

**U.S. Department of Labor**

Office of Inspector General  
Washington, D.C. 20210



June 19, 2012

Donna Whitt  
Senior Vice President  
Finance and Operations/CFO  
National Council on Aging, Inc.  
1901 L Street, NW, Suite 400  
Washington, D.C. 20036

Recovery Act: Quality Control Review Single Audit of the National Council on Aging, Inc. for the Year Ended June 30, 2011

Dear Ms. Whitt:

The purpose of this final report (Report Number 18-12-005-03-360) is to formally advise you of the results of a Quality Control Review (QCR) the U.S. Department of Labor (DOL), Office of Inspector General conducted of the following audit performed by Aronson LLC under the Federal Single Audit Act (Act) and Office of Management and Budget Circular A-133 (A-133):

Single Audit of the National Council on Aging, Inc. for the Year Ended June 30, 2011

The objectives of the QCR were to determine whether: (1) the audit was conducted in accordance with applicable standards and met 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 programs included in our review were as follows:

<b>DOL Major Programs Reviewed</b>		
<b>Major Program</b>	<b>Catalog of Federal Domestic Assistance Number</b>	<b>DOL Funds Expended</b>
Senior Community Service Employment Program (SCSEP)	17.235	\$45,404,285
Recovery Act - SCSEP	17.235	145,425
<b>Total DOL Funds Expended</b>		<b>\$45,549,710</b>

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

Since our review included Recovery Act funds, we are required by the Recovery Act to post this report on our website [www.oig.dol.gov](http://www.oig.dol.gov) and link it to the Recovery Accountability and Transparency Board's website [www.recovery.gov](http://www.recovery.gov).

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

Sincerely,



Elliot P. Lewis  
Assistant Inspector General  
for Audit

cc: Mr. Craig Stevens, Partner  
Aronson LLC

Ms. Darlene Lucas, Audit Liaison  
Employment and Training Administration

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