

ResCare Response to Draft Report



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December 24, 2009

Mr. Ray Armada  
Audit Director, Job Corps Audit Group  
U.S. Department of Labor - OIG  
90 7<sup>th</sup> Street Suite 02-750  
San Francisco, CA 94103

**Re: Draft Audit Report  
Report No. 26-10-002-01-370**

Dear Mr. Armada:

Thank you for the opportunity to review and provide comment to the Performance Audit of ResCare received from your office on December 14, 2009.

Listed below are our responses related to the findings identified during your audit:

**FINDING 1**

ResCare did not always ensure compliance with requirements for managing and reporting financial activity for one of the three areas reviewed — non-personnel expense.

**Unallowable Costs Charged to Center Director's Compensation**

We are in agreement and as previously stated we will credit Job Corps for the unallowable costs that were charged to Job Corps in error.

**Inadequate Documentation to Support Center Expenses**

**Consulting Fee**

ResCare agrees that \$23,995 in consulting fees were paid to a former center employee but disagrees that these costs should be considered as unallowable. The consultant was the former Director of Administration at the Treasure Island Job Corps center who retired in June 2004. Due to consultant's administrative background and extensive knowledge of the center in October of 2007 he was contracted to provide

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training and support in the administrative and support services areas. He provided training for the Director of Administration, Support Services Manager and Facilities Manager. The consultant was also used to help the Center prepare for the center's Pre-bidder conference in the spring of 2008 and the Culinary Arts Expo that was held at the center. He also worked closely with the VST managers and NTC staff to coordinate several VST projects on center in addition to working closely with the social development staff on dorm closures as a result of the reduction of the center's contracted student slots.

The consulting agreement did not include a list of services to be provided. The inclusion of a list of services to be provided was an oversight but it was understood by everyone that the consultant would be providing "Administrative Support" as needed per item No. 5 of the Consultant request form that was attached to the consultant agreement. The consulting invoices submitted were reviewed by the center director to ensure that services were provided on the days billed by the consultant. Despite the fact that all paperwork may not have been completed 100% we do not consider the expenses paid to the consultant for training and support services to be considered unreasonable or unallowable. The consultant was highly visible on the center while providing his contracted services, especially due to his involvement with the Culinary Arts Expo. In the end, Treasure Island benefited from the consultant's services.

Contracted Vendor

The total amount of the invoice for the contracted vendor in question was \$128,095.27 and was supported by staffing documentation provided by the vendor and included with the invoice. The total amount paid to the vendor by Treasure Island was \$128,095.27. When the invoice was paid the costs were allocated to the appropriate cost category. The basis for the allocation is a manual schedule the center prepares and in total agreed to the \$128,095.27 invoice. However, the \$60,311 allocated to vocational personnel did not agree with amount reflected on the manual schedule prepared by the center. When the center finance staff processed the actual allocation the amount allocated to vocational personnel was increased by \$8,283 and offset by a reduction of the allocated amount to another cost category. Due to the termination of ResCare's contract to operate Treasure Island we have been unable to talk to the center finance staff in order to obtain an explanation as to why the allocation was changed. The allocation of the invoice costs between accounts may have been incorrect but the total amount paid was correct.

Food Service

We are in agreement that in this instance the supporting documentation did not support the entire amount invoiced for food service costs. However, it is ResCare's policy to not process invoices for payments without adequate supporting documentation.

**Petty Cash**

The petty cash reimbursements in question are related to meal money provided to students that were involved in the Center's off center training program. The procedure is for students to present their center ID and then sign a log indicating they have received the meal money. The log with the student's signatures and amount of money received is forwarded to the finance department to be included as supporting documentation for the petty cash reimbursement. During this audit the center was in the process of transitioning from ResCare to another contractor. As a result of all files being boxed and sent to storage we were unable to locate the student signature log that corresponds with the petty cash disbursements in question. We are confident we would have been able to locate the supporting documentation if the center had not been going through a transition.

