

# U.S. Department of Labor

Office of Inspector General—Office of Audit

**OFFICE OF JOB CORPS**



## **PERFORMANCE AUDIT OF THE SCHENCK JOB CORPS CIVILIAN CONSERVATION CENTER**

**Date Issued: March 21, 2008**

**Report Number: 26-08-002-01-370**

## BRIEFLY...

Highlights of Report Number 26-08-002-01-370, *Performance Audit of The Schenck Job Corps Civilian Conservation Center*, to the National Director, Office of Job Corps, dated March 21, 2008.

### WHY READ THE REPORT

The report discusses the results of a performance audit of the Schenck Job Corps Civilian Conservation Center, which is operated by the United States Department of Agriculture's Forest Service (USDA Forest Service). The audit assessed the Center's performance and financial results and whether the Center's internal controls and operational procedures complied with Job Corps' Policy and Requirements Handbook (PRH).

### WHY OIG CONDUCTED THE AUDIT

Our audit objectives answered the following six questions:

1. Did the USDA Forest Service and the Center properly account for and report Program Year (PY) 2005 expenditures?
2. Did Center management establish and implement standard operating procedures for student accountability?
3. Were student accomplishments reported correctly and did Center personnel maintain required documentation?
4. Did Center management establish a Student Drug Testing Program?
5. Did Center personnel comply with student safety and health inspection procedures governing Job Corps facilities, and were any identified problems expeditiously addressed?
6. Were procedures in place to prevent access to unauthorized internet web sites?

### READ THE FULL REPORT

To view the report, including the scope, methodology, and full agency response, go to: <http://www.oig.dol.gov/public/reports/oa/2008/26-08-002-01-370>

## U.S. Department of Labor Office of Inspector General Office of Audit

### WHAT OIG FOUND

We concluded Schenck management did not always report financial and performance data accurately, and the Center's internal controls and operational procedures did not always comply with Job Corps' PRH. Specifically, the Center's PY 2005 costs reported on the Form 2110F Financial Reports did not agree with the USDA Forest Service's General Ledger, and we questioned \$169,847 in unsupported costs. Further, cash received from the sale of meal tickets and fines for government property lost or damaged was not deposited and reused by the Center. In addition, PY 2005 student accountability performance data reported in the Center Information System (CIS) was not reliable, and Center management did not comply with Job Corps leave and absent without leave (AWOL) policies, which resulted in retaining 74 students for 2,744 days beyond their required termination dates.

Lastly, we concluded that Schenck officials properly accounted for student accomplishments; established a student drug testing program; complied with safety and health requirements; and established procedures to prevent student access to unauthorized internet web sites.

### WHAT OIG RECOMMENDED

We made 14 recommendations designed to improve the overall accuracy of the financial and performance data reported by the Center to the Office of Job Corps. In general, we recommended increased compliance with the PRH and more on-site monitoring efforts by the USDA Forest Service and by Job Corps. Specifically, we made six recommendations for improvements to the Center's financial management and reporting through the use of accrual accounting and compliance with asset acquisition and reporting requirements and eight recommendations to improve the Center's Student Accountability by complying with rules to account for students, for granting leave, and for monitoring AWOL.

### HOW AUDITEE RESPONDED

The National Director, Office of Job Corps and the USDA Forest Service concurred with the report's findings and each of the 14 recommendations offered for improvement.

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## Executive Summary

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The Office of Inspector General (OIG) conducted a performance audit of the Schenck Job Corps Civilian Conservation Center (Center) located at Pisgah Forest, North Carolina. The United States Department of Agriculture's Forest Service (USDA Forest Service) operated the Center that has an authorized On-Board Strength of 224 students and annual operating budget of approximately \$6 million. The Center, randomly selected for audit, is part of the OIG's ongoing coverage of the Department of Labor (DOL) Job Corps Centers and their operators.

Our audit objective was to determine whether financial and performance data were accurate, and whether the Center's internal controls and operational procedures complied with Job Corps' Policy and Requirements Handbook (PRH). We reviewed financial and performance data for Program Year (PY) 2005 that ended June 30, 2006. We examined financial data used to prepare the Center's Form 2110F and performance data that comprised the Center's reported student accountability and student accomplishments. We also examined key internal controls related to the Student Drug Testing Program, to student safety and health inspections associated with Job Corps facilities, and to preventing access to unauthorized internet web sites.

### Results

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Center management did not report financial and performance data accurately, and the Center's internal controls and operational procedures did not always comply with Job Corps' PRH. The Center's PY 2005 costs reported on the Form 2110F Financial Reports did not agree with the USDA Forest Service's General Ledger. The Center Form 2110F reported \$102,894 less in 9 cost categories and \$107,682 more in 5 cost categories than was reported in the US Forest Service's General Ledger. Cumulatively, these 14 differences had an offsetting affect, and resulted in a net difference of only \$4,788. While the net difference is not material to the overall costs, inaccurate reporting to the Office of Job Corps is significant. We concluded the reported cost variances resulted because the Center did not accrue expenses, did not always record expenses in time to appear on the 2110F, and misclassified expenses. In addition, payments were not properly processed nor supported by proper documentation. We questioned unsupported costs totaling \$169,847 that resulted from problems with inadequate documentation, invoice processing, and compliance with the Federal Acquisition Regulations (FAR). Further, cash received from the sale of meal tickets and fines for government property lost or damaged was not deposited and reused by the Center.

PY 2005 student accountability performance data reported in the Center Information System (CIS) was not reliable because the procedures used to account for students did not work as designed. The Center's signature sheets, bed checks, and class attendance records were often missing or the student's status disagreed with the Center's Morning Reports. In addition, management granted student leave that was not

reasonable, supportable, or allowable. Further, management did not comply with the PRH requirement to terminate students with excessive amounts of Absent Without Leave (AWOL) (82 percent error rate) and did not document their efforts to contact these students (88 percent error rate). Because Center management did not comply with Job Corps leave and AWOL policies, the Center retained 74 students for 2,744 days beyond their required termination dates.

The Center's reported performance data for student accomplishments was accurate. In addition, Center management established a viable Student Drug Testing Program, conducted student safety and health inspections of Job Corps facilities, and established controls to prevent access to unauthorized internet web sites.

## **Recommendations**

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We made 14 recommendations to improve the overall accuracy of the financial and performance data reported by the Center to the Office of Job Corps.

Six of the 14 recommendations addressed improvements to the Center's financial management and reporting. We recommended improved financial reporting through better reconciliation procedures and the implementation of accrual accounting. We also recommended actions to improve internal controls in the areas of contract payments, hiring temporary employees, invoice processing, compliance with the FAR, ensuring expenses support the Job Corps mission, and for the proper recording of expenses and posting collected cash as a credit to the Center.

Eight of the 14 recommendations were designed to improve the Center's Student Accountability. We recommended the Center comply with its sign-in, bed check and class attendance requirements and retain supporting documentation for 3-years; only grant student leave in accordance with the PRH; expeditiously terminate students that violate PRH AWOL policy; and document all attempts to contact AWOL students. In addition, we recommended the DOL Program Manager and the USDA Forest Service Project Manager increase oversight of student AWOL problems at the Center and intensify on-site monitoring efforts.

## **Auditee Response**

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The DOL, Office of Job Corps, National Director concurred with the audit's findings and all 14 recommendations for improvement. Job Corps' verbatim response to all 14 audit recommendations is included in Appendix D of this report. The verbatim response provided by the DOL, Office of Job Corps, National Director includes corrective actions planned by the USDA Forest Service, National Director of Job Corps and separate corrective actions planned by the DOL, Office of Job Corps, National Director through directions made to the DOL, Office of Job Corps, Atlanta Regional Director.

Regarding the six recommendations to improve financial management, the USDA Forest Service, National Director of Job Corps listed specific actions to include

improved cost reporting and timeliness; reconciled 2110F reports; retained contracting documents; compliance with guidelines for hiring temporary employees; properly reported and recorded expenses along with adequate support; improved cash handling and recording; and validation and reporting of questioned costs supported by a report of results to the DOL, Office of Job Corps, Atlanta Regional Director.

In addition, the DOL, Office of Job Corps, National Director instructed the DOL, Office of Job Corps, Atlanta Regional Director to: provide technical assistance and training to USDA Forest Service personnel and Center staff as requested; monitor 2110F reports submitted by Center staff; and monitor Center compliance through desktop monitoring, site visits, and annual center assessments.

Regarding the eight recommendations to improve the Center's Student Accountability, the USDA Forest Service, National Director of Job Corps: installed standard operating procedures (SOPs) and a log book on center to monitor students; installed multiple SOPs to ensure data integrity and required student accountability documentation be retained for no less than 3 years; installed SOPs requiring student leave be reasonable, supportable, and allowable; installed SOPs requiring student terminations for violations of the PRH AWOL requirements; directed Center staff to immediately attempt to contact all AWOL students and to record their contact efforts in the student's file; and directed both a joint review of questioned costs and a report of outcomes of the review with and for the DOL, Office of Job Corps, Atlanta Regional Director. Further, the USDA Forest Service personnel installed SOPs to prevent AWOL violations and conducted training for center directors covering AWOL tracking, data integrity, and zero tolerance topics.

Additionally, the DOL, National Office of Job Corps personnel will work with the DOL, Office of Job Corps, Atlanta Regional Office staff to review CIS reports for students in AWOL status, identify non-compliance, report outcomes, and make recommendations to hold Center staff responsible for any questionable findings. Further, the DOL, Office of Job Corps, Atlanta Regional Director will issue a directive to the USDA Forest Service, National Director of Job Corps requesting reviews of CIS reports for students in AWOL status along with a report of their findings and both agencies will work to reconcile the findings identified by each office. Lastly, the USDA Forest Service, National Director of Job Corps and the DOL, Office of Job Corps, Atlanta Regional Director will increase monitoring efforts to ensure all USDA Forest Service center directors comply with PRH requirements.

## **OIG Conclusion**

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The OIG agrees that the planned corrective actions were appropriate to the recommendations made, and based on actions taken by the USDA Forest Service, National Director of Job Corps, we consider recommendations 7, 9, 11, and 13 resolved and closed. We also consider recommendations 1, 2, 3, 4, 5, 6, 8, 10, 12, and 14 as resolved and open. To close these recommendations, the Office of Job Corps needs to provide documentation showing their planned corrective actions have been completed.

Also, please note that we made technical corrections and minor edits in this report. For example, the questioned costs of \$171,719 in Recommendation 6 (Page 14) were corrected to \$169,847. Correspondingly, Job Corps' response to our Draft Report in Appendix D, (Pages 46 and 47), reflects the previous incorrect amount of \$171,719 for Recommendation 6.



U.S. Department of Labor

Office of Inspector General  
Washington, DC 20210



March 21, 2008

## Assistant Inspector General's Report

Esther R. Johnson  
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U. S. Department of Labor  
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We conducted a performance audit of the Schenck Job Corps Civilian Conservation Center (Center) located at Pisgah Forest, North Carolina. The Center, operated by the United States Department of Agriculture Forest Service (USDA Forest Service), had Program Year (PY) 2005 expenditures of approximately \$6 million and an authorized On-Board Strength of 224 students. The Center was one of three USDA Forest Service Job Corps Civilian Conservation Centers randomly selected for audit. We plan to use the information from each Center to issue a summary report covering policies and practices of the USDA Forest Service, Job Corps National Office located in Denver, Colorado.

Our audit objective was to determine whether financial and performance data were accurate, and whether the Center's internal controls and operational procedures complied with Job Corps' Policy and Requirements Handbook (PRH). We reviewed financial and performance data for PY 2005 that ended on June 30, 2006. We examined financial data used to prepare the Center's Form 2110F and performance data that comprised the Center's reported student accountability and student accomplishments. We also examined key internal controls related to the Student Drug Testing Program, to student safety and health inspections associated with Job Corps facilities, and to preventing access to unauthorized internet web sites. To accomplish the audit, we formulated six sub-objectives. Each sub-objective is presented below in the form of a question, and we answered each question in our report.

- 1. Financial Management and Reporting.** Did the USDA Forest Service and the Center account for and report the Center's PY 2005 expenditures totaling approximately \$6 million in accordance with procedures outlined in the PRH?
- 2. Student Accountability.** Did Center management comply with PRH requirements to establish standard operating procedures that describe student accountability and were these procedures properly implemented?

3. **Student Accomplishments.** Were student accomplishments reported correctly into the Center Information System (CIS) and did Center personnel maintain PRH required documentation necessary to support accomplishments for High School Diplomas, General Educational Development (GED) Certificates, and Vocational Completions?
4. **Student Drug Testing Program.** Did Center management establish a Student Drug Testing Program that complied with the PRH?
5. **Student Safety and Health Associated with Job Corps Facilities.** Did Center personnel comply with student safety and health inspection procedures governing Job Corps facilities as called for in the PRH, and did Center management expeditiously address problems discovered during inspections?
6. **Internet Security.** Did Center personnel establish procedures to prevent access to unauthorized internet web sites?

We conducted this audit in accordance with the Government Auditing Standards for performance audits issued by the Comptroller General of the United States. We have provided additional background information in Appendix A, and the audit's objectives, scope, methodology, and criteria are discussed in Appendix B.

Center management did not report financial and performance data accurately, and the Center's internal controls and operational procedures did not comply with Job Corps' PRH. PY 2005 costs reported on the 2110F Financial Reports for the Center did not agree with the USDA Forest Service's General Ledger. Accrual accounting issues and reporting disagreements by cost categories affirmed the Center's processes did not comply with the PRH. Lack of adequate controls for invoice/payment processing and contract acquisition called for in the PRH and in the Federal Acquisition Regulations (FAR) resulted in unsupported and unauthorized cost of \$169,847. Lack of adequate controls over cash received on Center from the sale of meal tickets and student fines for government property lost or damaged (GPLDs) resulted in funds not properly deposited and credited against Center expenses during PY 2005. PY 2005 performance data related to student accountability was unreliable because the procedures used to account for students did not work as designed. As a result, student attendance, leave, and absent without leave (AWOL) data in the Center Information System (CIS) were not reliable. Moreover, Center management did not comply with Job Corps leave and AWOL policies, and as a result, the Center retained 74 students for 2,744 days beyond their required termination dates.

