THE DEEP FACTS No. 2 — The Loopholes, and Who Stood in Them

48-Hour Questionnaire & RFP Rescue Monday, 2026 November 23

Findings are published under the house name alone. This sheet names organizations — institutions that stand in public filings and public proceedings — and the structures the law left open. It names no individual person, gives no person's home address, and labels every unadjudicated charge as an allegation.

Why this sheet exists

The first Deep Facts sheet set down what the public record of America's nonprofits shows: 838,813 organizations, $5.05 trillion of reported revenue in tax year 2024, grants and pay in the aggregate. This second sheet asks the harder question the record also answers: **where the system was left open, who walked through the opening, and what closing it would take.**

The facts here are brought to light for one purpose, in the words of the one who commissioned this sheet:

> *So as to stop the darkness — not to punish, but as a deterrent, for Mankind to know in itself that LIGHT IS SHINING.*

Every case below stands in the official record: reports of the Government Accountability Office (GAO), releases and investigative summaries of the Inspectors General, complaints and settlements of the Federal Trade Commission (FTC), indictments, pleas and verdicts reported by the Department of Justice (DOJ) and the Internal Revenue Service (IRS), and the filings themselves. Where the record is an accusation rather than a judgment, this sheet says so. Nothing here rests on a leak, a rumour, or a private file. The sources are listed at the end, and the limits of this sheet are stated as plainly as its findings.

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1. The pass-through chain — money that moves faster than oversight

The opening. Federal grant money rarely travels directly. It moves from an agency to a state or a prime recipient, and from there to subrecipients who do the work. Federal regulations place most of the duty of watching the subrecipients on the primes. In November 2026, the GAO reported on how that watch is kept (GAO-27-108450): reviewing single-audit findings from 2020 through 2024, it found the same four deficiencies repeated across states — **subrecipient risk assessments incomplete; subrecipients not monitored (expenses not checked for support or allowability, required audits not ensured); findings not acted on in time; and subaward reports inaccurate or never submitted.**

Who stood in it — Feeding Our Future (Minnesota). Feeding Our Future was a nonprofit "sponsor" in the federal child nutrition programs, passing federal money through the Minnesota Department of Education to meal sites and keeping, as program rules allowed, up to 15 percent of the funds as an administrative fee. It grew from receiving and disbursing about **$3.4 million in 2019 to nearly $200 million in 2021** (DOJ). Pandemic-era program changes, made so children could be fed while schools were closed, removed much of the verification that had stood in the way. What followed, per the IRS and DOJ:

- The organization **falsely claimed to have served 91 million meals** and fraudulently obtained and disbursed **more than $240 million** in federal child nutrition funds; prosecutors put the full scheme at roughly $250 million and allege that **only about 3 percent of the money was spent on food**.
- The proceeds bought, in the IRS's words, "luxury vehicles, residential and commercial real estate in Minnesota as well as property in Ohio and Kentucky, **real estate in Kenya and Turkey**, and international travel."
- The state agency repeatedly tried to cut off the money. The flow stopped only with federal raids in January 2022.
- As of early 2026, **80 people had been indicted; 62 had pleaded guilty and 7 more had been convicted at trial**, including the organization's founder, whose sentence exceeded **41 years**. The prosecutions continue.
- During the first trial, $120,000 in cash was delivered in a gift bag to a juror's home. All five people charged in that bribery plot pleaded guilty; the last of them was sentenced on November 20, 2026.

What closing it takes. Oversight that travels with the money: the GAO's Fraud Risk

Framework applied to subrecipient monitoring, as GAO-27-108450 recommends; audits of sponsors with the power to stop payment, not merely to note findings; and justification **before** disbursement rather than recovery after it — the direction set by Executive Order 14249 of March 25, 2025 ("Protecting America's Bank Account Against Fraud, Waste, and Abuse"), which moved the Treasury toward screening and verifying payments before they leave.

2. Fiscal sponsorship — the project no filing ever names

The opening. A group that has no tax exemption of its own may operate under the umbrella of an established charity — its "fiscal sponsor." Donations to the project are tax-deductible; the sponsor takes a fee; and **the project itself files no Form 990 and is named on no public filing.** The sponsor's return shows aggregates. Who is operating a project, who controls its funds, and how the funds are used can be invisible to the IRS and the public alike — a concern the Treasury itself recorded in April 2026.

