

Office of Inspector General Corporation for National and Community Service

OIG STUDY OF CORPORATION FOR NATIONAL AND COMMUNITY SERVICE'S FEDERAL ASSISTANCE MONITORING TOOLS

OIG REPORT 08-18



Corporation for
**NATIONAL &
COMMUNITY
SERVICE** 

Prepared by
Office of Inspector General
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This report was issued to Corporation management on July 22, 2008. Under the laws and regulations governing audit follow-up, the Corporation is to make final management decisions on the report's findings and recommendations no later than January 22, 2009, and complete its corrective actions by July 22, 2009. Consequently, the reported findings do not necessarily represent the final resolution of the issues presented.



OFFICE OF INSPECTOR GENERAL

July 22, 2008

TO: Elizabeth Seale
Chief Operating Officer

Jerry Bridges
Chief Financial Officer

FROM: Carol Bates 
Assistant Inspector General for Audit

SUBJECT: Office of Inspector General Report 08-18, *OIG Study of Corporation for National and Community Service's Federal Assistance Monitoring Tools*

Attached is the final report on the *OIG Study of the Corporation for National and Community Service's Federal Assistance Monitoring Tools*.

Under the Corporation's audit resolution policy, a final management decision on the findings in this report is due by January 22, 2009. Notice of final action is due by July 22, 2009.

If you have questions pertaining to the final report, please contact Ronald Huritz, Audit Manager, at (202) 606-9355, or r.huritz@cncsoig.gov.

Attachment

cc: Nicola Goren, Chief of Staff
William Anderson, Deputy Chief Financial Officer for Financial Management
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Senior Corps ★ AmeriCorps ★ Learn and Serve America



**OIG Study of
Corporation for National and Community Service's
Federal Assistance Monitoring Tools**

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EXECUTIVE SUMMARY

The Corporation for National and Community Service (Corporation) uses a variety of monitoring tools to assess the extent to which its grantees and sponsor organizations are carrying out their Corporation-funded programs. The Office of Inspector General (OIG) examined the programmatic and financial monitoring tools provided by the Corporation to determine whether those tools addressed all applicable Federal requirements.

We found that the monitoring tools for the AmeriCorps and Senior Corps programs are consistent with applicable Federal requirements and provisions for each program. The citations in the tools are clear as to what compliance issues are being assessed. However, we identified some Federal requirements that are not included in the monitoring tools for the AmeriCorps and Senior Corps programs. See the Results section of this report for specific details.

We also found, as of the date of our study, that the Learn and Serve America monitoring tool is not as detailed and comprehensive as the tools for other Corporation programs. The monitoring document is a checklist-style tool that does not include any citations or references to Federal regulations. We determined that the Corporation has developed internal requirements reflected in the Budget and Performance Measurement Reporting document (BPMR) for Training and Technical Assistance (T/TA) Cooperative Agreements. We did not review monitoring tools for Challenge and Next Generation grants because the Corporation no longer awards these grants. There is no formal monitoring tool for Earmark grants.

Corporation management is responsible for developing and maintaining effective internal controls. In developing internal controls, the Corporation must balance the controls and relative risks in its programs and operations. The benefits of internal controls should outweigh their cost to implement. We recommend that the Corporation review the grant provisions and requirements that are not included in its monitoring tools, determine the risks associated with not monitoring for these requirements, and update its tools to mitigate those risks.

BACKGROUND

The Corporation was formed to engage Americans in service to meet community needs. Each year, individuals of all ages and backgrounds help meet local needs through a wide array of service opportunities. These include projects in education, the environment, public safety, homeland security and other initiatives through three major programs: Senior Corps, AmeriCorps, and Learn and Serve America.

The Corporation monitors activities of its grantees to assess their compliance with applicable Federal requirements and achievement of their program goals and objectives. While significant strides have been made in the past two years, the OIG regards monitoring as a critical function needing additional improvement, based on results of ongoing audits of Corporation grants, programs, and operations.

OBJECTIVE, SCOPE AND METHODOLOGY

The objective of this study was to determine whether Corporation monitoring tools provide coverage of all applicable regulatory provisions and terms of grants and cooperative agreements.

