Office of Inspector General
Corporation for National and Community Service

AGREED-UPON PROCEDURES REVIEW OF CORPORATION FOR NATIONAL AND COMMUNITY SERVICE GRANT AWARDED TO THE HADDOCK AMERICORPS CADET PROGRAM BY THE GEORGIA COMMISSION FOR SERVICE AND VOLUNTEERISM

OIG REPORT NUMBER 05-22
JULY 14, 2005

Corporation for NATIONAL & COMMUNITY SERVICE

Prepared by:

COTTON & COMPANY LLP
333 North Fairfax Street, Suite 401
Alexandria, Virginia 22314

This report was issued to Corporation management on July 14, 2005. 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 14, 2006, and complete its corrective actions by July 14, 2006. Consequently, the reported findings do not necessarily represent the final resolution of the issues presented.

Office of Inspector General
Corporation for National and Community Service
Audit Report 05-22

Agreed-Upon Procedures Review of Corporation for National and Community Service Grant Awarded to Haddock AmeriCorps Cadet Program by the Georgia Commission for Service and Volunteerism

OIG Summary

The Office of Inspector General (OIG), Corporation for National and Community Service (Corporation), retained Cotton & Company LLP (Cotton) to perform an agreed-upon procedures review of AmeriCorps Grant 00ASFGA0112601 awarded to the Haddock AmeriCorps Cadet Program (Haddock) by the Georgia Commission for Service and Volunteerism (Commission).

The AmeriCorps grant is an annual award passed through State commissions to eligible subrecipients (State and local governments and certain nonprofits) that recruit and select volunteers who receive stipends and earn education awards following the completion of required service hours. The Corporation administers education awards through a database of all members that is updated by each commission and reported to the Corporation's National Service Trust. Members submit requests to the Trust to redeem their awards which are paid directly to higher education institutions or lenders of members' outstanding education loans.

The Commission awarded a $134,886 subgrant to Haddock on August 30, 2000. The grant budget stipulated subrecipient matching of $93,635 and total program costs of $228,521. Haddock received $124,350 in Corporation funds from the Commission for Program Year 2000-2001 purportedly as reimbursement for incurred costs claimed in its Periodic Expense Reports.

Of $124,350 in Federal share costs claimed by Haddock, the auditors questioned $121,476. Costs questioned are those for which documentation shows that recorded costs were incurred in violation of laws, regulations or specific award conditions. The auditors also questioned $40,950 in education awards paid to Haddock members who did not meet award eligibility requirements.

The Commission agreed with the findings resulting from this review. Haddock was unresponsive to the OIG's draft report, and the Commission intends to seek a resolution of this matter directly with Haddock.

We reviewed Cotton's report and related audit documentation and performed other procedures as we deemed appropriate in the circumstances to provide reasonable assurance that the review was performed in accordance with generally accepted government auditing standards for attestation engagements. The review was not intended to enable us to express, and we do not express, an opinion on the subgrantee's internal controls or a conclusion on its compliance with laws and regulations. Cotton is responsible for the attached report dated April 6, 2005, and the conclusions expressed therein.

The Office of Inspector General provided officials of the Commission and the Corporation with a draft of this report for their review and comment. Their responses are included as Appendices A and B, respectively.

OFFICE OF INSPECTOR GENERAL
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE
AGREED-UPON PROCEDURES REVIEW OF
SCHEDULE OF GRANT EXPENDITURES
HADDOCK AMERICORPS CADET PROGRAM
PROGRAM YEAR 2000-2001

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A: Commission's Response to Draft Agreed-Upon Procedures Report

B: Corporation's Response to Draft Agreed-Upon Procedures Report

EXECUTIVE SUMMARY

Cotton & Company LLP was contracted by the Office of Inspector General (OIG), Corporation for National and Community Service (Corporation), to apply agreed-upon procedures to the schedule of grant expenditures for the Haddock AmeriCorps Cadet Program (Haddock) for Program Year (PY) 2000-2001.

Haddock claimed total program costs of $204,113, including a Federal share of $124,350 (which was also the amount paid to Haddock) and matching costs of $79,763. Haddock's financial records detailed $261,265 of total program costs. We applied the agreed-upon procedures to these costs to assist the OIG in determining allowability and allocability.

