

Hon. George Maragos
Comptroller

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December 29, 2010

Mr. John Coyle, President
Pathways to Independent Living, Inc.
89 Mineola Blvd.
Mineola, NY 11501

Re: Limited Audit of Pathways to Independent Living, Inc. 2009 Compliance with the Nassau County Living Wage Law

Dear Mr. Coyle:

A limited Living Wage compliance audit was performed of the Consumer Directed Patient Assistance Program (“CDPAP”) agreement between Pathways to Independent Living, Inc. (“Pathways”) and Nassau County. The objective of this audit was to determine whether Pathways was in compliance with the Living Wage Law (“Law”) and the related Rules.¹ The review period was calendar year 2009, which was the first year that CDPAP agreements were covered under the Law.² To accomplish our objective, we reviewed Pathways’ 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 in regard to wages, supplemental benefits, compensated time off and its benefit policy. We performed a test of wages covering bi-weekly pay periods ending April 5, 2009 and September 6, 2009. Our test of wages found that the employees were paid the proper Living Wage rate for the covered hours. On a test basis, we also verified that the compensated time off reported as paid by Pathways had in fact been paid to the employees.

¹ Rules of the Nassau County Comptroller and Rules of the County Executive.

² 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.

Auditor's Follow-up:

Pathways was found to be in compliance with the Living Wage Law for the 2009 audit period.

The matters covered in this report have been discussed with the officials of Pathways to Independent Living, Inc. during the course of this audit. On October 21, 2010, our Office submitted a draft report to Pathways for comment. Pathways provided its comments on October 28, 2010. Those comments have been included as an appendix to this final report.

Sincerely,



Joy M. Watson
Deputy Comptroller
Audit and Special Projects

JMW: AS



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October 28, 2010

Lisa S. Tsikouras
Director of Field Audit
Office of the Nassau County Comptroller
240 Old Country Road
Mineola, NY 11501

Re: Limited Audit of Pathways to Independent Living, Inc.'s 2009 Compliance with the Nassau County Living Wage Law.

Dear Ms. Tsikouras:

We are pleased to accept the results of your audit findings of our agency to be in full compliance with the Nassau County Living Wage Law. It always is our intention to comply with the law. We value our relationships with the County and with the Personal Assistant's in the Consumer Directed Personal Assistant Program, and will continue to strive to do what is best for both, as well as for our consumers. At this time we do not need an Exit Conference to discuss the draft findings. We appreciate your office guidance and review of our compliance process of the Living Wage requirements.

Sincerely,

Pathways To Independent Living, Inc.



John Coyle

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