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February 17, 2026

### Monitoring Committee Meeting Notice

Members of the Monitoring Committee will meet on **Tuesday, 2/24/2026, at 4:00 PM via Zoom** link below.

#### Join Zoom Meeting

<https://us06web.zoom.us/j/85411993934?pwd=2yEmTkB6ieYViTR9gcZWCsdK2CMbFZ.1>

**Meeting ID: 854 1199 3934    Passcode: 975735    One tap mobile +13462487799**

### AGENDA

1. Call to order and introductions – Rhonda Schreiber, Chair
2. TWC 25.03.0001 Audit Resolution Report, EO Monitoring 26.03.0201, TWC TA Child Care visit



25.03.0001 Audit  
Resolution Report 2

3. DSA RPMC Single Audit Report, DSA Fiscal and Program reviews FY2026



DSA RPMC Report  
on the Single Audit

4. Review summary of Workforce Center reviews
5. Review summary of Child Care reviews
6. Other discussion
7. Next meeting date to be determined with email poll.
8. Adjourn

# Texas Workforce Commission

A Member of Texas Workforce Solutions

Joe Esparza, Chairman  
Commissioner Representing  
Employers

Alberto Treviño III  
Commissioner Representing  
Labor

Brent Connett  
Commissioner Representing  
the Public

Randy Townsend  
Interim Executive Director

December 17, 2025

Mrs. Lisa McDaniel, Executive Director  
Workforce Solutions North Texas  
1501 Midwestern Pkwy, Ste. 101  
Wichita Falls, Texas 76302

## Audit Resolution Report

Dear Mrs. McDaniel:

Workforce Solutions North Texas (Board) administers the Child Care Services, Choices, Employment Services, and Workforce Innovation and Opportunity Act programs. In Fiscal Year 2025 TWC conducted a monitoring review of the programs and had a finding, as documented in Monitoring Report #25.03.0001. This letter is about the audit resolution of the finding, as outlined below:

Finding: Ensure PIRTS Guidelines are Followed

The Board did not ensure PIRTS requirements were met regarding journal notes and pending case closures. In two out of three (67 percent) applicable case files tested, the case status was not updated to Pending Case Closure within 90 days and cases in PIRTS were left open past the required timeframe without journal notes to explain the reason for the delay.

Without journal notes in PIRTS to record delays, there is no assurance that fraud cases are being handled properly.

### Corrective Action Taken:

The Board and its Service Provider have proper controls in place to ensure PIRTS journal notes and pending case closures requirements are followed and adhered to. This includes updated procedures, updated PIRTS checklist/desk aid, and new client services manager to ensure PIRTS requirements are followed in accordance with FDCM Letter 01-2024, dated April 26, 2024. In addition, the Board provided agenda, and sign-in sheet, along with training certificates for Board and contractor staff who recently completed PIRTS training conducted by TWC's Office of Investigations (OI). Lastly, TWC's Office of Investigations recent monitoring of this area revealed no cases opened for the scope of their review.

Because the corrective actions taken adequately resolves the finding, TWC Monitoring Report #25.03.0001 is closed. We encourage the Board to continue its efforts in following and adhering to

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Equal Opportunity Employer/Program. Auxiliary aids and services are available upon request to individuals with disabilities.  
Relay Texas: 800-735-2989 (TTY) and 711 (Voice).



Mrs. McDaniel  
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federal, state and local requirements and guidelines, as the area noted above will be tested during subsequent monitoring reviews.

Thank you for your assistance on this matter. If you have any further questions, please contact Judy Ohn at (737)-802-9398 or judy.ohn@twc.texas.gov.

