CORPORATION

FOR NATIONAL

SERVICE

OFFICE OF INSPECTOR GENERAL

Semiannual Report to the Congress

April 1, 1994 - September 30, 1994

Fiscal Year 1994
Report No. 2

October 27, 1994

CORPORATION
FOR NATIONAL
SERVICE

The Honorable Eli J. Segal
Chief Executive Officer
Corporation for National
and Community Service
1100 Vermont Avenue, NW.
Washington, DC 20525

Dear Mr. Segal:

I have enclosed the semiannual report of the Inspector General for the six-month period ending September 30, 1994, required by the *Inspector General Act of 1978*, as amended (the Act). You are to submit this report, along with any comments you may wish to make, and other statistical tables and reports required by the law, to the Congress within 30 days.

In addition, the Act requires that you submit this report (with your comments and the other required information) to the Corporation's Board of Directors no later than the date on which you submit the report to the Congress.

During this reporting period, the Office of Inspector General is still in transition. As you are aware, I was confirmed by the Senate on October 6 and assumed my duties as Inspector General of the Corporation on October 17, 1994. Therefore, this report represents the activity of the office prior to my arrival.

I look forward to working with you and your staff as AmeriCorps starts its first year, programs for students and seniors are developed or expanded, and the Corporation continues to build its infrastructure. I share your commitment to quality programs and to improving operations and effectiveness.

Sincerely,

Luise S. Jordan
Inspector General

Enclosure

1100 Vermont Avenue, NW
Washington, DC 20525
Telephone: [illegible]
Fax: [illegible]

Getting Things Done.
AmeriCorps National Service
Learn and Serve America
National Senior Service Corps

OFFICE OF INSPECTOR GENERAL

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SEMIANNUAL REPORT TO THE CONGRESS

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Executive Summary

Corporation Start-up

The Corporation for National and Community Service was established by the *National and Community Service Trust Act of 1993*. It combines and expands the volunteer service programs from both the former ACTION agency and the former Commission on National and Community Service. (See page 1.) The OIG continued to offer assistance to the Corporation in a number of ways during its first year of operations. (See page 11.)

Strategic Planning

The OIG completed the first phase of a five-year strategic plan. (See page 2.)

Major Audit Initiatives

- We have performed five systems surveys of new grantees for Summer of Safety and AmeriCorps grants. The purpose of a systems survey is to review, early in the grant, the grantees accounting systems and compliance with grant requirements. (See page 5.)

- We recommended improvements of the former ACTION agency's system for monitoring its unliquidated obligations. (See page 4.)

- We recommended improvements to the system used by the former ACTION agency to comply with *OMB Circulars A-128* and *A-133*. (See page 5.)

Investigations

We opened four investigations and closed three during this period. One case resulted in state charges of grand theft against a Corporation employee, who has been removed from her position. Other investigations included another case of theft by a Corporation employee, alleged procurement irregularities, and alleged improprieties in several *Domestic Volunteer Service Act* programs. (See pages 7-9.)

Audits

We issued two final in-house reports on internal operations and ten on grant audits (including systems surveys). In addition, we issued 11 reports as a result of our processing of 474 audit reports performed under *OMB Circulars A-128* and *A-133*. (See pages 4-6.)

ORGANIZATION AND MANAGEMENT

The *National and Community Service Trust Act of 1993* created the Corporation for National and Community Service, established new national service programs, and continued and enhanced programs which had been administered by ACTION and the Commission on National and Community Service. The Corporation began operations in October 1993 with a core staff from the Commission and the White House Office of National Service. ACTION officially merged with the Corporation on April 4, 1994.

The *Inspector General Act of 1978*, as amended, requires the Corporation to have a Presidentially-appointed, Senate-confirmed Inspector General. On December 14, 1993, the Chief Executive Officer of the Corporation established the Office of Inspector General.

The Inspector General Act requires that the Inspector General submit a report to Congress every six months.

