



**UNITED STATES DEPARTMENT OF EDUCATION**  
**OFFICE OF INSPECTOR GENERAL**



**August 30, 2006**

**TO: INDEPENDENT PUBLIC ACCOUNTANTS OF EXCEPTIONAL PERFORMERS AT PARTICIPATING LENDERS AND LENDER SERVICERS**

**SUBJECT: Amendment No. 1 to Exceptional Performer Lender Audit Guide**

This notice makes the following amendments to our Agreed-Upon Procedures Guide (Attestation Engagement) for Exceptional Performance Status for Federal Family Education Loan Program (FFELP) at Participating Lenders and Lender Servicers (August 2003 Edition)(the Guide)

**Background**

The Guide provides Independent Public Accountants (IPAs) contact information for:

- Questions related to contents and presentation;
- Reporting fraud and other illegal acts; and,
- Questions related to the Guide.

**Description of Amendment**

The Guide is hereby amended to provide the new addresses and telephone/fax numbers for (1) reporting fraud and other illegal acts, and (2) asking questions related to the Guide.

**Effective Date**

This change is effective as of the date of this notice for all reports issued under the Guide.

**Specific Changes to the Guide**

To reflect this amendment, the following pen-and-ink changes should be made to the Guide:

Page I-8

Address for submission of the written report concerning illegal acts or indications of such acts:

Deputy Assistant IG for Investigative Services  
Office of Inspector General  
U.S. Department of Education  
400 Maryland Avenue, SW  
Washington, D.C. 20202-1500  
TEL: 202-245-7058  
FAX: 202-245-6990

Page III-3

Address for submission of the report package for regular mail and commercial overnight delivery:


U. S. Department of Education  
Financial Partners  
Union Center Plaza  
830 First Street, NE, RM 111G5  
Washington, D. C. 20202  
Attn: Mike Sutphin

Telephone for shipping label: 202-377-3624

Page A-1

Technical questions for the guide should be sent to:

U.S. Department of Education  
Office of Inspector General  
Non-Federal Audit Team  
The Wannamaker Building  
100 Penn Square East, Suite 502  
Philadelphia, PA 19107  
FAX: 215-656-6397

  
Hugh Monaghan  
Director Non-Federal Audit Team