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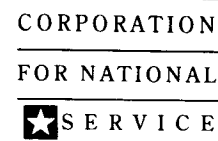
**Audit of**

**Commission on National and Community Service  
Award Number 92COSTOR0021 to the  
Oregon Youth Conservation Corps**

**This report is issued to CNS Management. According to OMB Circular A-50, *Audit Follow Up*, the Corporation must make final management decisions on the report's findings and recommendations no later than June 22, 1997. Consequently, the reported findings do not necessarily represent the final resolution of the issues presented or the amount of disallowed costs.**

**The Inspector General must approve any request for public release of the report.**

Office of the Inspector General  
Audit of Commission on National and Community Service  
Award Number 92COSTOR0021 to the  
Oregon Youth Conservation Corps



Tichenor and Associates, under contract to the Office of Inspector General, performed an audit of the funds awarded by the former Commission on National and Community Service to the Oregon Youth Conservation Corps (OYCC) for the period June 1, 1992 to July 10, 1994 (award number 92COSTOR0021).

The audit included an examination to determine whether financial reports prepared by the Oregon Youth Conservation Corps presented fairly the financial condition of the award and the award costs reported to CNS were documented and allowable in accordance with the terms and conditions of the award. We have reviewed the report and workpapers supporting its conclusions and agree with the findings and recommendations presented.

Tichenor and Associates found that

- OYCC incurred unallowable and/or unsupported costs and incurred costs after the date the award expired;
- OYCC did not incur the required matching share of 25 percent;
- procedures did not exist to determine the allowability of incurred costs by OYCC or its subrecipients;
- funds were disbursed to subrecipients who did not have adequate accounting systems which were able to segregate grant funds; and
- subrecipients were not adequately monitored by OYCC.

In addition, OYCC incurred administrative costs in excess of the maximum allowed under the terms of the award. Based on Tichenor and Associates' audit, we are questioning \$280,147 in costs claimed under the award. These and other matters are discussed in detail in this report.

A draft of this report was provided to OYCC and CNS for comment. OYCC disagreed with certain of the findings and recommendations. OYCC's comments (excluding attachments) are included as an Appendix and summarized in the report with the auditor's comments, as appropriate. Copies of the attachments were provided to CNS' Office of Grants Management Services for their consideration during the resolution process. CNS did not provide a response.

Oregon Youth Conservation Corps (OYCC)

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PURPOSE AND SCOPE OF AUDIT

We performed an audit of the funds awarded by the former Commission for National and Community Service (CNCS), now the Corporation for National Service (CNS), to the Oregon Youth Conservation Corps (OYCC), award number 92COSTOR0021, for the performance period June 1, 1992 to July 10, 1994, under the National and Community Service Act of 1990.<sup>1</sup>

The objectives of our audit were to determine whether:

- financial reports prepared by the grantee presented fairly the financial condition of the award;
- the internal control structure was adequate to safeguard Federal funds;
- the grantee had adequate procedures and controls to ensure compliance with Federal laws, applicable regulations and award conditions; and
- the award costs reported to the Corporation for National Service (CNS), were documented and allowable in accordance with award terms and conditions.

We performed our audit in accordance with the Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the amounts claimed against the grant

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<sup>1</sup>On December 14, 1993, the Corporation for National and Community Service established in the Corporation Office of Inspector General audit responsibility for all programs administered by the Corporation as well as grants awarded by the former Commission on National and Community Service.

award as presented in the Schedule of Award Costs are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the Schedule. An audit also includes assessing the accounting principles used and significant estimates made by the grantee, as well as evaluating the overall financial schedule presentation.

SUMMARY OF AUDIT RESULTS

Our audit was performed on the amounts claimed and disclosures contained in the final Financial Status Report submitted by OYCC to CNS dated September 8, 1995.

<u>Award Number</u>	<u>Award Budget</u>	<u>Claimed Costs</u>	<u>Questioned Costs</u>
92COSTOR0021	<u>\$782,000</u>	<u>\$551,592</u>	<u>\$280,147</u>

As a result of our audit of the award, we questioned a total of \$280,147. Questioned costs are costs for which there is documentation that the recorded costs were expended in violation of the law, regulations or specific conditions of the award or those costs which require additional supporting documentation by the grantee or which require interpretation of allowability by the grant officer.

We used a combination of judgmental sampling and analytical procedures to test the costs claimed by the grantee. Because the grantee did not summarize costs by approved budget categories, we reclassified costs into the approved budget categories based on evidentiary matter provided by the grantee and its subrecipients. The following is a summary of the costs we questioned as a result of our audit:

	<u>Questioned Costs</u>
Unallowable costs as defined by applicable cost principles were claimed in the budget categories for Staff Personnel and Benefits, Post-service Benefits, Training and Education, and Other.	\$92,640
The ten percent minimum of funds made available for the project for Training and Education of participants was not expended.	23,807
Unallowable costs were claimed for Administration.	35,080

A subrecipient recorded costs after the date the award expired and OYCC disbursed funds for these costs to the subrecipient.	24,530
A subrecipient retained funds withdrawn for Post-service Benefits, although the funds should have been returned to CNS upon grant expiration.	13,608
OYCC claimed funds exceeding the regulatory Federal share of 75 percent of its project cost.	<u>90,482</u>
Total Questioned Costs	<u>\$280,147</u>

The following is a brief description of the various findings which resulted from our audit. For a complete discussion of each finding, including recommendations where appropriate, refer to the notes to the Schedule, or the appropriate Independent Auditor's Report on Compliance or Internal Control Structure.

#### Compliance Findings

- The required grantee matching share of 25 percent was not incurred.
- The minimum Training and Education expenditure requirement of 10 percent for corps participants was not made.
- Procedures did not exist to determine allowability of incurred costs by the parent organization or its subrecipients.
- Financial and program reports for the required time periods were not submitted within the prescribed number of calendar days or not submitted at all.
- Funds were disbursed to subrecipients who did not have adequate accounting systems which were able to segregate grant funds.
- Summary grant records for the grantee and its subrecipients did not compare the approved award budget to actual expenditures by budget category.
- No guidance was provided by the grantee for administration of Post-service Benefits by its subrecipients.
- Professional services were obtained without prior approval of CNS.
- Subrecipients were not adequately monitored by the grantee.