As a result of applying our procedures, we question claimed Federal share costs of $121,476 (see the following table). Costs questioned are those: for which documentation shows that recorded costs were incurred in violation of laws, regulations, or specific award conditions; that require interpretation of allowability by the Corporation; or that require additional documentation to substantiate that the cost was incurred and is allowable.

Grant participants who successfully complete terms of service under AmeriCorps grants are eligible for education awards from the National Service Trust. These award amounts are not funded by Corporation grants and thus are not included in claimed costs. However, as part of our agreed-upon procedures, we determined the effect of our findings on education award eligibility. Using the same criteria described above, we questioned education awards of $40,950 (see the following table).

Net questioned costs and education award costs are summarized below. Although some costs and education awards had more than one reason to be questioned, we questioned these amounts only once.

Questioned for	Costs	Education Awards
Unallowable Unemployment Insurance	2,422	
Missing Proof of Citizenship/Legal Residency	9,304	$ 8,441
No High School Diplomas		9,450
Minimum Service Hours Not Supported		13,609
Background Checks Not Conducted	58,878	9,450
Inadequate Evidence of Member Service	14,203	
Salary Costs Not Supported by Adequate Payroll Records	26,150	
Unsupported Operations and Other Member Support Costs	10,585	
Recorded Costs Exceeding Claimed Amounts	(66)	
Net Questioned	$121,476	$40,950

Details of questioned costs and education awards are included in the Independent Accountants' Report on Applying Agreed-Upon Procedures. Exceptions are detailed in Exhibit A.

AGREED-UPON PROCEDURES SCOPE

Our engagement to apply agreed-upon procedures to the schedule of grant expenditures covered financial transactions and allowable program costs for the subgrant awarded to Haddock by the Georgia Commission for Service and Volunteerism (Commission) under its AmeriCorps Grant No. 00ASFGA0112601.

Our objective was solely to assist the OIG in evaluating claimed costs to determine if Haddock's financial reports represented valid program costs that were adequately documented by supporting evidence and allowable in accordance with grant award terms and conditions.

BACKGROUND

The Commission received Corporation funding under Grant No. 00ASFGA0112601 for the AmeriCorps State program. The AmeriCorps grant is an annual award passed through State commissions to eligible subrecipients (State and local governments and certain nonprofits) that recruit and select volunteers who then receive stipends and earn education awards. The Corporation administers education awards through a database of all members that is updated by each commission and reported to the Corporation's National Service Trust. Members then submit requests to the Trust to redeem their awards, which are paid directly to higher education institutions or lenders of members' outstanding education loans.

The Commission awarded a $134,886 subgrant to Haddock on August 30, 2000. The grant budget stipulated subrecipient matching of $93,635 and total program costs of $228,521. Haddock received $124,350 in Corporation funds from the Commission for PY 2000-2001 purportedly as reimbursement for incurred costs claimed in its Periodic Expense Reports (PERs). In October 2001, the Commission attempted to perform a financial monitoring site visit at Haddock as a means of verifying support for claimed costs, and found that financial records it requested from Haddock were not available. Haddock later submitted this information to the Commission. The Commission found that:

- Almost all of the documents provided were photocopies, some illegible.
- Many receipts were "generic" and did not identify the relationship of the expenditure to a specific program activity.
- In-kind-contribution documentation did not include invoices or independent verification of the value of the services provided.
- Haddock did not provide recent financial statements, policies and procedures manuals, and insurance coverage information that was requested by the Commission.

On November 27, 2002, the Commission referred the matter to the OIG, which performed an investigation and issued an information report on May 27, 2003 (OIG File Number 03-009). This report found that Haddock :

- Claimed non-program-related expenditures as allowable costs;
- Could not provide verifiable documentation for some program expenditures;
- Utilized AmeriCorps members to perform work and services outside the scope of the grant.

The OIG obtained Haddock's program and financial records during its investigation. We tested these documents in performing our procedures. We contacted Haddocks's program director to determine if he could provide additional information to support program costs. He stated that all records had been given to the OIG during its investigation, and he did not respond to our inquiries on specific costs claimed.

