



Office of Inspector General

Appalachian Regional Commission

**Audit of Grant Award to
LENOWISCO Planning District Commission
Grant Number PW-19402**

Report Prepared by Castro & Co, LLC

Report Number 25-26

June 5, 2025

Appalachian Regional Commission
Office of Inspector General
1666 Connecticut Avenue, Suite 718
Washington, D.C. 20009



Office of Inspector General

Appalachian Regional Commission

June 5, 2025

TO: Brandon McBride, Executive Director

FROM: Clayton Fox, Inspector General

SUBJECT: Audit Report 25-26 – LENOWISCO Planning District Commission

This memorandum transmits the Castro & Company, LLC report for the audit of costs charged to grant number PW-19402 per its agreement with the Appalachian Regional Commission. The objective of the audit was to determine if costs claimed were allowable, allocable, reasonable, and in conformity with the Commission's award terms and conditions and Federal financial assistance requirements. In addition, the audit determined whether the performance measures were reasonable, supported, and fairly represented to the Commission.

Castro & Company, LLC, is responsible for the attached audit report and the conclusions expressed in this report. We do not express any opinion on the conclusions presented in the audit report. To fulfill our responsibilities, we:

- Reviewed the approach to and planning of the audit;
- Evaluated the qualifications and independence of the auditors;
- Monitored the progress of the audit at key points;
- Coordinated periodic meetings, as necessary;
- Reviewed the draft and final audit reports; and
- Coordinated the issuance of the audit report.

The auditors made three recommendations in the report. Within the next 30 days, please provide me with your management decisions describing the specific actions that you will take to implement the recommendations.

We thank your staff for the assistance extended to the auditors during this audit. Please contact me at 202-884-7675 if you have any questions regarding the report.



**Appalachian Regional Commission
Performance Audit Report
of Grant No. PW-19402**

**For the period of July 1, 2018 to December 31, 2023
Awarded to LENOWISCO Planning District Commission**

**Prepared for the Appalachian Regional Commission
Office of Inspector General**

June 2, 2025

Final Report

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Executive Summary

Appalachian Regional Commission
Office of Inspector General
1666 Connecticut Avenue, NW; Suite 700
Washington, DC 20009

Castro & Company, LLC (Castro & Co) conducted a performance audit of Grant Number PW-19402 awarded by the Appalachian Regional Commission (ARC) to LENOWISCO Planning District Commission (LENOWISCO or the Grantee) for the period of July 1, 2018 to December 31, 2023. The audit was conducted at the request of the ARC's Office of Inspector General to assist it in its oversight of ARC grant funds.

The objectives of the performance audit were to determine whether: (1) grant funds were managed in accordance with the ARC and Federal grant requirements; (2) grant funds were expended, as provided for in the approved grant budget; (3) internal guidelines, including program (internal) controls, were adequate and operating effectively; (4) accounting and reporting requirements were implemented in accordance with accounting principles generally accepted in the United States of America (or other applicable accounting and reporting requirements); (5) matching requirements were met; and (6) the reported performance measures were fair and reasonable.

We determined that except for Finding 01 related to financial management and Finding 02 related to administrative procedures described in **Appendix A – Finding and Recommendation**; the Grantee's financial management, administrative procedures, and related internal controls were adequate to manage the ARC grant funds.

We discussed the results of this performance audit with LENOWISCO's management at the conclusion of our fieldwork. The Grantee's response has been included as **Attachment 1 – LENOWISCO Planning District Commission's Response** to this report.

Castro & Co appreciates the cooperation and assistance received from the Grantee and ARC staff during this performance audit.

Castro & Company, LLC

Alexandria, VA
June 2, 2025

Background

The Appalachian Regional Commission (ARC) is a regional economic development agency, representing a unique partnership of Federal, state, and local governments. ARC-funded programs are used to support education and job training; health care; water and sewer systems; housing; highway construction; and other essentials of comprehensive economic development. ARC grants are made to a wide range of entities including local development districts, state ARC offices, state and local governments, educational establishments, nonprofit organizations, and for a variety of economic development projects. Castro & Company, LLC (Castro & Co) was contracted by the ARC's Office of Inspector General to perform the audit of Grant No. PW-19402 awarded to LENOWISCO Planning District Commission (LENOWISCO or the Grantee) for the grant performance period of July 1, 2018 to December 31, 2023.

