

U.S. Department of Labor

Office of Inspector General—Office of Audit

SINGLE AUDIT QUALITY CONTROL REVIEW



QUALITY CONTROL REVIEW OF THE SINGLE AUDIT OF THE CHICAGO COOK WORKFORCE PARTNERSHIP FOR THE YEAR ENDED JUNE 30, 2024

DATE ISSUED: JANUARY 13, 2026
REPORT NUMBER: 24-26-001-50-598



January 13, 2026

INSPECTOR GENERAL'S REPORT

Jose Mota
Director of Finance
Chicago Cook Workforce Partnership
69 West Washington Street, Suite 2860
Chicago, IL 60602

Dear Mr. Mota:

The purpose of this report 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 (OIG) conducted on the single audit of the Chicago Cook Workforce Partnership, completed by Evolve Financial I ("the Firm") under the Office of Management and Budget's (OMB) Title 2 C.F.R. Part 200 (Uniform Guidance)¹ for the year ended June 30, 2024.

Our objective was to determine if the audit was conducted in accordance with applicable standards, including generally accepted government auditing standards (GAGAS) and generally accepted auditing standards (GAAS), and met the requirements of OMB Uniform Guidance.

We determined the single audit report and audit work performed generally met the requirements of GAGAS, GAAS, and OMB Uniform Guidance. However, we found the Firm needed to strengthen its quality management policies and procedures to prevent self-review of audit documentation.

Details on the results of our review are provided in the Enclosure. Since the Firm agreed with the matter noted and took the corrective actions necessary to properly address it, no official management response is required of the Firm. In providing this memorandum to the Firm, the OIG considers this matter closed.

¹ Title 2 C.F.R. § 200.0 through § 200.521

We appreciate the cooperation and courtesies the Firm extended to us during this review.

Sincerely,



Laura B. Nicolosi
Assistant Inspector General
for Audit

Enclosure

cc: Michael Sieczkowski
Owner and Certified Public Accountant
Evolve Financial I

Latonya Torrence
Chief, Division of Resolution and Closeout
Office of Grants Management
Employment and Training Administration

Chantel Sollers
Audit Liaison
Office of Grants Management
Employment and Training Administration

Greg Hitchcock
Audit Liaison
Office of Grants Management
Office of Management and Administration Service
Employment and Training Administration

Enclosure

**Quality Control Review
Single Audit of the Chicago Cook Workforce Partnership
for the Year Ended June 30, 2024
(24-26-001-50-598)**

DOL OIG conducted a QCR of the single audit of the Chicago Cook Workforce Partnership for the year ended June 30, 2024. A QCR is performed to provide evidence of the reliability of the single audit to the auditors of federal agency financial statements, such as those required by the Chief Financial Officers Act of 1990. The single audit conducted by the Firm covered the Workforce Innovation and Opportunity Act (WIOA) cluster and WIOA National Dislocated Worker / Workforce Investment Act (WIA) National Emergency Grants major programs (see Table).²

Table: Scope of the OIG's QCR

DOL Major Program Sections Reviewed	Assistance Listing Numbers	DOL Major Funds Reported as Expended
WIOA Cluster	17.258 17.259 17.278	\$57,380,159
WIOA National Dislocated Worker / WIA National Emergency Grants	17.277	\$4,085,280
Total DOL Major Program Funds Reported as Expended		\$61,465,439

Source: Chicago Cook Workforce Partnership's June 30, 2024, Schedule of Expenditures of Federal Awards

For the year ended June 30, 2024, the Chicago Cook Workforce Partnership reported federal expenditures of \$77,431,028, consisting of DOL funds totaling \$61,633,439 and non-DOL funds totaling \$15,797,589. The scope of the OIG's QCR was the WIOA Cluster and WIOA National Dislocated Worker / WIA National Emergency Grants, equaling \$61,465,439 of the \$61,633,439 in total DOL funds.³

² Major programs are critical to the single audit process as they are the programs for which the Firm will be performing additional internal control work on and ultimately issuing a compliance opinion on as part of the single audit.

³ The remaining \$168,000 in DOL funds were used for non-major DOL programs, which were not tested by the Firm as part of the single audit.

The single audit is an organization-wide audit or examination of a non-federal entity that expends \$750,000 or more of federal assistance received for its operations.

Usually conducted annually, a single audit has three main objectives:

1. Perform an audit of the entity's financial statements and report on a separate Schedule of Expenditures of Federal Awards in relation to the entity's financial statements;
2. Conduct a compliance audit of federal awards expended during the year as a basis for issuing additional reports on compliance related to major programs and on internal control over compliance; and
3. Follow up on prior audit findings by performing procedures to assess the reasonableness of the summary schedule of prior audit findings prepared by the auditee.

