

State of Vermont Department of Finance & Management 109 State Street, Pavilion Building

Montpelier, VT 05609-0401 http://finance.vermont.gov/

Business Office Contact

Department

[phone] 802-828-2376 [fax] 802-828-2428 Agency of Administration

Transmittal of External Audit Report

Instructions: Per Department of Finance & Management Policy #7.0: External Audit Reports, departments are required to complete and submit this coversheet with a copy of the external audit report to the Commissioner of Finance & Management within 30 days of issuance of the final audit report. This coversheet must be submitted by the department's business office to ensure their awareness and acknowledgment of any potential financial impact. Official department responses to the audit report, including corrective action plans (if required), must also be submitted to Commissioner of Finance & Management upon completion.

AHS-CO/SerVermont

E	Business Office Contact	Philip Kolling			
F	Program/Activity Audited	Project Compliance/Grant Number 19AFHVT001			
A	Audit Agency	CNCS			
-	Audit Report Date	06/14/2022			
1.	Does the audit report contain any findings or recommendations?				
		□NO			
	> If <u>YES</u> continue to question #	2; otherwise coversheet is complete.			
2.	Does the report contain any re	epeat audit findings?			
	YES	⊠NO			
3.	following scale; for reports w the most critical finding:	r recommendations contained in the audit report using the ith multiple findings, this overall rating should be based on ation of policies, procedures, rules, or regulations. Corrective d.			
		policies, procedures, rules, or regulations and/or weak internal approve effectiveness and efficiency. Corrective action may be			
		tion of policies, procedures, rules, regulations or laws; and/or poor nt opportunity to improve effectiveness and efficiency. Corrective			
	internal controls; and/or high risk	licies, procedures, rules, regulations or laws; and/or unacceptable of for fraud, waste or abuse; and/or major opportunity to improve nediate corrective action required.			
4.	Is the department required to audit findings and/or recomm	develop a corrective action plan (or similar) to address the endations?			
	⊠ YES	□NO			

Form Date: September 2009

➤ If YES continue to next question; otherwise skip to question #8.

	Transmittal of External Audit Report					
5.	Has the corrective action plan been developed? ☐ YES ☐ NO [provide status below] Status of corrective action plan:					
6.	Does the department anticipate any inability or delay in implementing its corrective action plan? YES NO, If YES continue to next question; otherwise skip to question #8.					
7.	What fiscal and programmatic impact is this inability or delay likely to have? none					
8.	Does the report contain any disallowed costs¹? ☐ YES					
	Disallowed Audit Report Amount \$ Page # Disallowed Audit Report Amount \$ Page #					
9.	Has the method and timing of repayment for all disallowed costs been agreed upon with the applicable organization?					
10	. Assess the impact this disallowance will have on the: a. Program/Activity: Major Significant Minimal None b. Dept Overall Budget: Major Significant Minimal None					
11	 Does the report contain any questioned costs²? ☐ YES ☐ NO If YES list the amount(s) and page reference(s) below; otherwise form is complete. 					
	Questioned Audit Report Questioned Audit Report					

Questioned Amount \$	Audit Report Page #		Questioned Amount \$	Audit Repo Page #
		I		
ess the likelihood th	•	l costs will resu	It in disallowances	and/or

☐ Somewhat Likely

☐ Not Likely

Form Date: September 2009

Likely

☐ Very Likely

¹ Costs determined as unallowable under the applicable program/activity and not eligible for financial assistance; generally disallowed costs must be reimbursed to the awarding organization.

² Costs identified as <u>potentially</u> unallowable for financial assistance under the applicable program/activity.



June 14th, 2022

Philip Kolling Vermont State Commission on National & Community Service 280 State Drive Waterbury, VT 05671

Re: Notification of Corrective Action Plan Closure - 19AFHVT001

Dear Philip Kolling,

Thank you for submitting updates for the Corrective Action Plan (CAP) assigned to your organization as a result of the FY21 compliance monitoring activities conducted by the AmeriCorps Office of Monitoring (OM) for grant number 19AFHVT001.

OM has reviewed the updates to ensure CAP requirements have been met and has identified the finding(s) as Resolved. This CAP has been closed.

An updated copy of the CAP has been attached to this email. Please review the updated CAP which identifies findings that OM considers *Resolved*.