Who stood in it — the International Humanities Center (California). The International Humanities Center (IHC) was fiscal sponsor to **more than 200 projects** around the world, holding and administering their donations for a 10 percent fee. In December 2011 it wrote to its projects that it was insolvent. **Roughly $1 million of the projects' money was gone** — much of it, investigators for the Nonprofit Quarterly found, apparently spent paying the sponsor's own past obligations and expenses as new donations came in; a further six-figure sum was reported as allegedly embezzled by a staff member in a fraudulent investment deal (an allegation; no adjudication stands in the record consulted). The Federal Bureau of Investigation and the California Attorney General's office examined the collapse. The projects — small organizations that had done nothing wrong — were left to explain to their donors where the money had gone. IHC was never required to name those projects on any filing while it held their funds.

Who stood in it — the Alliance for Global Justice and Samidoun. The Alliance for Global Justice, a 501(c)(3) organization, served as fiscal sponsor to Samidoun, an organization that raised money in the United States through that sponsorship **without ever being named on the sponsor's Form 990**. On October 15, 2024, the U.S. Treasury, in a joint action with Canada, designated Samidoun as **"a sham charity that serves as an international fundraiser"** for the Popular Front for the Liberation of Palestine, a designated Foreign Terrorist Organization. The House

Committee on Ways and Means — which had referred the sponsor to the IRS for revocation of its exemption — now uses this case as its stated example of why the law must change.

What closing it takes. Two moves are already on the table. The **Fiscal Sponsorship Transparency Act (H.R. 9721)**, introduced July 16, 2026 and ordered reported by the Ways and Means Committee on July 22, 2026, would require sponsoring organizations to report each arrangement on the Form 990 — the parties, the amounts made available, the activities, and the dates — and would impose excise taxes on "improper conduit arrangements" where a charity merely passes money through without exercising real control. It has not been enacted. And on **April 23, 2026, the Treasury announced that the IRS plans to revise the Form 990** to provide clearer reporting on **government contracts, government grants, and fiscal sponsorship arrangements**, with proposed regulations and public comment to follow. "Public money and tax-exempt status demand public accountability," the Treasury Secretary said in announcing it.

3. Donor-advised funds — the deduction now, the charity perhaps never

The opening. A donor-advised fund (DAF) lets a donor contribute money to a sponsoring organization, take the **full tax deduction immediately**, and advise on grants to charities later. Unlike a private foundation — which must distribute about 5 percent of its assets for charitable purposes every year — **a donor-advised fund has no minimum payout and no deadline, ever.** Money deducted from taxation this year may legally sit, invested, for generations. And under current law, a private foundation may satisfy part of its own payout duty by granting money *into* a donor-advised fund — moving money from one warehouse to another and calling it distribution.

The scale, and who benefits. The National Philanthropic Trust's 2024 DAF Report records that in 2023 donors contributed $59.43 billion to donor-advised funds and grants out totalled $54.77 billion, while **$251.52 billion remained in the accounts** — deducted, invested, and undistributed. No crime is alleged in this section, and none is needed: the benefit is structural and lawful. Donors keep deductions without any duty of eventual delivery; **sponsoring organizations earn administrative and investment fees on the balances they hold, and the balances — and therefore the fees — grow with every dollar that stays warehoused.** The largest sponsors are among the largest grantmakers in the

nation, as the first Deep Facts sheet's own tables show: in tax year 2024 the Fidelity Investments Charitable Gift Fund granted $14.9 billion; Donor Advised Charitable Giving Inc granted $8.6 billion; the National Philanthropic Trust, $6.0 billion; the Vanguard Charitable Endowment Program, $3.4 billion; the Silicon Valley Community Foundation, $3.2 billion. Their addresses of record stand in Section 7.

What closing it takes. The **Accelerating Charitable Efforts (ACE) Act** — introduced in the Senate in 2021 (S. 1981) with bipartisan sponsorship, and since in the House — would tie the deduction to delivery: an immediate deduction for funds committed to distribution **within 15 years**; a 50-year account without the upfront deduction; and an end to private foundations counting grants to donor-advised funds toward their payout. Separately, in November 2023 the Treasury and the IRS issued proposed regulations on donor-advised funds aimed in part at **preventing private foundations from using them to circumvent the payout rules**. Neither measure has become law.

4. Phantom gifts-in-kind — size and efficiency, printed rather than real

The opening. Form 990 is self-reported. A charity that receives donated goods — "gifts in kind" — books them as revenue at values it largely assigns itself, and books their distribution as program work. Inflated valuations make a small operation look large, and make its fundraising costs look like a small fraction of a big budget. For years, nothing in the system systematically checked the numbers.