### Internal Control Structure

- Matching funds were committed in the grantee's proposal but no budget authorization or appropriation with which to make the required matching expenditures was ever requested from the state of Oregon.
- No procedures were implemented to collect subrecipient costs by approved budget category which, in some cases, were restricted by grant provisions.
- No cut off date was established for the grant on the expiration date of July 10, 1994; cash withdrawals continued through January 20, 1995.

### OTHER MATTERS

As of June 30, 1995, the final Financial Status Report shows the total grant project was seriously under spent. The total project cost was proposed as \$1,105,875 which included the Federal share of \$782,000 and the grantee matching share of \$323,875. The grantee claimed the final Federal share as \$551,592 which our audit determined was the total project cost. Consequently, the approved Federal share of \$230,408 was not spent. Additionally, \$554,238, or 50 percent, of the total proposed project cost was not incurred. We recommend CNS inquire of the grantee whether this condition represents cost savings or program objectives not attained.

### CNS' AND OYCC's RESPONSE

We provided a draft of this report on November 4, 1996, to CNS officials and OYCC for their comments. CNS did not provide a response.

OYCC disagreed with certain of our findings and recommendations and provided additional documentation to support their position. We reviewed the comments and documentation and considered none of the information sufficient to cause us to revise or delete our findings and recommendations as presented. OYCC's response (without attachments) is presented as an appendix. Also, OYCC's comments and our response are summarized after the applicable findings in the report.

We have forwarded OYCC's response with the attachments to CNS, Office of Grants Management Services, for the Corporation's consideration in resolving the issues raised by our report and OYCC.

## BACKGROUND

Oregon Youth Conservation Corps (OYCC) is one of eighteen subunits of the Oregon Community Children and Youth Services Commission (the Commission), an agency of the state of Oregon government. The Commission was created by the Oregon legislature through the passage of the Children and Youth Services Act of 1989. A board of fourteen members oversees the Commission and answers directly to the Governor of Oregon.

OYCC operates a summer conservation corps and a year-round community service corps funded by a grant from the state's Amusement Device Tax fund and the General Fund. The conservation corps was established to protect the state's resources and increase training and employability of disadvantaged and at-risk youth. The community service corps focuses on services to the elderly and the disabled, literacy education and child care. OYCC is managed by a full-time director who is advised by a nine member committee.

The objective of the CNS grant project was to extend the scope of the OYCC conservation corps to Oregon's Indian Tribes. OYCC proposed to retain five percent, or \$39,100, of the award for administration. Five subrecipients received funds from OYCC under the award as follows:

- The Confederated Tribes of Warm Springs, a tribal government, operating the Warm Springs Conservation Corps (WSCC). (\$183,472)
- The Confederated Tribes of the Umatilla Indian Reservation (CTUIR), a tribal government. (\$75,000)
- The Community Action Program of East Central Oregon (CAPECO), a non-profit agency assisting CTUIR. (\$206,920)
- The Northwest Youth Corps, a youth corps operated by a non-profit agency. (\$39,100)
- The Central Oregon Youth Conservation Corps (COYCC), a youth corps operated by a local government agency. (\$8,000).



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INDEPENDENT AUDITOR'S REPORT

We performed an audit of the funds awarded by the former Commission for National and Community Service (CNCS), now the Corporation for National Service (CNS), to the Oregon Youth Conservation Corps, award number 92COSTOR0021, for the performance period June 1, 1992 to July 10, 1994.

Our audit was performed on the Federal share amount claimed and disclosures contained in the final Financial Status Report submitted by OYCC to CNS dated September 8, 1995. The report, as presented in the Schedule of Award Costs, is the responsibility of OYCC's management. Our responsibility is to express an opinion on the Schedule based on our audit.

Except as discussed in the following paragraph, we performed our audit in accordance with the Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the amounts claimed against the grant award, as presented in the Schedule, are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the Schedule. An audit also includes assessing the accounting principles used and significant estimates made by the grantee, as well as evaluating the overall financial schedule presentation. We believe our audit provides a reasonable basis for our opinion.

The accompanying financial schedule was prepared to comply with the requirements of the award agreement as described in Note 1 to the financial schedule, and are not intended to be a complete presentation of financial position in conformity with generally accepted accounting principles.

In our opinion, the financial schedule referred to above presents fairly, in all material respects, the costs claimed in the Financial Status Report - Federal Share for the period June 1, 1992 to July 10, 1994 in conformity with the award provisions.

This report is intended solely for the information and use of the Corporation for National Service, Office of Inspector General, CNS management, and the grantee. This restriction is not intended to limit the distribution of this report which is a matter of public record.

TICHENOR & ASSOCIATES *Tichenor & Associates*  
Woodbridge, Virginia  
October 28, 1996

FINANCIAL SCHEDULE

Oregon Youth Conservation Corps  
 Corporation for National and Service - Grant No. 92COSTOR0021  
 From June 1, 1992 to July 10, 1994

Schedule of Award Costs

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Claimed Cost<sup>(A)</sup></u>	<u>Questioned Cost</u>	<u>Note 2 Reference</u>
Living Allowances and Benefits	\$400,910	\$116,029		
Staff personnel and Benefits	135,509	134,975	1,676	A
Health Insurance	25,000			
Post-service Benefits	79,000	13,548	13,548	B
Training and Education	92,630	42,602	11,250	C(1)
Evaluation	5,000			
Other	4,851	141,201	66,166	D
Subtotal	742,900	448,355	92,640	
Training and Education Limitation			23,807	C(2)
Administration	39,100	65,099	35,080	E
Post-closing Adjustment		24,530	24,530	F
Post-service Benefits Not Paid		13,608	13,608	B
Total Award Costs	<u>\$782,000</u>	<u>\$551,592</u>	\$189,665	
Grantee Matching Share	<u>\$323,875</u>		\$90,482	G
Total			<u>\$280,147</u>	

A. The total representing costs claimed agrees with the expenditures reported on the Financial Status Report as of the quarter ended June 30, 1995. Claimed costs reported above are taken directly from the grantee's books of account through June 30, 1995. (See Note 1.)

