CNCS's AmeriCorps State and National program is run through a combination of efforts by CNCS and State Service Commissions. The State Service Commissions (located in 49 states, the District of Columbia, Guam, and Puerto Rico) administer CNCS's AmeriCorps State grant funds, which are awarded on both a competitive and formula basis. CNCS awards AmeriCorps National and Tribal grants on a competitive basis and manages these grants directly.

CNCS also directly administers the Senior Corps programs (RSVP, Foster Grandparent and Senior Companion programs) AmeriCorps Volunteers in Service to America (VISTA) and AmeriCorps National Civilian Community Corps (NCCC) programs.

The following sections include CNCS's budget request for fiscal year (FY) 2021 and related information.

FY 2021 FUNDING REQUEST

Budget Summary (\$ in thousands)

	FY 2019 Enacted	FY 2020 Enacted	FY 2021 Pres Bud	\$ Delta (FY 2021 vs FY 2020)	% Delta (FY 2021 vs FY 2020)
CNCS Total	\$1,082,958	\$1,104,358	\$81,696	(\$1,022,662)	93%
Operating Expenses	\$786,629	\$806,529	\$30,105	(\$776,424)	96%
AmeriCorps SN	\$425,010	\$428,510	\$2,224	(\$426,286)	-99%
AmeriCorps VISTA	\$92,364	\$93,364	\$4,665	(\$88,699)	-95%
AmeriCorps NCCC	\$32,000	\$32,500	\$22,883	(\$9,617)	-30%
State Commission Support	\$17,538	\$17,538	\$0	(\$17,538)	-100.0%
National Senior Service Corps	\$208,117	\$221,017	\$333	(\$220,684)	-99.8%
Foster Grandparents Program	\$110,899	\$118,799	\$111	(\$118,688)	-99.9%
Senior Companion Program	\$46,863	\$50,863	\$111	(\$50,752)	-99.8%
Retired Senior Volunteer Program	\$50,355	\$51,355	\$111	(\$51,244)	-99.8%
Innovation and Demonstration	\$7,600	\$9,600	\$0	(\$9,600)	-100.0%
Innovation, Demonstration, & Other	\$2,200	\$3,200	\$0	(\$3,200)	-100.0%
Volunteer Generation Fund	\$5,400	\$6,400	\$0	(\$6,400)	-100.0%
Evaluation	\$4,000	\$4,000	\$0	(\$4,000)	-100.0%
National Service Trust	\$206,842	\$208,342	\$0	(\$208,342)	-100.0%
Salaries and Expenses	\$83,737	\$83,737	\$47,333	(\$36,404)	-43%
OIG	\$5,750	\$5,750	\$4,258	(\$1,492)	-26%

FY 2021 AGENCY BUDGET REQUEST

The FY 2021 Budget delivers on the President’s promise to advance the safety and security of the American people without adding to the deficit, and does so by setting priorities and redefining the role of the federal government. As part of this framework, the Budget proposes to eliminate CNCS, returning responsibility to fund national service and volunteerism to the private and nonprofit sectors.

The FY 2021 Budget request of \$81.7 million will support the orderly shutdown of CNCS operations. The request includes \$47.3 million for salaries and expenses. The salaries and expenses funding will provide \$30.4 million for staff salaries during the year and the costs associated with staff buyouts, early retirements, and reductions in force; \$11.7 million for agency operations; and \$5.2 million for facility operations until the agency closure is complete.

The Budget request includes \$22.9 million for the final year of AmeriCorps NCCC operations and \$7.2 million for managing existing classes during their final year.

The Budget request provides \$4.3 million for the orderly shutdown of the Office of Inspector General, as part of the proposal to eliminate CNCS. This amount includes \$10,500 for training and \$12,000 to support the Council of the Inspectors General on Integrity and Efficiency. The IG has provided a special message, included at the end of this document.

AmeriCorps State and National

With funds distributed by States, Territories, Tribes, and community-based organizations, members serve full or part-time on projects that align with certain priority areas including disaster services, economic opportunity, and education.

AmeriCorps VISTA

AmeriCorps VISTA was created to support efforts to reduce poverty and build economic opportunity throughout the country. It accomplishes this goal primarily by providing full-time members to community organizations and public agencies working to solve local challenges.

AmeriCorps National Civilian Community Corps (NCCC)

AmeriCorps NCCC is a 10-month residential national service program for people ages 18–24. AmeriCorps NCCC members are deployed to address community needs, which include responding to natural disasters, building homes for low-income families, and helping to keep at risk youth engaged in school.

State Service Commission Support Grants

Congress created CNCS in 1993 as a shared federal-state partnership with a central role for governors in designing and implementing national service through governor-supported State Service Commissions. More than 1,000 private citizens serve as governor-appointed commissioners, leading and guiding national service efforts in their states by identifying local needs, directing federal and state resources, ensuring oversight and accountability, tracking performance and community impact, and leading citizen service efforts in their states and territories.

National Service Trust

The National Service Trust provides Education Awards for eligible AmeriCorps members who successfully complete their terms of service in an AmeriCorps program.

Senior Corps RSVP

RSVP engages the skills, talents, and experience of volunteers age 55 and older to meet a wide range of community needs. RSVP volunteers help seniors live independently in their homes, tutor and mentor at-risk youth, help communities recover from disasters, and expand economic opportunities for veterans and their families.

Senior Corps Foster Grandparent Program

The Foster Grandparent Program is an intergenerational program first established in 1965 that connects volunteers age 55 and over with opportunities to provide one-on-one mentoring, nurturing, and support to children with special or exceptional needs, or who are at an academic, social, or financial disadvantage.

Senior Corps Senior Companion Program

The Senior Companion Program engages volunteers, age 55 and over, in providing in-home support and companionship to adults who have difficulty with daily living tasks such as shopping or paying bills.

Volunteer Generation Fund

The Volunteer Generation Fund supports CNCS's mission to improve lives and strengthen communities by strengthening volunteer management practices across the country. This includes helping nonprofit and voluntary organizations broaden their volunteer base, more effectively recruit and retain volunteers, expand opportunity for those who serve, and increase their impact on community challenges.

Innovation, Demonstration, and Other Activities

Through its Call to Service initiatives, CNCS aims to engage more Americans in service to meet pressing community needs including the Martin Luther King, Jr. National Day of Service and the September 11th National Day of Service and Remembrance.

Evaluation

CNCS's Office of Research and Evaluation coordinates the agency's learning agenda, which includes building its evidence base, and facilitating the use of evaluation to inform important decisions. To this end, the office conducts research and evaluation on CNCS service programs; helps build the capacity of agency-funded partners to conduct and understand evaluations; and facilitates evidence-based and evidence-informed grantmaking.

Office of Inspector General

The Office of Inspector General provides an independent assessment of agency operations, primarily through audits, inspections and investigations, with a goal of detecting and preventing fraud, waste, and abuse.

FY 2021 BUDGET BILL LANGUAGE AND ANALYSIS

Operating Expenses

For necessary expenses for the Corporation for National and Community Service (referred to in this title as "CNCS") to carry out the Domestic Volunteer Service Act of 1973 (referred to in this title as "1973 Act") and the National and Community Service Act of 1990 (referred to in this title as "1990 Act"), [\$806,529,000] \$30,105,000, notwithstanding sections 198B(b)(3), 198S(g), 501(a)(4)(C), and 501(a)(4)(F) of the 1990 Act: Provided, That, [of the amounts provided under this heading: (1) up to 1 percent of program grant funds may be used to defray the costs of conducting grant application reviews, including the use of outside peer reviewers and electronic management of the grants cycle; (2) \$17,538,000 shall be available to provide assistance to State commissions on national and community service, under section 126(a) of the 1990 Act and notwithstanding section 501(a)(5)(B) of the 1990 Act; (3) \$32,500,000] \$22,883,000 shall be available to carry out subtitle E of the 1990 Act; and (4) \$6,400,000 shall be available for expenses authorized under section 501(a)(4)(F) of the 1990 Act, which, notwithstanding the provisions of section 198P shall be awarded by CNCS on a competitive basis: Provided further, That for the purposes of carrying out the 1990 Act, satisfying the requirements in section 122(c)(1)(D) may include a determination of need by the local community]. *Notwithstanding any other provision of law—*

(1) CNCS may not incur obligations under subtitle B, subtitle C (except as needed to fulfill the requirements of sections 141(d) and (e)), subtitles F and H, section 193A(g)(3) of subtitle G, or subtitles H and J of the 1990 Act;

(2) CNCS may not approve any national service positions under section 123 of the 1990 Act;

(3) \$22,883,000 shall be available to carry out subtitle E of the 1990 Act;

(4) CNCS may not assign volunteers under Title I of the 1973 Act; and

(5) CNCS may not incur obligations under Title II of the 1973 Act.

(Departments of Labor, Health and Human Services, and Education, and Related Agencies Appropriations Act, 2020)

Salaries and Expenses

For necessary expenses of administration as provided under section 501(a)(5) of the 1990 Act and under section 504(a) of the 1973 Act, including payment of salaries, authorized travel, hire of passenger motor vehicles, the rental of conference rooms in the District of Columbia, the employment of experts and consultants authorized under 5 U.S.C. 3109, and not to exceed \$2,500 for official reception and representation expenses, [\$83,737,000] \$47,333,000.

