



March 25, 2026

Scott D. Rodgville  
Executive Managing Director  
Gorfine, Schiller & Gardyn, P.A.  
10045 Red Run Boulevard  
Suite 250  
Owings Mills, MD 21117

Dear Mr. Rodgville:

As required by Title 2 Code of Federal Regulations 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 the Center for Workforce Inclusion, Inc. for the fiscal year ended June 30, 2024, conducted by Gorfine, Schiller & Gardyn, P.A.

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 2 p.m. on April 20, 2026, 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: Samuel B. Gaillard  
Chief Financial & Operating Officer  
Center for Workforce Inclusion, Inc.

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

Chantel Sollers  
Audit Liaison  
Office of Grants Management  
Employment and Training Administration

Gregory Hitchcock  
Audit Liaison  
Office of Grants Management  
Employment and Training Administration