

# Texas Workforce Commission

A Member of Texas Workforce Solutions

Tom Pauken, Chairman

Ronald G. Congleton  
Commissioner Representing  
Labor

Andres Alcantar  
Commissioner Representing  
the Public

Larry E. Temple  
Executive Director

October 7, 2009

Ms. Nancy Haussler, CPA  
Chief Financial Officer  
Houston-Galveston Area Council  
Post Office Box 22777  
Houston, Texas 77227-2777

Dear Ms. Haussler:

Thank you for your responses concerning our review of Houston-Galveston Area Council's (Council) single audit report for fiscal year ending December 31, 2008. The Supplemental Nutrition Assistance Program, Child Care, Temporary Assistance for Needy Families, Employment Services, Work Opportunity Tax Credit, Temporary Labor Certification for Foreign Workers, Unemployment Insurance, Workforce Investment Act, Trade Adjustment Assistance, Work Incentive Grants, Project Rio, Transportation Services and Career Schools and Colleges 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.

For assistance in the allocation of expenditures to the appropriate Catalog of Federal Domestic Assistance number in Cash Draw Monthly Expenditure Reporting System and Boardwise (specifically #93.667), you may contact Kim Emmerich in TWC Financial Operations.

We would like to reiterate to the Council, the changes or possible changes that will/may impact future single audits (see enclosed Attachment A). The Council should be aware and keep up with the changes in order to strengthen internal controls which in turn will help to avoid audit findings and/or questioned costs.

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

Enclosure

cc: Jack Steele, Executive Director, Houston-Galveston Area Council  
Jean Mahood, Accounting Manager, Houston-Galveston Area Council  
Juan Garcia, Director, Board Contract Management, TWC