(Departments of Labor, Health and Human Services, and Education, and Related Agencies Appropriations Act, 2020)

National Service Trust Fund

[For payment to the National Service Trust established under subtitle D of title I of the 1990 Act, \$208,342,000, to remain available until expended: Provided, That CNCS may transfer additional funds from the amount provided within "Operating Expenses" allocated to grants under subtitle C of title I of the 1990 Act to the National Service Trust upon determination that such transfer is necessary to support the activities of national service participants and after notice is transmitted to the Committees on Appropriations of the House of Representatives and the Senate: Provided further, That amounts appropriated for or transferred to the National Service Trust may be invested under section 145(b) of the 1990 Act without regard to the requirement to apportion

funds under 31 U.S.C. 1513(b).] (Departments of Labor, Health and Human Services, and Education, and Related Agencies Appropriations Act, 2020)

Office of Inspector General

For necessary expenses of the Office of Inspector General in carrying out the Inspector General Act of 1978, [\$5,750,000] \$4,258,000. (Departments of Labor, Health and Human Services, and Education, and Related Agencies Appropriations Act, 2020)

Administrative Provisions

(INCLUDING TRANSFER AUTHORITY AND CANCELLATION)

SEC. 401. AmeriCorps programs receiving grants under the National Service Trust program shall meet an overall minimum share requirement of 24 percent for the first 3 years that they receive AmeriCorps funding, and thereafter shall meet the overall minimum share requirement as provided in section 2521.60 of title 45, Code of Federal Regulations, without regard to the operating costs match requirement in section 121(e) or the member support Federal share limitations in section 140 of the 1990 Act, and subject to partial waiver consistent with section 2521.70 of title 45, Code of Federal Regulations.

SEC. 402. In addition to the requirements in section 146(a) of the 1990 Act, use of an educational award for the purpose described in section 148(a)(4) shall be limited to individuals who are veterans as defined under section 101 of the Act.

SEC. 403. For the purpose of carrying out section 189D of the 1990 Act—

- (a) entities described in paragraph (a) of such section shall be considered "qualified entities" under section 3 of the National Child Protection Act of 1993 ("NCPA");
- (b) individuals described in such section shall be considered "volunteers" under section 3 of NCPA; and
- (c) consistent with Public Law 92–544, State Commissions on National and Community Service established pursuant to section 178 of the 1990 Act are authorized to receive criminal history record information.

(TRANSFER AUTHORITY)

SEC. 404. Only for purposes of effectuating a transfer of appropriated funds from any account under the heading "Corporation for National and Community Service" to any executive agency under 31 U.S.C. 1531, the term "executive agency" as used in section 1531 shall apply to the Corporation for National and Community Service.

(CANCELLATION)

SEC. 405. Of the unobligated balances available in the National Service Trust Fund, identified by the Treasury Appropriation Fund Symbol 95X8267, \$120,000,000 are hereby permanently cancelled.

Bill Language and Analysis

Language Provision/Change	Explanation
Operating Expenses	The agency is proposed for elimination in FY 2021. Funding is included only for the purposes of orderly shutdown for AmeriCorps State and National, AmeriCorps NCCC, AmeriCorps VISTA terms of service and the conclusion of the Senior Corps programs
National Service Trust	The agency is proposed for elimination in FY 2021, National Service Trust balances remain available for future payment of outstanding obligations. Therefore, no new funding is needed for the National Service Trust.
Salaries and Expenses	The agency is proposed for elimination in FY 2021. Funding is provided for the orderly shutdown of agency operations in FY 2021.
Office of Inspector General	The agency is proposed for elimination in FY 2021. Funding is provided for the orderly shutdown of OIG operations in FY 2021.
Administrative Provisions	
<p>New Sec. 404 added: Only for purposes of effectuating a transfer of appropriated funds from any account under the heading "Corporation for National and Community Service" to any executive agency under 31 U.S.C. 1531, the term "executive agency" as used in section 1531 shall apply to the Corporation for National and Community Service.</p>	The agency is proposed for elimination in FY 2021. This language facilitates the orderly winding down of CNCS operations in FY 2021 by making the funding transfer authorities under 31 U.S.C. 1531 applicable to CNCS appropriations.
<p>New Sec. 405 added: Of the unobligated balances available in the National Service Trust Fund, identified by the Treasury Appropriation Fund Symbol 95X8267, \$120,000,000 are hereby permanently cancelled.</p>	The agency is proposed for elimination in FY 2021. The National Service Trust provides Education Awards for eligible AmeriCorps members who successfully complete their terms of service in an AmeriCorps program. This language cancels \$120 million in excess reserve balances not required for liquidating Trust obligations.

Salaries and Expenses

Budget Item	FY 2019 Enacted	FY 2020 Enacted	FY 2021 Pres Bud	\$ Delta (FY 2021 vs FY 2020)	% Delta (FY 2021 vs FY 2020)
Salaries	\$40,220	\$40,220	\$22,521	(\$17,699)	-44%
Other personnel compensation	\$715	\$715	\$500	(\$215)	-30%
Civilian personnel benefits	\$11,344	\$11,344	\$7,413	(\$3,931)	-35%
Total personnel compensation	\$52,279	\$52,279	\$30,434	(\$21,845)	-42%
Travel and transportation of persons	\$1,650	\$1,650	\$80	(\$1,570)	-95%
Rental payments to GSA	\$7,600	\$7,600	\$5,200	(\$2,400)	-32%
Communication, utilities, and miscellaneous services	\$856	\$856	\$856	\$0	0%
Other services	\$21,156	\$21,156	\$10,713	(\$10,443)	-49%
Supplies and materials	\$196	\$196	\$50	(\$146)	-74%
Total	\$83,737	\$83,737	\$47,333	(\$36,404)	43%
Full Time Equivalents	426	426	397	-29	-7%

MISSION PRIORITY: OPTIMIZE OPERATIONS

In FY 2018, CNCS announced a six-part plan to improve agency operations, consistent with principles set forth in the President's Management Agenda¹ and responsive to concerns raised over many years by Congress, the Government Accountability Office and CNCS's Inspector General². The plan benefits from extensive input received from stakeholders prior to and following announcement of the plan and incorporates risk management strategies. Below are the six management objectives, with progress to date:

- Strengthen business operations
- Strengthen grants management and monitoring
- Prioritize evidence-based interventions
- Simplify and streamline the application process
- Simplify and strengthen the CNCS brand
- Align workplaces and the workforce

Strengthen business operations

- Began the process to migrate certain accounting, procurement, and human capital functions to a shared services platform operated by the Administrative Resource Center (ARC) within Department of Treasury. These changes are intended to improve regulatory compliance, strengthen consistency and reliability of services, and enhance cost-efficiency.
- Launched a vendor tool available for grantees to conduct streamlined and compliant NSOPW and state criminal history checks. This new vendor complemented the existing vendor that has been in place to conduct FBI criminal history checks. As of September 2019, more than 1,900 accounts were established with the vendor and more than 90,000 NSOPW and state criminal history checks have been performed. An initial testing and analysis found use of the vendor resolved 88 percent of National Service Criminal History Check (NSCHC)-related improper payments. These results were encouraging and reveal CNCS's efforts to help grantees significantly improve their NSCHC compliance rate.

Strengthen grants management and monitoring

- Implemented CNCS's new grant management and monitoring operating model for the first three of eight regions across the country, with the remaining five on track for implementation by mid-year 2020. The new model positions CNCS to address weaknesses that existed in the legacy compliance monitoring structure; improve service consistency by addressing disparities in workload exacerbated by the legacy state-by-state staffing model; simplify CNCS points of contact for grantees' day-to-day grant and project management; bring to bear the full menu of national service programs for assessing solutions to a

¹ <https://www.performance.gov/PMA/PMA.html>

² The CNCS Office of Inspector General's "FY17 Management Challenges" report identified five broad categories of challenges that it recommends CNCS address in the coming year, each of which is addressed by the agency's six-part plan. The report emphasizes the urgency: "In a constrained budget environment, government agencies face considerable pressure to maximize the efficiency of their internal operations as they strive to 'do more with less.' The need is particularly acute at CNCS, where historic underinvestment in personnel and infrastructure, coupled with increasing demands and rising standards, requires rapid improvement across the agency."

community's challenge; and reduce high levels of staff attrition by providing more robust career ladders and options for staff.

Prioritize evidence-based interventions

- Continue efforts to increase the number of CNCS's grantees that adopt evidence-based interventions, and assess and evaluate those interventions rigorously.

Simplify and streamline the application process

- Streamlined the number of performance metric choices in FY19 award applications, reducing burden on grant applicants. As CNCS modernizes its underlying grant management technology, it will evaluate the potential for additional efficiencies and simplification of the application process.

Simplify and strengthen the CNCS brand

- Began analysis of CNCS's brands, including relative levels of public awareness and brand association. Today, CNCS has more than a dozen brands and visual identities, which creates confusion among the public and contributes to low levels of awareness and brand association.

Align workplaces and the workforce

- Transitioned to a regional office space model for the first three of eight regions across the country, with the remaining five on track for implementation by mid-year 2020. This new structure avoids increasing costs to maintain the agency's previous state office space network – 74 percent of which had three or fewer people - to keep more resources in the field to support grantees, sponsors, members, and communities.

In accordance with The Good Accounting Obligation in Government Act (Public Law 115-414), CNCS is providing the information below and in related tables on the following pages.

