



December 14, 2009

Mr. Jesse Arbogast
Director of Finance
Senior Service America, Inc.
8403 Colesville Road, Suite 1200
Silver Spring, MD 20910-3314

Dear Mr. Arbogast:

The purpose of this final report (Report Number 24-10-002-03-360) is to formally advise you of the results of a Quality Control Review (QCR) the U.S. Department of Labor, Office of Inspector General, conducted of the following audit performed by Gorfine, Schiller & Gardyn, P.A. under the Federal Single Audit Act and Office of Management and Budget (OMB) Circular A-133 (A-133):

Senior Service America, Inc. Audit of Federal Awards under
OMB Circular A-133 June 30, 2008

The objectives of the QCR were to determine whether: (1) the audit was conducted in accordance with applicable standards and meets the single audit requirements, (2) any follow-up work is needed, and (3) there are any issues that may require management's attention.

The major program included in our review was:

Program	Catalog of Federal Domestic Assistance (CFDA) Number
Senior Community Service Employment Program	17.235

Based on our review of the audit documentation related to the program above, we determined that the audit work performed was acceptable and meets the requirements of the Single Audit Act and A-133. No follow-up work is required and there are no issues that require management's attention.

If you have any questions concerning the results of the QCR, please contact Robert J. Coyle, Director, Office of Audit Quality Assurance, at (202) 693-5226.

Sincerely,



Elliot P. Lewis
Assistant Inspector General
for Audit

cc: Mr. Scott D. Rodgville, Director, Gorfine, Schiller & Gardyn, P.A.

Ms. Judith A. Fisher, Director, Division of Policy, Review, and Resolution,
Employment and Training Administration