



July 29, 2010

TO: Yvette Sanchez Fuentes
Director, Office of Head Start
Administration for Children and Families

FROM: /Joe Green/ for
George M. Reeb
Acting Deputy Inspector General for Audit Services

SUBJECT: Review of ADVOCAP, Inc.'s Compliance With Health and Safety Regulations
for Head Start Programs (A-05-10-00022)

Attached, for your information, is an advance copy of our final report on ADVOCAP, Inc.'s (the Grantee) compliance with health and safety regulations for Head Start programs. We will issue this report to the Grantee within 5 business days. The Administration for Children and Families, Office of Head Start, requested this review.

If you have any questions or comments about this report, please do not hesitate to call me, or your staff may contact Lori S. Pilcher, Assistant Inspector General for Grants, Internal Activities, and Information Technology Audits, at (202) 619-1175 or through email at Lori.Pilcher@oig.hhs.gov or James C. Cox, Regional Inspector General for Audit Services, Region V, at (312) 353-2621 or through email at James.Cox@oig.hhs.gov. Please refer to report number A-05-10-00022.

Attachment



DEPARTMENT OF HEALTH & HUMAN SERVICES

Office of Inspector General

Office of Audit Services, Region V
233 North Michigan Avenue
Suite 1360
Chicago, IL 60601

July 30, 2010

Report Number: A-05-10-00022

Ms. Betty Clausen
Head Start Program Director
ADVOCAP, Inc.
19 West First Street
Fond du Lac, WI 54936

Dear Ms. Clausen:

Enclosed is the U.S. Department of Health & Human Services (HHS), Office of Inspector General (OIG), final report entitled *Review of ADVOCAP, Inc.'s Compliance With Health and Safety Regulations for Head Start Programs*. We will forward a copy of this report to the HHS action official noted on the following page for review and any action deemed necessary.

The HHS action official will make final determination as to actions taken on all matters reported. We request that you respond to this official within 30 days from the date of this letter. Your response should present any comments or additional information that you believe may have a bearing on the final determination.

Section 8L of the Inspector General Act, 5 U.S.C. App., requires that OIG post its publicly available reports on the OIG Web site. Accordingly, this report will be posted at <http://oig.hhs.gov>.

If you have any questions or comments about this report, please do not hesitate to call me, or contact Mike Barton, Audit Manager, at (614) 469-2543 or through email at Mike.Barton@oig.hhs.gov. Please refer to report number A-05-10-00022 in all correspondence.

Sincerely,

/James C. Cox/
Regional Inspector General
for Audit Services

Enclosure

Direct Reply to HHS Action Official:

Mr. Kent Wilcox
Regional Administrator
Administration for Children and Families
U.S. Department of Health & Human Services
233 North Michigan Avenue, Suite 400
Chicago, IL 60601-5519

Department of Health & Human Services

**OFFICE OF
INSPECTOR GENERAL**

**REVIEW OF ADVOCAP, INC.'S
COMPLIANCE WITH HEALTH AND
SAFETY REGULATIONS FOR
HEAD START PROGRAMS**



Daniel R. Levinson
Inspector General

July 2010
A-05-10-00022

Office of Inspector General

<http://oig.hhs.gov>

The mission of the Office of Inspector General (OIG), as mandated by Public Law 95-452, as amended, is to protect the integrity of the Department of Health & Human Services (HHS) programs, as well as the health and welfare of beneficiaries served by those programs. This statutory mission is carried out through a nationwide network of audits, investigations, and inspections conducted by the following operating components:

Office of Audit Services

The Office of Audit Services (OAS) provides auditing services for HHS, either by conducting audits with its own audit resources or by overseeing audit work done by others. Audits examine the performance of HHS programs and/or its grantees and contractors in carrying out their respective responsibilities and are intended to provide independent assessments of HHS programs and operations. These assessments help reduce waste, abuse, and mismanagement and promote economy and efficiency throughout HHS.

Office of Evaluation and Inspections

The Office of Evaluation and Inspections (OEI) conducts national evaluations to provide HHS, Congress, and the public with timely, useful, and reliable information on significant issues. These evaluations focus on preventing fraud, waste, or abuse and promoting economy, efficiency, and effectiveness of departmental programs. To promote impact, OEI reports also present practical recommendations for improving program operations.