The Center's reported performance data for student accomplishments was accurate. In addition, Center management established a viable Student Drug Testing Program, conducted student safety and health inspections of Job Corps facilities, and established controls to prevent access to unauthorized internet web sites.

**Objective 1 – Financial Management and Reporting – Did the USDA Forest Service and the Center account for and report the Center’s PY 2005 expenditures totaling approximately \$6 million in accordance with procedures outlined in the PRH?**

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**Finding 1. – The USDA Forest Service and the Center did not account for and report PY 2005 Center expenses in compliance with procedures outlined in the PRH.**

The costs reported on the Center’s Form 2110F Financial Reports did not agree with the costs contained in the USDA Forest Service’s General Ledger for PY 2005. The Center’s Form 2110F reported \$102,894 less in 9 cost categories and \$107,682 more in 5 cost categories than was reported in the US Forest Service’s General Ledger. Cumulatively, these 14 differences had an offsetting affect, and resulted in a net difference of only \$4,788. While the net difference is not material to the overall costs, inaccurate reporting to the Office of Job Corps is significant. We concluded the reported cost variances resulted because the Center did not accrue expenses, did not always record expenses in time to appear on the 2110F, and misclassified expenses. **(Finding 1a)**

Payments were not properly processed nor supported by proper documentation; and we questioned unsupported costs totaling \$169,847. We reviewed 33 payments totaling \$263,785 that the Center reported on the U.S. Forest Service’s General Ledger, and found 11 payments (33 percent) lacked the supporting documentation necessary to conclude the transactions were proper and in compliance with existing Job Corps’ and Forest Service’s policies. In addition, we also identified transactions that were unauthorized because employees were improperly hired; contracts had expired but were still in use; and we found problems with payment processes at the Center. This occurred because US Forest Service personnel did not follow USDA Forest Service, PRH, and FAR requirements. **(Finding 1b)**

The Center lacked adequate controls over cash received from the sale of meal tickets and student fines for government property lost or damaged (GPLDs), which resulted in funds not properly deposited and credited against Center expenses during PY 2005. **(Finding 1c)**

**Background.** Congress annually appropriates funds to the DOL, Office of Job Corps, to operate 122 Centers. Federally operated Centers, such as Schenck, submit an annual budget to the Department requesting funds to operate their Center. DOL reviews, amends as necessary, and approves each budget request. Each Center’s spending is shown on the Job Corps’ Center Financial Report, Form 2110F. This report, required quarterly, shows all expenses that supported Job Corps mission. In order to complete a quarterly report, each Center must establish and maintain a financial management system to account for all funds used in support of Job Corps. The USDA Forest Service uses a centralized financial accounting system at its

Albuquerque Service Center and established 29 separate accounting codes to identify all of the Center's expenses. These accounting codes cross match to Form 2110F.

DOL funds its Centers to support Job Corps' mission, and accordingly, expenses must meet Federal guidelines as being reasonable, allowable, and allocable. Consequently, all Centers must adhere to PRH guidelines that in general, require managers to establish the necessary internal controls to ensure compliance with Federal guidelines. A Center in compliance with the guidelines would create and maintain documentation to support all expenses and comply with FAR requirements when entering into contracts.

Centers record costs into their General Ledger. Funds collected from feeding people other than students in the Center's dining hall and cash collections resulting from the loss or destruction of government property are used to offset the Centers' expenses. It is incumbent upon each Center to establish the necessary internal controls to collect these funds, post the proper accounting entries, and ensure collected funds are deposited back into Center accounts to support Job Corps' mission.

**Finding 1a. The USDA Forest Service and the Center did not follow PRH guidelines to account for DOL funds.**

The costs reported on the Center's Form 2110F Financial Reports did not agree with the costs contained in the USDA Forest Service's General Ledger for PY 2005. The Center's Form 2110F reported \$102,894 less in 9 cost categories and \$107,682 more in 5 cost categories than was reported in the US Forest Service's General Ledger. Cumulatively, these 14 differences had an offsetting affect, and resulted in a net difference of only \$4,788. While the net difference is not material to the overall costs, inaccurate reporting to the Office of Job Corps is significant. We concluded the reported cost variances resulted because the Center did not accrue expenses, did not always record expenses in time to appear on the 2110F, and misclassified expenses.

PRH Chapter 5, entitled, "Management", Appendix 502, section E(4), "Accrual Reporting" states the following regarding the accrual of costs on the 2110F reports:

Costs reported on the "2110F" **must always be on the accrual basis**, i.e. the cost of material and services received, regardless of when the invoices are received or paid...It is important that all such charges, including earned, but unpaid salaries and payroll related costs, be accrued so that reported costs include all incurred expenses. Federal centers are permitted to expense inventory when received. This is the only exception to accrual accounting and reporting.

Section E also provides for timely and accurate reporting of expenses for Federal Centers.

The Center's Administrative Officer stated that the PY 2005 Form 2110F report is due to the Job Corps Data Center by the 20<sup>th</sup> day after the end of the PY and some expenses

are not posted timely to the General Ledger. In addition, while testing a sample of 33 expenses recorded on the Form 2110F (see Finding 1b), we noted that four expenses totaling \$15,732 were misclassified. The table at Exhibit 1 shows the differences, by expense category, between costs on the PY 2005 Form 2110F report and costs in the Center's General Ledger.

**Finding 1b. Payments were not properly processed nor supported by proper documentation; and we questioned unsupported costs totaling \$169,847.**

We reviewed 33 payments totaling \$263,785 that the Center reported on the U.S. Forest Service's General Ledger, and questioned costs totaling \$169,847. We found 11 payments (33 percent) lacked the supporting documentation necessary to conclude the transactions were proper and in compliance with existing Job Corps' and Forest Service's policies. We identified transactions that were unauthorized because employees were improperly hired; contracts had expired but were still in use; and we found problems with payment processes at the Center. This occurred because US Forest Service personnel did not follow USDA Forest Service, PRH, and FAR requirements.

We found that payments for welding instruction services, furniture, employment positions, and travel were not supported with proper documentation that included expense vouchers and related receipts, contracts, and approved employment agreements. Also, some transactions that were not supported failed to comply with prevailing acquisition policy. Specifically, contracts entered into for welding instruction services, the hiring of temporary and fulltime employees, and acquisition for furniture did not comply with the FAR. In addition, costs for a student's medical care, a magazine subscription, and furniture payments were not properly processed or appropriately authorized for payment.

The table shown below captures information about the noted exceptions. After the table, we have provided a discussion for each exception shown in the table.

Payments Reviewed and Questioned Costs

Sample Number Tested	Exception Noted	Month/Year	Invoice/Payment Amounts	Adequate Support of Cost	Questioned Cost Due to Lack of Adequate Support
1, 8, and 10	No welding instruction services contract in place to support negotiated prices and no evidence to support that the selection/award process of the contractor was in compliance with FAR.	Jun 2006, July thru Dec 2005	\$143,508	0	\$143,508
20	Acquisition for office furniture treated as a Micro Purchase (under \$2,500)	Aug 2005	3,842	0	3,842
26	Unauthorized hiring of an employee not in compliance with FAR.	Oct 2005	960*	0	960
28	Unauthorized hiring of an employee not in compliance with FAR.	Sep 2005	840**	0	840
24	Unsupported reimbursement of travel costs	Mar 2006	2,970	0	2,970
25	Unsupported reimbursement of travel costs	Mar 2006	2,648	0	2,648
31	Unsupported reimbursement of lodging expenses.	Aug 2005	2,678	(1,872)	806
15	Student medical treatment invoice not properly approved for payment.	Aug 2006	9,331	0	9,331
32	Improper invoice processing resulted in overpayment.	Jul 2005	125	(25)	100
	<b>Totals</b>		<b>\$166,902</b>	<b>(\$1,897)</b>	<b>\$165,005</b>

\*The Center paid the individual a total of \$5,306 during July 29, 2005 to September 19, 2005. \*\*Separately, the Center paid another individual a total of \$1,336 during May 30, 2005 to March 3, 2006. Therefore, in addition to the \$1,800 payments questioned above (\$960 plus \$840), we questioned the additional \$4,842 (\$5,306 plus \$1,336 = \$6,642 less \$1,800 = \$4,842) in payments paid to these two individuals over the course of their employment. Accordingly, questioned costs totaled \$169,847 (\$4,842 plus \$165,005).

### Payments Not Supported With Proper Documentation

#### Welding Instruction Services Payments

Payments to the American Institute of Occupational Trades (also known as Coyne Institute) totaled \$143,508 for PY 2005 for welding instruction without a written contract in place to support negotiated and approved costs. In addition, the U.S. Forest Service's contracting official(s) and Job Corps' management did not provide documentation to support the selection and award of a contract in compliance with the FAR.

In addition, \$69,754 of the \$143,508 payments made to the American Institute of Occupational Trades for PY 2005 was incorrectly made using PY 2006 funds. During the audit, we brought this matter to the attention of the U.S. Forest Service's Budget Officer, and he determined this action constituted a funding violation and took action to "reverse" this transaction, effectively using PY 2005 funds, and restoring the PY 2006 funding.

#### Furniture Payments

Center officials purchased furniture costing \$3,842 for the Director's Office, but Center officials did not properly follow the process required by the FAR when acquiring the furniture. The acquisition was treated as a Micro Purchase (under \$2,500), and the purchasing agent did not obtain three price quotes as required by the FAR or obtain quotes from government sources. Center officials also did not comply with FAR 8.602 (a) (1) requiring ... "market research to determine whether the Federal Prison Industries (FPI) item is comparable", in order to determine whether the furniture should have been procured from the FPI. Since the market research was not performed, officials did not comply with FAR 8.602 (a) (2) requiring them to:

"Prepare a written determination that includes supporting rationale explaining the assessment of price, quality, and time of delivery, based on the results of market research comparing the FPI item to supplies available from the private sector."

#### Employment Payments

The Center Director negotiated and informally hired two hourly employees to provide nursing services and career preparation counseling at rates of \$30 and \$21 per hour, respectively. The Center paid \$5,306 for the nursing services and \$1,336 for the career

counseling. The Center Director did not have the authority to obligate the Government in the direct hiring of employees. According to the Office of Personnel Management Hiring Process Model used by the USDA Forest Service, only a human resources official may extend an offer of employment. In addition, only a Government contracting officer (in the case of a personal services contract) has the authority to offer employment. The FAR Subpart 1.6 dealing with Contracting Authority states:

“Contracts may be entered into and signed on behalf of the Government only by contracting officers.”

The Center paid the employees by using convenience checks, and the transactions were recorded in the General Ledger as expenses. After discussing this situation with the Center’s Project Manager, he stated he was not aware of the specific circumstances nor had he approved the hirings.

### Travel Payments

Valid travel vouchers and the related receipts did not support two reimbursements for travel of \$2,970 and \$2,648 made to an employee. We were informed by the Administrative Officer that the two vouchers were prepared and submitted to the Forest Service’s National Finance Center, however, the Center did not receive copies of the vouchers and copies of the vouchers were not available for audit. We questioned these costs because the Center recorded them on the Form 2110F but could not validate the authenticity of the costs.

The Center paid \$2,678 for students and an employee to travel to a leadership conference in Memphis, Tennessee, and we questioned \$806 of the total payments. The employee who traveled was one of the informally hired employees discussed above. The individual requested \$342 more than allowed by Government travel regulations, and their lodging receipt for \$464 was missing, making the total questioned costs \$806. In addition, the Center paid her using a convenience check. Because the center violated hiring practices, it also removed the controls that accompanied travel voucher submissions by employees. As a result, her travel expenses were not subject to the routine review and approval process, prior approval, and payment limitations.

### Not Properly Processed or Authorized for Payment

#### Medical Payments

The Center paid \$9,331 for a student’s emergency medical treatment. While the invoice was available for review, it was not properly approved for payment by Center management.



## Magazine Subscription Payment

A magazine subscription costing \$25 for a 6 month subscription was purchased for the Wellness Center; however, Center officials improperly processed the invoice and paid the company \$125, resulting in an overpayment of \$100. The overpayment was made in August 2005, and the Center had not received a refund at the time of our review.

### **Finding 1c. The Center lacked adequate controls over cash received from the sale of meal tickets and student fines for government property lost or damaged (GPLDs), which resulted in funds not properly deposited and credited against Center expenses during PY 2005.**

Throughout PY 2005 and until February 2007, Center officials did not deposit cash received from the sale of meal tickets and GPLD fines. In February 2007, we counted the cash in the safes at the Center and found \$1,012 from meal ticket sales and \$2,812 from student fines. We determined Center officials had an established policy for handling cash received from the aforementioned sources. However, Center personnel were not following the policy. As a result, the risk of loss from cash, the most liquid of assets, was increased, and Center expenses were not offset because the funds were not deposited and recorded as a credit in the Center's General Ledger.

PRH Chapter 5, Part 5.6 Section R7 entitled, "Sale of Center-Produced Goods and Services" states the following:

"Objects or services may be sold at cost to center employees. For CCCs, sales to staff must be in accordance with approved agency policy." In addition, "the proceeds from the sale of goods shall be credited to the cost category for the purchase of the materials."

We examined the accounting transactions in the Center's general ledger for credits to the Food Expense category, which would reflect the cash received from the sale of meal tickets. No such entries were identified. When the Center receives cash from selling meal tickets, these payments should be recorded as reductions to the Food Expense category.

