



April 17, 2024

Mindy Piatz
Shareholder
Brady, Martz & Associates, P.C.
207 East Broadway Avenue
Bismarck, ND 58502

Dear Ms. Piatz:

As required by Title 2 C.F.R. Part 200, the Office of Management and Budget's "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards" (Uniform Guidance), we are initiating a quality control review of the Job Service North Dakota single audit report for the year ended June 30, 2023, issued by Brady, Martz & Associates, P.C. Our objective is to determine if the single audit was conducted per applicable standards, including generally accepted government auditing standards and generally accepted auditing standards, and met the requirements of Uniform Guidance.

We will hold an onsite entrance conference at 9:00 a.m. Central Time on May 6, 2024, and will begin work immediately following this conference. Upon completion of our fieldwork, we will brief you regarding the results of the quality control review.

We appreciate your cooperation in this matter and look forward to a successful review.

Sincerely,

A handwritten signature in cursive script that reads "Carolyn R. Hantz".

Carolyn R. Hantz
Assistant Inspector General
for Audit

cc: Patrick Bertagnolli
Executive Director
Job Service North Dakota

Nicole Lagasse
Accounting Manager
Job Service North Dakota

Latonya Torrence
Director
Division of Policy, Review, and Resolution
Employment and Training Administration

Gregory Hitchcock
Audit Liaison
Office of Grants Management
Office of Management and Administration Service
Employment and Training Administration