ARC awarded Grant No. PW-19402 to LENOWISCO to provide funding support for the development of a 216-acre industrial site (Project Intersection) at the junction of US Highway 23 and US Highway 58A in the City of Norton. Project Intersection will support more than 320,000 square feet of industrial space once it is fully developed.

The original period of performance for Grant No. PW-19402 covered the period of July 1, 2018 to June 30, 2021 but was subsequently extended to December 31, 2023. The grant agreement provided a budget of \$917,315 in ARC funds and required non-ARC matching funds of \$5,332,685 for total project costs of \$6,250,000. The allowable percentage breakout of ARC to non-ARC funding for the project was 15% ARC funds to 85% matching funds.

We obtained the Automated Standard Application for Payments (ASAP) Drawdown Request dated December 8, 2023 that identified total ARC costs of \$917,315 (15%) and non-ARC matching costs of \$5,332,685 (85%) for a total project cost of \$6,250,000.

Objectives, Scope, and Methodology

Castro & Co was engaged by the ARC's Office of Inspector General to conduct a performance audit of LENOWISCO to determine compliance with the requirements of the ARC Grant No. PW-19402 for the grant period of July 1, 2018 to December 31, 2023.

The budgeted amounts for the grant are presented in Exhibit A below:

Exhibit A: Schedule of Grant Budget			
Category	Federal Amount	Non-Federal Amount	Total
Administrative and legal expenses	\$ -	\$ 50,000	\$ 50,000
Land, structures, rights of way, appraisals, etc.	\$ -	\$ 2,360,000	\$ 2,360,000
Architectural and engineering fees	\$ -	\$ 205,000	\$ 205,000
Site work	\$ 917,315	\$ 2,717,685	\$ 3,635,000
Total	\$ 917,315	\$ 5,332,685	\$ 6,250,000

The objectives of our audit were to determine whether the Grantee used grant funding from the ARC in accordance with its ARC grant agreement and complied with financial management requirements, specifically to determine whether:

- Program funds were managed in accordance with the ARC and Federal grant requirements;
- Grant funds were expended as provided for in the approved grant budget;
- Internal grant guidelines, including program (internal) controls, were adequate and operating effectively;
- Accounting and reporting requirements were implemented in accordance with generally accepted accounting principles (or other applicable accounting and reporting requirements);
- Matching requirements were met; and
- Reported performance measures were fair and reasonable.

The scope of this audit includes those costs addressed in LENOWISCO's system that specifically apply to ARC such as construction costs. We conducted this performance audit from May 2024 to April 2025 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

The audit was conducted using the applicable requirements contained in Title 2 U. S. Code of Federal Regulations Subtitle A Chapter II Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance)¹, the ARC Code, and the Grant Agreement.

To meet the audit objectives, our overall methodology included the following:

- Obtaining an understanding of the Grantee's internal controls and documenting key controls over payroll, cash disbursements, cash receipts, procurement, and match costs through reviews of policies and procedures, prior audit reports, organization charts, inquiry

¹ The applicable version of the Uniform Guidance was published January 1, 2024.

of the Grantee's management and other available documentation, assessing control risk, and determining the extent of testing needed based on the control risk assessment;

- Considering fraud risk through a team fraud brainstorming session and inquiries of the Grantee's management about their understanding of the risks of fraud related to grant awards, programs and controls the Grantee has established to mitigate specific fraud risks, and whether management is aware of any allegations of fraud or suspected fraud;
- Selecting a sample of expenditures based on materiality calculated using Government Accountability Office (FAO)/Council of the Inspectors General for Integrity and Efficiency (CIGIE) Financial Audit Manual (FAM) sections 230.01 through 230.13 and auditing, on a test basis, evidence supporting the grant funds were expended during the grant period, were properly supported and allowable under both Federal and ARC requirements;
- Testing match costs to determine whether match requirements were met, were properly supported and allowable under both Federal and ARC requirements;
- Conducting interviews with the Grantee to evaluate the Grantee's processes for accurately tracking and reporting on the grant performance measures.