Sincerely,



Jason Stalinsky, Esq.  
Division Director  
Division of Fraud Deterrence and Compliance Monitoring

cc: Rhonda Schreiber, Chair, Workforce Solutions North Texas

**United States Department of Health and Human Services**

Gwendolyn Jones, Regional Program Manager

Deborah Daniels, Program Specialist

Alisa Matthews, Program Specialist

**United States Department of Labor**

M. Frank Stluka, Acting Regional Administrator, Employment and Training Administration and Administrative Services Region IV - Dallas, USDOL/Employment and Training Administration

Report on the Single  
Audit Evaluation  
of:

**Rolling Plains Management  
Corporation of Baylor, Cottle, Foard,  
Hardeman, and Wilbarger Counties**

In their capacity of Child Care Contractor of the  
**Workforce Solutions North Texas Board**

# R eport Demographics

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**Report Number:** RPMC-AUDITFYE24

**Report Type:** FINAL

**Report Issue Date:** January 29, 2026

**Review Type:** Single Audit Evaluation

**Review Population:** Rolling Plains Management Corporation of Baylor, Cottle, Foard, Hardeman, and Wilbarger Counties (RPMC)  
In their capacity of Child Care Contractor in the **North Texas Workforce Development Area**

**Applicable Period:** For the Years Ended November 30, 2024

**Review Conducted by:** Diaz, Smith, and Associates

**Report Developed by:** Sujuane Smith

## Report Review and Approval:

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**Reviewed by:**  
Printed Name: Sharon Hulcy Printed Title: Contract Manager

Signature: *Sharon Hulcy* Date: 2/2/2026

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**Approved by:**  
Printed Name: Lisa McDaniel Printed Title: Executive Director

Signature: *Lisa McDaniel* Date: 02/02/2026

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# S ingle Audit Review

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This single audit evaluation of the *Rolling Plains Management Corporation* (RPMC) was conducted on behalf of *Workforce Solutions North Texas* (the Board). The review was performed to assess the reliability of review period fiscal data. Additionally, the review evaluated the degree of compliance with the applicable Board contract(s), policies, laws, regulations, and the adequacy of internal fiscal controls.

DSA reviewed the *Rolling Plains Management Corporation Financial Statements and Independent Auditor's Report as of and for the Years Ended November 30, 2024*; **Also included:** *Schedule of Expenditures of Federal Awards and Independent Auditors Reports Required by Government Auditing Standards and the Uniform Guidance for the year ended November 30, 2024*; **and** *Schedule of Expenditures of State Awards and Independent Auditors Reports Required by the Uniform Grant Management Standards for the State of Texas for the year ended November 30, 2024*. The report was issued July 29, 2025 by MWH Group, P.C. with no findings and/or questioned costs indicated.

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*Because of inherent limitations in any system of internal accounting and administrative controls used in administering federal financial assistance programs, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the systems to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate.*

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# Audit Report Review

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GENERAL INFORMATION		
G-1	Auditee	RPMC
G-2	Audit Period	FYE 11/30/24
G-3	Auditor(s) or Audit Organization(s) (primary and secondary auditors, if applicable) and location	MWH Group, P.C. 624 Indiana Wichita Falls, TX 76307
G-4	Date of Compliance Report (and date of financial statement report, if different)	July 29, 2025
G-5	“FAC Accepted Date” for use in answering question DR-26	August 26, 2025
G-6	Federal funding agencies with Direct Expenditures	-Capital Assist Program for Elderly Persons w/ Disabilities -DOE/OIL Overage Weatherization Assistance -Low-Income Home Energy Assistance Program – Weatherization Assistance and Comprehensive Energy Assistance Program
G-7	Personnel contacted during Review (including contact information, reasons contacted, and results)	N/A

OVERALL CONCLUSIONS			
C-1. Based on our review, the rating assigned to the auditor’s report(s), including the Schedule of Findings and Questioned Costs, is:	Reporting package contains no quality deficiencies or only minor quality deficiencies that do not require corrective action.	<b>Pass</b>	<input checked="" type="checkbox"/>
	Reporting package contains quality deficiencies that should be brought to the attention of the auditor (and auditee, where appropriate) for correction in future audits.	<b>Pass with Deficiencies</b>	<input type="checkbox"/>
	Reporting package contains quality deficiencies that may affect the reliability of the audit and which must be corrected in the audit/reporting package under review.	<b>Fail</b>	<input type="checkbox"/>

