

Texas Workforce Commission

A Member of Texas Workforce Solutions

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Representing the Public

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Larry E. Temple
Executive Director

June 8, 2006

Ms. Cindy Boone, CPA
Finance Director
Panhandle Regional Planning Commission
415 West 8th Avenue
Amarillo, Texas 79101-2200

Dear Ms. Boone:

Thank you for your responses concerning our review of Panhandle Regional Planning Commission's audit report for fiscal year ending September 30, 2005. The Food Stamps Employment and Training, Promoting Safe and Stable Families, Temporary Assistance for Needy Families, Child Care, Labor Certification for Alien Workers, Employment Services, Workforce Investment Act, Veterans Services, All Volunteer Force Education Assistance, Transportation Services, Project Rio and Proprietary Schools 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

mc: Luis Macias, Director of Workforce Development