

APPENDIX B: FIRM'S RESPONSE

Garza/Gonzalez & Associates

CERTIFIED PUBLIC ACCOUNTANTS

March 28, 2023

Ms. Carolyn R. Hantz
Assistant Inspector General for Audit
200 Constitution Avenue, N.W.
Room S-5512
Washington, D.C. 20210

Re: Garza/Gonzalez & Associates (Firm) Response to Single Audit Quality Control Review (QCR)
Report Number: 24-23-002-50-598

Dear Ms. Hantz:

Thank you for the opportunity to provide a formal response to the matter reported in the aforementioned report. We would also like to acknowledge and thank the audit staff for the professionalism demonstrated while conducting the QCR of the audit and related audit documentation on the financial statements, and single audit of the SER Jobs for Progress National, Inc. for the year ended June 30, 2022.

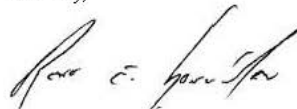
The results of the QCR found that the report and audit work performed for SER Jobs for Progress National, Inc. generally met the requirements of GAGAS, GAAS, and OMB Uniform Guidance, but that the Firm incorrectly reported the Type A/B threshold to the Federal Audit Cleannghouse (FAC).

The Firm acknowledges that the incorrect Type A/B threshold was reported to the FAC, but would like to emphasize that it is aware of the Type A/B threshold requirement, as defined by the OMB Uniform Guidance. This matter was clearly an oversight since, as reflected in the audit work papers and confirmed by the QCR audit staff, the correct threshold was calculated and applied in the Firm's testing procedures. Furthermore, there was no effect on the Firm's audit work since the correct threshold was applied in the Firm's testing procedures, and 100% of the federal programs were tested as major programs.

On February 28, 2023, immediately after an exit conference with the QCR audit staff, the Firm took action to address this matter and revised the data collection form and single audit report to reflect the correct Type A/B threshold. On this same date, the Firm, along with SER Jobs for Progress National, Inc. management, completed the resubmission process.

Please feel free to contact us if any additional information, assistance, or action, is required of the Firm in reference to this matter.

Sincerely,



René E. Gonzalez, Senior Partner, for
Garza/Gonzalez & Associates
Certified Public Accountants

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