<b>C-2.</b> Based on our review, the auditee's Schedule of Expenditures of Federal Awards, Corrective Action Plan, and Summary Schedule of Prior Audit Findings appropriately present the elements required by the Uniform Guidance, and Form SF-SAC accurately reflects the results of the audit:	<b>Section</b>	<b>Yes</b>	<b>No</b>	<b>N/A</b>
	Schedule of Expenditures of Federal Awards	[ X ]	[ ]	[ ]
	Corrective Action Plan	[ ]	[ ]	[ X ]
	Summary Schedule of Prior Audit Findings	[ ]	[ ]	[ X ]
	Form SF-SAC	[ ]	[ ]	[ X ]

<b>C-3.</b> Describe any quality deficiencies that were identified during the review (with reference to applicable DR question) and the reviewer's recommendations.	N/A
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<b>C-4.</b> If applicable, describe any reasons why a quality control review should be considered.	N/A
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<b>C-5.</b> There [ ] are or [ ] are not issues (e.g., audit quality issues, findings, management letter observations) that should be brought to the attention of appropriate management officials. (Describe issues.)	N/A
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## QUALIFICATIONS AND INDEPENDENCE

Question	Criteria	Yes	No	N/A
DR-1 Is the report free of indications that the auditor is not independent or is not qualified to perform the audit? <i>[Note: Reviewers may wish to answer this question after completion of the checklist. If a question arises concerning the licensing of a public accountant, State licensing authorities should be able to provide the necessary information.]</i>	GAS 3.02-.59, 3.69-.75; AU-C 200.15	X		

# REPORTING

## Opinion on the Financial Statements and Schedule of Expenditures of Federal Awards

Question		Criteria	Yes	No	N/A
DR-2	Did the auditor determine whether management properly defined the entity to be audited?	AAG-GAS 6.15	X		
DR-3	Do the financial statements reflect the financial position, results of operations or changes in net position (or equivalent), and, where appropriate, the cash flows of the entity for the fiscal year audited, or was the auditor's report appropriately modified?	2 CFR 200.510(a)	X		
DR-4	Does the Independent Auditor's Report contain the following required elements:	2 CFR 200.515(a)			
DR-4b	A statement that management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error?	AU-C 700.27; AAG-GAS 4.48(f)	X		
DR-4c	A statement that the audit was conducted in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States?	GAS 2.23-2.24, 4.18; AU-C 700 .31, .42; AAG-GAS 4.48(i)	X		
DR-4d	An opinion (or disclaimer of opinion) regarding whether the financial statements are fairly presented, in all material respects, in accordance with the applicable reporting framework?	AU-C 700 .34-.36	X		

Question		Criteria	Yes	No	N/A
DR-4e	Identification of the applicable reporting framework and its origin (for example, accounting principles generally accepted in the United States of America)?	AU-C 700.36, 800.15, .18	X		
DR-4f	A reference to the separate report on internal control over financial reporting and on compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters prepared in accordance with GAGAS?	GAS 4.22	X		
DR-4g	The manual or printed signature of the primary auditor or audit organization?	AU-C 700.39; AAG-GAS 4.48(x)	X		
DR-4h	The city and state where the primary auditor or audit organization practices? [Note: It is sufficient if city and state are included in auditor's letterhead.]	AU-C 700.40; AAG-GAS 4.48(y)	X		
DR-4i	The date of the audit report?	AU-C 700.41; AAG-GAS 4.48(z)	X		

**Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards**

Question		Criteria	Yes	No	N/A
DR-5	Do(es) the report(s) on compliance and internal control over financial reporting contain the following required elements:	2 CFR 200.515(b)			
DR-5a	A statement that the audit was conducted in accordance with auditing standards generally accepted in the United States of America and with the standards applicable to financial audits contained in <i>Government Auditing Standards</i> issued by the Comptroller General of the United States?	GAS 4.18; AAG-GAS 4.54(d)	X		
DR-5b	A statement that the auditor considered the entity's internal control over financial reporting to determine the audit procedures that are appropriate in the circumstances for expressing an opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of internal control?	AU-C 265 .14(c)(i)-(iii); AAG-GAS 4.54(f)	X		

