

APPENDIX B

FIRM'S RESPONSE



November 23, 2021

Office of Inspector General
U.S. Department of Labor
200 Constitution Avenue, NW, Room S-5506
Washington, DC 20210

Re: Single Audit of Review - Center for Workforce Inclusion, Inc.

To Whom It May Concern:

Lack of Testing over Cash Disbursements

1. Did not verify the completeness of the cash disbursement universe.
 - a. GSG recently received a check register from the client listing the check numbers in numerical order. We then verified that the total amounts of the items disbursed reconciled to the SEFA for the amount expended under the grant. We also traced the first check number and last check number to our sampling form to ensure our random sample was complete.
2. Did not identify the sample universe and sample characteristics
 - a. GSG used the check register to verify the sample with the vendor, date and amount after it was reconciled to the SEFA.
3. Incorrectly referenced conducted compliance procedures
 - a. GSG updated the reference to B.01, where the sampling form is located.
4. Tested only one internal control attribute for each sampled cash disbursement
 - a. GSG added 2 additional internal control attributes to the testing and updated the appropriate workpaper.
5. Did not test or analyze 24 percent of the items sampled
 - a. GSG received the remaining 6 items from CWI and performed control and compliance testing over those items. No exceptions were noted and the workpaper was updated accordingly.

Lack of Testing over Sub-Recipient Reporting

1. OIG recommends that we conduct internal control and compliance testing of the sub-recipients' financial and programmatic reporting.
 - a. GSG believes that we have satisfied this requirement during our sub-grantee testing. As part of CWI's monitoring of their sub-grantees they perform a fiscal review of the sub-grantees. This includes reviewing the payroll documentation to ensure they match with the quarterly reports that are filed and tracing the amounts to the SPARQ listing. They also trace the payroll register to the SPARQ participant list as well as other reconciling items. GSG reviewed these documents to ensure it was performed and there were no major issues and it is noted in column F of the Sub-grantee testing.

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Given the completion of the internal control and compliance testing of cash disbursements and the fact that we had reviewed CWI's compliance testing over the Sub-Grantees report we feel that the FY 2020 single audit report is correct and there are no adjustments needed.

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