EXIT CONFERENCE

We conducted an exit conference with Commission and Corporation representatives on May 26, 2005. In addition, we provided a draft copy of this report to Haddock, the Commission and the Corporation for comment. Detailed schedules supporting information in this report were provided to the Commission and Corporation to assist in resolving the findings. Haddock declined to respond to the draft report. The Commission and Corporation responses, dated June 7, 2005, and June 10, 2005, respectively, are included as appendixes A and B to this report. The Commission agreed with the report findings. The Corporation stated that due to the limited timeframe for response, it has not thoroughly reviewed the report.

COTTON & COMPANY LLP
auditors • advisors
333 NORTH FAIRFAX STREET • SUITE 401 • ALEXANDRIA, VIRGINIA 22314 • 703/836/6701 • FAX 703/836/0941 • WWW.COTTONCPA.COM

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

April 6, 2005

Office of Inspector General
Corporation for National and Community Service

We have performed the procedures described below, which were agreed to by the Office of Inspector General (OIG) of the Corporation for National and Community Service, solely to assist the OIG with respect to evaluating costs claimed by the Haddock AmeriCorps Cadet Program (Haddock) for Program Year (PY) 2000-2001, as set forth in the accompanying Schedule of Grant Expenditures. Haddock was responsible for maintaining records of grant expenditures.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. The sufficiency of these procedures is solely the responsibility of the party specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

1. Compare amounts claimed as program expenditures in Periodic Expenditures Reports (PERs) to amounts recorded as expenditures in Haddock's accounting records.

   We noted a number of discrepancies, as detailed in Exhibit A.

2. Obtain documentation for program activities in support of claimed costs in the PERs and compare to amounts reported. Documentation reviewed included records supporting member eligibility.

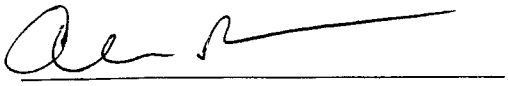
   We questioned $121,476, or 97.6 percent, of the $124,350 Federal share of Haddock's claimed costs as unallowable or unsupported. We also questioned unallowable education awards of $40,950.

We were not engaged to and did not conduct an audit, the objective of which would be the expression of an opinion on the schedule of grant expenditures set forth in the accompanying exhibit.

established 1981

This report is intended solely for the information and use of the Corporation, the Georgia Commission for Service and Volunteerism, and Haddock, and is not intended to be and should not be used by anyone other than these specific parties.

COTTON & COMPANY LLP



Alan Rosenthal, CPA
Partner

EXHIBIT A

HADDOCK AMERICORPS CADET PROGRAM
SCHEDULE OF GRANT EXPENDITURES
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE

Budget Category	Approved Budget	Claimed Federal Costs	Questioned Federal Costs	Questioned Education Awards	Notes
A. Member Support	$91,813	$84,741	$84,741	$40,950	1
B. Other Member Support	3,268	3,065	868		2
C. Staff	20,602	20,136	20,136		3
D. Operations	12,463	10,394	9,717		4
F. Administration	6,740	6,014	6,014		3
Total	$134,886	$124,350	$121,476	$40,950	

1. Haddock claimed member support costs of $99,521, including $84,741 for Corporation reimbursement and matching costs of $14,780. We questioned Federal costs claimed of $84,741 and education awards of $40,950, as follows:

	Category A	Education Awards	Notes
Total Member Support Costs Claimed	$99,521		
Less:			
Living Allowances Claimed Exceeding Costs Recorded	14,714	-----	a
Unallowable Unemployment Insurance	2,422	-----	b
Missing Proof of Citizenship	9,304	$8,441	c
No High School Diplomas	-----	9,450	d
Minimum Service Hours Not Supported	-----	13,609	e
Background Checks Not Conducted	58,878	9,450	f
Inadequate Evidence of Member Service	14,203		g
Total Allowable Program Costs	$0		
Questioned Federal Costs Claimed	$84,741		
Questioned Education Awards		$40,950	

a. Haddock's financial records detailed $68,182 of member living allowances incurred, $14,714 less than the $82,896 total of member allowance costs claimed. We were unable to identify and reconcile the difference between claimed costs and those per Haddock's financial records. We questioned $14,714 in accordance with Office of Management and Budget (OMB) Circular A-122, Attachment A, Section A.2 (g), *Factors Affecting Allowability of Costs*, which requires that costs be adequately documented.

