

U.S. Department of Labor

Office of Inspector General
Washington, D.C. 20210



August 29, 2012

James E. Martin
County Manager
County of Cumberland
P.O. Box 1829
Fayetteville, NC 28302

Recovery Act: Quality Control Review Single Audit of the
County of Cumberland for the Year Ended June 30, 2011

Dear Mr. Martin:

The purpose of this final report (Report Number 18-12-007-03-390) is to formally advise you of the results of a Quality Control Review (QCR) the U.S. Department of Labor (DOL), Office of Inspector General conducted of the following audit performed by Cherry, Bekaert & Holland, L.L.P. under the Federal Single Audit Act (Act) and Office of Management and Budget Circular A-133 (A-133):

Single Audit of the County of Cumberland for the Year Ended
June 30, 2011

The objectives of the QCR were to determine whether: (1) the audit was conducted in accordance with applicable standards and met the single audit requirements, (2) any follow-up work is needed, and (3) there are any issues that may require management's attention.

The major programs included in our review were as follows:

DOL Major Programs Reviewed		
Major Program	Catalog of Federal Domestic Assistance Number	DOL Funds Expended
	17.258	
	17.259	
Workforce Investment Act (WIA) Cluster	17.260	\$2,885,305
American Recovery and Reinvestment Act (Recovery Act) – WIA Adult Program	17.258	49,202
Total DOL Funds Expended		\$2,934,507

Working for America's Workforce

Based on our review of the audit documentation related to the programs above, we determined that the audit work performed was acceptable and met the requirements of the Act and A-133. No follow-up work is required and there are no issues that require management's attention.

Since our review included Recovery Act funds, we are required by the Recovery Act to post this report on our website www.oig.dol.gov and link it to the Recovery Accountability and Transparency Board's website www.recovery.gov.

If you have any questions concerning the results of the QCR, please contact Melvin F. Reid, Director, Office of Audit Quality Assurance, at (202) 693-6993.

Sincerely,



Elliot P. Lewis
Assistant Inspector General
for Audit

cc: Ms. Michelle Thompson, Partner
Cherry, Bekaert & Holland, L.L.P.

Ms. Beth Wood, State Auditor
State of North Carolina

Ms. Brinda Ruggles, Audit Liaison
Employment and Training Administration

Mr. Stephen Daniels, Director
Division of Policy, Review and Resolution
Employment and Training Administration