Question		Criteria	Yes	No	N/A
DR-5c	The definition of the term “material weakness,” and, when relevant, the definition of the term “significant deficiency”?	AU-C 265 .14(a); AAG-GAS 4.54(g)	X		
DR-5d	A statement that explains the auditor's consideration of the internal control was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that were not identified?	AU-C 265 .14(c)(iv); AAG-GAS 4.54(h-j)	X		
DR-5e	If applicable, a description of the significant deficiencies and material weaknesses and an explanation of their potential effects or a reference to the applicable schedule of findings and questioned costs?	AU-C 265 .14(b); AAG-GAS 4.54(i-j)			X
DR-5f	If no material weaknesses were identified, a statement that given the limitations described in DR-5d the auditor did not identify any deficiencies in internal control that are considered to be material weaknesses, although material weaknesses may exist that have not been identified? [Note: If no significant deficiencies or material weaknesses were identified, the sentence above would be combined into a paragraph with DR-5d.]	AAG-GAS 4.54(h-i)	X		
DR-5g	A statement that, as part of obtaining reasonable assurance about whether the entity's financial statements are free from material misstatement, the auditor performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which would have a direct and material effect on the determination of financial statement amounts and a statement that providing an opinion on compliance with those provisions was not an objective of the audit, and accordingly, the auditor does not express such an opinion?	GAS 4.20; AAG-GAS 4.54(l)	X		

Question		Criteria	Yes	No	N/A
DR-5h	A statement (1) whether the results of tests disclosed instances of noncompliance or other matters that are required to be reported under <i>Government Auditing Standards</i> , and, if they are, (2) a reference to the schedule of findings and questioned costs?	GAS 4.23; AAG-GAS 4.54(m-n)			X
DR-5i	If applicable, a statement that the audited entity's response to the findings identified in the audit are described in the accompanying schedule and the response was not subjected to the auditing procedures applied in the audit of the financial statements, and accordingly, the auditor does not express an opinion on it?	AU-C 265.A33; AAG-GAS 4.54(q-r)			X
DR-5j	A statement that (1) the purpose of the report is solely to describe the scope of the testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, (2) this report is an integral part of an audit performed in accordance with <i>Government Auditing Standards</i> in considering the entity's internal control and compliance, and (3) accordingly, this communication is not suitable for any other purpose?	AU-C 905.11; AAG-GAS 4.54(t)	X		
DR-5k	The manual or printed signature of the primary auditor or audit organization?	AU-C 700.39; AAG-GAS 4.54(u)	X		
DR-5l	The city and state where the primary auditor or audit organization practices? [Note: It is sufficient if city and state are included in auditor's letterhead.]	AU-C 700.40; AAG-GAS 4.54(v)	X		
DR-5m	The date of the auditor's report?	AU-C 700.41; AAG-GAS 4.54(w)	X		

Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance					
Question		Criteria	Yes	No	N/A
DR-6	Do(es) the report(s) on compliance and internal control over each major Federal programs contain the following required elements:	2 CFR 200.515( c)			
DR-6a	An introductory paragraph that includes the following: (1) identification of the one or more government programs covered by the compliance audit or reference to a separate schedule containing that information, (2) identification of the applicable compliance requirements or a reference to where they can be found, and (3) identification of the period covered by the report?	AU-C 935 .30(c); AAG-GAS 13.26(d)	X		

Question		Criteria	Yes	No	N/A
DR-6b	A statement that the compliance audit was conducted in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in <i>Government Auditing Standards</i> issued by the Comptroller General of the United States, and the governmental audit requirement (audit requirements of the Title 2 U.S. CFR Part 200, <i>Uniform Administrative requirements, Cost Principles, and Audit Requirements for Federal Awards</i> )?	2 CFR 200.514(a); AU-C 935 .30(e)(ii); AAG-GAS 13.26 (f)(ii)	X		
DR-6c	If noncompliance results in a modified opinion, a section with an appropriate subheading, indicating the basis for the modified opinion that includes a description of such noncompliance, or a reference to a description of such noncompliance in an accompanying schedule?	AU-C 935 .30(f); AAG-GAS 13.26 (h)			X
DR-6d	An opinion on whether the entity complied, in all material respects, with the types of compliance requirements that could have a direct and material effect on each of its major Federal programs?	AU-C 935 .30(g); AAG-GAS 13.26 (g-i)	X		
DR-6e	If other noncompliance is identified that does not result in a modified opinion but that is required to be reported by the governmental audit requirement (Uniform Guidance), an other-matter paragraph that includes a description of such noncompliance or a reference to an accompanying schedule?	AU-C 935 .30(h); AAG-GAS 13.26 (j)			X
DR-6f	A statement that the auditee's management is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements.	AAG-GAS 13.26(k)(i)	X		
DR-6g	A statement that in planning and performing the compliance audit, the auditor considered the auditee's internal control over compliance with the types of requirements that could have a direct and material effect on each major Federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major program, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance?	AU-C 935 .31(b); AAG-GAS 13.26 (k)(ii)	X		

