



February 02, 2023

Rene E. Gonzalez
Senior Partner
Garza/Gonzalez & Associates
Certified Public Accountants
207 Arden Grove St.
San Antonio, TX 78215

Dear Mr. Gonzalez:

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 *Service, Employment, and Redevelopment (SER) Jobs for Progress National, Inc. Single Audit Report for the Year Ended June 30, 2022*, issued by Garza/Gonzalez & Associates Certified Public Accountants. 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 will hold an on-site entrance conference at 9 a.m. on February 27, 2023, 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: Keith A. Overton
Chief Financial Officer
SER Jobs for Progress National, Inc.

Ruben M. Martinez, CPA
Manager
Garza/Gonzalez & Associates
Certified Public Accountants

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

Gregory Hitchcock
Audit Liaison
Office of Grants Management
Office of Management and Administration Service
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