THE MISSION OF THE CORPORATION FOR NATIONAL AND COMMUNITY SERVICE

The Corporation awards grants and sponsors national and community service programs to address the nation's education, human, public safety, and environmental needs. The Corporation's major programs include:

- AmeriCorps
  - AmeriCorps*USA
  - Volunteers in Service to America (AmeriCorps* VISTA)
  - National Civilian Community Corps (AmeriCorps* NCCC)
- Learn and Serve America
  - K-12 Programs
  - Higher Education Programs
- National Senior Service Corps
  - Retired and Senior Volunteer Program (RSVP)
  - Foster Grandparent Program (FGP)
  - Senior Companion Program (SCP)
- Other Innovative Service Programs

THE ROLE OF THE INSPECTOR GENERAL

The Office of Inspector General (OIG) reviews Corporation programs and operations through audits, investigations, and other initiatives to:

(a) promote economy and efficiency in the Corporation's programs and operations and

(b) prevent and detect fraud, waste, and abuse.

Our primary goal is to encourage constructive, systemic changes that will lead to improvements within the Corporation's programs and operations.

MANAGEMENT ISSUES

Strategic Planning

Our responsibilities have increased, and will continue to increase, due to

-- expanded National Service activities and related grant spending and

-- requirements that annual financial statements be prepared by the Corporation and audited by the Inspector General.

Congress has recognized the increased demands on our resources and increased our budget accordingly.

As recommended by GAO, we have developed strategic planning and performance measurement processes which will be finalized by our new Inspector General. When complete, these efforts will link our mission to that of the Corporation, allow us to focus our resources on the areas of greatest risk, and guide us in performing quality audits and investigations congruent with the goals of the Corporation and Congressional interest.

We will report on the overall objectives of our final strategic plan in the next semiannual report.

Staffing and Budget

Luise S. Jordan was confirmed by the Senate on October 6 and assumed her duties as the first Inspector General of the Corporation on October 17, 1994. We also welcome Linda Erskian, our new criminal investigator, and Sharon Waters, a new staff auditor, to the office.

Our staffing level is 13, and we are hoping to be able to hire more audit staff to address ongoing, permanent audit responsibilities. We are fulfilling our mandatory training requirements and making a significant effort to train our auditors for the new responsibility of auditing the Corporation's financial statements.

We remain concerned that the Corporation budget is split between two Senate and House appropriations subcommittees: Labor, Health and Human Services, Education, and Related Agencies (Labor/HHS) and VA, HUD, and Independent Agencies (VA/HUD). The total funding of the Corporation (under $1 billion) does not warrant such a split, and it creates extra paperwork and requires additional staff time for the Corporation to work with the two subcommittees.

Peer Review

To satisfy the statutory requirement that the OIG audit unit have a peer review every three years, we asked the Peer Review Committee of the Executive Council on Integrity and Efficiency to arrange a review. The audit staff of the Office of Inspector General at the Peace Corps was selected to perform the review. The review team has completed the field work, and we expect a report to be issued shortly.

AUDITING ACTIVITIES

AUDIT PLANNING

The FY 1995 Audit Plan was developed after a preliminary risk assessment of all Corporation programs and operations. Because so many programs are new and systems are not yet totally in place, the audit plan concentrates on internal financial operations and grantees with model AmeriCorps projects. We will begin larger scale audits of programs and grant delivery systems when they are further along in their implementation.

AUDIT FOLLOWUP SYSTEM

As an interim measure, the Chief Executive Officer issued a memorandum directing staff to follow *ACTION Order 2415* on audit followup. He also appointed the Chief Financial Officer (CFO) as the Audit Followup Official and the Appeals Official. The CFO may request the Managing Director/Executive Vice President to serve in either of these positions if the CFO must recuse himself because he was the recipient of a particular audit.

The CFO will coordinate the drafting of a permanent directive on audit followup with input from the Office of Inspector General.

OPERATIONAL AUDITS

System for Monitoring Unliquidated Obligations

The OIG conducted an audit of the former ACTION agency's system for monitoring unliquidated obligations. Our pre-audit survey revealed that (1) balances in unclosed grants comprise the overwhelming percentage of unliquidated obligations and (2) controls over grant obligations appear to be adequate. However, we found that the Corporation can improve controls over non-grant obligations by--

- developing formal procedures to require that department heads and division directors personally certify the accuracy of all open obligations twice a year
- streamlining the number of categories of obligations and further improving the Corporation's administration of headquarters printing procurements
- adequately training the Contracting Officer's Technical Representatives
- giving responsibility for oversight of all procurement-type activities to one procurement unit in the Corporation

Compliance with OMB Circulars A-128 and A-133

As the Corporation begins to establish procedures to comply with *OMB Circulars A-128* and *A-133*--which require independent audits from the Corporation's grantees and subgrantees--we reviewed the former ACTION agency's system which will serve as a model for the future.

