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**Review of New York State Higher  
Education Services Corporation's  
Year 2000 Readiness**

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**MANAGEMENT INFORMATION REPORT**



**Control Number ED-OIG/A05-90044  
October 1999**

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U.S. Department of Education  
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UNITED STATES DEPARTMENT OF EDUCATION

OFFICE OF INSPECTOR GENERAL

THE INSPECTOR

OCT 15 1999

MEMORANDUM

TO: Greg Woods  
Chief Operating Officer

FROM: Lorraine Lewis,

SUBJECT: *Review of New York State Higher Education Services Corporation's Year 2000*

Attached is our Management Information Report that informs you of the results of our review of New York State Higher Education Services Corporation's (Corporation) Year 2000 readiness. Management Information Reports are intended to provide information for decision makers and are not audit or investigative reports. Our objectives were to ensure that the Corporation: (1) has developed adequate management plans to achieve Year 2000 compliance for its own computer systems and for those of its information or data interface partners, and (2) is monitoring

Our review indicates that the Corporation is making satisfactory progress in its Year 2000 efforts. We believe the Corporation's efforts are satisfactory because it exhibits acceptable performance in all key phases of the Year 2000 project management process with the following minor exceptions. The Corporation needs to ensure that it: (1) addresses a potential problem associated with its use of the year '10' for windowing in the Debt Management Collection System, (2) completes independent verification and validation testing, and (3) addresses backup computing capability in its contingency plan. These exceptions are not yet significant, but the Guarantor and Lender Oversight

In accordance with the Freedom of Information Act (5 U.S.C. §552), reports issued by the Office of Inspector General are available, if requested, to members of the press and general public to the extent information contained therein is not subject to exemptions in the Act. Copies of this report have been

If you have any questions concerning this report, please call Richard J. Dowd, Regional

Attache

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## Executive Summary

Corporation  
Making  
Satisfactory  
Progress With  
Minor Exceptions

Our evaluation indicated that the New York State Higher Education Services Corporation (Corporation) is making satisfactory progress in its Year 2000 readiness efforts. The Corporation exhibits acceptable performance in all key phases of the Year 2000 project management process. However, the U.S. Department of Education (ED) Guarantor and Lender Oversight Service (GLOS) should monitor the Corporation to ensure that it: (1) addresses a potential problem associated with its use of the year '10' for windowing in the Debt Management Collection System (DMCS), (2) completes independent verification and validation testing, and (3) addresses backup computing capability in its contingency plan.

DMCS Potential  
Windowing  
Problem

The Corporation determined that its current DMCS is Year 2000 compliant. However, the Corporation's renovation of the DMCS used '10' for windowing, which could cause minor errors in early 2000 if it projects a date 10 years into the future. The Corporation has contracted for a new DMCS system that it will implement in January or February 2000. Corporation officials agreed to look into the windowing issue because it is a potential problem if the new system encounters serious delays. We informed the Corporation officials that if the new system is not ready, they should determine a "failure date," which is a date when the windowing will no longer function as intended.

No Independent  
Verification and  
Validation Testing

In addition, the Corporation has not completed independent verification and validation testing. The Corporation has sent out a Request for Proposal and received 23 responses. A Corporation official indicated that it was evaluating the responses and that the independent verification and validation testing is planned. The lack of independent testing is mitigated because the Corporation had independent contractors perform modifications to the Guaranteed Loan System and DMCS while the Corporation assigned the Data Processing staff to oversee and monitor the project. In addition, the Corporation staff performed user acceptance testing.

Contingency Plan  
Lacks Backup  
Computer

While the Corporation has completed most of the contingency plan, it has not established a plan for a backup computer to run its applications should the current mainframe fail. A Corporation official informed us that the State of New York has control over the system and is in the process of consolidating its data centers. Until the State makes

decisions regarding the consolidation, the Corporation cannot move forward and finalize its contingency plans.