Office of Investigations

The Office of Investigations (OI) conducts criminal, civil, and administrative investigations of fraud and misconduct related to HHS programs, operations, and beneficiaries. With investigators working in all 50 States and the District of Columbia, OI utilizes its resources by actively coordinating with the Department of Justice and other Federal, State, and local law enforcement authorities. The investigative efforts of OI often lead to criminal convictions, administrative sanctions, and/or civil monetary penalties.

Office of Counsel to the Inspector General

The Office of Counsel to the Inspector General (OCIG) provides general legal services to OIG, rendering advice and opinions on HHS programs and operations and providing all legal support for OIG's internal operations. OCIG represents OIG in all civil and administrative fraud and abuse cases involving HHS programs, including False Claims Act, program exclusion, and civil monetary penalty cases. In connection with these cases, OCIG also negotiates and monitors corporate integrity agreements. OCIG renders advisory opinions, issues compliance program guidance, publishes fraud alerts, and provides other guidance to the health care industry concerning the anti-kickback statute and other OIG enforcement authorities.

Notices

THIS REPORT IS AVAILABLE TO THE PUBLIC
at <http://oig.hhs.gov>

Section 8L of the Inspector General Act, 5 U.S.C. App., requires that OIG post its publicly available reports on the OIG Web site.

OFFICE OF AUDIT SERVICES FINDINGS AND OPINIONS

The designation of financial or management practices as questionable, a recommendation for the disallowance of costs incurred or claimed, and any other conclusions and recommendations in this report represent the findings and opinions of OAS. Authorized officials of the HHS operating divisions will make final determination on these matters.

EXECUTIVE SUMMARY

BACKGROUND

Within the U.S. Department of Health & Human Services, the Administration for Children and Families, Office of Head Start (OHS), administers the Head Start and Early Head Start programs. We refer collectively to both programs as the Head Start program. In fiscal year (FY) 2009, Congress appropriated \$7.1 billion to fund the program's regular operations. The American Recovery and Reinvestment Act of 2009, P.L. No. 111-5 (Recovery Act), provides an additional \$2.1 billion for the Head Start program during FYs 2009 and 2010.

ADVOCAP, Inc. (the Grantee), a private, nonprofit community action agency, provides a variety of learning experiences to children from low-income families, in addition to services for children with disabilities. The Grantee serves children and families at five facilities in Fond du Lac and Green Lake Counties in Wisconsin. For the grant year January 1, 2009, through December 31, 2009, OHS awarded approximately \$2.06 million in Federal Head Start funds to the Grantee to provide services to 267 children. On June 4, 2009, the Grantee also received \$134,498 in Recovery Act funding.

OBJECTIVE

Our objective was to determine whether the Grantee complied with applicable Federal and State requirements on ensuring the health and safety of children in its care.

SUMMARY OF FINDINGS

The Grantee did not fully comply with Federal and State requirements on ensuring the health and safety of children in its care. Specifically, as of December 2009:

- Employee files showed that the Grantee had not obtained a criminal record check on 1 of its 94 employees before employment. The files on the 93 remaining employees contained the required information on criminal record checks.
- Thirteen of the Grantee's fifteen busdrivers did not meet all Federal busdriver qualification requirements before employment, and the Grantee's files contained no evidence that it had provided classroom and behind-the-wheel instruction to any busdrivers before they transported children.
- Three of the Grantee's five childcare facilities did not meet all Federal Head Start and State regulations on protecting children from unsafe materials and equipment.

These deficiencies occurred because the Grantee did not have adequate procedures or did not consistently follow procedures that were in place to ensure that it complied with Federal and State health and safety requirements. The Grantee's failure to comply with these requirements jeopardized the health and safety of children in its care.

RECOMMENDATIONS

We recommend that the Grantee develop and consistently follow procedures to ensure that:

- employees are hired only after passing criminal background checks,
- all Federal requirements related to busdriver qualifications and training are met and documented, and
- all unsafe conditions are addressed.

GRANTEE COMMENTS

In written comments on our draft report, the Grantee described actions that it had taken or planned to take to address most of our findings. However, the Grantee took exception to one of our findings. Specifically, the Grantee stated that the staff member who had not cleared a background check before employment worked in the finance department, had no contact with children and families, and did not charge time to the Head Start grant before clearing the background check.

The Grantee's comments are included in their entirety as Appendix B.

