



**Department of Labor**

**JOSEPH E. KERNAN, GOVERNOR**  
*Nancy J. Guyott, Commissioner*

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**Via Facsimile & U.S. Mail**

Charles M. Allberry  
Regional Inspector General for Audit  
U.S. Department of Labor  
Office of Inspector General  
Chicago Regional Audit Office  
230 South Dearborn St., Ste. 744  
Chicago, Illinois 60604

December 3, 2004

Re: Complaint on 21(d) Consultation Grant  
Indiana Department of Labor, Bureau of Safety Education and Training  
Discussion Draft No. 05-04-005-105

Dear Mr. Allberry:

Please consider Indiana's response to the discussion draft you forwarded to our attention concerning the above referenced audit.

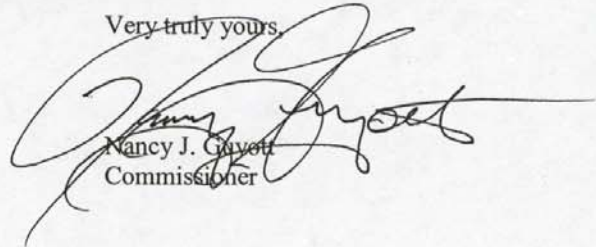
With regard to the complaint concerning inventory tracking for Code of Federal Regulations books provided by the Indiana Department of Labor to Hoosier employers and employees, the Indiana Department of Labor would note that these books are distributed at training sessions conducted under two different grants. Thus the program income was charged to each grant based, indirectly, on the number of attendees (recipients) at each course there as a result of direct intervention (21d) or proactive training (23g). Specifically, each staff member allocated their time at the courses between the two grants based on the percentage of attendees chargeable to each grant. This time was recorded on form 2808, signed by each staff member and approved by the consultation program manager. That time allotment, which was directly tied to the number of persons provided a book under each respective grant program, was then used to divide program income between the two grants involved. Indiana believes that this system accurately reflected usage and income of the books attributable to each involved grant.

Nonetheless, the Indiana Department of Labor discontinued use of any grant dollars for this purpose some time ago. Thus, no corrective action is appropriate or necessary with regard to this item.



Thank you for considering this response. Should you have questions concerning our response, please contact David Finnegan at (317) 232-2589 for assistance.

Very truly yours,



Nancy J. Gayou  
Commissioner