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March 1, 2005

Mr. Rory Hayden, Director  
Workforce Center of Tangipahoa  
Tangipahoa Parish School Board  
1745 S. W. Railroad Avenue  
Hammond, Louisiana 70403

Dear Mr. Hayden:

We performed a limited review of student progress reports and time and attendance reports submitted to the Workforce Center of Tangipahoa 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 Workforce Center'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 Center of Tangipahoa. The Academy provides instruction to students of the Workforce Center 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 28 student progress reports and requested to review 23 corresponding time and attendance reports from 2004; the Workforce Center employees could only locate 16 time and attendance reports. We noted the following during our review:

1. Two student progress reports and the corresponding time and attendance reports indicate the students each received less than the 158-hour course minimum. The hours were 153 and 157. A certificate of achievement was issued to each student.
2. Three student progress reports indicate the students each received less than the 158-hour course minimum. The hours were 154, 156, and 149. The corresponding student time and attendance reports were not provided; therefore,

we could not determine if the students received the minimum course training. A certificate of achievement was issued to each student.

3. Two student progress reports indicate the students received 165.5 course-hours including nine hours of instruction on a holiday when the school was closed. After adjusting for the holiday, the students did not meet the minimum requirements to successfully complete the course. The corresponding time and attendance reports indicate the students did not receive training on the holiday. However, instruction hours totaled 156.5, less than the minimum required to successfully complete the course. A certificate of achievement was issued to each student.
4. Seven student progress reports indicate the students received more than 158 hours including nine hours of instruction on a holiday when the school was closed. However, after adjusting for the holiday, the students again met the minimum requirements to successfully complete the course.

Five corresponding time and attendance reports indicate instruction hours over 158 hours. One of the five reports indicates nine hours of instruction on the holiday. However, after adjusting for the holiday, the student again met the minimum requirements to successfully complete the course. Corresponding student time and attendance reports were not provided for two students; therefore, we could not determine if the students received the minimum course training. A certificate of achievement was issued to each student.

We recommend the Workforce Center of Tangipahoa review student progress and time and attendance reports to ensure that:

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

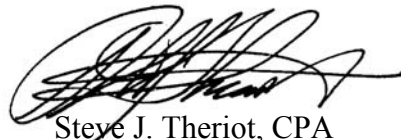
Mr. Rory Hayden, Director  
Workforce Center of Tangipahoa  
Tangipahoa Parish School Board  
March 1, 2005  
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In addition, we recommend the Workforce Center of Tangipahoa comply with Louisiana Revised Statute 44:36, by retaining student time and attendance reports for the required three years from the date the public records were made.

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,

A handwritten signature in black ink, appearing to read "Steve J. Theriot", written over a horizontal line.

Steve J. Theriot, CPA  
Legislative Auditor

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DDAHAM05



1745 S.W. Railroad Ave. Suite 201  
Hammond, LA 70403

3/16/2005

Mr. Steve Theriot  
Office of Legislative Auditor  
State Of Louisiana  
P. O. Box 94397  
Baton Rouge, LA 70804-9397

Reference: Diesel Driving Academy, Inc.

Dear Mr. Theriot:

In order to address the four recommendations in your review dated March 1, 2005 of Diesel Driving Academy Local Workforce Area Twenty, we would like to submit to you the attached letter that has been mailed to all of our Service Providers.

We appreciate your recommendations and will ensure compliance with Revised Statute 44:36 regarding the retention of public records

Sincerely,

A handwritten signature in black ink that reads "Rory Hayden". The signature is written in a cursive style.

Rory Hayden  
Program Director

*“Investing in Our Community One Person at a Time.”*



March 16, 2005

Dear Service Provider:

Local Workforce Investment Area Twenty has adopted the following policy:

Payment will be issued to your agency only after progress reports are reconciled to Time and Attendance Reports by LWIA 20 staff.

Please keep in mind that participants must meet minimum required course hours as specified in your agreement with LWIA 20.

It is your responsibility to mail all Time and Attendance reports, including Trainee and Instructors signature, to LWIA20 at 1745 Southwest Railroad Avenue, Hammond, Louisiana 70403.

Sincerely,

A handwritten signature in black ink that reads "Rory Hayden". The signature is written in a cursive style.

Rory Hayden  
Program Director

/cf

“Investing in Our Community One Person at a Time.”