

August 6, 2021

MEMORANDUM FOR: Jim Garner
Administrator, Office of Unemployment Insurance
Employment and Training Administration

FROM: Christopher Toht
Vice-President, Rocha & Company, PC

SUBJECT: COVID 19: Audit of Temporary Full Federal Funding of Regular
Compensation Program

Please be advised the Office of Inspector General is initiating a performance audit of the Temporary Full Funding of Regular Compensation (TFFF) Program. Our focus will be to determine if the Department of Labor ensured State Workforce Agencies (SWAs) met TFFF program requirements and used funding to meet statutory intent, under the CARES Act and its subsequent amendments. The U.S. Department of Labor, Office of Inspector General (DOL OIG) has contracted Rocha & Company, PC to assist with this audit. We will contact your audit liaison to schedule an entrance conference.

The scope of this audit will cover payments and reimbursements made to states under the provisions of the TFFF program March 27, 2020 to September 6, 2021. As part of this nationwide audit, a sample of six states will be selected for an in-depth examination of policies, processes, and outcomes of the TFFF program operations. The tentative performance period of this audit ends on March 31, 2022.

Prior to the entrance conference, we will send an agenda and a list of initial documents needed for the audit. If you have questions, do not hesitate to contact Christopher Toht (ctoht@rochapc.com, 301-519-2912).

Thank you,



Christopher Toht, CPA

cc: Laura P. Watson, Administrator, Office of Grants Management
Greg Hitchcock, Special Assistant, Office of Grants Management
Julie Cerruti, ETA Liaison