The U.S. Virgin Islands Department of Human Services May Not Have Provided Head Start Services to the Neediest Children

Inquiries about this report may be addressed to the Department of Health and Human Services, Office of Inspector General’s Office of Public Affairs at Public.Affairs@oig.hhs.gov.

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OFFICE OF AUDIT SERVICES FINDINGS AND OPINIONS

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EXECUTIVE SUMMARY

The U.S. Virgin Islands may not have ensured that the neediest children received priority when filling Head Start enrollment slots.

WHY WE DID THIS REVIEW

The U.S. Department of the Interior, Office of Inspector General (Interior), requested that our offices conduct a joint review of U.S. Virgin Islands (Virgin Islands) Department of Human Services (DHS) processes for determining Head Start program eligibility, as Interior has cognizance over Federal funds expended in the Virgin Islands and our office has experience auditing Head Start programs. In its request, Interior indicated that it had received complaints that DHS was not enrolling children in Head Start with the greatest need for program services.

The objective of this review was to determine whether DHS ensured that the neediest children received priority when filling Head Start enrollment slots.

BACKGROUND

The U.S. Department of Health and Human Services, Administration for Children and Families (ACF), administers the Head Start program through its Office of Head Start (OHS), which assigns each Head Start grantee a specific number of children that the grantee is required to serve, known as the “funded enrollment.”

Children are automatically eligible for enrollment in the Head Start program if they are homeless, in foster care, or a recipient of public assistance. (For reporting purposes, we refer to these children as categorically eligible.) Grantees are required to fill 10 percent of their funded enrollment with children with disabilities who need special education and related services. (A grantee may request that ACF waive the 10-percent requirement if the grantee can document that it made a reasonable effort to comply with the requirement but that there were an insufficient number of children with disabilities in the community who wished to attend an appropriate program.) Remaining slots are filled with children who are (1) eligible based on their family’s income and (2) determined to have the greatest need for services based on criteria established by each grantee. Children not initially enrolled in the program must be placed on a waiting list and ranked in accordance with grantees’ priority selection criteria.

In the Virgin Islands, DHS administers the Head Start program. DHS provides Head Start services at 24 centers located on the islands of St. Thomas, St. Croix, and St. John. For the grant period September 1, 2009, through August 31, 2010, OHS awarded DHS $8,301,980 in Head Start funds to provide services to 894 children. During this period, DHS’s Head Start program was fully enrolled, and as of August 31, 2010, 214 children were on the program’s waiting list. DHS determines program eligibility for each child and assigns scores through its own priority point system to rank children for the program based on their level of need. DHS uses a computerized system known as the Child Output Planning Assessment (COPA) to rank children in accordance with its priority point system criteria.
HOW WE CONDUCTED THIS REVIEW

We reviewed documentation supporting DHS’s determinations for Head Start enrollees. Of the 893 children enrolled in the Virgin Islands’ Head Start program as of August 31, 2010, we reviewed documentation for 100 randomly selected children determined eligible based on DHS’s priority point system, which is based, in part, on income and family size; 10 judgmentally selected categorically eligible children; and 10 judgmentally selected children with disabilities.

WHAT WE FOUND

We could not determine whether the neediest children in the Virgin Islands received priority when DHS filled Head Start enrollment slots because DHS (1) entered inaccurate information in COPA when calculating children’s financial eligibility, (2) did not retain documents used to determine whether enrollees were categorically eligible, and (3) did not meet the required enrollment level for children with disabilities.

We determined that 11 of the 100 children in our random sample received more priority selection points than they should have. On the basis of our sample results, we estimated that 84 children—nearly 1 in every 10—enrolled in the Head Start program as of August 31, 2010, received more priority selection points than they should have, potentially placing them in the Head Start program ahead of needier children on the program’s waiting list because DHS retains waiting list priority rankings only for the current enrollment.

WHAT WE RECOMMEND

We recommend that DHS ensure that the neediest children receive priority when filling Head Start enrollment slots by:

• ensuring that financial eligibility determinations are based on accurate information,

• retaining a record of the documents reviewed and relied upon to determine whether a child is categorically eligible, and

• ensuring that the enrollment and/or waiver requirements are met for children with disabilities.