Question		Criteria	Yes	No	N/A
DR-6h	A definition of <i>deficiency in internal control over compliance</i> and <i>material weakness in internal control over compliance</i> ?	AU-C 935.31(e); AAG-GAS 13.26 (k)(iv)	X		
DR-6i	A statement that the auditor's consideration of the internal control over compliance was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses in internal control over compliance?	AU-C 935 .31(d); AAG-GAS 13.26 (k)(v)	X		
DR-6j	If no material weaknesses in internal control over compliance were identified, a statement to that effect?	AU-C 935 .31(h); AAG-GAS 13.26 (k)(vi- vii)	X		
DR-6k	A description of any identified material weaknesses in internal control over compliance or a reference to an accompanying schedule containing such a description?	AU-C 935 .31(f); AAG-GAS 13.26 (k)(ix)			X
DR-6l	If significant deficiencies in internal control over compliance were identified, (1) the definition of significant deficiency in internal control over compliance and (2) a description of the deficiencies or a reference to the accompanying schedule containing such a description?	AU-C 935 .31(g); AAG-GAS 13.26 (k)(viii)			X
DR-6m	Statement that (1) the purpose of the report on internal control over compliance is solely to describe the scope of the testing of internal control over compliance and the result of that testing based on the requirements of the Uniform Guidance and 2) accordingly, this report is not suitable for any other purpose?	AU-C 935 .30(i), .31(i) ); AAG-GAS 13.26(k)(xi)	X		
DR-6n	The manual or printed signature of the primary auditor or audit organization?	AU-C 935 .30(j)	X		
DR-6o	The city and state where the primary auditor or audit organization practices? [Note: It is sufficient if city and state are included in auditor's letterhead.]	AU-C 935 .30(k)	X		
DR-6p	The date of the auditor's report?	AU-C 935 .30(l)	X		

## Schedule of Expenditures of Federal Awards (SEFA)

*[Note: Preparation of the SEFA is the responsibility of the auditee.]*

Question		Criteria	Yes	No	N/A
DR-7	Did the auditor, in either an other-matter paragraph or a separate report on the supplementary information, issue an opinion (or disclaimer of opinion) on whether the SEFA is fairly stated, in all material respects, in relation to the financial statements as a whole?	AU-C 725.09(e)-(f), 725.11	X		
DR-8	Does the reporting package contain a SEFA that:				
DR-8a	Lists individual Federal programs by Federal agency and, for a cluster of programs (as defined in 2 CFR 200.17), lists individual Federal programs within the cluster? For R&D, awards expended shall be shown either by individual award or by Federal agency and major subdivision?	2 CFR 200.510 (b)(1)	X		
DR-8b	Identifies, for Federal awards received as a subrecipient, the name of the pass-through entity and the identifying number assigned by the pass-through entity?	2 CFR 200.510 (b)(2)	X		
DR-8c	Provides the total Federal awards expended for each individual Federal program as defined by 2 CFR 200.502 and the CFDA number or other identifying number when the CFDA number is not available? For a cluster of programs, also provides the total for the cluster?	2 CFR 200.510 (b)(3)	X		
DR-8d	Includes the total amount provided to subrecipients from each Federal program?	2 CFR 200.510 (b)(4)	X		
DR-8e	Identifies the total Federal awards expended for the loan or loan guarantee programs in the schedule?	2 CFR 200.510 (b)(5)			X
DR-8f	Includes notes that describe (1) significant accounting policies used in preparing the schedule, (2) whether or not the auditee elected to use the 10% de minimis cost rate as covered in 2 CFR 200.414, and (3) the balances of loan or loan guarantees outstanding at the end of the audit period?	2 CFR 200.510 (b)(5-6)	X		