Please maintain a copy of this letter and a downloaded copy of the resolved, closed CAP for your records. Additionally, OM will assess the implementation of the CAP in future monitoring activities assigned to your organization.

OM welcomes feedback on the newly established monitoring process. Your input is valuable in identifying areas of improvement with our monitoring tools and communication strategies. Please direct general comments and questions to monitoring@cns.gov.

Sincerely,



Jackie Simon, Monitoring Officer Office of Monitoring AmeriCorps

CC: Debra Lytle, AmeriCorps Portfolio Manager

AmeriCorps.gov 2



Grantee/Sponsor Organization:	Vermont Commission on National and Community Service		
Grant Number:	19AFHVT001		
Program Type:	AmeriCorps		
Grant Type:	STATE		
Monitoring Officer:	Jackie Simon		
Grantee Authorized	Phil Kolling		
Representative:			
Review Start Date:			
Review Completion Date:			
Review Type:	Financial and Operational Fitness (FOFA)	Yes	
	Program-Specific (ASN, Seniors, or VISTA)	Yes	
	Subrecipient Monitoring	Yes	
	Prohibited Activities	Yes	
	National Service Criminal History Check (NSCHC)	Yes	
Reporting Period: 7/1/2020-3/31/2021			
Monitoring Result:	Corrective Action Plan (C	AP)	



Corrective Measures

How can the problem be fixed?

* Should a procedure be re-evaluated? Responsible Parties Root Cause Expected Outcomes **AmeriCorps** What is causing the problem at hand?

Are there flaws in the work processes the led to the issues?

Has this type of issue occurred before and, if so, what causes Who is doing what?
How and when will they report progress?

The according documentation will be needed? Grantee CAP Accomplished by Accomplished by OM Review OM Review Notes Status When Whom Status What should actually be happening? How can checks and balances be strengthened to ensure issues do re outcomes relevant to the issue? reoccur? hould improved protocols be established? Financial and Operational Fitness (FOFA) 01.02: MATCH/RECIPIENT SHARE (Not applicable for AmeriCorps VISTA erVermont diagrees with the "Not Compilant" designation. There ere on laws in the work processes. There is no issue that has ever concept and the control of the control Servicement has incorporated the improgram "March most be from a subspeciation of the improgram "March most be from a subspeciation of the improvement of the improvement program in the improvement of t Please provide a copy of the updated grant agreement (if these are not yet signed, a template will suffice). If the document is still in draft form, address how match is tracked and reported, that it comes from a non-federal source (or, if it is from another federal source, it follows AmeriCorps sidance and is approved by the finding agency), shows how in-kind donations are valued and recorded. Not Compliant Accomplished 10/11/2021 SerVermont Resolved maintain supporting documentation for any in-Killu ...
Into all AmeriCorps 2021-22 subrecipient agreements. 2 CFR 200 306 nto our subrecipient agreements. containons:

If the grantee demonstrates evidence of having imposed specific conditions on a subawardee, does the grante follow their policy/procedure on specific conditions on subawards? SerVermont may note if any additional monitoring activities will
result from the risk assessment in the justification section of the Risk
result from the risk assessment in the justification section of the Risk
result of this item. Compliance has been attained.
Resulted of the item. See attained.
Resulted of the item. Compliance has been attained.
Resulted of the item. See attain Please provide the document that shows how this update will take place (either the updated risk assessment with an added question, or the updated procedure that accompanies the risk assessment and prompts printe subrecipient monitoring? payons aus sorteceptat monotrong:

Does the grantes have a risk assessment or policy/procedure for assessing risk?

Does the policy address how the results of the risk assessment are used to tailor subrecipient monitoring crimities to varying risk levels?