Who stood in it — the four cancer charities. In May 2015, the FTC and the attorneys general of all 50 states and the District of Columbia charged four organizations — **Cancer Fund of America Inc, Cancer Support Services Inc, Children's Cancer Fund of America Inc, and The Breast Cancer Society Inc** — in what the FTC called one of the largest charity-fraud actions ever brought. From the complaint and settlements:

- The four **bilked donors of more than $187 million** (donations 2008–2012), while **only about 5 percent of the funds was used to assist cancer patients**.
- They **falsely inflated their revenues by reporting more than $223 million in donated "gifts in kind"** they claimed to distribute internationally — goods for which they were, in the FTC's words, "merely pass-through agents" — creating "the illusion that they were larger and more efficient with donors'

dollars than they actually were."

- Their professional fundraisers **often received 85 percent or more of every donation**; the organizations themselves were operated, in the complaint's words, "as personal fiefdoms characterized by rampant nepotism, flagrant conflicts of interest, and excessive insider compensation," with donations spent on cars, trips, luxury cruises, tuition, and other personal benefits.
- The settlements imposed judgments totalling **nearly $137 million** (including $30,079,821 against Children's Cancer Fund of America and $65,564,360 against The Breast Cancer Society), dissolved Children's Cancer Fund of America and The Breast Cancer Society at once, and banned the operators from fundraising and charity management. The remaining two entities were dissolved in March 2016. Because the action was civil, **very little of the money was recovered, and no one went to prison.**

What closing it takes. Standard, auditable valuation rules for donated goods, so a filer's size cannot be printed into existence; disclosure that separates pass-through goods from a charity's own program work; and automatic examination triggers when gifts-in-kind dwarf a filer's cash operations — the pattern that hid in plain sight here for years.

5. Cost-plus chains overseas — where the fee grows with the spending

The opening. In war zones and disaster areas, U.S. assistance runs through chains: agency to prime contractor or grantee, prime to subcontractors, subcontractors to local vendors. Two features of the design invite abuse. Under a **cost-reimbursement** contract, the government repays the contractor's expenses **plus a fee calculated as a percentage of those expenses** — so every inflated invoice raises both the repayment and the profit. And at the far end of the chain, where monitors cannot safely go, the people holding the goods can tax them, substitute them, or divert them entirely.

Syria. USAID's Inspector General testified in 2016 that its investigations into humanitarian programs for Syria had exposed "fraud schemes involving **collusion between vendors and implementers, product substitution, inflated billing, and false claims**." More than $200 million in contracts were frozen as investigations opened. A two-year investigation reported in 2018 ended with **$239 million in program funds suspended, 35 suspensions, and 19 personnel resignations**; among the findings, four companies under one Turkish supplier group, **Senkardes**

Co., had illegally bid against each other for U.S.-funded procurements, and food kits for refugees were found with **lentils replaced by salt**. In January 2025, a Deputy Chief of Party on a USAID award in Syria was **debarred for three years** after the Inspector General found he had solicited bribes, held an undisclosed financial interest in **two stores created solely to redeem aid vouchers**, and steered beneficiaries to them. And in November 2024 the DOJ charged — **this is an allegation in an indictment, not a conviction** — that the head of a nongovernmental organization's Syria office diverted **more than $9 million** in U.S.-funded food and medical assistance to armed groups including the Al-Nusrah Front, an al-Qaida-affiliated designated Foreign Terrorist Organization; the organization itself had received $122 million from USAID between 2015 and 2018.

Ethiopia. On May 3, 2023, USAID paused all its food assistance in Ethiopia's Tigray region, stating it had uncovered that food aid "intended for the people of Tigray suffering under famine-like conditions **was being diverted and sold on the local market**," and referred the matter to its Inspector General. A month later it suspended food aid **nationwide**, having determined that "a widespread and coordinated campaign" was diverting assistance; USAID's internal findings, as reported, described a scheme orchestrated by federal and regional government entities, with military units among the beneficiaries and stolen flour sold to millers. The Inspector General's evaluation of February 26, 2025 found that gaps in USAID's award administration, monitoring, and incident reporting **hindered its ability to detect the diversion** — the watchdog arrived after the grain was gone.

