

APPENDIX B

FIRM'S RESPONSE



CERTIFIED PUBLIC ACCOUNTANTS
AND CONSULTANTS

March 25, 2016


Elliot P. Lewis
Assistant Inspector General for Audit
US Department of Labor
Office of Inspector General
Washington, DC 20210

Dear Mr. Lewis:

In regards to your Quality Control Review of the Single Audit of Job Service North Dakota for the year ended June 30, 2014, we have the following response to the item included in the result section of your report.

- We agree with the item and have implemented review procedures to ensure that the risk designation included in the schedule of federal findings and questioned costs and in the data collection form's federal programs summary agrees with the risk assessment as documented in the audit file. We have also submitted a revised data collection report package to the OMB Federal Audit Clearinghouse.

Sincerely,
BRADY, MARTZ & ASSOCIATES, P.C.

By 
Patrick J. Brown, CPA
Shareholder

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