Summary

CNCS has 140 recommendations that the GAO or OIG have reported as open. There are 7 open GAO recommendations. In CNCS’s Semi-Annual Report (SAR) 19-02, the CNCS-OIG provided a list of 84 Open Unimplemented Recommendations (OUR). CNCS believes that only 12 remain unresolved. CNCS found 44 to be closed by agency action or a determination that the issue cannot be addressed. In addition, 280 of the OIG’s OURs are not yet due – these OURs are scheduled for completion by October 2020. In addition, there are an additional 49 recommendations which are open from the 2018 Financial Statement Report. These 49 OURs are expected to be resolved with the full implementation of the agency's Transformation and Sustainability Plan. CNCS remains committed to addressing all recommendations and works to implement the recommendation and resolve outstanding concerns. The table below includes all GAO and OIG open recommendations that have been open for not less than one year and for which final action has not been taken with the current status and timeline for resolution.

Status Codes1. CNCS has started implementation of the recommendation, and:

- (a.) CNCS plans to fully address it by October 2020. (82)
- (b.) the recommendation pertains to a long-term activity related to the risk assessment. CNCS expects to conduct validation on an ongoing basis. (1)
- 2. The recommendation has been partially implemented and:
 - (a.) will be fully addressed by July 2020. (1)
 - (b.) will be fully addressed by July 2020 and will be validated as part of the FY20 FISMA evaluation. (2)
 - (c.) will be fully addressed by October 2020. (2)
 - (d.) the implementation process is ongoing due to the maturity model approach CNCS is employing. Phase 1, which is validation and testing of the first 31 indicators, is scheduled to be complete Q2 of FY2020. (1)
 - (e.) will be fully addressed by FY2021. (1)
 - (f.) and a revised grantee risk assessment is in development. (1)
- 3. CNCS intends to implement this recommendation, and a timeframe for completion will be provided after specific project plans are developed. (3)
- 4. CNCS is awaiting the purchase of the additional licenses to create a single view of all mobile devices. Estimated time of completion is July 2020. (1)
- 5. Implementation is dependent upon CNCS’s award of the EIS contract. The estimated timeframe for closure will be determined, dependent upon the award and execution of the EIS contract. (1)
- 6. CNCS disagrees with this recommendation and:
 - (a.) has taken final action and classifies the recommendation as closed. (38)
 - (b.) plans to take final action by October 2020. (5)
 - (c.) plans to take final action by October 2020. Please note, this recommendation is no longer valid as CNCS cancelled its migration to the Grants and Member Modernization (GMM) program. (1)

Report No.	Report Title	Date Issued	Recommendation	Status Code
GAO 17-267	Information Technology Modernization: Corporation for National and Community Service Needs to Develop a System That Supports Grant Monitoring	8/17/2017	Recommendation No. 1: <i>The Chief Executive Officer should direct the Chief Information Officer to take steps needed to ensure that system requirements are defined to align with the business needs of CNCS's future risk-based grants monitoring process.</i>	3
GAO 17-267	Information Technology Modernization: Corporation for National and Community Service Needs to Develop a System That Supports Grant Monitoring	8/17/2017	Recommendation No. 2: <i>The Chief Executive Officer should direct the Chief Information Officer to ensure that the system development project schedule identifies in the baseline both planned and actual dates for completing all project-level activities, and can be used to monitor and measure progress of the grant monitoring system project.</i>	3
GAO 17-267	Information Technology Modernization: Corporation for National and Community Service Needs to Develop a System That Supports Grant Monitoring	8/17/2017	Recommendation No. 3: <i>The Chief Executive Officer should direct the Chief Information Officer to ensure that test plans are defined and implemented to include the second version of the grant monitoring system in all stages of testing during development, and results of initial stages are approved before conducting subsequent test stages.</i>	3
GAO 17-90	Monitoring Efforts by Corporation for National and Community Service Could Be Improved	3/21/2017	Recommendation No. 1: <i>To improve CNCS's efforts to move toward a risk-based process for monitoring grants and to improve its capacity for monitoring grantee compliance, the Chief Executive Officer of the Corporation for National and Community Service should ensure that CNCS completes its efforts to benchmark its assessment criteria and scoring process to further develop a risk-based approach to grant monitoring and that information from this effort is used to (a) score the indicators so that the riskiest grants get the highest scores; (b) revise the assessment indicators to meaningfully cover all identifiable risks, including fraud and improper payments; and (c) document decisions on how indicators are selected and weighted.</i>	2.d.
GAO 17-90	Monitoring Efforts by Corporation for National and Community Service Could Be Improved	3/21/2017	Recommendation No. 3: <i>To improve CNCS's efforts to move toward a risk-based process for monitoring grants and to improve its capacity for monitoring grantee compliance, the Chief Executive Officer of the Corporation for National and Community Service should review monitoring protocols, including the level of information collected for oversight of subrecipients' activities such as criminal history checks, and enhance protocols, as appropriate.</i>	2.c.
GAO 17-90	Monitoring Efforts by Corporation for National and Community Service Could Be Improved	3/21/2017	Recommendation No. 4: <i>To improve CNCS's efforts to move toward a risk-based process for monitoring grants and to improve its capacity for monitoring grantee compliance, the Chief Executive Officer of the Corporation for National and Community Service should establish activities to systematically evaluate grant monitoring results.</i>	2.e.
GAO 17-90	Monitoring Efforts by Corporation for National and Community Service Could Be Improved	3/21/2017	Recommendation No. 6: <i>To improve CNCS's efforts to move toward a risk-based process for monitoring grants and to improve its capacity for monitoring grantee compliance, the Chief Executive Officer of the Corporation for National and Community Service should, as part of CNCS's efforts to develop an employee development program, update critical</i>	2.c.

			<i>competencies for grant monitoring, and establish a training planning process linked with agency goals and these competencies.</i>	
CNCS OIG 12-04	Audit of Earned Education Awards Resulting from Compelling Personal Circumstances	11/9/2011	SAR 19-02, OIG OUR Recommendation No. 1: <i>Rec. No. 3(b): Implement the text description functionality in the MyAmeriCorps Portal to allow grantee personnel –to document the Compelling Personal Circumstances justifications.</i>	6.a.
CNCS OIG 12-04	Audit of Earned Education Awards Resulting from Compelling Personal Circumstances	11/9/2011	SAR 19-02, OIG OUR Recommendation No. 2: <i>Rec. No. 3(c): Implement monitoring controls requiring a secondary level of review of each approved partial education award.</i>	6.a.
CNCS OIG 13-06	Agreed-Upon Procedures for Corporation for National and Community Service Grants Awarded to Edna McConnell Clark Foundation	6/6/2013	SAR 19-02, OIG OUR Recommendation No. 3: <i>Rec. 1(c): Revise the Frequently Asked Questions for National Service Criminal History Checks to require searches to be conducted for employees with maiden, married or former married names.</i>	6.a.
CNCS OIG 14-09	Audit of Blanket Purchase Agreements for Professional Consulting Services	6/20/2014	SAR 19-02, OIG OUR Recommendation No. 4: <i>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.</i>	6.b.
CNCS OIG 15-06	Audit of Corporation for National and Community Service Cooperative Agreements Awarded to AFYA Incorporated and Education Northwest	6/25/2015	SAR 19-02, OIG OUR Recommendation No. 5: <i>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.</i>	6.b.
CNCS OIG 15-06	Audit of Corporation for National and Community Service Cooperative Agreements Awarded to AFYA Incorporated and Education Northwest	6/25/2015	SAR 19-02, OIG OUR Recommendation No. 6: <i>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.</i>	6.b.
Various	Risk Management (multiple reports)	N/A	SAR 19-02, OIG OUR Recommendation No. 7: <i>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.</i>	2.f.
Various	Risk Management (multiple reports)	N/A	SAR 19-02, OIG OUR Recommendation No. 8: <i>Various: CNCS should validate its risk indicators for all grants against outcomes or use outcomes to identify other factors that could sharpen its analysis.</i>	1.b.