**Improper Use of Imprest Funds at Centers**

The imprest fund at the center is a local checking account established with ResCare funds in order for the center to have the ability to process payments for required services or supplies that require a quicker turnaround time than a check being processed from the corporate office. ResCare's policy and the center's SOP identifies the primary reasons why the local checking account (imprest fund) should be used but does not specifically restrict the accounts use to examples provided in the policy. The local imprest account is just one method for processing payments for center services and supplies and does not negate any FAR requirements or ResCare's procurement SOP. ResCare does not consider the amount of disbursements identified in Exhibit 1 as excessive for the combined student population of the Miami and Treasure Island Job Corps centers. Of the \$37,187 in imprest transactions identified one transaction was for \$24,000 and payment for this amount was not processed through the local imprest account. The imprest transaction report was used by the center to reclassify the \$24,000 to another account due to an incorrect coding when the payment was processed through the accounts payable system.

**Controls Over Managing and Reporting Financial Activity Need Improvement**

We do not agree with the statement that ResCare has not established effective internal controls. ResCare's internal environment is anchored by the Company's Code of Conduct. The ResCare Code of Conduct was created to set standards for and to promote commitment to ethics, honesty and compliance with laws, regulations and internal policies. These ideals are communicated to all Directors, Officers and employees of the Company.

ResCare's Compliance Program also supports a strong internal environment. It is administered by the Compliance Department and governed by the Ethics and Compliance committee of the Board of Directors.

As a public company, ResCare has the responsibility to comply with the Sarbanes-Oxley Act of 2002. Management controls and monitors their own financial processes, which are validated by the Internal Audit Department and independently verified by our external auditors. Oversight is provided by the Audit Committee of the Board of

Directors. ResCare has had "unqualified" audit opinions in each of its Form 10-K's since the inception of SOX, with no material weaknesses disclosed.

Requirements for SOX compliance are embedded throughout the organization. There are documented policies in place that govern the production, form, content and distribution of the various reports used by managers to monitor financial and contractual performance. Furthermore, fraud controls are present throughout the organization and the financial reporting process.

Internal Audit has identified the following entity-level controls that mitigate the risk of fraud occurring at ResCare:

- 1) Code of Conduct
- 2) Compliance Action Line and the Critical Incident Reporting Line
- 3) Audit Committee Oversight
- 4) Written Policies and Procedures (Accounting, Information Security)
- 5) Internal Audit Function
- 6) Human Resources Policies & Procedures (Hiring Practices)
- 7) Fraud Presentations to Management
- 8) Fraud Prevention Policy
- 9) Confidentiality and Non-Disclosure Agreement
- 10) Segregation of duties
- 11) Management review of financial statement results
- 12) Budget to actual variance explanations
- 13) Account reconciliations
- 14) Trintech Unity, a web-based software that enables self-monitoring and independent testing of all aspects of ResCare's control environment.

In the normal course of business, instances of fraud are reported through the Company's Compliance Hotline and as a result of internal audits, quality assurance reviews and investigations. Fraud allegations are investigated and reported each quarter to the ResCare Audit Committee.

Internal Audit tests key controls regarding accounts payable disbursements to outside vendors. These key controls include the following:

- All invoices are approved by the Center Director, with evidence provided by a signature on the AP Batch Control Sheets;
- All operation invoices must be approved by an individual that is knowledgeable, yet independent, of the A/P data entry function prior to entering the invoice into the AP system;
- Access to Account Payable data entry is limited for each user to the operation(s) for which they are responsible;
- Operation Accounts Payable Staff are only allowed inquiry access to the General Ledger System;
- Segregation of duties is maintained through defined roles for AP Keyers and Releasers with exceptions reviewed daily by the Director of Accounts Payable,

- Accounts payable batch reviews are conducted by Resource Center AP Staff accounts (detailed review of 1 of every 5 invoices and all invoices in excess of \$500.)

Control activities over ResCare's bank accounts, including local operating bank accounts, are also tested by Internal Audit. We review for segregation of duties, limited signers on the bank account and that all local bank accounts are reconciled prior to the following month-end close by an employee who is independent of the disbursement and cash receipts process.

Effective segregation of duties within accounts payable disbursements and cash management processes reduces the likelihood that errors (intentional or unintentional) will remain undetected by providing for separate processing by different individuals at various stages of a transaction and for independent reviews of the work performed.

**FINDING 2**

ResCare did not always ensure compliance with Job Corps requirements for managing center safety and health programs for each of the three areas reviewed — student misconduct, safety inspections and safety committee meetings.