OFFICE OF INSPECTOR GENERAL RESPONSE

After reviewing the Grantee's comments, we maintain that our finding and recommendation regarding background checks are valid. Federal requirements for criminal record checks are not limited to grantee employees who have contact with children and who charge time to Head Start grants.

TABLE OF CONTENTS

	<u>Page</u>
INTRODUCTION	1
BACKGROUND	1
Federal Head Start Program	1
Federal and State Regulations for Head Start Grantees.....	1
ADVOCAP, Inc.	1
Office of Inspector General Audits.....	2
OBJECTIVE, SCOPE, AND METHODOLOGY	2
Objective	2
Scope	2
Methodology	2
FINDINGS AND RECOMMENDATIONS	3
CRIMINAL RECORD CHECKS	3
Federal Requirements	3
Grantee’s Compliance With Federal Requirements	3
HEAD START BUSDRIVER QUALIFICATIONS AND TRAINING	4
Federal Regulations	4
Grantee’s Compliance With Federal Regulations	4
MATERIAL AND EQUIPMENT SAFETY	4
Federal and State Regulations	4
Grantee’s Compliance With Federal and State Regulations	5
RECOMMENDATIONS	6
GRANTEE COMMENTS	6
OFFICE OF INSPECTOR GENERAL RESPONSE	6
APPENDIXES	
A: LACK OF COMPLIANCE WITH MATERIAL AND EQUIPMENT SAFETY REGULATIONS	
B: GRANTEE COMMENTS	

INTRODUCTION

BACKGROUND

Federal Head Start Program

Title VI of the Omnibus Budget Reconciliation Act of 1981 established Head Start as a Federal discretionary grant program. The major program objectives include promoting school readiness and enhancing the social and cognitive development of low-income children by providing health, educational, nutritional, and social services. In 1994, the Head Start program was expanded to establish Early Head Start, which serves children from birth to 3 years of age. We refer collectively to both programs as the Head Start program.

Within the U.S. Department of Health & Human Services, the Administration for Children and Families (ACF), Office of Head Start (OHS), administers the Head Start program. In fiscal year (FY) 2009, Congress appropriated \$7.1 billion to fund Head Start's regular operations.

The American Recovery and Reinvestment Act of 2009, P.L. No. 111-5 (Recovery Act), provides an additional \$2.1 billion for the Head Start program during FYs 2009 and 2010. These funds are intended for activities such as expanding enrollment, funding cost-of-living wage increases for grantees, upgrading centers and classrooms, and bolstering training and technical assistance.

Federal and State Regulations for Head Start Grantees

Pursuant to Federal Head Start regulations (45 CFR § 1304.53(a)(7)), Head Start grantees must provide for the maintenance, repair, safety, and security of all Head Start facilities. These regulations also specify that facilities used by Head Start grantees for regularly scheduled, center-based activities must comply with State and local licensing regulations. Alternatively, if State and local licensing standards are less stringent than the Head Start regulations or if no State licensing standards are applicable, grantees must ensure that their facilities comply with the Head Start Program Performance Standards related to health and safety (45 CFR § 1306.30(c)).

In Wisconsin, childcare facilities must comply with Wisconsin Administrative Code DCF 251—Licensing Rules for Group Child Care Centers unless an exception to a particular requirement is granted (DCF 251.02).

ADVOCAP, Inc.

ADVOCAP, Inc. (the Grantee), a private, nonprofit community action agency, provides a variety of learning experiences to children from low-income families, in addition to services for children with disabilities. The goal of the Grantee is to prepare children aged 3 to 5 years to be successful in elementary school and in all of life's experiences. The Grantee serves children and families in Wisconsin at five State-licensed facilities: Fond du Lac, Franklin, North Fond du Lac, Prairie View, and YMCA ECHO.

For the grant year January 1, 2009, through December 31, 2009, OHS awarded approximately \$2.06 million in Federal Head Start funds to the Grantee to provide services to 267 children. On June 4, 2009, the Grantee also received \$134,498 in Recovery Act funding.

Office of Inspector General Audits

This audit is one of a series of audits that address the health and safety of children who attend Head Start programs. We are conducting these audits in response to the \$2.1 billion in Recovery Act funds appropriated for the Head Start program in FYs 2009 and 2010.

OBJECTIVE, SCOPE, AND METHODOLOGY

Objective

Our objective was to determine whether the Grantee complied with applicable Federal and State requirements on ensuring the health and safety of children in its care.