While in theory the system appears adequate, implementation fell short of the system's goals. We recommended that the Corporation establish controls in the system to ensure that (1) grantees submit required audit reports, (2) the management information system contains timely and correct data, and (3) sanctions are designed and implemented to achieve maximum compliance.

GRANT AUDITS AND SYSTEMS SURVEYS

OIG auditors conducted grant audits of Foster Grandparent, Senior Companion, and Retired and Senior Volunteer Programs, as well as VISTA sponsors. The audit selections were based on (1) requests from management officials, (2) high dollar amounts, (3) lack of prior audits, or (4) closeouts. We issued five audit reports during this semiannual period and questioned approximately $8,908 in grant costs.

We have completed field work on an audit of a very large grant made by the former Commission on National and Community Service. Another audit is being conducted of a cooperative agreement funded by the former Commission. Both reports will be issued in the next reporting period.

At the request of the Grants Office of the Office of National Service, we have performed five systems surveys of new grantees for the Summer of Safety grants and the AmeriCorps direct grants. The purpose of a systems survey is to review, early in the grant, the capability of an organization to account for Federal funding. (In many instances, these organizations have not previously received Federal funds.) We have made numerous recommendations to strengthen systems and prevent future problems.

OMB CIRCULARS A-128 AND A-133 AUDITS

OMB Circulars A-128 and *A-133* require state and local governments, nonprofit organizations, and institutions of higher education to provide annual or biennial audit reports to those Government agencies responsible for their Federal funding. During this period, the OIG processed 186 A-128 reports and 288 A-133 reports. Of that total, 11 contained findings relevant to Corporation programs and were included in the Corporation's audit resolution tracking system.

REENGINEERING THE OIG'S REVIEW OF OMB CIRCULARS A-128 AND A-133 AUDITS

Since the issuance of *OMB Circular A-133* in 1990, the OIG has made a valiant effort to keep up with the increasing workload of reviewing these audits conducted for the grantees by independent auditors. Using a compliance checklist, OIG auditors have done desk reviews of 100% of the audits received to determine if there were issues that needed followup in the agency's audit resolution tracking system.

Because our efforts over the past few years have not produced significant findings (most issues were minor), we concluded that we should spend less audit time on the process. We recently reengineered our process in this way:

> All A-128 audits and those A-133 audits for grants under $100,000 are logged by a staff assistant, checked for the independent auditor's compliance statement, and mailed to the respective grants officer for entry into the Corporation's tracking system. (An auditor does not do a desk review unless a question is raised.) The remaining A-133 audits for grants of $100,000 or over have desk reviews done, and recommendations are entered into the Audit Resolution Tracking System, as appropriate.

We will continue to monitor the system and make necessary changes in the future to increase efficiency.

PRIOR SIGNIFICANT RECOMMENDATIONS ON WHICH CORRECTIVE ACTION HAS NOT BEEN COMPLETED

Audit recommendations on which corrective action has not been completed are reported in management's report of overdue final actions.

With respect to the grants management handbook mentioned in the semiannual report of April 30, 1994, the Corporation published an interim handbook for Corporation officials in May. Technically, that addresses "prior significant recommendations on which corrective action has not been completed."

The Corporation has agreed to request the Vice Presidents from each program area to work with the Chief Financial Officer on producing a handbook for grantees that will give clear guidance to all Corporation grantees. The OIG will provide technical assistance.

INVESTIGATIONS

We opened four investigations and closed three during this reporting period. Four cases remain open, including two previously-opened cases in which further action is pending.

The following highlights our investigative activity during this reporting period:

Employee Misconduct

We completed an investigation of employee misconduct in a regional office. Our investigation disclosed, among other things, that the employee accumulated a substantial amount of unauthorized charges (for personal goods and services) on a Government-issued credit card and charged personal travel to a Government travel account. The employee allegedly attempted to defraud the credit card company by denying any knowledge of the charges. Federal prosecution was declined, but the employee was arrested on state charges of grand theft and is awaiting trial. The employee was fired.

