



April 8, 2025

Robert Gilbride
Shareholder
CBIZ CPAs P.C.
140 Fountain Parkway North, Suite 410
St. Petersburg, FL 33716

Dear Mr. Gilbride:

As required by Title 2 C.F.R. Part 200, the 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 single audit report on Eckerd Youth Alternatives, Inc. d/b/a Eckerd Connects for the year ended June 30, 2024, conducted by CBIZ CPAs P.C.

Our objective is to determine if the single audit was conducted in accordance with applicable standards, including generally accepted government auditing standards and generally accepted auditing standards, and met the requirements of Uniform Guidance.

We will hold an onsite entrance conference at 9 a.m. on May 5, 2025, and we will begin work immediately following this conference. 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 blue ink that reads "Laura B. Nicolosi".

Laura B. Nicolosi
Assistant Inspector General
for Audit

cc: Nicole Stroebel
Chief Financial Officer
Eckerd Youth Alternatives, Inc. d/b/a Eckerd Connects

Latonya Torrence
Chief, Division of Resolution and Closeout
Office of Grants Management
Employment and Training Administration

Gregory Hitchcock
Audit Liaison
Employment and Training Administration