Afghanistan. A USAID Inspector General review of a community-development project found that subcontractors negotiated security terms with insurgents, directly or through community leaders, under which insurgents could demand a **"protection tax" of up to 20 percent of the total subcontract value** — American assistance paying a tithe to the armed men it was meant to bypass. And in the contracting chain above them, **United States Protection and Investigation, LLC (USPI)**, a Houston-based security firm, held a subcontract worth approximately **$60 million** under a USAID reconstruction program — cost-reimbursement, its fee a percentage of its expenses. Charged in 2008 with fabricating invoices from fictitious companies for vehicles, fuel, and personnel, **the company's owners pleaded guilty in 2009** to conspiracy, major fraud, and wire fraud, admitted the fabrication, and forfeited $3 million.

What closing it takes. Fixed-price contracting wherever the work can be priced, so

profit no longer grows with spending; mandatory disclosure of every tier of subcontractor and vendor, so the chain cannot hide its own length; Inspector General access to subcontractor books written into every award as a condition; and independent third-party monitoring in places monitors cannot go — the subject of the Inspector General's own lessons-learned report of October 2026.

6. The enforcement gap — the loophole underneath all the others

Each opening above stayed open for years because the watchman is outnumbered. The GAO reported in 2014 (GAO-15-164) that the IRS's Exempt Organizations division had **examined 0.71 percent of charitable organizations in 2013** — down from 0.81 percent in 2011, and falling as the sector grew and the division's staff shrank. The Form 990 itself is **self-reported and not systematically verified**: the system's core document is taken on trust from the organizations it exists to oversee. And the sums moving through weakly verified channels are not small: federal agencies estimated **$162 billion in improper payments in fiscal year 2024 alone, and about $2.8 trillion cumulatively since fiscal year 2003** (GAO-25-107753), while the GAO separately estimates the government loses **between $233 billion and $521 billion a year to fraud**.

What closing it takes. A funded Exempt Organizations division whose examination rate is a real risk rather than a rounding error; machine cross-checking of Form 990 data against the government's own payment records, so a filing that contradicts the disbursement ledger flags itself (the Treasury's April 2026 Form 990 transparency initiative and the pre-payment screening of Executive Order 14249 are first steps in exactly this direction); and data shared, by default, between the IRS, state charity regulators, and the Inspectors General — the collaboration the GAO was already recommending in 2014.

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7. The addresses — as they stand in the public filings

The owner of this commission asked for the entities' addresses with the legality for publishing them. The legality stands in the closing section. The addresses below are **organization addresses of record** — taken from the IRS Exempt Organizations Business Master File (the IRS's own public extract) and from the organizations' Form 990 filings as published in the public record — each with the filing consulted named beside it. They are business addresses of institutions, several of them now

dissolved. No individual's name and no home address appears; where the master file's address block carries an "in care of" line naming a person, this sheet prints the street address only.

Organization	Address of record	As it stands in
Feeding Our Future	3055 Old Highway 8, Suite 312, Minneapolis, MN 55418-2497	IRS record as published by ProPublica Nonprofit Explorer; most recent Form 990, tax year ending September 2020. Organization dissolved following the 2022 federal raids.
Cancer Fund of America Inc	c/o Receivership Management Inc, PO Box 2307, Brentwood, TN 37027	IRS record as published by ProPublica Nonprofit Explorer; most recent Form 990, tax year ending December 2015. Dissolved 2016.
Cancer Support Services Inc	c/o Receivership Management Inc, PO Box 2307, Brentwood, TN 37027	IRS record as published by ProPublica Nonprofit Explorer; most recent Form 990, tax year ending December 2015. Dissolved 2016.
Children's Cancer Fund of America Inc	c/o Receivership Management Inc, PO Box 2307, Brentwood,	IRS record as published by ProPublica Nonprofit Explorer; most recent Form 990, tax year ending December 2015. Dissolved

Organization	Address of record	As it stands in
	TN 37027	under the 2015 settlement.
The Breast Cancer Society Inc	c/o Receivership Management Inc, PO Box 2307, Brentwood, TN 37027	IRS record as published by ProPublica Nonprofit Explorer; most recent Form 990, tax year ending December 2015. Dissolved under the 2015 settlement.
Alliance for Global Justice	225 E. 26th Street, Suite 1, Tucson, AZ 85713-2925	IRS Exempt Organizations Business Master File; Form 990 filings through tax year 2024.
International Humanities Center	**Address not established in the public record consulted.**	Dissolved in 2012; it no longer stands in the IRS master file. Contemporaneous reporting placed it in Woodland Hills, California; no filing address could be verified, so none is printed.
Fidelity Investments Charitable Gift Fund	245 Summer Street, Boston, MA 02210-1116	IRS Exempt Organizations Business Master File; Form 990, tax year 2024.
Vanguard Charitable Endowment Program	100 Vanguard Boulevard, Malvern, PA 19355-2331	IRS Exempt Organizations Business Master File; Form 990, tax year 2024.