DEPARTMENT OF HUMAN SERVICES COMMENTS AND OUR RESPONSE

In written comments on our draft report, DHS generally concurred with our findings and recommendations. In addition, DHS described steps it had taken or plans to take to address our first and third recommendations. DHS disagreed with our findings for two of the children we reviewed, stating that the children’s family situations were documented, but no formal documentation of their homelessness could be obtained. Neither child’s case file included adequate information about where the child’s family was reportedly residing or that DHS confirmed the family’s living situation.
INTRODUCTION

WHY WE DID THIS REVIEW

The U.S. Department of the Interior, Office of Inspector General (Interior), requested that our offices conduct a joint review of U.S. Virgin Islands (Virgin Islands) Department of Human Services (DHS) processes for determining Head Start program eligibility, as Interior has cognizance over Federal funds expended in the Virgin Islands and our office has experience auditing Head Start programs. In its request, Interior indicated that it had received complaints that DHS was not enrolling children in Head Start with the greatest need for program services.

OBJECTIVE

Our objective was to determine whether DHS ensured that the neediest children received priority when filling Head Start enrollment slots.

BACKGROUND

The Head Start Program

The U.S. Department of Health and Human Services (HHS), Administration for Children and Families (ACF), administers the Head Start program through its Office of Head Start (OHS), which assigns each Head Start grantee a specific number of children that the grantee is required to serve, known as the “funded enrollment.”

Program requirements are detailed in the Improving Head Start for School Readiness Act of 2007 (Head Start Act), P.L. No. 110-134. Children are automatically eligible for enrollment in the Head Start program if they are homeless, in foster care, or a recipient of public assistance. (For reporting purposes, we refer to these children as categorically eligible.) In addition, grantees are required to fill 10 percent of their funded enrollment with children with disabilities who need special education and related services. Remaining slots are filled with children who are (1) eligible based on their family’s income and (2) determined to have the greatest need for services based on criteria established by each grantee. Children not initially enrolled in the program must be placed on a waiting list and ranked in accordance with grantees’ priority selection criteria.

U.S. Virgin Islands’ Head Start Program

In the Virgin Islands, DHS administers the Head Start program. DHS provides Head Start services at 24 centers located on the islands of St. Thomas, St. Croix, and St. John. For the grant period September 1, 2009, through August 31, 2010, OHS awarded DHS $8,301,980 in Head

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1 A child is considered income eligible if his or her family’s annual income before taxes is equal to or less than the Federal Poverty Guidelines issued each year in the Federal Register by HHS.
Start funds to provide services to 894 children.\(^2\) During this period, DHS’s Head Start program was fully enrolled, and as of August 31, 2010, 214 children were on the program’s waiting list. DHS determines program eligibility for each child and assigns scores through its own priority point system to rank children for the program based on their level of need. DHS uses a computerized system known as the Child Output Planning Assessment (COPA) to rank children in accordance with its priority point system criteria.

**HOW WE CONDUCTED THIS REVIEW**

We reviewed documentation supporting DHS’s priority point scoring determinations for Head Start enrollees. Of the 893 children enrolled in the Virgin Islands’ Head Start program as of August 31, 2010, we reviewed documentation for 100 randomly selected children determined eligible based on DHS’s priority point system, which is based, in part, on income and family size; 10 judgmentally selected categorically eligible children; and 10 judgmentally selected children with disabilities.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Appendix A contains the details of our audit scope and methodology, Appendix B contains our statistical sampling methodology, and Appendix C contains our sample results and estimates.

**FINDINGS**

We could not determine whether the neediest children in the Virgin Islands received priority when DHS filled Head Start enrollment slots because DHS (1) entered inaccurate information into COPA when calculating children’s financial eligibility, (2) did not retain documents used to determine whether enrollees were categorically eligible, and (3) did not meet the required enrollment level for children with disabilities.