b. Haddock claimed unallowable member Federal unemployment taxes of $559 and State unemployment insurance taxes of $1,863. AmeriCorps Provisions, Section C(11)(d)(iv), *Living Allowances, Other In-Service Benefits and Taxes (2000 ed.),* states that grantees cannot charge unemployment insurance taxes to the grant unless mandated by State law. The Georgia State Department of Labor determined that living allowance payments to AmeriCorps participants are not subject to unemployment insurance taxes. We therefore questioned $2,422 ($559 + $1,863) as unallowable.

c. Haddock did not maintain documentation to support the eligibility of two members. AmeriCorps Provisions, Section B(6), *Eligibility, Recruitment, and Selection,* requires that a member be a U.S. citizen, U.S. national, or lawful permanent resident alien of the U.S. Files for two members contained no evidence that Haddock obtained documentation of citizenship or legal status. We therefore questioned living allowances of $9,304 and education awards of $8,441.

d. Haddock member files for four members did not include copies of high school diplomas or equivalent records.

AmeriCorps Provisions, Section A(i)(iv), *Definitions, Member,* states that a member must have or agree to obtain a high school diploma or equivalent. We questioned education awards of $9,450 for these members (total education awards of $17,891 less $8,441 questioned in Note c, above).

e. Member in-service hours reported to the Corporation did not always correspond to time sheets. Files for three members were missing time sheets, and hours recorded on time sheets for four other members were insufficient to earn the education awards they received.

AmeriCorps Provisions, Section B(8)(a), *Terms of Service,* states that participants must complete 1,700 hours of service to be eligible for a full education award and 900 hours of service to be eligible for a part-time award.

We therefore questioned member education awards of $13,609 ($31,500 less $17,891 questioned in Notes c and d, above).

f. Haddock's ten member files did not contain documentation to show that it conducted required background checks for its members. AmeriCorps Provisions, Section B(6), *Eligibility, Recruitment, and Selection,* requires programs with members who have substantial, direct contact with children to conduct criminal record checks on these members. We therefore questioned $58,878 in living allowances ($68,182 less $9,304 questioned in Note c, above) and $9,450 in education awards ($40,950 less $31,500 questioned in Notes c, d, and e, above).

g. Member time sheets did not adequately support member service hours. Hours were entered on copies of blank time sheets that appeared to have been signed in advance by the members Also, based on handwriting similarities it appeared that all time sheet hours may have been entered by the same person. In addition, in interviews of several members conducted by an OIG investigator, some indicated that they worked on unrelated activities for the program director, such as helping build a daycare center, working in the director's church summer program, and putting up Christmas lights at the director's house. Member time sheets for periods corresponding to these activities indicated that members were working on the AmeriCorps program. We were unable to

verify that the members had actually performed eligible services within the provisions of the grant.

AmeriCorps Provisions, Section C(21)(c)(ii) *Time and Attendance Records*, requires that:

> The Grantee must keep time and attendance records on all AmeriCorps Members in order to document their eligibility for in-service and post-service benefits. Time and attendance records must be signed both by the Member and by an individual with oversight responsibilities for the Member.

We therefore questioned member support costs of $14,203 ($99,521 less $85,318 questioned in Notes a, b, c, and f, above). We did not question education awards questioned previously in Notes c, d, e, and f, above.

h. Haddock claimed member workers' compensation insurance costs of $1,462 and health insurance costs of $7,425 as Federal costs. Haddock did not, however, provide supporting documentation, such as invoices or receipts. AmeriCorps Provisions, Section C(21)(b), *Source Documentation*, requires that the "Grantee must maintain adequate supporting documents for its expenditures" We questioned these costs in Note g, above; accordingly, they are not questioned here.

