



**AmeriCorps**

**AMERICORPS' RESPONSE**  
to the  
**OIG SEMIANNUAL REPORT 21-01 AND**  
**REPORT ON FINAL ACTION**



## MESSAGE FROM THE CHIEF EXECUTIVE OFFICER

AmeriCorps<sup>1</sup> is pleased to share its response to the Office of Inspector General's (OIG) Semiannual Report covering the first half of Fiscal Year (FY) 2021 (SAR 21-01).

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

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

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

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

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

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

### **Our Priorities**

With decades of experience using service as a solution, a well-established infrastructure with thousands of partners across the country, and a proven ability to pivot to meet emerging needs, AmeriCorps is addressing the interconnected challenges facing our nation today. Our improvements to our operations over the last year and within this reporting period position us to bring out the best of our nation.

Looking ahead, we are prioritizing the directives of the American Rescue Plan which include increasing the AmeriCorps living allowance for AmeriCorps members in our State and National and VISTA programs; making service more accessible by prioritizing entities serving communities disproportionately impacted by COVID-19 and using inclusive strategies to

raise awareness of our resources and opportunities to serve; and helping stabilize current national service programs.

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

### **Advance Racial and Economic Equity**

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

### **Prioritize Underserved Individuals and Communities**

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

### **Strengthen Existing Partnerships and Create New Ones**

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

### **Effectively Steward Federal Resources**

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

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

For decades, national service has engaged Americans of all backgrounds in tackling our toughest challenges, uniting people to work together for the common good. Time and time again, we have seen that when our nation invests in national service, we all win.

Together with thousands of community partners, and working closely with our OIG, AmeriCorps engages dedicated individuals in making our nation fairer and more equitable. As we saw over this past year, national service is indispensable to tackle big problems facing our country yesterday, today, and in the years ahead.

In service,

A handwritten signature in black ink that reads "Mal Coles". The signature is written in a cursive, flowing style.

Mal Coles  
Acting Chief Executive Officer

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

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

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

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

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

### **Multi-factor Authentication**

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

### **Inventory**

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

### **Mobile Device Management**

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

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

### **Account Management**

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

### **Vulnerability Management**

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

### **Baseline Configurations**

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

## **SUSPENSION & DEBARMENT**

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

## **UNIMPLEMENTED RECOMMENDATIONS**

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

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

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

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

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

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

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



# AUDIT TABLES

## TABLE I

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

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

	<b>Number of <u>Reports</u></b>	<b>Disallowed <u>Costs</u></b>
A. Reports for which final action had not been taken by the commencement of the reporting period	4	-
B. Reports for which management decisions were made during the reporting period	0	\$0
C. Reports for which final action was taken during the reporting period	1	\$59,573
1. Recoveries <sup>1</sup>		
(a) Collections and offsets		\$77,941
(b) Property in lieu of cash		-
(c) Other (reduction of questioned costs)		-
2. Write-offs		\$895,018
D. Reports for which final action was not taken by the end of the reporting period	4	-

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

**TABLE II**

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

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

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

**Table III**

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

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

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

## GAO and OIG Open Recommendations

### Report Summary

AmeriCorps had 186 total open, unique Government Accountability Office (GAO) and AmeriCorps Office of the Inspector General (OIG) recommendations as of the end of SAR period 21-01.<sup>1</sup> The report lists recommendations and recommendation sub-parts that have been open for no less than one year and for which either final action has not been taken or the agency disagrees with the recommendation or recommendation sub-part and considers it to be closed and unimplemented. 10 of the 186 recommendations were issued by the GAO and stem from 3 separate reports. The remaining 176 recommendations were issued by AmeriCorps' OIG as part of prior audits, evaluations, and other activities and were most recently published in the OIG's SAR 21-01 Open and Unimplemented (OU) Recommendations Report. 22 OIG recommendations have multiple sub-parts and require status tracking by individual sub-part. 154 OIG recommendations do not have multiple parts. AmeriCorps has not included recommendations in this report that the agency considers to be duplicative, or that have been closed, in line with the OIG's SAR 21-01 OU Recommendations Report. Recommendations with multiple parts and resolution timeframes are uniquely counted in the category reflecting the timeframe when resolution would be completed for all sub-parts.

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

### Status Code Key

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

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

<sup>1</sup>Report generated May 25, 2021 for recommendations and recommendation sub-parts open as of May 2020.

Report No.	Report Title	Date Issued	Recommendation	Status Code
GAO 20-119	Evidence-Based Policymaking: Selected Agencies Coordinate Activities, but Could Enhance Collaboration	12/4/2019	<b>GAO Report 20-119 Recommendation No. 2:</b> The Chief Executive Officer of CNCS should define roles and responsibilities for all relevant participants involved in the agency-wide process for prioritizing evidence needs.	<b>8.a.</b>
GAO 20-119	Evidence-Based Policymaking: Selected Agencies Coordinate Activities, but Could Enhance Collaboration	12/4/2019	<b>GAO Report 20-119 Recommendation No. 3:</b> The Chief Executive Officer of CNCS should revise written guidance for the agency-wide process for prioritizing evidence needs to ensure it identifies all relevant participants and their respective roles and responsibilities.	<b>8.a.</b>
GAO 17-267	Information Technology Modernization: Corporation for National and Community Service Needs to Develop a System That Supports Grant Monitoring	8/17/2017	<b>GAO Report 17-267 Recommendation No. 1:</b> 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.	<b>5.b.</b>
GAO 17-267	Information Technology Modernization: Corporation for National and Community Service Needs to Develop a System That Supports Grant Monitoring	8/17/2017	<b>GAO Report 17-267 Recommendation No. 2:</b> 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.	<b>5.b.</b>
GAO 17-267	Information Technology Modernization: Corporation for National and Community Service Needs to Develop a System That Supports Grant Monitoring	8/17/2017	<b>GAO Report 17-267 Recommendation No. 3:</b> 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.	<b>5.b.</b>
GAO 17-90	Monitoring Efforts by Corporation for National and Community Service Could Be Improved	3/21/2017	<b>GAO Report 17-90 Recommendation No. 1:</b> 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.	<b>5.a.</b>

Report No.	Report Title	Date Issued	Recommendation	Status Code
GAO 17-90	Monitoring Efforts by Corporation for National and Community Service Could Be Improved	3/21/2017	<b>GAO Report 17-90 Recommendation No. 3:</b> To improve CNCS's efforts to move toward a risk-based process for monitoring grants and to improve its capacity for monitoring grantee compliance, the Chief Executive Officer of the Corporation for National and Community Service should review monitoring protocols, including the level of information collected for oversight of subrecipients' activities such as criminal history checks, and enhance protocols, as appropriate.	5.a.
GAO 17-90	Monitoring Efforts by Corporation for National and Community Service Could Be Improved	3/21/2017	<b>GAO Report 17-90 Recommendation No. 4:</b> To improve CNCS's efforts to move toward a risk-based process for monitoring grants and to improve its capacity for monitoring grantee compliance, the Chief Executive Officer of the Corporation for National and Community Service should establish activities to systematically evaluate grant monitoring results.	5.a.
GAO 17-90	Monitoring Efforts by Corporation for National and Community Service Could Be Improved	3/21/2017	<b>GAO Report 17-90 Recommendation No. 6:</b> To improve CNCS's efforts to move toward a risk-based process for monitoring grants and to improve its capacity for monitoring grantee compliance, the Chief Executive Officer of the Corporation for National and Community Service should, as part of CNCS's efforts to develop an employee development program, update critical competencies for grant monitoring, and establish a training planning process linked with agency goals and these competencies.	5.a.
AC OIG 12-04	Audit of Earned Education Awards Resulting from Compelling Personal Circumstances	11/9/2011	<b>SAR 21-01, OIG OU Recommendation No. 1 (a):</b> Rec. No. 3(b): Implement the text description functionality in the MyAmeriCorps Portal to allow grantee personnel –to document the Compelling Personal Circumstances justifications.	7
AC OIG 12-04	Audit of Earned Education Awards Resulting from Compelling Personal Circumstances	11/9/2011	<b>SAR 21-01, OIG OU Recommendation No. 1 (b):</b> Rec. No. 3(c): Implement monitoring controls requiring a secondary level of review of each approved partial education award.	7
AC OIG 13-06	Agreed-Upon Procedures for Corporation for National and Community Service Grants Awarded to Edna McConnell Clark Foundation	6/6/2013	<b>SAR 21-01, OIG OU Recommendation No. 2:</b> Rec. 1(c): Revise the Frequently Asked Questions for National Service Criminal History Checks to require searches to be conducted for employees with maiden, married or former married names.	7
AC OIG 14-09	Audit of Blanket Purchase Agreements for Professional Consulting Services	6/20/2014	<b>SAR 21-01, OIG OU Recommendation No. 3:</b> 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.	7
AC OIG 15-06	Audit of Corporation for National and Community Service Cooperative Agreements Awarded to AFYA Incorporated and Education Northwest	6/25/2015	<b>SAR 21-01, OIG OU Recommendation No. 4:</b> Rec. No. 1: Identify risk areas for the training and technical assistance cooperative agreements and develop indicators to assess associated risks. Indicators could include special terms and conditions of the cooperative agreement, the status of a grantee's Negotiated Indirect Cost Rate Agreement, fraud risk indicators, deficiencies identified in prior OIG and non-OIG audits of the grantee, prior Corporation desk reviews, and prior Corporation site visits of the grantee.	7

