

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  
January 6, 2011

Effective immediately, school's have the responsibility for supplying direct loan disbursement and adjustment information for each of the Direct Loan borrowers/loans in their auditor's sample to the auditor in the timeframe identified by the auditor.

The loan information can be obtained from school sources or FSA databases such as Common Origination and Disbursement (COD) and National Student Loan Data System (NSLDS).

The school should have an authorized user of COD make screen shots of the following data for the borrowers/loan from COD system;

Social Security Number  
Name  
Date Of Birth  
Loan Identification Number  
Disbursement Amount(s) (or adjustments)  
Disbursement Date(s) (or adjustments)

The school should then have an authorized user of NSLDS make screen shots of the following data for the borrowers/loan from NSLDS;

Loan Status  
Loan Type

***The information can be emailed or copied to a CD, however all necessary security measures regarding Personally Identifiable Information (PII) must be taken by the school and auditor(s). This includes encrypting or password protecting all files, passwords must be communicated separately. All appropriate security measures shall be taken to secure the data and only authorized individuals have access to the data.***

If the award year which is being audited is not available on line at COD, please contact:

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