The scope of the study encompassed Corporation monitoring tools applied during fiscal year 2007 for all grant programs. We performed our analysis in accordance with the Quality Standards for Inspections issued by the President's Council on Integrity and Efficiency (PCIE) in 2005.

We compiled and reviewed Federal requirements and provisions associated with the Corporation's grants and programs. In addition, we obtained and reviewed current monitoring tools utilized by the Corporation, except as noted below. We compared the elements of each programmatic and financial monitoring tool to the Federal requirements contained in the applicable programs' laws, regulations and grant provisions. We conducted our study from November 2007 to May 2008.

EXIT CONFERENCE

We discussed the results of this study, presented below, with Corporation management on May 8, 2008. After the exit conference, we met with each program office to discuss the contents of the draft report in further detail. The Corporation's response is attached as Appendix B.

RESULTS

1. Challenge and Next Generation Grants

We did not review monitoring tools for Challenge and Next Generation grants because the Corporation no longer awards these grants. All Challenge grants have ended and the Corporation is in the process of closing one remaining grant. Corporation staff stated that three Next Generation grants remain active due to no-cost extensions.

2. Earmark Grants

There is no formal monitoring tool for Earmark grants. Corporation staff stated that the requirements for each grant are unique and based on language in Corporation appropriations for the specific earmark. Therefore, the Corporation did not develop a standard monitoring tool for Earmark grants. We note that the 2008 Omnibus Appropriations Bill did not include earmark funds. Rather, \$8,000,000 was funded for competitive grants to support and expand volunteerism.

3. Training and Technical Assistance Cooperative Agreements

T/TA performance requirements, outlined in the Corporation's BPMR, are not as formal as other Corporation programs. The BPMR was developed to measure T/TA providers' performance based on the services they provided to grantees. The Corporation's Office of Leadership Development and Training (OLDT) has developed a standardized tool to review the BPMR

requirements and additional performance requirements that are common to all T/TA agreements.

Financial monitoring is conducted by the Office of Grants Management (OGM) using the following financial management tools:

- Financial Management Survey (FMS)
- Financial System Survey (FSS)
- Financial Status Report (FSR) Review Guidelines

These tools include Office of Management and Budget (OMB) guidelines relating to the financial management of grants and cooperative agreements.

4. Senior Corps Grants

The Corporation developed a guide for monitoring Senior Corps programs by conducting quality assurance and compliance monitoring site visits. The guide, issued in September 2007, references the Senior Corps programmatic requirements: 45 CFR § 2551 (Senior Companion); 45 CFR § 2552 (Foster Grandparent) and 45 CFR § 2553 (RSVP). It also references OMB Circulars applicable to Senior Corps grants.

We identified certain regulatory requirements that are not fully addressed in the Senior Corps monitoring tool. Those requirements, listed in Appendix A, pertain to:

- Sponsor program responsibilities;
- Sponsor's administrative responsibilities;
- Eligibility of volunteers to serve;
- Termination policies relating to volunteers;
- When a sponsor can serve as a volunteer station;
- Responsibilities of a volunteer station;
- Prohibited activities and legal limitations that apply to the operation of the Senior Corps program and to the expenditure of grant funds; and
- Circumstances under which a Foster Grandparent can continue to serve an individual beyond his or her 21st birthday.

5. Learn and Serve America Grants

The Corporation developed a guide for monitoring Learn and Serve America programs by conducting site visits. This guidance provides a number of major categories and supporting checklists that reviewers must use to collect and document needed information. The undated version of the guidance document does not reference applicable Federal requirements. Corporation staff stated at the time of our study that the Learn and Serve America monitoring tool was in the process of being updated.

Because of the checklist-style monitoring tool, it was difficult to determine whether all the requirements were addressed. We selected a sample of six requirements and attempted to determine if they were covered in the monitoring tool. See Appendix A for the six requirements that we tested and determined were not fully addressed.

6. AmeriCorps*National

The AmeriCorps National program monitoring tool covers several major issue areas, including program management and oversight, building capacity and promoting sustainability, program support, and ongoing monitoring, especially for member records and files. The monitoring tool provides specific citations to applicable provisions, terms, and guidance. OGM also developed financial monitoring tools, mentioned in the T/TA review on Page 2, to monitor AmeriCorps National programs.

