



September 28, 2026

Phil Davis
Interim Executive Director
Job Service North Dakota
1000 E Divide Avenue
Bismarck, ND 58506

Subject: Quality Control Review for the Single Audit of Job Service North
Dakota for the Fiscal Year Ended June 30, 2025
Report Number: 24-26-006-50-598

Dear Mr. Davis:

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 (DOL) Office of Inspector General conducted on the above-referenced single audit.

Brady Martz was contracted to perform the single audit under the requirements of: (1) the Office of Management and Budget's Uniform Guidance,¹ including the compliance supplement; (2) generally accepted government auditing standards; and (3) generally accepted auditing standards.

Our objective for this QCR was to determine if Brady Martz conducted the single audit in accordance with those standards. The scope of our QCR included \$116,129,619 of the \$132,201,937 in total federal funds expended (see the Table for additional details on our scope).

Table: Scope of the Office of Inspector General's QCR

DOL Major Programs Reviewed	Federal Assistance Listing Numbers	DOL Major Funds Reported as Expended
Unemployment Insurance	17.225	\$115,894,701
COVID-19 Unemployment Insurance	17.225	\$234,918
Total DOL Major Funds Reported as Expended		\$116,129,619

Source: Job Service North Dakota's Schedule of Expenditures of Federal Awards for the Year Ended June 30, 2025

¹ Uniform Guidance refers to 2 C.F.R. Part 200, "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards."

Based on our review of the audit documentation related to the programs above, we determined the audit work performed by Brady Martz was acceptable and met the requirements of applicable standards—including the Office of Management and Budget's Uniform Guidance, generally accepted government auditing standards, and generally accepted auditing standards.

We appreciate the cooperation and courtesies Brady Martz extended to us during the review.

Sincerely,



Laura B. Nicolosi
Assistant Inspector General for Audit

cc: Mindy Piatz
Principal
Brady Martz

McKenna Thielges
Accounting Manager
Job Service North Dakota

Latonya Torrence
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