Report No.	Report Title	Date Issued	Recommendation	Status Code
AC OIG 15-06	Audit of Corporation for National and Community Service Cooperative Agreements Awarded to AFYA Incorporated and Education Northwest	6/25/2015	<b>SAR 21-01, OIG OU Recommendation No. 5:</b> 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.	7
Various	Risk Management (multiple reports)	N/A	<b>SAR 21-01, OIG OU Recommendation No. 6:</b> 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.	5.a.
Various	Risk Management (multiple reports)	N/A	<b>SAR 21-01, OIG OU Recommendation No. 7:</b> CNCS should validate its risk indicators for all grants against outcomes or use outcomes to identify other factors that could sharpen its analysis.	5.a.
AC 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	<b>SAR 21-01, OIG OU Recommendation No. 8:</b> 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.	7
AC OIG 17-05	Evaluation of the National Civilian Community Corps (NCCC) Program	12/5/2016	<b>SAR 21-01, OIG OU Recommendation No. 9 (a):</b> 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.	7
AC OIG 17-05	Evaluation of the National Civilian Community Corps (NCCC) Program	12/5/2016	<b>SAR 21-01, OIG OU Recommendation No. 9 (b):</b> 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.	7
AC OIG 17-05	Evaluation of the National Civilian Community Corps (NCCC) Program	12/5/2016	<b>SAR 21-01, OIG OU Recommendation No. 9 (c):</b> 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	7
AC OIG 17-05	Evaluation of the National Civilian Community Corps (NCCC) Program	12/5/2016	<b>SAR 21-01, OIG OU Recommendation No. 9 (d):</b> Rec. No. 1(d): Enhance capacity of A-DRTs to deploy rapidly for disaster response.	7
AC OIG 17-05	Evaluation of the National Civilian Community Corps (NCCC) Program	12/5/2016	<b>SAR 21-01, OIG OU Recommendation No. 9 (e):</b> 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.	7
AC OIG 17-05	Evaluation of the National Civilian Community Corps (NCCC) Program	12/5/2016	<b>SAR 21-01, OIG OU Recommendation No. 10 (a):</b> Rec. No. 2(a): Treat FEMA and NCCC separately for purposes of achieving 50 participation by individuals from disadvantaged circumstances.	7
AC OIG 17-05	Evaluation of the National Civilian Community Corps (NCCC) Program	12/5/2016	<b>SAR 21-01, OIG OU Recommendation No. 10 (b):</b> 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.	7

Report No.	Report Title	Date Issued	Recommendation	Status Code
AC OIG 17-05	Evaluation of the National Civilian Community Corps (NCCC) Program	12/5/2016	<b>SAR 21-01, OIG OU Recommendation No. 10 (c):</b> 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.	7
AC OIG 17-05	Evaluation of the National Civilian Community Corps (NCCC) Program	12/5/2016	<b>SAR 21-01, OIG OU Recommendation No. 10 (d):</b> Rec. No. 2(g): Reduce reliance on existing recruitment partners and develop better screening of their referrals.	7
AC OIG 17-05	Evaluation of the National Civilian Community Corps (NCCC) Program	12/5/2016	<b>SAR 21-01, OIG OU Recommendation No. 10 (e):</b> Rec. No. 2(h): Inform recruiting partners of their high NCCC attrition rates so they can take appropriate action.	7
AC OIG 17-05	Evaluation of the National Civilian Community Corps (NCCC) Program	12/5/2016	<b>SAR 21-01, OIG OU Recommendation No. 10 (h):</b> Rec. No. 2(i): Develop a policy that limits recruitment of members from other Federal programs.	7
AC OIG 17-05	Evaluation of the National Civilian Community Corps (NCCC) Program	12/5/2016	<b>SAR 21-01, OIG OU Recommendation No. 10 (i):</b> 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.	7
AC OIG 17-05	Evaluation of the National Civilian Community Corps (NCCC) Program	12/5/2016	<b>SAR 21-01, OIG OU Recommendation No. 10 (j):</b> 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.	7
AC OIG 17-05	Evaluation of the National Civilian Community Corps (NCCC) Program	12/5/2016	<b>SAR 21-01, OIG OU Recommendation No. 10 (k):</b> Rec. No. 2(n): Set program and campus recruitment and retention goals.	7
AC OIG 17-05	Evaluation of the National Civilian Community Corps (NCCC) Program	12/5/2016	<b>SAR 21-01, OIG OU Recommendation No. 10 (l):</b> 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.	7
AC OIG 17-05	Evaluation of the National Civilian Community Corps (NCCC) Program	12/5/2016	<b>SAR 21-01, OIG OU Recommendation No. 10 (m):</b> Rec. No. 2(p): Right-size NCCC and grow the program only after enrollment and retention have improved above a predetermined level	7
AC OIG 17-05	Evaluation of the National Civilian Community Corps (NCCC) Program	12/5/2016	<b>SAR 21-01, OIG OU Recommendation No. 11(a):</b> Rec. No. 3(a): Collect timely, objective, substantive feedback from sponsors, measured against objective outcomes, with results broken out by campus.	7
AC OIG 17-05	Evaluation of the National Civilian Community Corps (NCCC) Program	12/5/2016	<b>SAR 21-01, OIG OU Recommendation No. 11 (b):</b> Rec. No. 3(b): Compare sponsor feedback to team leaders' assessments of each project.	7
AC OIG 17-05	Evaluation of the National Civilian Community Corps (NCCC) Program	12/5/2016	<b>SAR 21-01, OIG OU Recommendation No. 12 (a):</b> 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.	7
AC OIG 17-05	Evaluation of the National Civilian Community Corps (NCCC) Program	12/5/2016	<b>SAR 21-01, OIG OU Recommendation No. 12 (b):</b> Rec. No. 4(b): Expect that nearest teams will respond to a disaster and that disaster response takes priority over other projects.	7



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AC OIG 17-05	Evaluation of the National Civilian Community Corps (NCCC) Program	12/5/2016	<b>SAR 21-01, OIG OU Recommendation No. 13:</b> Rec. No. 5(b): Connect NCCC alumni to non-profits in their home communities, to leverage the valuable training and experience provided by NCCC.	7
AC OIG Management Challenges	OIG Management Challenges - Issued 12/07/2016 - Modernizing Information Technology	12/7/2016	<b>SAR 21-01, OIG OU Recommendation No. 14:</b> Rec. No. 4: Ensure careful management and close oversight by senior executives of the \$43 million Grants and Member Management Modernization program, particularly because of the high-risk nature of this venture; the CNCS Office of Information Technology's lack of experience managing projects of this complexity and magnitude; the urgent need for better IT to support grant management; the amounts at risk; the lengthy delays already incurred; the expenditure of one third of the total estimated cost long before completing Phase 1; and the lack of any planned delivery dates for Phases 2 and 3.	7
AC OIG Management Alert	OIG Management Alert - Issued 11/03/2016 - NACHC Prohibited Activities: Missed Opportunities	11/3/2016	<b>SAR 21-01, OIG OU Recommendation No. 15:</b> Rec. No. 2: Identify all grantees and subgrantees whose service activities involve providing healthcare to women and girls of childbearing age, as well as those with service activities directed at education or mentoring of girls and young women middle school-aged and above and determine whether they have engaged in abortion-related prohibited activities within a pre-determined period.	7
AC OIG Management Alert	OIG Management Alert - Issued 11/03/2016 - NACHC Prohibited Activities: Missed Opportunities	11/3/2016	<b>SAR 21-01, OIG OU Recommendation No. 16:</b> Rec. No. 3: Conduct similar risk assessments, identification of at-risk grantees, communications and targeted monitoring for other prohibited activities.	7
AC OIG Management Alert	OIG Management Alert - Issued 11/03/2016 - NACHC Prohibited Activities: Missed Opportunities	11/3/2016	<b>SAR 21-01, OIG OU Recommendation No. 17:</b> Rec. No. 4: Identify any other factors that may increase the risk of individual prohibited activities and use that information for targeted education, training and monitoring as appropriate.	7
AC OIG Management Alert	OIG Management Alert - Issued 11/03/2016 - NACHC Prohibited Activities: Missed Opportunities	11/3/2016	<b>SAR 21-01, OIG OU Recommendation No. 18:</b> Rec. No. 6: Enhance the capacity of eGrants to store and search critical emails; institutionalize policies and procedures to allow POs and GOs to capture key emails in eGrants; and develop criteria for identifying emails to be captured.	7
AC OIG Management Alert	OIG Management Alert - Issued 11/03/2016 - NACHC Prohibited Activities: Missed Opportunities	11/3/2016	<b>SAR 21-01, OIG OU Recommendation No. 19:</b> Rec. No. 7: CNCS's to-be-developed Enterprise Risk Management strategy and planning include a component for specific prohibited activities, commensurate with magnitude of the risk, including the reputational and political risk to CNCS.	7
AC OIG Management Alert	OIG Management Alert - Issued 11/03/2016 - NACHC Prohibited Activities: Missed Opportunities	11/3/2016	<b>SAR 21-01, OIG OU Recommendation No. 20:</b> Rec. No. 8: Accelerate the development of a more focused, targeted and risk-based model and approach to all grant monitoring including continuous assessment of the effectiveness of CNCS's grant risk assessments and monitoring.	7