We reviewed General AmeriCorps Provisions (2007-2008) and specific sections of the Code of Federal Regulations to determine which requirements were not referenced in the monitoring tool.

We determined that the AmeriCorps National monitoring tool does not address requirements for the following areas:

- Communication of budget changes;
- Use of grant funds for administrative costs;
- 10 percent cap on member time spent on fundraising activities; and
- 20 percent cap on member time spent on training and education activities.

The detailed citations for the requirements not included in the monitoring tool are in Appendix A.

7. AmeriCorps*State

The State Administrative Standards Review tool and its components are used as the basis for monitoring AmeriCorps State grants. Corporation staff stated that the tool is scheduled for updating in Calendar Year 2008. The AmeriCorps State program developed and implemented a set of state standards that are applied to state commissions selected for on-site visits. The standards were established to assess a state commission in two distinct parts: its operations, and its oversight of subgrantees. The 2007 edition of the state standards review tool contains eight main standards. The first four standards focus on the state commission's activities for planning, communications, and financial management. The remaining four standards focus on the state commission's activities for program and financial management over its subgrantees. Each standard consists of a series of elements or expectations regarding the commission's performance and cites applicable grant provisions, terms, and other guidance.

We reviewed guidance from AmeriCorps State Administrative/Program Development and Training/Disability (APD) Provisions (2007-2008), and specific sections of the Code of Federal Regulations, to determine if all requirements were included in the monitoring tool.

We found that most of the AmeriCorps State requirements are addressed. The requirements that are not addressed fully are:

- Communication of budget and programmatic changes;
- Retention of records;
- Non-discrimination; and
- Supplementation, non-duplication, and non-displacement.

The detailed citations for the requirements not included in the monitoring tool are in Appendix A.

8. AmeriCorps*VISTA

The AmeriCorps VISTA monitoring tool was last updated in July 2003. The purpose of the tool is to assess the grantee's progress toward meeting the specific goals and proposed results and performance measurements stated in its application work plan. In addition, the tool is used to assess project compliance with applicable program and fiscal requirements.

AmeriCorps VISTA program guidance for fiscal year 2007 described how VISTA projects could be developed to support the Corporation's strategic initiatives, and the program's purpose of supporting efforts to alleviate poverty in America. The Federal Register provided guidelines on sponsor selection and support grants for VISTA programs.

We identified the following area that is not included in the monitoring tool:

- Prohibited activities, specifically adherence to restrictions on religious activities;
- Terms and Periods of Service; and,
- The tool needs to be updated to include the revised requirement that an AmeriCorps VISTA grantee must have an OMB Circular A-133 audit conducted if the grantee expends \$500,000 or more in Federal assistance.

The detailed citations for the requirements not included in the monitoring tool are grouped in Appendix A.

CONCLUSION and RECOMMENDATIONS

We determined that the Corporation monitoring tools did not provide coverage for all applicable provisions and grant requirements. However, Corporation management is responsible for establishing internal controls and determining the risks and potential effects of not including in its monitoring tools all of the requirements identified in this report.

We recommend that the Corporation:

1. Consider including in its monitoring tools all grant requirements identified in this report and Appendix A to ensure adequate coverage.

Corporation Response

The Corporation determined that not all of the requirements should be included in its on-site monitoring tools. The Corporation emphasized that some of the requirements are addressed through other oversight activities. In making final determinations, the Corporation plans to consider general Federal grants management policies and procedures and what is practical and cost effective. The Corporation stated that it will review the specific requirements noted in Appendix A that are not explicitly included in its site visit monitoring tools, and provide the OIG with its intended course of action for each requirement in the near future. In some instances, the Corporation intends to update monitoring tools to ensure requirements are adequately addressed during on-site visits. In other cases, it is examining whether it should re-address the requirements before updating its tools.

The Corporation also stated that financial monitoring is conducted consistently across all Corporation programs. The Office of Grants Management and the Field Financial Management Center use the same tools for financial monitoring. Therefore, while the

study only describes financial monitoring tools under the training and technical assistance provider program, those same tools are used for the other programs as well.