**Oregon Youth Conservation Corps  
Corporation for National Service - Award Number 92COSTOR0021  
From June 1, 1992 to July 10, 1994**

**Notes to the Schedule of Award Costs**

**Note 1 - Summary of Significant Accounting Policies:**

**Accounting Basis**

The Schedule has been prepared from the reports submitted to CNS and its predecessor, the Commission for National and Community Service (CNCS). The basis of accounting utilized in preparation of these reports differs from generally accepted accounting principles. The following information summarizes these differences:

**A. Equity.**

Under the terms of the award, all funds not expended according to the award provisions and budget at the end of the award period are to be returned to CNS. Therefore, the grantee does not maintain any equity in the award and any excess of cash received over final expenditures is due back to CNS. OYCC and its subrecipients did not have any Federal funds in their possession at the conclusion of grant performance with the exception of \$19,656, plus any accumulated interest, of funds advanced and not expended for Post-service Benefits (see Note 2, subparagraph B).

**B. Equipment.**

Equipment is charged as an expense in the period during which it is purchased instead of being recognized as an asset and depreciated over its useful life. As a result, the expenses reflected in the Schedule include the cost of equipment purchased during the period rather than a provision for depreciation.

**C. Income Taxes.**

Oregon Youth Conservation Corps is an entity of state government and is exempt from federal income taxes.

## Note 2 - Summary of Questioned Costs

### A. Staff Personnel and Benefits.

CAPECO recorded costs of \$1,676 for an entertainment group as Staff Travel on their books of account. OMB Circular A-122, *Cost Principles for Non-profit Organizations*, Attachment B, subparagraph 12, states the costs of entertainment are unallowable. We questioned \$1,676 of Staff Personnel and Benefits costs as unallowable entertainment costs.

OYCC's Comments.

Attachment 5 shows the questioned amount classified as Staff Travel which is allowable.

Auditor's Response.

We were provided Attachment 5 during our fieldwork. At that time, we interpreted the writing on the document to say "Was a DJ ('disk jockey') act. Should be excluded." We were not provided a copy of the supporting travel documentation to determine if the entry was for Staff Travel. We recommend that CNS require OYCC provide supporting documentation that the costs were indeed for Staff Travel instead of unallowable Entertainment in the form of a "DJ act".

### B. Post-service Benefits. We questioned \$13,548 (\$7,500 + \$6,048) as explained below:

- (1) CTUIR recorded costs of \$8,019 for Post-service Benefits and received \$7,500 from CNS through OYCC for this purpose. CTUIR officials were unclear concerning their role regarding these funds. Instead of depositing them to an interest-bearing checking account for later disbursement to participants, CTUIR disbursed them through their General Fund for other grant purposes. OMB Circular A-87, *Cost Principles for State and Local Governments*, Attachment A, subparagraph C3, states that a claimed cost must benefit the grant to be allowable. We questioned \$7,500 of Post-service Benefits costs claimed because they were not supported as incurred for the purpose represented in the books of account.
- (2) CAPECO was holding a cash balance of \$21,133 (including accumulated interest) which had been claimed and withdrawn for Post-service Benefits as of November, 1995. The grantee represented that the funds were withdrawn and held during the grant period in accordance with guidance from CNS grant officials. We identified \$20,784 of recorded costs for this purpose. We determined that \$1,128 had been disbursed to eligible corps members. We questioned \$19,656 of undisbursed benefits because the payments were not made to eligible recipients as required. OMB Circular A-110, *Uniform Administrative Requirements for Grants and Other Agreements with Institutions of Higher*

*Education, Hospitals and Other Non-Profit Organizations*, Attachment K, subparagraph 3b, requires the subrecipient to refund to CNS cash advances not disbursed by the end of the grant period. The questioned \$19,656 consists of \$6,048 recorded in FY 94, questioned here, and \$13,608 which was recorded in FY 95 and included as part of a questioned Post-closing Adjustment (see subparagraph F below).

C. Training and Education.

- (1) CTUIR recorded costs of \$14,457 for Training and Education and received \$11,250 from CNS through OYCC for this purpose. CTUIR did not provide supporting source documentation for these costs. OMB Circular A-87, Attachment A, subparagraph C2, states that claimed costs must benefit the grant to be allowable. We questioned \$11,250 of training costs claimed because CTUIR was unable to demonstrate that the costs were either incurred or allocable to the grant.
- (2) Special Provision 6, Reservation of Funds and Budget Revisions (see also 45 CFR 2503.17) requires that not less than ten percent of funds made available under the grant be used for training and education of participants (youth corps members). We questioned the amount of the shortfall as follows:

**Training and Education  
Questioned Costs Due to Regulatory Minimum**

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Minimum percent of funds made available for Training and Education (T&E)		10 Percent
Funds Made Available	\$551,592	
Minimum allowable T&E costs		\$55,159
Claimed T & E costs	42,602	
Less: Questioned T&E Costs	11,250	
Allowable T & E Costs		\$31,352
Questioned costs - net of minimum and allowable T&E costs		<u>\$23,807</u>

OYCC's Comments.

The ten percent minimum for Training and Education costs expended will be supported when documentation of questioned costs is provided.

Auditor's Comments.

No attachment was cited in the comment and we conclude that any further documentation will be provided to CNS Grants Management Services at a later date. Consequently, the finding remains as presented.

D. Other.

Subrecipients claimed Other costs totalling \$141,201 of which we questioned \$66,166 as shown in Summary of Questioned Cost by Grantee and Subrecipient (Table 1) and explained below:

- (1) WSCC recorded Other costs of \$74,355 of which we questioned \$10,266.



Expense	Recorded Cost	Questioned Cost	Reason (OMB Circular A-87)
Supplies	\$ 8,982	\$ 442	No grant benefit (Attachment A, subparagraph C2a)
Travel	7,450		
Per diem		1,049	No grant benefit
Meals		317	(Attachment A, subparagraph C3) No grant benefit
Vehicle	26,218		
Insurance		1,129	No grant benefit
Repairs		4,418	Insurable loss (Attachment B, subparagraph C4d)
Crew Supplies	27,106		
Gifts		2,375	Contributions
Food		536	(Attachment B, subparagraph D3) No grant benefit
Miscellaneous	4,599		
<b>Total Other Costs:</b>	<b><u>\$74,355</u></b>	<b><u>\$10,266</u></b>	

- \$442 was recorded for the purchase of a deep fryer. The fryer was used to prepare food for sale at a Tribal fair, a purpose not related to the objectives of the grant.
- Of \$1,049 of per diem payments, \$474 was for staff to attend a "Men's Wellness" conference and \$575 was to attend a "Native Youth Paths" conference. The subjects of the conferences indicated they were not directly related to the creation or expansion of full-time summer youth or conservation corps programs (45 CFR 2503.1, Purpose.)
- \$317 was recorded for a group meal at a neighboring resort for which the supporting documentation did not document the purpose of the meal and therefore did not establish a benefit to the grant.