Grantee's Response to Audit Results

Our audit results were discussed with Mr. Duane Miller, Executive Director, and Mr. William Wampler, Project Coordinator for LENOWISCO during the exit conference on May 14, 2025. LENOWISCO did not concur with our results. LENOWISCO's response has been incorporated into the report and a copy of the response, in its entirety, can be found in **Attachment 1 – LENOWISCO Planning District Commission's Response**.

Summary of Results

Castro & Co's procedures determined that except for Finding 01 related to financial management and Finding 02 related to administrative procedures as described in **Appendix A**; LENOWISCO managed the grant funds in accordance with the ARC and Federal grant requirements. Grant funds were expended as provided for in the approved grant budget.

The Grantee's internal guidelines, including program (internal) controls, were adequate and operating effectively. We noted the Grantee had written policies and procedures for applicable grant activities, which we considered adequate for administering the grant except for the matter described in Finding 02. Accounting and reporting requirements were implemented in accordance with accounting principles generally accepted in the United States of America (or other applicable accounting and reporting requirements), including ARC.

The Grantee reported a total of \$917,315 in ARC costs and \$5,332,685 in non-ARC matching costs; therefore, we determined the Grantee met the match requirements as of December 31, 2023. These matching funds were properly supported and allowable under both Federal and ARC requirements; however, we identified additional non-ARC matching costs that were not reported

to ARC as described in Finding 01. Based on our review of the Grantee's procedures, the performance results reported to ARC were fair and reasonable.

We reviewed Single Audit report available on the Federal Audit Clearinghouse for LENOWISCO and noted the Grantee had a Single Audit performed for the year ended June 30, 2023. The Single Audit reports did not include any findings or recommendations related to internal control and compliance with the requirements outlined in the OMB Compliance Supplement for the management of federal assistance awards.

The Exhibit B below presents costs claimed by LENOWISCO and costs recommended as a result of the grant audit.

Exhibit B: Schedule of Claimed and Audit Recommended Costs							
	Claimed		Questioned		Audit Recommended		
Category	Federal	Non-Federal	Federal	Non-Federal	Federal	Non-Federal	Total
Construction	\$ 917,315	\$ 5,332,685	\$ -	\$ -	\$ 917,315	\$ 5,332,685	\$ 6,250,000
Total	\$ 917,315	\$ 5,332,685	\$ -	\$ -	\$ 917,315	\$ 5,332,685	\$ 6,250,000

Appendix A – Findings and Recommendations

Finding 01 – Incomplete Financial Reporting (Non-ARC Matching)

Condition:

As part of our procedures, we obtained financial progress reports submitted to ARC by the LENOWISCO Planning District Commission (LENOWISCO or the Grantee) and supporting documentation to verify whether the Grantee met the requirements of the grant agreement for non-ARC matching cost share. Although LENOWISCO reported non-ARC matching construction costs of \$5,332,685 and met the matching requirements in the grant agreement, the Grantee did not report architectural and engineering (A&E) fees incurred of \$21,000 and the in-kind value of the land purchased of \$2,360,000 which were also included in the ARC approved grant budget. During our testing, the Grantee provided an invoice for the A&E fees incurred and the land deed and appraisal report for the in-kind value of the land purchased for a total of \$2,381,000 in additional match costs which were not reported to ARC. As a result, Castro & Co determined the Grantee did not report complete and accurate financial results on the ARC financial progress reports.

Criteria:

The ARC *Grant Administration Manual for ARC Non-Construction Grants*, dated February 2020, states in part:

Financial Reports and Payment Requests

Requesting a Reimbursement

Payment requests must include the following documents:

An ARC Reimbursement and Payment Advance Request Worksheet that summarizes actual expenditures by approved budget line items.

2 CFR 200.302, *Financial management*, states in part:

(b) The financial management system of each non-Federal entity must provide for the following:

(2) Accurate, current, and complete disclosure of the financial results of each Federal award or program in accordance with the reporting requirements set forth in §§ 200.328 and 200.329.

Cause:

Although the Grantee had adequate controls in place to track and retain documentation for the A&E and in-kind land acquisition non-ARC matching costs, their controls did not ensure that the full amount of the non-matching costs was reported to ARC.