**ED's  
Responsibility**

ED has a responsibility to ensure that all of its computer systems and the interfaces between them and the systems of its trading partners are ready to handle data that includes dates both before and after January 1, 2000. ED has issued various publications to reinforce the seriousness of Year 2000 compliance and the critical milestone dates for each of the five phases set forth by the Office of Management and Budget and the General Accounting Office. The designated phases for a Year 2000 readiness plan are awareness, assessment, renovation, validation, and implementation (with ongoing contingency planning throughout the entire project).

**Scope of Review**

We conducted on-site field work at the Corporation in Albany, New York from June 15 - 22, 1999. On August 10, 1999, we updated certain information. We examined the Corporation's supporting documentation and interviewed personnel to determine progress on the five phases of the Year 2000 project. Our evaluation disclosed that the Corporation has completed all phases of its Year 2000 readiness efforts with the exception of the issues discussed above. This Management Information Report is intended to provide information for decision makers and is not an audit or investigative report.

## On-Site Review Observations

### **Management Approach**

The Corporation was founded in 1975 to work with the higher education and financial services communities to expand educational opportunities for students. It is the largest state guarantor in the Federal Family Education Loan (FFEL) Program, making over \$1.6 billion in higher education funding available to students each year. To become Year 2000 ready, the Corporation used guidelines from three sources to prepare a comprehensive overall planning document. These three sources were: (1) ED, (2) the New York State Banking Department, and (3) the State of New York's Office for Technology. The Corporation outsourced about 80 percent of its Year 2000 efforts to several contractors.

### *Year 2000 is a Priority for New York*

On July 2, 1997, Governor George Pataki directed that New York State's number one technology priority was Year 2000 compliance. In New York State, the Office for Technology is charged with the responsibility of coordinating a statewide policy addressing Year 2000 issues. Within this framework, the Office for Technology established the "Top 40" priority systems. While the Corporation did not have any of its systems in the "Top 40," it did have three systems listed as "High Priority." These systems are the Guaranteed Loan System (Loan System), Debt Management Collection System (DMCS), and Grants and Scholarships System (G&S). The systems are run on a Year 2000 compliant IBM mainframe.

### *Management Information Systems*

The Corporation uses the Loan System to approve and monitor guaranteed loans. Guarantec, Inc. owns the DMCS, the backbone of the Corporation's collection efforts, which is used to track and service defaulted student loans. Guarantec maintains the DMCS and enhances it through the use of task orders. The Corporation uses the G&S to administer New York State's Tuition Assistance Program and various other State scholarships. It renovated and moved the three systems (Loan, DMCS, and G&S) into production on March 29, 1999, March 22, 1999, and May 3, 1999, respectively. The Corporation also has Program Access to HESC (PATH), a non-critical system, which is a PC software product developed by the Corporation to assist schools and lenders with processing of proprietary and Common Line record layouts. Changes to the PATH were implemented on March 29, 1999, in coordination with the Loan and G&S systems. For purposes of this review, we focused primarily on the Loan System and DMCS because



they are critical systems related to Federal programs. We performed minimal review work on the PATH and G&S systems.

### *System Prioritization*

The Office for Technology determined that the Corporation's three systems (Loan, DMCS, and G&S) were not in the State's "Top 40" for priority but rather were "High Priority" mission critical systems. The Office for Technology required each agency with a priority system to analyze the impact of Year 2000 on these systems and prepare plans for bringing them into compliance. Staffing resources, costs, and schedules had to be identified, monitored, and reported to the Office for Technology quarterly.

The Corporation prepared an overall Year 2000 strategy that gained executive level support and sponsorship as part of its awareness campaign. A Management Information Systems Steering Committee was formed and the Corporation reports its Year 2000 status to the Board of Trustees. The Corporation sends quarterly reports to the Office for Technology, which has overall responsibility for the State's Year 2000 effort and serves as the focal point for the compliance work. The State demonstrated its commitment to ensure that agencies had sufficient funds available to get their systems compliant.

The Office for Technology requested that each agency prepare a Year 2000 Risk Assessment to evaluate each agency's potential for becoming Year 2000 compliant. It identified the agency's most critical business areas and related liabilities if these areas are not brought into compliance. The criteria for prioritizing the business areas were an agency's decision based on issues such as client welfare and receipt of Federal money. The Assessment also served to scope the Year 2000 problem on a statewide basis in terms of breadth and complexity for senior management.