## Schedule of Findings and Questioned Costs

### Section I – Summary of Auditor’s Results

	Question	Criteria	Yes	No	N/A
DR-9	Does the schedule of findings and questioned costs include a summary of auditor’s results section containing the following elements, and are these elements accurately reported based on the contents of the reporting package:				
DR-9a	Type of opinion(s) issued on whether the financial statements audited were prepared in accordance with GAAP?	2 CFR 200.515 (d)(1)(i)	X		
DR-9b	A statement whether the audit disclosed any significant deficiencies or material weaknesses in internal control over financial reporting?	2 CFR 200.515 (d)(1)(ii)	X		
DR-9c	A statement whether the audit disclosed any noncompliance that is material to the auditee’s financial statements?	2 CFR 200.515 (d)(1)(iii)	X		
DR-9d	Type of report the auditor issued on the auditee’s compliance for major programs?	2 CFR 200.515 (d)(1)(v)	X		
DR-9e	A statement whether the audit disclosed any significant deficiencies or material weaknesses in internal controls over major programs?	2 CFR 200.515 (d)(1)(iv)	X		
DR-9f	A statement whether the audit disclosed any audit findings which the auditor is required to report under 2 CFR 200.516(a)?	2 CFR 200.515 (d)(1)(vi)	X		
DR-9g	Identification of major programs by listing each individual major program; however in the case of a cluster of programs only the cluster name as shown on the SEFA is required?	2 CFR 200.515 (d)(1)(vii)	X		
DR-9h	Dollar threshold used to distinguish between Type A and Type B programs as described in 2 CFR 200.518(b)(1) or (b)(3) when a recalculation of the Type A threshold is required for large loan or loan guarantees?	2 CFR 200.515 (d)(1)(viii)	X		
DR-9i	A statement whether the auditee qualified as a low-risk auditee?	2 CFR 200.515 (d)(1)(ix)	X		

<i>Section 2 – Findings related to the financial statements</i>					
<b>Question</b>		<b>Criteria</b>	<b>Yes</b>	<b>No</b>	<b>N/A</b>
DR-10	Does the schedule of findings and questioned costs contain the findings relating to the financial statements which are required to be reported in accordance with GAGAS? If so, were the elements of the findings presented in accordance with GAGAS?	2 CFR 200.515 (d)(2); GAS 4.10-.14, 4.23-0.29		X	
<i>Section 3 – Findings and questioned costs for Federal awards</i>					
<b>Question</b>		<b>Criteria</b>	<b>Yes</b>	<b>No</b>	<b>N/A</b>
DR-11	Is the reporting package free of indications that the schedule of findings and questioned costs is missing any of the findings related to Federal awards which are required to be reported in accordance with 2 CFR 200.516(a)?	2 CFR 200.515 (d)(3)			X
DR-12	Are internal control deficiencies, instances of noncompliance, questioned costs, or suspected fraud which relate to the same issue presented as one audit finding?	2 CFR 200.515 (d)(3)(i)			X
DR-13	Are audit findings which relate to both the financial statements and Federal awards reported in both the financial statement and Federal award sections of the schedule? <i>[Note: One section may simply refer to the other section, as long as the referred section contains all of the information identified in DR-14.]</i>	2 CFR 200.515 (d)(3)(ii)			X

