



DEPARTMENT OF
LABOR & INDUSTRY
COMMONWEALTH OF PENNSYLVANIA

BUREAU OF WORKFORCE INVESTMENT
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March 12, 2003

Mr. Robert R. Wallace
Regional Inspector General for Audit
U.S. Department of Labor – OIG
61 Forsyth Street, S.W., Room 6T20
Atlanta, GA 30303-3104

Dear Mr. Wallace:

Thank you for the opportunity to comment on the draft report on the JTPA Closeout procedures.

Our only comment is on Item 7 on the Procedures and Findings, regarding the Single Audit Reports not being submitted in a timely manner. This is a responsibility of the Bureau of Workforce Investment, Department of Labor & Industry, not the Labor & Industry Federal Accounting Division. The Bureau of Workforce Investment receives quarterly reports from the Bureau of Audits that documents which subrecipients are due to submit their Single Audit. The Bureau also has the subrecipients submit their audit plans to us on a yearly basis. These audit plans list the time period being audited, audit firm performing the Single Audit, the start and end date of the Single Audit period, and the expected date of submission of the Single Audit to the Bureau of Audits. The Bureau is in communication with those subrecipients to ensure that their audits are submitted in a timely manner. The remedial action plan was not implemented since all subrecipients have either been audited, had an extension from the Bureau of Audits, or their audit was already in progress.

Under the Summary of Findings the JTPA closeout package was submitted by the Commonwealth of Pennsylvania to ETA on December 28, 2000 not December 2, as indicated in the draft report.

Thank you again for this opportunity to comment on the report.

Sincerely,


John C. Vogel
Director