**Appropriate Action Not Always Taken to Address Serious Student Misconduct**

We disagree that the centers did not conduct FFBs timely. The Center Standards Officer reviews each Student Conduct Record to ensure the proper level was identified. If upon investigation, the Conduct Record was recorded improperly the correct level is identified and the disposition is handled accordingly. The PRH allows the center the authority to determine dispositions that identify sanctions other than termination for Level II offenses. The audit identified the number of days the student remained in the program (we believe) based upon incidents that were originally recorded as Level I but, in reality, were reduced to a lesser level based upon further investigation by staff.

We disagree with the examples used in the report as a result of Security Log entries. Treasure Island had five entries, which the auditor questioned, and Miami had three entries.

**Treasure Island Job Corps**

The Security Log is a record of activity identified by the security staff. The center's CSO and Senior Management were briefed. The Security Log entries listed occurred in PY 2007. The center management team recognized improvements were needed and during that year implemented a review of the Security Log to include disposition notes. The Security Log entries now include a reference to which the event was referred for follow-up, if necessary.

Listed below is additional information concerning specific comments regarding the Security Log entries.

Sexual harassment complaints are investigated and handled by the EEO representative/committee. The investigation is maintained by the EEO office. The information is not listed in CIS unless the incident ends in termination through the student conduct system.

Students are tested upon suspicion for drugs or alcohol. If staff does not find physical evidence of drugs or alcohol, they refer students to the proper authority (TEAP) for testing. If the student tests positive, then a student conduct report is completed.

The other three Security Log entries involved student altercations that occurred in which the students were removed from the center.

However, due to the loss of the contract we were unable to obtain EEO or TEAP records to show that the incident was addressed or to access or research additional documentation from Treasure Island Job Corps Center.

**Miami Job Corps**

Two incidents described in the report identified the center's failure to report to Job Corps a pocket knife. One incident occurred at the center's security check point. The pocket knife was confiscated at the security check point prior to the student entering the center. The second incident was due to a student coming forth and reporting a student was on campus with a knife. The center staff took immediate action and confiscated the knife from the student. The unauthorized goods were disposed of as required. The third Security Log entry was in reference to a student involved in a physical assault in which a Fact Finding Board was held. All three incidents did not fit the SIR reportable incident criteria. It is our belief that the staff handled the incidents appropriately.

**Required Safety and Health Observations and Inspections Not Always Conducted**

The daily observations, weekly and monthly inspections were conducted for July 07 through June 08. However, the documentation for the observations and inspections were destroyed a short time afterwards. The PRH does not identify a requirement on how long the daily observations should be kept.

Quarterly Inspections are maintained for previous years and we agree that four of the quarterly inspections were missing for non-food service areas.

**Required Safety Meetings Not Always Conducted**

We disagree that required safety meetings were not conducted. We agree that three of the 12 months of safety meeting minutes were not available for review.

**FINDING 3**

ResCare did not always ensure compliance with Job Corps requirements for reporting performance for two of three areas reviewed — student CTT completions and student OBS.

**CTT Not Always in Compliance**

We disagree with the example identified in which instructional videos were identified as eliminating critical hands-on training for use of scaffolding equipment. Section B.3 of the TAR list demonstrates the safe use of ladders and scaffolding in which training was provided and documented. Section E.3 identifies “safely use swing stage.” This item on a TAR is specialized equipment. Due to the nature of this specialized equipment it is not listed as required equipment. Students receive initial training provided by a training video. Employers provide this specialized training if it is used on the job site. We believe the training provided by video was sufficient.

We recognize that several of the TARs (Treasure Island 6, Miami 5) contained clerical errors made by the Instructor updating the TARs. Many times the CTT instruction is delivered by project-based activities that require our instructors to provide training on the job site instead of the class room. Due to the numerous line items that must be completed by the instructor and students on a single TAR, human error often occurs. For example, the 11 TARs identified with 1-2 errors are listed below with the total number of tasks that the Instructor had to update and have the student initial. (Please note that the error referenced was due to the following conditions: performance rating not circled, or initial missing from instructor or student)

We also believe that two of the TARS identified as non-compliant with PRH standards for completion were due to students who received training within the same cluster. The student was allowed to work on TARs simultaneously. However, CIS entry fields will not accept overlapping dates which resulted in the closing out of one cluster code to enter the next level cluster code.