Scope

Our review covered the Grantee's employee records and facilities as of December 2009. To gain an understanding of the Grantee's operations, we conducted a limited review of the Grantee's internal controls as they related to our audit objective.

We performed our fieldwork during December 2009 at the Grantee's administrative office and its five childcare facilities in Fond du Lac and Green Lake Counties in Wisconsin.

Methodology

To accomplish our objective, we:

- selected the Grantee based on prior risk analyses and discussions with ACF officials;
- reviewed Federal and State laws, regulations, and policies related to Federal grant awards and the Head Start program;
- reviewed the Grantee's Head Start grant application and current grant award documents;
- reviewed the Grantee's files on all 94 current Head Start employees;¹
- reviewed the Grantee's licenses and documentation of fire inspections;
- visited the Grantee's five childcare facilities; and
- discussed our preliminary findings with Grantee officials.

¹ The 94 current employees were partially or fully funded by the Head Start grant award.

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 objective.

FINDINGS AND RECOMMENDATIONS

The Grantee did not fully comply with Federal and State requirements on ensuring the health and safety of children in its care. Specifically, as of December 2009:

- Employee files showed that the Grantee had not obtained a criminal record check on 1 of its 94 employees before employment. The files on the 93 remaining employees contained the required information on criminal record checks.
- Thirteen of the Grantee's fifteen busdrivers did not meet all Federal busdriver qualification requirements before employment, and the Grantee's files contained no evidence that it had provided classroom and behind-the-wheel instruction to any busdrivers before they transported children.
- Three of the Grantee's five childcare facilities did not meet all Federal Head Start and State regulations on protecting children from unsafe materials and equipment.

These deficiencies occurred because the Grantee did not have adequate procedures or did not consistently follow procedures that were in place to ensure that it complied with Federal and State health and safety requirements. The Grantee's failure to comply with these requirements jeopardized the health and safety of children in its care.

CRIMINAL RECORD CHECKS

Federal Requirements

Pursuant to § 648A(g) of the Head Start Act (42 U.S.C. § 9843a(g)), a Head Start grantee may not hire an individual on a permanent or nonpermanent basis until it obtains (1) a State, tribal, or Federal criminal record check covering all jurisdictions where the grantee provides Head Start services to children; (2) a State, tribal, or Federal criminal record check as required by the law of the jurisdiction where the grantee provides Head Start services; or (3) a criminal record check as otherwise required by Federal law.

Grantee's Compliance With Federal Requirements

Our review of the Grantee's files found that the Grantee did not request a criminal record check before hiring one employee, the director of finance. However, the Grantee obtained the results of a criminal record check within 11 days of employment.

By not ensuring that each employee met all preemployment requirements, the Grantee potentially jeopardized the safety of children in its care.

HEAD START BUSDRIVER QUALIFICATIONS AND TRAINING

Federal Regulations

Pursuant to Federal Head Start regulations (45 CFR § 1310.16(b)), a grantee's applicant review procedure for busdrivers must include, at a minimum, (1) a review of general grantee staff qualifications with additional disclosure by the applicant of all moving traffic violations, regardless of penalty;² (2) a check of the applicant's driving record through the appropriate State agency, including a check of the applicant's record through the National Driver Register, if available in the State; and (3) a medical examination by a licensed doctor of medicine or osteopathy, after a conditional offer of employment and before the applicant begins work, establishing that the individual is physically able to perform job-related functions with any necessary accommodations. The regulations (45 CFR § 1310.17(b)) also require that each grantee providing transportation services ensure that busdrivers receive a combination of classroom instruction and behind-the-wheel instruction before transporting children.

Grantee's Compliance With Federal Regulations

Our review of the Grantee's files found that the Grantee did not conduct driving record checks during the applicant review process for 13 of its 15 busdrivers. Additionally, 11 of the 15 busdrivers did not have medical examinations before employment. However, all driving record checks and medical examinations were completed shortly after employment. The Grantee's files also contained no evidence that the Grantee had provided classroom and behind-the-wheel instruction to any of its busdrivers before they transported children. Grantee officials said they believed that the required training would be provided as part of the Commercial Driver's License process.

By not ensuring that Head Start busdrivers had adequate qualifications and training, the Grantee potentially jeopardized the health and safety of children in its care.

