



SEP 27 2004

Mr. Lorenzo Reyes, Jr.
Chief Financial Officer
Upper Rio Grande
Workforce Development Board, Inc.
221 N. Kansas, Suite 1000
El Paso, Texas 79901-1404

Dear Mr. Reyes:

This is the final report resulting from the quality control review of the single audit report of the Upper Rio Grande Workforce Development Board, Inc. for the fiscal year ended June 30, 2001. Edge Ciavarella & Co., P.C. prepared the single audit report. The objectives of the quality control review are to (1) ensure that the audit was conducted in accordance with applicable standards and meets the single audit requirements, (2) identify any follow-up audit work needed, and (3) identify issues that may require management attention. The review was conducted during August 11 through 15, 2003, using the Uniform Quality Control Review Guide for A-133 Audits issued by the President's Council on Integrity & Efficiency (PCIE), 1999 Edition.

The major program included in our review was:

<u>CFDA</u> <u>Number</u>	<u>Program Name</u>
93.658	Child Care (HHS Program)
17.225	Unemployment Insurance
17.246	Job Training Partnership Act
17.253	Welfare-to-Work

Based on our review of the Edge Ciavarella & Co., P.C. working papers related to the program above, we believe the audit work performed is acceptable and meets the requirements of the Single Audit Act Amendments of 1996 and OMB Circular A-133. No follow-up work is needed and we have not noted any issues to be reported to the management.

This report was not provided in draft to Edge Ciavarella & Co., P.C. because there were no issues noted in our review. Therefore, we are issuing this report directly to you as Final Report No. 22-04-571-50-598. If you have any questions concerning the results of the review, please contact me at (202) 693-5164.

Sincerely,

A handwritten signature in black ink, appearing to read "Michael T. McFadden", with a long horizontal flourish extending to the right.

Michael T. McFadden
Director
Office of Accountability Audits

cc: James D. Edge, C.P.A. - Edge Ciavarella & Co., P.C.