We interviewed the Center's Administrative Officer regarding cash handling procedures from sales of meal tickets. He explained that the U.S. Forest Service procedure is: (1) the cash is turned into a cashier's check from a local bank and then (2) mailed to a U.S. Forest Service lock box in California along with a form explaining which Job Corps accounts should be credited. We were further informed that the Center is behind in making these deposits, and, in fact, no such deposits were made at the Center during PY 2005 through February 2007.

We were informed that the process for the Center's handling of funds received from GPLDs is similar to that of meal tickets, and that no deposits were made for these funds as well during PY 2005 through February 2007.

## **Recommendations.**

We recommend that the National Director, Office of Job Corps, direct the Atlanta Regional Job Corps Director to coordinate a series of corrective actions and planned actions with the USDA Forest Service, Job Corps National Director of Field Operations to require Center management to:

1. Establish controls and verify costs submitted to DOL are accurate by reporting on an accrual basis of accounting in accordance with the PRH, recording costs in a timely manner, and classifying costs correctly.
2. Maintain copies of all contracts supporting the Schenck Job Corps Civilian Conservation Center, such as the Center's Welding Contract, and only authorize and approve payments as specified in the individual contracts.
3. Discontinue the practice of bypassing Human Resources and the Government Contracting Officer regarding personal services contracts when hiring temporary employees.
4. Follow PRH prescribed internal controls governing expenditures for non-personal services and contracts to ensure all future expenditures are supported by a proper invoice, comply with Federal Acquisition Regulation guidelines, support the Job Corps' mission, and are properly recorded into the Center's General Ledger.
5. Expeditiously deposit all cash received on Center from the sale of meal tickets and student-assessed fines for government property lost or damaged and ensure these funds are credited back to the Center cost category that purchased the material, as required by the PRH.
6. Review the questioned costs of \$169,847 addressed in this report and as appropriate, lower future year operating budgets for costs that do not benefit the Job Corps' program and its students.

## **Auditee Response**

The DOL, Office of Job Corps, National Director, concurred with the six recommendations made to improve financial management at the Center. The USDA Forest Service, National Director of Job Corps will direct Center staff to establish controls and verify that costs submitted to the DOL are accurate, timely, classified correctly, and reported on an accrual basis. In addition, the USDA Forest Service, National Director of Job Corps will ensure that cost reports (2110F) are reconciled to the USDA Forest Service's General Ledger. Additionally, the DOL, Office of Job Corps, National Director has instructed the DOL, Office of Job Corps, Atlanta Regional Director to provide technical assistance and training to USDA Forest Service personnel and

Center staff as requested, and to ensure monitoring of the 2110F reports submitted by Center staff.

Further, the USDA Forest Service, National Director of Job Corps will ensure that USDA Forest Service and Center staff: retain copies of active contracts and ensure the propriety of payments; follow Federal guidelines when hiring temporary employees; ensure expenditures are properly supported, comply with FAR acquisition requirements, support the Job Corps mission, and are properly recorded in the General Ledger; and ensure collected funds are deposited and credited back to the Center in an expeditious manner. Lastly, the USDA Forest Service, National Director of Job Corps will review the questioned costs to ensure the expenditures were appropriately charged in support of the Job Corps program, and report back the results of the review to the DOL, Office of Job Corps, Atlanta Regional Director.

The Agency's verbatim response to these 6 audit recommendations can be found in Appendix D.

### **OIG Conclusion**

The OIG agrees that the planned corrective actions were appropriate to the recommendations made, and we consider audit recommendations 1-6 resolved and open. To close these recommendations, the Office of Job Corps needs to provide documentation showing their planned corrective actions have been completed.

Also, please note that we made technical corrections and minor edits in this report. For example, the questioned costs of \$171,719 in Recommendation 6 (Page 14) were corrected to \$169,847. Correspondingly, Job Corps' response to our Draft Report in Appendix D, (Pages 46 and 47), reflects the previous incorrect amount of \$171,719 for Recommendation 6.

### **Objective 2 – Student Accountability – Did Center management comply with PRH requirements to establish standard operating procedures that describe Student Accountability and were these procedures properly implemented?**

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#### **Finding 2. – Center management complied with the PRH requirement to establish standard operating procedures that described student accountability; however, PY 2005 performance data related to student accountability was unreliable.**

Center management complied with the PRH requirement to establish standard operating procedures that described student accountability; however, PY 2005 performance data related to student accountability was unreliable. This occurred because the procedures used to account for students did not work as designed. As a result, student attendance, leave, and AWOL data in the CIS were not reliable. Moreover, Center management did not comply with Job Corps leave and AWOL policies, and as a result, the Center retained 74 students for 2,744 days beyond their required termination dates.

Specifically the Center's:

- Serialized sign in/out log was not adequate to track the entrance and exit of students from the Center. **(Finding 2a)**
- Residential Living Associates performed daily dorm bed checks; however, documentation was either not available for audit or did not agree with the Student's Accountability Status on the Center Morning Report (22 percent error rate). **(Finding 2b)**
- Student morning sign-in sheets were either not available for audit or did not agree with the Student's Accountability Status on the Center Morning Report (26 percent error rate). **(Finding 2c)**
- Daily class attendance rosters, showing the student attended class, did not agree with the Student's Accountability Status on the Center Morning Report (12 percent error rate). **(Finding 2d)**
- Student leave was not reasonable, supportable, or allowable. **(Finding 2e)**
- Management did not comply with the PRH requirement to terminate students with excessive AWOLs (82 percent error rate). **(Finding 2f and 2g)**
- Student files did not have documentation showing the Center contacted or attempted to contact the AWOL students (88 percent error rate). **(Finding 2h)**

We concluded the aforementioned conditions occurred because the Center had a centralized control environment that negated the effectiveness and diminished the importance of the daily controls required of staff throughout the Center. For example, the Center Director decided whether or not to terminate students that exceeded established AWOL limits defined in the PRH. Center staff were not empowered to comply with the PRH. We identified problems with all the daily controls such as signature logs, bed checks, and class attendance. In addition, Center management did not adhere to PRH leave policy for its students, and we are 95 percent confident that between 261 and 1,127 of the 4,956 student leave days shown in the CIS for PY 2005 were not reasonable, supportable, or allowable. We also identified an 82 percent non-compliance rate (50 of 61 students) with the PRH policy to terminate students with excessive AWOLs. All of the above problems culminated in the Center's management retaining 74 students for 2,744 days beyond their required termination dates in disregard to the PRH's leave and AWOL policies.

**Background.** Student accountability refers to the Center's implementation of controls designed to know, at all times, the whereabouts of every enrolled student. The PRH requires each Center to establish Standard Operating Procedures (SOPs) that describe student accountability controls. The Center had five procedures designed to account for their students. These were:

- Serialized sign in/out register for entry and exit from the Center
- Daily dorm bed checks by Residential Living Associates
- Resident student rosters signed by each student each morning
- Class attendance rosters completed for each class by the Instructor
- Leave forms to record a student's approved absence from the Center

When these five procedures are performed correctly, Center staff know the whereabouts of every student at all times. Each day, Center staff prepare a morning report that captures the status of each student, such as present for duty or in an authorized leave status. In turn, the student's status (accountability) is recorded in the CIS. The student status could not be properly determined unless the Center's SOP was properly implemented. When completing the morning report (using the information gathered from the five aforementioned accountability procedures) and a student's whereabouts cannot be determined, the student should be recorded in the CIS as Temporarily Unaccounted For or as Absent Without Leave (AWOL).

Each Center must establish a viable student accountability system because it is necessary to identify and pay those students who attended required training. In contrast, student accountability is also necessary to identify those students who continually fail to comply with attendance requirements. Management must account for these students and comply with mandatory student terminations when called for by the PRH. For example, Center officials must terminate all students with 6-consecutive AWOL training days. In addition, the handbook requires Center officials to terminate all students with 12 cumulative AWOL days within any continuous 180-day period. These student termination rules are collectively referred to as the 6/12 AWOL rule. Unless the Center's Student Accountability system works as designed, a Center cannot implement the intent of the PRH to expend its limited resources on those eligible students that are motivated enough to attend mandatory training.

**Finding 2a. Serialized sign in/out log was not adequate to track the entrance and exit of students from the Center.**

The Center's Serialized Enter/Exit Signing Log was inadequate to track the entrance or exit of students to and from the Center. The Log is just a blank form, not numbered, and not monitored properly to capture accurate information of students leaving and entering the center. In addition, names on the log were not legible. We could not determine if or when a student who signed-out had signed back in to the Center. We concluded the logs used by the Center were not auditable.

**Finding 2b. Daily bed check documentation was either not available or disagreed with the Student's Accountability Status on the Center Morning Report.**

Daily bed check documentation was either not available for audit or the information from the bed check disagreed with the Center Morning Report for 334 of 1,547 judgmentally sampled transactions (22 percent error rate). For the 7-day period January 3, 2006

through January 9, 2006<sup>1</sup>, we reviewed 1,547 bed checks for 221 in-residence students. Center management could not provide bed check forms for 280 bed checks. In addition, we identified 32 instances where the Center Morning Report showed the Student Accountability Status as “Present on the Center” when the bed check showed the student as absent; and 22 instances where the Center Morning Report showed the Student Accountability Status as absent from the Center when the bed check showed the student as “in their bed.”

**Finding 2c. Student morning sign-in sheets were either not available for audit or did not agree with the Student’s Accountability Status on the Center Morning Report.**

Student morning sign-in documentation was either not available for audit or the information from the Resident Student Roster (morning sign-in) disagreed with the Center Morning Report for 395 of 1,547 judgmentally sampled transactions (26 percent error rate). For the 7-day period January 3, 2006 through January 9, 2006, we reviewed 1,547 bed checks for 221 in-residence students. These tests disclosed 395 discrepancies. The Center did not have documentation to support 331 sign-ins. In addition, we identified another 64 instances where the student status reflected on the student morning sign-in disagreed with the Student Accountability Status shown on the Center Morning Report.

In 42 of the 64 disagreements, the Center Morning Report showed the student as present. However, the morning sign-in either showed a notation by staff showing the student as AWOL; or the sign-in was blank indicating the student had failed to sign the roster; or the student was not on Center and could not sign the roster.

In the remaining 22 of 64 disagreements, the Center Morning Report showed the students as AWOL or on leave; however, the students’ signatures were on the morning sign-in sheets, which indicated they were present on Center.

Since the student sign-in procedure took place at 6:30 AM, and management had ample time to use this information when they compiled the Center Morning Report at 9:00 AM, we concluded Center personnel were not always using the established internal control of morning sign-ins to “account” for students.

**Finding 2d. The Center’s daily class attendance rosters, showing the student attended class, did not agree with the Student’s Accountability Status on the Center Morning Report.**

Daily class attendance sheets disagreed with the Center Morning Report for 142 of 1,155 sampled transactions<sup>2</sup> (12 percent error rate). Our judgmental selection of the

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<sup>1</sup>We judgmentally selected this 7-day time period because students were returning from winter break, and in our judgment, it was a crucial time for the Center’s Student Accountability system to work correctly.

<sup>2</sup>Our judgmental sample was designed to review the first five class days after students returned from their winter break, which included January 4, 2006 through January 8, 2006. Using a population of 231 resident and non-resident

first five class days after students returned from winter break disclosed 142 discrepancies. An analysis of the 142 discrepancies disclosed:

- In 113 instances, the Center Morning Report showed the student present at the Center, but the daily class attendance sheet showed the student as absent from class.
- In 29 instances, the Center Morning Report showed the student away from the Center (such as AWOL or in a leave status), but the daily class attendance sheet showed the student as attending class.

**Finding 2e. Center management granted student leave that did not comply with PRH requirements that the absence from the Center be reasonable, supportable, and allowable.**

Center management granted student leave that did not comply with PRH requirements. Using stratified 2-stage cluster sampling, we randomly selected 20, PY 2005, Center students and reviewed all 204-leave days taken to determine whether the leave was reasonable, supportable, or allowable based on the criteria and limitations shown in the PRH Chapter 6, Exhibit 6-1. After performing this analysis, we identified 7 of the 20 students (35 percent) that were recorded in a leave status that was not reasonable, supportable, or allowable by the PRH. Specifically, 34 of 204 leave days (17 percent error rate) did not meet the requirements to grant a student leave status as specified in the PRH.

- 17 of 204 (8 percent) leave days were not considered reasonable. For example, the disciplinary review board decided on July 28, 2005, to terminate one student. Instead of immediately initiating the disciplinary separation, the Center placed the student on unpaid administrative leave through August 10, 2005.
- 10 of 204 (5 percent) leave days were not supported by required documentation that must be maintained in the student's folder. For example, the student's folder did not have the required leave form; or when a leave form was in the file, it was not approved.
- 7 of 204 (3 percent) leave days exceeded the number of leave days allowed by the PRH. Specifically, management allowed one student to exceed the PRH limit of 30 days unpaid administrative leave and another student to exceed the 6-week limit governing work-based learning.

The audit identified 34 leave days as not reasonable, supportable, or allowable (see Exhibit 2). Using statistical estimation methodology, we are 95 percent confident that between 261 and 1,127 of the 4,956 student leave days shown in the CIS for PY 2005

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students attending class 5 days, the universe of transactions to compare the class attendance records to the Center Morning Report was 1155 transactions.

were not reasonable, supportable, or allowable. However, the point estimate is that 694 leave days were not reasonable, supportable, or allowable in PY 2005.

