

Other Findings: Financial Systems and Internal Controls Findings

- Did not have adequate oversight systems to ensure subgrantees meet program and member requirements
- Did not ensure tutoring programs met the eligibility, training, supervision, and curriculum requirements for members
- Did not have board approval or appropriate signatory authority for signing awards to subgrantees or did not incorporate/reference required CNCS grant provisions
- Managing Subgrantees
 - Lacked adequate written process to deal with audits of subgrantees
 - Did not have current information on which subgrantees were subject to A-133 audits
 - Did not track, review, or follow-up on audit reports and audit findings
- No written policies existed related to reasonable accommodation, prohibited activities, and drug-free workplace