

Texas Workforce Commission

Member of the Texas Workforce Network

Diane D. Rath, Chair
Commissioner Representing
the Public

Ron Lehman
Commissioner Representing
Employers

Ronald G. Congleton
Commissioner Representing
Labor

Larry E. Temple
Executive Director

November 30, 2006

Mr. John C. Minnix
Director of Administration
Heart of Texas Council of Governments
300 Franklin Avenue
Waco, Texas 76701-2244

Dear Mr. Minnix:

Thank you for your responses concerning our review of Heart of Texas Council of Government's audit report for fiscal year ending September 30, 2005. The Food Stamps Employment and Training, Employment Services, Trade Adjustment Assistance, Workforce Investment Act, Veterans Services, Temporary Assistance for Needy Families, Child Care, Project Rio and Transportation Services programs you administer for the Texas Workforce Commission were included in this report. We have reviewed your response and determined that the audit report complies with the Single Audit Act Amendments of 1996, OMB Circular A-133 and the State of Texas Single Audit Circular. The audit report is accepted and the audit file is closed.

Thank you for your assistance during the single audit resolution process. Should you have any questions, please contact Zana Jones at (512) 936-2513.

Sincerely,



W. Boone Fields
Director of Audit Resolution

cc: Kenneth L. Simons, Executive Director, Heart of Texas Council of Governments
Larry Jones, Director of Workforce Development