- \$1,129 was a premium expended for vehicle insurance for vehicles WSCC could not demonstrate were used exclusively for the grant.
  - \$4,418 was documented as repair of accident damage which should have been covered by insurance.
  - \$2,375 was expended on gift certificates offered to the corps members as incentives for performance which were unallowable contributions. Additionally, the subrecipient was unable to show the ultimate disposition of these gifts.
  - \$536 was recorded for sodas (\$322) and groceries (\$214) at a local supermarket for further sale at a Tribal Fair.
- (2) CAPECO recorded Other costs of \$9,300 for capital expenditures. As part of a playground upgrade, CAPECO, acting in support of CTUIR, purchased and installed playground equipment on CTUIR property. OYCC did not propose these costs in the Capital Expenditures category of the grant proposal budget but considered the expense a permissible budget transfer under OMB Circulars A-110 and A-102. The grantee represented that CNS grant officials agreed with that position. Neither CAPECO or CTUIR provided documentation that approval was obtained from CNS prior to this purchase. OMB Circular A-122, Attachment B, subparagraph 13, b(2), states that capital expenditures exceeding \$1,000 must have prior approval of the awarding agency. Therefore, we questioned the \$9,300 of Other costs as unallowable capital expenditures because no prior approval for this purchase was obtained from CNS.

#### OYCC's Comments.

Attachment 6 is the grant budget with narrative and a memo of a phone conversation with a CNS official that together indicate the expenditure was approved by CNS.

#### Auditor's Response.

The copies of the original approved budget dated July 15, 1992, and the revised budget for year two, dated September 23, 1993, which we were provided from the CNS grant files, show no funds approved for Capital Expenditures. We conclude that the budget in Attachment 6 is OYCC's submission which was revised by CNS and was not approved as requested. Additionally, the supporting documentation is a phone memo created by OYCC.

- (3) CTUIR recorded Other costs of \$7,500 for equipment, supplies and materials. CTUIR officials did not provide supporting documentation for these costs. Therefore, we questioned \$7,500 of Other costs claimed.
- (4) NYC represented that \$39,100 was disbursed for this grant although no supporting accounting records were provided that showed these funds were expended for the stated purpose or were used exclusively for the grant. Instead, NYC officials offered only a collection of receipts and invoices to support costs which were for labor, materials and administration. We questioned the entire amount because it was neither recorded nor supported as required. The costs are also questionable because of the purposes for which they were incurred. Specifically, \$11,332 of the \$39,100 was supported with invoices and receipts for the preparation of manuals for further sale to other youth corps organizations. OMB Circular A-122, Attachment A, subparagraph 19, Interest, etc., prohibits the use of grant funds for fund raising. Further, NYC officials stated that some of the remaining \$27,768 were used for participant wages, staff supervision and administration to support seven youth corps members. Included in these costs were the design and production of 16 different NYC logo stickers to be used as recognition for achievements by application to the corps members hardhats. OMB Circular A-122, Attachment A, subparagraph 4a(2), requires that costs claimed must benefit the grant to be allowable.

OYCC's Comments.

Attachment 7 documents costs incurred by Northwest Youth Corps (NYC). The program income realized from the sale of the manuals, produced with grant funds, should be reimbursed to CNS.

Auditor's Comments.

The attachment was provided to us previously. The results of our review are included in the finding. We recommend that CNS require OYCC and NYC provide the general ledger for the grant period which was unavailable to us during our review. Additionally, the ledger should provide evidence of the amount realizable as program income from the sale of the manuals since OYCC did not disclose the amount of the revenue earned.

E. Administration.

The grantee and its subrecipients recorded a total of \$65,099 of Administrative costs. We questioned \$35,080 largely because no accounting records were maintained or no supporting documentation was provided for these costs.

- (1) OYCC set aside a budget of \$39,100 for Administration of the award as stated in the proposal. OYCC allocated costs to various expense accounts of which we questioned \$31,330 as shown below:

Expense Account	Recorded Cost	Questioned Cost	Reason (OMB Circular A-87)
Staff Salary	\$16,968	\$16,968	No source documents (Attachment A, subparagraph C2a)
Consultants Fees	14,012	10,292	Prior to agreement date (Attachment B, subparagraph C7)
Travel	3,790	1,070	Prior to consultant's agreement date
Miscellaneous	3,000	3,000	Contribution (Attachment B, subparagraph D3)
Other	1,330		
<b>Total Costs</b>	<b><u>\$39,100</u></b>	<b><u>\$31,330</u></b>	

- \$16,968 of staff salaries and benefits were recorded on the grant ledger. OYCC officials subsequently provided a summary of the costs and copies of time sheets but no payroll register to show the amounts had actually been paid.

OYCC's Comments.

We provided documentation to support these costs. Attachment 2 is a payroll register as further support.

Auditor's Response.

During our fieldwork, OYCC did not provide any supporting documentation for the salary costs claimed. Additionally, we were unable determine if the costs were allocable to the grant program from the attachment provided in her response. We recommend CNS require OYCC provide all the supporting documentation that the salary charged was for hours spent on activities for this specific grant.

- \$10,292 of costs were recorded for consultant's fees prior to the effective date of the agreement.

OYCC's Comments.

As Attachment 3, we were provided a cover sheet from a second contract that supports costs incurred during the period questioned.

Auditor's Comments.

We were not provided this second contract for review during fieldwork. We are unable to examine the sufficiency of the contract from just the attachment provided. We recommend that CNS require OYCC provide the entire contract to determine if it adequately supports the costs.