The Corporation performed a risk assessment that identified core business areas. It inventoried and analyzed the core processes and prioritized them. The risk assessment provided a schedule of phases by identifying due dates for process compliance. The risk assessment also noted which processes have an effect on the FFEL Program, other agency systems, data exchange partners, and if they are mission critical. Our review of the risk assessment disclosed that it is reasonable and complete.

## **Technical Approach**

Each of the Corporation's three high priority systems represented unique considerations with respect to Year 2000 compliance. Therefore, the Corporation tailored its approach to achieving full compliance to meet the requirements of the diverse environments. The Corporation contracted out most of its Year 2000 compliance efforts to several contractors. From a systems standpoint, we segregated the Corporation's Year 2000 compliance project into the following six areas: (1) Loan System, (2) DMCS, (3) PATH, (4) G&S, (5) personal computers, and (6) embedded chips. We also considered data exchange, which is a crosscutting issue. We performed only a limited review of the PATH because it is a non-critical system. We also performed only a limited review of the G&S because it is not related to Federal programs.

### *The Loan System*

The Corporation contracted with ObjectWare to bring its Loan System into full Year 2000 compliance. The Loan System was migrated to an IBM mainframe, which is Year 2000 compliant. The Corporation completed the migration on February 18, 1998. As part of migrating the Active Loans database, the Corporation expanded year fields to four digits. The Year 2000 changes were largely for internal processing dates.

The Corporation required ObjectWare to perform the following functions to bring the Loan System into full compliance:

- Identify all date fields.
- Expand date fields where necessary.
- Identify all common date manipulation routines and modify them to correctly process dates of any format.
- Ensure all programming code that manipulates dates correctly utilizes the common date macros.
- Locate and correct date routines.
- Add the century to date fields on all Electronic Financial Aid Network layouts.
- Review and expand, where necessary, all date fields in working storage or on internal layouts.
- Fully test the system for current and future dates.

To ensure full compliance prior to the production date of March 29, 1999, all work related to Year 2000 compliance was completed, tested, and turned over to the Corporation for user acceptance testing.

### *DMCS*

The Corporation contracted with GuaranTec to bring its current DMCS

into full Year 2000 compliance. The current DMCS required minimal changes to become compliant. GuaranTec is in the process of developing a new DMCS, which will be implemented in January or February 2000.

Most of the current DMCS was already Year 2000 compliant because the database and most input screens already used four-digit years. The Corporation employed a windowing algorithm in the conversion program to make the system compliant. That is, if the year is greater than '10', the century will be '19', or else it will be '20'. GuaranTec conducted unit, aging, regression, and volume testing on each module changed to determine if it is calculating dates properly and functioning similar to the original module.

*Personal Computers*

The Corporation contracted with Digital Equipment Corporation for an inventory of all PC hardware and software to verify Year 2000 compliance. The Corporation obtained Year 2000 compliance vendor certifications for software and any non-compliant software will be upgraded. The Corporation found a minimal amount of hardware with internal operating system type problems that were not Year 2000 compliant and it will retire most of that hardware by the end of the year.

*Embedded Chip*

The Corporation staff, in conjunction with the Office for Technology and New York State's Office of General Services, addressed embedded chip issues that could affect the Corporation's operations. Embedded chips are used to control elevators, environmental systems, navigational devices, household appliances, safes, and vaults. The Corporation inventoried its embedded chips and renovated any found noncompliant. As part of the embedded chip project, the Corporation obtained certifications from its service providers.

Data Exchange

The Corporation addressed its obligation to assure that its compliant systems do not become corrupt by data exchanges with noncompliant systems, (e.g., schools, lenders, vendors, and Federal government systems). This was a high priority security issue that the Corporation addressed through firewalls or filters, which simply reject any noncompliant data. The Corporation has approximately 500 data exchange partners. Most of the data exchange partners have already switched to a four-digit year format. As of March 29, 1999, 14 schools and 5 lenders (out of a population of 300 schools and 80 lenders) were still using the two-digit year format. Bridging tools are used to handle data exchange with partners still using the two-digit format. The

Corporation has tested with Sallie Mae, Citibank and Marine Midland, which account for 80 percent of its business.