Presentation of the Audit Findings					
Question		Criteria	Yes	No	N/A
DR-14	Are the Federal findings presented in sufficient detail with the following information:				
DR-14a	A reference number for each finding in the format meeting the requirements of the data collection form submission?	2 CFR 200.516©			X
DR-14b	Federal program and specific Federal award identification, including the CFDA title and number, Federal award identification number and year, name of Federal agency, and name of applicable pass-through entity. When information such as the CFDA title and number or Federal award identification number is not available, the auditor must provide the best information available to describe the Federal award. <i>[Note: The finding may refer to the award information presented in the SEFA, as long as the SEFA contains all of the information identified in DR-8.]</i>	2 CFR 200.516 (b)(1)			X
DR-14c	The criteria or specific requirement upon which the audit finding is based, including the Federal statutes, regulations, or the terms and conditions of the Federal awards?	2 CFR 200.516 (b)(2); GAS 4.11			X
DR-14d	The condition found, including facts that support the deficiency identified in the audit finding?	2 CFR 200.516 (b)(3); GAS 4.12			X
DR-14e	A statement of cause that identifies the reason or explanation for the condition or the factors responsible for the difference between the situation that exists (condition) and the required or desired state (criteria), which may also serve as a basis for recommendations for corrective action.	2 CFR 200.516 (b)(4); GAS 4.13			X
DR-14f	The possible asserted effect to provide sufficient information to the auditee and Federal agency, or pass-through entity in the case of a subrecipient, to permit them to determine the cause and effect to facilitate prompt and proper corrective action?	2 CFR 200.516 (b)(5);GAS 4.13 - 4.14			X
DR-14g	The identification of questioned costs and how the questioned costs were computed? Known questioned costs must be identified by applicable CFDA and award numbers.	2 CFR 200.516 (b)(6)			X

Question		Criteria	Yes	No	N/A
DR-14h	Information to provide proper perspective for judging the prevalence and consequences of the audit findings, such as whether the finding represents an isolated instance or a systemic problem?	2 CFR 200.516 (b)(7); GAS 4.29			X
DR-14i	The identification of whether the audit finding was a repeat of a finding in the immediately prior audit and if so any applicable prior year audit finding numbers.	2 CFR 200.516 (b)(8);			X
DR-14j	Recommendations to prevent future occurrences of the deficiency identified in the audit finding?	2 CFR 200.516 (b)(9); GAS 4.28			X
DR-14k	Views of responsible officials of the auditee?	2 CFR 200.516 (b)(10);GAS 4.33-4.39			X

### Corrective Action Plan

*[Note: Preparation of the corrective action plan is the responsibility of the auditee.]*

Question		Criteria	Yes	No	N/A
DR-15	Was the corrective action plan prepared by the auditee and presented separately from the auditor's findings described in 2 CFR 200.516?	2 CFR 200.511 (c)			X
DR-16	Does the corrective action plan include the following for each finding:				
DR-16a	Corrective action planned or explanation and specific reasons that the auditee does not agree with the audit findings or believes corrective action is not required?	2 CFR 200.511(c)			X
DR-16b	Anticipated completion date(s) for corrective action?	2 CFR 200.511(c)			X
DR-16c	The auditee contact person(s) responsible for corrective action?	2 CFR 200.511(c)			X

<b>Summary Schedule of Prior Audit Findings</b>					
<i>[Note: Preparation of the Schedule is the responsibility of the auditee]</i>					
<b>Question</b>		<b>Criteria</b>	<b>Yes</b>	<b>No</b>	<b>N/A</b>
DR-17	If applicable, does the reporting package contain a summary schedule of prior audit findings? <i>[Note: Reviewer should review prior year audit report to verify audit findings are appropriately included.]</i>	2 CFR 200.511(b)			X

## ANALYSIS OF INFORMATION

<b>Question</b>		<b>Criteria</b>	<b>Yes</b>	<b>No</b>	<b>N/A</b>
DR-18	Was a management letter or other “correspondence with those charged with governance” issued by the auditors? <i>[Note: Request a copy if not included in the reporting package.]</i>	2 CFR 200.512(e); AU-C 260.16, 265.12b			X
DR-19	If a management letter or other correspondence was issued, does the correspondence identify conditions, not reported in the audit report, which met the reporting requirements identified in 2 CFR 200.516(a)? If yes, consider whether the condition(s) need to be forwarded to program management for follow-up action.	2 CFR 200.516(a)			X
DR-20	Do(es) the report(s) contain indications of fraudulent or illegal acts or other sensitive matters affecting Federal awards? <i>If yes, consider communicating information with other interested parties.</i>	GAS 4.25-4.29		X	
DR-21	Do the financial statements and/or the notes to the financial statements or SEFA indicate any conditions that negatively affect Federal awards or that should be reported to Federal officials?			X	
DR-22	Are any of the auditor’s opinions other than unmodified?			X	
DR-22a	If the opinion on the financial statement was modified, <i>consider communicating information with other interested parties.</i>				X
DR-22b	If the opinion on compliance was modified for any major Federal program, was a corresponding audit finding disclosed?	2 CFR 200.516 (a)(2 & 5)			X
DR-23	Does the summary schedule of prior audit findings indicate any issues which remain uncorrected from the prior year and that need to be brought to the attention of stakeholders?			X	
DR-24	Do(es) the report(s) reflect the proper determination of low-risk auditee status? <i>[Note: Reviewer should answer this based on a review of the reporting packages for each of the preceding 2 audit periods.]</i>	2 CFR 200.520	X		

