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July 30, 2012

Mr. Steven Stella, President  
Jzanus Home Care Inc.  
170 Jericho Turnpike  
Floral Park, NY 11001

Re: Limited Audit of Jzanus Home Care Inc. 2011 Compliance with the Nassau County Living Wage Law

Dear Mr. Stella:

A limited Living Wage compliance audit was performed of contract # CQSC10000049 between Jzanus Home Care Inc. (“Jzanus”) and Nassau County. The objective of this audit was to determine whether Jzanus was in compliance with the Living Wage Law (“Law”) and the related Rules<sup>1</sup>. The review period was calendar year 2011. To accomplish our objective, we reviewed a test sample of Jzanus’ pertinent books and records.

Based on our limited audit, our finding and recommendation is as follows:

**Audit Finding:**

**Living Wage Rate**

Jzanus did not pay the proper wage/benefit rate required by the Law when the Living Wage rate increased from \$14.16 to \$14.61 per hour on August 1, 2011. However, they only began paying the higher rate on September 9, 2011. Jzanus rectified the situation on September 16, 2011, when

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<sup>1</sup> Rules of the Nassau County Comptroller and Rules of the County Executive.

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they retroactively paid all back wages owed to their employees. We noted they have been paying the correct Living Wage rate going forward from that date.

Based on the sample tested, Jzanus was found to be in compliance with all other aspects of the Living Wage Law for 2011.

**Audit Recommendation:**

Jzanus should review the Law periodically in order to keep up to date on any other changes to the Living Wage Law.

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The matters covered in this report have been discussed with the officials of Jzanus Home Care, Inc. Jzanus was offered, but declined, an Exit Conference. On June 27, 2012 our Office submitted a draft report to Jzanus for comment. On July 11, 2012 Jzanus notified this office that they would not be providing a written response as they agreed with our findings.

Sincerely,



Joy M. Watson  
Deputy Comptroller  
Audit and Special Projects

JMW: AS