CNCS OIG 16-05	OIG 5-13-16 response to DMD for Audit of Corporation for National & Community Service Grants Awarded to Hoopa Valley Tribe	11/13/2015	SAR 19-02, OIG OUR Recommendation No. 9: <i>Rec. No. 1(a): Impose stronger enforcement approach to CHC violations that establishes effective penalties, recognizes the high risk that CHC violations impose on our beneficiary and grantee community, and incentives strong risk management.</i>	6.b.
CNCS OIG 17-05	Evaluation of the National Civilian Community Corps (NCCC) Program	12/5/2016	SAR 19-02, OIG OUR Recommendation No. 10: <i>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.</i>	6.a.
CNCS OIG 17-05	Evaluation of the National Civilian Community Corps (NCCC) Program	12/5/2016	SAR 19-02, OIG OUR Recommendation No. 11: <i>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.</i>	6.a.
CNCS OIG 17-05	Evaluation of the National Civilian Community Corps (NCCC) Program	12/5/2016	SAR 19-02, OIG OUR Recommendation No. 12: <i>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</i>	6.a.
CNCS OIG 17-05	Evaluation of the National Civilian Community Corps (NCCC) Program	12/5/2016	SAR 19-02, OIG OUR Recommendation No. 13: <i>Rec. No. 1(d): Enhance capacity of A-DRTs to deploy rapidly for disaster response.</i>	6.a.
CNCS OIG 17-05	Evaluation of the National Civilian Community Corps (NCCC) Program	12/5/2016	SAR 19-02, OIG OUR Recommendation No. 14: <i>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.</i>	6.a.
CNCS OIG 17-05	Evaluation of the National Civilian Community Corps (NCCC) Program	12/5/2016	SAR 19-02, OIG OUR Recommendation No. 15: <i>Rec. No. 2(a): Treat FEMA and NCCC separately for purposes of achieving 50 participation by individuals from disadvantaged circumstances.</i>	6.a.
CNCS OIG 17-05	Evaluation of the National Civilian Community Corps (NCCC) Program	12/5/2016	SAR 19-02, OIG OUR Recommendation No. 16: <i>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.</i>	6.a.
CNCS OIG 17-05	Evaluation of the National Civilian Community Corps (NCCC) Program	12/5/2016	SAR 19-02, OIG OUR Recommendation No. 17: <i>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.</i>	6.a.
CNCS OIG 17-05	Evaluation of the National Civilian Community Corps (NCCC) Program	12/5/2016	SAR 19-02, OIG OUR Recommendation No. 18: <i>Rec. No. 2(g): Reduce reliance on existing recruitment partners and develop better screening of their referrals.</i>	6.a.
CNCS OIG 17-05	Evaluation of the National Civilian Community Corps (NCCC) Program	12/5/2016	SAR 19-02, OIG OUR Recommendation No. 19: <i>Rec. No. 2(h): Inform recruiting partners of their high NCCC attrition rates so they can take appropriate action.</i>	6.a.
CNCS OIG 17-05	Evaluation of the National Civilian Community Corps (NCCC) Program	12/5/2016	SAR 19-02, OIG OUR Recommendation No. 20: <i>Rec. No. 2(i): Develop a policy that limits recruitment of members from other Federal programs.</i>	6.a.

CNCS OIG 17-05	Evaluation of the National Civilian Community Corps (NCCC) Program	12/5/2016	SAR 19-02, OIG OUR Recommendation No. 21: <i>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.</i>	6.a.
CNCS OIG 17-05	Evaluation of the National Civilian Community Corps (NCCC) Program	12/5/2016	SAR 19-02, OIG OUR Recommendation No. 22: <i>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.</i>	6.a.
CNCS OIG 17-05	Evaluation of the National Civilian Community Corps (NCCC) Program	12/5/2016	SAR 19-02, OIG OUR Recommendation No. 23: <i>Rec. No. 2(n): Set program and campus recruitment and retention goals.</i>	6.a.
CNCS OIG 17-05	Evaluation of the National Civilian Community Corps (NCCC) Program	12/5/2016	SAR 19-02, OIG OUR Recommendation No. 24: <i>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.</i>	6.a.
CNCS OIG 17-05	Evaluation of the National Civilian Community Corps (NCCC) Program	12/5/2016	SAR 19-02, OIG OUR Recommendation No. 25: <i>Rec. No. 2(p): Right-size NCCC and grow the program only after enrollment and retention have improved above a predetermined level</i>	6.a.
CNCS OIG 17-05	Evaluation of the National Civilian Community Corps (NCCC) Program	12/5/2016	SAR 19-02, OIG OUR Recommendation No. 26: <i>Rec. No. 3(a): Collect timely, objective, substantive feedback from sponsors, measured against objective outcomes, with results broken out by campus.</i>	6.a.
CNCS OIG 17-05	Evaluation of the National Civilian Community Corps (NCCC) Program	12/5/2016	SAR 19-02, OIG OUR Recommendation No. 27: <i>Rec. No. 3(b): Compare sponsor feedback to team leaders' assessments of each project.</i>	6.a.
CNCS OIG 17-05	Evaluation of the National Civilian Community Corps (NCCC) Program	12/5/2016	SAR 19-02, OIG OUR Recommendation No. 28: <i>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.</i>	6.a.
CNCS OIG 17-05	Evaluation of the National Civilian Community Corps (NCCC) Program	12/5/2016	SAR 19-02, OIG OUR Recommendation No. 29: <i>Rec. No. 4(b): Expect that nearest teams will respond to a disaster and that disaster response takes priority over other projects.</i>	6.a.
CNCS OIG 17-05	Evaluation of the National Civilian Community Corps (NCCC) Program	12/5/2016	SAR 19-02, OIG OUR Recommendation No. 30: <i>Rec. No. 5(b): Connect NCCC alumni to non-profits in their home communities, to leverage the valuable training and experience provided by NCCC.</i>	6.a.
CNCS OIG Management Challenges	OIG Management Challenges - Issued 12/07/2016 - Modernizing Information Technology	12/7/2016	SAR 19-02, OIG OUR Recommendation No. 31: <i>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.</i>	6.c.

CNCS OIG Management Alert	OIG Management Alert - Issued 11/03/2016 - NACHC Prohibited Activities: Missed Opportunities	11/3/2016	SAR 19-02, OIG OUR Recommendation No. 32: <i>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.</i>	6.a.
CNCS OIG Management Alert	OIG Management Alert - Issued 11/03/2016 - NACHC Prohibited Activities: Missed Opportunities	11/3/2016	SAR 19-02, OIG OUR Recommendation No. 33: <i>Rec. No. 3: Conduct similar risk assessments, identification of at-risk grantees, communications and targeted monitoring for other prohibited activities.</i>	6.a.
CNCS OIG Management Alert	OIG Management Alert - Issued 11/03/2016 - NACHC Prohibited Activities: Missed Opportunities	11/3/2016	SAR 19-02, OIG OUR Recommendation No. 34: <i>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.</i>	6.a.
CNCS OIG Management Alert	OIG Management Alert - Issued 11/03/2016 - NACHC Prohibited Activities: Missed Opportunities	11/3/2016	SAR 19-02, OIG OUR Recommendation No. 35: <i>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.</i>	6.a.
CNCS OIG Management Alert	OIG Management Alert - Issued 11/03/2016 - NACHC Prohibited Activities: Missed Opportunities	11/3/2016	SAR 19-02, OIG OUR Recommendation No. 36: <i>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.</i>	6.a.
CNCS OIG Management Alert	OIG Management Alert - Issued 11/03/2016 - NACHC Prohibited Activities: Missed Opportunities	11/3/2016	SAR 19-02, OIG OUR Recommendation No. 37: <i>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.</i>	6.a.
CNCS OIG Management Alert	OIG Management Alert - Issued 11/03/2016 - NACHC Prohibited Activities: Missed Opportunities	11/3/2016	SAR 19-02, OIG OUR Recommendation No. 38: <i>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.</i>	6.a.
CNCS OIG Management Alert	OIG Management Alert - Issued 11/03/2016 - NACHC Prohibited Activities: Missed Opportunities	11/3/2016	SAR 19-02, OIG OUR Recommendation No. 39: <i>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.</i>	6.a.

CNCS OIG 18-01 and 18-02	Audit of the Corporation for National and Community Service's Fiscal Year 2017 Consolidated Financial Statements	11/15/2017	SAR 19-02, OIG OUR Recommendation No. 40: Rec. No. 1: Prepare a complete set of financial statements and related notes at the interim periods;	1.a.
CNCS OIG 18-01 and 18-02	Audit of the Corporation for National and Community Service's Fiscal Year 2017 Consolidated Financial Statements	11/15/2017	SAR 19-02, OIG OUR Recommendation No. 41: Rec. No. 2: Decide on the accounting standards (FASB or FASAB) to be followed in preparing the financial statements;	1.a.
CNCS OIG 18-01 and 18-02	Audit of the Corporation for National and Community Service's Fiscal Year 2017 Consolidated Financial Statements	11/15/2017	SAR 19-02, OIG OUR Recommendation No. 42: Rec. No. 3: Ensure that information presented in the Statement of Budgetary Resources and notes is in accordance with OMB Circular A-136 guidance;	1.a.
CNCS OIG 18-01 and 18-02	Audit of the Corporation for National and Community Service's Fiscal Year 2017 Consolidated Financial Statements	11/15/2017	SAR 19-02, OIG OUR Recommendation No. 43: Rec. No. 4: Automate the financial statement preparation process insofar as possible to reduce the potential for human error in the financial statement template;	1.a.
CNCS OIG 18-01 and 18-02	Audit of the Corporation for National and Community Service's Fiscal Year 2017 Consolidated Financial Statements	11/15/2017	SAR 19-02, OIG OUR Recommendation No. 44: Rec. No. 5: Develop detailed policies and procedures to reflect the financial statement preparation process;	1.a.
CNCS OIG 18-01 and 18-02	Audit of the Corporation for National and Community Service's Fiscal Year 2017 Consolidated Financial Statements	11/15/2017	SAR 19-02, OIG OUR Recommendation No. 45: Rec. No. 6: Review and research discontinued document types to determine whether unliquidated order balances are still valid;	1.a.
CNCS OIG 18-01 and 18-02	Audit of the Corporation for National and Community Service's Fiscal Year 2017 Consolidated Financial Statements	11/15/2017	SAR 19-02, OIG OUR Recommendation No. 46: Rec. No. 7: Update the Financial Reporting Cost Allocation process memorandum;	1.a.
CNCS OIG 18-01 and 18-02	Audit of the Corporation for National and Community Service's Fiscal Year 2017 Consolidated Financial Statements	11/15/2017	SAR 19-02, OIG OUR Recommendation No. 47: Rec. No. 8: Identify and remediate the causes that give rise to the recurring needs for Standard Vouchers and user functionality issues; and,	1.a.
CNCS OIG 18-01 and 18-02	Audit of the Corporation for National and Community Service's Fiscal Year 2017 Consolidated Financial Statements	11/15/2017	SAR 19-02, OIG OUR Recommendation No. 48: Rec. No. 9: Continue its efforts to be fully compliant with the object class reporting requirements.	1.a.
CNCS OIG 18-01 and 18-02	Audit of the Corporation for National and Community Service's Fiscal Year 2017 Consolidated Financial Statements	11/15/2017	SAR 19-02, OIG OUR Recommendation No. 49: Rec. No. 10: 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.	1.a.
CNCS OIG 18-01 and 18-02	Audit of the Corporation for National and Community Service's Fiscal Year 2017 Consolidated Financial Statements	11/15/2017	SAR 19-02, OIG OUR Recommendation No. 50: Rec. No. 11: Implement policies and procedures to address Trust Fund unpaid obligations issues;	1.a.
CNCS OIG 18-01 and 18-02	Audit of the Corporation for National and Community Service's Fiscal Year 2017 Consolidated Financial Statements	11/15/2017	SAR 19-02, OIG OUR Recommendation No. 51: Rec. No. 12: Perform a documented assessment to validate the transactions currently included in the unpaid obligations balance; and,	1.a.

