



Key & Associates, P.C.

April 29, 2021

Mr. Jim Garner  
Acting Administrator  
Office of Unemployment Insurance  
Employment and Training Administration  
200 Constitution Ave, NW  
Washington, DC 20210

Dear Mr. Garner,

**SUBJECT:** Audit of CARES Act and Continued Assistance Acts Impact on  
Non-traditional Claimants

Please be advised the Department of Labor, Office of Inspector General (OIG), has contracted Key & Associates, P.C. to initiate an audit of CARES Act and Continuous Assistance Act impact on non-traditional claimants. This will include key provisions of the CARES and Continued Assistance Acts regarding Pandemic Unemployment Assistance (PUA)), Federal Pandemic Unemployment Compensation (FPUC) and Pandemic Emergency Unemployment Compensation (PEUC) programs. We will contact your audit liaison to schedule a meeting to discuss the following:

The objective of this audit engagement is to determine if non-traditional claimants received UI benefits as intended under the CARES Act and the Continued Assistance Act. The scope of this audit will cover the state's PUA and PEUC claims, and FPUC payments for the period March 27, 2020 to April 6, 2021.

Due to Covid-19 restrictions, the fieldwork will be conducted remotely for the states of Colorado, Maryland, Massachusetts, New York, Puerto Rico, and Texas. The period of performance for this contract ends December 31, 2021.

We plan to begin work immediately after our meeting and would appreciate your notifying appropriate agency officials of our plans. If you have questions, please contact Beatrice Key, Engagement Partner, at (240) 641-5197 or [bkey@bkeycpa.com](mailto:bkey@bkeycpa.com).

Sincerely,

*Key & Associates, P.C.*

cc: Subri Raman, Chief, Division of Performance Management  
Julie Cerruti, ETA Liaison  
Greg Hitchcock, ETA Liaison

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