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AC OIG Management Alert	OIG Management Alert - Issued 11/03/2016 - NACHC Prohibited Activities: Missed Opportunities	11/3/2016	<b>SAR 21-01, OIG OU Recommendation No. 21:</b> Rec. No. 9: Without waiting for the development of a comprehensive risk-based monitoring strategy, develop and implement monitoring strategies for specific prohibited activities that can be conducted frequently, do not depend on site visits and provide a meaningful opportunity for prompt detection of violations or red flags, including searches of social media sites and surveys of members in accessible language, using the MyAmeriCorps Portal.	7
AC OIG Management Alert	OIG Management Alert - Issued 11/03/2016 - NACHC Prohibited Activities: Missed Opportunities	11/3/2016	<b>SAR 21-01, OIG OU Recommendation No. 22:</b> Rec. No. 10: Assess during the grant application process whether an applicant is at particular risk for one or more specific prohibited activities. If so, CNCS should require that the grantee develop customized ways to address compliance with that prohibition, including detection controls. The Corporation should incorporate the resulting information into the monitoring plan and target CNCS monitoring activities accordingly and assess the effectiveness of the measures taken by the grantee.	7
AC OIG 18-01 and 18-02	Audit of the Corporation for National and Community Service's Fiscal Year 2017 Consolidated Financial Statements	11/15/2017	<b>SAR 21-01, OIG OU Recommendation No. 24:</b> Rec. No. 4: Automate the financial statement preparation process insofar as possible to reduce the potential for human error in the financial statement template;	1.a.
AC OIG 18-03	FY 2017 Federal Information Security Modernization Act Evaluation of the CNCS	11/15/2017	<b>SAR 21-01, OIG OU Recommendation No. 25:</b> Rec. No. 25: Ensure the CNCS GSS Information System Owner establishes and enforces the policy for mobile devices that do not connect to the CNCS GSS to include usage restrictions, configuration and connection requirements, and implementation guidance. (New)	3
AC OIG 18-03	FY 2017 Federal Information Security Modernization Act Evaluation of the CNCS	11/15/2017	<b>SAR 21-01, OIG OU Recommendation No. 26:</b> Rec. No. 26: Ensure the facilities implement the following in regards to protection of mobile devices Enforce the prohibition of displaying passwords in public view <ul style="list-style-type: none"> <li>• Require the use of passwords on mobile computer assets for all users</li> <li>• Change passwords and re-image IT assets upon the separation of the previous user</li> <li>• Monitor Team Lead laptops for compliance with security updates and antivirus signatures</li> <li>• Prohibit the use of non-governmental CNCS issued email accounts</li> <li>• Configure cell phones to require the enabling of security functions</li> </ul>	3
AC OIG 18-03	FY 2017 Federal Information Security Modernization Act Evaluation of the CNCS	11/15/2017	<b>SAR 21-01, OIG OU Recommendation No. 27:</b> Rec. No. 27: Ensure the facilities implement the following in regards to protection of mobile devices: <ul style="list-style-type: none"> <li>• Require the use of passwords on mobile computer assets for all users</li> <li>• Change passwords and re-image IT assets upon the separation of the previous user</li> <li>• Prohibit the use of non-governmental CNCS issued email accounts</li> </ul>	3

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

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

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

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AC OIG 19-01 and 19-02	Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	11/15/2018	<b>SAR 21-01, OIG OU Recommendation No. 64:</b> 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.	<b>1.a.</b>
AC OIG 19-01 and 19-02	Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	11/15/2018	<b>SAR 21-01, OIG OU Recommendation No. 66:</b> Rec. No. 28: Discontinue obligating interest revenue automatically upon receipt and deobligate amounts representing interest previously obligated, or document the authority to automatically obligate interest earned. Pending since FY 2017	<b>1.f.</b>
AC OIG 19-01 and 19-02	Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	11/15/2018	<b>SAR 21-01, OIG OU Recommendation No. 67 (a):</b> Rec. No. 29: Document and implement policies and procedures to include the following Pending since FY 2017	<b>4.a.</b>
AC OIG 19-01 and 19-02	Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	11/15/2018	<b>SAR 21-01, OIG OU Recommendation No. 67 (b):</b> Rec. No. 29(c): reconcile obligations to source documents (such as grant agreements); and Pending since FY 2017	<b>4.a.</b>
AC OIG 19-01 and 19-02	Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	11/15/2018	<b>SAR 21-01, OIG OU Recommendation No. 69:</b> Rec. No. 31: Finalize the new methodology on Trust obligations.	<b>6</b>
AC OIG 19-01 and 19-02	Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	11/15/2018	<b>SAR 21-01, OIG OU Recommendation No. 79:</b> 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.	<b>1.a.</b>
AC OIG 19-01 and 19-02	Audit of the Corporation for National and Community Service's Fiscal Year 2018 Consolidated Financial Statements	11/15/2018	<b>SAR 21-01, OIG OU Recommendation No. 80:</b> 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.	<b>1.a.</b>
AC OIG 19-03	Fiscal Year 2018 Federal Information Security Modernization Act (FISMA) Evaluation of the Corporation for National and Community Service	3/1/2019	<b>SAR 21-01, OIG OU Recommendation No. 81 (a):</b> Rec. No. 1: Ensure that OIT monitors and promptly installs patches and antivirus updates across the enterprise when they are available from the vendor. Enhancements should include: Pending since FY 2017	<b>8.b.</b>
AC OIG 19-03	Fiscal Year 2018 Federal Information Security Modernization Act (FISMA) Evaluation of the Corporation for National and Community Service	3/1/2019	<b>SAR 21-01, OIG OU Recommendation No. 81 (b):</b> Rec. No. 1(a): Implement a process to track patching of network devices and servers by the defined risk based patch timelines in CNCS policy. (Modified Repeat) Pending since FY 2017	<b>8.b.</b>
AC OIG 19-03	Fiscal Year 2018 Federal Information Security Modernization Act (FISMA) Evaluation of the Corporation for National and Community Service	3/1/2019	<b>SAR 21-01, OIG OU Recommendation No. 81 (c):</b> Rec. No. 1(b): Ensure replacement of information system components when support for the components is no longer available from the developer, vendor or manufacturer. (Repeat) Pending since FY 2017	<b>8.b.</b>
AC OIG 19-03	Fiscal Year 2018 Federal Information Security Modernization Act (FISMA) Evaluation of the Corporation for National and Community Service	3/1/2019	<b>SAR 21-01, OIG OU Recommendation No. 81 (d):</b> Rec. No. 1(c): Monitor and record actions taken by the contractor to ensure vulnerability remediation for network devices and servers is addressed or the exposure to unpatchable vulnerabilities is minimized. (Modified Repeat) Pending since FY 2017	<b>6</b>

