



September 7, 2016

Kevin Ryck  
Chief Financial Officer  
PathStone Corporation and Affiliates  
400 East Avenue  
Rochester, NY 14607

Quality Control Review, Single Audit of the PathStone Corporation and Affiliates for the Year ended September 30, 2015, Report Number 24-16-004-03-360

Dear Mr. Ryck:

The purpose of this final report is to formally advise you of the results of a Quality Control Review (QCR) the U.S. Department of Labor's (DOL) Office of Inspector General conducted on the following audit performed by Heveron and Company CPAs (Firm) under the Federal Single Audit Act (Act) and Office of Management and Budget Circular A-133 (A-133):

*Single Audit of the PathStone Corporation and Affiliates for the Year Ended September 30, 2015*

Our objectives were 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.

Our QCR examined the audit procedures the Firm performed related to the following DOL major programs:

<b>DOL Major Program</b>	<b>Catalog of Federal Domestic Assistance Numbers</b>	<b>DOL Major Funds Reported as Expended</b>
Senior Community Service Employment Program	17.235	\$6,388,343
Reintegration of Ex-Offenders	17.270	\$1,618,388
<b>Total DOL Major Funds Reported as Expended</b>		<b>\$8,006,731</b>

Based on our review of the audit documentation related to the programs above, we determined the audit work performed was acceptable and met the requirements of the Act and A-133.

If you have any questions concerning the results of the QCR, please contact Melvin Reid, Director, Office of Single Audit Oversight, at (202) 693-6993, or by email at [reid.melvin@oig.dol.gov](mailto:reid.melvin@oig.dol.gov).

Sincerely,



Elliot P. Lewis  
Assistant Inspector General  
for Audit

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

Julie Cerruti, Audit Liaison, ETA

Greg Hitchcock, Audit Liaison, ETA

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

Stephanie Annunziata, Partner, Heveron and Company CPAs