OFFICE OF INSPECTOR GENERAL
CORPORATION FOR NATIONAL AND
COMMUNITY SERVICE

Pre-Audit Survey of the RSVP of Bergen County Inc. Grant No. 340A047-20

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Prepared by:

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Pre-Audit Survey of the
RSVP of Bergen County Inc.
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1201 New York Avenue, NW
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CORPORATION
FOR NATIONAL
SERVICE

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We performed a pre-audit survey of the RSVP of Bergen County Inc., Grant No. 340A047-20. The primary purpose of this survey was to provide a preliminary assessment of:

- The grant awards and terms;
- Fiscal or program issues raised by CNCS site visits.

We were also to report on the recommended scope of additional audit procedures to be performed at the Grantee.

Overview of the RSVP of Bergen County Inc.

RSVP of Bergen County, Inc. is a non-profit organization, established under the laws of New Jersey, which, through the use of non-compensated senior citizens, provides various services to hospitals, schools, and other charitable groups.

Background

The National and Community Service Trust Act of 1993, P.L. 103-82, which amended the National and Community Service Act of 1990, established the Corporation for National and Community Service.

The Corporation, pursuant to the authority of the Act, awards grants and cooperative agreements to State Commissions, nonprofit entities and tribes and territories to assist in the creation of full and part time national and community service programs. Through these grantees, members perform service to meet the educational, human, environmental, and public safety needs throughout the nation, especially addressing those needs related to poverty. In return for their service, eligible members receive a stipend, accident

insurance, personal liability insurance and automobile insurance, free meals at host institutions and physical examinations.

The mission of R.S.V.P. of Bergen County is to offer opportunities for persons 55 and older to engage in community based service that addresses educational, public safety, economic, environmental and other needs.

Objectives, Scope, and Methodology

The scope of this engagement was to provide an assessment of the grant and site visit information systems and procedures in place at the State Office for administering its Retired and Senior Volunteer Program and for monitoring fiscal activity. The primary purpose of this pre-audit survey was to provide a preliminary assessment of:

- The amount, term and grant provisions;
- Results of CNCS State Office Site Visits.

We were also to report on the recommended scope of additional audit procedures to be performed at the Grantee.

Our survey included the following procedures:

- reviewing the grant award, its provisions, the detailed grant proposal and budget;

- obtaining information from and discussions with CNCS State Offices.

Our procedures were performed in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States. We were not engaged to, and did not, perform an audit of any financial statements, and the procedures described above were not sufficient to express an opinion on the controls at the Grantee, or on its compliance with applicable laws, regulations, contracts and grants, or the allowability of grant costs incurred. Accordingly, we do not express an opinion on any such financial statements, or on the Grantee's controls or compliance. Had we performed additional procedures, other matters might have come to our attention that would have been reported.

Results

Based on the results of the limited procedures performed, we will proceed with an incurred cost audit of grant project period January 1, 2000 through December 31, 2000 and January 1, 2001 through December 31, 2001. The decision to audit is based on the following:

- The grant amount for 2001 is $86,630. This is the twentieth year the grantee has received an award.

- FSR's were submitted beyond the required due dates.

- Results of Site Visits identified violations of the terms and conditions of the Notice of Grant Award and the Code of Federal Regulations as follows:

  - Grantee did not fulfill the recordkeeping requirements as specified under Chapter 4 of the Grants Management Handbook, and 45 CFR §2553.25 (g).

  - Unallowable costs are being charged to the grant.

  - Staff timesheets evidenced improper signatures and/or were unsigned.

  - Volunteer timesheets and vouchers frequently failed to contain the required volunteer, station supervisor's and/or project official's signatures.

  - The Grantee failed to demonstrate compliance with the provisions established under the Government Performance Results Act (GPRA).

This report is intended solely for the use of the Office of Inspector General and the Corporation for National and Community Service.

Terry Bathen
Acting Inspector General
Corporation for National and Community Service
Washington, D.C.

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