



Key & Associates, P.C.

September 22, 2022

Mr. Jim Garner
Administrator, Office of Unemployment Insurance
Department of Labor
200 Constitution Avenue, NW
Washington, DC 20210

Dear Mr. Garner,

Via email: garner.jimmie@dol.gov

SUBJECT: Audit of UI Claimants with SSNs of Deceased Persons

Please be advised the Department of Labor, Office of Inspector General (OIG), has contracted Key & Associates, P.C. to initiate an Audit of UI Claimants with SSNs of Deceased Persons. Our focus will be on CARES ACT Claimants. This will include key provisions of the CARES ACT regarding Pandemic Unemployment Assistance (PUA), Federal Pandemic Unemployment Compensation (FPUC) and Pandemic Emergency Unemployment Compensation (PEUC) programs. We will contact your audit liaison to schedule an entrance conference to discuss the following:

The objective of the audit is to determine to what extent has ETA and state workforce agencies (SWAs) taken action to follow up on potentially fraudulent CARES Act UI claims filed by claimants who used deceased persons' social security numbers.

The scope of the audit will focus in-depth on actions taken by ETA and 10 selected SWAs to address potentially fraudulent CARES Act UI claims from ETA April 7, 2021, through the date of this letter. The remaining 44 SWAs will be surveyed.

Due to Covid-19 restrictions, the fieldwork will be conducted remotely. The final audit report is due to OIG by March 15, 2023.

We plan to begin work immediately after our meeting and would appreciate your notifying appropriate SWA officials of our plans. To facilitate the start of the audit, we have attached an initial document and data request, and we will provide clarification to these requests during the entrance conference meeting.

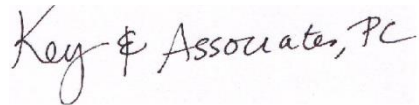
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If you have questions, please contact Beatrice Key, Engagement Partner, at (240) 641-5197 via email at bkey@bkeycpa.com.

Respectfully,



Key & Associates, P.C.

cc: Brent Parton, Acting Assistant Secretary, ETA
Lenita Jacobs-Simmons, Deputy Assistant Secretary, ETA
Laura P. Watson, Deputy Assistant Secretary, Office of Unemployment Insurance
Subri Raman, Acting Deputy Administrator, Office of Grants Management
Greg Hitchcock, Acting Deputy Administrator, Office of Grants Management
Suzanne Simonetta, Chief, Division of Performance Management, Office of Unemployment Insurance
Randall Denison, Oversight and Communications Coordinator, Office of Unemployment Insurance
Chantel Sollers, Senior ETA OIG Liaison, Office of Grants Management
Jakeia Griffin, ETA OIG Liaison, Office of Grants Management
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