



June 28, 2022

Mr. Nicholas Lazzaruolo  
Partner, Audit Services  
Grant Thornton LLP  
445 Broad Hollow Road, Suite #300  
Melville, NY 11747

Dear Mr. Lazzaruolo:

As required by Title 2, Code of Federal Regulations, Part 200, Office of Management and Budget's Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), we are initiating a quality control review of the AARP Foundation Single Audit Report for the year ended June 30, 2020, issued by Grant Thornton LLP. Our objective is to determine if the single audit was conducted per applicable standards, including Generally Accepted Government Auditing Standards and Generally Accepted Auditing Standards, and met the requirements of Uniform Guidance.

We have scheduled the virtual entrance conference for 10:00 a.m. EST on July 6, 2022, and will begin work immediately following this conference. If you have any questions, please contact Grover Fowler, Assistant Director, at (202) 693-5254 or [fowler.grover@oig.dol.gov](mailto:fowler.grover@oig.dol.gov).

Upon completion of our fieldwork, we will brief you regarding the results of the quality control review. We appreciate your cooperation in this matter and look forward to a successful review.

Sincerely,

A handwritten signature in cursive script that reads "Carolyn R. Hantz".

Carolyn R. Hantz  
Assistant Inspector General  
for Audit

cc: Patricia D. Shannon  
Chief Financial Officer  
AARP Foundation

Latonya Torrence  
Director  
Division of Policy, Review, and Resolution  
Employment and Training Administration

Gregory Hitchcock  
Audit Liaison  
Office of Grants Management  
Employment and Training Administration