**Treasure Island Training Achievement Records**

1. Two (Retail Sales) TARs total of 138 task items with two errors noted on one TAR and one error noted on the other TAR.
2. Three (Accounting Services) TARs total of 324 task items with one error noted on two TARS and two errors on the other TAR.
3. One (Security) TAR total of 99 task items with one error noted.

**Miami Training Achievement Records**

1. Three (Pantry Cook) TARs total of 99 task items with two errors noted on two TARs and three errors noted on the other.
2. Two (Carpentry) TARs total of 74 task items with two errors noted on each.

We developed a TAR check list to help minimize the errors by requiring several key staff members to acknowledge they reviewed the TARs for accuracy. However, due to human error sometimes innocent mistakes occur. The National Office has recognized the number of errors that occur in updating the CTT TAR's and has begun to publish revised Training Achievement Records that will reduce the number of line items that must be signed off. PRH Chapter 5 Section R 2(f) addresses discretion when an error or omission occurred due to innocent mistakes.

**Student OBS Overstated**

We disagree with the statement that unsupported leave categories were used to prevent students from separating at earlier dates. We agree that several leaves were missing required written documentation from a third party. The National Office acknowledged that the policy language and document requirements of student leaves needed clarity and, as a result, the national office issued major changes to the student leave policy. The leave policy dated April 2008 allows centers to obtain telephone verifications from the third party.

**FINDING 4**

Five of seven hotline complaint allegations, all directed to Treasure Island, had some merit. Those five allegations were:

**Student TARs were not properly completed.**

We partially agree that the security TAR trade had six students to whom the instructor provided CPR instruction, but did not require these students to earn the certification. Two of the student's TAR's were annotated with the comments of "certification not obtained" crossed out by the instructor and annotated with new dates after October 1, 2007.

**Student security trade TARs were not properly completed.**

We partially agree with 13 security TARs being invalid due to CPR not completed. Four of the students were enrolled after October 1, 2007. ResCare assessment of the Security Trade identified that CPR training was not consistently provided to the students. The center immediately took steps to provide all enrolled Security Trade students (as of October 1, 2007) to be scheduled for CPR training delivered by Certified Instructors who were staff at Treasure Island. Subsequently, the Security Instructor in early 2008 was trained as a Certified Instructor by the American Red Cross. Copies of the CPR certification cards were not kept in the student's personnel file. Due to the loss of the contract, we were unable to research documentation filed by the center to obtain duplicate CPR cards.

We agree that four of the security TARS were missing pages. The audit occurred during the month of transition to the new contractor. The original TARs were pulled from the student's personnel folder and forwarded to the audit team. The center staff made copies of the original TARs to keep on center. We believe during the process of making copies the center staff inadvertently separated the original pages.



**Student assistants were performing instructor sign-offs on security trade TARs.**

The signature variances don't necessarily imply that another person(s) is involved, but only the instructor can provide clarity to what we see. ResCare was no longer the contractor and could not obtain an explanation from this employee.

**Certain TARs were not always completed in compliance with ResCare's fast completer policy.**

We agree the center had several CTT completers who did not have the 150 day justification form completed. There is no specific PRH guideline as to an early CTT completion timeframe. The CIS system has a 45-day "red flag" as to fast completion. Every contractor's interpretation/policy can differ. ResCare, however, has put in place a SOP providing a conservative approach for our centers that CTT completions prior to 150 days of trade enrollment are to be documented. This does not mean that the completion was not justified. (Each TAR passes through a series of checks beginning with the instructor. The TAR is then checked by the CTT Manager. Lastly, the Records Department verifies that the completion is legitimate and a completer/separation can be processed.)

**Unsupported leave categories (e.g., administrative, personal) were used to prevent students from separating at earlier dates and inflate student OBS.**

We disagree with the statement that unsupported leave categories were used to prevent students from separating at earlier dates and that it inflated student OBS. The audit sample included 35 students who were placed on administrative leave and in which 3 students were found to have unsupported documentation. The National Office acknowledged that the policy language and document requirements of student leaves needed clarity and, as a result, the National Office issued major changes to the student leave policy. Prior to the policy change student hardships and family compassion was very subjective and not all family compassion/hardship could be verified through public agencies as identified in the PRH.

We thank your office for the courtesies and cooperation you extended to our staff throughout this process.

