October 12, 2021

MEMORANDUM TO: Jim Garner  
Administrator  
Office of Unemployment and Administration 
for Employment and Training Administration

FROM: Peter Regis  
Managing Partner, Regis & Associates, PC

SUBJECT: Performance Audit of the Mixed Earners Unemployment Compensation (MEUC) program under the Continued Assistance for Unemployed Workers Act (Continued Assistance Act) and the America Rescue Plan Act (ARPA).

Please be advised that Regis & Associates, PC has been engaged by the Department of Labor, Office of Inspector General (DOL-OIG); and is initiating a performance audit of the Mixed Earners Unemployment Compensation (MEUC) program under the Continued Assistance for Unemployed Workers Act (Continued Assistance Act) and the America Rescue Plan Act (ARPA). Our focus will be on how states implemented the MEUC program for the benefit of unemployed individuals and to meet the program intent of the Continued Assistance Act and the America Rescue Plan Act for the period of January 2, 2021 to September 6, 2021. We have contacted your audit liaison to schedule an entrance conference meeting, to discuss the following:

Objective: To conduct a performance audit of the Mixed Earners Unemployment Compensation (MEUC) program under the Continued Assistance for Unemployed Workers Act (Continued Assistance Act) and the America Rescue Plan Act (ARPA).

Scope: The scope of this audit will cover states’ MEUC Program Implementation for the period of January 2, 2021 to September 6, 2021. The period of performance for this contract is October 1, 2021 to June 30, 2022. The six States included in the scope of
the audit are: Ohio; Indiana; Alabama; Arkansas; Alaska; and New Hampshire

Fieldwork Location: Virtual

Mandatory Timeframe: The performance audit report is due to DOL-OIG by June 30, 2022.

We plan to begin work immediately after our meeting and would appreciate you notifying appropriate agency officials of our plans. To facilitate the start of the audit, we have attached an entrance conference agenda (Attachment 1) and an initial document and data request (Attachment 2); and we would appreciate these items being provided at the meeting. If you have questions, please contact Peter Regis, Audit Partner, at (301) 455-4897 or peter.regis@regiscpa.com

cc: Michelle Beebe, ETA
    Suzanne Simonetta, ETA
    Randall Denison, ETA
    Julie Cerruti, ETA Liaison
    Greg Hitchcock, ETA Liaison
    Dwight Gates, Audit Director, DOL-OIG
    Lynda Sanford, Audit Manager, DOL-OIG
    Lorenzo Thornton, Audit Liaison, DOL-OIG
Introductions:

❖ Department of Labor, Office of Inspector General (DOL-OIG)
❖ DOL- Employment and Training Administration (ETA)
❖ Regis & Associates, PC

Scope:

❖ Performance audit of Mixed Earners Unemployment Compensation (MEUC) program under the Continued Assistance for Unemployed Workers Act (Continued Assistance Act) and the America Rescue Plan Act (ARPA).
❖ The scope of this audit will cover how states implemented the MEUC program for the benefit of unemployed individuals and to meet the program intent of the Continued Assistance Act and the America Rescue Plan Act.
❖ Six States\(^1\) are included in the scope of the audit are:
  • Ohio
  • Indiana
  • Alabama
  • Arkansas
  • Alaska
  • New Hampshire
❖ A survey will be performed on all other eligible States.

ETA Overview:

❖ Overview of ETA’s program administration and oversight of the MEUC program.
❖ Key provisions and requirements of the Continued Assistance Act and ARPA related to the MEUC program.
❖ Overview of ETA’s work with the states to ensure they have the resources necessary to successfully administer the MEUC program in accordance with the provisions of the Continued Assistance Act and ARPA.
❖ Guidance, UIPLs, and technical assistance that ETA has been providing to the states in implementation and operational efforts under the provisions of MEUC.
❖ ETA’s performance measures and reports on implementation of the MEUC program.
❖ Key issues and risks associated with the MEUC program.

\(^{1}\) Additional states may be added at the DOL-OIG discretion
Selected States’² Program

- ETA’s assessment and monitoring of the selected states’ implementation of the MEUC program.
- Risk Rating of selected States.
- ETA reports and findings from review of the selected States MEUC programs.
- IT system modernization of the selected States.
- Reports submitted by selected States to ETA related to the MEUC Program.

Other Matters:

- Next steps:
  - States’ entrance conferences.
  - Submit Initial document request lists to the States.

² Ohio, Indiana, Alabama, Arkansas, Alaska, New Hampshire
Please provide:

<table>
<thead>
<tr>
<th>Item #</th>
<th>Description</th>
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<tbody>
<tr>
<td>1.</td>
<td>Contact information for the Point of Contacts for the selected six States – Ohio, Indiana, Alabama, Arkansas, Alaska, New Hampshire. This information should include name, title, email, phone number etc.</td>
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<td>2.</td>
<td>ETA reports and findings for the selected six states related to Implementation of the MEUC Program both public and non-public.</td>
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<td>3.</td>
<td>Provide a risk rating reports for the six selected States.</td>
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<tr>
<td>4.</td>
<td>Provide list of relevant UIPLs and other resources that are relevant to the MEUC program implementation. If not publicly available provide the actual documents.</td>
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<tr>
<td>5.</td>
<td>Provide any specific tool used by ETA to ensure the selected States appropriately implemented the MEUC program under the provisions of the Continued Assistance Act and ARPA.</td>
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<td>6.</td>
<td>For the period from January 2, 2021 to September 6, 2021 provide the following MEUC program ETA reports for each of the six States</td>
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- ETA 2112
- ETA 5159
- ETA 902M
- ETA 227
- BAM