



October 19, 2022

Mr. Kory Hoggan
Partner
Moss Adams LLP
6565 Americas Parkway NE, Suite 600
Albuquerque, NM 87110

Dear Mr. Hoggan:

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 State of New Mexico Workforce Solutions Department Single Audit Report for the Year Ended June 30, 2021, issued by Moss Adams LLP. 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 2:00 p.m. EDT on October 20, 2022, and will begin work immediately following this conference. If you have any questions, please contact our office as follows:

Grover Fowler
Assistant Director
(202) 693-5254
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: Joann Chavez
Deputy Director, ASD and CFO
State of New Mexico Workforce Solutions Department

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

Julie Cerruti
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