



March 21, 2013

Anthony Sarmiento  
Executive Director  
Senior Service America, Inc.  
8403 Colesville Road, Suite 1200  
Silver Spring, MD 20910

Dear Mr. Sarmiento:

This final report (24-13-005-03-360) transmits the results of a Quality Control Review (QCR) the U.S. Department of Labor's Office of Inspector General conducted on the following audit performed by Gorfine, Schiller, & Gardyn, P.A. under the Federal Single Audit Act and Office of Management and Budget Circular A-133:

Single Audit of Senior Service America, Inc. for the Year Ended  
June 30, 2012

We conducted the QCR to determine if: (1) the audit was conducted in accordance with applicable standards and met the single audit requirements, (2) any issues required management's attention, and (3) follow-up work was needed.

Per the table below, we included the following major program in our review.

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<b>DOL Major Program Reviewed</b>	<b>Catalog of Federal Domestic Assistance Number</b>	<b>DOL Funds Expended</b>
Senior Community Service Employment Program	17.235	\$55,052,351

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We determined the accounting firm performed acceptable audit work and met the requirements of the Federal Single Audit Act and Office of Management and Budget Circular A-133. We also determined no issues required your attention and no follow-up work was needed.

If you have any questions concerning the results of the QCR, please contact Melvin Reid, Director, Office of Audit Quality Assurance, at (202) 693-6993.

Sincerely,

A handwritten signature in blue ink, appearing to read "Elliot P. Lewis", with a long horizontal flourish extending to the right.

Elliot P. Lewis  
Assistant Inspector General  
for Audit

cc: Lynn Woo, Controller  
Senior Service America, Inc.

Scott Rodgville, Officer  
Gorfine, Schiller, & Gardyn, P.A.

Jennifer Richards, Audit Liaison  
Employment and Training Administration

Stephen Daniels, Director  
Division of Policy, Review and Resolution  
Employment and Training Administration