**Finding 2f. Center management did not comply with the PRH 6/12 AWOL rules to terminate students that continually failed to comply with attendance requirements.**

Center management allowed students who should have been terminated early to continue their enrollments beyond their required termination dates. Using a universe of 374 students that were separated in PY 2005, we judgmentally selected 133 students to determine whether they exceeded the PRH established AWOL limits. The 133 students we selected had a demonstrated history of being reported as AWOL and other absences in CIS reports. By judgmentally selecting these students, we believed these samples would allow us to determine whether the student exceeded the PRH, Chapter 6, Section 6.1 and Exhibit 6-1, criteria of being AWOL for 6 consecutive training days or had 12 AWOL training days within a 180-consecutive-day period. Using students that had violated the AWOL policy, we determined whether Center management complied with the PRH 6/12 AWOL rules to terminate students that continually failed to comply with attendance requirements. Of the 133 students reviewed, we identified 61 students that met the PRH criteria of being AWOL for 6 consecutive training days or had 12 AWOL training days within a 180-consecutive-day period. An analysis of these 61 students disclosed that 50 students (82 percent) were not terminated timely as required by the PRH. On average, these 50 students remained at the Center 43 days per student beyond their required termination date. Specifics about these 50 students follow:

- In 48 of 61 (79 percent) instances, the students violated the PRH 6 consecutive AWOL training day rule
- In 2 of 61 (3 percent) instances, the students violated the PRH 12 cumulative AWOL training day rule within a 180-consecutive-day period
- The Center inappropriately extended the 50 students enrollment by 2,159 days
- The number of days extended ranged from as little as 1 day to as much as 384 days per student

We interviewed the Center Administrative Officer, Supervisor of Counseling, and the Records Clerk to discuss why students were not terminated within the time limits prescribed by the PRH. All three individuals stated that the previous Center Director was the only person who made the decision when and if AWOL students would be separated from the Center, and Center personnel were not empowered to enforce the 6/12 days AWOL rules prescribed in the PRH.

Responsible officials are required to implement controls over their programs, such as the PRH policy to terminate students with an abusive AWOL history. From an audit



perspective, we concluded that the Center's management created a control environment that substituted the Center Director's authority and discretion over PRH policy; and in doing so, prevented other Center employees such as the Record's Clerk and Counselors from initiating action to terminate students when the circumstances warranted such action.

We also concluded that the oversight process did not work as designed. Both the Program Manager (US Department of Labor-Atlanta Region) and the Project Manager (USDA Forest Service-Denver HQS) had access to CIS reports that listed all of the AWOL used. However, we did not find any instances where the oversight resulted in actions to bring the Center back into compliance with the PRH.

**Finding 2g. Center management did not comply with the PRH 6/12 AWOL rules to terminate students that continually failed to comply with attendance requirements (leave and AWOL histories reanalyzed).**

Center management did not terminate students as required by the PRH in a timely manner. We reviewed the leave history as shown in their student profiles for the 133 students we previously selected (see Finding 2f). Our review was designed to question any leave transactions that did not meet PRH requirements and to treat that leave as AWOL when warranted. In effect, we questioned whether the Center had complied with both the leave and AWOL policies set forth in the PRH. From the leave history, we combined each student's AWOL days and leave days treated as AWOL to identify the actual date when a student exceeded the 6/12 AWOL rule. Using this date as the required termination date in accordance with the PRH, we identified the actual number of days each student was allowed to remain at the Center after a student had 6 consecutive AWOL training days or 12 cumulative AWOL days in a 6-month period.

From our sample of 133 students, we identified an additional 24 students that would have exceeded the PRH 6/12-day rule if the Center complied with existing leave policy. These 24 students stayed at the Center another 585 days beyond their mandatory termination date after exceeding the 6/12-day AWOL rule.

From our review of the 133 students, we concluded the Center retained 74 students for a total of 2,744 days beyond the prescribed termination date (2159 days per Finding 2f and 585 days per Finding 2g).

**Finding 2h. Student files did not have documentation showing the Center contacted or attempted to contact AWOL students.**

Center management did not document attempted contacts with AWOL students as required by the PRH. During our review of the compliance with the PRH 6/12 AWOL rule, we also reviewed student files to determine whether Center personnel documented attempts to contact AWOL students as required by the PRH, Chapter 6, Section 6.1, R3 (d). Our review of 133 student files disclosed that 117 (88 percent) did not have documentation showing the Center contacted or attempted to contact the AWOL

students. We discussed this problem with the Center Records Clerk. The Center Records Clerk stated that the Center did try to contact AWOL students, but did not keep the contact records in the student files.

## **Recommendations**

We recommend that the National Director, Office of Job Corps, direct the Atlanta Regional Job Corps Director to coordinate a series of corrective actions and planned actions with the USDA Forest Service Job Corps National Director of Field Operations to:

7. Require Center management to comply with the Center's student accountability system and policies and improve the process for using the Center's current serialized sign-in/sign-out log, bed check procedures, student morning sign-in process, and recording student attendance during classes. The improvements should extend to the overall process used to create the Center Morning Report to allow Center management to know the whereabouts of all students at all times.
8. Retain student accountability data and documentation as required for a period of no less than 3 years.
9. Require all student leave granted by Center management to comply with criteria and limitations shown in the PRH Chapter 6, Exhibit 6-1 to ensure all leave is reasonable, supportable, and allowable.
10. Immediately terminate students in AWOL status for 6-consecutive training days or who have 12 AWOL training days within a 180-consecutive-day period.
11. Require Center management to attempt to contact all AWOL students and to document all attempts and contacts in the student's file.

We also recommend that:

12. The Atlanta Regional Job Corps Director direct his Program Manager responsible for the oversight of Student Accountability at the Center to review all Center Information System (CIS) reports for students in AWOL status. We further recommend that for each instance where the AWOL rules are violated that the Program Manager authenticate that the Center complied with the mandatory student termination as outlined in the PRH.
13. The USDA Forest Service Job Corps National Director of Field Operations direct his Project Manager responsible for the oversight of Student Accountability at the Center to review all Center Information System (CIS) reports for students in AWOL status. We further recommend that for each instance where the AWOL rules are violated that the Project Manager authenticate that the Center complied with the mandatory student termination as outlined in the PRH.

14. The Atlanta Regional Job Corps Director and USDA Forest Service Job Corps National Director of Field Operations should intensify monitoring efforts at the Center. For all future visits to the Center, Job Corps Regional and Forest Service personnel should validate the Center's Student Accountability process to verify that Center management knows the whereabouts of all students at all times.

### **Auditee Response**

Regarding the eight recommendations to improve the Center's student accountability, the DOL, Office of Job Corps, National Director concurred with the recommendations. The DOL, Office of Job Corps, National Director stated that the USDA Forest Service, National Director of Job Corps, in August 2007, installed standard operating procedures (SOPs) and placed a log book on center to monitor students. Additionally, multiple SOPs were installed to: ensure data integrity; require student accountability documentation be stored for no less than 3 years; prevent recurrence of AWOL violations by ensuring future student leave is reasonable, supportable, and allowable; and terminate students that violate PRH AWOL requirements. Further, the USDA Forest Service, National Director of Job Corps will direct Center staff to immediately attempt to contact all AWOL students, to record their contact efforts in the student's file, and to report outcomes to the DOL, Office of Job Corps, Atlanta Regional Director.

In addition, the DOL, National Office of Job Corps personnel will work with the DOL, Office of Job Corps, Atlanta Regional Office staff to review CIS reports for students in AWOL status, identify instances of non-compliance and report outcomes along with recommendations to hold Center staff responsible for any questionable findings. Furthermore, the DOL, Office of Job Corps, Atlanta Regional Director will submit a directive to the USDA Forest Service, National Director of Job Corps requesting reviews of CIS reports for students in AWOL status along with a report of their findings. Afterwards, both offices will work to reconcile the findings identified by each office. Further, USDA Forest Service personnel installed SOPs to prevent recurrence of AWOL violations, and the USDA Forest Service, National Director of Job Corps delivered training to center directors with respect to AWOL tracking, data integrity, and zero tolerance. Lastly, the USDA Forest Service, National Director of Job Corps and the DOL, Office of Job Corps, Atlanta Regional Director will increase monitoring efforts to ensure all USDA Forest Service center directors comply with PRH requirements.

The Agency verbatim response to these additional 8 recommendations can be found in Appendix D.

### **OIG Conclusion**

The OIG agrees that the planned corrective actions were appropriate to the recommendations made, and we consider recommendations 7 (develop new Standard Operating Procedures and a new Log Book to monitor students), 9 (ensure future

student leave is reasonable, supportable, and allowable), 11 (document their efforts to contact AWOL students), and 13 (use the CIS to monitor AWOL students) resolved and closed based on actions taken by the USDA Forest Service, National Director of Job Corps. We consider recommendations 8, 10, 12, and 14 as resolved and open. To close these recommendations, the Office of Job Corps needs to provide documentation showing their planned corrective actions have been completed

**Objective 3 — Student Accomplishments — Were student accomplishments reported correctly into the CIS and did Center personnel maintain PRH required documentation necessary to support accomplishments for High School Diplomas, GED Certificates, and Vocational Completions?**

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**Finding 3. – Student accomplishments were correctly reported in the CIS, and Center personnel maintained PRH required documentation necessary to support accomplishments for High School Diplomas, GED Certificates, and Vocational Completions.**

Student accomplishments were correctly reported in the CIS, and Center personnel maintained PRH required documentation necessary to support accomplishments for High School Diplomas, GED Certificates, and Vocational Completions. The Center earns credit each time an enrolled student completes an educational accomplishment such as earning a GED Certificate, earning a High School Diploma, or completing vocational training. These accomplishments are recorded in the CIS and are shown on each Center's Report Card, the OMS-20. Our tests were designed to authenticate student accomplishments recorded in the CIS. Using PY 2005 OMS-20 reports, we randomly selected 30 of 96 educational accomplishments for students earning GED Certificates or High School Diplomas and verified these accomplishments by reviewing the actual student certificate/diploma. In addition, we randomly selected 30 of 198 students shown as PY 2005 vocational completions on the Center's OMS-20. Training Achievement Records were reviewed to determine whether each student met the criteria necessary to be recorded as having completed a vocation. We found that performance data on High School Diplomas, GED Certificates, and Vocational Training reported in the CIS were properly supported.

**Objective 4 — Student Drug Testing Program — Did Center management establish a drug testing program that complied with the PRH?**

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**Finding 4. – Center management established a drug-testing program that generally complied with the PRH.**

Center management established a drug-testing program that generally complied with the PRH. We randomly selected 30 students newly enrolled in PY 2005 to determine whether each was drug tested in accordance with the PRH, and whether students that tested positive were tested again after 45 days. The review disclosed one student had tested positive for both drug tests but was not terminated as required by the PRH.

Because Center management explained their rationale for retaining the student and because only one problem was discovered, we randomly selected another 30 students, and discovered 100 percent compliance with all PRH requirements. Based on both audit tests that examined 60 students, we concluded that student drug testing at Schenck did not represent a reportable problem and that in general, Center management complied with the intent of the PRH. Our work was designed to discover “systemic failures in complying with the PRH.” However, no such systemic failures were discovered.

**Objective 5 – Student Safety and Health Associated with Job Corps Facilities – Did Center personnel comply with Safety and Health inspection procedures governing Job Corps facilities as called for in the PRH, and did Center management expeditiously address problems discovered during inspections?**

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**Finding 5. – Center personnel complied with safety and health inspection procedures governing Job Corps facilities as called for in the PRH.**

Center personnel complied with safety and health inspection procedures governing Job Corps facilities as called for in the PRH. We interviewed the Center’s staff and reviewed facility maintenance reports to understand the process implemented by the Center. Specifically, we reviewed the four most recent Environmental Health Inspection reports performed in May, August, and November 2006, and February 2007, as well as the 2004, 2005, and 2006 annual safety and health review performed by Link Technologies (under contract with DOL) to determine whether management acted expeditiously to resolve problems. We concluded management acted expeditiously to address open items and found these reports gave Schenck overall ‘high’ ratings for safety and health inspections. The Center received overall ratings for safety inspections, averaging between 98 and 99 out of 100 for all their facilities.

**Objective 6 — Internet Security — Did Center personnel establish procedures to prevent access to unauthorized internet web sites?**

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**Finding 6. – Center personnel established procedures to prevent access to unauthorized internet web sites.**

Center personnel established procedures to prevent access to unauthorized internet web sites. We developed an internal control questionnaire and interviewed the Center staff to gain an understanding of how the Center educated its students about overall internet security. We determined that the Center’s policies and procedures regarding internet security were adequate. Specifically, students were required to attend training and sign an agreement before they could access the internet through Center computers. In addition, the Center had established two levels of security, Websense and Security Agent, designed to restrict access to unauthorized sites and to establish an audit trail of each site visited. Finally, we accessed two Center computers,

attempted to gain access to unauthorized sites, were denied access, and concluded controls were established and worked as they were designed.

