Office of Inspector General

Instructions for Student Financial Assistance Program Audits Conducted Under the SFA
Audit Guide and the A-133 Compliance Supplement – Part 5, III.N.8

The auditor should have the school submit a request for disbursement and adjustment
information from the Direct Loan Servicing System Division for each of the Direct Loan
borrowers in the auditor's sample.  The auditor's sample of borrowers must be submitted
with the data password protected on a CD in ASCII Text Format: School Code; SSN;
Last Name, First Name, MI for each borrower. The School Code is the first line entry,
keyed as the first six (6) positions on the file and should occur only once in the file.  SSN
and Name are subsequent line entries for each borrower requested.  SSN must be
formatted as the first nine (9) positions with leading zeros for each borrower entry.  The
school must submit in a separate letter the password for accessing the data on the CD.

The school should submit the request and the password notification letters with return
receipt requested to:

> ACS – Government Solutions Group
> Attention:  MIS Group Manager
> 12410 Milestone Center Drive, Suite 600
> Germantown, Maryland  20876

The request and the password notification letters should be on the school's letterhead and
signed by the Financial Aid Director or the Chief Fiscal Officer.  The letters should
contain:

1.    The name and telephone number of the school's point of contact.

2.    The name and address of auditing firm and point of contact.

3.    The direct loan school code [beginning with G, main campus or E, branch].

4.    The academic year for the borrower loan data.

5.    The date that the data is required.

6.    The date of the school's fiscal year end.

The request letter must be postmarked not less than 30 calendar days prior to the need for
the data. Requests will be processed in order of receipt.

The file format for the borrower data from the Direct Loan Servicing System that will be
sent to the auditor is:

| COLUMN | DATA ELEMENT | POSITION | LENGTH | FORMAT |
|---|---|---|---|---|
| 1 | Social Security Number | 1 | 9 | Numeric |
| 2 | Name | 11 | 25 | Alpha |
| 3 | Street Address | 36 | 25 | Alpha-numeric |
| 4 | City | 61 | 16 | Alpha-numeric |
| 5 | State | 77 | 2 | Alpha |
| 6 | Zip Code | 79 | 5 | Numeric |
| 7 | Date of Birth | 84 | 8 | CCYYMMDD |
| 8 | Loan Status | 92 | 45 | Alpha-numeric |
| 9 | Loan Identification Number | 135 | 21 | Alpha-numeric |
| 10 | Loan Type | 156 | 1 | Alpha |
| 11 | Disbursement Amount | 157 | 10 | +/-999999.99 |
| 12 | Disbursement Date | 167 | 8 | CCYYMMDD |
| 13 | Loan Period Begin Date | 175 | 8 | CCYYMMDD |
| 14 | Loan Period End Date | 183 | 8 | CCYYMMDD |
| 15 | Refund Amount | 191 | 10 | +/-999999.99 |
| 16 | Refund Date | 201 | 8 | CCYYMMDD OR [18581117 if no refund] |
| | | | | |
| There is a record for each disbursement. | | | | |

All questions regarding the audit process should be addressed to:

Rochelle Whittington
Federal Student Aid
Borrower Services Office
Information Systems Coordination Group
email: Rochelle.Whittington@ed.gov
(202) 377-3282