Respectfully,



Richard L. Myers  
Executive Vice President  
Job Corps Operations

Appendix E

Job Corps Response to Draft Report

U.S. Department of Labor

Office of Job Corps  
Washington, D.C. 20210



JAN 29 2010

MEMORANDUM FOR: ELLIOT P. LEWIS  
Assistant Inspector General  
for Audit

FROM: LYNN A. INTREPIDI  
Interim National Director

A handwritten signature in black ink, appearing to read "L. Intrepidi".

SUBJECT: Revised Response to the Office of the Inspector General's  
(OIG's) Draft Report, Performance ResCare, Incorporated Job  
Corps Centers, Report Number 26-10-002-01-370

Thank you for the opportunity to review the OIG draft report on the Performance Audit of ResCare, Inc., Job Corps centers dated December 14, 2009. Listed below are the OIG's recommendations including a revised response from the Office of Job Corps (OJC):

- **OIG Recommendation 1** – *“Improve corporate-level controls and monitoring over all centers to identify and correct any non-compliance with applicable Federal regulations, contract agreements, Job Corps requirements, and ResCare policies for managing and reporting financial activity.”*

**OJC Response** - Concurr. The Interim National Director will forward a memorandum addressed to the Boston, Philadelphia, Atlanta, and Dallas Regional Offices to instruct the center operator to improve corporate-level controls and monitoring over the centers for managing and reporting financial activities. Since ResCare Inc. no longer operates the Treasure Island Job Corps Center, the San Francisco Regional Office Director will be required to ensure that the new center operator adheres to these same areas of concern. Also, the memorandum will address identifying and correcting any non-compliance issues and identifying possible control weaknesses pertaining to the center operator's policies with Federal regulations, contract agreements, and Job Corps requirements.

In the event non-compliance issues are identified based on the Policy and Requirements Handbook (PRH) through data integrity audits, a corrective action plan will be required from the center operator to address these issues.

- **OIG Recommendation 2** – *“Reimburse \$109,499 in unallowable costs charged to Job Corps for the Treasure Island CD's personal housing (\$55,474) and travel expenses (\$10,079) and other goods and services for both centers (\$34,946).”*

**OJC Response** - Concurr-In-Part. The Atlanta and San Francisco Regional Offices in coordination with the Regional Contracting Officers will determine the extent of any reimbursements resulting from unallowable costs.

- **OIG Recommendation 3** – *“Adhere to ResCare’s corporate and center policies regarding the use of imprest funds to purchase goods and services.”*

**OJC Response** – Concur. The Interim National Director will forward a memorandum addressed to the Atlanta and San Francisco Regional Offices instructing the center operator for the Miami Job Corps Center to revise their current Standard Operating Procedures (SOPs) and policies to ensure corporate oversight and center level controls are in compliance. These areas should specifically relate to the use of imprest funds, managing and reporting financial activity, and ensuring that appropriate financial systems are established. ResCare no longer operates the Treasure Island Job Corps Center but the Regional Director for San Francisco will ensure that the new operator adheres to all Job Corps policies regarding the use of imprest funds to purchase goods and services.

In addition, the OJC will review the current PRH policy to determine if revisions will be needed regarding imprest funds. If revisions are necessary, the Interim National Director will communicate to the Job Corps Regional Directors that center SOPs will have to be updated to reflect the OJC new policy.

**OIG Recommendation 4** – *“Improve controls and monitoring over all centers to identify and correct any non-compliance with Job Corps safety and health program requirements and periodically test those controls to determine effectiveness. The controls and monitoring should ensure FFBs are convened, all significant incidents are reported to Job Corps, all safety and health observations, inspections, and committee meetings are conducted and documented as required.”*

**OJC Response** – Concur. The Interim National Director will forward a memorandum addressed to the Boston, Philadelphia, Atlanta, and Dallas Regional Offices instructing the center operator to improve their controls and monitoring. The memorandum will include identifying and correcting non-compliance issues with Job Corps safety and health program requirements. ResCare no longer operates the Treasure Island Job Corps Center but the Regional Director for San Francisco will ensure the new operator adheres to all Job Corps policies regarding the safety and health program, Fact Finding Boards (FFB), and reporting of significant incidents.

Furthermore, the Regional Directors will be advised to inform the center operator that revised SOPs will need to be submitted for review and approval to include improving controls and monitoring for the convening of a FFB for level I and II infractions as specified in the PRH; reporting of significant incidents; and recording of safety committee meeting minutes.

