



EXD #10-031

WEST CENTRAL COMMUNITY ACTION

HELPING PEOPLE, CHANGING LIVES

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March 16, 2010

Regional Inspector General for Audit Services
Department of Health and Human Services
National External Audit Review Center
1100 Walnut Street, Suite 850
Kansas City, Missouri 64106-2197

Dear Regional Inspector General:

This letter is in response to a significant deficiency in internal control over financial reporting finding that was disclosed by Williams and Company P.C. Certified Public Accountants who performed our A-133 audit for Fiscal Year 2009.

We offer the following response to the findings that were reflected on pages 65 and 66 of our audit report.

Regarding Significant Deficiency: II-A-09 – Financial Reporting – During the audit, we identified immaterial adjustments not recorded in the Agency’s financial statements.

The auditor made an entry to reclassify interest earned on Certificates of Deposit as of September 30, 2009. The interest earned was recognized and added to the Certificate of Deposit line item for the interest earned at 09/30/09. The auditor entry sets this interest up as an account receivable.

We concur with the auditor’s recommendation to review our current audit procedures to identify where weaknesses are occurring and we will take the necessary action to ensure proper amounts are recorded properly in our financial statements in the future.

If you have any questions or need additional information contact me at (712) 755-5135 or by email at jdirks@westcca.org.

Sincerely,

Joel Dirks
Executive Director

Cc: Bob Wentworth, WCCA Board President
Barbara English, Fiscal Officer