



December 17, 2021

Ms. Mindy Piatz
Shareholder
Brady, Martz & Associates, P.C.
207 East Broadway Avenue
Bismarck, ND 58502-1297

Dear Ms. Piatz:

As required by Title 2, Code of Federal Regulations, Part 200, Office of Management and Budget's Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), we are initiating a quality control review of the Job Service North Dakota Single Audit Report for the year ended June 30, 2020, issued by Brady, Martz & Associates, P.C. Our objective is to determine if the single audit was conducted per applicable standards, including Generally Accepted Government Auditing Standards and Generally Accepted Auditing Standards, and met the requirements of Uniform Guidance.

We have scheduled the virtual entrance conference for 1:00 p.m. EDT on January 11, 2022, and will begin work immediately following this conference. If you have any questions, please contact Grover Fowler, Assistant Director, at (202) 693-5254 or fowler.grover@oig.dol.gov.

Upon completion of our fieldwork, we will brief you regarding the results of the quality control review. We appreciate your cooperation in this matter and look forward to a successful review.

Sincerely,

A handwritten signature in cursive script that reads "Carolyn R. Hantz".

Carolyn R. Hantz
Assistant Inspector General
for Audit

cc: Nicole Vorachek
Finance Manager
Job Service North Dakota

Latonya Torrence
Director
Division of Policy, Review, and Resolution
Employment and Training Administration

Julie Cerruti
Audit Liaison
Office of Grants Management
Office of Management and Administration Service
Employment and Training Administration

Gregory Hitchcock
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Nalini V. Close
Administrator
Office of Management and Administrative Services
Employment and Training Administration