



ATTACHMENT #5

February 2, 2015

Memorandum

To: Grant Nielson, ESD Program Chief

From: , ESD Program Specialist II

CC: **XXXXXXXX**

RE: Annual Single Audit Review- Workforce Connections
Review # **XXXXX**

The Workforce Investment Support Services- (WISS) Monitoring team has reviewed the annual financial report for Workforce Connections for fiscal period July 1, 2013 through June 30, 2014. The examination was performed pursuant to 2 CFR Chapter II, Part 200, Appendix XI- Compliance Supplement (previously, known as Circular A-133 Compliance Supplement). The Independent Auditor was PBTk- Piercy, Bowler, Taylor & Kern.

The objective of the review was to verify that Workforce Connections was in compliance with 2 CFR Chapter II, Part 200, Appendix XI-Compliance Supplement requirements that may otherwise have a direct and material effect on the entity's participation in federal programs during the fiscal year ended June 30, 2014. The scope of the review was limited to an examination of the financial statements, disclosure notes, and Single-Audit compliance reports and schedules. The annual report was filed (**timely or not XXXXX, explain**) with the Federal Audit Clearinghouse.

The summary of the Auditor's Results indicates (**XXXX, explain**), and instances of (**XXXX, explain**) serious deficiencies, and/or material weaknesses in the administration NON-DETR and/or WIA Adult, Dislocated Worker, and Youth programs.

Accordingly, key highlights of the Single-Audit review are discussed below.

Independent Auditor Opinions, Findings, Questioned Cost

Independent Audit's

- Opinion(s)

- WIA Related Findings
- Status of Related Findings and/or Corrective Action

- WISS Follow-up To Independent Auditor's Findings and/or Corrective Actions

WISS Findings and Recommendations

WIA Findings

Audit-

Dislocated Worker-

Youth-

Recommendations

Other Observations