In one of the newly-opened cases this reporting period, we investigated allegations that an employee in another regional office entered the computerized accounts-payable system and generated unauthorized payments of U.S. Treasury funds to herself. We substantiated the allegations. Prosecution was declined; management officials are taking disciplinary action.

Alleged Procurement Irregularities

In another of the newly-opened cases, we investigated an allegation that the Corporation had violated the Federal Acquisition Regulations in the award and administration of a contract for marketing and media support services. No violations of law were substantiated, but we submitted a report to management with several specific recommendations for improving internal procedures. Management has agreed in principle with most of the recommendations.

Alleged Improprieties in DVSA Programs

Two other newly-opened cases during this period involve alleged irregularities in programs authorized by the *Domestic Volunteer Service Act* (DVSA). One case involves allegations of fiscal impropriety in a Retired and Senior Volunteer Program; the other involves alleged discrepancies in the administration of a VISTA project. Our investigations are continuing.

Two previously-opened investigations of DVSA programs are pending. One case involves allegations that administrators of an organization which had received grants from all three of the National Senior Service Corps programs misapplied nearly $80,000 in grant funds. Our investigation will continue when other priorities are completed. The other case is pending with the U.S. Attorney's Office. It involves a former Retired and Senior Volunteer Program (RSVP) project director suspected of embezzling RSVP grant funds.

Statistical Summary of Investigations

Number of cases open at beginning of reporting period.....3

Number of new cases opened during this reporting period.....4

Number of cases closed during this reporting period with significant findings.....3

Number of cases closed during this reporting period with no significant findings.....0

Total cases closed during this reporting period.....3

Number of cases open at end of reporting period.....4

Prosecution Referrals:

Number of cases referred for prosecution this period.....1[1]

Number of prosecutions pending.....1

[1] **Federal prosecution declined.**

REVIEW OF LEGISLATION AND REGULATIONS

National and Community Service Trust Act of 1993

The OIG reviewed and offered comments on the Corporation's National Service Trust regulations which were published in June. These regulations explain the process for claiming an educational award after serving as an AmeriCorps member.

Government-wide Proposals

Two recently-introduced bills, H.R. 4679 and H.R. 4680, contain proposals to amend the Inspector General Act and expand whistleblower protections. We responded to a letter directed to all 61 OIGs in which the Chairman of the House Committee on Government Operations and the Chairman of the Subcommittee on Commerce, Consumer, and Monetary Affairs asked for input on many of the critical issues.

SPECIAL PROJECTS

Technical Assistance to the Corporation

The Office of Inspector General continues to provide proactive technical assistance during the start-up of the Corporation. For example, we gave management officials informal recommendations on procurement issues on several occasions. We also participated in, and made contributions as requested on, the evaluation and information systems task forces.

During our audit of unliquidated obligations, we found a number of issues of concern relating to the pending negotiations for the VISTA health benefits contract. After discussing these issues with management officials over several weeks, we memorialized our agreement on a number of principles for the future contract activity. By resolving the concerns in this manner, we have either postponed or eliminated the need for a formal audit.

OIG Presentations

The Acting Inspector General and several staff members presented a series of briefings for headquarters staff about our role in the Corporation and our responsibilities under the Inspector General Act. OIG staff members also gave presentations at conferences for AmeriCorps grantees, Learn and Serve Higher Education grantees, and State Commission staffs and grantees.

Updated Publications

Newly updated brochures and other publications include:

- Audits--What is Required for Corporation Grantees (concerning OMB Circular A-133 audits)
- You and the Audit Process: For Corporation Grantees
- You and the Audit Process: For Corporation Staff
- What You Need to Know About Using Government Telephones
- Supplemental Audit Guide for *OMB Circulars A-128* and *A-133*

Hotline

The Corporation OIG Fraud Hotline was advertised to employees and grantees through a brochure published earlier this year. The purpose of the OIG Fraud Hotline is to receive complaints of fraud, waste, and abuse from the public. Callers are permitted to remain anonymous, with their confidentiality protected to the extent permitted by law.

The Corporation OIG Hotline number is 1-800-452-8210.