RESULTS

We determined the single audit report and audit work performed generally met the requirements of GAGAS, GAAS, and OMB Uniform Guidance. However, we found the Firm needed to strengthen its quality management policies and procedures to prevent self-review of audit documentation.

THE FIRM NEEDS TO STRENGTHEN ITS QUALITY MANAGEMENT POLICIES AND PROCEDURES TO PREVENT SELF-REVIEW OF AUDIT DOCUMENTATION

We found audit documentation was prepared and reviewed by the same individual at the Firm and, in other instances, was not always reviewed when prepared by that same individual.

According to Uniform Guidance 2 C.F.R. § 200.514(a), the audit must be conducted in accordance with GAGAS. GAGAS 5.36 states the audit organization should establish policies and procedures that require engagement team members with appropriate levels of skill and proficiency in auditing to supervise engagements and review work performed by other engagement team members.

American Institute of Certified Public Accountants (AICPA) Quality Management (QM) Section 10A Paragraph .35 states the Firm should establish policies and procedures designed to provide it with reasonable assurance that engagements are performed in accordance with professional standards and applicable legal and regulatory requirements and that the Firm issues reports that are appropriate in the circumstances. Such policies and procedures should include the following:

- a. matters relevant to promoting consistency in the quality of engagement performance,
- b. supervision responsibilities, and
- c. review responsibilities.

The Firm lacked quality management policies and procedures prohibiting self-review. Although we noted no instances of noncompliance with the audit documentation, self-review presents a risk of errors in the audit documentation going undetected.

The Firm agreed with the matter noted and took the corrective actions necessary to properly address it. The Firm provided us with quality management policies and procedures that address supervision and review responsibilities mitigating the threat of self-review. Since the Firm has already taken corrective action, we consider this matter closed.

APPENDIX A: SCOPE AND METHODOLOGY

Scope

We performed a QCR of the Firm's single audit of the Chicago Cook Workforce Partnership's financial statements, Schedule of Expenditures of Federal Awards, reports required by GAGAS, and OMB Uniform Guidance for the year ended June 30, 2024. Our QCR of the Firm covered \$61,465,439 in federal expenditures for the DOL WIOA cluster and WIOA National Dislocated Worker / WIA National Emergency Grants major programs. We performed our work onsite at the Firm in Frankfort, Illinois.

Methodology

We reviewed the single audit report using the Council of Inspectors General on Integrity and Efficiency's (CIGIE) *Guide for Desk Reviews of Single Audit Reports* and reviewed the supporting audit documentation using CIGIE's Guide for Quality Control Reviews of Single Audits. These guides were developed to ensure compliance with the requirements of OMB Uniform Guidance (including the compliance supplement), GAGAS, and the AICPA Audit Guide on "Government Auditing Standards and Single Audits."

We also reviewed the financial statements, compliance, and internal control reporting; Schedule of Expenditures of Federal Awards; and Schedule of Findings and Questioned Costs. Further, we held discussions with the Firm to accomplish the required steps.

Specifically, we reviewed:

- Auditor Qualifications,
- Independence,
- Professional Judgment/Due Professional Care,
- Quality Control,
- Fieldwork,
- Schedule of Federal Awards,
- Determination of Major Federal Programs,
- Schedule of Findings and Questioned Costs,
- Summary of Prior Audit Findings,
- Financial Statement Risk Assessment,
- Financial Statement Identification and Evaluation of Audit Findings,
- Communication of Financial Statement Audit Findings,

- Compliance with AICPA Standards,
- Considerations Related to Audit of Major Federal Program,
- Sampling - Major Federal Program (Internal Control and Compliance),
- Testing of Internal Control Over Compliance, and
- Testing for Compliance with Direct and Material Compliance Requirements.

We also reviewed the Firm's peer review applicable to the period of the audit.

Criteria

- OMB Uniform Guidance, Title 2 C.F.R. Part 200
- OMB Compliance Supplement
- GAGAS
- AICPA Audit Guide on Government Auditing Standards and Single Audits
- AICPA QM Section 10A
- Clarified Statements on Auditing Standards (AU-C)

**REPORT FRAUD, WASTE, OR ABUSE
TO THE DEPARTMENT OF LABOR**

Online

<https://www.oig.dol.gov/hotline.htm>

Telephone

(800) 347-3756 or (202) 693-6999

Fax

(202) 693-7020

Address

Office of Inspector General
U.S. Department of Labor
200 Constitution Avenue NW
Room S-5506
Washington, DC 20210