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AC OIG 19-03	Fiscal Year 2018 Federal Information Security Modernization Act (FISMA) Evaluation of the Corporation for National and Community Service	3/1/2019	<b>SAR 21-01, OIG OU Recommendation No. 81 (e):</b> Rec. No. 1(d): Enhance the inventory process to ensure all devices are properly identified and monitored. (Modified Repeat) Pending since FY 2017	<b>6</b>
AC OIG 19-03	Fiscal Year 2018 Federal Information Security Modernization Act (FISMA) Evaluation of the Corporation for National and Community Service	3/1/2019	<b>SAR 21-01, OIG OU Recommendation No. 82:</b> Rec. No. 2: Ensure that OIT evaluates if the internet connections at the Field Financial Management Center, National Civilian Community Corps Campuses, and State Office is sufficient to allow patches to be deployed to all devices within the defined risk based patch timeline in CNCS policy. If the internet connections are determined to be inadequate, develop and implement a plan to enhance the current internet connections.	<b>3</b>
AC OIG 19-06	Agreed-Upon Procedures (AUP) review of AmeriCorps grant funds to Serve Indiana	3/12/2019	<b>SAR 21-01, OIG OU Recommendation No. 83:</b> Rec. No. 11: Recover the \$43,626 in questioned Federal costs and \$19,390 in education awards and address any impact to Federal costs of the \$33,720 in questioned match costs for American Red Cross of Indiana for grant No. 15ACHIN001.	<b>7</b>
AC OIG 19-08	Agreed-Upon Procedures for Corporation for National and Community Service Grants Awarded to the Serve Guam Commission	5/28/2019	<b>SAR 21-01, OIG OU Recommendation No. 84:</b> Rec. No. 7: Require that SGC provide Sanctuary with the requirements of an adequate financial management system and ensure that Sanctuary implements an adequate system. The documentation provided should include guidance on how to determine the allowability of grant costs claimed and accounting for both Federal and match costs.	<b>7</b>
AC OIG 19-08	Agreed-Upon Procedures for Corporation for National and Community Service Grants Awarded to the Serve Guam Commission	5/28/2019	<b>SAR 21-01, OIG OU Recommendation No. 85:</b> Rec. No. 11: Require Serve Guam Commission to submit an updated Financial Federal Report for the 14AH award that removes the \$18,761 of questioned match costs.	<b>7</b>
AC OIG 19-08	Agreed-Upon Procedures for Corporation for National and Community Service Grants Awarded to the Serve Guam Commission	5/28/2019	<b>SAR 21-01, OIG OU Recommendation No. 86:</b> Rec. No. 18: Require SGC, as part of its subgrantee monitoring processes, to perform periodic testing of subgrantees' other direct costs to ensure that they incurred and claimed all costs in accordance with grant provisions, laws, and regulations.	<b>7</b>
AC OIG 19-04	Performance Audit of the Corporation for National and Community Service's Compliance with the Improper Payments Elimination and Recovery Act of 2010 (IPERA) for Fiscal Year 2018	6/3/2019	<b>SAR 21-01, OIG OU Recommendation No. 87:</b> Rec. No. 1: Fully implement planned programmatic corrective actions and identify periodic reporting mechanisms to address the root causes of improper payments identified in the AmeriCorps, FGP, RSVP, and SCP grant programs.	<b>1.b.</b>
AC OIG 19-04	Performance Audit of the Corporation for National and Community Service's Compliance with the Improper Payments Elimination and Recovery Act of 2010 (IPERA) for Fiscal Year 2018	6/3/2019	<b>SAR 21-01, OIG OU Recommendation No. 88:</b> Rec. No. 2: Develop a step-by-step approach that contains specific milestones identifying target completion dates and responsible Office of the Chief Risk Officer (OCRO) program staff for each corrective action.	<b>6</b>

Report No.	Report Title	Date Issued	Recommendation	Status Code
AC OIG 19-04	Performance Audit of the Corporation for National and Community Service's Compliance with the Improper Payments Elimination and Recovery Act of 2010 (IPERA) for Fiscal Year 2018	6/3/2019	<b>SAR 21-01, OIG OU Recommendation No. 89:</b> Rec. No. 4: Develop a detailed plan to report realistic reduction targets based on an evaluation of the root causes of improper payments identified in the FY 2018 IPERA testing and CNCS's planned corrective actions. The detailed plan should include establishing accountable parties in OCRO and the four grant programs tested for IPERA to achieve the reduction targets and should focus on the availability of staff to implement planned corrective actions. Further, CNCS should consider the potential effects of any guidance that CNCS publishes during FY 2019 regarding the IPERA testing process, planned updates to the statistical methodology and test plans for the FY 2019 IPERA program and whether it can reasonably justify the rationale used to establish the reduction target rates.	<b>2.b.</b>
AC OIG 19-04	Performance Audit of the Corporation for National and Community Service's Compliance with the Improper Payments Elimination and Recovery Act of 2010 (IPERA) for Fiscal Year 2018	6/3/2019	<b>SAR 21-01, OIG OU Recommendation No. 90:</b> Rec. No. 18: Update the mandatory training for all CNCS reviewers based on the latest test plans to ensure that all reviewers share a consistent testing methodology and documentation retention plans.	<b>1.b.</b>
AC OIG 19-04	Performance Audit of the Corporation for National and Community Service's Compliance with the Improper Payments Elimination and Recovery Act of 2010 (IPERA) for Fiscal Year 2018	6/3/2019	<b>SAR 21-01, OIG OU Recommendation No. 91:</b> Rec. No. 19: Implement controls that strengthen supervision and oversight to ensure that CNCS reviewers thoroughly, sufficiently, and adequately document all testing attributes and final conclusions and maintain adequate supporting documentation, justification, and rationales to support conclusions.	<b>7</b>
AC OIG 20-01 & 20-02	Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	11/20/2019	<b>OIG SAR 21-01 OU Recommendation 92:</b> Rec. No. 1: Establish a formal process that provides the CEO with comprehensive information on the results of CNCS's internal control assessment, status of open material weaknesses and significant deficiencies from prior year's financial statement audits, and information on issues that could be reported as a significant deficiency or a material weakness in the current year's financial statement audit for consideration in preparing the CNCS assurance statement. This should also include the status of open recommendations from other audits that have a significant impact on CNCS's operations or financial reporting. (new)	<b>1.a.</b>
AC OIG 20-01 & 20-02	Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	11/20/2019	<b>OIG SAR 21-01 OU Recommendation 93:</b> Rec. No. 2: Provide training to CNCS officials participating in the entity-level control assessment to ensure that they have a full understanding of the internal control principles and how these principles relate to their operations. The training shall also address how the outstanding audit recommendations concerning their operations should be considered when assessing the entity-level controls. (new)	<b>1.e.</b>



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

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AC OIG 20-01 & 20-02	Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	11/20/2019	<b>OIG SAR 21-01 OU Recommendation 101 (b):</b> Rec. No. 10(a): The process to determine and document CNCS's balance fluctuation expectations. Expectations should be documented based on a combination of internal and external operating factors, and program and financial relevant information available.	4.a.
AC OIG 20-01 & 20-02	Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	11/20/2019	<b>OIG SAR 21-01 OU Recommendation 101 (c):</b> Rec. No. 10(b): The materiality threshold used to determine significant balance fluctuations that require further research should be more conservative than that used by external auditors.	4.a.
AC OIG 20-01 & 20-02	Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	11/20/2019	<b>OIG SAR 21-01 OU Recommendation 101 (d):</b> Rec. No. 10(c) : Detailed process to research significant balance fluctuations. CNCS should research and explain all significant balance fluctuations at the account and transaction level. Maintain and have the supporting documentation readily available.	4.a.
AC OIG 20-01 & 20-02	Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	11/20/2019	<b>OIG SAR 21-01 OU Recommendation 101 (e):</b> Rec. No. 10(d): Research and retain supporting documents required for any identified account balance differences derived from its abnormal balance review or the tie point analysis.	4.a.
AC OIG 20-01 & 20-02	Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	11/20/2019	<b>OIG SAR 21-01 OU Recommendation 101 (f):</b> Rec. No. 10(e) : Address fatal and non-fatal Government-wide Treasury Account Symbol Trial Balance edit failures.	4.a.
AC OIG 20-01 & 20-02	Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	11/20/2019	<b>OIG SAR 21-01 OU Recommendation 101 (g):</b> Rec. No. 10(f): Address all balance differences and retain supporting documentation of related research.	4.a.
AC OIG 20-01 & 20-02	Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	11/20/2019	<b>OIG SAR 21-01 OU Recommendation 101 (h):</b> Rec. No. 10(g): Document and maintain support for all prior period adjustments and changes to Net Position accounts, Cumulative Result of Operations, and Unexpended Appropriations. (repeat)	4.a.
AC OIG 20-01 & 20-02	Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	11/20/2019	<b>OIG SAR 21-01 OU Recommendation 102:</b> Rec. No. 11: Monitor outstanding balances resulting from financial system configuration issues and fix these issues prior to data migration to the future shared service provider (Department of Treasury's Administrative Resource Center) in FY 2021. While waiting to transition, CNCS should strengthen its current trial balance review including tie-point analysis and review of abnormal balances. (modified repeat)	2.a.
AC OIG 20-01 & 20-02	Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	11/20/2019	<b>OIG SAR 21-01 OU Recommendation 103:</b> Rec. No. 12: Coordinate with the future shared service provider to ensure that its accounting platform is compatible with CNCS's operations and the type of accounting transactions that the CNCS process. (new)	2.a.