We determined that 11 of the 100 children in our random sample received more priority selection points than they should have. On the basis of our sample results, we estimated that 84 children—nearly 1 in every 10—enrolled in the Head Start program as of August 31, 2010, received more priority selection points than they should have, potentially placing them in the Head Start program ahead of needier children on the program’s waiting list because DHS retains waiting list priority rankings only for the current enrollment.

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\(^2\) DHS’s funded enrollment was for 894 children. However, grantees may elect to not fill a vacancy when 60 calendar days or less remain in the program year. As a result, DHS’s actual enrollment as of August 31, 2010, was 893 children.
FAMILY INCOME IMPROPERLY CALCULATED

Head Start grantees must verify a child’s family income before determining that the child is financially eligible to participate in the Head Start program.\(^3\) Income thresholds for determining children’s financial eligibility for the Head Start program are issued annually by HHS. These thresholds, known as the Federal Poverty Guidelines, factor in family income and family size to make incomes comparable among households of different sizes. Grantees must also establish and maintain effective recordkeeping systems to provide accurate and timely information regarding children.\(^4\)

To determine children’s financial eligibility, DHS entered children’s family income and family size in COPA. DHS also entered the annual income threshold in COPA. The further below the income threshold a child was determined to be, the more priority selection points were awarded to the child.

DHS did not always use accurate data to calculate financial eligibility. Specifically, DHS did not accurately enter family income or family size into COPA and did not use the annual income threshold from the appropriate year to determine financial eligibility. DHS acknowledged that COPA was not always updated in a timely manner to reflect changes to family income, family size, or poverty levels. As a result, 11 of the 100 children in our sample received more priority selection points than they should have.

On the basis of our sample results, we estimated that 84 of the 762 children\(^5\) enrolled in the Head Start program as of August 31, 2010 (not because of disability or categorical eligibility), received more priority selection points than they should have. (The details of our sample results and estimates are shown in Appendix C.) However, we were unable to determine whether any of the 11 children in our sample were placed in the Head Start program ahead of needier children on the program’s waiting list. DHS was unable to provide us with a waiting list for the period covered by our review that ranked children in order of priority because COPA retains waiting list priority rankings only for the current enrollment.

CATEGORICALLY ELIGIBLE DETERMINATIONS NOT SUPPORTED

OHS requires Head Start grantees to verify that a child is homeless, in foster care, or receiving public assistance. Specifically, grantees are required to retain a record of documents reviewed to support this determination and to maintain a signed statement of a Head Start employee that the child was found to be categorically eligible.

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\(^3\) Head Start regulations (45 CFR § 1305.2(e)) define “family” as all persons living in the same household who are (1) supported by the income of the parent(s) or guardian(s) of the child participating in the program and (2) related to the parent(s) or guardian(s).

\(^4\) 45 CFR § 1304.51(g).

\(^5\) Our sampling frame included 762 children. For the remaining 131 children enrolled in the Head Start program as of August 31, 2010, we judgmentally selected 10 categorically eligible children and 10 children with disabilities for review.
For 3 of the 10 categorically eligible children we judgmentally selected for review, DHS did not retain a record of the documents that it reviewed and relied upon to determine that the child was categorically eligible. Of the three children, two were reportedly homeless, and one was reportedly receiving public assistance.

**DISABLED POPULATION ENROLLMENT NOT MET**

At least 10 percent of Head Start grantees’ total funded enrollment levels must be filled with children with disabilities who need special education and related services (45 CFR § 1305.6(c)).

OHS guidance states that only children formally determined to be disabled should be classified as children with disabilities. A grantee may request that ACF waive the 10-percent requirement if the grantee can document that it made a reasonable effort to comply with the requirement but that there were an insufficient number of children with disabilities in the community who wished to attend an appropriate program.

On the basis of its funding level during our audit period, DHS should have enrolled 89 children with disabilities (10 percent) in its Head Start program; however, it enrolled only 81 children with disabilities (9 percent). DHS officials stated that other children enrolled in the program may have been disabled, but that formal determinations for these children had not yet been made. Therefore, the officials stated, they did not think it was necessary to request a waiver from ACF to allow its disabled population to be underenrolled.