## Evaluation of Testing

### *Test Plans Complied with Federal Financial Institutions Examination Council Guidelines*

Vendors provided test plans to the Corporation that complied with the Federal Financial Institutions Examination Council guidelines for validation testing. According to a Corporation official, the New York State Banking Department audited the plans and found them satisfactory. The official also informed us that the Corporation required user sign-off for all programs prior to moving them into production and it encountered no major problems after the move.

### *Testing of Loans System*

The Corporation contracted with ObjectWare to test its Loan System. ObjectWare performed unit testing, regression testing, system testing, volume testing, and the Corporation performed user acceptance testing. The regression testing included 1999 and 2000 dates. The user acceptance testing included formal sign-off by the Corporation. ObjectWare provided the Corporation with detailed test scripts and results documentation for each program. The Corporation also did its own testing of the Loan System that included testing interfaces between subsystems.

### *Testing of DMCS System*

The Corporation contracted with GuaranTec, which in turn subcontracted with Affiliated Computer Services, Inc., to test its DMCS system. Affiliated Computer Services, Inc., provided a formal test plan and testing methodology to the Corporation. The test plan was designed to test all of the DMCS programs that were modified for Year 2000 as well as all of the date modules modified. The test plan also provided information regarding unit testing, regression testing, and system testing for user acceptance. Testing included target dates in 1999 and 2000 and included interfaces with other systems. GuaranTec provided the Corporation with assurances that it successfully tested the DMCS. However, GuaranTec did not provide the detailed testing results.

### *Testing of PATH and G&S Systems*

The Corporation performed coding and unit testing of its PATH system, even though that system was determined not to be mission critical. We did not review testing of the G&S system because that system does not involve Federal funds.

Independent  
Verification and  
Validation Not  
Completed

The Corporation has not completed independent verification and validation testing. However, a Corporation official informed us that the Corporation sent out a Request for Proposal for the work and received 23 responses. The Corporation official indicated that it was evaluating the responses and that the independent verification and validation testing is planned. The lack of independent testing is mitigated because the Corporation had independent contractors perform the modifications to the Loan System and DMCS while the Corporation assigned the Data Processing staff to oversee and monitor the project. In addition, the Corporation staff performed user acceptance testing.

## Evaluation of Contingency Planning

*Adequate Planning  
Methodology  
Developed*

Year 2000 contingency planning addresses the steps needed to ensure the continuity of an agency's core business processes in the event of a Year 2000-induced system failure. The Corporation initiated its Year 2000 planning efforts in July 1997 in response to a directive from Governor George Pataki. The Corporation used guidelines provided by ED, the New York State Banking Department, and the Office for Technology to prepare a comprehensive overall planning document that would comply with all requirements for all three organizations.

*Provisions for Data  
Backup but not for  
Computer Processing  
Capability*

We evaluated the Corporation's contingency plan as it existed during our site visit. A Corporation official informed us that the Corporation completed the plan by June 30, 1999, as intended. During our evaluation we were told the contingency plan did provide for adequate backup of data, but did not provide for an alternate source of computer processing capability to run the data. The Corporation's only equipment capable of running its large programs, such as the Loan System or DMCS, is the IBM mainframe computer it installed in approximately August 1998 at its Jordan Road facility. According to the Corporation official, the mainframe has been updated with a new Complementary Metal Oxide Substrate unit that is Year 2000 compliant.

We found the Corporation has sufficient procedures in place to backup data. The Corporation has two Redundant Array of Independent Disks (RAID) boxes used for backup storage. The RAID boxes work in near real-time and together with the mainframe computer serve to form a communications triangle. One RAID box is located at the Jordan Road facility and the other at the Corporation's Menands location. Corporation officials informed us that the State of New York

is in the process of consolidating its data centers and until it finalizes the consolidation plans the issue of an alternative source of computer processing will remain on hold. Corporation officials agree that they need alternate computer processing capability and are awaiting a decision from the State regarding data consolidation.