CNCS OIG 18-01 and 18-02	Audit of the Corporation for National and Community Service's Fiscal Year 2017 Consolidated Financial Statements	11/15/2017	SAR 19-02, OIG OUR Recommendation No. 52: <i>Rec. No. 13: 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.</i>	1.a.
CNCS OIG 18-01 and 18-02	Audit of the Corporation for National and Community Service's Fiscal Year 2017 Consolidated Financial Statements	11/15/2017	SAR 19-02, OIG OUR Recommendation No. 53: <i>Rec. No. 15: Develop or update the TSAL model documentation, document modelling assumptions, SOPs, and business process narratives;</i>	1.a.
CNCS OIG 18-01 and 18-02	Audit of the Corporation for National and Community Service's Fiscal Year 2017 Consolidated Financial Statements	11/15/2017	SAR 19-02, OIG OUR Recommendation No. 54: <i>Rec. No. 16: Protect cells within the TSAL model (Excel spreadsheet);</i>	1.a.
CNCS OIG 18-01 and 18-02	Audit of the Corporation for National and Community Service's Fiscal Year 2017 Consolidated Financial Statements	11/15/2017	SAR 19-02, OIG OUR Recommendation No. 55: <i>Rec. No. 17: 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;</i>	1.a.
CNCS OIG 18-01 and 18-02	Audit of the Corporation for National and Community Service's Fiscal Year 2017 Consolidated Financial Statements	11/15/2017	SAR 19-02, OIG OUR Recommendation No. 56: <i>Rec. No. 18: Assess the need and document management's position regarding the discounting factors for the model per FASAB standards; and,</i>	1.a.
CNCS OIG 18-01 and 18-02	Audit of the Corporation for National and Community Service's Fiscal Year 2017 Consolidated Financial Statements	11/15/2017	SAR 19-02, OIG OUR Recommendation No. 57: <i>Rec. No. 19: Cross-train staff and develop a succession plan to ensure the required expertise is available.</i>	1.a.
CNCS OIG 18-01 and 18-02	Audit of the Corporation for National and Community Service's Fiscal Year 2017 Consolidated Financial Statements	11/15/2017	SAR 19-02, OIG OUR Recommendation No. 58: <i>Rec. No. 20: 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;</i>	1.a.
CNCS OIG 18-01 and 18-02	Audit of the Corporation for National and Community Service's Fiscal Year 2017 Consolidated Financial Statements	11/15/2017	SAR 19-02, OIG OUR Recommendation No. 59: <i>Rec. No. 21: Develop a process to validate grant advances, IBNR and payable estimates; and,</i>	1.a.
CNCS OIG 18-01 and 18-02	Audit of the Corporation for National and Community Service's Fiscal Year 2017 Consolidated Financial Statements	11/15/2017	SAR 19-02, OIG OUR Recommendation No. 60: <i>Rec. No. 22: 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</i>	1.a.
CNCS OIG 18-01 and 18-02	Audit of the Corporation for National and Community Service's Fiscal Year 2017 Consolidated Financial Statements	11/15/2017	SAR 19-02, OIG OUR Recommendation No. 61: <i>Rec No. 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;</i>	1.a.
CNCS OIG 18-01 and 18-02	Audit of the Corporation for National and Community Service's Fiscal Year 2017 Consolidated Financial Statements	11/15/2017	SAR 19-02, OIG OUR Recommendation No. 62: <i>Rec. No. 2: Strengthen and refine the process for communicating CNCS facility-specific control deficiencies to CNCS facility personnel, and coordinate remediation of the control deficiencies;</i>	1.a.

CNCS OIG 18-01 and 18-02	Audit of the Corporation for National and Community Service's Fiscal Year 2017 Consolidated Financial Statements	11/15/2017	SAR 19-02, OIG OUR Recommendation No. 63: <i>Rec. No. 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;</i>	1.a.
CNCS OIG 18-01 and 18-02	Audit of the Corporation for National and Community Service's Fiscal Year 2017 Consolidated Financial Statements	11/15/2017	SAR 19-02, OIG OUR Recommendation No. 64: <i>Rec. No. 4: Strengthen and refine the process for holding contractors accountable for remediation of control deficiencies in CNCS information systems.</i>	1.a.
CNCS OIG 18-03	FY 2017 Federal Information Security Modernization Act Evaluation of the CNCS	12/18/2017	SAR 19-02, OIG OUR Recommendation No. 65: <i>Rec. No. 2: Improve agency's configuration management controls;</i>	2.a.
CNCS OIG 18-03	FY 2017 Federal Information Security Modernization Act Evaluation of the CNCS	12/18/2017	SAR 19-02, OIG OUR Recommendation No. 66: <i>Rec. No. 4: Implement multifactor authentication for privileged and non-privileged accounts;</i>	2.b.
CNCS OIG 18-03	FY 2017 Federal Information Security Modernization Act Evaluation of the CNCS	12/18/2017	SAR 19-02, OIG OUR Recommendation No. 67: <i>Rec. No. 9: Improve agency's vulnerability and patch management controls;</i>	2.b.
CNCS OIG 18-03	FY 2017 Federal Information Security Modernization Act Evaluation of the CNCS	12/18/2017	SAR 19-02, OIG OUR Recommendation No. 68: <i>Rec. No. 10: Strengthen access controls for mobile devices;</i>	4
CNCS OIG 18-03	FY 2017 Federal Information Security Modernization Act Evaluation of the CNCS	12/18/2017	SAR 19-02, OIG OUR Recommendation No. 69: <i>Rec. No. 11: Strengthen monitoring of wireless access connections;</i>	5
CNCS OIG 18-05	Performance Audit of the Corporation for National and Community Service's Compliance with the Digital Accountability and Transparency Act of 2014	11/8/2017	SAR 19-02, OIG OUR Recommendation No. 70: <i>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.</i>	1.a.
CNCS OIG 18-05	Performance Audit of the Corporation for National and Community Service's Compliance with the Digital Accountability and Transparency Act of 2014	11/8/2017	SAR 19-02, OIG OUR Recommendation No. 71: <i>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.</i>	1.a.
CNCS OIG 18-05	Performance Audit of the Corporation for National and Community Service's Compliance with the Digital Accountability and Transparency Act of 2014	11/8/2017	SAR 19-02, OIG OUR Recommendation No. 72: <i>Rec. No. 3: Focus on reducing the amount of SVs by fixing the root causes. SV's should be limited to those related to accrual adjustments or one-time, unusual transactions only. However, in the event an SV is required the SVs recorded should contain data elements required for File B such as the program activity name, program activity code, and object class.</i>	1.a.
CNCS OIG 18-05	Performance Audit of the Corporation for National and Community Service's Compliance with the Digital Accountability and Transparency Act of 2014	11/8/2017	SAR 19-02, OIG OUR Recommendation No. 73: <i>Rec. No. 4: Validate the SVs to address errors and invalid balances carried forward from prior years and correct the data submissions.</i>	1.a.

