



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

January 23, 2018

Dr. A. Wayne Johnson
Chief Operating Officer
Federal Student Aid
830 First Street NE
Washington, DC 20202

Subject: Closure of OIG's Evaluation of Federal Student Aid's Acquisition Function
Control Number ED-OIG/A0400015

Dear Dr. Johnson:

This letter advises you of the closure of our "Evaluation of Federal Student Aid's (FSA) Acquisition Function." We will not be issuing an audit report. The objective of the audit was to determine whether FSA's management effectively addressed deficiencies identified in internal and external reviews of FSA's acquisition function.

We performed onsite fieldwork visits at FSA and the U.S. Department of Education's Office of the Chief Financial Officer in Washington, D.C. during the period April 14, 2015, through May 5, 2016. The work we performed included reviewing background information on FSA's acquisition function, reviewing prior audits and assessments of FSA's acquisition function, and interviewing officials from FSA and the Department's Office of the Chief Financial Officer. We discussed the preliminary results of our work with FSA officials on March 17, 2016.

The collective evidence we obtained was not sufficient and appropriate to provide a reasonable basis for reporting conclusions to answer our audit objective. We decided to close the engagement because the information we obtained is now dated and does not warrant the expenditure of valuable OIG and FSA resources needed to complete the audit. The work we performed would not necessarily disclose all material weaknesses or was not sufficient to render a conclusion related to FSA's effectiveness in addressing deficiencies identified in prior external audits or internal reviews of acquisition functions.

The closure of this audit does not preclude further OIG reviews of the same or similar areas in the future, nor should it be construed as a substitute for any other reviews required by law. In addition, closure of this audit should not be interpreted as agreement with or endorsement of areas reviewed.

In accordance with the Freedom of Information Act (5 U.S.C. § 522), reports and other products issued by the Office of Inspector General are available to members of the press and general public to the extent information contained therein is not subject to exemptions in the Act. This memorandum will be made available on the OIG internet website.

We wish to express appreciation for the cooperation and assistance extended by your staff during the review. If you have questions about the review, please contact me at (202) 245 6949, or Christopher Gamble, Regional Inspector General for Audit, at (404) 974-9417 or at Christopher.Gamble@ed.gov. No response to this memorandum is required.

Respectfully,

Patrick J. Howard /s/
Assistant Inspector General for Audit

cc:

James F. Manning, Acting Under Secretary, Office of the Under Secretary
Christian Vierling, Audit Liaison, Federal Student Aid