## **Risk Analysis**

### *Risk Analysis Defined*

A risk analysis assesses and quantifies uncertainties. With regard to the Year 2000, these inherent uncertainties or risks are date-related events (or non-events) that would have a negative effect on or endanger a core business function or critical system of the organization. The Corporation's core business function is the FFEL Program.

### *Development of High Impact Risk List*

Booz•Allen & Hamilton, GLOS's technical support contractor, developed a list of high impact risks based on areas identified by (1) individual and overall risk assessments (via telephone interviews), (2) GLOS management, and (3) industry best practices. Booz•Allen & Hamilton organized the resulting list into risk categories and subcategories. We added one subcategory to include service provider certifications. All items listed were identified as high impact risks to both the Corporation and GLOS. We scored each risk category and subcategory using the following scoring system. The scoring ranged from minus (-) to plus (+) (see legend in following table). A minus indicates the Corporation has not taken steps to mitigate the associated risk. A plus indicates the Corporation appears to be successfully mitigating Year 2000 risks. To receive a plus score, the Corporation had to demonstrate actions taken to eliminate or reduce the effect or likelihood of a risk/threat before the time horizon to failure for that subcategory.

HIGH RISK CATEGORIES AND SUBCATEGORIES	RISK MITIGATED
<b>MANAGEMENT</b>	
Organization/Project Office. Upper management support. Unified message.	+
Audit/Quality Assurance of Year 2000 effort in place.	+
Project plan and schedule in place, in use and running as planned. (Sufficient progress by phase. Little or no slippage. Able to meet March 31, 1999 deadline.)	+
<b>TECHNICAL</b>	
Inventory (hardware, software, interfaces, and embedded technology) completed.	+
Appropriate designation of mission critical systems. FFEL Program systems designated as mission critical.	+
Renovation approach. Standard methodology - used normal system development life cycle in approaching Year 2000 project. Renovation decisions based on analysis, such as impact studies.	<b>0</b>
Testing approach. Evaluation of methods, plans, and results. All levels of testing addressed: unit, integration, systems, acceptance, and interfaces (true tests versus mimic tests). Used adequate testing procedures (regression, performance, stress, and forward and backward time). Tested critical Year 2000 dates.	<b>0</b>
Data exchange issues resolved.	+
Formal process of certification of system compliance in place.	+
Formal process for obtaining Year 2000 certifications from key service providers.	+
Contingency planning (Plans are a priority and are in place).	<b>0</b>
*Scoring Legend	
-	No risk mitigation activity has occurred.
-/0	Efforts have been initialized in order to mitigate risks.
0	Appears to be moderately mitigating risks.
0/+	Appears to be satisfactorily mitigating risks.
+	Appears to be successfully mitigating risks.

*Areas of Risk*

The following risks were identified by category and evaluated as to the probability and acceptability of occurrence:

- Renovation approach: The Corporation determined that its current DMCS is Year 2000 compliant. However, the Corporation used the year '10' for windowing which could cause minor errors with the current DMCS in early 2000 if it projects a date 10 years into the future. Corporation officials agreed to look into the windowing issue and that it is a potential problem should the new DMCS system encounter serious delays. It is expected that this new system will be implemented in January or February 2000. We informed the Corporation officials that if the new system is not ready, they should determine a "failure date," which is a date when the windowing will no longer function as intended.

- **Testing approach:** The Corporation has not completed independent verification and validation testing. However, the Corporation has sent out a Request for Proposal and received 23 responses. A Corporation official indicated that it was evaluating the responses and that the independent verification and validation testing is planned. The lack of independent testing is mitigated in that the Corporation had independent contractors perform modifications to the Loan System and DMCS while the Corporation assigned Data Processing staff to oversee and monitor the project. In addition, the Corporation staff performed user acceptance testing.
- **Contingency Planning:** We believe that the Corporation's Year 2000 contingency plan methodology is adequate and it is making satisfactory progress. However, the Corporation has not fully developed a contingency plan that covers all Year 2000 issues. While the Corporation has completed most of the contingency plan, it has not established a plan for a backup computer to run its systems should the current mainframe fail. A Corporation official informed us that the State of New York has control over the system and is in the process of consolidating its data centers. Until the State makes decisions regarding the consolidation, the Corporation cannot move forward and finalize its contingency plans.

