

FIRM'S RESPONSE



SENT ELECTRONICALLY OR U.S.P.S.

U.S. Department of Labor
Office of Inspector General
Washington, D.C. 20210
Attention: Mr. Elliot P. Lewis, Assistant
Inspector General for Audit

Re: Quality Control Review Single Audit of the Senior
Service America, Inc. for the Year ended June 30,
2015 (Report Number 24-16-003-03-360)

Mr. Lewis,

In response to the draft report that you sent to Gorfine, Schiller & Gardyn, P.A. (the Firm) via transmittal letter dated August 17, 2016, you requested a response from the Firm to indicate what action would be taken to insure improvement in the area identified for improvement. Our response is as follows:

The Firm takes its responsibility for reporting under the Federal Single Audit Act and Office of Management and Budget Circular A-133 (A-133) very seriously and has designed Quality Control Standards for the Firm to help insure compliance with the requirements of A-133. The Firm was generally pleased with the findings of the Office of Inspector General (OIG) with the exception of the item identified in the report relating to the reporting of the finding identified by the Firm during the course of the audit. The level of detail included in the Firm's report as related to that finding was deemed insufficient in the view of the OIG. The Firm respects the view of the OIG and in an effort to insure that the Firm satisfies the OIG in future reporting, the Firm has increased education for Firm personnel with respect to how to report findings. The Firm has already disseminated your preliminary findings to the appropriate personnel and we are also planning on a session for the department to discuss the importance of thorough reporting of findings in all A-133 (now Uniform Guidance) situations. Additionally, we have insured that A-133 reports are included in our internal inspection and Peer Review process populations so that they are subjected to those review processes.

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If you have any additional questions or concerns, please do not hesitate to be in touch. Thanks to you and your team for your help through this process. It was very easy to work with your team and they communicated very effectively to us throughout the process.

Respectfully,



Scott D. Rodgville, CPA
Gorfine, Schiller & Gardyn, P.A.

Cc: Anthony Sarmiento, President, Senior Service America, Inc.
Lynn Woo, Director of Finance, Senior Service America, Inc.
Jennifer Estrada, Senior Manager, Gorfine, Schiller & Gardyn, P.A.
Mark Lemke, Assistant Director, Office of Inspector General

APPENDIX C

SSAI'S RESPONSE



Anthony R. Sarmiento
President and Executive Director

August 18, 2016

U.S. Department of Labor
Office of Single Audit Oversight
Attn: Elliot Lewis, Assistant Inspector General for Audit
200 Constitution Avenue, N.W., Room S-5512
Washington, D.C. 20210

Sent via Email and Mail to: lewis.Elliot@oig.dol.gov

Reference to Report Number: 24-16-003-03-360

The Senior Service America, Inc. respectfully submits the following response to the Office of Inspector General's (OIG) draft Quality Control Review (QCR) report (Report Number 24-16-003-03-360), OIG Recommendations number 3.

Finding 3: In responding to future audit recommendations, follow A-133 to ensure the inclusion of corrective action plan anticipated completion dates and the titles of the contact person(s) responsible for corrective actions.

Management's Response:

The organization's corrective actions with the respect to the single audit reporting recommendation were already implemented immediately after the incident and before the independent auditor's report issuance. Since then the director of finance reviews and initials the confirmation notice to ensure the financial status report has been submitted.

We understand that A-133 requires dates and titles to be included when responding to future audit recommendations, and are committed to ensuring their inclusion going-forward. If there are any questions or if additional information is needed, please contact Lynn Woo, Director of Finance at (301) 578-8952 or at lwoo@ssa-i.org.

Sincerely,

A blue ink signature of Anthony R. Sarmiento.

Anthony R. Sarmiento
Executive Director

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