

Appendix D

Firm's Response to Draft Report



CERTIFIED PUBLIC ACCOUNTANTS

43 Enterprise Drive • Bristol, CT 06010-3990 • 860/582-6715 • Fax 860/585-6339

September 18, 2012

Mr. Elliott P. Lewis
Assistant Inspector General for Audit
U.S. Department of Labor
Office of Inspector General
200 Constitution Avenue, N.W.
Room S-5512
Washington, D.C. 20210

Dear Mr. Lewis

We have the following responses to your recommendations related to your quality control review of the single audit of the New England Farm Workers' Council, Inc. (the Council) for the year ended June 30, 2011.

Recommendation #1: Ensure the Council submits a revised reporting package to the Federal Audit Clearinghouse (FAC) that includes the missing program identifying number; a not low-risk status for the Council in the Schedule of Findings and Questioned Costs; and a revised data collection form for showing the Council did not qualify as low-risk and Catalog of Federal Domestic Assistance (CFDA) 17.259 Workforce Investment Act – Youth Activities was not a major program.

We agree with your recommendation. We acknowledge that the SEFA lacked a pass-through identifying number. We will work with the Council and send a confirmation letter to the Regional Employment Board of Hampden County, Inc. requesting the pass-through identifying number. When we obtain the number it will be added to the Schedule of Expenditures of Federal Awards (SEFA). We acknowledge that the Council did not qualify as a low-risk auditee. We will ensure the Council submits a revised reporting package to the FAC that includes a not low-risk status for the Council in the Schedule of Findings and Questioned Costs and revised data collection form showing the Council did not qualify as low risk. We acknowledge that the data collection form submitted to the FAC was incorrectly completed. We will ensure the Council submits a revised data collection form to the FAC to accurately show CFDA 17.259 WIA – Youth Activities was not a major program. We will strengthen review procedures and inform the Council of the need to accurately complete the data collection form. The corrective actions will be completed and documented by December 31, 2012.

Recommendation #2: Report the subsequent discovery of a finding to ensure users of the Council single audit reporting package are aware of the untimely submission.

We agree with your recommendation. We will emphasize to the Council the importance of submitting reporting packages within the nine-month timeframe. We inform the Employment and Training Administration by revising the Council's single audit report to include an untimely FAC submission finding. The corrective actions will be completed and documented by December 31, 2012.

Sincerely,

A handwritten signature in black ink that reads 'Michael A. Maletta CPA'.

Michael A. Maletta
Owner
Maletta & Company, CPAs