Auditor's Comment

As the OIG states in this report, Corporation management is responsible for developing and maintaining effective internal controls. In developing internal controls, the Corporation must balance the controls and relative risks associated with its programs and operations. In the Corporation's response, it appears that it is willing to determine the risk of not monitoring for certain requirements, and has already begun efforts to update its tools to include other requirements.

We acknowledge that the financial monitoring tools are not used solely for monitoring training and technical assistance provider programs, as indicated on page 4 of this report.

2. Update the Learn and Serve America monitoring tool so that it is similar to the monitoring tools used by the other major programs.

Corporation Response

The Corporation stated that it is in the process of updating the Learn and Serve America monitoring tool to include references to applicable Federal requirements in a format similar to that used by other Corporation programs. Implementation of the revised tool is targeted for FY 2009. The Corporation stated that some requirements are more effectively monitored through other oversight activities.

Auditor's Comment

The Corporation's planned actions satisfy the intent of our recommendation.

3. Update the AmeriCorps VISTA monitoring tool to include the current OMB Circular A-133 Audit threshold.

Corporation Response

The Corporation stated that it would update the AmeriCorps VISTA monitoring tool to reflect the current OMB Circular A-133 audit threshold of \$500,000.

Auditor's Comment

The Corporation's planned actions satisfy the intent of our recommendation.

This report is intended for the information and use of Corporation management and the U.S. Congress. However, this report is a matter of public record and its distribution is not limited.

Carol M. Bates
Assistant Inspector General for Audit
July 22, 2008

APPENDIX A

REQUIREMENTS NOT FULLY ADDRESSED IN MONITORING TOOLS

Senior Corps

Senior Companion Program

- 45 C.F.R. § 2551.23 *What are a sponsor's program responsibilities?*, subsections (a), (e), (g), and (i).
- 45 C.F.R. § 2551.25 *What are a sponsor's administrative responsibilities?*, subsection (d).
- 45 C.F.R. § 2551.41 *Who is eligible to be a Senior Companion?*, subsection (a)(3).
- 45 C.F.R. § 2551.53 *Under what circumstances may a Senior Companion's service be terminated?*
- 45 C.F.R. § 2551.62 *What are the responsibilities of a volunteer station?*, subsections (g), (h), and (j).
- 45 C.F.R. § 2551.121 *What legal limitations apply to the operation of the Senior Companion Program and to the expenditure of grant funds?*, subsections (a) through (e), (g), and (h).

Foster Grandparent Program

- 45 C.F.R. § 2552.23 *What are a sponsor's program responsibilities?*, subsections (a), (e), (g) and (i).
- 45 C.F.R. § 2552.25 *What are a sponsor's administrative responsibilities?*, subsection (d).
- 45 C.F.R. § 2552.41 *Who is eligible to be a Foster Grandparent?*, subsection (a)(3).
- 45 C.F.R. § 2552.53 *Under what circumstances may a Foster Grandparent's service be terminated?*
- 45 C.F.R. § 2552.62 *What are the responsibilities of a volunteer station?* subsections (g), (h), and (j).
- 45 C.F.R. § 2552.82 *Under what circumstances may a Foster Grandparent continue to serve an individual beyond his or her 21st birthday?*
- 45 C.F.R. § 2552.121 *What legal limitations apply to the operation of the Foster Grandparent Program and to the expenditure of grant funds?*, subsections (a) through (e), (g) and (h).

Retired and Senior Volunteer Program

45 C.F.R. § 2553.23 *What are a sponsor's program responsibilities?*, subsections (a), (c)(3), (d) through (f).

45 C.F.R. § 2553.25 *What are a sponsor's administrative responsibilities?*, subsection (d).

45 C.F.R. § 2553.41 *Who is eligible to be a RSVP volunteer?*, subsections (a)(2) through (a)(4).

45 C.F.R. § 2553.52 *Under what circumstances may a RSVP volunteer's service be terminated?*, subsection (b).

45 C.F.R. § 2553.61 *When may a sponsor serve as a volunteer station?*

45 C.F.R. § 2553.62 *What are the responsibilities of a volunteer station?*, subsections (d), (f)(1), (f)(5), and (g) .

45 C.F.R. § 2553.91 *What legal limitations apply to the operation of the RSVP program and to the expenditures of grant funds?*, subsections (a) through (e), (g) and (h).