Effect:

Failing to fully disclose financial results hinders ARC's ability to provide accurate, timely, and complete financial information to regulatory agencies and stakeholders. Additionally, excluding in-kind amounts from the grant's non-ARC matching cost share may result in the Grantee failing to meet matching requirements for other Federal awards. Furthermore, a significant budget revision might have been required to allocate funds to the construction category, as the budgeted amounts in other cost categories exceeded \$625,000 or 10% of the total grant amount. Finally,

ARC may require the Grantee to revise the final BAMR to include the A&E fees and in-kind land acquisition costs of \$2,381,000 as part of the non-ARC matching cost share amount.

Recommendations:

We recommend that the Grantee:

1. Revise policies and procedures to ensure accurate, current, and complete financial results are reported on all Federal awards.
2. Work with ARC to revise the non-ARC matching cost share amount final BAMR to include the costs incurred of \$2,381,000 for A&E fees and the in-kind land acquisition, if requested.

Grantee's Response:

We acknowledge the Castro & Co review of LENOWISCO's financial progress reports submitted to the Appalachian Regional Commission (ARC) and appreciate the opportunity to clarify the matter regarding the reporting of non-ARC matching costs.

While it is correct that LENOWISCO did not initially report as "non-ARC match" the \$21,000 in architectural and engineering (A&E) fees and the \$2,360,000 in in-kind land value in the submitted financial progress reports, both changes in amount from original application budget, we respectfully contend that this does not constitute a failure to meet reporting requirements or a lack of compliance with the grant agreement. Both changes were caused by reductions in cost from the time of application budget and actual time of services. This is an everyday occurrence in the management of construction projects.

The A&E costs and the land value were both explicitly included and approved in the ARC grant budget and were fully documented. The invoice for the A&E services and the land deed with an appraisal report were made available to the auditors during the review process. These documents demonstrate that the expenditures were valid, incurred within the grant period, and eligible as non-ARC matching contributions.

The omission in reporting these items on the financial progress reports was unintentional and arose from a conservative approach in prioritizing reported construction expenses, which alone satisfied and far exceeded the required matching threshold. There was no attempt to obscure or withhold information, and all matching contributions were substantiated and in alignment with the scope and intent of the grant as awarded.

We recognize the importance of complete and accurate reporting and are taking proactive steps to improve internal documentation and reconciliation processes to ensure all eligible match contributions—whether cash or in-kind—are consistently captured in future reporting.

In summary, while we acknowledge the technical reporting discrepancy, we maintain that LENOWISCO met and significantly exceeded the matching requirements of the ARC grant, and at no point was the accuracy or integrity of the financial contribution itself in question.

Auditor's Response:

Castro & Co has reviewed LENOWISCO's response. In consideration of those views, Castro noted that LENOWISCO's response did not alter our results.

We acknowledge that over the course of grant projects, budget changes may be needed; however, the Grantee did not request a budget adjustment through the Registered State Basic Agency (RSBA) administering the project or ARC as required by the ARC Grant Administration Manual for major budget changes. LENOWISCO stated that although the omission in reporting the A&E fees and in-kind land value on the financial progress reports was unintentional, the Grantee is taking proactive steps to improve internal documentation and reconciliation processes to ensure all eligible match contributions—whether cash or in-kind—are consistently captured in future reporting.

Finding 02 – Lack of Adequate Policies and Procedures

Condition:

As part of our procedures, we obtained and inspected LENOWISCO's policies and procedures. We noted LENOWISCO did not have policies and procedures in place to ensure costs incurred under Federal awards are allowable and allocable in accordance with the requirements of the Uniform Guidance and 2 CFR 200 Subpart E.

Criteria:

2 CFR 200.302, *Financial management*, states in part:

- (b) The financial management system of each non-Federal entity must provide for the following:
 - (7) Written procedures for determining the allowability of costs in accordance with subpart E of this part and the terms and conditions of the Federal award.

Cause:

LENOWISCO's policy states that they are responsible for cash receipts and disbursements of funds from Federal and State agencies and includes procedures for the review of costs prior to payment; however, the policy does not provide procedures for ensuring cash disbursements are made for costs deemed allowable in accordance with the Uniform Guidance. In addition, LENOWISCO's policy does provide for segregating Federal funds, but does not provide procedures for determining whether costs are allocable to a Federal award.

Effect:

The absence of policies and procedures to verify that costs under a Federal award are allowable and allocable may lead the Grantee to incur unallowable expenses under Uniform Guidance or charge costs to a Federal award that are not properly allocable.