CNCS OIG 18-05	Performance Audit of the Corporation for National and Community Service's Compliance with the Digital Accountability and Transparency Act of 2014	11/8/2017	SAR 19-02, OIG OUR Recommendation No. 74: <i>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.</i>	1.a.
CNCS OIG 18-05	Performance Audit of the Corporation for National and Community Service's Compliance with the Digital Accountability and Transparency Act of 2014	11/8/2017	SAR 19-02, OIG OUR Recommendation No. 75: <i>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.</i>	1.a.
CNCS OIG 18-05	Performance Audit of the Corporation for National and Community Service's Compliance with the Digital Accountability and Transparency Act of 2014	11/8/2017	SAR 19-02, OIG OUR Recommendation No. 76: <i>Rec. No. 7: Develop policies and procedures to ensure that reconciliations between internal files are completed prior to submission to the DATA broker.</i>	1.a.
CNCS OIG 18-05	Performance Audit of the Corporation for National and Community Service's Compliance with the Digital Accountability and Transparency Act of 2014	11/8/2017	SAR 19-02, OIG OUR Recommendation No. 77: <i>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.</i>	1.a.
CNCS OIG 18-07	Audit of Corporation for National and Community Service Grants Awarded to Mayor's Fund to Advance New York City	3/19/2018	SAR 19-02, OIG OUR Recommendation No. 78: <i>Rec. No 2(a): Disallow and recover \$1,663,952 in Federal costs awarded to Madison;</i>	6.a.
CNCS OIG 18-04	Improper Payments Elimination and Recovery Act of 2010 (IPERA) for Fiscal Year 2017	5/23/2018	SAR 19-02, OIG OUR Recommendation No. 79: <i>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</i>	6.a.
CNCS OIG 18-12	VISTA Program Evaluation	6/5/2018	SAR 19-02, OIG OUR Recommendation No. 80: <i>Rec. No. 2: CNCS VISTA should develop a standard for capturing capacity building and measuring sustainability during and after the VISTA project is completed.</i>	6.a.
CNCS OIG 18-12	VISTA Program Evaluation	6/5/2018	SAR 19-02, OIG OUR Recommendation No. 81: <i>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.</i>	6.a.
CNCS OIG Management Alert	Management Alert - Issued 06/26/2018 - Final Management Alert: Serious Weaknesses in National Civilian Community Corps Recruiting Contract May Jeopardize Program Success	6/26/2018	SAR 19-02, OIG OUR Recommendation No. 82: <i>Rec No. 2: Promptly undertake a new procurement, with clear objectives, statement of work, experience and professional attributes and deliverables which is structured as a performance-based contract, with metrics tied to recruitment of applicants who meet the program criteria, meet the diversity requirements and successfully complete their terms</i>	6.a.

CNCS OIG Management Alert	Management Alert - Issued 06/26/2018 - Final Management Alert: Serious Weaknesses in National Civilian Community Corps Recruiting Contract May Jeopardize Program Success	6/26/2018	SAR 19-02, OIG OUR Recommendation No. 83: <i>Rec No. 3: Assign a COR who has strong recruitment knowledge and experience to effectively manage and oversee this contract</i>	6.a.
CNCS OIG 18-13	Agreed-Upon Procedures for Corporation Grants Awarded SerVermont	8/20/2018	SAR 19-02, OIG OUR Recommendation No. 84: <i>Rec No. 2(d): Disallow and, if already used, recover education awards made to members who did not serve the minimum required service hours.</i>	6.b.
CNCS OIG 19-01 and 19-02	Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	11/15/2018	SAR 19-02, OIG NYD Recommendation No. 1: <i>Rec. No.1: Establish responsibility and accountability to ensure that CNCS complies with OMB CircularNo.A-123 and holds appropriate CNCS management officials accountable in supporting the internal control assessment process.</i>	1.a.
CNCS OIG 19-01 and 19-02	Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	11/15/2018	SAR 19-02, OIG NYD Recommendation No. 2: <i>Rec. No. 2: Engage in periodic meetings with the functional offices to identify risks associated with significant financial statement line items and gather the necessary information to make informed decisions as part of the risk assessment process. Specifically, OCRO should: Rec. No. 2a: Stay informed regarding new and open audit recommendations to ensure that key operational and financial control deficiencies are identified, and those controls are documented in CNCS's business process narratives and risk control matrices. Rec. No. 2b: Actively participate in ongoing financial statement audit status meetings and stay informed on identified risks to ensure that functional offices are held accountable and addresses those specific risks through the assurance statement preparation process.</i>	1.a.
CNCS OIG 19-01 and 19-02	Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	11/15/2018	SAR 19-02, OIG NYD Recommendation No. 3: <i>Rec. No. 4: Develop guidance and best practices for functional offices for completing assurance statements. Guidance should clearly identify what would constitute an adequate internal control assessment from which the functional offices can rely on to submit an unmodified assurance statement. Guidance should also be provided to functional offices with clear definitions and examples on control deficiency, significant deficiency, material weakness; and when a modified or no assurance statement should be provided.</i>	1.a.
CNCS OIG 19-01 and 19-02	Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	11/15/2018	SAR 19-02, OIG NYD Recommendation No. 4: <i>Rec. No. 5: Require functional offices to provide supporting documents for their assurance statements. OCRO should establish quality control reviews of the support for function offices' assurance statements to ensure that they are complete, and the functional offices address business cycles, financial statement line items and systems under their purview of responsibility to ensure consistency with the assurance statements.</i>	1.a.
CNCS OIG 19-01 and 19-02	Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	11/15/2018	SAR 19-02, OIG NYD Recommendation No. 5: <i>Rec. No. 7: Record transactions in accordance with GAAP.</i>	1.a.

	Fiscal Year 2018 Consolidated Financial Statements			
CNCS OIG 19-01 and 19-02	Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	11/15/2018	SAR 19-02, OIG NYD Recommendation No. 7: <i>Rec. No. 9: Implement effective internal controls to ensure interim financial statements and notes are properly reviewed and approved by appropriate CNCS staff and account balances are accurate as of and through the reporting periods.</i>	1.a.
CNCS OIG 19-01 and 19-02	Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	11/15/2018	SAR 19-02, OIG NYD Recommendation No. 9: <i>Rec. No. 11: Ensure its balance fluctuation analysis is complete, comprehensive, supported and substantive to allow management to detect accounting errors or evaluate reasonableness of balances.</i>	1.a.
CNCS OIG 19-01 and 19-02	Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	11/15/2018	SAR 19-02, OIG NYD Recommendation No. 10: <i>Rec. No. 12: Prepare a complete set of quarterly financial statements and notes for both CNCS and National Service Trust Fund.</i>	1.a.
CNCS OIG 19-01 and 19-02	Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	11/15/2018	SAR 19-02, OIG NYD Recommendation No. 11: <i>Rec. No. 13: Creates a monthly/quarterly accounting and financial reporting operational checklist with assigned responsibility for each AFMS staff. The AFMS Director and the Chief Financial Officer (CFO) should review the checklist to ensure all tasks are completed timely.</i>	1.a.
CNCS OIG 19-01 and 19-02	Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	11/15/2018	SAR 19-02, OIG NYD Recommendation No. 15: <i>Rec. No. 17: Work with the Momentum support team to remove any document types that are no longer used.</i>	1.a.
CNCS OIG 19-01 and 19-02	Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	11/15/2018	SAR 19-02, OIG NYD Recommendation No. 17: <i>Rec. No. 19: Provide mandatory training to CNCS accounting staff on the proper use of OC, sub general ledger accounts, and document/transaction types on all obligation and expense transactions.</i>	1.a.
CNCS OIG 19-01 and 19-02	Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	11/15/2018	SAR 19-02, OIG NYD Recommendation No. 18: <i>Rec. No. 20: Continue to evaluate and correct, if necessary, any ongoing negative impact of the financial system upgrade on financial reporting.</i>	1.a.
CNCS OIG 19-01 and 19-02	Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	11/15/2018	SAR 19-02, OIG NYD Recommendation No. 19: <i>Rec. No. 21: Identify and collect feedback from all stakeholders to ensure all concerns and risks on the system upgrade are addressed and risks are mitigated.</i>	1.a.
CNCS OIG 19-01 and 19-02	Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	11/15/2018	SAR 19-02, OIG NYD Recommendation No. 20: <i>Rec. No. 22: Develop milestones for the complete implementation of the resolutions related to the system upgrade issues.</i>	1.a.
CNCS OIG 19-01 and 19-02	Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	11/15/2018	SAR 19-02, OIG NYD Recommendation No. 21: <i>Rec. No. 23: Work with the financial system developer to identify and remediate the causes that give rise to the current excessive reliance on SVs.</i>	1.a.
CNCS OIG 19-01 and 19-02	Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	11/15/2018	SAR 19-02, OIG NYD Recommendation No. 22: <i>Rec. No. 24: As part of the process to correct long-standing financial system configuration issues, examine the document types in the</i>	1.a.

			<i>transaction definitions against the USSGL and correct the transaction posting logic.</i>	
CNCS OIG 19-01 and 19-02	Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	11/15/2018	SAR 19-02, OIG NYD Recommendation No. 23: <i>Rec. No. 25: Track the outstanding balances with system configuration issues until their full liquidation.</i>	1.a.
CNCS OIG 19-01 and 19-02	Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	11/15/2018	SAR 19-02, OIG NYD Recommendation No. 24: <i>Rec. No. 26: Document and retain the results of actions taken for recommendations above, including the final decisions and solutions to resolve the system issue.</i>	1.a.
CNCS OIG 19-01 and 19-02	Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	11/15/2018	SAR 19-02, OIG NYD Recommendation No. 25: <i>Rec. No. 27: Develop and implement policies and procedures for the SV process that include: Rec. No. 27a: tracking the sequence of SVs for completeness; Rec. No. 27b: appropriate use of SVs; Rec. No. 27c: determining and maintaining relevant documentation to support each SV; Rec. No. 27d: use of specific and accurate SV descriptions; Rec. No. 27e: timely review and approval of SVs; and Rec. No. 27f: reviewing and approving all SVs for accuracy and propriety.</i>	1.a.
CNCS OIG 19-01 and 19-02	Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	11/15/2018	SAR 19-02, OIG NYD Recommendation No. 28: <i>Rec. No. 30: Implement a complete and correct mapping of the accounting transactions (such as downward adjustments to the obligations) incurred for the Trust Fund to the proper USSGL accounts and financial statement line items, for both the budgetary and proprietary accounts.</i>	1.a.
CNCS OIG 19-01 and 19-02	Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	11/15/2018	SAR 19-02, OIG NYD Recommendation No. 29: <i>Rec. No. 32: Document a complete and comprehensive policies, procedures and process narratives related to the National Service Trust's accounting and financial reporting, including obligation recording and reporting.</i>	1.a.
CNCS OIG 19-01 and 19-02	Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	11/15/2018	SAR 19-02, OIG NYD Recommendation No. 30: <i>Rec. No. 33: Ensure that the policies and procedures for the new methodology include properly designed internal control activities, such as the preparation of the estimate, periodic testing and periodic updates to the methodology.</i>	1.a.
CNCS OIG 19-01 and 19-02	Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	11/15/2018	SAR 19-02, OIG NYD Recommendation No. 31: <i>Rec. No. 34: Review the prior year recommendations provided and ensure that any applicable considered and incorporated in the new Trust Obligations and Liability model.</i>	1.a.

