

# Key Focus Areas for AmeriCorps



Financial and Grants Management Institute - March 18-20, 2008 (updated 2010)

# Basics of Financial Management

- Accounting System with Detailed Chart of Accounts
- Proper Documentation of Expenditures
- Appropriate Time and Activity Reporting
- Procedures to Ensure Costs are Allowable
- Written Allocation Plan
- Regular Review of Budget to Actual Expenses
- Strong Internal Controls
- Written Policies and Procedures
- Risk Based Monitoring
- Effective Member Management

# Common Audit Findings

- Members start earning hours before they sign their contracts
- Member timesheets don't add up to the number of hours certified on the exit form.
- Programs claim staff costs based on budget amounts and not actual time spent on the grant
- Match is not sufficiently documented

# Common Audit Findings

- Programs are not conducting mid-term and end-of-term evaluations.
- Grantees claim match for costs not in the approved budget.
- Programs are not conducting background checks when appropriate.
- Grantees/programs are not reconciling their general ledger to the FFR.

# Member Management Issues

- Member Eligibility
- Member Contracts
- Criminal Background Checks
- Member Orientations
- Member Evaluations
- Living Allowance
- Documenting & Certifying Member Hours

# AmeriCorps Members Eligibility Requirements

## Statutory

- U.S. Citizen or Permanent Resident Alien  
(Note an I-9 Form is not sufficient documentation)
- At least 17 years old (16 if Youth Corps)
- High School diploma or GED or agree to obtain one

# Member Performance Reviews

- Grantees must conduct and keep a record of at least a midterm and end-of-term written evaluation of each member's performance for Full and Half-Time members and an end-of-term written evaluation for less than Half-time members. The evaluation should focus on such factors as:
  - Whether the member has completed the required number of hours;
  - Whether the member has satisfactorily completed assignments; and
  - Whether the member has met other performance criteria that were clearly communicated at the beginning of the term of service.

# Managing Members

- Ensure there is a signed member contract
- Conduct appropriate Criminal Background Checks for their type of service
- There is documentation that members have received an orientation
- Receive two evaluations per year (one for less than full time Members and none for EAP)

# Living Allowance

- Equally distributed over the term of service
- Cannot be paid on an hourly basis or in lump sums
- Cannot be “docked” as a disciplinary measure
- It can be garnished in some states (e.g. for child support)
- Federal share can never be more than 85% of the minimum living allowance
- Professional Corps living allowance may exceed the maximum, but the grantee pays 100% - no CNCS funds
- It is taxed

# Documenting & Certifying Member Hours

- Programs should have written policy for member hours.
- All member hours should be properly documented on clear, legible, time sheets that are completed in pen without the use of white out.
- Timesheets should be signed by BOTH Member and supervisor.
- Prior to certification of award, individual should be sure that members have completed and documented required hours.

# Overall Match Requirements

As part of the Corporation's 2008 appropriations, Congress changed the requirements for matching AmeriCorps grants.

## Regulatory Match:

- Grantees must meet minimum requirements as shown in table below up to 50% overall match
- \$1 dollar for every CNCS \$1 - by year 10
- For specifics, see NOFO and Application Instructions

<b>AmeriCorps Funding Year</b>	<b>1, 2, 3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10+</b>
Grantee Share Requirements	24%	26%	30%	34%	38%	42%	46%	50%

# Guidance on Incorrect Certification of Member Education Awards

- Program are responsible for ensuring certification on end-of term forms are correct.
- Incorrect certifications can lead to full repayment to the National Service Trust by the Program