**RECOMMENDATIONS**

We recommend that DHS ensure that the neediest children receive priority when filling Head Start enrollment slots by:

- ensuring that financial eligibility determinations are based on accurate information,
- retaining a record of the documents reviewed and relied upon to determine whether a child is categorically eligible, and
- ensuring that the enrollment and/or waiver requirements are met for children with disabilities.

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6 45 CFR § 1305.2(a) defines “children with disabilities” as children with mental retardation, hearing impairments including deafness, speech or language impairments, visual impairments including blindness, serious emotional disturbance, orthopedic impairments, autism, traumatic brain injury, other health impairments, or specific learning disabilities who by reason thereof need special education and related services.

7 Office of Head Start Policy Clarification OHS-PC-K-010, issued June 12, 2007, states that, for Head Start reporting purposes, a “child with disabilities” must have (1) received a formal evaluation by a multidisciplinary team, (2) been found to need special education and related services, and (3) have an individualized education program.
DEPARTMENT OF HUMAN SERVICES COMMENTS

In written comments on our draft report, DHS generally concurred with our findings and recommendations. In addition, DHS described steps it had taken or plans to take to address our first and third recommendations.

Although DHS concurred with our second recommendation (documenting categorically eligible children), it disagreed with our related finding for two of the children we reviewed. DHS stated that the children’s family situations were documented, but no formal documentation of their homelessness could be obtained. Specifically, DHS stated that the places where the children’s families were staying could not provide documentation without jeopardizing themselves and the families they were sheltering.

DHS’s comments are included in their entirety as Appendix D.

OFFICE OF INSPECTOR GENERAL RESPONSE

We maintain that DHS should retain a record of the documents reviewed and relied upon to determine whether a child is categorically eligible, including those used to determine that a child is eligible because of their being homeless. DHS provided limited information on what it reviewed as part of its determination that two of the children we reviewed were homeless. In one case, the only notation of the child’s homelessness was on a Post-it note. In the other case, the child’s homeless status was written on the COPA application. Neither child’s case file included adequate information about where the child’s family was reportedly residing or that DHS confirmed the family’s living situation. 

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8 We reviewed the children’s case files to determine what documents DHS reviewed and relied upon to determine whether the children were homeless. The files could have included notes from homeless shelters where the children’s families previously resided or from individuals who had sheltered the children’s families.
APPENDIX A: AUDIT SCOPE AND METHODOLOGY

SCOPE

Our review covered the eligibility of 893 children enrolled in the Virgin Islands’ Head Start program as of August 31, 2010. We did not perform an overall assessment of DHS’s internal control structure. Rather, we reviewed only the internal controls related to our objective.

We conducted fieldwork at DHS’s administrative offices in Charlotte Amalie, St. Thomas; and Christiansted, St. Croix.

METHODOLOGY

To accomplish our objective, we:

- reviewed relevant Federal laws, regulations, and guidelines;
- held discussions with ACF officials to gain an understanding of Head Start program eligibility;
- held discussions with DHS officials to gain an understanding of the agency’s policies and procedures related to the enrollment of children in their Head Start program;
- obtained from DHS a list of 893 children enrolled in the Head Start program as of August 31, 2010;\(^9\)
- eliminated 50 categorically eligible children and 81 children with disabilities for a sampling frame of 762 children;
- selected a simple random sample of 100 children from the sampling frame of 762 children;
- selected judgmental samples of 10 categorically eligible children and 10 children with disabilities\(^{10}\) and reviewed compliance with qualifying conditions;
- obtained and reviewed case record documentation supporting each sampled child’s eligibility determination;
- estimated the number of children for whom DHS made errors when calculating financial eligibility in the total sampling frame of 762 children; and

\(^9\) DHS was unable to provide us with a ranked list of children on the waiting list as of August 31, 2010.

