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TEXAS DEPARTMENT OF HEALTH

Texas Department of Health

William R. Archer III, M.D.
Commissioner of Health

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Patti J. Patterson, M.D., M.P.H.
Executive Deputy Commissioner

September 13, 1999

Mr. W. D. Powell, Jr., Executive Director
South Plains Community Action Association, Inc.
P. O. Box 610
Levelland, Texas 79336

Dear Mr. Powell.:

We have reviewed the audit report on South Plains Community Action Association, Inc. for the year ended February 28, 1999. The report was prepared by Duff, Myatt & Blume, P.C., Certified Public Accountants. We reviewed the report to determine if South Plains Community Action Association, Inc. met the audit requirements of Office of Management and Budget (OMB) Circular A-133.

Our review was limited to an examination of the audit report and related reports on compliance and internal controls. We did not examine the audit working papers nor did we evaluate the adequacy of the audit work performed. In our opinion, South Plains Community Action Association, Inc. met the audit requirements of OMB Circular A-133 for the year ended February 28, 1999.

We have made this letter and your report available to appropriate officials in this Department.

Sincerely,

Frank E. Ditmore, CPA
Director
Internal Audit Division

Audit Number: 99-0143