Job Corps centers prepare Center Operating Procedures (COPs) to ensure compliance with safety program requirements. The PRH, Exhibit 5-1 requires centers to establish SOPs for items such as Administrative Procedures and Dormitory Management Procedures. It does not require SOPs for safety and occupational health compliance. On December 3, 2009, a directive was released to the Job Corps community reminding

center operators that center safety committees must meet in accordance with the PRH Chapter 5, Section 5.14, R2.g. The directive also mentioned that meeting minutes and agendas must be maintained on file for 3 years. (Attachment 1, Directive: Job Corps Program Instruction No. 09-28, dated December 3, 2009).

- **OIG Recommendation 5** – *“Periodically validate whether the safety and health program at its centers are managed in accordance with Job Corps requirements.”*

**OJC Response** – Concur. The OJC will require the Atlanta Regional Office to instruct the center operator to periodically validate whether the safety and health program at the aforementioned centers are managed in accordance with Job Corps requirements based on the PRH. As a result, ResCare should continue to monitor the safety and health program through conducting annual assessments and monitoring visits. If any areas of deficiencies are identified, the center operator will be required to submit a corrective action plan to the Regional office within 30 days after the assessment is completed.

ResCare no longer operates the Treasure Island Job Corps Center but the Regional Director for San Francisco will ensure that the new operator adheres to all Job Corps policies regarding the safety and health program.

- **OIG Recommendation 6** – *“Improve the effectiveness of training and supervisory oversight to staff responsible for complying with Job Corps safety and health program.”*

**OJC Response** – Concur. The OJC supports the recommendation to provide training and supervisory oversight in complying with Job Corps safety and health program. The OJC will require the Regional Offices to request from the center operator, training verification and SOPs from the Miami Job Corps Center to reflect improvement in these areas. ResCare no longer operates the Treasure Island Job Corps Center but the Regional Director for San Francisco will ensure that the new operator adheres to all Job Corps policies regarding training and supervisory oversight for staff responsible for complying with Job Corps safety.

- **OIG Recommendation 7** – *“Implement corrective action plans when PRH non-compliance is identified during data integrity audits. The corrective action should include providing Job Corps with any adjustments to previously reported performance.”*

**OJC Response** – Concur. The Atlanta Regional Office of Job Corps will ensure that ResCare provide a corrective action plan when PRH non-compliance issues are identified through data integrity audits. The corrective action plan should address previously identified non-compliance items and actions taken to address the deficiencies. The corrective action plan should be provided to the Regional Office 30 days after an audit has been completed.

ResCare no longer operates the Treasure Island Job Corps Center. The San Francisco Regional Director will continue to provide oversight over the center operator based on PRH Chapter 5.1, R2. Quality Assurance, Regional Offices Shall (b) conduct audits of approximately 10% (contracted on-board strength or average Career Transition Services (CTS) caseload) of all student records associated with performance measurements during center and CTS program assessments, using targeted samples generated by the National Office of Job Corps.

**OIG Recommendation 8** – *“Determine whether additional unallowable costs were charged without the required approvals and support, and require reimbursement as appropriate.”*

**OJC Response** – Concur-In-Part. The Atlanta Regional Office in coordination with the Regional Contracting Officer will determine whether additional unallowable costs were charged without the required approvals and support for the Miami Job Corps Center. If it is determined that additional unallowable costs are identified, the center operator will be assessed liquidated damages. The initial determination letter will be forwarded to the OIG. ResCare no longer operates the Treasure Island Job Corps Center.

**OIG Recommendation 9** – *“Determine the extent of any liquidated damages resulting from overstated CTT completions and OBS at all Job Corps centers and require ResCare to pay liquidated damages for any overstatements. This includes liquidated damages totaling \$53,250 (\$24,750 + \$26,250 + \$2,250) for incomplete CTT completions and \$8,866.20 (\$8,064.84 + \$801.36) for not separating students as required by Job Corps.”*

**OJC Response** – Concur-In-Part. The Atlanta and San Francisco Regional Offices in coordination with the Regional Contracting Officers will determine the extent of any overstated OBS and CTT completions at the Miami and Treasure Island Job Corps Centers. If liquidated damages are determined, the initial determination letter will be forwarded to the OIG.