\(^{10}\) For 10 children that DHS counted as having a disability, we reviewed each child’s case file to determine whether the child received a formal evaluation by a multidisciplinary team, had been found to need special education and related services, and had an individualized education program.
• discussed our results with DHS officials.

See Appendix B for the details of our statistical sampling methodology and Appendix C for our sample results and estimates.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.
APPENDIX B: STATISTICAL SAMPLING METHODOLOGY

POPULATION

The population consisted of children enrolled in the Virgin Islands’ Head Start program as of August 31, 2010.

SAMPLING FRAME

The sampling frame was an Excel file containing information for 762 children enrolled in the Head Start program as of August 31, 2010. The Excel file was obtained from DHS’s COPA system and adjusted to eliminate 131 children that had selection priority for reasons other than meeting income requirements (i.e., “categorically eligible” or counted as “children with disabilities”).

SAMPLE UNIT

The sample unit was a child enrolled in the Head Start program as of August 31, 2010.

SAMPLE DESIGN

We used a simple random sample.

SAMPLE SIZE

We selected a sample of 100 children.

SOURCE OF RANDOM NUMBERS

We generated the random numbers with the Office of Inspector General (OIG), Office of Audit Services (OAS), statistical software.

METHOD OF SELECTING SAMPLE UNITS

We consecutively numbered the 762 children. After generating 100 random numbers, we selected the corresponding frame items.

ESTIMATION METHODOLOGY

We used the OIG/OAS statistical software to calculate our estimates. We estimated the number of children for whom DHS made errors when calculating financial eligibility at the point estimate.
APPENDIX C: SAMPLE RESULTS AND ESTIMATES

Sample Results

<table>
<thead>
<tr>
<th>Frame Size</th>
<th>Sample Size</th>
<th>Sample Errors</th>
</tr>
</thead>
<tbody>
<tr>
<td>762</td>
<td>100</td>
<td>11</td>
</tr>
</tbody>
</table>

Estimated Number of Children Who Received More Priority Selection Points Than They Should Have
*(Limits Calculated for the 90-Percent Confidence Interval)*

- Point estimate: 84
- Lower limit: 50
- Upper limit: 130
May 12, 2014

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Re: Draft report entitled The U.S. Virgin Islands Department of Human Services May Not Have Provided Head Start Services to the Neediest Children (A-02-12-02002).

Dear Mr. Edert and Mr. Ware:

The U.S. Virgin Islands Department of Human Services, Office of Preschool Services – Head Start Program, hereby submits the below comments in response to the draft reported dated March 31, 2014 entitled The U.S. Virgin Islands Department of Human Services May Not Have Provided Head Start Services to the Neediest Children (A-02-12-02002).
**Recommendation No. 1 – ensure that financial eligibility determinations are based on accurate information**

The program concurs with Recommendation No. 1.

This recommendation stems from Finding Number 1:

(DHS)...entered inaccurate information in COPA when calculating children’s financial eligibility. Specifically, DHS did not accurately enter family income or family size into COPA and did not use the annual income threshold from the appropriate year to determine financial eligibility.

**Response:**

The data entry errors related to family size and/or income were mainly attributable to the fact that after employees entered the referenced information into COPA, the manager responsible did not always cross check the information in COPA with the information in the file to ensure accurate data entry, prior to the child being determined eligible. **Corrective actions have been implemented:** In order to address this concern, the recruitment and enrollment procedures were revised. The manager is now responsible for verifying the information entered into COPA against the information in the files prior to any child being determined eligible for services. This additional step in the application process will assist the program with reducing and/or eliminating the number of data entry errors.