2. Haddock claimed other member support costs of $7,595, including Federal costs of $3,065 and matching costs of $4,530. Its financial records show $11,058 of other incurred member support costs. We attempted to test total incurred costs to supporting documentation and determined that $7,779 was unsupported for the following reasons:

- Haddock did not provide original invoices or receipts to support $1,547 of other member support costs claimed.
- Training costs of $3,565 were not supported by training provider invoices, member sign-in sheets, or any other evidence to show that the training had actually been provided to members.
- Supporting documentation for $1,050 of travel costs claimed did not include detail on the purpose of the trip, dates, and destinations; lacked supporting receipts; and did not always identify the traveler.
- Receipts and other supporting documentation for food and meal purchases of $652 did not include enough information to indicate that these costs were allocable to, and necessary for, program operations.
- Haddock did not provide documentation to support the estimated value of $965 of in-kind amounts claimed for conference room and van rental charges.

AmeriCorps Provisions, Section C(21)(b), *Source Documentation,* requires that the:

> Grantee must maintain adequate supporting documents for its expenditures (federal and non-federal) and in-kind contributions made under this Grant. Costs must be shown in books or records (e.g., a disbursement ledger or journal) and must be supported by a source document, such as a receipt, travel voucher, invoice, bill, in-kind voucher or similar document.

We questioned Federal costs claimed of $868, as follows:

	Category B
Total Program Costs Incurred	$11,058
Less: Unsupported Costs	7,779
Total Allowable Program Costs	$3,279
Federal Funding Percentages	67%
Total Allowable Federal Costs (Total Allowable Program Costs x Federal Funding Percentage)	$2,197
Federal Costs Claimed	$3,065
Federal Costs Questioned	$868

3. Haddock claimed staff costs (Category C) of $54,032 (Federal costs of $20,136 and matching costs of $33,896) for the salary and benefits of the program director and administration costs (Category F) of $9,369 (Federal costs of $6,014 and matching costs of $3,355) for the administrative assistant's salary and benefits. We noted the following:

- Salaries were not supported by payroll registers or other payroll reports. The supporting documentation for salary and benefit costs consisted of Internal Revenue Service 1099 forms (Miscellaneous Income), copies of checks, copies of bank withdrawal forms, and a church report indicating the program director's salary as the church pastor.

- Time sheets provided to support the AmeriCorps activities of the program director and administrative assistant were not signed, did not detail AmeriCorps hours worked by activity, and did not include hours worked on other programs or activities.

- We could identify no apparent correlation or relationship between the number of time sheet hours recorded by the program director and administrative assistant and the amount of their claimed salaries.

OMB Circular A-122, Attachment B, Paragraph 8(m), *Compensation for personal service, Support of salaries and wages,* states that:

> (1) Charges to awards for salaries and wages, whether treated as direct costs or indirect costs, will be based on documented payrolls approved by a responsible official(s) of the organization. The distribution of salaries and wages to awards must be supported by personnel activity reports, as prescribed in subparagraph (2)...
>
> (2) Reports reflecting the distribution of activity of each employee must be maintained for all staff members (professionals and nonprofessionals) whose compensation is charged, in whole or in part, directly to awards. ...
>
>> (a) The reports must reflect an after-the-fact determination of the actual activity of each employee. Budget estimates (i.e., estimates determined before the services are performed) do not qualify as support for charges to awards.

(b) Each report must account for the total activity for which employees are compensated and which is required in fulfillment of their obligations to the organization.

(c) The reports must be signed by the individual employee, or by a responsible supervisory official having first hand knowledge of the activities performed by the employee, that the distribution of activity represents a reasonable estimate of the actual work performed by the employee during the periods covered by the reports.

(d) The reports must be prepared at least monthly and must coincide with one or more pay periods.

We therefore questioned staff costs of $20,136 and administration costs of $6,014 as unsupported.

4. Haddock claimed operations costs (Category D) of $33,598, including Federal costs of $10,394 and matching costs of $23,204. Its financial records detailed $94,893 of operations costs incurred. We tested documentation provided by Haddock to support incurred costs and determined that, of these costs, $93,883 was unsupported for the following reasons:

- Haddock did not provide original invoices or receipts to support $17,883 of claimed operations costs.

- Supporting documentation for $2,133 of travel costs claimed did not include detail on the purpose of the trip, dates, and destinations; lacked receipts; and did not always identify the traveler.

- Receipts and other supporting documentation for food and meal purchases of $1,401 did not include enough information to indicate that these costs were allocable to, and necessary for, program operations.