Interagency Activities

The Inspector General of the Corporation is a member of the President's Council on Integrity and Efficiency (PCIE), which consists of Presidentially-appointed Inspectors General and other government officials. Its companion organization, the Executive Council on Integrity and Efficiency (ECIE), consists of entity-appointed Inspectors General and many of the same government officials. Together, the councils work cooperatively to address those issues of integrity, economy, and effectiveness that transcend individual Federal agencies.

OIG staff members are participating in several PCIE initiatives, including IGNet and the customer survey task force. We continue to respond to numerous surveys and requests for comments on letters and publications.

TABLE I
INSPECTOR GENERAL ISSUED REPORTS WITH QUESTIONED COSTS
FOR THE SIX-MONTH PERIOD ENDING SEPTEMBER 30, 1994

		Number	Dollar Value (000) Questioned Costs	Dollar Value (000) Unsupported Costs
A.	For which no management decision has been made by the commencement of the reporting period	16[1]*	175.5	149.9
B.	Which were issued during the reporting period	23[2]	22.7	0
	Subtotals (A + B)	**39**	**198.2**	**149.9**
C.	For which a management decision was made during the reporting period	25[3]	175.5	149.9
	(i) dollar value of disallowed costs		16.6	15.1
	(ii) dollar value of costs not disallowed		158.9	134.8
D.	For which no management decision has been made by the end of the reporting period	14[4]	22.7	0
	Reports for which no management decision was made within six months of issuance	0	0	0

[1] **Includes 9 reports with no questioned costs.**

[2] **Includes 18 reports with no questioned costs.**

[3] **Includes 17 reports with no questioned costs.**

[4] **Includes 9 reports with no questioned costs.**

* **Adjustments were made to reflect a closed audit that was previously reported as open and a correction in the unsupported costs.**

TABLE II
INSPECTOR GENERAL ISSUED REPORTS WITH RECOMMENDATIONS
THAT FUNDS BE PUT TO BETTER USE
FOR THE SIX-MONTH PERIOD ENDING SEPTEMBER 30, 1994

		Number	Dollar Value (in thousands)
A.	For which no management decision has been made by the commencement of the reporting period	0	0
B.	Which were issued during the reporting period	0	0
	Subtotals (A + B)	0	0
C.	For which a management decision was made during the reporting period	0	0
	(i) dollar value of recommendations that were agreed to by management		0
	- based on proposed management action		0
	- based on proposed legislative action		0
	(ii) dollar value of recommendations that were not agreed to by management		0
D.	For which no management decision has been made by the end of the reporting period	0	0
	Reports for which no management decision was made during six months of issuance	0	0

TABLE III -- AUDIT REPORTS ISSUED FOR THE PERIOD APRIL 1, 1994 - SEPTEMBER 30, 1994

Internal Control Number	Audit Report Date	Name of Grantee	Federal Dollars Questioned	Federal Dollars Unsupported	City	State
** Program: FGP						
94-04-42	04/25/94	CARTERET COMMUNITY ACTION INCORPORATED	0	0	BEAUFORT	NC
94-03-45	04/25/94	CRATER DISTRICT AREA AGENCY ON AGING	0	0	PETERSBURG	VA
94-03-47	04/25/94	MID-OH VALLEY REGIONAL PLANNING & DEVELOPMENT CNCL	0	0	PARKERSBURG	WV
94-04-34	05/19/94	PORTER-LEATH CHILDREN'S CENTER	0	0	MEMPHIS	TN
94-10-52	06/24/94	MOUNTAIN STATES GROUP, INC.	0	0	BOISE	ID
** Subtotal **			0	0		
** Program: INTERNAL						
94-HQ-20	05/24/94	SYSTEM TO MONITOR UNLIQUIDATED OBLIGATIONS	0	0	WASHINGTON	DC
94-HQ-21	06/15/94	COMPLIANCE WITH OMB CIRCULARS A-128 & A-133	0	0	WASHINGTON	DC
** Subtotal **			0	0		

Note: None of the reports listed in this table resulted in any OIG Recommendations that Funds Be Put to Better Use.