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AC OIG 20-01 & 20-02	Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	11/20/2019	<b>OIG SAR 21-01 OU Recommendation 104:</b> Rec. No. 13: Develop a plan to clean up CNCS's balances prior to migration to the shared service provider's system (Department of Treasury's Administrative Resource Center). The plan should include coordination with the future service provider to review CNCS balances in detail to ensure they are properly supported and can be mapped into the Administrative Resource Center's platform. Maintain all documentation regarding meeting minutes and any mapping of account balances developed as part of the migration effort. (new)	<b>2.b.</b>
AC OIG 20-01 & 20-02	Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	11/20/2019	<b>OIG SAR 21-01 OU Recommendation 105:</b> Rec. No. 14: Complete its efforts to be fully compliant with the Office of Management and Budget Circular No. A-11, Preparing, Submitting, and Executing the Budget. (repeat)	<b>2.b.</b>
AC OIG 20-01 & 20-02	Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	11/20/2019	<b>OIG SAR 21-01 OU Recommendation 106:</b> Rec. No. 15: Provide mandatory training to CNCS accounting staff on the proper use of object class, sub general ledger accounts, and document/transaction types on all obligation and expense transactions. (repeat)	<b>2.b.</b>
AC OIG 20-01 & 20-02	Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	11/20/2019	<b>OIG SAR 21-01 OU Recommendation 107:</b> Rec. No. 16: Validate and ensure standard vouchers/journal vouchers are properly supported, documented, and are readily available for examination. (modified repeat)	<b>1.a.</b>
AC OIG 20-01 & 20-02	Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	11/20/2019	<b>OIG SAR 21-01 OU Recommendation 108:</b> Rec. No. 17: Strengthen coordination between Accounting and Financial Management Services and the Office of Budget to ensure that transactions are recorded accurately and timely. (modified repeat)	<b>2.b.</b>
AC OIG 20-01 & 20-02	Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	11/20/2019	<b>OIG SAR 21-01 OU Recommendation 109 (a):</b> Rec. No. 18: Develop and implement policies and procedures for the standard vouchers/journal vouchers (SV/JV) process that include:	<b>1.a.</b>
AC OIG 20-01 & 20-02	Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	11/20/2019	<b>OIG SAR 21-01 OU Recommendation 109 (b):</b> Rec. No. 18(a): Tracking the sequence of SVs/JVs for completeness;	<b>1.a.</b>
AC OIG 20-01 & 20-02	Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	11/20/2019	<b>OIG SAR 21-01 OU Recommendation 109 (c):</b> Rec. No. 18(b): Appropriate use of SVs/JVs;	<b>1.a.</b>
AC OIG 20-01 & 20-02	Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	11/20/2019	<b>OIG SAR 21-01 OU Recommendation 109 (d):</b> Rec. No. 18(c): Determining and maintaining relevant documentation to support each SV/JV;	<b>1.a.</b>
AC OIG 20-01 & 20-02	Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	11/20/2019	<b>OIG SAR 21-01 OU Recommendation 109 (e):</b> Rec. No. 18(d): Use of specific and accurate SV/JV descriptions; and	<b>1.a.</b>

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

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AC OIG 20-01 & 20-02	Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	11/20/2019	<b>OIG SAR 21-01 OU Recommendation 114 (e):</b> Rec. No. 23(d): Compare estimates with subsequent results to assess the reliability of the assumptions and data used to develop estimates.	<b>1.f.</b>
AC OIG 20-01 & 20-02	Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	11/20/2019	<b>OIG SAR 21-01 OU Recommendation 115 (a):</b> Rec. No. 24: Document and implement policies and procedures to include the following:	<b>1.f.</b>
AC OIG 20-01 & 20-02	Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	11/20/2019	<b>OIG SAR 21-01 OU Recommendation 115 (b):</b> Rec. No. 24(a): Establish a thorough and robust quality control process to ensure that the Trust Obligation and Liability Model (TOLM) and Monthly Obligation and Liability Calculator (Calculator) are reviewed by qualified CNCS personnel prior to relying on its outputs to record transactions. All errors identified for which management ultimately decided against making updates to the TOLM or Calculator should be documented along with an explanation as to how management arrived at the final decision;	<b>1.f.</b>
AC OIG 20-01 & 20-02	Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	11/20/2019	<b>OIG SAR 21-01 OU Recommendation 115 (c):</b> Rec. No. 24(b): Perform monthly reviews and reconciliations of the recorded new and outstanding obligations to ensure the accounting information is valid and proper;	<b>1.f.</b>
AC OIG 20-01 & 20-02	Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	11/20/2019	<b>OIG SAR 21-01 OU Recommendation 115 (d):</b> Rec. No. 24(c) : Review obligation amounts to ensure amounts accurately reflect the status of the obligation;	<b>1.f.</b>
AC OIG 20-01 & 20-02	Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	11/20/2019	<b>OIG SAR 21-01 OU Recommendation 115 (e):</b> Rec. No. 24(d): Review obligations to verify that amounts, timeframe (i.e., grant dates are correctly reflected in the obligation);	<b>1.f.</b>
AC OIG 20-01 & 20-02	Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	11/20/2019	<b>OIG SAR 21-01 OU Recommendation 115 (f):</b> Rec. No. 24(e) : Ensure obligations are sufficiently supported (i.e., by documentary evidence); and	<b>1.f.</b>
AC OIG 20-01 & 20-02	Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	11/20/2019	<b>OIG SAR 21-01 OU Recommendation 115 (g):</b> Rec. No. 24(f): Perform complete reconciliations of all outstanding obligations monthly, and ensure any discrepancies identified are promptly researched and resolved. (repeat)	<b>1.f.</b>
AC OIG 20-01 & 20-02	Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	11/20/2019	<b>OIG SAR 21-01 OU Recommendation 116:</b> Rec. No. 25: Coordinate with the Office of the Chief Risk Officer (OCRO) to properly identify the National Service Trust Fund's financial reporting risks and incorporate those risks into the OCRO's annual testing of key controls. (modified repeat)	<b>2.b.</b>
AC OIG 20-01 & 20-02	Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	11/20/2019	<b>OIG SAR 21-01 OU Recommendation 117 (a):</b> Rec. No. 26: Develop a succession plan to ensure the required expertise is available in anticipation of planned employee turnover, particularly with respect to the complex trust calculations. CNCS needs to:	<b>1.f.</b>

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AC OIG 20-01 & 20-02	Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	11/20/2019	<b>OIG SAR 21-01 OU Recommendation 117 (b):</b> Rec. No. 26(a): Train, mentor, and work to retain qualified employees;	<b>1.f.</b>
AC OIG 20-01 & 20-02	Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	11/20/2019	<b>OIG SAR 21-01 OU Recommendation 117 (c):</b> Rec. No. 26(b): Cross-train employees so that knowledge of the model will reside with multiple staff rather than with one person; and	<b>1.f.</b>
AC OIG 20-01 & 20-02	Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	11/20/2019	<b>OIG SAR 21-01 OU Recommendation 117 (d):</b> Rec. No. 26(c) : Implement a peer review process to carry out the necessary quality control reviews of the Trust Obligation and Liability Model and the Monthly Obligation and Liability Calculator. (repeat)	<b>1.f.</b>
AC OIG 20-01 & 20-02	Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	11/20/2019	<b>OIG SAR 21-01 OU Recommendation 118 (a):</b> Rec. No. 27: Coordinate with the program and grant officers to gather and analyze key grant programs' (AmeriCorps State and National and Senior Corps) historical data and the grantees' spending pattern to develop the following key factors for grant accrual estimation:	<b>2.b.</b>
AC OIG 20-01 & 20-02	Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	11/20/2019	<b>OIG SAR 21-01 OU Recommendation 118 (b):</b> Rec. No. 27(a): Percentage of CNCS grantees who drawdown funds in advance versus those on a reimbursable basis and their related grant amounts to its grant spending as a whole. If different key programs have different spending patterns, perform this analysis at the program level;	<b>2.b.</b>
AC OIG 20-01 & 20-02	Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	11/20/2019	<b>OIG SAR 21-01 OU Recommendation 118 (c):</b> Rec. No. 27(b): An inventory of relevant and reliable grant data to be used for the grant accrual assumptions and documentation to support what data is considered relevant and reliable;	<b>2.b.</b>
AC OIG 20-01 & 20-02	Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	11/20/2019	<b>OIG SAR 21-01 OU Recommendation 118 (d):</b> Rec. No. 27(c) : Grantees' incurred but not reported (IBNR) reporting pattern from when the expenses have been incurred to the time those expenses are included the grantees' Federal Financial Reports (FFR). Grantee surveys may be conducted to confirm the reasonableness of an IBNR estimate methodology. When alternative procedures are used, management should provide its data-based analysis to validate its assertion; and	<b>2.b.</b>
AC OIG 20-01 & 20-02	Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	11/20/2019	<b>OIG SAR 21-01 OU Recommendation 118 (e):</b> Rec. No. 27(d) : Post-accrual analysis to compare the accrual (without the IBNR) and the expenditures reported in the FFRs for the same quarter. Thresholds should be established and documented based on materiality and the degree of risk that management is willing to accept. When grantees' reported spending pattern deviates from its methodology, an analysis should be performed to determine whether any deviation is acceptable or the methodology should be further refined to reflect the actual grantees' reported expenditure pattern. (modified repeat)	<b>2.b.</b>

