December 16, 2020

Sara M. Brownstein
Chief Financial Officer
and Administrative Services Division Director
New Mexico Workforce Solutions Department
Administrative Services Division
P.O. Box 1928
Albuquerque, NM 87103

Quality Control Review: Single Audit of the State of New Mexico
Workforce Solutions Department for the Fiscal Year Ended
June 30, 2018

Report Number 24-21-001-03-315

Dear Ms. Brownstein:

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.

Moss Adams LLP was contracted to perform the single audit under the requirements of Uniform Guidance (including the Compliance Supplement), Generally Accepted Government Auditing Standards, and Generally Accepted Auditing Standards. Our objective for this QCR was to determine if Moss Adams LLP conducted the single audit in accordance with those standards.

Based on our review of the audit documentation related to the programs in the table on the following page, we determined Moss Adams LLP’s audit work was acceptable and met the requirements of applicable standards, including Generally Accepted Government Auditing Standards, Generally Accepted Auditing Standards, and Uniform Guidance.
**DOL Major Programs Audited by Moss Adams LLP and Subject to Our QCR**

<table>
<thead>
<tr>
<th>DOL Major Program</th>
<th>Catalog of Federal Domestic Assistance Numbers</th>
<th>DOL Funds Reported as Expended</th>
</tr>
</thead>
<tbody>
<tr>
<td>Unemployment Insurance</td>
<td>17.225</td>
<td>$206,031,077</td>
</tr>
<tr>
<td>Employment Service Cluster</td>
<td>17.207</td>
<td>$5,721,763</td>
</tr>
<tr>
<td></td>
<td>17.801</td>
<td></td>
</tr>
<tr>
<td></td>
<td>17.804</td>
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</tr>
<tr>
<td>Workforce Innovation and Opportunity Act Cluster</td>
<td>17.258</td>
<td>$19,328,561</td>
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<tr>
<td></td>
<td>17.259</td>
<td></td>
</tr>
<tr>
<td></td>
<td>17.278</td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td><strong>$231,081,401</strong></td>
</tr>
</tbody>
</table>

If you have any questions concerning the results of the QCR, please contact Sean Gilkerson, Audit Director, by email at gilkerson.sean@oig.dol.gov or Grover Fowler, Assistant Director, by email at fowler.grover@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

Gregory Hitchcock  
Audit Liaison, Employment and Training Administration

Kory Hoggan  
Partner, Moss Adams LLP