



MAY 5 2004

Mr. James Firman
President and CEO
National Council on the Aging, Inc.
300 D Street, SW, Suite 801
Washington, DC 20024

Dear Mr. Firman:

This is the final report resulting from the quality control review of the single audit report of the National Council on the Aging, Inc. for the fiscal year ended June 30, 2002. Grant Thornton, LLP prepared the single audit report. The objectives of the quality control review are to (1) ensure that the audit was conducted in accordance with applicable standards and meets the single audit requirements, (2) identify any follow-up audit work needed, and (3) identify issues that may require management attention. The review was conducted using the Uniform Quality Control Review Guide for A-133 Audits issued by the President's Council on Integrity & Efficiency (PCIE), 1999 Edition.

The major program included in our review was:

<u>CFDA</u> <u>Number</u>	<u>Program Name</u>
17.235	Senior Community Service Employment Program

Based on our review of the Grant Thornton, LLP's working papers related to the program above, we believe the audit work performed is acceptable and meets the requirements of the Single Audit Act Amendments of 1996 and OMB Circular A-133.

This report was not provided in draft to Grant Thornton, LLP because there were no issues noted in our review. Therefore, we are issuing this report directly to you as Final Report No. 22-04-542-50-598. If you have any questions concerning the results of the review, please contact me at (202) 693-5164.

Sincerely,

Michael T. McFadden
Director
Office of Accountability Audits

cc: Charles Violand - Grant Thornton, LLP