Organization	Address of record	As it stands in
National Philanthropic Trust	165 Township Line Road, Jenkintown, PA 19046-3531	IRS Exempt Organizations Business Master File; Form 990, tax year 2024.
Donor Advised Charitable Giving Inc (Schwab Charitable Fund)	211 Main Street, San Francisco, CA 94105-1905	IRS Exempt Organizations Business Master File; Form 990, tax year 2024.
Silicon Valley Community Foundation	444 Castro Street, Suite 140, Mountain View, CA 94041-2073	IRS Exempt Organizations Business Master File; Form 990, tax year 2024.
United States Protection and Investigation, LLC (USPI)	Houston, Texas — street address not established in the public record consulted.	City as stated in DOJ releases (the firm is described there as "a Houston-based security firm").
Senkardes Co.	Turkey — address not established in the public	Described in USAID Inspector General reporting as a Turkish supplier group; no address is stated in that

Organization	Address of record	As it stands in
	record consulted.	record.

On what ground this is published

The record is public by law. Internal Revenue Code §6104 requires that the exemption applications and annual returns (Form 990 and its variants) of tax-exempt organizations be open to **public inspection** — any person may read them, copy them, and republish what they contain. The IRS publishes the filings and its Exempt Organizations Business Master File for exactly that purpose. Court records — indictments, plea agreements, verdicts, judgments — are public documents. Reports and releases of the GAO, the FTC, the DOJ, the Treasury, and the Inspectors General are public documents, published by the government itself. This sheet republishes facts from those records, with its sources named, and adds nothing of its own against any organization: where an official body has charged but not adjudicated, the sheet says **allegation**; where it has adjudicated, the sheet says what the judgment was.

And the work of reading the record cannot be left to the government alone — in the words of the one who commissioned this sheet:

> *The U.S. Government cannot do it alone — outsiders need to do it for them.*

That is not a complaint; it is the design. Section 6 of this sheet shows why it is true: an examinations division that reached **0.71 percent** of charities, overseeing a core document that is **self-reported and unverified**. A record that size cannot be read by its keeper alone. The law therefore does not merely permit the public to inspect these filings — it builds the inspection into the system, so that citizens, journalists, and independent researchers outside the government can read the record, verify it, and bring what it shows to light. That is the ground on which this sheet stands: **the facts are public, the reading is lawful, and the light is the point.**

Sources

- GAO, *Grants Management: GAO's Fraud Risk Framework Could Provide Roadmap for Enhancing States' Subrecipient Oversight*, GAO-27-108450 (November 2026).
- GAO, *Tax-Exempt Organizations: Better Compliance Indicators and Data, and More Collaboration with State Regulators Would Strengthen Oversight of Charitable Organizations*, GAO-15-164 (December 2014).
- GAO, *Improper Payments: Information on Agencies' Fiscal Year 2024 Estimates*, GAO-25-107753; GAO-26-108824 (fraud-loss estimate, $233–$521 billion annually).
- Executive Order 14249, *Protecting America's Bank Account Against Fraud, Waste, and Abuse* (March 25, 2025).
- DOJ and IRS releases on Feeding Our Future: U.S. Attorney's Office, District of Minnesota (September 20, 2022); IRS Criminal Investigation, jury verdict (March 19, 2025); federal court records in the related juror-bribery cases (sentencings completed November 20, 2026); Minnesota Department of Education program records as reported.
- Nonprofit Quarterly, investigation of the International Humanities Center collapse (February–May 2012); Cause of Action Institute, *Conprofit: How the IRS's Failed Oversight Allows Nonprofit Money Laundering*.
- U.S. Department of the Treasury, Office of Foreign Assets Control, designation of Samidoun (October 15, 2024); House Committee on Ways and Means, materials on H.R. 9721, the *Fiscal Sponsorship Transparency Act of 2026* (introduced July 16, 2026; ordered reported July 22, 2026).
- U.S. Department of the Treasury, *Treasury Announces Form 990 Transparency Initiative to Expose Hidden Funding and Strengthen Oversight* (April 23, 2026).
- National Philanthropic Trust, *The 2024 DAF Report* (2023 figures); Accelerating Charitable Efforts Act, S. 1981 (2021) and House companion; Treasury/IRS proposed regulations on donor-advised funds (November 2023), as summarized in *The Regulatory Review* (April 2024).
- FTC, *FTC, All 50 States and D.C. Charge Four Cancer Charities With Bilking Over $187 Million from Consumers* (May 19, 2015), and the stipulated settlement orders; FTC announcement of the dissolution of Cancer Fund of America and Cancer Support Services (March 2016); Office of the Attorney General of Texas, multistate settlement summary.

