

**Hon. George Maragos**  
**Comptroller**

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March 15, 2011

Ms. Susan McCormack  
Executive Director  
Long Island Center for Independent Living, Inc.  
3601 Hempstead Turnpike  
Levittown, NY 11756

Re: Limited Audit of Long Island Center for Independent Living, Inc. 2009 Compliance with the Nassau County Living Wage Law

Dear Ms. McCormack:

A limited Living Wage compliance audit was performed of the Consumer Directed Patient Assistance Program (“CDPAP”) agreement between Long Island Center for Independent Living, Inc. and Nassau County. The objective of this audit was to determine whether Long Island Center for Independent Living was in compliance with the Living Wage Law (“Law”) and the related Rules.<sup>1</sup> The review period was calendar year 2009, which was the first year that CDPAP agreements were covered under the Law.<sup>2</sup> To accomplish our objective, we reviewed Long Island Center for Independent Living’s pertinent books and records and interviewed personnel.

In our test sample selected, we found the agency to be in compliance with the Law and the related Rules with regard to wages, supplemental benefits, compensated time off and its benefit policy. We performed a test of wages covering weekly pay periods ending March 22, March 29, August 23 and August 30, 2009. Our test of wages found that the employees were paid the

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<sup>1</sup> The Law and Rules can be found on the Comptroller’s website at: <http://www.nassaucountyny.gov/agencies/Comptroller/LivingWage/index.html>.

<sup>2</sup> Pursuant to Memorandums of Understanding (“MOUs”) that the Nassau County Department of Social Services entered into with the CDPAP providers prior to the January 1, 2007 effective date of the Law, CDPAP providers were not subject to the Law until 2009. Once these MOUs expired, new MOUs were entered into with the County requiring these providers to comply with the Law.

proper Living Wage rate for the covered hours. On a test basis, we also verified that the compensated time off hours were accrued in compliance with the Law and that the amounts reported as paid by Long Island Center for Independent Living had in fact been paid to the employees and at the correct rate of pay.

**Auditor's Follow-up:**

The Long Island Center for Independent Living was found to be in compliance with the Living Wage Law for the 2009 audit period.

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The matters covered in this report have been discussed with the officials of the Long Island Center for Independent Living ("LICIL") during the course of this audit. LICIL was offered, but declined to hold an exit conference. On February 28, 2011 our Office submitted a draft report to LICIL for comment. LICIL provided its comments on March 11, 2011. Those comments have been included as an appendix to this final report.

Sincerely,



Joy M. Watson  
Deputy Comptroller  
Audit and Special Projects

JMW: AS

## APPENDIX

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**From:** Fran [mailto:fbaselice@licil.com]

**Sent:** Friday, March 11, 2011 11:48 AM

**To:** Greene, Joann F

**Cc:** Wells, Alfred E

**Subject:** LONG ISLAND CENTER FOR INDEPENDENT LIVING INC. LIVING WAGE AUDIT

TO: JOANN GREENE

I hereby acknowledge receipt of the draft audit report covering the Living Wage Law for the year 2009. I accept the report with no findings and respectfully decline an exit interview. Mr. Alfred Wells and his staff conducted their audit with professionalism and with minimal disruption to our daily workload.

Thank you.

Fran Baselice, CPA,  
Director of Fiscal Management.