## Conclusion and Recommendation

### *GLOS Should Monitor the Corporation's Progress*

Our evaluation of the Corporation's Year 2000 readiness indicates that the entity is making satisfactory progress and has completed all phases of its Year 2000 efforts with the exception of the issues identified below. We believe that the Corporation's Year 2000 efforts are satisfactory because the entity exhibits acceptable performance in all key phases of the Year 2000 project management process. Although the Corporation's performance as a whole is satisfactory, GLOS should monitor the Corporation to ensure that it: (1) addresses a potential problem associated with its use of the year '10' for windowing in the DMCS, (2) completes independent verification and validation testing, and (3) addresses backup computing capability in its contingency plan.



### ***Background***

ED is in the process of ensuring that all of its computer systems and the interfaces between them and the systems of its trading partners are Year 2000 compliant. Year 2000 compliance (or readiness) refers to the capability of a product to correctly process, provide, and/or receive data containing dates from, into, and between the 20<sup>th</sup> and 21<sup>st</sup> centuries. A system's ability to accurately process date and time data is crucial to continuing a business' normal operations beyond the turn of the century. Failure to address this issue could result in erroneous system execution or system failure.

ED issued Dear Colleague Letter 98-G-306 to guaranty agencies to reinforce the seriousness of Year 2000 compliance. It advised guaranty agencies of the potential impact of the Year 2000 problem and the importance of an aggressive approach to ensure that the FFEL Program will continue unimpaired. The letter further emphasized meeting the critical milestone dates for each of the five phases set by the Office of Management and Budget and the General Accounting Office. The designated phases for a Year 2000 readiness plan are awareness, assessment, renovation, validation, and implementation (with ongoing contingency planning throughout the entire project).

In July 1998, ED retained Booz•Allen & Hamilton to assess the Year 2000 readiness of the guaranty agencies. In September 1998, Booz•Allen & Hamilton conducted telephone interviews with all 36 guaranty agencies. The results of those interviews, as well as a determination of the ability of guaranty agencies to mitigate their Year 2000 risks, were presented to ED. As part of ED's ongoing efforts to assure the Year 2000 compliance of guaranty agencies in the FFEL Program, Booz•Allen & Hamilton subsequently conducted on-site Year 2000 reviews of a number of guaranty agencies selected by GLOS.

GLOS contracted with Booz•Allen & Hamilton to conduct a second round of the Year 2000 readiness assessments at select guaranty agencies. The Office of Inspector General supplemented GLOS' activities to ensure Year 2000 compliance by evaluating the Corporation's Year 2000 readiness.

### ***Objectives, Scope, and Methodology***

We performed our evaluation according to methodology established by the Booz•Allen & Hamilton Reviewer's Guide Guaranty Agency Ongoing Year 2000 On-site Readiness Review (6/99). Our objectives were to assess whether the Corporation: (1) developed adequate management plans to achieve Year 2000 compliance for its own computer systems and those of its information or data interface partners, and (2) is monitoring the implementation and achievement of critical milestones for each phase of the plan. Given the objectives of our review, the team only evaluated the Corporation's Year 2000 management plan and any documentation supporting the Corporation's Year 2000 efforts. We performed all work in accordance with ED-OIG Policies and Procedures Manual Chapter 2310: Alternative Services and Products. Therefore, we did not: (1) have a survey phase, (2) perform an internal controls review, or (3) assess the reliability of any computer processed data.

## **APPENDIX**

We conducted our on-site field work at the Corporation in Albany, New York from June 15 - 22, 1999. On August 10, 1999, we updated certain information. We examined documentation supporting the Corporation's progress for each phase of the Year 2000 project and interviewed Corporation personnel. We did not attempt to complete work that would provide assurance that the Corporation's Year 2000 compliance plan will work, only that it was meeting or exceeding milestones.

This Management Information Report is intended to provide information for decision makers and is not an audit or investigative report. We conducted our review according to government auditing standards applicable to the limited scope review described.

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