The finding that the Program did not use the annual income threshold from the appropriate year to determine financial eligibility is due to the fact that the Program historically updated the poverty guidelines upon receipt of each new year’s guidelines from HHS, which was usually emailed to the Program in the latter part of January into February every year. Since we conduct registration year-round, if children were registered prior to the new guidelines for the new school year being inputted into COPA, their information was automatically recalculated and updated by COPA when the new guidelines were entered. The Program reviewed all applications to include points and income prior to enrollment in the Program when the new school year begins in September. This step, we believe nullified instances where applicants’ initial eligibility was calculated based upon previous year’s guidelines. **Corrective actions have been implemented:** As a result of the audit, the Program has taken a more proactive approach to obtaining the poverty guidelines by visiting the Health and Human Services website during January and inputting the new guidelines as soon as it is issued. The Program has also formed an ERSEA (Eligibility, Recruitment, Selection, Enrollment, and Attendance) Committee a part of whose duty is to ensure that the most current poverty guidelines are used when applications are entered.
Moreover, of the 11 applications that were found to have been generated using the old guidelines, no major differences were discovered as a result of the data entry errors or the points awarded. Additionally, no children who were deemed eligible based on the old guidelines were deemed ineligible when the new guidelines were applied.

**Recommendation No. 2 – retain a record of the documents reviewed and relied upon to determine whether a child is categorically eligible**

The Program concurs with Recommendation No. 2

This recommendation stems from Finding Number 2:

(DHS) ...did not retain documents used to determine whether enrollees were categorically eligible.

Response:

The Program concurs with the fact that no documentation was provided for the TANF file; however, we disagree with the request for additional documentation or formal documentation for the two (2) homeless families. In both cases, the family’s situation was documented and no formal documentation could be obtained. In those cases the places where the persons were staying could not provide documentation without jeopardizing themselves and the families they were receiving shelter from. Local homeless shelters tend to allow short term stays only. Thus it is not uncommon in the Virgin Islands for homeless mothers and children to move from house to house staying with friends or relatives. The families fit the McKinney-Vento Act definition of homeless in that they had “no fixed, regular, and adequate nighttime residence" of their own and often their transient presence in the place they were staying constituted a lease violation. For those who are not residing in a shelter at the time of application, formal documentation of homelessness is difficult to get. We believe our staff thoroughly determined that the two families in question met the definition of homelessness and to deny them the points based on the inability to provide documented proof would be to largely render the homeless preference unusable.

**Recommendation No. 3 – ensure that enrollment and/or waiver requirements are met for children with disabilities.**

The Program concurs with Recommendation No. 3:

This recommendation stems from Finding Number 3:

(DHS) ...did not meet the required enrollment level for children with disabilities
Response:

During school year 2009-2010 the Head Start Program provided services to 105 children with disabilities, including suspected disabilities. The Performance Standards mandates that we provide disability services to at least 10% of our enrollment (89 children). Children are not considered a child with a disability unless they have a formal service plan in place – an Individual Education Plan (IEP) or an Individual Family Service Plan (IFSP). Suspected cases – even though they are documented - cannot be counted. The Program recruited and served 105 children with disabilities and suspected disabilities – 18% of our enrollment – broken down as follows:

<table>
<thead>
<tr>
<th>Disability Status</th>
<th>Number of Children Served</th>
</tr>
</thead>
<tbody>
<tr>
<td>IEPs</td>
<td>81</td>
</tr>
<tr>
<td>IFSPs</td>
<td>6</td>
</tr>
<tr>
<td>Suspected Cases</td>
<td>18</td>
</tr>
<tr>
<td>Total Disabilities Cases</td>
<td>105</td>
</tr>
</tbody>
</table>

The Virgin Islands Department of Education – Office of Special Services is the entity that generates official IEPs. Although the Program recruited sufficient children with suspected disabilities to exceed the minimum standard, all of the suspected cases that were referred to the VI Department of Education – Office of Special Services were not processed for IEPs by the end of the 2009-2010 school year. As they were not formally assessed as having a disability, they could not be counted by the Program as a child with a disability. **Corrective actions have been implemented:** Waivers for applicable ensuing years were submitted and approved. Additionally, new Memoranda of Agreement and increased communication and tracking of Head Start children’s referrals for assessment by the Department of Education to ensure timely assessment of children suspected to have disabilities have been successful.

Thank you for the opportunity to provide comments and/or clarification of this draft report. If there are any questions or concerns, feel free to contact me at any of the below contact addresses and/or telephone numbers.

Sincerely,

Christopher E. Finch
Commissioner

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