



January 24, 2024

Patricia Shannon
Chief Financial Officer
AARP Foundation
601 E Street NW
Washington, DC 20049

Subject: Quality Control Review for the Single Audit of the American Association of Retired Persons (AARP) Foundation for the Fiscal Year Ended December 31, 2022
Report Number: 24-24-001-50-598

Dear Ms. Shannon:

The purpose of this letter is to formally advise you of the results of a Quality Control Review (QCR) the U.S. Department of Labor's (DOL) Office of Inspector General (OIG) conducted on the above-referenced single audit.

Grant Thornton LLP was contracted to perform the single audit under the requirements of the Office of Management and Budget's Title 2 C.F.R. Part 200 (uniform guidance), including the compliance supplement, generally accepted government auditing standards, and generally accepted auditing standards.

Our objective for this QCR was to determine if Grant Thornton LLP conducted the single audit per those standards. The scope of our QCR included \$83,712,158 of the \$97,091,651 in total federal funds expended. See Table 1 for additional detail on the scope of our QCR.

Table 1: Scope of the OIG's QCR

DOL Major Program Reviewed	Catalog of Federal Domestic Assistance Listing Number	DOL Major Funds Reported as Expended
Senior Community Service Employment Program	17.235	\$83,712,158

Source: AARP Foundation's Schedule of Expenditures of Federal Awards for the Year Ended December 31, 2022

Based on our review of the audit documentation related to the program above, we determined Grant Thornton LLP's audit work was acceptable and met the requirements of applicable standards, including generally accepted government auditing standards, generally accepted auditing standards, and uniform guidance.

If you have any questions concerning the results of the QCR, please contact Sean Gilkerson, Audit Director, Financial Management Audits, at (202) 693-5225 or gilkerson.sean@oig.dol.gov, or Grover Fowler, Assistant Director, Financial Management Audits, at (202) 693-5254 or fowler.grover@oig.dol.gov.

Sincerely,



Carolyn R. Hantz
Assistant Inspector General for Audit

cc: Nicholas Lazzaruolo
Partner, Audit Services
Grant Thornton LLP

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

Greg Hitchcock
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