*Elliot P. Lewis*

Elliot P. Lewis

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EXHIBIT 1

COMPARISON BETWEEN CENTER 2110F AND GENERAL LEDGER

Expense Line Number Per 2110F	Cost Category Name Shown on Form 2110F	Costs on Form 2110F was Less than Costs Reported in the G/L <sup>3</sup>	Costs on Form 2110F were Greater than Costs Reported in the G/L
1	Academic Personnel Expenditure	\$6,511	
2	Other Academic Expenditure	2,190	
3	Vocational Personnel Expenditure	39,225	
4	Other Vocational Expenditure		\$2,132
5	Social Skills Personnel Expenditure	21,072	
6	Other Social Skills Expenditure		9,932
7	Food	5,201	
9	Support Service Personnel Expenditure		3,532
10	Other Support Service Expenditure		12,836
11	Medical Personnel Expenditure		79,250
15	Administrative Personnel Expenditure	445	
16	Other Administrative Expenditure	27,103	
23	Utilities and Fuel	946	
26	Motor Vehicle Expenditure	201	
<b>Total</b>		<b>\$102,894</b>	<b>\$107,682</b>

<sup>3</sup>G/L is the abbreviation for General Ledger

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EXHIBIT 2

EXCEPTIONS NOTED DURING STUDENT LEAVE TESTING

- A- Leave was not reasonable
- B- Leave was not properly documented or approved
- C- Leave violated PRH limits

Student ID	Reason for Questioning Leave Days	A	B	C
661327	No leave documented in the student file.	X	X	
735964	Student left the Center on 6/13/05, but was put on unpaid leave pending Review Board then finally separated on 8/8/05.	X		
738825	Student left the Center on 6/19/05, however, student was allowed two-week summer break, put on leave, and finally disciplinary separated on 8/8/05.	X	X	
721893	The Disciplinary Board decided on 7/28/05 to terminate the student. However, the Center put the student on unpaid leave through 8/10/05 then, disciplinary separated.	X		
778028	Unreasonable leave to visit family friend, leave was not documented.	X	X	
538536	Exceeded 6-week limit per PRH for work based learning (WBL); started WBL on 5/13/05, the 6th week ended 6/24/05 and beyond this date leave was not allowable per PRH.			X
783713	Inadequate documentation of leave; exceeded the 30-day limit for Administrative Leave without Pay by 13 days. The student had 43 total days for the year.	X	X	X
Total Days of Questioned Leave	There were 34 leave days we considered unallowable per the PRH.	17	10	7

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## **Appendices**

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## **APPENDIX A**

### **BACKGROUND**

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Job Corps is a national residential training and employment program authorized by Title I-C of the Workforce Investment Act (WIA) of 1998. Included in the WIA is a provision for Job Corps centers to be operated by other Federal agencies. These type of centers are referred to as CCCs. DOL currently has agreements with the U.S. Department of Agriculture (USDA) and the Department of Interior to operate CCCs. Job Corps assists eligible disadvantaged people between the ages of 16 to 24 and gives them the opportunity to learn career skills, earn their high school diplomas or GEDs, and gain the confidence necessary to begin a successful career including entering military service.

The DOL Office of Job Corps, under the leadership of a National Director, administers the program with support by National Office staff and a network of six Regional Offices. The DOL formulates the budgets of federally operated centers annually on a cycle that coincides with July 1 through June 30, Job Corps' PY. Through an Interagency Agreement between USDA Forest Service and the DOL, last updated in July 1974, USDA Forest Service agreed to use the funding in accordance with the PRH and in accordance with the interagency agreement. For PY 05 (July 1, 2005, through June 30, 2006), the Schenck Job Corps Center received approximately \$6 million to fund Center operations.

Cost information is reported to Job Corps on quarterly Forms 2110F reports by the USDA Forest Service through its financial management system. These reports are used by Job Corps in its compilation of nationwide Job Corps cost data for inclusion in reports to the Congress, to the public, and for comparison with other centers. Job Corps centers, including CCCs, are required to record information related to student accomplishments and accountability in the CIS. This information is used by Job Corps to report center performance, and the information is also made available to Congress in accordance with WIA legislation.

Schenck is one of 19 centers managed by the Job Corps National Office for the US Forest Service, located in Denver, Colorado. Centers report financial and performance data to the DOL National Job Corps Office through DOL's CIS maintained in Austin, Texas. Oversight responsibility for Schenck is the responsibility of both the US Forest Service's assigned Project Manager in Denver, and the DOL Regional Job Corps Program Manager located in Atlanta, Georgia.

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## APPENDIX B

### OBJECTIVES, SCOPE, METHODOLOGY, AND CRITERIA

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#### OBJECTIVE

Our audit objective was to determine whether financial and performance data was accurate, and whether the Center's internal controls and operational procedures complied with Job Corps' PRH. Financial and performance data covered PY 2005 that ended on June 30, 2006. We examined financial data used to prepare Schenck Job Corps Center's Form 2110F and performance data that comprised the Center's reported student accountability and student accomplishments. We also examined key internal controls related to the Student Drug Testing Program, student safety and health inspections associated with Job Corps facilities, and internet access. To accomplish the audit, we formulated six sub objectives. Each sub objective is presented below in the form of a question, and each question is answered in the results section of this report.

- 1. Financial Management and Reporting.** Did the USDA Forest Service and the Center account for and report PY 2005 Center expenditures totaling approximately \$6 million in accordance with procedures outlined in the PRH?
- 2. Student Accountability.** Did Center management comply with PRH requirements to establish standard operating procedures that describe Student Accountability and were these procedures properly implemented?
- 3. Student Accomplishments.** Were student accomplishments reported correctly into the CIS and did Center personnel maintain PRH required documentation necessary to support accomplishments for High School Diplomas, GED Certificates, and Vocational Completions?
- 4. Student Drug Testing Program.** Did Center management establish a Student Drug Testing Program that complied with the PRH?
- 5. Student Safety and Health Associated with Job Corps Facilities.** Did Center personnel comply with student safety and health inspection procedures governing Job Corps facilities as called for in the PRH, and did Center management expeditiously address problems discovered during inspections?
- 6. Internet Security.** Did Center personnel establish procedures to prevent access to unauthorized internet web sites?

#### SCOPE

Our audit of financial and performance data covered PY 2005, July 1, 2005 through June 30, 2006. We reviewed the four PY 2005 quarterly Forms 2110F to identify reported expenses. Student Accountability data was obtained from Center Morning Reports maintained in the CIS. We validated the reports to determine the accuracy of

reported OBS. In addition, we determined how violations of AWOL policy and student leave deficiencies affected OBS. We also examined the student accomplishments of High School Diplomas, GEDs, and Vocational Training Completions as recorded in the CIS and internal controls applicable to center operations.

During our audit, we used performance and attendance data recorded in the CIS. We compared this data to the Center's documentation to determine if performance and attendance data recorded in the CIS by Center personnel were accurate. We obtained financial data from the general ledger of USDA Forest Service. The reliability of the Center's computerized data showing expenditures was determined by comparing data in the USDA Forest Service's General Ledger to the 2110F data maintained by the Job Corps Data Center and performing analyses of selected expenditures and comparing supporting documentation to those expenditures.

## **METHODOLOGY**

**Financial Management and Reporting** was evaluated by comparing the Center's PY 2005 reported Net Center Operating Expenses on Form 2110F to General Ledger account balances for Schenck Job Corps Center expenses. These general ledger transactions are maintained at the US Forest Service's Albuquerque Service Center. In addition to examining overall reported expenses, we also reviewed all line entries on the Form 2110F, such as a food expense, to the corresponding general ledger accounting codes. We evaluated all 29 line entries with expenses. In order to determine whether Center expenses were supported with proper documentation, properly processed (to include compliance with the FAR), and appropriately authorized for payment, we judgmentally sampled 33 Center payments. These 33 transactions, totaling \$263,785, were judgmentally selected by taking between 1 and 3 monthly payments for each Center contract, and by selecting 1-2 of the highest dollar value transactions for each of the Form 2110F line entries, such as a food expense. Further, we identified two situations (sale of meal tickets and student fines for GPLDs) where cash would be received by the Center and verified whether funds collected were deposited and credited against Center expenses during PY 2005. Lastly, we counted on-hand cash and assessed operating procedures to deposit cash.

For financial activity, we used a combination of analytical procedures, staff and management interviews, and document examinations. We traced selected costs through the general ledger and examined vouchers and other supporting documentation to authenticate the recorded transactions.

In our internal control analysis, we relied on our assessment of the control environment of USDA Forest Service management and Center management to determine the reliance we would place on internal control. Based on that assessment, we decided to rely on analytical and document examinations using substantive audit procedures rather than testing of controls. We considered the internal control elements (control environment, risk assessment, control activities, information and communication, and monitoring) during our planning and substantive audit phases.

**Student Accountability** was evaluated by determining whether the Center's SOPs designed to know the whereabouts of every student at all times were developed and implemented. We examined the sign in/out register used to record student's entry and exit from the Center, and SOPs governing daily bed checks and resident student sign-in rosters. Class attendance data were examined by judgmentally selecting the 7-day period after the winter break and testing compliance with the Center's rules and the PRH. Specifically, we selected the period January 3, 2006, to January 9, 2006, because, in our opinion, the period following the winter break would challenge the Center's Student Accountability system since most students were returning, and the Center was technically going from zero to 231 students. We then compared each bed check, sign-in, and class attendance report to the Center Morning Report to determine whether the 221 in-residence students and 10 off-center students were reported correctly. In affect, this test compared the internal controls supporting each student's status at the center to the student's status reported to Job Corps.

Using two-stage, three-strata, statistical sampling techniques, we randomly selected 20, PY 2005, Center students and reviewed all 204-leave days taken to determine whether each of the 204 leave days was reasonable, supportable, or allowable per criteria and limitation rules prescribed in the PRH Chapter 6, Exhibit 6-1. The total universe of leave days for PY 2005 was 4,956. We projected our sample results using a statistical technique with a 95 percent confidence level.

Using a universe of 374 students that were separated in PY 2005, we judgmentally selected 133 students to determine whether they exceeded the PRH established AWOL limits, and if they had, to determine whether management acted to separate any of the students. The 133 students were judgmentally selected because these students demonstrated a history of being shown as absent from the Center. From the judgmental sample of 133 student separations in PY 2005, we identified whether any students exceeded either the PRH AWOL 6-consecutive-training-day rule, or had violated the PRH AWOL 12-day rule (within a 180-consecutive-day period). Lastly, we identified the date each student should have been separated if the PRH AWOL rule had been enforced, and determined the number of days the Center retained each student after their mandatory separation date.

Since student leave transactions did not always comply with the PRH and Center management did not comply with the PRH 6/12 AWOL rules, we performed a second test using the same 133 students with a history of being shown as absent from the Center. Specifically, we reviewed each student's leave and determined whether the leave conformed to PRH guidelines, and if it did not, we counted that absence as AWOL. From the leave history, we combined each student's AWOL days and leave days treated as AWOL (if that leave did not conform to the PRH guidelines), to identify the actual date when a student exceeded the PRH 6/12 AWOL rule. Using this date as the required termination date in accordance with the PRH, we identified the actual number of days each student was allowed to remain at the Center after a student had 6 consecutive AWOL training days or 12 cumulative AWOL days in a 6-month period.

During our review of the compliance with the PRH 6/12 AWOL rule, we also reviewed student files to determine whether Center personnel documented attempts to contact AWOL students as required by the PRH, Chapter 6, Section 6.1, R3 (d). We reviewed the same 133 files that were judgmentally selected to perform our tests.

**Student Accomplishments** were examined by using PY 2005 OMS-20 reports that show student accomplishments. We randomly selected 30 of 96 educational accomplishments for students earning GED Certificates and High School Diplomas and verified these accomplishments by reviewing the actual student certificate/diploma. In addition, we randomly selected 30 of 198 students who completed vocations in PY 2005 as shown on the Center's OMS-20. Training Achievement Records were reviewed to determine whether each student met the criteria necessary to be recorded as having completed a vocation.

**Student Drug Testing Program** was examined by randomly selecting the files of 60 newly enrolled students from a universe of 362 in PY 2005 to determine whether each was drug tested in accordance with the PRH, and whether students that tested positive were tested again after 45 days.

**Student Safety and Health Associated with Job Corps Facilities** was examined by interviewing the Center's staff and reviewing facility maintenance reports to understand the process implemented by the Center. Specifically, we reviewed the four most recent Environmental Health Inspection reports performed in May, August, and November 2006, and February 2007, as well as the 2004, 2005, and 2006 annual safety and health review performed by Link Technologies (under contract with DOL). We reviewed these reports to determine whether management acted expeditiously to address open items and to understand the overall rating for safety and health inspections of all job corps facilities.

**Internet Security** was evaluated by developing an internal control questionnaire and interviewing Center staff to gain an understanding of the process established by the Center regarding its internet security. In addition, we observed the procedures implemented by the Center over its internet security. Finally, we physically tested selected computers in various locations for unauthorized access.

We performed our audit in accordance with Government Auditing Standards issued by the Comptroller General of the United States, and performed such tests, as we considered necessary to satisfy our audit objectives.

## **PRINCIPAL CRITERIA**

In addressing the audit objectives, we reviewed relevant Federal laws, regulations, policies, and guidance. These included the following:

- Federal Acquisition Regulation
- Job Corps Policy and Requirements Handbook

- USDA Forest Service and Department of Labor Interagency Agreement of 1974
- Schenck Job Corps CCC Operating Procedures

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APPENDIX C

ACRONYMS AND ABBREVIATIONS

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AWOL	Absent Without Leave
CCC	Civilian Conservation Center
Center	Schenck Job Corps Civilian Conservation Center
CIS	Center Information System
DOL	Department of Labor
FAR	Federal Acquisition Regulation
FPI	Federal Prison Industries
GED	General Educational Development
G/L	General Ledger
GPLD	Government Property Lost or Destroyed
HSD	High School Diploma
OBS	On-Board-Strength
OIG	Office of Inspector General
OMS	Outcome Measurement System
PRH	Policy and Requirements Handbook
PY 2005	Program Year 2005
RO	Job Corps Regional Office
SOP	Standard Operating Procedure
UPAL	Unpaid Administrative Leave
USDA	United States Department of Agriculture
USDA Forest Service	United States Department of Agriculture's Forest Service
WIA	Workforce Investment Act

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APPENDIX D

AUDITEE RESPONSE TO REPORT

U.S. Department of Labor

Office of Job Corps  
Washington, D.C. 20210



JAN 14 2008

MEMORANDUM FOR: ELLIOT P. LEWIS  
Assistant Inspector General  
Office of Audit

FROM: ESTHER R. JOHNSON, Ed.D. *Esther R. Johnson*  
Administrator

SUBJECT: Response to Performance Audit of the  
Schenck Job Corps Civilian Conservation Center  
Report No. 09-06-002-03-390

The Office of Inspector General's (OIG) performance audit of the Schenck Job Corps Civilian Conservation Center resulted in 14 recommendations. The Office of Job Corps concurs with the audit findings and corresponding recommendations for improvement shown in the report. Presented below are the OIG's recommendations along with the Office of Job Corps' (OJC) response. These responses were developed in conjunction with the USDA Forest Service National Director of Job Corps. Those responses cited with an asterisk are activities that fall outside of the jurisdiction of the Office of Job Corps to enforce and there is no mechanism to hold the USDA Forest Service accountable for noncompliance.

