



March 27, 2018

Jan Vogel
Executive Director / Chief Executive Officer
South Bay Workforce Investment Board, Inc.
11539 Hawthorne Blvd, Suite 500
Hawthorne, CA 90250-2353

**Quality Control Review for:
Single Audit of the South Bay Workforce Investment Board, Inc.,
for the year ended June 30, 2016
Report Number 24-18-001-03-390**

Dear Mr. Vogel:

The purpose of this letter is to formally advise you of the results of a Quality Control Review (QCR) the U.S. Department of Labor's (DOL) Office of Inspector General conducted on the above-referenced single audit.

Zuehls, Legaspi & Company was contracted to perform the single audit under the requirements of Uniform Guidance (including the Compliance Supplement), Generally Accepted Government Auditing Standards, and the American Institute of Certified Public Accountants' Audit Guide, "Government Auditing Standards and Single Audits."

Our objective for this QCR was to determine if Zuehls, Legaspi & Company conducted the audit per those standards. See the table below for the scope of our QCR.

**DOL Major Programs Audited by Zuehls, Legaspi
& Company and Subject to Our QCR**

DOL Major Program	Catalog of Federal Domestic Assistance Numbers	DOL Major Funds Reported as Expended
Workforce Investment Act Cluster	17.258; 17.259; 17.278	\$9,991,276
Youthbuild	17.274	\$490,675
Total		\$10,481,951

Based on our review of the audit documentation related to the programs above, we determined Zuehls, Legaspi & Company's audit work was acceptable and met the requirements of applicable standards, including Generally Accepted Government Auditing Standards and Generally Accepted Auditing Standards, and met the requirements of Uniform Guidance.

If you have any questions concerning the results of the QCR, please contact Melvin Reid, Director, Office of Single Audit Oversight, at (202) 693-6993, or by email at reid.melvin@oig.dol.gov.

Sincerely,



Elliot P. Lewis
Assistant Inspector General for Audit

cc: Latonya Torrence
Director, Division of Policy, Review, and Resolution
Employment and Training Administration

Julie Cerruti
Audit Liaison
Employment and Training Administration

Greg Hitchcock
Audit Liaison
Employment and Training Administration

Laura Watson
Acting Administrator
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Susan Legaspi
Engagement Partner
Zuehls, Legaspi & Company

Tudorita Gilulea
Finance Manager / CFO
South Bay Workforce Investment Board, Inc.