MATERIAL AND EQUIPMENT SAFETY

Federal and State Regulations

Pursuant to Federal Head Start regulations (45 CFR § 1304.53(a)(7)), grantees must provide for the maintenance, repair, safety, and security of all Head Start facilities, materials, and equipment. The regulations (45 CFR § 1304.53(a)(10)) state that grantees must conduct a safety inspection, at least annually, to ensure that each facility's space, light, ventilation, heat, and other physical arrangements are consistent with the health, safety, and developmental needs of the children. At a minimum, among other requirements, agencies must ensure that electrical outlets accessible to children prevent shock through the use of child-resistant covers, child-protection outlets, or safety plugs (45 CFR § 1304.53(a)(10)(xi)).

² The general qualifications for a grantee's staff are specified in 45 CFR § 1304.52(b).

Pursuant to 45 CFR § 1306.30(c), grantees must ensure that Head Start facilities comply with any State and local licensing requirements. If these licensing standards are less comprehensive or less stringent than Head Start regulations or if no State or local licensing standards are applicable, grantees must ensure that their facilities comply with the Head Start Program Performance Standards related to health and safety.

In Wisconsin, childcare facilities must comply with Wisconsin Administrative Code DCF 251—Licensing Rules for Group Child Care Centers unless an exception to a particular requirement is granted (DCF 251.02). DCF 251.06(5)(c) states that garbage containers in buildings must be rigid, covered, watertight, and emptied daily or more often as needed. DCF 251.06(4)(d) states that exits and exit passageways must have a minimum clearance of 3 feet and be unobstructed by furniture or other objects.

Grantee's Compliance With Federal and State Regulations

Three of the Grantee's facilities did not meet all Federal Head Start and State health and safety regulations for protecting children from unsafe materials and equipment. Our visits to the three facilities on December 8, 2009, found the following deficiencies:

North Fond du Lac

- Trash cans in the classroom and other areas accessible to children were uncovered (Appendix A, Photograph 1).
- A movable rack of folding chairs was obstructing an exit (Appendix A, Photograph 2).
- Electrical outlets in the gymnasium and other areas accessible to children were not covered with safety caps (Appendix A, Photographs 3 and 4).
- A loose electrical cord on the floor of an area accessible to children posed a tripping or strangulation hazard (Appendix A, Photograph 4).
- A toaster plugged in near an entrance to the gymnasium could have harmed children (Appendix A, Photograph 5).
- Loose wires coming out of the wall in an area accessible to children posed a tripping or strangulation hazard (Appendix A, Photograph 6).

Franklin

- A trash can in a children's bathroom was uncovered.

Fond du Lac

- Electrical outlets on a power strip in a classroom were not covered with safety caps (Appendix A, Photograph 7).

These deficiencies occurred because the Grantee did not consistently follow procedures that were in place to ensure that it complied with Federal and State health and safety regulations. By not ensuring the safety of the Head Start physical environment and facilities, the Grantee jeopardized the safety of children in its care.

RECOMMENDATIONS

We recommend that the Grantee develop and consistently follow procedures to ensure that:

- employees are hired only after passing criminal background checks,
- all Federal requirements related to busdriver qualifications and training are met and documented, and
- all unsafe conditions are addressed.

GRANTEE COMMENTS

In written comments on our draft report, the Grantee described actions that it had taken or planned to take to address most of our findings. However, the Grantee took exception to one of our findings. Specifically, the Grantee stated that the staff member who had not cleared a background check before employment worked in the finance department, had no contact with children and families, and did not charge time to the Head Start grant before clearing the background check.

The Grantee's comments are included in their entirety as Appendix B.

OFFICE OF INSPECTOR GENERAL RESPONSE

After reviewing the Grantee's comments, we maintain that our finding and recommendation regarding background checks are valid. Federal requirements for criminal record checks are not limited to grantee employees who have contact with children and who charge time to Head Start grants.

APPENDIXES

APPENDIX A: LACK OF COMPLIANCE WITH MATERIAL AND EQUIPMENT SAFETY REGULATIONS



Photograph 1 – Taken at North Fond du Lac on December 8, 2009, showing an open trash can in the classroom.



Photograph 2 – Taken at North Fond du Lac on December 8, 2009, showing a rack of folding chairs blocking an exit.



Photograph 3 – Taken at North Fond du Lac on December 8, 2009, showing an electrical outlet in the gymnasium without a safety cap.



