

Hon. George Maragos
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July 30, 2012

Ms. Elaine Schwartz, President
A&B Healthcare Services, Inc.
99 North Broadway
Hicksville, NY 11801

Re: Limited Audit of A&B Healthcare Services, Inc. 2011 Compliance with the Nassau County Living Wage Law

Dear Ms. Schwartz:

A limited compliance audit was performed of the contract #CQSS10000008 between A&B Healthcare Services, Inc. (“A&B”) and Nassau County. The objectives of the audit and the review were to determine whether A&B was in compliance with the Living Wage Law and the related Rules¹. The review period was calendar year 2011. To accomplish our objectives, we reviewed A&B’s records and employee earnings from the New York State Quarterly Wage Reporting Schedules and interviewed personnel.

We reviewed a test sample of A&B’s employee records for 2011. Based on the sample tested, we found the agency to be in compliance with the Law and the related Rules in regard to wages and compensated time off. We also reviewed A&B’s benefits policy and found it to be compliant with the Law.

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

The matters covered in this report have been discussed with the officials of A&B during the course of this audit. A&B was offered, but declined, to hold an Exit Conference. On June 27, 2012, our office submitted a draft report to A&B for comment. On July 5, 2012, A&B declined to provide a written response as they agreed with our findings.

Sincerely,

A handwritten signature in blue ink that reads "Joy M. Watson". The signature is written in a cursive style with a long horizontal flourish at the end.

Joy M. Watson
Deputy Comptroller
Audit and Special Projects

JMW: BB