

U.S. Department of Labor

Office of Inspector General
Washington, D.C. 20210



JUN 02 2016

Mr. Scott D. Rodgville, CPA
Partner
Gorfine, Schiller & Gardyn, P.A.
10045 Red Run Boulevard
Suite 250
Owings Mills, MD 21117

Dear Mr. Rodgville:

We will conduct a Quality Control Review (QCR), as required by Office of Management and Budget Circular A-133 (A-133), of the Senior Service America, Inc. audited financial statements, schedule of expenditures of federal awards, and reports for the year ended June 30, 2015, issued by Gorfine, Schiller & Gardyn, P.A. Our objective is to determine if the audit was conducted in accordance with applicable standards, including Generally Accepted Government Auditing Standards and Generally Accepted Auditing Standards, and met the requirements of A-133.

We have scheduled the entrance conference for 9 a.m. on June 6, 2016, and will begin work immediately following the entrance conference. If you have any questions, please contact Mark Lemke, Assistant Director, at (202) 693-5252, or email at lemke.mark@oig.dol.gov. Upon completion of our fieldwork, we will brief you regarding the results of the QCR. We appreciate your cooperation in this matter and look forward to a successful review.

Sincerely,

Melvin Reid
Director
Office of Single Audit Oversight

cc: Jennifer A. Estrada, Manager, Gorfine, Schiller & Gardyn, P.A.

Lynn Woo, Director of Finance, Senior Service America, Inc.

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

Julie Cerruti, Audit Liaison, Office of Grants Management, Office of Management and Administration Service, ETA

Greg Hitchcock, Audit Liaison, Office of Grants Management, Office of Management and Administration Service, ETA

Lisa Lahrman, Acting Administrator, Office of Management and Administrative Services, ETA