MEMORANDUM

TO: Kathleen Tighe, Inspector General  
Office of the Inspector General

FROM: Thomas P. Skelly  
Delegated to Perform Function and Duties of the Chief Financial Officer

SUBJECT: Report on High-Dollar Overpayments for the Quarter Ended December 31, 2012

The purpose of this memorandum is to comply with the high-dollar overpayment reporting requirements addressed in the Office of Management and Budget (OMB) implementation guidance M-10-13, dated March 22, 2010, relative to Executive Order 13520. The OMB implementation guidance requires agency heads to submit quarterly reports on high-dollar overpayments to the Office of Inspector General, and the Council of Inspectors General on Integrity and Efficiency.

During the reporting period covering October 1, 2012 through December 31, 2012, the U.S. Department of Education (Department) identified improper payments totaling $267,089.33. See attachment for additional details.

The Department is committed to ensuring the integrity of its programs and is focused on identifying and managing the risk of improper payments and mitigating the risk with adequate control activities. The Department will continue to work closely with the Office of the Inspector General and OMB to explore additional opportunities for identifying and reducing potential improper payments.

If you have any questions, please contact Craig Stanton at (202) 245-8102.

Attachment

Cc: w/attachment  
Ms. Phyllis Fong, Chair  
Council of Inspectors General on Integrity and Efficacy  
Mr. Danny Werfel, Controller  
Office of Federal Financial Management  
Office of Management and Budget
<table>
<thead>
<tr>
<th>Transaction Code</th>
<th>Action</th>
<th>Date</th>
<th>Amount</th>
<th>Payee</th>
<th>Payment Type</th>
<th>Payment Type Details</th>
<th>Payment Type Amount</th>
<th>Payment Type Frequency</th>
<th>Payment Type Description</th>
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<tbody>
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<td>Company X</td>
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<td>Direct Loan</td>
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<td>301</td>
<td>Company Y</td>
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<td>Direct Loan</td>
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<tr>
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<td>Company Z</td>
<td>Direct Loan</td>
<td>301</td>
<td>Direct Loan</td>
<td>301</td>
<td>Direct Loan</td>
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</tbody>
</table>

**Note:** Dates and amounts are placeholders and should be replaced with actual values. The table also includes columns for payment type details and frequency, which are essential for tracking the financial transactions accurately.
<table>
<thead>
<tr>
<th>Attachment</th>
<th>Direct Loan</th>
<th>Amount</th>
<th>Amount</th>
<th>Individual</th>
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<td></td>
<td></td>
<td></td>
<td></td>
<td>8/1/2012</td>
</tr>
</tbody>
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October 1, 2012 to December 31, 2012
High-Dollar Overpayments
U.S. Department of Education