ENCLOSURE 8

Management Letter

December 9, 2009

To the Workforce Development Board Membership
Southwest Wisconsin Workforce Development Board, Inc.
Platteville, Wisconsin

In planning and performing our audit of the financial statements of Southwest Wisconsin Workforce Development Board, Inc. as of and for the year ended June 30, 2009, in accordance with auditing standards generally accepted in the United States of America, we considered Southwest Wisconsin Workforce Development Board, Inc.'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 the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

Our Responsibilities

Our consideration of internal control was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. However, as discussed below, we identified a certain deficiency in internal control that we consider to be a material weakness. It is important to note that control deficiencies are not necessarily problems you will choose to address, however, they do represent potential risks. Our job as your auditors is to ensure that you understand where you have these deficiencies or weaknesses so that you can make informed business decisions on how best to respond to those risks.

Definitions Related to Internal Control Deficiencies

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control. A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Identified Deficiencies in Internal Control

In our communication dated October 29, 2007, we included a deficiency regarding the period-end financial reporting process that we considered to be a significant deficiency in internal control. Management has taken steps to establish control over the financial reporting process, including reconciling general ledger amounts to the draft financial statements using grouping schedules provided by us and reviewing the adequacy of financial statement disclosures by completing a disclosure checklist we provided. However, additional measures are needed to enable management to conclude the financial statements and related disclosures are complete and presented in accordance with generally accepted accounting principles. We have communicated a deficiency regarding the preparation of financial statements in accordance with generally accepted accounting principles in the schedule of findings and questioned costs accompanying the Organization's financial statements. We consider this deficiency to be a material weakness.

Other Comments

Adopting FASB Interpretation No. 48

In June 2006 the Financial Accounting Standards Board (FASB) issued Interpretation No. 48, *Accounting for Uncertainty in Income Taxes*, commonly referred to as FIN 48. Basically, FIN 48 requires entities to compute income taxes for financial statement purposes by only considering tax positions that are more likely than not to be sustained if the taxing authority examined the position. Any tax positions that do not meet the more-likely-than-not standard must be disclosed in the financial statements. FIN 48 is effective for the Organization for the year ended June 30, 2010. For more information about how this standard will affect the Organization, please go to our website at www.wegnercpas.com/resources/articles.htm

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This letter does not affect our report dated December 9, 2009 on the financial statements of Southwest Wisconsin Workforce Development Board, Inc. We will review the status of these comments during our next audit engagement. Our comments and recommendations, all of which have been discussed with appropriate members of management, are intended to improve the internal control or result in other operating efficiencies. We will be pleased to discuss these comments in further detail at your convenience, perform any additional study of these matters, or assist you in implementing the recommendations.

This communication is intended solely for the information and use of the board membership, management, and others within the Organization and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

Wegner LLP
CPAs & Consultants

Scott R. Haumersen, CPA
Partner