

CAREERSOURCE SOUTH FLORIDA'S RESPONSE



July 10, 2017

careersourcesfl.com

Elliot P. Lewis
Assistant Inspector General for Audit
U.S. Department of Labor
Office of Inspector General
200 Constitution Ave., N.W., Room S-5512 Washington, DC 20210

Re: Draft Report 24-17-001-03-320

The South Florida Workforce Investment Board (dba CareerSource South Florida) has reviewed the draft of the inspector general's report. The draft report was received on June 23, 2017. The management of the South Florida Workforce Investment Board (SFWIB) is in agreement with the observations and recommendations contained within the report. SFWIB has outlined our responses for each of the recommendations as follow:

Recommendation #1: Include the pass-through identifying number on the SEFA

Response: SFWIB Management agrees with the recommendation and have implemented the necessary processes to include the pass-through identifying number on the SEFA.

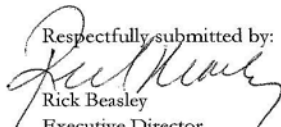
Recommendation #2: Emphasize Uniform Guidance requirements related to pass-through identifying numbers to those responsible for completing the SEFA.

Response: SFWIB Management agrees with the recommendation and have implemented the necessary processes to include the pass-through identifying number on the SEFA. All SFWIB financial staff have been provided a copy of the OIG report and are made aware of the importance of including the pass-through identifying number on the SEFA.

Recommendation #5: Work together to resubmit the reporting package to the Federal Audit Clearinghouse including the pass-through identifying numbers on the SEFA and the correct Type A threshold.

Response: Agree. The reporting package has been resubmitted.

Should you have any questions and/or need additional information, please do not hesitate to contact my office.

Respectfully submitted by:

Rick Beasley
Executive Director
South Florida Workforce Investment Board
d/b/a CareerSource South Florida

cc: Ronald Thompkins, CPA, CGMA, CVA
Carshena Allison, CPA, MBA

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APPENDIX C

FIRM'S RESPONSE



June 30, 2017

Elliot P. Lewis
Assistant Inspector General for Audit
U.S. Department of Labor
Office of Inspector General
200 Constitution Ave., N.W., Room S-5512
Washington, DC 20210

Re: Draft Report 24-17-001-03-320

BCA Watson Rice LLP (Watson Rice) has reviewed the draft of the inspector general's report which was received on June 23, 2017. Watson Rice agrees with the observations and recommendations contained in the report. Specific responses to each of the recommendations follow:

Recommendation #3: Correct the Type A threshold on the data collection form and Schedule of Findings and Questioned Costs.

Response: We agree with your finding. We have subsequently modified our report on internal control and compliance based on the Uniform Guidance; with the assistance of CSSF's staff, we have resubmitted an updated report to the Federal Audit Clearinghouse; and we have stressed to all our partners and managers the importance of complying with our quality control document (which requires a concurring review on all Uniform Guidance engagements) to minimize a reoccurrence of this finding.

Recommendation #4: Comply with its quality control policies and procedures when performing single audits to ensure all elements are contained and correctly reported.

Response: We agree with your finding. We have stressed the importance of complying with our quality control document (which requires a concurring review on all Uniform Guidance engagements) to all our partners and managers to minimize a reoccurrence of this finding.

Recommendation #5: Work together to resubmit the reporting package to the Federal Audit Clearinghouse including the pass-through identifying numbers on the SEFA and the correct Type A threshold.

Response: We agree with your finding. The reporting package has been resubmitted.

We want to thank you and your team for your comments and professionalism during the review.

If you have questions or desire additional information do not hesitate to contact us,

Sincerely,

BCA WATSON RICE LLP

A handwritten signature in blue ink, appearing to read "Ron Thompkins".

Ronald Thompkins, CPA, CGMA, CVA
Partner

cc: Rick Beasley, CSSF
Carshena Allison, CPA, MBA
Bennie Hadnott, CPA, MBA