- \$1,070 of travel costs were claimed for the consultant discussed in the subparagraph above. Because the grantee could not demonstrate that the consultant's fees were the result of an effective agreement, we concluded any travel costs recorded for the same services are also not allocable.
- \$3,000 was contributed to Portland State University to enable them to host a conference generally applicable to youth conservation corps. The grantee represented that they relied upon a memo from CNS approving the disbursement. Although the subject of the conference was related to the purpose of the grant, we concluded the disbursement was a contribution because the funds were not intended to defray the costs of individual participants in the grant activities.

OYCC's Comment.

The CNS program officer gave approval for this expenditure.

Auditor's Response.

We questioned the cost because it was an unallowable contribution under OMB Circular A-87, Attachment B, paragraph D3. Consequently, we concluded the approval of the CNS program officer does not change the character of the unallowable expenditure. Additionally, the supporting documentation provided is a memo created by OYCC to document a verbal approval which we do not consider sufficient support. We recommend CNS provide documentation that the approval to depart from OMB guidelines was given.

- (2) CTUIR recorded Administrative costs of \$3,750. CTUIR officials did not provide supporting documentation for these costs. (See subparagraph C above.) OMB Circular A-87, Attachment A, subparagraph C 3, requires that costs claimed must benefit the grant to be allowable. We questioned \$3,750 of Administrative costs claimed because CTUIR was unable to demonstrate that the costs were actually incurred or allocable to the grant through supporting records.

OYCC's Comments.

The costs questioned as unsupported for the Combined Tribes of the Umatilla Indian Reservation (CTIUR) are supported as indicated by documentation provided to us. The reason no documentation was originally available is because two days was not sufficient advance notice for CTUIR to retrieve them from storage.

Auditor's Comments.

Federal regulations indicate that adequate supporting documentation for grant expenditures should be readily available. During our fieldwork, the subrecipient would not provide any documents supporting these expenditures. In addition, no supporting documentation was provided with OYCC's response. We recommend that CNS require OYCC to provide the documentation to determine if the costs are supported as claimed.

- F. Post-closing Adjustment. CAPECO received \$38,138 of grant funds from OYCC for costs recorded after the expiration date of the grant. OMB Circular A-110, Attachment A, subparagraph C 1 c, requires the subrecipient to conform to limitations set by grant conditions such as the performance period. Within the adjustment balance of \$38,138, \$13,608 was identified as allocated to the balance of cash on hand withdrawn for Post-service Benefits not paid. We questioned these costs at subparagraph B(2) above. We questioned the balance, \$24,530 ( $\$38,138 - \$13,608 = \$24,530$ ) because CAPECO provided no supporting documentation that indicated these costs were incurred during the period of performance which ended July 10, 1994 as established by the second grant amendment.

OYCC's Comments.

The program operated through the end of the operating year, September 30, 1994, and not July 10, 1994.

Auditor's Response.

The second and final grant amendment establishes the funding period as ending July 10, 1994. We concluded that the expenditures shown on the ledger were not accounts payable accruals incurred during the funding period. We recommend that CNS require OYCC document that the recorded costs were incurred prior to July 10, 1994.

- G. Cost Matching Requirements. From the grantee's work papers, we determined the total cost incurred for the project, \$551,592, equalled the amount of Federal funds withdrawn. Special Provision 3, Matching Requirement, limits the Federal share of the grant to 75 percent of cost. We questioned the amount claimed exceeding the regulatory limitation as follows:

<u>Cost Matching Cost Questioned</u>		
Maximum percent of funding to total program		75 percent
Total program costs (CNS and OYCC)	\$551,592	
Less: questioned CNS costs	<u>189,665</u>	
Adjusted base	361,927	
Maximum allowable CNS program costs (75 percent of base)		<u>\$271,445</u>
Actual CNS program costs (net of questioned costs)	\$361,927	
Less: maximum allowable CNS costs	<u>271,445</u>	
Questioned costs - excess of actual over allowable CNS costs		<u>\$ 90,482</u>

OYCC's Comments.

Matching contributions were made at the subrecipient level and copies of checks are attached showing that the funds in excess of the amount required were raised. The auditors never asked for support for matching contributions.

### Auditor's Response.

During our fieldwork, we routinely request support for cost sharing expenditures. In the instances cited, no such support was provided. In Attachment 1, OYCC provides documentation for cash contributions received from supporting organizations instead of documentation that the required 25 percent of total project cost was expended to support the grant program by OYCC or its subrecipients. We recommend that CNS require OYCC document the amount of cost contributed in addition to the amount of CNS' grant funds expended.



Oregon Youth Conservation Corps  
 Corporation for National Service - Grant No. 92COSTOR0021  
 From June 1, 1992 to July 10, 1994

Table 1

Summary of Claimed Cost by Grantee and Subrecipient

<u>Budget Category</u>	<u>OYCC</u>	<u>WSCC</u>	<u>CAPECO</u>	<u>CTUIR</u>	<u>NYC</u>	<u>COYCC</u>	<u>Total</u>
Living Allowances and Benefits		\$39,738	\$46,291	\$30,000			\$116,029
Staff Personnel and Benefits		34,469	85,506	15,000			134,975
Post-service Benefits			6,048	7,500			13,548
Training and Education		28,631	2,721	11,250			42,602
Other		74,355	12,246	7,500	39,100	8,000	141,201
Subtotal	\$0	177,193	152,812	71,250	39,100	8,000	448,355
Administration	39,100	6,279	15,970	3,750			65,099
Post Closing Adjustment			38,138				38,138
Total	<u>\$39,100</u>	<u>\$183,472</u>	<u>\$206,920</u>	<u>\$75,000</u>	<u>\$39,100</u>	<u>\$8,000</u>	<u>\$551,592</u>

The purpose of this Table is to summarize claimed costs as identified by the entities in their books of account or work papers as appropriate. OYCC, as the grantee, incurred costs for administering the award.

