

Appendix D

**Independent Public Accountant Response to Draft Report**

11 March 2011

Via FedEx

Mr. Eliot P. Lewis  
Frances Perkins Building  
200 Constitution Ave. NW  
Room S-5512  
Washington, DC 20210

Re: Responses to US Department of Labor Office of Inspector General – Office of Audit Review

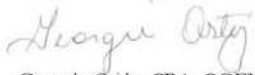
Dear Mr. Lewis,

We agree with the recommendations noted in the Discussion Draft Report and below are our responses;

1. Meyners + Company, LLC was acquired by Clifton Gunderson effective 1/1/2011, we have spoken with their quality assurance directors and we have relevant training planned related to OMB A-133. In addition we are now part of their overall quality control assurance process.
2. We will re-submit the single audit report in accordance with GAS 5.26 through 5.31 and we will include the appropriate findings noted in the report.
3. We will submit a revised reporting package to the Federal Audit Clearinghouse.

We would like to thank the department for their professionalism during this review.

Very truly yours,  
Meyners + Company, LLC

  
Georgie Ortiz, CPA, CGFM  
Partner

**MEYERS + COMPANY, LLC**  
*Certified Public Accountants/Consultants to Business*



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