Dear Child Foundation friend,

We at Child Foundation hope you and your loved ones are well. We are deeply saddened by how the global economic shutdown has impacted our donors and the children relying on our support. Together, we move forward because hope will not allow us to do anything less.

And because hope needs fuel, we invite you to celebrate with us our recent successes.

- **Our 13-month IRS audit finished flawlessly.** A small report is available [here](#).

- We reached our goal to provide outbreak care packages to 1,500 Child Foundation families in Iran. In light of the dire need in Iran, our affiliate office in Tehran requested permission to put 3,000,000 IRR (just under $20) toward each care package rather than the planned $25. On donors’ behalf, I said yes. This means **2,000+ Iranian families will receive a care package** with food and other essentials. More of the total 11,000 Child Foundation families are in need. Please donate $20 to help.

- **Food baskets to our Indonesian children** were delivered. On their families’ behalf, thank you!

- We are halfway to our Food Basket goal for Afghanistan. As Ramadan closes, we want to feed 450 Afghan families. In light of the coronavirus, the UN stated that **Afghanistan is at risk of famine** which puts millions of children in danger. A $50 donation helps feed a family and nourish a child and her community.

Thank you,

Navid Seyedali, President

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$20 for 1 Care Package to Iran

$50 for 1 Family's Food Basket

**Child Foundation’s Legal Means of Aid to Iran**

Child Foundation is proud to stand by the people of Iran despite how difficult it is to send...
aid. We are actively involved in all four of the below actions in Iran:

1. Under OFAC’s General License E, Child Foundation can transfer funds in the case of a natural disaster such as the flood in Sistan and Baluchestan province.
2. Under OFAC’s General License E, Child Foundation can transfer funds in the case of humanitarian aid such as the coronavirus outbreak and care packages.
3. Child Foundation’s Iran Food Package Program for our over 6,000 students is needed more than ever and legal as importing food is not a sanctioned activity.
4. Child Foundation’s efforts to secure medical supplies that are hard to come by inside of Iran are also legal as importing medical supplies is not a sanctioned activity.

To learn more about OFAC’s General License E, please visit [here](#).

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**IRS Audit Finished**

The end of a 13-month audit by IRS has finally closed with great success. The IRS examined two years’ worth of documentation including all governing instruments, contracts, licenses, board and committee meeting minutes, and accounting and financial statements. Specifically, the IRS auditor examined:

- Every wire transfer sent by Child Foundation USA over the last two years including those sent to Afghanistan and Iran.
- Each memorandum of understandings (MOU) which set out how Child Foundation USA works with each affiliate office around the world.
- Each contracted trustee, officer, director, and key employee contract to ensure transparent, reasonable wages.
- All donations, tracing their being applied to the intended campaign or child with only reasonable and reported overhead cost reductions.
- The criteria for selecting children eligible for programs and how needs were assessed. We explained our internal auditing process which verifies that resources are received by children and used to support their education.
- Our independent auditor and their records.

We received a flawless finding from IRS with no changes to our financial disclosure forms and no changes to our status as a non-profit, tax-exempt organization. The successful audit was no surprise to Child Foundation. We are proud to be a top-rated and transparent organization who put the welfare of children at the center of all we do.