**Oregon Youth Conservation Corps  
Corporation for National Service - Grant No. 92COSTOR0021  
From June 1, 1992 to July 10, 1994**

**Table 2**

**Summary of Questioned Costs by Grantee and Subrecipient**

<u>Budget Category</u>	<u>OYCC</u>	<u>WSCC</u>	<u>CAPECO</u>	<u>CTUIR</u>	<u>NYC</u>	<u>COYCC</u>	<u>Total</u>
Living Allowances and Benefits							
Staff Personnel and Benefits			\$1,676				\$ 1,676
Post-service Benefits			6,048	\$7,500			13,548
Training and Education				11,250			11,250
Other		\$10,266	9,300	7,500	\$39,100		66,166
Subtotal	\$0	10,266	17,024	26,250	39,100	\$0	92,640
T & A Limit	23,807						23,807
Administration	31,330			3,750			35,080
Post Closing Adjustment			24,530				24,530
Post-service Benefits Not Paid			13,608				13,608
Subtotal	55,137	10,266	55,162	30,000	39,100	0	189,665
Cost Matching	90,482						90,482
<b>Total</b>	<b><u>\$145,619</u></b>	<b><u>\$10,266</u></b>	<b><u>\$55,162</u></b>	<b><u>\$30,000</u></b>	<b><u>\$39,100</u></b>	<b><u>\$0</u></b>	<b><u>\$280,147</u></b>

The purpose of this Table is to show a comparison of the sources of the costs questioned on the Schedule of Award Costs as a result of our audit. OYCC is the grantee.

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE

We have audited the Schedule of Award Costs which summarizes the financial reports submitted by the Oregon Youth Conservation Corps (OYCC) to the Corporation for National Service (CNS) and its predecessor, the Commission on National and Community Service (CNCS), for award number 92COSTOR0021 for the period July 1, 1992 through July 10, 1994, and have issued our report thereon dated October 28, 1996.

We conducted our audit in accordance with generally accepted auditing standards, and Government Auditing Standards (1994 Revision) issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial schedule is free of material misstatement.

Compliance with laws, regulations, and the provisions of the award is the responsibility of OYCC's management. As a part of obtaining reasonable assurance about whether the financial schedule is free of material misstatement, we performed tests of OYCC's compliance with certain provisions of laws, regulations and the terms and conditions of the award. However, our objective was not to provide an opinion on overall compliance with such provisions.

Material instances of non-compliance are failures to follow requirements, or violations of prohibitions, contained in statutes, regulations, and the provisions of the award that cause us to conclude that the aggregation of misstatements resulting from those failures or violations is material to the financial schedules. The results of our tests of compliance disclosed the following material instances of non-compliance:

## FINDINGS

- The grantee did not provide the required grantee matching share of 25 percent. Special Provision 3, Matching Requirements, states the Federal share of the award shall not exceed 75 percent of the cost. Because the grantee withdrew cash advances totalling 100 percent of the recorded cost of the grant project, we concluded that no matching funds were disbursed or expended by the grantee.
- The grantee did not meet the minimum required ten percent expenditure for Training and Education for corps participants. Special Provision 6, Reservation of Funds and Budget Revisions, requires no less than ten percent of funds made available be expended for pre-service and in-service training and educational materials and services for participants (See also 45 CFR 2503.17, Administrative and Other Expenses.) We calculated the minimum expenditure required in Note 2 - Questioned Costs, subparagraph C.
- The grantee did not establish procedures to determine allowability of incurred costs by the parent organization or its subrecipients. OMB Circular A-102,<sup>2</sup> Uniform Administrative Requirements, Attachment G, subparagraph 2f, states the grantee is required to have procedures to determine allowability of costs claimed under the award. The grantee and its subrecipients claimed unallocable and unallowable costs as shown in the Schedule of Award Costs. We concluded these costs were claimed because no procedures had been established to identify and remove these costs from the claim.
- The grantee did not prepare financial and program reports for the required time periods or submit these reports within the prescribed calendar days. Special Provision 4, Progress Reports, etc., required an SF 269, Financial Status Report (FSR), be prepared quarterly and be submitted to CNS within 30 days of the end of each quarter. The final quarterly FSR was required to be submitted within 90 days of the expiration of the grant. The grantee did not submit all quarterly reports for the overall grant or for its subrecipients. The final FSR was not submitted until September 5, 1995, fourteen months after the grant expiration date of July 10, 1994.
- We determined through examination of grant accounts, a subrecipient, the Northwest Youth Corps, did not have a financial management system capable of identifying the source and application of funds advanced under this award. OMB Circular A-102, Attachment G, subparagraph 2c, requires the grantee maintain effective control over and accountability for all funds and to ensure they are used for authorized purposes. We determined that the grantee disbursed funds to subrecipients with inadequate

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<sup>2</sup>In general, Federal agencies adopt the provisions of the OMB Circular A-102, Common Rule provisions as part of their own regulations. The Commission for National and Community Service did not adopt the Common Rule as a regulation. However, the terms of the Commission's grant to OYCC required OYCC and its subgrantees to comply with the OMB Circular.

accounting systems that were unable to segregate award funds. We also identified certain costs recorded at other subrecipients, CTUIR and CAPECO, for which no source documentation was available for audit.

- The summary records provided for audit by the grantee and its subrecipients did not compare the approved award budget to actual expenditures. Special Provision 4, Progress Reports, etc., and OMB Circular A-102, Attachment G, subparagraph 2d, requires the grantee to maintain budget vs. actual comparisons at the budget category level (i.e. Administration or Training and Education). We found that total subgrant budget amounts were identified by the subrecipients and classified by their own chart of accounts but no allocation by approved budget category was provided. We concluded this lack of actual vs. budget analysis caused the grantee to underspend the Training and Education minimum as explained above.
- The grantee did not provide adequate guidance for administration of Post-service Benefits for its subrecipients. Special Provision 7, Local Application Process, requires the grantee to assure that all applicable requirements of 45 CFR Chapter XXV, which includes section 2503, American Conservation and Youth Corps, are being met. Additionally, OMB Circular A-102, Attachment I, subparagraph 2, requires the grantee to constantly monitor its subgrants for compliance with program regulations. During our examination of administration of Post-service Benefits at CTUIR, the subrecipient stated that no guidance was provided on how to determine and disburse post-service entitlements to youth corps members. Consequently, they used the funds for other purposes and did not disburse the earned amounts to the eligible corps members. Similarly, CAPECO is retaining \$21,133 in cash for Post-service Benefits earned but not claimed by corps members.
- The grantee did not obtain approval from CNS to use a consultant. OMB Circular A-102, Attachment K, subparagraph 3d, states that grantees must obtain the prior approval of the awarding agency when obtaining the services of a third party to perform activities of the grant. OYCC retained the consultant for oversight and management support of grant activities at WSCC and CTUIR but no request for approval of this arrangement was submitted to CNS.
- The grantee had no procedures to monitor the subrecipient's activities. OMB Circular A-102, Attachment I, subparagraph 2, requires the grantee to constantly monitor its subgrants for compliance with program regulations. The grantee's program director responded to our inquiry that several trips had been made to the subrecipient's sites but that no strict oversight of program activities had been accomplished.