TABLE III -- AUDIT REPORTS ISSUED FOR THE PERIOD APRIL 1, 1994-SEPTEMBER 30, 1994

Internal Control Number	Audit Report Date	Name of Grantee	Federal Dollars Questioned	Federal Dollars Unsupported	City	State
** Program: NATL DIR						
94-HQ-57	08/17/94	YOUTH VOLUNTEER CORPS OF AMERICA	0	0	OVERLAND PARK	KS
94-HQ-59	09/08/94	PUBLIC ALLIES	0	0	WASHINGTON	DC
** Subtotal **			0	0		
** Program: RSVP						
94-06-44	04/15/94	EAST TEXAS HUMAN DEVELOPMENT CORPORATION	0	0	MARSHALL	TX
94-02-48	04/25/94	CATHOLIC FAMILY AND COMMUNITY SERVICES OF HERKIMER	0	0	ILION	NY
94-02-49	04/25/94	OCEAN COUNTY BOARD OF SOCIAL SERVICES	0	0	TOMS RIVER	NJ
94-02-46	04/26/94	FRANKLIN COUNTY ASSOCIATION OF SENIOR CITIZENS	0	0	MALONE	NY
94-02-38	06/21/94	SENIOR SERVICE CORPS, INC.	614	0	ORANGE	NJ
94-02-37	06/21/94	SENIOR SERVICE CORPS, INC.	871	0	ORANGE	NJ
94-02-36	06/21/94	SENIOR SERVICE COPRS, INC.	242	0	ORANGE	NJ

TABLE III -- AUDIT REPORTS ISSUED FOR THE PERIOD APRIL 1, 1994-SEPTEMBER 30, 1994

Internal Control Number	Audit Report Date	Name of Grantee	Federal Dollars Questioned	Federal Dollars Unsupported	City	State
94-08-56	07/26/94	CITY OF ALLIANCE	0	0	ALLIANCE	NE
94-05-58	08/16/94	SENIOR SERVICES ASSOCIATED, INC.	13840	0	ELGIN	IL
** Subtotal **			15567	0		
** Program: SCP						
94-02-35	06/21/94	SENIOR SERVICE CORPS, INC.	7181	0	ORANGE	NJ
94-05-55	07/21/94	CATHOLIC CHARITIES, DIOCESE OF GARY	0	0	GARY	IN
** Subtotal **			7181	0		
** Program: SOS						
94-HQ-53	06/28/94	ROUND ROCK CHAPTER OF THE NAVAJO NATION	0	0	ROUND ROCK	AZ
94-HQ-54	07/27/94	PORTLAND YOUTH SERVICE CORPS	0	0	PORTLAND	ME
** Subtotal **			0	0		
** Program: VISTA						
94-HQ-50	06/16/94	CITIES IN SCHOOLS, INC.	0	0	ALEXANDRIA	VA
** Subtotal **			0	0		
*** Total ***			22748	0		

TABLE IV
SUMMARY OF AUDITS WITH OVERDUE MANAGEMENT DECISIONS

None.

INDEX TO REPORTING REQUIREMENTS OF THE INSPECTOR GENERAL

IG Act Reference[1]	Reporting Requirement	Page
Section 4 (a)(2)	Review of legislation and regulations.	10
Section 5 (a)(1)	Significant problems, abuses, and deficiencies.	4-6
Section 5 (a)(2)	Recommendations with respect to significant problems, abuses, and deficiencies.	4-6
Section 5 (a)(3)	Prior significant recommendations on which corrective action has not been completed.	6
Section 5 (a)(4)	Matters referred to prosecutive authorities.	7-9
Section 5 (a)(5)	Summary of instances where information was refused.	None
Section 5 (a)(6)	List of audit reports by subject matter showing dollar value of questioned costs and recommendations that funds be put to better use.	15-19
Section 5 (a)(7)	Summary of each particularly significant report.	4-6

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IG Act Reference[1] Reporting Requirement		Page
Section 5 (a)(8)	Statistical table showing number of reports and dollar value of questioned costs.	13
Section 5 (a)(9)	Statistical table showing number of reports and dollar value of recommendations that funds be put to better use.	14
Section 5 (a)(10)	Summary of each audit issued before this reporting period for which no management decision was made by end of reporting period.	None
Section 5 (a)(11)	Significant revised management decisions.	None
Section 5 (a)(12)	Significant management decisions with which the Inspector General disagrees.	None

[1] *Refers to sections in the Inspector General Act of 1978, as amended.*

If you have any questions,
or wish to report anything

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Corporation for National
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Washington, DC 20525

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