AmeriCorps

AmeriCorps*National

AmeriCorps Provisions Section IV.M.3. Budgetary Changes.

AmeriCorps Provisions Section V.C., and 45 C.F.R. § 2521.95 *Administrative Costs*.

45 C.F.R. § 2520.45 *How much time may an AmeriCorps member spend fundraising?*

45 CFR § 2520.50 *How much time may AmeriCorps members in my program spend in education and training activities?*

AmeriCorps*State

AmeriCorps APD Provisions Section B.4. Budget and Programmatic Changes.

AmeriCorps APD Provisions Section C.16. Retention of Records.

AmeriCorps APD Provisions Section C.19. Non-Discrimination.

AmeriCorps APD Provisions Section C.20. Supplementation, Non-Duplication, and Non-Displacement.

AmeriCorps*VISTA

Federal Register Guidelines-Sponsor Selection Part II B (3) religious activities.
Domestic Volunteer Service Act of 1973, as amended, 42 U.S.C. § 4954 (prohibition on outside employment); The National and Community Service Trust Act of 1993, 42 U.S.C. 12593 (terms and periods of service).
OMB A-133 Subpart B- §____.200 Audit requirements (a) Audit required. Non-Federal entities that expend \$300,000 (<i>\$500,000 for fiscal years ending after December 31, 2003</i>) or more in a year in Federal awards shall have a single or program-specific audit conducted for that year in accordance with the provisions of this part.

Learn and Serve America

45 C.F.R. § 2516.200; 45 C.F.R. § 2517.200; 45 C.F.R. § 2519.200 <i>How may grant funds be used?</i>
Learn and Serve Provisions (Higher Education) Section B.10. Criminal Background Checks.
Learn and Serve Provisions (School-based & Community Based) Section C.4. Prohibited Program Activities; Learn and Serve Provisions (Higher Education) Section B.7. Prohibited Program Activities.
Learn and Serve Provisions (School-based & Community Based) Section C.8(c) Time and Attendance Records; Learn and Serve Provisions (Higher Education) Section C.21(c)Time and Attendance Records.
Learn and Serve Provisions (School-based & Community Based) Section B.6. and B.4. Program Participants; Learn and Serve Provisions (Higher Education) Section A.(m) Participants.
Learn and Serve Provisions (School-based & Community Based) Sections B.5. and B.3. Training and Supervision; Learn and Serve Provisions (Higher Education) Section B.11 Training and Supervision.

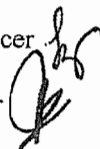

APPENDIX B

**CORPORATION FOR NATIONAL AND COMMUNITY SERVICE'S
RESPONSE TO THE DRAFT REPORT**

Corporation for
**NATIONAL &
COMMUNITY
SERVICE**

July 7, 2008

TO: Carol Bates, Assistant Inspector General for Audits

FROM: Elizabeth Seale, Chief Operating Officer 
Jerry Bridges, Chief Financial Officer 

CC: Nicola Goren, Chief of Staff
William Anderson, Deputy Chief Financial Officer for Financial Management
Rocco Gaudio, Deputy Chief Financial Officer for Grants & Field Financial Management
Aleda Robinson, Director, Award Oversight and Monitoring
Tamara White, Program Analyst, Award Oversight and Monitoring
Sherry Blue, Audit Resolution Coordinator

SUBJECT: CNCS Comment on the Draft Report 08-18, *OIG Study of Federal Assistance Monitoring Tools*

Thank you for the opportunity to comment on the *OIG Draft Report, OIG Study of Federal Assistance Tools (08-18)*, dated May 30, 2008.