## RECOMMENDATIONS

We considered the results of our audit regarding compliance with laws and regulations and offer the following recommendations. CNS should require the grantee to:

- reimburse CNS for the required grantee matching share and the balance of the required minimum training and education expenditure (Findings 1 and 2);
- reimburse CNS for unallowable costs recorded and claimed to the grant by the parent organization and the subrecipients (Finding 3);
- reconstruct and submit quarterly financial and progress reports for the period of performance; particularly, the grantee should be required to resubmit the final FSR to reflect the actual end of the funding period, July 10, 1994 instead of June 30, 1995 (Finding 4);
- prepare an accounting of actual grant expenditures showing the grantee's own allocation of the total amount claimed on the final FSR, \$551,592, into the appropriate budget categories in comparison to the approved budget (Finding 6);
- return to CNS any award funds still being held by the subrecipients for Post-service Benefits, establish the correct entitlements for the earned benefits, and notify the corps members of the availability of the funds and the method for claiming them (Finding 7).

No recommendations are offered for Findings 5, 8 and 9 because the grant has expired and no corrective actions would have a beneficial effect on this award.

This report is intended solely for the information and use of the Corporation for National Service, Office of Inspector General, CNS Management, and the grantee. This restriction is not intended to limit the distribution of this report, which upon acceptance by CNS, is a matter of public record.

TICHENOR & ASSOCIATES  
Woodbridge, Virginia  
October 28, 1996

*Tichenor & Associates*

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE

We have audited the Schedule of Award Costs which summarizes the financial reports submitted by the Oregon Youth Conservation Corps (OYCC) to the Corporation for National Service (CNS) and its predecessor, the Commission on National and Community Service (CNCS), for award number 92COSTOR0021 for the period June 1, 1992 through July 10, 1994, and have issued our report thereon dated October 28, 1996.

We conducted our audit in accordance with generally accepted auditing standards, and Government Auditing Standards (1994 Revision), issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial schedules are free of material misstatement.

In planning and performing our audit of the Schedule of Award Costs, we considered OYCC's internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the financial schedule and not to provide assurance on the internal control structure.

The management of OYCC is responsible for establishing and maintaining an internal control structure. In fulfilling their responsibility, estimates and judgements by management are required to assess the expected benefits and related costs on internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial schedules in accordance with generally accepted accounting principles. Because of inherent

limitations in any internal control structure, errors and irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of the policies and procedures may deteriorate.

For our report, we classified the significant internal control structure policies and procedures in the following categories:

- General Ledger
- Cash Disbursements
- Cash Receipts
- Payroll/timekeeping
- Billings

For all of the internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we have assessed control risk.

Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the entity's ability to record, possess, summarize and report financial data consistent with the assertions of management.

A material weakness is a reportable condition in which the design or operation of the specific internal control structure elements do not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the financial schedules being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

We noted the following matters involving the internal control structure and its operations that we consider to be reportable conditions. Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not disclose all reportable conditions that were also considered to be material weaknesses as defined above. We believe the reportable conditions described below are material weaknesses.

- The grantee proposed matching funds but did not obtain an authorized state budget appropriation with which to make the required matching expenditures as proposed. Adequate internal control procedures would have caused the initiation of a budget request when the award proposal was submitted and an authorization to encumber the matching funds when the CNS award was approved. Our audit revealed that no state matching funds were ever budgeted or encumbered.



- The grantee did not have procedures to collect subrecipient costs by approved budget category. Adequate internal controls require the timely collection of accurate cost data to ensure compliance with mandatory spending minimums and maximums provided in the award Special Provisions. Our audit revealed that material amounts of award funds earmarked for training and education were not expended for that purpose. Also, the grantee provided no records that showed periodic review and summarization of costs by budget category.
- The grantee considered the award period to be three years whereas amendment two explicitly set the end of the funding period as July 10, 1994, which was only two years. Adequate internal controls would have established cut off dates to prevent withdrawing and disbursing funds when a legal requirement exists to cease that activity. We noted during our audit of OYCC's revenue accounts for the award that several withdrawals from the Smartlink system occurred after the award expired. Also, the final FSR shows the funding period ending June 30, 1995, one year after the award actually expired.

We considered the results of our audit regarding the internal control structure and because the award has expired we offer no recommendations regarding internal controls of the grantee.

This report is intended solely for the information and use of the Corporation for National Service, Office of Inspector General, CNS management and the grantee. This restriction is not intended to limit the distribution of this report which is a matter of public record.

TICHENOR & ASSOCIATES  
Woodbridge, Virginia  
October 28, 1996

*Tichenor & Associates*

## **APPENDIX**

Received 12/4/96 MS



December 2, 1996

Jonathan D. Crowder, Partner  
TICHENOR & ASSOCIATES  
12531 Clipper Drive, Suite 202  
Woodbridge, Virginia 22192

Dear Mr. Crowder:

This letter provides comments to your draft audit report, dated October 28, 1996, conducted for the Corporation for National Service of a grant to the Oregon Youth Conservation Corps (Grant Number 92COSTOR0021).

### Background

This grant program was a unique experiment in hopes that it could be replicated in other states. The State of Oregon entered into a partnership with two Tribal Nations to develop Tribal youth corps programs. The creation and development of new programs is challenging, and the addition of the partnership between separate nations added to the challenge. OYCC and the Tribes worked together in the initial phases to develop the grant proposal and continued to work together during the development of the programs. CNS committed to three years of funding, and the decision for the Tribes to participate was based in part on that three year commitment. After the second year of the Community Service Act, AmeriCorps and the Corporation for National Service was created, changing the focus of the program. The OYCC and Tribes were not funded in the third year, leaving the programs without a future.