OIG Recommendation 1

**Establish controls to verify costs submitted to DOL are accurate by reporting on an accrual basis of accounting in accordance with the PRH, recording costs in a timely manner, and classifying costs correctly.**

OJC Response

\* The USDA Forest Service (FS) National Director of Job Corps will direct the Schenck Job Corps Civilian Conservation Center staff to establish controls and verify costs submitted to DOL are accurate by reporting cost on an accrual basis per the Job Corps PRH, recording costs in a timely manner, classifying costs correctly and ensure the costs reports (2110F) are reconciled to the FS ledger.

The National Office of Job Corps has instructed the Atlanta Regional Director (RD) to provide technical assistance and training to FS headquarters and center staff as requested. The Atlanta Regional Director will also ensure the Atlanta Regional Program Manager (PM) will monitor the 2110F reports submitted by Schenck.

OIG Recommendation 2

**Maintain copies of all contracts supporting the center, such as the Center Welding Contract, and only authorize and approve payments as specified in the contract.**

OJC Response

\* The USDA FS National Director of Job Corps will ensure that both the Schenck staff and all other appropriate FS staff responsible for these procedures maintain all copies of contracts supporting the center and only authorize and approve payments as specified in the contract.

The Atlanta RD will monitor compliance through desktop monitoring, site visits and annual center assessments.

OIG Recommendation 3

**Discontinue the practice of bypassing Human Resources and the Government Contracting Officer, regarding personal services contracts, when hiring temporary employees.**

OJC Response

\* The USDA FS National Director of Job Corps will direct the Schenck staff to follow all Federal Human Resource and/or government contracting procedures when hiring temporary employees.

OIG Recommendation 4

**Follow PRH prescribed internal controls governing expenditures for non-personal service and contracts to ensure all future expenditures are supported by a proper invoice, comply with Federal Acquisition Regulation (FAR) guidelines, support the Job Corps mission, and are properly recorded into the General Ledger.**

OJC Response

\* The USDA FS National Director of Job Corps will ensure that Schenck and all other FS staff responsible for these tasks follow the appropriate Job Corps policies to ensure all future expenditures are supported by a proper invoice, comply with Federal Acquisition Regulation guidelines, support the Job Corps' mission, and are properly recorded into the General Ledger.

OIG Recommendation 5

**Expediently deposit all cash received on center from the sale of meal tickets and student-assessed fines for government property lost or damaged and ensure these funds are credited back to the center cost category that purchased the material, as required by the PRH.**

OJC Response

\* The USDA FS National Director of Job Corps will ensure that staff follow the appropriate PRH policies and ensure collected funds are deposited and credited back to the center in an expeditious manner.

The Atlanta RD will monitor compliance through site visits and annual center assessments.

OIG Recommendation 6

**Review the questioned costs of \$171,719 addressed in this report and as appropriate, lower future year operating budgets for costs that do not benefit the Job Corps program and its students.**

OJC Response

\* The USDA FS National Director of Job Corps will review the questioned costs to ensure the expenditures were appropriately charged in support of the Job Corps program. The FS will report the findings of this review to the Atlanta Regional Director.

OIG Recommendation 7

**Require center management to comply with the center's own student accountability system and policies and improve the process for using the center's current serialized sign-in/sign-out log, bed check procedures, student morning sign-in process, and recording student class attendance. The improvements should extend to the overall process used to create the Center Morning Report to allow center management to know the whereabouts of all students at all times.**

OJC Response

\* In August 2007, Standard Operating Procedures were installed by the FS to prevent a recurrence of this issue. The USDA FS National Director of Job Corps will ensure the procedure is followed by all FS center directors. USDA FS Log Book has been installed on center and will mirror attendance data recorded in CIS. Date of implementation: August 2007, attachments A, B, C, & D. USDA FS personnel will conduct an initial review of this process during a monitoring visit in November, 2007 attachment E, trip report.

The Atlanta Regional Office will monitor compliance through desktop monitoring, site visits and annual center assessments.

OIG Recommendation 8

**Retain student accountability data and documentation as required for a period of no less than 3-years.**

OJC Response

\* In August 2007, multiple Standard Operating Procedures were installed by the FS to ensure data integrity compliance and quality. The FS center directors will be required to store student accountability documentation for no less than 3-years. USDA FS personnel will review compliance with this review in November, 2007. USDA FS personnel will conduct an initial review of this process during a monitoring visit in November, 2007 attachment E, trip report.

The Atlanta Regional Office will monitor compliance through onsite monitoring visits and annual center assessments.

OIG Recommendation 9

**Require in accordance with the PRH, that all student leave granted by center management be reasonable, supportable, and allowable.**

OJC Response

\* In August 2007, Standard Operating Procedures were installed by the FS to prevent a recurrence of this issue. The FS center directors will be required to comply with the PRH requirement that all student leave granted by management is reasonable, supportable, and allowable. Electronic documentation (CIS) and hard-copy documentation (student files) will also be maintained and synchronized. Attachments: F, G, H, & I. These safeguards will ensure that hard-copy data mirror data in CIS.

The Atlanta Regional Office will also monitor compliance through desktop monitoring, site visits and annual center assessments.

OIG Recommendation 10

**Immediately terminate students in AWOL status for 6-consecutive training days or those students with 12 AWOL training days within a 180 consecutive day period.**

OJC Response

\* In August 2007, Standard Operating Procedures were installed by the FS to prevent a recurrence of this issue. The USDA FS National Director of Job Corps will terminate all appropriate students in AWOL status for 6-consecutive training days or those students with 12 AWOL training days within a 180 consecutive day period and report compliance to the Atlanta Regional Director. Additionally, USFS personnel will review compliance with this review in November, 2007 on site. CIS training, if required, will be provided with respect to AWOL tracking.

The Atlanta Regional Office will determine if the students were terminated and report to the National Director of Job Corps and will continue to monitor compliance through desktop monitoring, site visits, and annual center assessments.

OIG Recommendation 11

**Require center management to attempt to contact all AWOL students and to record all attempts and contacts in the student's file.**

OJC Response

\* The FS National Director of Job Corps will direct the Schenck Job Corps Center staff to immediately attempt to contact all AWOL students, record all attempts and contacts in the student's file, and report the outcomes to the Atlanta Regional Director.

The Atlanta Regional Office will review the appropriate student files at the next site visit and monitor compliance through desktop monitoring, site visits, and annual center assessments.

OIG Recommendation 12

**We recommend that the Atlanta Regional Job Corps Director direct his Program Manager responsible for the oversight of Student Accountability at the center to review Center Information System (CIS) reports for students in AWOL status. We further recommend that each instance where the AWOL rules are violated that the Program Manager**

**authenticate that the center complied with the mandatory student termination as outlined in the PRH.**

OJC Response

The National Office of Job Corps will work with the Atlanta Regional Office to review CIS reports for students in AWOL status and identify instances where the center did not comply with the PRH. A report outlining the findings will be provided to the FS National Director of Job Corps, along with recommendations on how to hold the Schenck Job Corps Civilian Conservation Center accountable for any questionable findings.

OIG Recommendation 13

**The USDA Forest Service Job Corps National Director of Field Operations should direct his Project Manager responsible for the oversight of Student Accountability at the center to review the Center Information System (CIS) reports for students in AWOL status. We further recommend that for each future instance where the AWOL rules are violated that the Program Manager authenticate that the center complied with the mandatory student termination as outlined in the PRH.**

OJC Response:

The Atlanta Regional Director will submit a directive to the FS National Director, requesting they review the CIS reports for students in AWOL status and prepare a report of their findings. The FS Office will then work with the Atlanta RD to reconcile the findings from each office.

\* In August 2007, Standard Operating Procedures were installed by the FS to prevent a recurrence of this issue. The USDA FS National Director of Job Corps has committed to enforcing the procedure and ensuring all FS center directors comply. Compliance by operator: On July 25 and 26, 2007, the USDA Forest Service Job Corps National Director, through his program staff, delivered a two-day training to center directors with respect to AWOL tracking, data integrity, and zero tolerance for non-compliance across topics raised in the initial OIG draft as released to USFS on July 12, 2007.

OIG Recommendation 14

**The Atlanta Regional Job Corps Director and US Forest Service Job Corps National Director of Field Operations should intensify monitoring efforts at the center. For all future visits to the center, Job Corps Regional and FS personnel should validate that center's student accountability process to verify that center management knows the whereabouts of all students at all times.**

OJC Response:

\* The FS National Director of Job Corps will increase monitoring efforts and ensure all FS center directors comply with all PRH requirements. The Atlanta Regional Director will also increase monitoring efforts to ensure compliance with the PRH.

Thank you again for the time and commitment given by you and your staff to improving the Job Corps program.

**ATTACHMENT A  
SCHENCK JOB CORPS**

**Policy, Requirements and Procedures**

**Control Number:** PRH 6.1 SK-002      **Effective Date:** AUGUST 1, 2007

**Filing Instructions:** New ( )    **Supercedes:** ( December 18, 2000 )

**Subject:** After-hours Accountability

**Purpose:** The purposes of accountability are as follows:

1. To establish a uniform system to account for and document the whereabouts of students during their Job corps enrollment.
2. To establish a uniform system to report and respond to unauthorized student absences.

**Requirements and Responsibilities:**

1. An exact accounting of the status of all students assigned to the dorm is required. This includes students both on and off center. Accountability information is recorded in Dorm Electronic Logbooks and on Bed Check sheets.
2. A physical count of students must be done to ensure all students are present or otherwise accounted for. A bed check will be done immediately after midnight and a headcount done thereafter until wake up. Students must be in assigned bed areas. Some part of each individual must be visible. Bed checks will be logged on Bed check sheets twice between the hours of 0000 and 0600.
3. Accountability during the day and evening hours will be as follows:

Monday - Thursday 1800 and 2300  
Friday - 1800, 2000 and 2300  
Saturday - 1100,1800,2000 and 2300  
Sundays/Holidays 1100, 1800 and 2100 (2000 on 2<sup>nd</sup> Sunday of the month)

**Expected Outcomes:**

1. To track and document the whereabouts of each student.
2. To establish a record system for daily notification of the dorm staff of each student's duty status.
3. To encourage and promote regular attendance, and identify absences, missed appointments and tardiness.

**Quality Indicators:**

1. Students can articulate the importance of regular attendance and understand the consequences of absences.
2. Staff actions encourage support and enforce center attendance rules.

**Approved: /s/ Raoul Gagne  
Center Director**

**ATTACHMENT B  
SCHENCK JOB CORPS CIVILIAN CONSERVATION CENTER  
SERIALIZED REGISTER**

Page No. 100

	Print Name	Signature	Date	Status	Time Out Indicate AM or PM	Time In Indicate AM or PM
1.						
2.						
3.						
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14.						



**ATTACHMENT C  
SCHENCK JOB CORPS**

**Policy, Requirements and Procedures**

**Control Number:** PRH 6.1 SK-001      **Effective Date:** AUGUST 1, 2007

**Filing Instructions:** New (X)    **Supersedes:** (December 18, 2000)

**Subject:** Center Log Book

**Purpose:** To outline methodology for utilization of logbook as critical communication tool in center operations.

**Requirements and Responsibilities:**

The center log book is a communication tool to other staff. Also, it is a tracking device and the main accountability tool to track students departing and arriving on Center. Sometimes, the time becomes an important factor in solving a problem. Therefore our entries in the Center Log should be accurate.

Entries should be complete enough for others unfamiliar with the situation to be able to understand what happened. Be sure to initial each entry in the Log. Keep in mind that everyone has access to read the Log (including students). Confidential information should be communicated by other means. It is possible to log an event and give more detailed communication separately to specific concerned individuals.

An all inclusive list of entries that should be made is not practical. However, the following list of expectations should give a good idea of what information to enter:

- Center Sponsored trip leaving Center - The staff taking the trip has the responsibility to make a log entry to include driver's name, Vehicle #, destination, cell phone # if applicable, purpose of trip, and the name, dorm and color of the students.
- Center Sponsored trip returning to Center - The driver returning has the prime responsibility to make a log entry. The entry is to indicate the staff returning, from what trip, and who is returning with the trip, plus any problems that may have been encountered on the trip.
- Students Departing From Or Returning To Center - These are to be indicated in the log book. Info required at minimum: AWOL students, new and/or transfer students need to be logged in.
  1. If students are departing Center by their own transportation (POV) for the day only, a log entry is appropriate - indicating method of departure, with whom, name of student and expected time of return. Upon return, a simple log entry indicating the student is back on Center is adequate.
  2. If a student departs center POV for overnight or longer, then log entry should

indicate all of the items above and their status during their absence.

- Ill or Injured Students - When a student so seriously injured or ill that medical advice is needed, log entries will be made. A thorough paper trail is expected. Log phone calls attempted or successful. Log student's name, a description of the injury or illness. Log decisions made as to course of action taken.
- Law Enforcement - If activities on or around Center end up involving the Sheriff or other Law enforcement officials, log entries are appropriate. A general description of the situation should be noted. If the law enforcement action is taken, then log name. **TO CALL LAW ENFORCEMENT ON CENTER REQUIRES SHIFT SUPERVISOR OR HIGHER APPROVAL.**
- Fires - Any fires serious enough to cause property damage or injury to personnel or students is serious enough to log in the center log book. Give enough information so as to give a clear picture of what took place, decisions made, actions done, and damage done (or not done). If major damage or injuries occur, it is **MANDATORY** to notify the Center Director of Acting during the process of handling the situation.
- Maintenance - If maintenance is needed of such serious nature as to call staff from other departments during their time off, log such events. Describe problem, person's calls, and actions taken.
- Night Person Entries - Staff on duty from midnight to 0830 have a number of entries that are to be made. A dorm accountability notation verifying the number of students on Center by form is required. Also, enter each dorm circulation, each facilities security circulation, entries signing on duty at the beginning of the shift and off duty at the end of the shift, and entries of special wake-ups (KPs, cooks, )

There are numerous other events occurring on center and in the dorms for which other forms of communications other than the Center log are much more appropriate. E-mail, Sharepoint, Dorm logs, notes to staff, student behavior reports, counseling referral forms, maintenance request forms, talking to persons directly, etc. A good operating guideline to use is that you probably can't communicate too much. One of our main sources of shared information on Center is our Center log - use it!

