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March 1, 2005

Mr. Sidney Longwell, Program Director
Workforce Investment Board
4523 Plank Road
Baton Rouge, Louisiana 70805

Dear Mr. Longwell:

We performed a limited review of student progress reports submitted to the Workforce Investment Board by Diesel Driving Academy, Inc. Our review was to determine if students were receiving the appropriate number of hours of training. The scope of our work was significantly less than those required by *Government Auditing Standards* in the audit of financial statements; therefore, we are not offering an opinion on the Board's financial statements or system of internal control nor assurance as to compliance with laws and regulations. As a result of our review, we offer the following comments and recommendations.

Diesel Driving Academy, Inc., is an approved vendor of the Workforce Investment Board. The Academy provides instruction to students of the Workforce Board qualifying them for entry level truck driving positions. The course catalog states that a student is not allowed to miss more than 10% of the training period. The course is 176 hours. Therefore, students must attend 158 hours of the total hours provided to successfully complete the course. Students who successfully complete the course are given certificates of achievement. In addition, the catalog lists eight holidays the school is closed. Mr. Bruce Busada, owner of Diesel Driving Academy, Inc., confirmed the holidays.

We reviewed training hours listed on 18 student progress reports and noted the following:

1. Seven student progress reports list hours equaling less than the minimum required 158 hours necessary to complete the course. Total hours ranged from 146 to 157. Each student was issued a certificate of achievement.
2. Four student progress reports included nine hours of instruction on a holiday when the school was closed. After adjusting for the holiday, the students again met the minimum requirements to successfully complete the course.

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We recommend the Workforce Investment Board review student progress reports to ensure that:


- (1) each student meets the minimum required course-hours;
- (2) course-hours are accurately recorded on the progress reports; and
- (3) payment is made to Diesel Driving Academy, Inc., and vendors with like contracts only after students meet the minimum required course-hours.

We also recommend the Workforce Investment Board requires its vendors to submit student time and attendance reports and the Board reconcile those reports to student progress reports.

Under Louisiana Revised Statute 24:513, this letter is distributed by the Legislative Auditor as a public document.

If you have any questions, please contact me at (225) 339-3839 or Mr. Daryl Purpera at (225) 339-3807.

Sincerely,



Steve J. Theriot, CPA
Legislative Auditor

JLS:DD:DGP:dl

DDABR05



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March 21, 2005

Mr. Steve J. Theriot, CPA
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State of Louisiana
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RE: Diesel Driving Academy, Inc. Review

Dear Mr. Theriot:

We acknowledge your preliminary draft of your review of the Diesel Driving Academy, Inc. We have reviewed your findings and your recommendations.

We do get attendance records and will begin determining that the student completes the minimum amount of time. We are also reviewing our vendor agreement to see if we need any changes to rectify this type of situation in the future.

We want to compliment Steve Stevens. He was courteous and very professional.

Thank you for your cooperation in this matter.

Very truly yours,

Sidney M. Longwell
WIA Administrative Director

/lfr

c: Isaiah Marshall