CNCS OIG 19-01 and 19-02	Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	11/15/2018	SAR 19-02, OIG NYD Recommendation No. 33: <i>Rec. No. 36: Strengthen controls to ensure the TSAL modelling is performed by trained personnel to:</i> <i>Rec. No. 36a: Conduct detailed analysis and validation of data sources;</i> <i>Rec. No. 36b: Review and ensure the reasonableness of assumptions used and document the rationale behind these assumptions;</i> <i>Rec. No. 36c: Consider changes in conditions or programs that require further research and analysis. Update the assumptions when necessary;</i> <i>Rec. No. 36d: Compare estimates with subsequent results to assess the reliability of the assumptions and data used to develop estimates.</i>	1.a.
CNCS OIG 19-01 and 19-02	Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	11/15/2018	SAR 19-02, OIG NYD Recommendation No. 34: <i>Rec. No. 37: Conduct a detailed study to determine the historical awards granted to members by duration and by program year, and use the results of that study to adjust the calculation of the Education Awards Earning Percentage.</i>	1.a.
CNCS OIG 19-01 and 19-02	Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	11/15/2018	SAR 19-02, OIG NYD Recommendation No. 37: <i>Rec. No. 40: Update and implement policies and procedures for the accrual and validation of grant advances, IBNR, and payable estimates at the grant level. Such documentation should include management's:</i> <i>Rec. No. 40a: review process of its key assumptions based on relevant and reliable data;</i> <i>Rec. No. 40b: validation process for all program elements in the estimation process and over a few years to show a trend of the estimates. The validation process provides indication whether the resulting amounts are materially consistent with grantees' drawdown and spending patterns;</i> <i>Rec. No. 40c: documentation of the research, review and conclusions for unusual fluctuation between the accrual and the actual performance; and</i> <i>Rec. No. 40d: documentation of how the advances versus grant accrual calculations are used to arrive at the Grants Payable and Advances to Other financial statement line items.</i>	1.a.
CNCS OIG 19-01 and 19-02	Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	11/15/2018	SAR 19-02, OIG NYD Recommendation No. 39: <i>Rec. No. 42: Centralize storage of all procurement documents in contract files and maintain them electronically.</i>	1.a.
CNCS OIG 19-01 and 19-02	Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	11/15/2018	SAR 19-02, OIG NYD Recommendation No. 40: <i>Rec. No. 43: Strengthen internal control to ensure procurement documents are properly approved and retained.</i>	1.a.
CNCS OIG 19-01 and 19-02	Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	11/15/2018	SAR 19-02, OIG NYD Recommendation No. 41: <i>Rec. No. 44: Analyze procurement UDO balances quarterly to verify that balances are still valid for those without financial activities for an extended period</i>	1.a.

CNCS OIG 19-01 and 19-02	Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	11/15/2018	SAR 19-02, OIG NYD Recommendation No. 42: <i>Rec. No. 45: Research, resolve and document the disposition of any abnormal UDO transactions/balances.</i>	1.a.
CNCS OIG 19-01 and 19-02	Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	11/15/2018	SAR 19-02, OIG NYD Recommendation No. 43: <i>Rec. No. 46: Correct the financial system's posting logic to ensure all future transactions are recorded properly in accordance with USSGL.</i>	1.a.
CNCS OIG 19-01 and 19-02	Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	11/15/2018	SAR 19-02, OIG NYD Recommendation No. 45: <i>Rec. No. 48: Conduct validation assessment of amounts accrued for the IBNR on a periodic basis. As part of the validation, CNCS should consider the following: Rec. No. 48a: Subsequent activities against the amount estimated to determine the level of precision in the estimation; Rec. No. 48b: Trend the validation results and adjust the IBNR estimation process to address any recurring significant fluctuations; and Rec. No. 48c: Update the IBNR estimation process as necessary to reflect changes in payment patterns.</i>	1.a.
CNCS OIG 19-01 and 19-02	Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	11/15/2018	SAR 19-02, OIG NYD Recommendation No. 46: <i>Rec. No. 49: Analyze contractor-developed-software costs that were expensed but not capitalized in accordance with accounting standards. CNCS should record appropriate adjustments to correct the IUS balance based on its analysis.</i>	1.a.
CNCS OIG 19-01 and 19-02	Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	11/15/2018	SAR 19-02, OIG NYD Recommendation No. 47: <i>Rec. No. 50: Update CNCS policy to recognize and record capitalized costs during the period they are incurred.</i>	1.a.
CNCS OIG 19-01 and 19-02	Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	11/15/2018	SAR 19-02, OIG NYD Recommendation No. 48: <i>Rec. No. 51: 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 future.</i>	1.a.
CNCS OIG 19-01 and 19-02	Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	11/15/2018	SAR 19-02, OIG NYD Recommendation No. 49: <i>Rec. No. 52: Determine the root causes and resolve expenditure differences between PMS and Momentum.</i>	1.a.
CNCS OIG 19-01 and 19-02	Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	11/15/2018	SAR 19-02, OIG NYD Recommendation No. 50: <i>Rec. No. 53: Strengthen controls around the review of expired grant obligations by ensuring that: Rec. No. 53a: All financial, performance and other required reports are submitted no later than 90 calendar days after the end date of the period of performance. Rec. No. 53b: Grants are promptly closed after submission of required reports and any unspent amounts are promptly deobligated. Rec. No. 53c: Document justifications for all required reports submission extensions granted to the grantee.</i>	1.a.
CNCS OIG 19-01 and 19-02	Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	11/15/2018	SAR 19-02, OIG NYD Recommendation No. 51: <i>Rec. No. 54: Update the CNCS transaction code posting logic for recording grant expenditures to comply with the USSGL guidance.</i>	1.a.

CNCS OIG 19-01 and 19-02	Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	11/15/2018	SAR 19-02, OIG NYD Recommendation No. 52: <i>Rec. No. 55: Ensure grant officers validate Recoveries balance to supporting documentation. Also, ensure future Recoveries transactions recorded in Momentum are adequately supported and documented.</i>	1.a.
CNCS OIG 19-01 and 19-02	Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	11/15/2018	SAR 19-02, OIG NYD Recommendation No. 53: <i>Rec. No. 55: Ensure grant officers validate Recoveries balance to supporting documentation. Also, ensure future Recoveries transactions recorded in Momentum are adequately supported and documented.</i>	1.a.
CNCS OIG 19-01 and 19-02	Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	11/15/2018	SAR 19-02, OIG NYD Recommendation No. 54: <i>Rec. No. 57: Adhere to the accounting definition and guidance issued by OMB and Treasury for recording Recoveries and updates CNCS's financial reporting policy accordingly.</i>	1.a.
CNCS OIG 19-01 and 19-02	Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	11/15/2018	SAR 19-02, OIG NYD Recommendation No. 55: <i>Rec. No. 58: Reconcile the amounts reported in Other Liabilities to supporting documents to verify that Other Liabilities is supported by valid transactions and properly classified.</i>	1.a.
CNCS OIG 19-01 and 19-02	Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	11/15/2018	SAR 19-02, OIG NYD Recommendation No. 56: <i>Rec. No. 59: Develop a financial reporting checklist to ensure completeness and recording of all transactions.</i>	1.a.
CNCS OIG 19-01 and 19-02	Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	11/15/2018	SAR 19-02, OIG NYD Recommendation No. 57: <i>Rec. No. 60 (40): 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.</i>	1.a.
CNCS OIG 19-01 and 19-02	Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	11/15/2018	SAR 19-02, OIG NYD Recommendation No. 63: <i>Rec. No. 66: Strengthen internal controls over the entire AR process cycle to ensure that AR transactions are properly supported, documented, and readily available for examination.</i>	1.a.
CNCS OIG 19-01 and 19-02	Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	11/15/2018	SAR 19-02, OIG NYD Recommendation No. 64: <i>Rec. No. 67: Reconcile the AR subsidiary ledger to the general ledger monthly.</i>	1.a.
CNCS OIG 19-01 and 19-02	Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	11/15/2018	SAR 19-02, OIG NYD Recommendation No. 65: <i>Rec. No. 68: Reevaluate the policies and procedures for calculating the allowance for doubtful accounts. Related policies and procedures should include: (a) CFO Office's staff's periodic review of the accounts receivable aging report, (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 and (c) determination for possible write-offs.</i>	1.a.
CNCS OIG 19-01 and 19-02	Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	11/15/2018	SAR 19-02, OIG NYD Recommendation No. 66: <i>Rec. No. 69: Revise the Allowance for Doubtful Accounts methodology to be consistent with the Debt Management Policy.</i>	1.a.