- Receipts, vendor invoices, and other records to support $7,382 claimed for copier leases, computer acquisitions, cleaning, kitchen supplies, and office supplies did not support the allocability of these costs to the program. Haddock did not provide documentation indicating how these purchases were used in the program. It was noted that the approved grant budget included funding for a computer and cleaning and office supplies. Of the $7,382 claimed $2,976 was for the copier lease.

- HACP did not provide documentation to support the estimated value of $65,084 for in-kind amounts claimed for building space usage, equipment, utilities, photocopying, and painting services.

AmeriCorps Provisions, Section C(21)(b), *Source Documentation,* requires that the:

> Grantee must maintain adequate supporting documents for its expenditures (federal and non-federal) and in-kind contributions made under this Grant. Costs must be shown in books or records (e.g., a disbursement ledger or journal) and must be supported by a source document, such as a receipt, travel voucher, invoice, bill, in-kind voucher or similar document.

We questioned Federal costs claimed of $9,717, as follows:

	Category D
Total Program Costs Incurred	$94,893
Less: Unsupported Costs	93,883
Total Allowable Program Costs	$1,010
Federal Funding Percentages	67%
Total Allowable Federal Costs (Total Allowable Program Costs x Federal Funding Percentage)	$677
Federal Costs Claimed	$10,394
Federal Costs Questioned	$9,717

APPENDIX A

COMMISSION'S RESPONSE TO DRAFT AGREED-UPON PROCEDURES REPORT

GEORGIA DEPARTMENT OF
COMMUNITY AFFAIRS

Mike Beatty
COMMISSIONER

Sonny Perdue
GOVERNOR

June 7, 2005

RECEIVED
JUN 8 2005
OFFICE OF THE INSPECTOR GENERAL

Ms. Carol Bates
Acting Inspector General
Office of the Inspector General
Corporation for National and Community Service
1201 New York Ave., NW
Washington, D.C. 20525

Dear Ms. Bates:

We have received the Draft Report on the results of our agreed-upon procedures review of AmeriCorps Grant 00ASFGA0112601 which was awarded by the Georgia Commission to the Haddock AmeriCorps Program. We appreciated the opportunity to review in person here at our office the Draft Report on May 26, 2005, with Mr. Ron Huritz of your office and Ms. Ellen Reed, CPA, of Cotton and Company, LLC.

After the meeting with Mr. Huritz and the excellent review of findings by Ms. Reed, we feel confident that every effort has been made to notify the former sub-grantee, to acquire additional data which would clarify questioned costs, and to thoroughly review the entire body of documentation regarding this grant. We also appreciate Mr. Huritz's candor with regards to the next steps in the process of resolving this case. We therefore agree with the findings of the Draft Report.

I look forward to continuing work with your office as this case moves forward. to. Please feel free to contact me at 404-327-6844 if you need additional information.

Sincerely,

Jim Marshall

James P. Marshall, Jr.
Executive Director
Georgia Commission for Service and Volunteerism

CC: Peg Rosenberry
Ron Huritz
Terry Ball

APPENDIX B

CORPORATION'S RESPONSE TO DRAFT AGREED-UPON PROCEDURES REPORT

CORPORATION
FOR NATIONAL
AND
COMMUNITY
SERVICE

To: Carol Bates, Acting Inspector General

From: Margaret Rosenberry, Director of Grants Management

Cc: Andrew Kleine, Acting Chief Financial Officer
Rosie Mauk, Director of AmeriCorps
Tory Willson, Audit Resolution Coordinator
James P. Marshall, Executive Director, Georgia Commission

Date: June 10, 2005

Subject: Response to OIG Draft Audit Report on Grant 00ASFGA0112601

We have reviewed the draft audit report on Grant 00ASFGA0112601 awarded by the Georgia Commission for Service and Volunteerism to the Haddock AmeriCorps program. Due to the limited timeframe for response, we have not thoroughly reviewed the report nor begun the audit resolution process with the Commission. However, the Commission response notes that they agree with the findings in the report.

We also want to thank the Commission for bringing this issue to the Corporation and working cooperatively with us. We will continue to work closely with the Commission as we move forward with audit resolution.