The Corporation welcomes this study and is pleased to note that your study has demonstrated that our on-site monitoring tools effectively address major statutory requirements. As noted in the exit conference on May 8, 2008, on-site visits are only one monitoring tool at the Corporation's disposal to ensure grantees comply with requirements. Oversight and monitoring are embedded in our grants administration practices throughout the life of a grant. The Corporation's monitoring and oversight policies describe our activities which begin during the pre-award stages and continue through award closeout. Our monitoring activities encompass reviews of applications, progress reports, financial status reports, and pre-award financial management surveys. Additional monitoring is conducted and documented in the Corporation's annual monitoring plan and includes on-site compliance visits, on-site training and technical assistance visits, and desk reviews. Because this study focused primarily on the Corporation's on-site monitoring tools, some of the results noted in the study (i.e., Recommendations and Appendix A) are due to the Corporation's comprehensive approach to monitoring, such that certain aspects are addressed during other phases of monitoring rather than during on-site activities.

For example, Appendix A notes a requirement for Senior Corps regarding a sponsor's program responsibilities, specifically to "focus Foster Grandparent resources on critical problems affecting children with special and exceptional needs..." The Corporation ensures the grantees meet this requirement before a grant is awarded. The Corporation reviews the work plans grantees submit as part of the Senior Corps grant application and does not approve a grant if it does not meet this requirement. Then, we review their progress reports to ensure they meet their objectives throughout the life of the award. For the seven requirements noted in Appendix A for



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the Foster Grandparent Program, four are already addressed in the monitoring tool or through other oversight activities.

We have reviewed the specific requirements noted in Appendix A that are not explicitly included in our site visit tools, and we will provide you with our intended course of action for each requirement in the near future. In some instances, we intend to update monitoring tools to ensure requirements are adequately addressed during on-site visits; in other cases, we are examining whether we should re-address the requirements before we pursue updating our tools. Other requirements noted in the appendix are addressed through other oversight activities. This study has been beneficial in helping us take a fresh look at our tools, as well as some of our requirements.

Regarding the OIG's three specific recommendations, the Corporation is addressing them as follows:

Recommendation 1: Consider including in its monitoring tools all grant requirements identified in this report and Appendix A to ensure adequate coverage.

The Corporation has considered your recommendation and determined that not all of the requirements should be included in our on-site monitoring tools. As stated earlier, some of the requirements are addressed through other oversight activities and we are reviewing other requirements for possible changes. In making final determinations, we consider general Federal grants management policies and procedures and what is practical and cost effective. Some grant requirements, such as timely submission of reports, meeting match requirements, and, in the case of AmeriCorps programs, adhering to member enrollment requirements, are more effectively and more frequently monitored through other oversight activities than the Corporation could do through site visits that may occur only once in a six-year cycle. (Not all grantees receive annual on-site visits.) We are reviewing each requirement noted in your report before making final determinations.

Recommendation 2: Update the Learn and Serve America monitoring tool so that it is similar to the monitoring tools used by the other major programs.

The Corporation is in the process of updating the Learn and Serve America monitoring tool to include references to applicable Federal requirements (similar to the format used by other Corporation programs). Implementation of this revised tool is targeted for FY 2009. However, as noted, some requirements are more effectively monitored through other oversight activities.

Recommendation 3: Update the AmeriCorps VISTA monitoring tool to include the current OMB Circular A-133 Audit threshold.

The Corporation will update the AmeriCorps VISTA monitoring tool to reflect the current OMB Circular A-133 audit threshold of \$500,000. This will be done in two places in the monitoring tool. Please be aware that the majority of VISTA federal

assistance is not implemented through a grant program. Therefore, A-133 reviews are only required in a small segment of the VISTA program.

The Corporation also wants to point out that financial monitoring is conducted consistently across all Corporation programs. The Office of Grants Management and the Field Financial Management Center use the same tools for financial monitoring. Therefore, while the study only describes financial monitoring tools under the training and technical assistance provider program, those same tools are used for the other programs as well. In addition, while the report notes the AmeriCorps State tools are being updated in 2008, the AmeriCorps National tools are also being updated in 2008 as we noted when we provided the tools. The staff will finalize their revisions now that your study is completed.

Again, the results of this study have been very beneficial and we are pleased that our on-site monitoring tools effectively address major statutory requirements. As acknowledged by the Corporation and the Office of Inspector General (OIG) in the exit conference, our tools were compared against a considerable number of requirements and few recommendations and results were highlighted in the study for follow-up by the Corporation.