Is the grantee implementing the risk assessment in accordance with its own policy/procedure? updated procedure that accompanies the risk assessment and promp the reviewer to add relevant information). If this is still in draft form, ermont standardized Risk Assessment that we may not change a remoin standardized MSA Assessment that we may not change, at ust complete for every subgrantee. In the specific instance cited it is report, the reason for the high-risk designation was present at ie organizational level, and was related to overall cash flow, but d update the status of this item to "planned. the organizational level, and was related to overall cash flow, but of not pose additional risk at the programmatic level, negating any ne for additional oversight or monitoring activity. The subgrantee in question has received additional fiscal monitoring as a result of the designation previously. In addition, all high risk grant awards are algoed off on by the Secretary of Human Services, and additional Not Compliant 10/11/2021 Accomplished initoring activities could be required at that level of review if References: 2 CFR 200.332 (b) 02.06: SUBAWARD REPORTING user reporting in LEA appending immober named controls, and will be frame of years and provided in the control of the control SerVermont and Agency of Human Services Central Office staff reviewed policies and procedures. The Issue has been addressed. The USA spending report should reflect current compliance. The expected outcome is full compliance. 100% compliance is attainable, outside of human error within the manual process. Program-Specific (ASN, ASN Commission, SCP, FGP, RSVP, or VISTA) 03.03: Verification of Terms and Conditions They proposed plan is approved, all, you could not corrective, actions are completed, you must provide a datase update and supporting documentation via Witterliver. When you are ready to provide an update, please allert your Monthing (Officer via entage), and they will ensure the Witterliver portal is accessible to you. Status updates must be completed with the completed of the provide and the provided of the p erVermont disagrees with the "Not Compliant" designation.

meriCorps has never provided commissions with guidance on this

quirement. How to achieve compliance should be clearly stated

rough issuance of policy or provision of training and technical

sistance. Without such guidance it is impossible to comply with the

defined expectations AmeriCorps has for this criteria. Absent additional guidance from CNCS, Serviermont will develop and serviermont will have and complete and accessibility self-assessment. The incorporate an accessibility self-evaluation into our work moving forward.

Serviermont will develop and complete the self-assessment. The completed assessment will be the supporting documentation. forward. Not Compliant 12/16/2021 Philip Kolling AmeriCorps Annual General Terms and Conditions: Non Discrimir Compliance, Assurances, NCSA § 175, 176f, 45 CFR 1232.7(c) ational Management- ASN Commissions serVermont did not specifically include recommendations to the barties in question in our final report. While recommendations wan ande generally, and the plan has been shared with the parties in question, and SerVermont works with them on national service suses, the Supplemental State Service Plan did not have the commendations istled. The recommendations should be listed. Serviermont will include specific recommendations to these groups in A list of recommendations will be included in our next State Service Plan.

Plan, which is measurable. Compliance with the expectation is attainable. The outcome is relevant.

Service Plan. The plan will be the documentation. Statisticable. The source is relevant. ommendations for policies to increase service for adults age 55 or older, including how to use such adults Recommendations for policies to increase service for adults age 55 or older, neckoling low to use used adults as sources of social explant, and note to utilities the side and experience to address committing reach.

1965, G. 211, S. 1970, the State agency on aging (as defined in section 102 of the 60km Americann, Ace of 1965, G. 211, S. 1970), the State agency on aging (as defined in section 102 of the 60km Americann, Ace of 1965, G. 211, S. 1970), the state agency of the state agency of the state of the state agency of orporate the current knowledge base regarding the social impact of the roles of such workers in the community.

• Incorporate the current knowledge base regarding the health and social benefits of active engager adults age 55 or older.

•Be made available to the public The root case is the use of differing terms and differing interpretation of language between SerVermont and Americops.

SerVermont's BFF for 2022-22 references the criteria in question have always been a consideration to the area for loss in any process that have do los any issue. This has not been an issue in the past and will not be moving forward.

SerVermont has not been using Americops language verbalism, and athough this is not an instance where we are required to do so, we will rooving forward. The inclusion of language is specific, and now verbatim. Compliance The quality of national service program proposed to be carried out directly by the applicant of supported by The quality of national service program proposed to be curred out decedy by the applicant of supported by a grant from the applicant. One national service, program, and the feasibility of replicating the program. The summarishility of the national service program.

The summarishility of the national service program. The quality of the deceded point of the national service program. The quality of the deceded point of the national service program are received from smear practices of the extens to which the program basis on existing programs received to the national service program are received from smear practices of the communities in which prefere practices are not to the program and community practices are revolved in the decisip, leadership, and operation of the program.

The extent to which proceed would be conducted in one of the extent is solved in the decisip, leadership, and operation of the program. 10/11/2021 uch other criteria as AmeriCoros considers to be appropriate, following appropriate notice. References: 45 CFR § 2522.475