Photograph 4 – Taken at North Fond du Lac on December 8, 2009, showing an electrical outlet without a safety cap and a loose electrical cord that posed a safety hazard.



Photograph 5 – Taken at North Fond du Lac on December 8, 2009, showing a toaster plugged in near an entrance to the gymnasium.



Photograph 6 – Taken at North Fond du Lac on December 8, 2009, showing loose wires coming out of the wall in an area accessible to children.



Photograph 7 – Taken at Fond du Lac on December 8, 2009, showing a power strip with exposed outlets on a classroom floor.

APPENDIX B: GRANTEE COMMENTS



*Our Mission:
To create
opportunities
for people
and
communities
to reduce
poverty and
increase
self-sufficiency.*

June 4, 2010

Report Number: A-05-10-00022

Mr. James Cox
Regional Inspector General for Audit Services
Office of Audit Services, Region V
233 North Michigan Avenue
Suite 1360
Chicago, IL 60601

Dear Mr. Cox:

Website:
www.advocap.org

Enclosed please find the corrective action plans that ADVOCAP Head Start has developed in order to ensure the health and safety of the children in its care.

MAIN OFFICE
19 West First St.
P.O. Box 1108
Fond du Lac, WI
54936-1108
(920) 922-7760
FAX: (920) 922-7214

The first finding was in reference to the 1 out of 94 staff that did not receive their background check before employment. This staff member is a shared staff member who works in the finance department and has no contact with the children or families. This person did not charge any time to any Head Start grant prior to the background check being completed. However, ADVOCAP will ensure that in the future, all employees that will be charging time to Head Start grants will have a criminal background check prior to employment.

OSHKOSH
2929 Harrison St.
Oshkosh, WI 54901
(920) 426-0150
FAX: (920) 426-3071

The second finding was in reference to the bus driver training. ADVOCAP Head Start will provide documented annual training by Johnson Bus Corporation. The training will include behind the wheel and classroom instruction as required by the Head Start Regulations to all new and returning drivers.

NEENAH
181 E. North Water St.
Suite 210
Neenah, WI 54956
(920) 725-2791
FAX: (920) 725-6337

The third finding was in reference to the facilities having unsafe materials and equipment. The trash cans that did not have lids at North Fond du Lac and Franklin Schools have been replaced with ones that have lids. The movable rack of folding chairs was moved to a storage location, away from the exit door. The electrical cords, toaster and loose wires have all been removed and do not pose a safety concern any longer. Electrical outlets in the power strip were plugged with safety caps. The playground at Fond du Lac does meet the required 75 square feet per child requirement when the play spaces on the enclosed outdoor dock

BERLIN
237 Broadway, Suite C
Berlin, WI 54923
(920) 361-9880
FAX: (920) 361-2463

PRAIRIE VIEW
W911 State Highway 44
Markesan, WI 53946
(920) 398-3907
FAX: (920) 398-2103



*Our Mission:
To create
opportunities
for people
and
communities
to reduce
poverty and
increase
self-sufficiency.*

areas, which offers a variety of safe gross motor options for the children, are included in the square footage.1

Please let me know if there is any thing else I can do to assist you in regards to the U.S. Department of Health and Human Services report entitled *Review of ADVOCAP, Inc.'s, Compliance With Health and Safety Regulations for Head Start Programs.*

Sincerely,

Website:
www.advocap.org

Valeri Donnelly

MAIN OFFICE
19 West First St.
P.O. Box 1108
Fond du Lac, WI
54935-1108
(920) 922-7760
FAX: (920) 922-7214

VALERI DONNELLY
Valeri Donnelly
Education Services Manager
ADVOCAP Head Start
19 W. First St.
Fond du Lac, WI 54935
(920)922-7760
Fax-(920)922-1433
valerid@advocap.org

OSHKOSH
2924 Harrison St
Oshkosh, WI 54901
(920) 426-0150
FAX: (920) 426-3371

NEENAH
181 E. North Water St
Suite 210
Neenah, WI 54956
(920) 725-2791
FAX: (920) 725-6337

BERLIN
297 Broadway, Suite C
Berlin, WI 54823
(920) 361-0500
FAX: (920) 361-3483

PRAIRIE VIEW
W811 State Highway 44
Markegin, WI 53216
(920) 398-3907
FAX: (920) 398-2103

1. Office of Inspector General Note -- This sentence is not applicable because the finding or issue referred to by the auditee is not included in this report.