



September 27, 2019

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

**Quality Control Review for:  
Single Audit of the AARP Foundation for the Fiscal Year Ended  
December 31, 2018**

**Report Number 24-19-002-03-360**

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 conducted on the above-referenced single audit.

Grant Thornton LLP was contracted to perform the single audit under the requirements of 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. See the table below for the scope of our QCR.

**DOL Major Program Audited by Grant Thornton  
LLP and Subject to Our QCR**

DOL Major Program	Catalog of Federal Domestic Assistance Number	DOL Funds Reported as Expended
Senior Community Service Employment Program	17.235	\$69,608,159
<b>Total</b>		<b>\$69,608,159</b>

Based on our review of the audit documentation related to the programs 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, Acting Audit Director, by phone at (202) 693-5225 or email at [gilkerson.sean@oig.dol.gov](mailto:gilkerson.sean@oig.dol.gov) or Grover Fowler, Jr., Assistant Director, at (202) 693-5254, or by e-mail at [fowler.grover@oig.dol.gov](mailto:fowler.grover@oig.dol.gov).

Sincerely,



Elliot P. Lewis  
Assistant Inspector General for Audit

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

Julie Cerruti  
Audit Liaison  
Employment and Training Administration

Greg Hitchcock  
Audit Liaison  
Employment and Training Administration

Nalini V. Close  
Administrator  
Office of Management and Administrative Services  
Employment and Training Administration

Nicholas Lazzaruolo  
Partner  
Grant Thornton LLP