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AC OIG 20-01 & 20-02	Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	11/20/2019	<b>OIG SAR 21-01 OU Recommendation 119 (a):</b> Rec. No. 28: Revise and implement policies and procedures for the grant accrual methodology so that:	<b>2.b.</b>
AC OIG 20-01 & 20-02	Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	11/20/2019	<b>OIG SAR 21-01 OU Recommendation 119 (b):</b> Rec. No. 28(a): A validation process is established for management to verify the accuracy of the grant accrual, so that management can make any necessary adjustments to improve the precision of the grant accrual and to account for grant advances and payables to ensure the resulting amounts are materially consistent with grantees' drawdown and spending patterns;	<b>2.b.</b>
AC OIG 20-01 & 20-02	Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	11/20/2019	<b>OIG SAR 21-01 OU Recommendation 119 (c):</b> Rec. No. 28(b): It addresses how the calculations are used to arrive at the Grants Payable and Advances to Other line items in the financial statements. (modified repeat)	<b>2.b.</b>
AC OIG 20-01 & 20-02	Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	11/20/2019	<b>OIG SAR 21-01 OU Recommendation 120:</b> Rec. No. 29: Develop a process to validate grant advances, incurred but not reported and payable estimates. Such validation should be performed for all program elements included in the estimation process and over a few years to show a trend of the estimates. Unusual fluctuations, if any, should be investigated and the research conclusions documented. (modified repeat)	<b>2.b.</b>
AC OIG 20-01 & 20-02	Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	11/20/2019	<b>OIG SAR 21-01 OU Recommendation 121:</b> Rec. No. 30: Centralize the storage of all procurement documents in contract files and maintain them electronically. (repeat)	<b>1.a.</b>
AC OIG 20-01 & 20-02	Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	11/20/2019	<b>OIG SAR 21-01 OU Recommendation 122:</b> Rec. No. 31: Strengthen internal control to ensure procurement documents are properly approved and retained. (repeat)	<b>1.a.</b>
AC OIG 20-01 & 20-02	Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	11/20/2019	<b>OIG SAR 21-01 OU Recommendation 123:</b> Rec. No. 32: Analyze procurement undelivered orders balances quarterly to verify that balances are still valid for those without financial activities for an extended period. (repeat)	<b>2.b.</b>
AC OIG 20-01 & 20-02	Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	11/20/2019	<b>OIG SAR 21-01 OU Recommendation 124:</b> Rec. No. 33: Research, resolve and document the disposition of any abnormal undelivered orders transactions/balances. (repeat)	<b>2.b.</b>
AC OIG 20-01 & 20-02	Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	11/20/2019	<b>OIG SAR 21-01 OU Recommendation 125:</b> Rec. No. 34: Correct the financial system's posting logic to ensure all future transactions are recorded properly in accordance with United States Standard General Ledger. (repeat)	<b>1.a.</b>

Report No.	Report Title	Date Issued	Recommendation	Status Code
AC OIG 20-01 & 20-02	Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	11/20/2019	<b>OIG SAR 21-01 OU Recommendation 126:</b> Rec. No. 35: Document the accounts payable accrual methodology to include the recognition and reporting of the incurred but not reported. The methodology should also document key controls related to review and approval process of the accrual estimation; materiality and how it is applied; reviewing, approving, and recording of invoices prior to processing payments; inputs to be used in the validation; consideration of payment types; and the basis for including or excluding typical factors in estimating accruals, such as period of performance, type of contract, billing patterns, and others. (modified repeat)	<b>2.b.</b>
AC OIG 20-01 & 20-02	Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	11/20/2019	<b>OIG SAR 21-01 OU Recommendation 127 (a):</b> Rec. No. 36: Conduct validation assessment of amounts accrued for the incurred but not reported on a periodic basis. As part of the validation, CNCS should consider the following:	<b>4.a.</b>
AC OIG 20-01 & 20-02	Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	11/20/2019	<b>OIG SAR 21-01 OU Recommendation 127 (b):</b> Rec. No. 36(a): Subsequent activities against the amount estimated to determine the level of precision in the estimation;	<b>4.a.</b>
AC OIG 20-01 & 20-02	Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	11/20/2019	<b>OIG SAR 21-01 OU Recommendation 127 (c):</b> Rec. No. 36(b): Trend the validation results and adjust the incurred but not reported estimation process to address any recurring significant fluctuations; and	<b>4.a.</b>
AC OIG 20-01 & 20-02	Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	11/20/2019	<b>OIG SAR 21-01 OU Recommendation 127 (d):</b> Rec. No. 36(c) : Update the incurred but not reported estimation process as necessary to reflect changes in payment patterns. (repeat)	<b>4.a.</b>
AC OIG 20-01 & 20-02	Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	11/20/2019	<b>OIG SAR 21-01 OU Recommendation 128:</b> Rec. No. 37: Evaluate the materiality thresholds used in the accrual estimation to ensure it is appropriate to prevent misstatements. The materiality threshold used should be appropriate that, in the aggregate, identified misstatements would not rise to a level that will significantly impact management's assertions on the financial statements. (new)	<b>2.b.</b>
AC OIG 20-01 & 20-02	Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	11/20/2019	<b>OIG SAR 21-01 OU Recommendation 129:</b> Rec. No. 38: Implement controls to ensure that transactions interfaced from eGrants are reflected in Momentum for the correct amounts, accounts, and number of transactions. (new)	<b>1.f.</b>
AC OIG 20-01 & 20-02	Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	11/20/2019	<b>OIG SAR 21-01 OU Recommendation 130:</b> Rec. No. 39: Analyze contractor-developed software costs that were expensed but not capitalized in accordance with accounting standards. (repeat)	<b>2.b.</b>
AC OIG 20-01 & 20-02	Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	11/20/2019	<b>OIG SAR 21-01 OU Recommendation 131:</b> Rec. No. 40: Update CNCS policy to recognize and record capitalized costs in the period incurred. (repeat)	<b>2.a.</b>



Report No.	Report Title	Date Issued	Recommendation	Status Code
AC OIG 20-01 & 20-02	Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	11/20/2019	<b>OIG SAR 21-01 OU Recommendation 132:</b> Rec. No. 41: Update CNCS policy to include requirements for compliance with accounting standards; track direct labor and other indirect costs, including hours, worked and payroll costs dedicated to existing and new software-in-development projects; track and amortize tenant improvement costs in accordance with the lease agreement. (new)	<b>1.f.</b>
AC OIG 20-01 & 20-02	Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	11/20/2019	<b>OIG SAR 21-01 OU Recommendation 133:</b> Rec. No. 42: Review the GMM contract status to ensure proper and timely deobligation of any remaining unliquidated obligations that are no longer needed. (new)	<b>1.i.</b>
AC OIG 20-01 & 20-02	Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	11/20/2019	<b>OIG SAR 21-01 OU Recommendation 134:</b> Rec. No. 43: Consult with the future shared service provider and other stakeholders to determine the feasibility of procuring and using project management software to track project costs from the inception to completion. The results of the analysis should be documented and made readily available. (new)	<b>1.a.</b>
AC OIG 20-01 & 20-02	Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	11/20/2019	<b>OIG SAR 21-01 OU Recommendation 135:</b> Rec. No. 44: Establish and implement periodic training on capitalization accounting standard, and CNCS Capitalization Policy for accounting, program, Office of Facility Support Services, and information technology staff. (new)	<b>2.b.</b>
AC OIG 20-01 & 20-02	Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	11/20/2019	<b>OIG SAR 21-01 OU Recommendation 136:</b> Rec. No. 45: Develop and perform a periodic analysis of expenses incurred, e.g., software-in-development costs and repairs and maintenance, to determine if they meet the capitalization requirements and conduct any follow up to ensure costs are properly capitalized. (new)	<b>2.b.</b>
AC OIG 20-01 & 20-02	Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	11/20/2019	<b>OIG SAR 21-01 OU Recommendation 137:</b> Rec. No. 46: Determine the root cause behind the differences noted in the Undelivered Orders balance between Momentum and the Undelivered Orders balance derived from the net of grant award amount from the Notice of Grant Award and the grant expenditures from the Payment Management System, and take the appropriate steps in resolving the reason behind the variances that are occurring. (new)	<b>1.f.</b>
AC OIG 20-01 & 20-02	Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	11/20/2019	<b>OIG SAR 21-01 OU Recommendation 138:</b> Rec. No. 47: Determine the root causes and resolve discrepancies in the grant award amounts recorded in the NGA in eGrants and in Momentum to prevent such differences from occurring in the future. (repeat)	<b>1.f.</b>
AC OIG 20-01 & 20-02	Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	11/20/2019	<b>OIG SAR 21-01 OU Recommendation 139:</b> Rec. No. 48: Determine the root causes and resolve expenditure differences between the Payment Management System and Momentum. (repeat)	<b>1.f.</b>
AC OIG 20-01 & 20-02	Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	11/20/2019	<b>OIG SAR 21-01 OU Recommendation 140 (a):</b> Rec. No. 49: Strengthen controls around the review of expired grant obligations by ensuring that:	<b>4.a.</b>

