



JUL 26 2013

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

Dear Ms. Shannon:

The purpose of this final report (Report Number 24-13-010-03-360) is to formally advise you of the results of a Quality Control Review (QCR) the U.S. Department of Labor (DOL), Office of Inspector General conducted of the following audit performed by Grant Thornton, LLP under the Federal Single Audit Act (Act) and Office of Management and Budget Circular A-133 (A-133):

Single Audit of AARP Foundation for the Year Ended December 31, 2012

The objectives of the QCR were to determine whether: (1) the audit was conducted in accordance with applicable standards and met the single audit requirements, (2) issues were identified that may require management's attention, and (3) any follow-up work is needed.

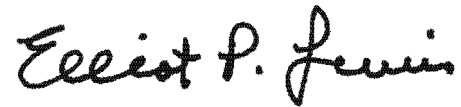
The major program included in our review was as follows:

DOL Major Program Reviewed		
Major Program	Catalog of Federal Domestic Assistance Number	DOL Funds Expended
Senior Community Service Employment Program	17.235	\$72,568,000

Based on our review of the audit documentation related to the program above, we determined that the audit work performed was acceptable and met the requirements of the Act and A-133. There are no issues that require management's attention and no follow-up work is needed.

If you have any questions concerning the results of the QCR, please contact Melvin Reid, Director, Office of Audit Quality Assurance, at (202) 693-6993.

Sincerely,

Handwritten signature of Elliot P. Lewis in black ink.

Elliot P. Lewis
Assistant Inspector General
for Audit

cc: Frank Kurre, Partner
Grant Thornton, LLP

Kevin Brumback, Audit Liaison
Employment and Training Administration

Stephen Daniels, Director
Division of Policy, Review, and Resolution
Employment and Training Administration