- USAID Office of Inspector General: testimony on top management challenges (December 8, 2016); investigative reporting on Syria procurement fraud and suspensions (2016–2018, incl. the Senkardes Co. debarments); investigative summary, Deputy Chief of Party debarred for diversion of vouchers in Syria (January 10, 2025); *Emergency Food Assistance in Ethiopia*, evaluation E-000-25-002-M (February 26, 2025); *Third-Party Monitoring: Lessons for the Future*, E-000-27-001-M (October 2026).
- USAID, statement pausing food assistance in Tigray (May 3, 2023) and nationwide suspension (June 2023).
- DOJ releases: indictment of United States Protection and Investigation, LLC and others (October 3, 2008); guilty pleas of USPI's owners (September 9, 2009); *Syrian National Charged with Diverting $9 Million in U.S.-funded Humanitarian Assistance to a Terrorist Organization Affiliated with Al-Qaida* (November 19, 2024).
- USAID OIG review of the Local Governance and Community Development project in Afghanistan (protection-tax findings), as reported by Devex.
- Addresses: IRS Exempt Organizations Business Master File and Form 990 filings, as carried in the IRS 990 Parsed dataset (`piercewetter3/irs-990-parsed`, CC0, generation dated 2026-11-03 — the generation queried for the first Deep Facts sheet) and in ProPublica Nonprofit Explorer's publication of IRS records.

Limits — read this before quoting any figure

1. **Addresses are addresses of record.** They are taken from the IRS master file and the organizations' filings, and they show where the record stands — which may be a registered agent's office, an accountant's office, or, for the four dissolved cancer charities, the post office box of the court-appointed receiver who wound them up. An address of record is not proof of where any act occurred.
2. **Care-of names were withheld by design.** Where the master file's address block carries an "in care of" line naming an individual person, this sheet prints the street address only. No individual is named anywhere in this sheet — including in cases where court records name individuals freely. Roles are described; persons are not singled out.
3. **One address differs between two IRS-derived records.** For Donor Advised Charitable Giving Inc, the master file carries 211 Main Street, San Francisco

(printed above), while a more recent filing record published by ProPublica shows 9800 Schwab Way, Lone Tree, Colorado. Both are the organization's own filings at different times; the sheet prints the master file and discloses the difference here.

4. **Case tallies move.** The Feeding Our Future counts (80 indicted, 62 guilty pleas, 7 trial convictions) are stated as of early 2026, the latest tally in the record consulted; the prosecutions were still adding defendants and convictions in November 2026. The related juror-bribery sentencings were completed on November 20, 2026.
5. **Two matters are allegations, and are labelled so in the text:** the November 2024 indictment alleging diversion of $9 million in Syria (an indictment is an accusation, not a conviction), and the reported six-figure embezzlement by a staff member of the International Humanities Center. For IHC itself, the record consulted — principally the Nonprofit Quarterly's investigation — establishes a collapse in which roughly $1 million of sponsored projects' money was gone; it does not contain a criminal adjudication against the organization, and this sheet's wording ("collapsed; the money was gone") follows that record exactly.
6. **No wrongdoing is alleged against the donor-advised fund sponsors named in Section 3.** They are named because they are the largest operators of the structure, from the first sheet's own grant tables. The loophole described there is an absence in the law — no payout deadline — not an act by any sponsor.
7. **Some findings reach this sheet through a secondary carrier of an official record** — principally the USAID Inspector General's Syria suspension figures and the Senkardes Co. findings (reported by the Organized Crime and Corruption Reporting Project from OIG announcements) and the Afghanistan protection-tax review (reported by Devex). Each is attributed to its underlying official source in the text.
8. **Official figures occasionally differ slightly between official sources** — for example, "more than $240 million" (IRS) against "roughly $250 million" (prosecutors' total for the full Feeding Our Future scheme). Where that happens, both figures are printed with their sources rather than reconciled into a number nobody published.

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public. The facts stand as filed.