Recommendation:

We recommend that the Grantee:

3. Revise policies and procedures to include procedures for determining the allowability of costs to comply with the Uniform Guidance and ensure costs incurred under Federal awards are allowable and allocable.

Grantee's Response:

We respectfully disagree with the conclusion that LENOWISCO lacks policies and procedures to ensure costs incurred under Federal awards are allowable and allocable in accordance with the Uniform Guidance and 2 CFR 200 Subpart E.

LENOWISCO has documented internal controls, procurement policies, and financial management procedures that address cost allowability and allocability, in line with federal requirements. These procedures include, but are not limited to:

- A review and approval process for all expenditures, which involves finance personnel trained in Uniform Guidance requirements as set forth by specific awarding federal agency;
- Regular monitoring of expenditures to ensure compliance with budgeted activities and federal cost principles;

- Implementation of standardized forms and documentation protocols to substantiate allocability and allowability of costs;
- Periodic review by staff involved in federal award grant administration to ensure awareness of 2 CFR 200 Subpart E requirements. Often this review is hosted or conducted by the federal entity or RSBA of a particular award.

Also, as previously noted in discussion with the auditor, LENOWISCO met all financial compliance requirements and received a letter of meeting financial compliance on this project from the Virginia Department of Housing and Community Development (DHCD) the ARC Registered State Basic Agency (RSBA) for this Project. As the RSBA, DHCD negotiated the terms and conditions for this ARC POWER Grant. DHCD monitored and reviewed the progress of the grant and provided LENOWISCO with a “Final Compliance Letter” wherein LENOWISCO was determined to be in compliance with requirements for this ARC POWER Grant.

LENOWISCO forwarded this DHCD Final Compliance Letter in response to various Castro & Co initiated inquiries during the Audit period. This specific DHCD Final Compliance Letter was submitted to Castro & Co as a key point of validation on behalf of LENOWISCO to support LENOWISCO’s documentation with full grant compliance as required by DHCD. This DHCD Final Compliance Letter is already part of the Audit’s record and LENOWISCO elects to include it as part of LENOWISCO’s response.

Accordingly, LENOWISCO insists that this successful grant compliance as determined by DHCD to be included in the Audit Report.

LENOWISCO understand and respects the recent Castro & Co Audit process and subsequent Audit Report.

Likewise, LENOWISCO respectfully requests that Castro & Co include the specific Final Compliance Letter from the Commonwealth of Virginia’s Department of Housing and Community Development wherein this “Registered State Basic Agency”, acting on behalf of the Appalachian Commission, reviewed and determined in the close-out by DHCD’s Final Compliance that LENOWISCO met the conditions of the above referenced ARC POWER Grant.

While Castro & Co and LENOWISCO may have different views regarding two points, LENOWISCO feels obligated and, at a minimum, respectfully insists that Castro & Co include the DHCD Final Compliance documentation as LENOWISCO is compelled to memorialize DHCD’s determination of LENOWISCO’s ARC POWER Grant contract compliance with respect to this Grant as part of this Audit Report.

While we acknowledge that our policies may benefit from clearer cross-referencing to specific Uniform Guidance citations, the substance of our procedures effectively supports compliance with federal cost principles. It is our interpretation of the spirit of 2 CFR Subpart E that language is of a subjective manner and not prescriptive in outlining requirements. We are, however, committed to continuous improvement and will take this opportunity to enhance the clarity and explicit alignment of our documentation with Uniform Guidance standards.

Auditor's Response:

Castro & Co has reviewed LENOWISCO's response. In consideration of those views, Castro noted that LENOWISCO's response did not alter our results.

Castro & Co reviewed the Grantee's response and acknowledges that the Grantee's policies and procedures provide for review of cash disbursements prior to payment. However, LENOWISCO's policies and procedures do not explicitly state staff are trained on the requirements of the Uniform Guidance nor that the review and approval of cash disbursements includes an assessment of whether the expense is allowable and allocable in accordance with the Uniform Guidance.

