



**North Central Texas Council of Governments**

March 23, 2026

Ms. Kara Waddell  
President, Chief Operating Officer  
Curantis Group, LLC  
3000 E. Belknap Street  
Fort Worth, TX 76111

Dear Ms. Waddell:

The North Central Texas Council of Governments has completed First Quarter Expenditures Review covering October – December 2025 under contract FY26-TWC-01 with Curantis Group, LLC for the management of child care services program for Workforce Solutions for North Central Texas. The review focused on expenditures compliance in accordance with § 8.1 Cost Principles, §16.9 Monitoring, Audits, and Evaluations of the contract and TWC Financial Manual of Grants and Contracts Chapter 8.1 General Allowability.

The attached report details the scope and summary of monitoring results of expenditure items selected from Curantis Group, LLC. Of the items reviewed and the subsequent discussions with management, no findings were identified that would rise to the level of reportable condition, significant deficiency, or material weakness in fiscal internal controls. This review is finalized upon issuance of this report.

We appreciate your cooperation in providing us with the necessary information to complete the review. If you have any questions, please contact Fatima Parsons at 817-704-5671.

Sincerely,

Phedra Redifer  
Executive Director of Workforce Development

cc: **Curantis Group, LLC**  
Ms. Karanae Spradlin, Chief Financial Officer  
Ms. Candy Lord, Senior Controller

**North Central Texas Workforce Development Board**  
Christopher Bentle, Chairperson, Oversight and Accountability Committee

**North Central Texas Council of Governments**  
Randy Richardson, Director of Administration  
Lisa Sack, Workforce Sr. Manager- Centralized Services Operations, Equal Opportunity Officer  
Christina Kidd, WFD Sr. Program Manager- Child Care  
Ryan Garrett, WFD Sr. Fiscal Manager

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***FY2026 Curantis Expenditures Quarterly Review-Q1 Report***

for

**Curantis Group, LLC**  
**Contract FY26 -TWC-01**

*Prepared by the*

**North Central Texas Council of Governments**  
**Workforce Solutions for North Central Texas**

March 23, 2026

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## North Central Texas Council of Governments

### Workforce Solutions for North Central Texas FY2026 Curantis Expenditures Quarterly Review-Q1 Report Curantis Group, LLC - Contract FY26 -TWC-01

#### Background

The North Central Texas Council of Governments (NCTCOG) contracts with Curantis Group, LLC to operate and manage the Child Care Services programs in all 14 counties for the North Central Texas Workforce Development Board as part of the Board's oversight responsibility.

All funding received from the Texas Workforce Commission (TWC) for the management and operation of the programs is subject to the requirements of TWC's Financial Manual for Grants and Contracts (FMGC) for the accounting of these funds. In accordance with:

- § 8.1 Costs Principles of Contract of FY26-TWC-01,
- §16.9 Monitoring, Audits, and Evaluations of Contract FY26-TWC-01 and with,
- FMGC Chapter 8.1, Cost Principles - General Allowability

NCTCOG completed a Quarterly Expenditures Review- Q1 to monitor the integrity of the Workforce System subject to the review's selections. NCTCOG is required to provide oversight of fiscal, operational, and program requirements in exercising ongoing due diligence.

#### Risk

NCTCOG conducted a review to consider risks in the Board's oversight relating to the following:

- requirements imposed by Federal laws and regulations, provisions of contracts or grant agreements, and any supplemental requirements imposed by the pass-through entity were followed,
- resources were efficiently and effectively used for authorized purposes, and protected from waste, fraud, and abuse, and misstatement of financial statements, and
- expenses incurred were allowable, necessary, and reasonable at the time of the expense.

#### Objective

NCTCOG's monitoring and review process is focused on reviewing and testing strategic components of the processes to identify and present findings and issues for correction and improvement. As part of our review process, NCTCOG may perform a variety of procedures including the testing of internal controls and substantive testing of details as appropriate.

The focused objective of the Review was to test the sample of payroll disbursements for occurrence, completeness, accuracy, authorization, classification, and rights and obligations. The selected payroll disbursements were incurred in the normal course of business conducted on behalf of the NCTCOG and in accordance with Texas Grant Management Standards (TxGMS), section on Standard Financial Management Conditions, and subsections Financial Management and Internal Control.

NCTCOG did not test the implementation of internal controls in this review process nor was it the primary intent of the review to test operating effectiveness. The examination of documents was neither meant to confirm, support, nor deny information obtained in other areas of the assessment. An expanded scope may have identified additional items that may or may not have been significant to the process and results.

#### Scope

The scope of the review included expenditures related to a sample of 11 transactions selected from the period October 1- December 31, 2025. Specific compliance areas reviewed included expenditures

with applicable federal or state guidance.

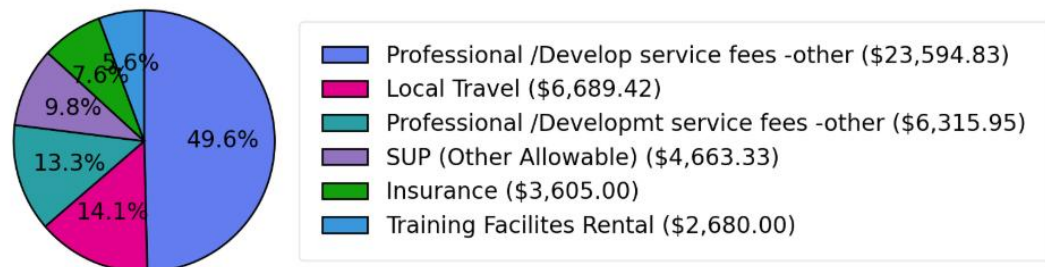
## Methodology

NCTCOG's review of expenditure included:

- transactions evaluated against the following controls attributes namely, reasonable and necessary, properly approved, adequately documented, appropriately, allocated, allowable, and properly classified and recorded.
- supporting documentation such as general ledger detail invoices, receipts, electronic funds transfer confirmations, travel logs, purchase orders, and bank statements.

## Summary of Results

Below is the summary of the categories for the sampled 11 expenditures tested.



The sampled expenditures were determined to be allowable, adequately documented, properly approved, appropriately allocated, and accurately recorded. There were no indicators of duplicate payments, unsupported mileage, unallowed food or training costs. No exceptions were noted.

Based upon review of the supporting documentation provided, the sample of 11 expenditures, appears to have occurred, appears to be complete, appears to be accurate, appears to be properly authorized and classified, and the resulting liabilities are obligations of Curantis.

## Conclusion

Of the items reviewed and the subsequent discussions with management, no findings were identified that would rise to the level of reportable condition, significant deficiency, or material weakness in fiscal internal controls. This review is finalized upon issuance of this report. NCTCOG appreciates the cooperation and assistance received from Curantis management in providing us with the necessary information to complete the Review.

## Appendix A

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### Acronyms

Curantis	Curantis Group, LLC
FMGC	Financial Manual for Grants & Contracts
NCTCOG	North Central Texas Council of Governments

### SharePoint URL

[https://connect.nctcog.org/extranet/AA/WD-Curantis Projects](https://connect.nctcog.org/extranet/AA/WD-Curantis%20Projects) > Payroll > FY 2026 folder