**Expected Outcomes:**

Center log book is neat, accurate and professional. It consistently reflects accountability status change and documents major events on Center.

**Quality Indicators:** Staff actions encourage, support and enforce Center accountability requirements.

**Approved:** /s/ *Raoul Gagne*  
Center Director

## **ATTACHMENT D**

Centers must have a Quality Assurance Data Integrity Plan (QAP) to address how the center will monitor, validate, audit, and conduct training on the center's student data, finance, purchasing, and property procedures.

The center must communicate the importance of data integrity:

- All staff must have a common understanding of data integrity.
- Clear support from the TOP of the organization. If TOP management staff do not support data integrity, the line staff will not support data integrity, it's as simple as that.
- Consequences for non-compliance.

Listed below are key components of what should be in your QAP. Also listed below is a SOP template that is very generic and should be used to assist the center in developing a Quality Assurance Plan:

### **The four key components of your centers Quality Assurance Plan (QAP):**

1. Your plan must address the extent to which oversight, monitoring and assessment will be applied to ensure program compliance and quality.
2. Your QAP must identify how the agency will validate the accuracy and integrity of student outcomes and financial data.
3. Your plan must address how quality assurance activities will be managed and what corrective action will be taken to maintain outcomes and quality standards.
4. Your plan must describe the degree to which the agency documents the results of inspections, tests, audits and any program assessments conducted.

### **Program areas that should be included in your centers QAP:**

5. Finance
6. Property Procedures
7. Purchasing
8. Student Data
  - a. Validating admission data
  - b. Program accomplishments
  - c. Student placement data

### **Key components of center QAP:**

9. Written procedures on validating student data during enrollment:
  - d. Current accountability SOPS
    - Designation of authority.
    - Center Training Calendar

- How student leaves are processed and approved.
  - e. Written procedures on Vocational TAR updates.
  - f. Written procedures on TABE/GED testing procedures and recording.
10. Frequency when student data will be reviewed/audited:
- g. By the Center
  - h. By the individual Center Department, i.e. CTT, Academics, records, counseling, etc.
  - i. By the Agency
11. Staff Training:
- j. Comprehensive training for all staff:
    - PRH requirements
    - Internal procedures
    - Frequency of Training
    - Standard part of new employee training
12. Internal Controls:
- k. Designate an individual with responsibility at the center level:
    - For Quality Assurance Plan
    - For establishing and updating internal procedures
    - For monitoring data integrity.
  - l. Identify who should verify (double check) data before entry into data systems:
    - All leaves
    - GED/HSD certifications
    - Vocational completions

(Must be a different person from the one generating the leave, certification, etc.)

## Center Quality Assurance Plan

### A. PURPOSE

To establish a standard operating procedure for the \_\_\_\_\_ Job Corps Center that ensures data integrity.

### B. POLICY

1. The Generic Job Corps Center is committed to high ethical standards and integrity in all operations as confirmed by the center's mission statement and the center's published goals.
2. The Generic Job Corps Center's commitment to data integrity is demonstrated through its established procedures for identifying and correcting data integrity errors that are discovered through the center's auditing processes.

### C. PROCEDURES

#### Center Director

1. Ensures compliance with the Bureau of Reclamation (BOR), the center and Job Corps ethical standards.
2. Ensures that training on data integrity is provided to all center employees.
3. Ensures specific training for facility department managers and supervisors on departmental data integrity requirements.
4. Contacts the center's Bureau of Reclamation Project Manager upon identification of data integrity concerns.
5. Submits corrective action plans and follow up to the centers BOR project manager

#### Director of Career and Technical Training (CTT), Manager of Academics, Work Programs Manager, Residential Living Manager, Counseling Manager, Health Services Manager, Center Standards Officer, and Student Records.

6. Directors/managers will conduct a quarterly compliance and quality audit of their respective area to include a review of CIS case notes. This will include at a minimum 25% separated and 25% active student files.
7. Document monthly compliance and quality audits in each department area by requiring departments to conduct 100% audit of separated files and 30% audit of active files including CIS case notes in each area.

8. Departments will create a corrective action plan that addresses audit issues. Departments will also submit follow up responses to the center director, by the third week of each month.
9. The individual directors and managers will meet with their respective departments and/or managers will meet with their respective supervisors to review audits and corrective action plans prior to submission to the center director and BOR project manager.
10. The directors and/or managers will meet with the Center Director to discuss any pertinent issues related to the findings of the audit.
11. The directors and/or managers will meet with departmental staff and review audit findings and corrective action plans.
12. The directors, managers or departmental staff will ensure appropriate correction of all identified errors using the Data Integrity Error Correction Form when appropriate. The error correction form will be forwarded to student records for the correction to take place.
13. The directors and/or managers will ensure follow up on corrective action plan components.
14. The directors and/or managers will maintain a copy of the quarterly/monthly audits in the respective department files.

**Student Records**

15. The student records department will conduct a monthly 100% audit of all separated student permanent records, and 30% of all active student files, to include case notes for both separated and active student files.
16. Documents identified errors and omissions.
17. Discusses with appropriate managers and/or student records staff, identified errors and omissions.
18. Create a corrective action plan that addresses audit issues connected with student records functions. Submit follow up responses to the center director, by the third week of each month.
19. Ensure appropriate correction of all identified errors using the Data Integrity Error Correction Form when appropriate.
20. Maintain a master error correction log in student records for all departments.
21. Copies of the error correction form will be placed in the active and separated individual student's personnel file.

22. Maintains a copy of the monthly audits in the respective department file.

**Center Data Integrity Administrator**

23. On a quarterly basis, conducts a random audit of outreach and admissions files submitted to the center for data integrity compliance.
24. On a quarterly basis, conducts a random compliance and quality audit in each area, including review of CIS case notes.
25. On a weekly basis conducts a random review of Training Achievement Records (TAR) prior to submission to the records department.
26. Assists departmental directors/managers in creating a corrective action plan that addresses audit issues.
27. Meets with department directors/managers and reviews audit findings and corrective action plans.
28. Ensures follow up on corrective action plan components.
29. Conducts targeted audits of completed departmental data integrity audits.
30. Conducts training for departmental directors, managers and supervisors on departmental data integrity and accuracy requirements.
31. Performs random audits of TAR's in selected Academic classrooms/Career and Technical Training classrooms to include CIS case notes.
32. Randomly monitors all classrooms to ensure staff are in compliance with National Office Data Integrity standards.
33. Meets with the Center Director to discuss any pertinent issues related to the findings of the departmental audits.
34. Semi-yearly conducts targeted audits using information obtained from CIS and EIS. Uses information obtained from completed center data integrity audits and annual ROCCA assessments.
35. Assists as requested, the center in conducting training for departmental directors, managers and supervisors on departmental data integrity and accuracy requirements.
36. Assists as requested, the center in conducting training on data integrity to all center employees.

37. Conducts technical assistance to selected center staff and departments on data integrity as requested.



**ATTACHMENT E**  
**Schenck Civilian Conservation Corps**  
**USFS Agency Initial Site Visit by Program Manager**  
**Trip Report**  
**November 5-7, 2007**



Larry Dawson, National Director  
Louis Black, Deputy Director  
Gerard O'Hare, Program Manager

### **Background**

The new Program Manager conducted an initial site visit to establish a base-line understanding of Schenck staff and students – and this in the wake of two recent and negative reviews of center operations, one by the US DOL, Atlanta Region, and one by OIG, DOL. With responses due to both reports, the intent of this report was to (a) take a snap-shot of student-staff culture and (b) to provide initial technical assistance with respect to implementation of programmatic responses (COP's and SOP's) generated to address concerns and shortcomings identified by OIG.

By October 1, 2007, Schenck's OMS rankings and ratings had fallen steadily, and the OMS-10R for October, 2007 saw the center decline into 113<sup>th</sup> place overall.

### **Career Preparation**

Rolling OBS for the center stood at 90% overall, with only a 55% female OBS. The center is encouraged to work directly with DOL Atlanta and with OA providers to address both issues.

The center is encouraged to maintain a 30 day CPP program that includes, in addition to the PRH requirements, intensive and structured presentations by both TEAP and all counselors: many new arrivals report being unaccustomed to structured environments and will need help adjusting to and meeting our requirements in behavior, dress, and time management. At the same time, the center should review the current policy whereby new students enter one dorm and are then disbursed to another post CPP.

### **Career Development Period**

#### **Standards**

- Student dress codes need to be tightened, explained to and negotiated with the student body through the SGA, embodied in the handbook, then enforced center-wide. It is recommended that all jewelry be banned during the work day in all areas and that any violations lead to permanent removal of the same for individuals or the group, depending on the extent of policy violation. (A similar policy should be discussed with SGA with respect to cell phones.)

Dress code must be rooted in employability at all times, including weekends, and during off-center trips and community events. The students represent the center in the community. (OA needs to understand and explain any new policies to future enrollees.)

- Students in academics and vocations need to dress in appropriate uniforms at all times, without exception. Staff does not consistently enforce dress and safety. The vocational and academic managers are responsible for spear-heading this policy in the work day.

- Clothes that sag should not be purchased using center funds. Clothes issued from the warehouse should reflect only one criterion: they must fit. Clothes purchased externally should follow the same, single criterion.

- Literature and web sites, as well as information to OA providers, should cite what is and what is not allowed on center: simple rules, simply enforced.
- Social Skills Training needs to underpin and define the work day; but SST must also be taught in a significant and rigorous fashion – perhaps during weeknight study sessions in the dormitories. Staff could not outline or detail the current SST program.
  
- While many staff members are impatient for change and, in some cases, for former structures, many of those same staff members do not currently and actively confront staff and students who are in violation of center standards. In advance of normative culture training, all staff members must begin to assert themselves with the student body, day-in and day-out.
  
- Certain staff members do not dress professionally and must do so at all times. Business casual has been, and remains, the minimum standard in Job Corps; and this policy pre-dates the CSS program as mandated by DOL in 2005-06. Leisure wear and sporting wear are not appropriate for an employment and training environment.

**Academics**

- Classrooms must never be locked. Discipline and classroom management do not involve locking doors.
- Male bathrooms in the academic building were consistently filthy. It is recommended that male students clean the facility hourly, by rotation, and with inspection, until the situation improves. This is not a group punishment; rather, it is an attempt to make the young men in academics take responsibility for their own surroundings.
- Again, students do not comply at all times even with the stated dress code.
- In the absence of one teacher, the program manager occupied a classroom for approximately 90 minutes. The following observations were made:
  1. The classroom was dirty and disorganized; the students therein were bored and the teacher failed to provide a lesson plan for any substitutes.
  2. Student folders were covered in gang-style graffiti and obscenities.
  3. The windows were shut tight with nails and cardboard, and leaked heavily.
  4. Neither staff nor student personalities and interests were on display via projects or achievements on walls and bulletin boards.
  5. The room was cold, obliging students to wrap themselves in oversized outdoor wear that impede learning and work against employability.
  6. Of the 10 students in the class, 4 were simply doing nothing and 6 were trying to teach themselves. 1 student was still wearing an ear ring after being told previously to remove it. 2 students arrived late and demanded passes; both refused to explain why they needed passes and were denied the same; one of the two walked away.
  7. 4 of the students were poorly dressed and not well-groomed. Staff must be prepared to address such sensitive issues both with individuals and with groups. Good hygiene is a critical life skill, and apt material for formal and informal SST

- and dorm meetings. Students should begin their work day with clean clothes, tidy hair, and appropriate appearance.
8. Staff should monitor all movement within the building at all times. Students should not be used to ask or tell their roaming peers where they should be at a given time.
  9. Accountability must be taken and adhered to within CIS. Students who cannot be located should be coded as AWOL – as explained to both training departments. Staff members do have access to CIS; they now have to use it.

By developing more structured learning, by further engaging the students in each and every class, staff can hold students more accountable and students, in turn, will behave more appropriately. Details matter.

#### **Vocations**

A pre-on-site analysis of separated folders revealed a major break-down in vocational management. Interpersonal strife is not being addressed and is therefore not being resolved; TAR's are not being evaluated on a regular basis and the vocational staff who complete those TAR's are not being held responsible for the quality of their work. This is not a generalization.

- TAR review does not occur.
- Vocational instructors are not receiving in-class formal and informal evaluations of student progress on the TAR's. Nor are they receiving ongoing training in TAR completion and critical data reports in JCRL and CIS.
- Some students are not entered into their initial trade on time – out of CPP and into trade.
- Too many students are permitted to change trades after the CIS trade window has closed. Students should complete one trade before entering another – period. (This issue is not to be confused with critical trade sampling in CPP, before the enrollment window closes.)
- Too many students are completing trades in under 30, 60, 90 and 120 days. The WPO and other managers have been provided with NOJC-DOL data integrity training modules along with the TAR Audit Sheet, Data Error Correction Form, and Leave Request Form. Any TAR completed in less than 120 days requires WPO, then CD approval. No TAR can be entered into CIS without first being reviewed and approved by the WPO or his designee.
- The necessity for assistant WPO's should be reviewed; there is certainly no need for more than one permanent, full-time assistant.
- There is no evidence of active collaboration across the training departments to ensure that managers *manage the flow* of students – from CPP into a first or second choice trade, between TAR completion and academic advancement. As pointed out both by the PM and National Director Larry Dawson, vocations are part of a center spectrum and do not exist to simply generate completion credits.