CNCS OIG 19-01 and 19-02	Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	11/15/2018	SAR 19-02, OIG NYD Recommendation No. 67: Rec. No. 70: <i>Track and revise collection efforts based on data analysis. A reasonable timeframe for writeoffs 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.</i>	1.a.
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**Comments of the Honorable Deborah J. Jeffrey
Inspector General, Corporation for National and Community Service
Regarding FY 2021 Funding Level for CNCS-OIG**

An Inspector General must submit a message to Congress when “the Inspector General concludes that the budget submitted by the President would substantially inhibit the Inspector General from performing the duties of the office.”¹ Because the President’s Fiscal Year (FY) 2021 Budget contemplates eliminating the Corporation for National and Community Service (CNCS), it does not address the resource needs of the Office of Inspector General (CNCS-OIG) if CNCS continues to operate.

To sustain effective oversight of CNCS as a going concern, CNCS-OIG requests an FY 2021 operating budget of \$7.4 million, an increase of \$1.65 million over our budget for FYs 2017 – 2020. This modest increase is necessary to restore parity with CNCS’s budget, which has grown substantially, and to ensure that we can effectively oversee a reorganizing agency that continues to confront significant risks and challenges.

CNCS-OIG’s current appropriation of \$5.75 million is less than we received in FY 2008,² when CNCS’s appropriated budget was \$856,331,000. Since that time, CNCS’s budget has grown to \$1.1 billion, an increase of 28.9 percent. CNCS’s programmatic activities—grants and the National Trust—have expanded, while rising costs have forced oversight to shrink. Especially now, greater oversight is both necessary and cost-effective.

¹ Inspector General Act of 1978, as amended, Section 6(f)(3)(E).

² The OIG received \$5.828 million in FY 2008 vs. \$5.75 million in FYs 2017-2020, a decrease of 1.4 percent. CNCS-OIG’s budget comment for 2020, <https://www.cncsoig.gov/sites/default/files/2019-03/CBJFY-2020IGcomment.pdf>, summarized the history of funding for our office and noted that we have not yet been restored to the funding levels that we received more than a decade ago:

	In Millions		In Millions	
FY 2008	\$5.83	FY 2015	\$5.25	
FY 2009	\$7.5*	FY 2016	\$5.25	* includes ARRA funds
FY 2010	\$7.7	FY 2017	\$5.75	
FY 2011	\$7.68	FY 2018	\$5.75	
FY 2012	\$3.99	FY 2019	\$5.75	
FY 2013	\$3.78	FY 2020	\$5.75	
FY 2014	\$5.0			

As shown, in FY 2012, CNCS-OIG experienced a devastating (and unexplained) 49 percent cut, which forced the Office to lay off most of our auditors and investigators. The Office continues gradually to rebuild the capabilities lost as a result.

Mission and Recent Accomplishments

CNCS-OIG promotes efficiency and effectiveness in CNCS programs and holds CNCS officials and grantees accountable for misconduct. We strengthen CNCS by conducting audits and reviews to identify wasteful spending and mismanagement, investigating fraud and wrongdoing, recommending appropriate policies and best practices, and taking other steps to prevent and detect fraud, waste, and inefficiencies in CNCS programs and operations. Our recent work has been instrumental in:

- Recovering more than \$3.7 million in False Claims Act settlements³ for grant fraud detected in investigations and audits, during our first year of stepped-up civil enforcement in partnership with U.S. Attorney's Offices across the United States;
- Protecting the integrity of Federal grant programs by securing five government-wide debarments of individuals who are not presently responsible, with three additional proposals pending and others awaiting action;
- Identifying pervasive material weaknesses in CNCS's financial accounting and reporting, including finding \$100 million of excess funds improperly obligated in the National Service Trust, and leading CNCS to enter into a shared services agreement with the Department of the Treasury that will ultimately strengthen financial management of the public's \$1 billion investment in national service;
- Preventing convicted murderers and registered sex offenders from participating in national service by persuading CNCS to outsource grantees' required criminal history checking to a qualified vendor and proposing regulations that would require use of the vendor, thereby solving a longstanding safety and compliance problem and simultaneously reducing improper payments.
- Identifying challenges and risks arising from CNCS's Transformation and Sustainability Plan, which is reorganizing the agency's grantmaking and administration and intended to address deficiencies in its business infrastructure.

Resources Needed for Effective Oversight

We appreciate the support that CNCS-OIG has received from the Corporation's leadership and from the Congress for this important oversight work. However, in order for CNCS-OIG to oversee national service and to prevent, detect and recover fraud and waste, the OIG must be adequately funded on pace with CNCS's growth.

³ This figure includes a settlement agreement that is about to be executed.

CNCS's budget has grown by 28.9 percent since 2008. Most of the \$247 million increase expanded the National Service Trust and programmatic grants; the grant portfolio includes about 3,000 grants per year. The need for oversight is particularly acute as CNCS reorganizes and experiments with new grant management, administration and monitoring approaches, which are being implemented without pilot testing. The AmeriCorps and Senior Corps programs are being administered by a workforce that will have experienced nearly 50 percent turnover by the end of FY 2020. We have been advised that staffing in the regional offices will be insufficient to implement key features of the new grant risk model that CNCS has spent two years developing. This challenging environment warrants oversight to ensure that grantees receive the service and support needed to sustain successful programs and that CNCS manages those grants prudently and effectively.

Against the substantial growth and increasing complexity at CNCS, the OIG's budget remains slightly below its 2008 level of \$5.83 million. At the same time, our costs have risen sharply, effectively reducing the amount of oversight that we can provide. CNCS-OIG's staff is 24 percent smaller now than in 2008, but personnel costs now consume 67 percent of our budget, vs. 51 percent in 2008.⁴

The budget disparity has immediate consequences. At our current level of funding, CNCS-OIG cannot pursue all of the potentially significant fraud cases that come to our attention. Our investigations include embezzlement by grantee officials, false claims arising from multimillion-dollar time and attendance fraud and fraudulent receipt of unearned education awards, and misapplication of funds. Fraud deprives at-risk communities of needed support, and vigorous, timely enforcement is essential to safeguard national service funds, deter fraudsters and make the public whole. As of this writing, seven cases have been accepted for Federal civil or criminal prosecution, and additional cases are being prepared for referral. Prosecutors have praised our work and are eager to assist us. These cases are complex and labor-intensive, and our six investigators and one lawyer are overcommitted. With about 75 investigations being handled by our six agents, our backlog is growing. We regularly become aware of new allegations, and proactive efforts will expose further undetected fraud. Our current resources can barely scratch the surface, leaving national service vulnerable to unscrupulous actors.

Ongoing oversight is also needed for CNCS's major investment in information technology for grants management. In FY 2019, CNCS wrote off \$33.8 million for its unsuccessful attempt to develop a new grants management information system to replace its outdated eGrants system. CNCS also spent an additional \$3.9 million to assess the salvageability of the prior procurement and to develop a proof-of-concept system design that may never be used. The expenditure of these substantial sums, without tangible benefit to the taxpayers, demonstrates the need for careful oversight of any future acquisitions of this kind.

⁴ In FY 2008, the OIG had 29 permanent positions, at a cost of \$3 million, against a budget of \$5.83 million. In FY 2020, we have 22 permanent positions, at a cost of \$3.86 million, against a budget of \$5.75 million.

Financial management at CNCS remains weak. It is only through the work of CNCS-OIG that CNCS came to understand and acknowledge these problems, and continued oversight is needed to ensure that they are properly rectified. The agency's financial statements have been unauditible for the past three years. They are likely to remain unauditible in FY 2020, as CNCS shifts its resources to the transition to shared services. Many of the material weaknesses discovered by the independent auditors will not be addressed until FY 2021 at the earliest, and the transfer to shared services will not cure them. We are working to help CNCS develop and execute actionable corrective action strategies to resolve these long-term weaknesses.

Investing in our oversight curbs waste, promotes better and more efficient government and protects the integrity of national service. With Congressional support, CNCS-OIG will use the additional \$1.65 million above our FYs 2017-2020 appropriation to:

- Boost our investigative staff to increase our fraud prevention, recoveries, and deterrence;
- Invest in technology to enhance our data analytics, outreach and assist our investigative team with proactive tools to more effectively detect and prevent fraud;
- Focus resources on assessing and improving the implementation of CNCS's new regional structure and its effects on grant management and monitoring;
- Actively oversee substantial information technology acquisitions, to promote sound planning and execution and avoid the mistakes of the past; and
- Work closely with CNCS on the complete resolution of financial management weaknesses.

In sum, CNCS-OIG cannot effectively oversee the increasingly complex operations of CNCS when its budget has grown far disproportionately to ours. The flat funding that we have received since FY 2017, coupled with rising costs, effectively reduces the oversight that we can offer well below that of 2008, although the current need is demonstrably greater and the effectiveness of our oversight proven. With great appreciation for the support of Congress to date, I respectfully ask that Congress fund CNCS-OIG at a level of \$7.4 million in FY 2021.