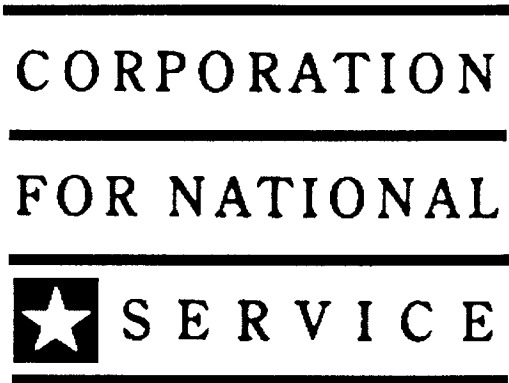


Report Number 95-08

Date: March 31, 1995



OFFICE OF THE INSPECTOR GENERAL

CORPORATION FOR NATIONAL AND COMMUNITY SERVICE

Initial Year Review

The ASPRIA Association, Inc.

Washington, DC

Grant Agreement No. 94ADNDC043

This report is issued to the Corporation's responsible Management Official. The reported finding does not necessarily represent the final resolution of the issue presented. As required by OMB Circular A-50, *Audit Followup*, the Corporation must make a final management decision within 180 days of the report.

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

Corporation For National and Community Service
Office of Inspector General
Initial Year Review
Grant Agreement No. 94ADNDC043
Awarded to
The ASPIRA Association, Inc.

We reviewed The ASPIRA Association, Inc.'s financial reporting and accounting systems to assess the grantee's ability to comply with Federal fiscal accounting and reporting requirements and to safeguard Federal funds.

Results

Our limited review revealed that ASPIRA's accounting system and systems of internal controls (including oversight of expenditures incurred by subrecipients in support of the AmeriCorps grant) appear adequate to report grant expenditures in accordance with Federal requirements and safeguard Federal funds.

Background

The ASPIRA Association, Inc., was incorporated in November 1968, in New York State. Presently, its national office is located in Washington, D.C. ASPIRA has six associate offices in New York, New Jersey, Pennsylvania, Illinois, Florida, and Puerto Rico and an affiliate office in Connecticut. Each associate and affiliate organization is a separate legal entity and, as such, develops its own financial statements. ASPIRA's main mission is to promote the welfare and development of Puerto Ricans and other Latinos in the United States and Puerto Rico.

The ASPIRA National Office currently receives its funding from both private and Federal sources. Approximately 60% of its total funding comes from Federal sources. The Corporation is ASPIRA's main Federal funding source. ASPIRA's current AmeriCorps grant was initially awarded by the Corporation in the amount of \$650,013¹ for the period June 24, 1994 through September 30, 1995. The grantee budgeted an additional \$170,985 as its non-Federal share. The grant was subsequently amended to increase the Federal share to \$663,233.

The AmeriCorps grant is operated out of ASPIRA's Washington, DC, Newark, New Jersey, Philadelphia, Pennsylvania, and Bridgeport, Connecticut offices. The grant's purpose is to assist Latino intermediate and high school students who have difficulty with

¹ The award also includes additional Federal funds of up to \$189,000 to provide for the individual post service educational benefits that can be earned by each of the grant's AmeriCorps members. These awards are given to members who complete their required service. Awards amount to \$4,725 for full-time participants and \$2,363 for part-time participants.

literacy, language and mathematical skills by providing intensive adhering, mentoring, and academic enrichment. The grant's AmeriCorps members will also train youth and their parents in conflict resolution, violence prevention, and parental coping skills needed to deal with adolescent behavior problems.

All AmeriCorps members are administratively supported by the ASPIRA national office in Washington, DC. The grant's 29 members are placed in two of the organization's associate offices (Pennsylvania and New Jersey) and with its Connecticut affiliate. The grant's total budgeted dollars and member distribution is summarized--by location--as follows:

<u>Site Location</u>	<u>Approved Budget</u>	<u>AmeriCorps Members</u>
National	\$ 119,483	0
Pennsylvania	191,470	18
New Jersey	156,940	14
Connecticut	156,940	13
	<hr/>	<hr/>
	<u>\$ 624,833</u>	<u>45</u>

Scope and Methodology

We performed our review at ASPIRA's national office, located in Washington, D.C. during the period March 15 through 22, 1995. The review did not include site visits to their subrecipient locations. However, we reviewed and tested ASPIRA's controls and oversight procedures for subrecipient operations and resultant reports.


We conducted our review in accordance with generally accepted government auditing standards issued by the Comptroller General of the United States. Our procedures included:

- documenting and testing key management controls in ASPIRA's accounting and reporting systems
- small judgmental samples of selected financial transactions, and
- interviews with key staff.

Based on our review, no conditions requiring corrective action at this time were identified.

March 31, 1995

Ronald Blackburn-Moreno
Executive Director
The ASPIRA Association, Inc.
1112 16th Street, N.W., Suite 340
Washington, DC 20005

CORPORATION
FOR NATIONAL
 SERVICE

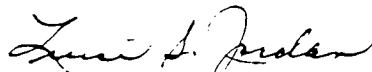
Dear Mr. Blackburn-Moreno:

We reviewed ASPIRA's financial reporting and accounting system to assess the organization's ability to comply with Federal fiscal accounting and reporting requirements and to safeguard related funds. Based on our limited review, we concluded that ASPIRA's accounting system and systems of internal controls (including oversight of expenditures incurred by subrecipients in support of the AmeriCorps grant) appear adequate to report grant expenditures in accordance with Federal requirements and safeguard Federal funds.

We have enclosed a copy of our report for your information. No followup action is required by you at this time. If you have any questions concerning this report, please contact, Joseph M. Suszko or Christopher Evans at 606-5000 extension 390.

Thank you for the cooperation extended by both you and your staff during this initial year review.

Sincerely,



Luise S. Jordan
Inspector General


Enclosure


1201 New York Avenue, NW
Washington, DC 20525
Telephone 202-606-5000

Getting Things Done.
AmeriCorps, National Service
Learn and Serve America
National Senior Service Corps

DATE: March 31, 1995

TO: G. Gary Kowalczyk
Acting Chief Financial Officer

CORPORATION
FOR NATIONAL
 SERVICE

FROM: Luise S. Jordan 
Inspector General

SUBJECT: Initial Year Review
Report Number 95-08
ASPIRA Association, Inc.

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If you have any questions concerning this report, please contact, Joseph M. Suszko or Christopher Evans at 606-5000 extension 390.

Attachments

c: Larry Wilson, Chief Operating Officer
Michael Kenefick, Director
AmeriCorps Grants and Contracts

1201 New York Avenue, NW
Washington, DC 20525
Telephone 202-606-5000


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Learn and Serve America
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DATE: March 31, 1995

TO: G. Gary Kowalczyk
Acting Chief Financial Officer

FROM: Luise S. Jordan 
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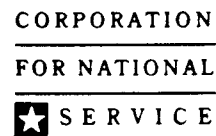
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Washington, DC 20525
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Learn and Serve America
National Senior Service Corps

March 31, 1995

Ronald Blackburn-Moreno
Executive Director
The ASPIRA Association, Inc.
1112 16th Street, N.W., Suite 340
Washington, DC 20005



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Sincerely,

Luise S. Jordan
Inspector General

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