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

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

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AC OIG 20-01 & 20-02	Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	11/20/2019	<b>OIG SAR 21-01 OU Recommendation 157:</b> Rec. No. 66: Revise the Allowance for Doubtful Accounts methodology to be consistent with the Debt Management Policy. (repeat)	<b>1.f.</b>
AC OIG 20-01 & 20-02	Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	11/20/2019	<b>OIG SAR 21-01 OU Recommendation 158:</b> Rec. No. 67: Develop a process and proactively monitor and follow-up on delinquent accounts receivables. Document any procedures performed and results reached as part of the follow-up process. (new)	<b>2.b.</b>
AC OIG 20-01 & 20-02	Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	11/20/2019	<b>OIG SAR 21-01 OU Recommendation 159:</b> Rec. No. 68: Track and revise collection efforts based on data analysis to understand vendor payment characteristics. A reasonable timeframe for write-offs should be established for accounts receivable without any activity. Once an outstanding receivable is deemed uncollectible, it should be written off in accordance with management's established policy. (repeat)	<b>2.b.</b>
AC OIG 20-01 & 20-02	Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	11/20/2019	<b>OIG SAR 21-01 OU Recommendation 160:</b> Rec. No. 69: Establish a documented process between accounting and the Office of Chief Risk Officer (OCRO) to ensure that key controls related to the Accounts Receivable cycle are properly identified and implemented. These key controls should be considered for testing as part of OCRO's annual internal control assessments. (new)	<b>2.b.</b>
AC OIG 20-01 & 20-02	Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	11/20/2019	<b>OIG SAR 21-01 OU Recommendation 161:</b> Rec. No. 70: Develop, implement and document procedures to identify all CNCs grantees that are required to submit single audit reports with their due dates. (new)	<b>6</b>
AC OIG 20-01 & 20-02	Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	11/20/2019	<b>OIG SAR 21-01 OU Recommendation 162:</b> Rec. No. 71: Develop, implement and document procedures on timely follow-up for those grantees whose audits have become past due, and to ascertain why report submission was late, when the audit report will be submitted to the Federal Audit Clearinghouse, and what corrective action has been taken to prevent a report submission delay in future. (new)	<b>6</b>
AC OIG 20-01 & 20-02	Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	11/20/2019	<b>OIG SAR 21-01 OU Recommendation 163:</b> Rec. No. 72: Develop a practice to capture the single audit data to assess the effectiveness of the single audit report submission for all its grantees. (new)	<b>6</b>
AC OIG 20-01 & 20-02	Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	11/20/2019	<b>OIG SAR 21-01 OU Recommendation 164:</b> Rec. No. 73: Develop, implement and document procedures for implementing Office of Budget and Management (OMB) approved single audit report submission extensions, so that OMB approved extension approvals are documented and tracked as part of the single audit monitoring process. (new)	<b>6</b>

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AC OIG 20-01 & 20-02	Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	11/20/2019	<b>OIG SAR 21-01 Recommendation 165:</b> Rec. No. 74: Update the Single Audit Resolution Policy to: Reflect the current monitoring process to track all audit findings related to CNCS-funded grants, and Address CNCS's responsibilities as the cognizant/oversight agency and how these responsibilities would be carried out. (new)	6
AC OIG 20-01 & 20-02	Audit of the Corporation for National and Community Service's Fiscal Year 2019 Consolidated Financial Statements and National Service Trust Fund Financial Statements	11/20/2019	<b>OIG SAR 21-01 OU Recommendation 166:</b> Rec. No. 75: Develop and implement procedures to monitor the effectiveness of the single audit monitoring process in accordance with the Uniform Grant Guidance, 2 Code of Federal Regulation §200.513 Responsibilities, (a) (3) (iv), related to monitoring the effectiveness of single audit findings follow-up and the effectiveness of single audits in improving grantee accountability and in their use by CNCS in making award decisions. (new)	6
AC OIG 20-05	Fiscal Year 19, Quarter 1 DATA Act Submission	11/14/2019	<b>OIG SAR 21-01 OU Recommendation 167:</b> Rec. No. 1: Complete and finalize its Data Quality Plan. (Repeat)	2.b.
AC OIG 20-05	Fiscal Year 19, Quarter 1 DATA Act Submission	11/14/2019	<b>OIG SAR 21-01 OU Recommendation 168 (a):</b> Rec. No. 2: Revise the CNCS DATA Act Business Process Guide to:	2.b.
AC OIG 20-05	Fiscal Year 19, Quarter 1 DATA Act Submission	11/14/2019	<b>OIG SAR 21-01 OU Recommendation 168 (b):</b> Rec. No. 2(a): Develop, implement, and maintain a CNCS Data Quality Plan (New);	2.b.
AC OIG 20-05	Fiscal Year 19, Quarter 1 DATA Act Submission	11/14/2019	<b>OIG SAR 21-01 OU Recommendation 168 (c):</b> Rec. No. 2(b): Include a control process for documenting the basis for the Senior Accountable Official's certification, which includes addressing all differences between the files (Modified Repeat);	1.f.
AC OIG 20-05	Fiscal Year 19, Quarter 1 DATA Act Submission	11/14/2019	<b>OIG SAR 21-01 OU Recommendation 168 (d):</b> Rec. No. 2(c) : Implement a control process to complete and document the data inventory, data mapping, and establishing data validation controls for the required DATA Act Schema and supporting data elements (Repeat);	1.a.
AC OIG 20-05	Fiscal Year 19, Quarter 1 DATA Act Submission	11/14/2019	<b>OIG SAR 21-01 OU Recommendation 168 (e):</b> Rec. No. 2(d): Clearly identify the parties responsible for each data file and to indicate how the responsible parties will (Modified Repeat): <ul style="list-style-type: none"> <li>• Research and resolve validation or reconciling errors between data files prior to submission;</li> <li>•Research and resolve DATA Broker errors and warnings before submitting the DATA Act files;</li> <li>•Document the corrective actions taken to resolve all identified errors and warnings, and</li> <li>•Develop and document corrective action plans for any unresolved error or warning detailing the reasons for the unimplemented correction and monitor such corrective actions to completion.</li> </ul>	1.a.
AC OIG 20-05	Fiscal Year 19, Quarter 1 DATA Act Submission	11/14/2019	<b>OIG SAR 21-01 OU Recommendation 168 (f):</b> Rec. No. 2(e) : Develop, document, and implement a process to ensure that de-obligations of grants with canceled funds are reported to FABS when they occur and not when they are administratively closed out (New).	4.a.

Report No.	Report Title	Date Issued	Recommendation	Status Code
AC OIG 20-05	Fiscal Year 19, Quarter 1 DATA Act Submission	11/14/2019	<b>OIG SAR 21-01 OU Recommendation 168 (g):</b> Rec. No. 2(f) : Establish and implement internal controls procedures to (New): <ul style="list-style-type: none"> <li>• Verify quarterly that the SQL is compiling the data correctly for the dat submission, and</li> <li>• Establish change controls over the SQL to ensure that only necessary an authorized changes are made to the SQL.</li> </ul>	1.a.
AC OIG 20-05	Fiscal Year 19, Quarter 1 DATA Act Submission	11/14/2019	<b>OIG SAR 21-01 OU Recommendation 169:</b> Rec. No. 3: Work with its third-party consulting contractor to update transaction processing in Momentum to ensure that Program Activity Name and Program Activity Code are properly captured at the transactional level (Repeat).	1.a.
AC OIG 20-05	Fiscal Year 19, Quarter 1 DATA Act Submission	11/14/2019	<b>OIG SAR 21-01 OU Recommendation 170:</b> Rec. No. 4: Establish a written process that includes validating the required Program Activity Name and Program Activity Code data fields reported in File B against the source system prior to its submission to the DATA broker (Modified Repeat).	1.a.
AC OIG 20-05	Fiscal Year 19, Quarter 1 DATA Act Submission	11/14/2019	<b>OIG SAR 21-01 OU Recommendation 171:</b> Rec. No. 5: Instruct grant management personnel to provide an appropriate award description for all awards in the Executive Summary field in the grant application screen of eGrants. Monitor staff compliance with those instructions and take corrective action as needed (New).	6
AC OIG 20-05	Fiscal Year 19, Quarter 1 DATA Act Submission	11/14/2019	<b>OIG SAR 21-01 OU Recommendation 172:</b> Rec. No. 6: Review the SQL used to prepare the grant award details (D2 File) for submission and ensure that it pulls the Non-Federal Funding Amount based on the information in the Notice of Grant Award, which is the obligation award document. Such action should also ensure that the Total Funding Amount is correct (New).	6
AC OIG 20-05	Fiscal Year 19, Quarter 1 DATA Act Submission	11/14/2019	<b>OIG SAR 21-01 OU Recommendation 173 (a):</b> Rec. No. 7: Coordinate with the point of contact for the new shared services provider to (New):	1.a.
AC OIG 20-05	Fiscal Year 19, Quarter 1 DATA Act Submission	11/14/2019	<b>OIG SAR 21-01 OU Recommendation 173 (b):</b> Rec. No. 7(a): Ensure that the required 57 data elements, where applicable, are mapped and the source of the data elements are identified within the source systems, and	1.a.
AC OIG 20-05	Fiscal Year 19, Quarter 1 DATA Act Submission	11/14/2019	<b>OIG SAR 21-01 OU Recommendation 173 (c):</b> Rec. No. 7(b): Establish controls over the compilation of the data files to prevent any unauthorized changes.	1.a.
AC OIG 20-06	Audit of Corporation for National and Community Service AmeriCorps Grant Awarded to St. Bernard Project	11/15/2019	<b>OIG SAR 21-01 OU Recommendation 174:</b> Rec. No. 1: Calculate and recover the questioned Federal costs, match costs, and related administrative costs. Also, determine the impact on Federal costs due to questioned match costs.	7