Castro & Co reviewed the Memorandum of Understanding (MOU) between ARC and the RSBA as part of our audit procedures. The MOU specifies that the RSBA will confirm the Grantee agreed to comply with all applicable Federal and State laws and regulations and that the construction management aspects of the project, including bidding and contracting, are in compliance with Federal laws and regulations. We noted the RSBA's compliance review did not constitute a comprehensive review of LENOWISCO's compliance with all applicable Federal laws and regulations. In contrast, Castro & Co's audit objectives and procedures under this grant performance audit as defined by the ARC's Office of Inspector General include a more comprehensive assessment of the Grantee's compliance with the ARC grant agreement terms and conditions and applicable Federal laws and regulations including the adequacy of the Grantee's internal grant guidelines.

Attachment 1 – LENOWISCO Planning District Commission’s Response

LENOWISCO PLANNING DISTRICT COMMISSION

May 30, 2025

Castro & Company, LLC
1635 King Street
Alexandria, VA 22314
(703) 229-4440

Subject: LENOWISCO Planning District Commission’s Response to Castro & Company, LLC’s Performance Audit of Appalachian Regional Commission (ARC) Grant Number PW-19402

The LENOWISCO Planning District Commission takes exception to and disagrees with Castro & Company, LLC’s findings presented in the audit report of ARC Grant Number PW-19402 with a grant performance period of July 1, 2018, to December 31, 2023. Please see attached response to each of the two findings.

LENOWISCO would like to thank Castro and Company for the guidance they provided throughout this process.

Sincerely,



DUANE A. MILLER
Executive Director

attachment



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LENOWISCO@LENOWISCO.org • www.LENOWISCO.org

Virginia Planning District One • Serving Lee-Norton-Wise-Scott



Grantee (LENOWISCO Planning District Commission) Responses to Findings

Finding 01 - Incomplete Financial Reporting (Non -ARC Matching):

We acknowledge Castro and Co review of LENOWISCO's financial progress reports submitted to the Appalachian Regional Commission (ARC) and appreciate the opportunity to clarify the matter regarding the reporting of non-ARC matching costs.

While it is correct that LENOWISCO did not initially report as "non-ARC match" the \$21,000 in architectural and engineering (A&E) fees and the \$2,360,000 in in-kind land value in the submitted financial progress reports, both changes in amount from original application budget, we respectfully contend that this does not constitute a failure to meet reporting requirements or a lack of compliance with the grant agreement. Both changes were caused by reductions in cost from the time of application budget and actual time of services. This is an everyday occurrence in the management of construction projects.

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The omission in reporting these items on the financial progress reports was unintentional and arose from a conservative approach in prioritizing reported construction expenses, which alone satisfied and far exceeded the required matching threshold. There was no attempt to obscure or withhold information, and all matching contributions were substantiated and in alignment with the scope and intent of the grant as awarded.

We recognize the importance of complete and accurate reporting and are taking proactive steps to improve internal documentation and reconciliation processes to ensure all eligible match contributions—whether cash or in-kind—are consistently captured in future reporting.

In summary, while we acknowledge the technical reporting discrepancy, we maintain that LENOWISCO met and significantly exceeded the matching requirements of the ARC grant, and at no point was the accuracy or integrity of the financial contribution itself in question.

Finding 02 - Lack of Adequate Policies and Procedures:

We respectfully disagree with the conclusion that LENOWISCO lacks policies and procedures to ensure costs incurred under Federal awards are allowable and allocable in accordance with the Uniform Guidance and 2 CFR 200 Subpart E.

LENOWISCO has documented internal controls, procurement policies, and financial management procedures that address cost allowability and allocability, in line with federal requirements. These procedures include, but are not limited to:

- A review and approval process for all expenditures, which involves finance personnel trained in Uniform Guidance requirements as set forth by specific awarding federal agency;
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- Implementation of standardized forms and documentation protocols to substantiate allocability and allowability of costs;
- Periodic review by staff involved in federal award grant administration to ensure awareness of 2 CFR 200 Subpart E requirements. Often this review is hosted or conducted by the federal entity or RSBA of a particular award.

Also, as previously noted in discussion with the auditor, LENOWISCO met all financial compliance requirements and received a letter of meeting financial compliance on this project from the Virginia Department of Housing and Community Development (DHCD) the ARC Registered State Basic Agency (RSBA) for this Project. As the RSBA, DHCD negotiated the terms and conditions for this ARC POWER Grant. DHCD monitored and reviewed the progress of the grant and provided LENOWISCO with a "Final Compliance Letter" wherein LENOWISCO was determined to be in compliance with requirements for this ARC POWER Grant.

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