

APPENDIX B: FIRM'S RESPONSE



GRANT THORNTON LLP

445 BROAD HOLLOW ROAD, SUITE 300
MELVILLE, NY
11747-3601

D 631 249 6001

F 631 249 6144

S [linkd.in/granthorntonus](https://www.linkedin.com/company/granthornton)

twitter.com/granthorntonus

September 27, 2022

Ms. Carolyn R. Hantz
Assistant Inspector General for Audit
U.S Department of Labor
Office of the Inspector General
Washington, D.C. 20210

Dear Ms. Hantz,

Grant Thornton LLP is providing this response to the findings noted within the "Quality Control Review Single Audit of AARP Foundation for the year ended December 31, 2021 (Report Number: 24-22-004-50-598)".

Finding #1 – The Firm Incorrectly Calculated and Reported the Type A/B Threshold

Grant Thornton LLP Response

We agree with the observation noted. When the difference between the type A threshold calculations were evaluated, the difference totaled \$40,454 which was immaterial and had no impact on the major program selection.

Finding #2 – The Firm Needs to Improve the Editing of Audit Documentation

Grant Thornton LLP Response

We agree with the observation noted. Within the summary document, the evaluation in accordance with Uniform Guidance § 2 CFR 200.520 was performed and indicated AARP Foundation was a low-risk auditee for the year ended December 31, 2021. The audit was performed based upon the correct evaluation of AARP Foundation as a low-risk auditee. Furthermore, the Schedule of Findings of Questioned Costs for the year ended December 31, 2021, reported AARP Foundation as a low-risk auditee.

Sincerely,

Grant Thornton LLP
Nicholas Lazzaruolo
Partner

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