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

Report No.	Report Title	Date Issued	Recommendation	Status Code
AC OIG 20-03	Fiscal Year 2019 Federal Information Security Modernization Act Evaluation of The Corporation for National and Community Service	1/24/2020	<b>OIG SAR 21-01 OU Recommendation 182: Rec. No. 9:</b> Perform an analysis of the IG FISMA Metrics related to the security function "Identify" and develop a multi-year strategy to include objective milestones and resource commitments by the Executive Review Board, which addresses the corrective actions necessary to show steady, measurable improvement towards an effective information security program. Pending since 2018	8.b.
AC OIG 20-03	Fiscal Year 2019 Federal Information Security Modernization Act Evaluation of The Corporation for National and Community Service	1/24/2020	<b>OIG SAR 21-01 OU Recommendation 183: Rec. No. 10:</b> Establish and document standard baseline configurations for all platforms in the CNCS information technology environment and ensure these standard baseline configurations are appropriately implemented, tested, and monitored for compliance with established CNCS security standards. This includes documenting approved deviations from the configuration baselines with business justifications. Pending since 2018	6
AC OIG 20-03	Fiscal Year 2019 Federal Information Security Modernization Act Evaluation of The Corporation for National and Community Service	1/24/2020	<b>OIG SAR 21-01 OU Recommendation 184: Rec. No. 11:</b> Implement Personal Identification Verification multifactor authentication for local and network access for privileged users to all workstations and servers. Pending since 2018	6
AC OIG 20-03	Fiscal Year 2019 Federal Information Security Modernization Act Evaluation of The Corporation for National and Community Service	1/24/2020	<b>OIG SAR 21-01 OU Recommendation 185: Rec. No. 12:</b> Complete the implementation of Personal Identification Verification multifactor authentication for network access for all non-privileged users by upgrading all users to Microsoft Windows 10 workstations and enforcing logon with a Personal Identification Verification card. Pending since 2018	6
AC OIG 20-03	Fiscal Year 2019 Federal Information Security Modernization Act Evaluation of The Corporation for National and Community Service	1/24/2020	<b>OIG SAR 21-01 OU Recommendation 186: Rec. No. 13:</b> Develop and implement a written process for the Director of Infrastructure to monitor the employee separation process to ensure CNCS policy is followed for disabling system accounts within one working day following separated employees' termination and disabled network accounts of separated individuals are removed from the Active Directory My AmeriCorps Staff Portal Organizational Unit.	8.b.
AC OIG 20-03	Fiscal Year 2019 Federal Information Security Modernization Act Evaluation of The Corporation for National and Community Service	1/24/2020	<b>OIG SAR 21-01 OU Recommendation 187: Rec. No. 14:</b> Enhance information systems to automatically disable user accounts after 30 days of inactivity in accordance with CNCS policy. This includes monitoring automated scripts to validate accounts are disabled properly.	8.b.
AC OIG 20-03	Fiscal Year 2019 Federal Information Security Modernization Act Evaluation of The Corporation for National and Community Service	1/24/2020	<b>OIG SAR 21-01 OU Recommendation 188: Rec. No. 16:</b> Develop and implement a written process that ensures all CNCS information system passwords are changed at the frequency specified in applicable CNCS policy or the System Security Plan.	8.b.
AC OIG 20-03	Fiscal Year 2019 Federal Information Security Modernization Act Evaluation of The Corporation for National and Community Service	1/24/2020	<b>OIG SAR 21-01 OU Recommendation 189: Rec. No. 18:</b> Complete background investigations in accordance with the developed schedule based on prioritization of higher-level risk.	3



Report No.	Report Title	Date Issued	Recommendation	Status Code
AC OIG 20-03	Fiscal Year 2019 Federal Information Security Modernization Act Evaluation of The Corporation for National and Community Service	1/24/2020	<b>OIG SAR 21-01 OU Recommendation 190:</b> Rec. No. 19: Develop and implement a written process to ensure that Contracting Officer's Representatives are aware of their roles and responsibilities related to contractor background investigations. The process should require Contracting Officer's Representatives regularly provide the Office of Human Capital a list of names of contractors, who require background investigations, and their associated companies.	6
AC OIG 20-03	Fiscal Year 2019 Federal Information Security Modernization Act Evaluation of The Corporation for National and Community Service	1/24/2020	<b>OIG SAR 21-01 OU Recommendation 191:</b> Rec. No. 20: Develop and implement a written process to ensure the Office of Human Capital completes background investigations for all contractors.	3
AC OIG 20-03	Fiscal Year 2019 Federal Information Security Modernization Act Evaluation of The Corporation for National and Community Service	1/24/2020	<b>OIG SAR 21-01 OU Recommendation 192:</b> Rec. No. 21: Assess the NCCC campus member credentialing process and mechanism to ensure compliance with CNCS personnel security policy for badging.	8.b.
AC OIG 20-03	Fiscal Year 2019 Federal Information Security Modernization Act Evaluation of The Corporation for National and Community Service	1/24/2020	<b>OIG SAR 21-01 OU Recommendation 193:</b> Rec. No. 22: Document and implement a policy to minimize personally identifiable information on the physical access and identification badges utilized for NCCC Pacific Region Campus members.	8.b.
AC OIG 20-03	Fiscal Year 2019 Federal Information Security Modernization Act Evaluation of The Corporation for National and Community Service	1/24/2020	<b>OIG SAR 21-01 OU Recommendation 194:</b> Rec. No. 23: Physically or mechanically disable the networking capability of the laptop used for member badging at the NCCC Pacific Region Campus.	8.b.
AC OIG 20-03	Fiscal Year 2019 Federal Information Security Modernization Act Evaluation of The Corporation for National and Community Service	1/24/2020	<b>OIG SAR 21-01 OU Recommendation 195:</b> Rec. No. 24: Periodically provide training for the NCCC campus personnel on the data retention and disposal requirements.	8.b.
AC OIG 20-03	Fiscal Year 2019 Federal Information Security Modernization Act Evaluation of The Corporation for National and Community Service	1/24/2020	<b>OIG SAR 21-01 OU Recommendation 196:</b> Rec. No. 25: Document and implement a process to validate that physical counselor files from the NCCC Southwest Region Campus are disposed of within six years after the date of the member's graduation in accordance with the AmeriCorps NCCC Manual.	8.b.
AC OIG 20-03	Fiscal Year 2019 Federal Information Security Modernization Act Evaluation of The Corporation for National and Community Service	1/24/2020	<b>OIG SAR 21-01 OU Recommendation 197:</b> Rec. No. 28: Secure the networking infrastructure located at the NCCC Southwest Region Campus in a locked room or cage	8.b.
AC OIG 20-03	Fiscal Year 2019 Federal Information Security Modernization Act Evaluation of The Corporation for National and Community Service	1/24/2020	<b>OIG SAR 21-01 OU Recommendation 198:</b> Rec. No. 29: Perform an analysis of the IG FISMA Metrics related to the security function "Protect" and develop a multi-year strategy to include objective milestones, and resource commitments by the Executive Review Board, which addresses the corrective actions necessary to show steady, measurable improvement towards becoming an effective information security program. Pending since 2018	8.b.
AC OIG 20-03	Fiscal Year 2019 Federal Information Security Modernization Act Evaluation of The Corporation for National and Community Service	1/24/2020	<b>OIG SAR 21-01 OU Recommendation 199:</b> Rec. No. 30: Develop and implement a written process to review and analyze the wireless network logs at the NCCC Pacific and Southwest Regional Campuses.	8.b.

Report No.	Report Title	Date Issued	Recommendation	Status Code
AC OIG 20-03	Fiscal Year 2019 Federal Information Security Modernization Act Evaluation of The Corporation for National and Community Service	1/24/2020	<p><b>OIG SAR 21-01 OU Recommendation 200:</b> Rec. No. 31: Perform an analysis of the IG FISMA Metrics related to the security function “Detect” and develop a multi-year strategy to include objective milestones, and resource commitments by the Executive Review Board, which addresses the corrective actions necessary to show steady, measurable improvement towards becoming an effective information security program. Repeat</p>	<b>8.b.</b>