The focus for the program in those first two years was on the establishment and positive development of the partnership between the State and the Tribal Nations and on the development of the programs themselves.

As with the development of all new programs, growing pains existed. But, the Tribes were very committed to making the experience for the program participants positive. In some cases, when programs struggled, we ceased spending money temporarily to assess the program. We made improvements before proceeding. There was no misuse of CNS grant funds. Prudent management and consideration for appropriate use of the funds granted for this program were given high priority.

In our efforts to improve the functioning of the programs, staff from the National Association of Service and Conservation Corps (NASCC)

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spent time on-site with one of the Tribes to provide assistance. We also brought in a NASCC "circuit rider" — a Tribal member from another state with youth corps experience — to provide assistance to the Tribal Corps program.

During the course of reviewing this draft report, we have gathered the necessary documents from the Tribes. Below are my comments to the recommendations in your draft report to CNS.

### RECOMMENDATIONS

- ◆ *Reimburse CNS for the required grantee matching share and the balance of the required minimum training and education expenditure (Findings 1 and 2)*

The required program match was made at the subrecipient level. The Tribes were successful in providing match at a level greater than required. Matching funds were contributed from private foundation grants, Tribal agencies, local businesses, and staff contributions of time, materials, supplies, equipment and cash. The auditors who visited subrecipients did not ask for records which would document matching share. Attached are samples of the matching fund contributions (Attachment 1).

Training and education are integral parts of youth corps programs. When documentation of "questioned costs" is provided, the minimum 10% will have been met.

- ◆ *Reimburse CNS for unallowable costs recorded and claimed to the grant by the parent organization and the subrecipients (Finding 3)*

Page 20 of your draft report summarizes the "questioned costs". Below is information about each of the amounts, by subrecipient.

#### **OYCC:**

##### OYCC considers allowable

Documentation of \$16,968 for staff salaries and benefits were recorded on a grant ledger and OYCC provided copies of time sheets and a summary of the costs. I don't understand why this amount is still in question. Copy of payroll register attached. (Attachment 2).

OYCC considers allowable

Consultant fees and travel. — It is possible that the auditors only saw one of the two contracts that we had with Leo Jilk to consult with and guide the tribes. The first contract began on November 20, 1992 and extended through October, 1993. The second contract began November, 1993 and extended through October, 1994. Payments to Jilk occurred on February 17, July 30, August 31, October 14, November 30 and December 31 of 1993. Additional payments occurred on January 13, January 21, May 18, August 24, and September 21 of 1994. I've attached copies of the cover sheet to both contracts. (Attachment 3).

OYCC considers allowable

\$3,000 to support a statewide Community Service meeting. CNS program officer gave approval for this expenditure. Eli Segal, CNS was there to speak, as were Senator Mark Hatfield, the Governor of the State of Oregon and Oregon's Secretary of State. See attached note of approval from CNS program officer and agenda for the meeting (Attachment 4).

**CAPECO:**

OYCC considers allowable

\$1,676 for "entertainment". Enclosed is a copy of a ledger from CAPECO showing staff travel in the amount questioned (Attachment 5). My discussions with CAPECO staff concluded with confusion from all of us where the "entertainment" came from.

Post service benefits: see response to post service benefits recommendation below.

OYCC considers allowable

Other \$9,300: see attached grant application budget with capital outlay budget line item and narrative description and notes of discussion with CNS program officer (Attachment 6) establishing approval for capital outlay expenditures.

Post closing adjustment: the program operated through the end of the federal fiscal year (September 30, 1994) instead of July 10.

**CTUIR:**

OYCC considers allowable

\$11,250 for training and education - The auditors visited the Tribe with two days' advance notice, the documents were in storage and not immediately available. CTUIR has made copies of the required supporting documentation and forwarded them to the OYCC Office. The documentation substantiates the legitimate costs as charged to the CNS grant.

OYCC considers allowable

\$7500 other costs but provided no supporting documentation. The documents were in storage at the time of the auditors' visit and were not immediately available. CTUIR has made copies of the required supporting documentation and forwarded them to the OYCC Office. The documentation substantiates the legitimate costs as charged to the CNS grant.

OYCC considers allowable

\$3,750 for administration. The documents were in storage at the time of the auditors' visit and were not immediately available. CTUIR has made copies of the required supporting documentation and forwarded them to the OYCC Office. The documentation substantiates the legitimate costs as charged to the CNS grant.

OYCC considers allowable

**Northwest Youth Corps** provided receipts for materials and supplies and a summary of costs associated with the grant for the development of the youth corps program. See enclosed documentation of costs (Attachment 7). NYC did sell several of the manuals "at cost" to other youth corps programs. Concur that the funds received from the sale of those manuals should be reimbursed to CNS.

- ◆ *Return to CNS any award funds still begin held by the subrecipients for post-service benefits, establish the correct entitlements for the earned benefits, and notify the corps members of the availability of the funds and the method for claiming them (Finding 7)*

The OYCC CNS grant occurred in the first two years after the creation of CNS. Policies and procedures for handling post service benefits

TICHENOR & ASSOCIATES

December 2, 1996

Page 5

were not available. We were instructed by our program officer to place the funds in an interest bearing account waiting for appropriate distribution to program participants. The OYCC uses the Oregon State Scholarship Commission for the handling of OYCC State tuition vouchers. Under that process, the funds are transferred to the State Scholarship Commission, placed in an interest bearing account. The Scholarship Commission works directly with the education institution and the program participant. That process is available to the Tribes if it is acceptable process to CNS. I have placed telephone calls to staff at CNS and to staff of our State Commission for National and Community Service to get guidance for how to proceed.

Sincerely,

*Becky Eklund*  
by u.s.

Becky L. Eklund, Director  
Oregon Youth Conservation Corps

cc: Community Action Program of Central and Eastern Oregon  
Confederated Tribes of the Umatilla Indian Reservation  
Confederated Tribes of Warm Springs  
Northwest Youth Corps  
Paddy O'Brien, Internal Controls, Oregon Commission on  
Children  
and Families  
Oregon Youth Conservation Corps Advisory Committee

Attachments