

November 18, 2020

To the Board of Directors and Management  
Oregon Northwest Workforce Investment Board  
Lincoln City, Oregon

In planning and performing our audit of the financial statements of Oregon Northwest Workforce Investment Board as of and for the year ended June 30, 2020, in accordance with auditing standards generally accepted in the United States of America, we considered Oregon Northwest Workforce Investment Board's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Oregon Northwest Workforce Investment Board's internal control. Accordingly, we do not express an opinion on the effectiveness of Oregon Northwest Workforce Investment Board's internal controls.

However, during our audit we became aware of a matter that is an opportunity for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes our comment and suggestion regarding the matter. This letter does not affect our report dated November 18, 2020 on the financial statements of Oregon Northwest Workforce Investment Board.

We will review the status of this comment during our next audit engagement. We may have already discussed this comment and suggestion with Oregon Northwest Workforce Investment Board management, and we will be pleased to discuss it further in detail at your convenience, to perform any additional study of this matter, or to assist you in implementing the recommendation.

This communication is intended solely for the information and use of management, the Board of Directors, and others within Oregon Northwest Workforce Investment Board, and is not intended to be, and should not be, used by anyone other than these specified parties.

Respectfully,



Jones & Roth, P.C.  
Eugene, Oregon

## **Current Year Audit Observation**

**2020-001:**

**Observation and Recommendation:** We noted during our audit procedures and inquiries of management and other personnel that individual general journal entries are not required to be reviewed by a second person, other than through budget to actual reviews, which exposes the Organization to the risk of potential fraud.

We recommend the Organization implement a policy for all general journal entries to be reviewed, at least monthly, by a designated member of management, or a Board member with appropriate knowledge and understanding of the Organization's activities and accounting in accordance with U.S. GAAP.