Question		Criteria	Yes	No	N/A
DR-25	Did the auditors properly calculate the Type A/B threshold for determination of major Federal programs?	2 CFR 200.518(b)	X		
DR-26	Did the auditors properly identify the major Federal programs? [Note: All awards within a single CFDA number or within a cluster should be grouped as one program.]	2 CFR 200.42, .518(e-f)	X		
DR-27	Based on the information contained in the audit report, did the auditee and auditor properly complete the Data Collection Form (SF-SAC)?	2 CFR 200.512(b), .514(f)	X		
DR-28	Did the auditee submit the Data Collection Form (SF-SAC) and the reporting package on time?	2 CFR 200.512(a)	X		

## PROGRAM-SPECIFIC AUDIT

Question		Criteria	Yes	No	N/A
DR-29a	A SEFA for the program and notes that describe the significant accounting policies used in preparing the schedule, a summary schedule of prior audit findings, and a corrective action plan?	2 CFR 200. 507 (b)(2)			X
DR-29b	An opinion (or disclaimer of opinion) as to whether the financial statement(s) of the Federal program is presented fairly in all material respects in conformity with stated accounting policies?	2 CFR 200.507 (b)(4)(i)			X
DR-29c	A report on internal control related to the Federal program, which must describe the scope of the testing of internal controls and the results of the tests? [Note: The report on internal control and the report on compliance (DR-29d) may be combined into one report.]	2 CFR 200. 507 (b)(4)(ii)			X
DR-29d	A report on compliance, including an opinion (or disclaimer of opinion) as to whether the auditee complied with laws, regulations, and the terms and conditions of Federal awards which could have a direct and material effect on the Federal program? [Note: The report on compliance and the report on internal control (DR-29c) may be combined into one report.]	2 CFR 200. 507 (b)(4)(iii)			X
DR-29e	A schedule of findings and questioned costs for the federal program, which includes a summary of auditor's results relative to the audit of the federal program and findings and questioned costs?	2 CFR 200. 507 (b)(4)(iv)			X



Summary of Monitoring by Center October 2025 [None for December 2025]

Workforce Center Contractor: Equus Workforce Solutions

INTERNAL MONITORING REPORT	Period	Accuracy Rate	Final Accuracy Rate	Disallowed Cost
CHOICES Noncooperation-50%	2025.11	100%	100%	None
CHOICES Work Activities-10%	2025.12	100%	100%	None
SNAP Non-Cooperation-50%	2025.11	97%	100%	None
SNAP Work Activities-10%	2025.11	100%	100%	None
SUPPORT SERVICES REVIEW-100%	2025.11	99%	100%	None
WIOA CASE NOTE REVIEW-10%	2025.11	75%	100%	None
WIOA DV, MSG, Credential-10%	2025.Q4	93%	100%	None
WIOA ELIGIBILITY REVIEW-100%	2025.11	100%	100%	None
PROCUREMENT REVIEW-100%	2025.Q3	100%	100%	None
RESEA - 10%	2025.Q3	81%	85%	None

## Child Care QA Report -Dec 25-Jan 26

The Quality Assurance (QA) process is an in-house, case file auditing process that involves a preliminary QA audit and a final QA audit for any case being determined eligible for child care services.

### Quality Assurance Numbers

Dec-25		Jan-26					
Paperwork	7	Paperwork	2				
Income	4	Income	0				
Data Entry	19	Data Entry	3				
Total Corrections	30		5				
Case with no Critical Errors	42		17				
Total Cases Reviewed	48		18				
Average Monthly Accuracy rate	87.5%		94.4%			Disallowed Cost	\$0.00