



August 31, 2023

MEMORANDUM FOR: Brent Parton  
Principal Deputy Assistant Secretary  
for Employment and Training

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

FROM: CAROLYN R. HANTZ  
Assistant Inspector General  
for Audit

SUBJECT: Audit of Employment and Training Grantees and  
Sub-Recipients – New York  
Project No. 19-P23-007-03-391

Please be advised the Office of Inspector General is initiating an audit of employment and training grants awarded to the State of New York. Our focus will be on assessing controls over grantee and sub-recipient funding and grant eligibility requirements.

Objective: Did ETA's training and employment grantees and sub-recipients in the State of New York utilize grant funds for the intended purposes during the COVID-19 pandemic?

Scope: Grantee and sub-recipient funding and grant eligibility requirements from October 1, 2018, through September 30, 2021. Our scope includes selecting grants issued prior to the COVID-19 pandemic (2019) and during the period of the COVID-19 pandemic (2021).

On May 12, 2023, in anticipation of this announcement and in response to a request from ETA, we conducted the Entrance Conference for this audit simultaneously with the one held for the "Audit of Employment and Training Grant Sub-Recipients – Texas".

We plan to begin work immediately and would appreciate you notifying appropriate agency officials of our plans. To facilitate the start of the audit, we have attached an initial document and data request.

If you have any questions, please contact Cardelia Yan, Audit Director, at (917) 244-8505 or [yan.cardelia@oig.dol.gov](mailto:yan.cardelia@oig.dol.gov).

cc: Lenita Jacobs-Simmons, Deputy Assistant Secretary for ETA  
Laura Watson, Deputy Assistant Secretary for ETA  
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