By February 1, 2008, it is expected that the WPO will review TAR's regularly, at least monthly, and that these reviews be documented by the WPO and be available for

inspection. Additionally, all vocational instructors must understand this expectation and comply with standard TAR protocols and TAR review – be they federal, NTC or contract instructors. Again, accountability is a key and daily task within CIS for all staff charged with tracking students' whereabouts.

#### **Counseling and Assessment**

The pre-on-site review included a review of at-risk students who were subsequently terminated. The on-site review found zero hard-copy records of any interventions with these same students.

1. Counseling needs to develop and follow a case-load schedule and meet with every student at least once per month. Students with few issues will receive fewer contacts and thus less documentation in hard copy files and CIS.
2. The counseling area needs to be deep-cleaned and then kept tidy.
3. Counseling needs to manage a newly-revised ESP process which, after January 1, 2008, should be held every 30 days.
4. ESP requires full-panel on-time submission of scores, and full-panel attendance by key departments. This process needs to be recorded and visible, moreover, within CIS.
5. It is recommended that the color card system and ESP be combined; that the PCDP be upgraded in real time during the 30 day assessment.
6. Counseling, both personal and career, like assessment, is not a secondary function in Job Corps. Counseling must re-assert itself as a key player in shaping and re-directing student behaviors. *Students need to adjust to and conform to CCC Job Corps culture.*
7. Initial intake assessments were not found in the folders reviewed; no documentation of one-to-one counseling was found in the folders reviewed; and the folders for separated students were not stored in a secure, professional manner. Intake assessments should drive, in part, the individualized plan for each student in CPP and beyond.

Review boards, likewise, need to be more organized. The board members need to review and be apprised of the pertinent incidents, then meet with the student in question. The facts of the case need to be outlined; the student, with or without a representative, needs to understand the pertinent issues that led to the board, needs to be given an opportunity to speak, and then the board needs to make a recommendation.

#### **Residential**

An excellent dorm meeting was observed in the new male dormitory at 4 pm. Domestic issues and scores were reviewed; good interaction between students and staff made for a lively and humorous meeting.

While the WPO has developed an electronic database for work orders, a back-log persists. Schenck has both hard trades and maintenance staff, and yet critical quality-of-life issues (broken lockers, broken doors, graffiti) remain. Not every repair requires a

work order. At the same time, students, maintenance staff and hard trades are responsible for a rapid response to repairs, especially in the residential area.

### **Conclusion**

The new and permanent center director is faced with the challenge of unifying a once-productive team. All staff members, in turn, must set high standards for student employees by insisting on, and modeling, professional demeanor, behavior and appearance. A lengthy and productive meeting between National Office Director, Program Manager, vocational instructors and other key staff, underlined the desire for positive change among staff at all levels, even between staff who have not recently been cooperating with one another. One staff member commented: “We meet with students and go over expectations. Why can’t we meet with full staff and go over expectations?” Interpersonal conflict continues to impede staff performance, which in turn has a direct and negative impact on student outcomes and students’ lives.

The student employees are an impressive cadre of young people who are highly trainable. The current staff, moreover, has the knowledge, skills, and abilities to turn Scheck around, perhaps quickly. As evidenced in residential, vocational, maintenance, counseling, and academic areas, however, an attention to detail and to quality at every level, must be restored; assessment, counseling, SST and character-building must drive center culture and not be seen as ‘add-ons’ or mere programs.

**TRAINING AND ACHIEVEMENT (TAR) AUDIT SHEET**

<b>DATE:</b>	<b>STUDENT NAME:</b>	<b>STUDENT ID#</b>
<b>Instructor</b>	<b>Manager</b>	
	Start & stop and/or completion date on front of tar?	Matches cis?
	Level and corresponding o*net code annotated on front of tar?	Matches cis?
	All line items are completed and initialed by instructor and student?	
	Completion not the same date as student sep (should be the last day in trade)? Matches cis?	
	Line item completion dates not completed during any movements/non training days/center holidays?	
	All performance ratings are 2 or above unless the training is not complete and the tar is a trainee (jt) level?	
	Pre 120 day completion supported by strong documentation of skill attainment and center director approval? (documentation attached)	
<b>TAR HAS BEEN AUDITED AND IS COMPLETE AND ACCURATE</b>		
<b>DATE:</b>	<b>SIGNATURE OF INSTRUCTOR</b>	
<b>DATE:</b>	<b>SIGNATURE OF CT SUPERVISOR/MANAGER (WPO)</b>	
<b>DATE:</b>	<b>SIGNATURE OF CENTER DIRECTOR (Less than 120 days completion)</b>	
<b>RETURN FOR CORRECTION DATE:</b>	<b>RESUBMISSION DATE:</b>	
<b>COMMENTS:</b>		
<b>RECEIVED BY RECORDS:</b>	<b>DATE:</b>	<b>AUDITED BY:</b>
<b>ENTERED IN CIS:</b>	<b>DATE:</b>	<b>INITIALS OF STAFF ENTERING CORRECTION:</b>

TO BE REVIEWED AND UPDATED BY SEPTEMBER 1, 2007

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**ATTACHMENT F**  
**Schenck Civilian Conservation Center**  
**Standard Operating Procedure (SOP)**

**SOP:** 06.1

**Title:** Student Accountability

**Primary Responsibility:** Residential Living Staff  
Principal Teacher and Academic Instructors  
Work Programs Administrator and Vocational Instructors

**Reference(s)** PRH 6.3 (Student Attendance, Leaves, and Absences)

**Related SOPs:**

**Date of Issue:** September 23, 2002 (revised)

**NOTE:** This procedure supercedes any previous instruction or procedure regarding same subject and will remain in effect until further notice.

I. **PURPOSE:** To establish uniform systems that account for and document the participation and achievement of program participants.

II. **POLICY AND PROCEDURE**

The shift supervisor will complete an accountability summary with input from the Dorm Managers, post in the Center log and inform the night shift supervisor of the summary (Student Status) at the change of the shift (midnight).

Night supervisor will be responsible to make bedchecks between 12 midnight and 3:00 a.m. and keep a chronological file in the Residential Department (Duty Office). Bedchecks will include names of students who are missing. Night supervisor will require each students to sign a serialized register between 6:00 a.m. - 9:00 a.m. on weekends and holidays.

The roster will be kept by dorms. A copy will remain in the Dorm file (Duty Office). The weekend accountability sheets (serialized register) will be forwarded to Student Records each Monday morning.

The morning report will be published and distributed by 10:00 a.m. every weekday.

Class attendance logs are taken for each class and filed chronologically in the Education departmental files. Class attendance records indicate the students who were tardy.





**DESIGNATION OF ACTING**

**To:** \_\_\_\_\_

**Date:** \_\_\_\_\_

**From:** \_\_\_\_\_

**Subject: Delegation of Authority**

**You are hereby designated Acting**

\_\_\_\_\_ during my absence on  
through \_\_\_\_\_.

**This designation carries all of the delegable authorities of my position except:**

\_\_\_\_\_  
\_\_\_\_\_  
-  
\_\_\_\_\_  
-

**I can be reached as follows:**

**DATE:**

**PLACE:**

\_\_\_\_\_

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SHIFT CHANGE: CONTINUITY

A Job Corps Center is a 24 hour program with each area providing equally important training and support. Here, as in industry, it is important that shift changes do not complicate our mission. In order to assure the changes are as smooth as possible, the following policy and guidelines are in effect:

1. Staff will not end a shift without using an acceptable method of communicating to the next shift carry-over items and potentially dangerous situations.
2. Residential staff will Brief-in as follows:  
Dorm Staff (2<sup>nd</sup>) - 3:30 p.m  
Security shift (3<sup>rd</sup>) - 11:30 p.m.
3. Residential will assume responsibility after 3:30 p.m. on week days for transportation and other administrative details including picking up students.  
This responsibility will continue to 8:00 a.m. each training day.
4. All evening "carry-over" details must be communicated to the Residential Supervisor or Shift Supervisor directly at or prior to the daily Brief-In.
5. Should "carry-over" detail to weekends, Holidays or evenings require additional resources, request(s) should be made to the Center Director or

Acting Center Director for those resources.

#### AWOL CONTACT PROCEDURES AND FORM

In order that we might serve our students, parents, and staff, the AWOL Counselor is recommending that the following procedure on AWOL notification and contacting be adhered to by all Center staff:

6. When a student is absent from as assigned area, within the close of a working day, the staff on duty should fill out the proper documentation and report to the department head. Under no circumstances should a staff end a shift unless all absences are accounted for or information is passed on.
7. If a student is absent more than 24 hours, the staff on duty should notify this student's parents in regard to his/her present AWOL status. The date, time, and reason should be given. Notification to Law Enforcement is case of minors.
8. All contacts by the staff should be placed on the notification form.
9. The staff should check with the AWOL Counselor within three days for follow-up on AWOL students.
10. A copy of all notifications and contacts should be put into the student's discipline and counseling folders.

The following form should be completed by staff:

AWOL FORM

Student Name: \_\_\_\_\_ Date: \_\_\_\_\_

AREA OF AWOL: (Please check one)

11. Education: \_\_\_\_\_

12. Vocation: \_\_\_\_\_

13. Residential: \_\_\_\_\_

CIRCUMSTANCES SURROUNDING AWOL:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Staff Signature:

\_\_\_\_\_

Follow Up:

Parents have been contacted: \_\_\_\_\_ Yes \_\_\_\_\_ No

Date: \_\_\_\_\_; Time: \_\_\_\_\_

Staff Signature:

\_\_\_\_\_

cc: Counseling Folder  
Discipline Folder  
AWOL Counselor

**ATTACHMENT G**

<b>Leave Verification Form</b>		
Student's Name	Student ID#	Date
Age: ___ Gender: M / F Dorm: _____ Counselor: _____		
Minor's: Was Parent or Legal Guardian's permission given: Y / N		
Home of Record: _____ State _____ Zip Code _____		
Name of Parent or Legal Guardian _____		
Phone #: _____		
<b>REASON FOR LEAVE REQUEST</b>		
Reason for Leave (Medical/Legal Appointment /Funeral/Pending FFB/Military/WBL /PDOF/Child Care/Family Issues, etc.):		
_____		
_____		
<b>VERIFICATION OF LEAVE</b>		
Contact Person: _____		Telephone # _____
Contact Address: _____		State: _____ Zip Code: _____
Name of individual providing verification: _____		
Date of verification: _____		
Comments:		
_____		
_____		
_____		
<b>APPROVAL PROCESS</b>		
Signature of staff who verified leave:		Date:
Signature of Supervisor/Manager:		Date:
<ol style="list-style-type: none"> <li>1. Form to be attached to all requests for leave.</li> <li>2. The above information will be entered into CIS case notes and a copy of the case notes attached to this form.</li> </ol>		

September, 2006

**ATTACHMENT H  
TRAINING AND ACHIEVEMENT (TAR) AUDIT SHEET**

<b>DATE:</b>	<b>STUDENT NAME:</b>	<b>STUDENT ID#</b>
<b>Instructor</b>	<b>Manager</b>	
	START & STOP AND/OR COMPLETION DATE ON FRONT OF TAR?	Matches CIS?
	LEVEL AND CORRESPONDING O*NET CODE ANNOTATED ON FRONT OF TAR?	Matches CIS?
	ALL LINE ITEMS ARE COMPLETED AND INITIALED BY INSTRUCTOR AND STUDENT?	
	COMPLETION NOT THE SAME DATE AS STUDENT SEP (SHOULD BE THE LAST DAY IN TRADE)? Matches CIS?	
	LINE ITEM COMPLETION DATES NOT COMPLETED DURING ANY MOVEMENTS/NON TRAINING DAYS/CENTER HOLIDAYS?	
	ALL PERFORMANCE RATINGS ARE 2 OR ABOVE UNLESS THE TRAINING IS NOT COMPLETE AND THE TAR IS A TRAINEE (JT) LEVEL?	
	PRE 120 DAY COMPLETION SUPPORTED BY STRONG DOCUMENTATION OF SKILL ATTAINMENT AND CENTER DIRECTOR APPROVAL? (DOCUMENTATION ATTACHED)	
<b>TAR HAS BEEN AUDITED AND IS COMPLETE AND ACCURATE.</b>		
<b>DATE:</b>	<b>SIGNATURE OF INSTRUCTOR</b>	
<b>DATE:</b>	<b>SIGNATURE OF CATE SUPERVISOR/MANAGER</b>	
<b>DATE:</b>	<b>SIGNATURE OF CENTER DIRECTOR (Less than 120 days completion)</b>	
<b>RETURN FOR CORRECTION DATE:</b>	<b>RESUBMISSION DATE:</b>	
<b>COMMENTS:</b>		
<b>RECEIVED BY RECORDS:</b>	<b>DATE:</b>	<b>AUDITED BY:</b>
<b>ENTERED IN CIS:</b>	<b>DATE:</b>	<b>INITIALS OF STAFF ENTERING CORRECTION:</b>

**ATTACHMENT I**

Use this form to correct errors in the following CIS data: > Enrollment Information      Birth Information      BSDS (separation)      Separation Date > Separation Date      Reason for Separation      GI-D (leave)      Separation Status Error > TABE Score deletion      Separation Status Error      Vocational Training      Pay > Planning and Achievement Record (PAR)      Vocational Training      Pay > Retrospective changes to student leave and pay status		
<b>Student Name:</b>	<b>Student ID#</b>	<b>Date:</b>
<b>Reason for Data Integrity Correction:</b>		
<b>Data To Be Corrected From</b>		
<b>Data To Be Corrected To</b>		
<b>Signature of staff requesting correction:</b>	<b>Date:</b>	
<b>Supervisory/Managerial Review:</b>	<b>Date:</b>	
<b>Approval Signature of Center Director or Designee:</b>	<b>Date:</b>	
<b>Signature of Records Specialist:</b>	<b>Date of Receipt:</b>	
<b>Correction made by:</b>	<b>Date of Correction/TAC Number:</b>	