



UNITED STATES DEPARTMENT OF EDUCATION  
OFFICE OF INSPECTOR GENERAL

AUDIT SERVICES

DATE: March 10, 2020

CPA-20-01

**Note: We updated this Dear CPA Letter on July 14, 2020, extending the timeframe for the site visit exemption to fiscal years ending through December 31, 2020.**

SUBJECT: UPDATED Site Visit Exemption During COVID-19 Outbreak (Updated July 14, 2020)

Dear Certified Public Accountant:

This letter provides for a limited exemption from the site visit requirement during the outbreak of COVID-19 “Coronavirus” for audits conducted using the September 2016 Audit Guide, *Guide for Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs* (Audit Guide). Under Chapter 3, Section B.9 of the Audit Guide, auditors are required to perform site visits to each location at which at least 50 percent of an educational program is offered to verify the existence of the instructional location and whether those locations would support the instruction to be provided. With certain exceptions, the auditor may rotate the locations visited every two years.

The exemption described in this letter applies to proprietary school audits of fiscal years ending between September 30, 2019 and December 31, 2020, that are conducted using the Audit Guide. For audits of these periods, auditors may choose to perform alternative procedures to achieve the intent of the site visits as long as they document their justification for departing from the site visit requirement and how the alternative procedures achieved the intent of the site visit requirement. Auditors must also be able to perform all required audit procedures off-site, in a secure manner. Schools and auditors should be especially cautious when sending and receiving student Personally Identifiable Information and should ensure that Personally Identifiable Information is never sent by email without encryption.

If an auditor performs an alternative procedure instead of a site visit, the alternative procedure will count as the site visit for purposes of determining site visit rotation in future years and the date of the alternative procedure should be noted on the Auditor Information Sheet as the “Date of auditor’s last visit to the location.”

**Contact for Questions**

Questions pertaining to this letter may be directed to the Office of Inspector General’s Non-Federal Audit Team via email to [OIGNon-FederalAudit@ed.gov](mailto:OIGNon-FederalAudit@ed.gov).

Respectfully,

A handwritten signature in cursive script that reads "Bryon S. Gordon".

Bryon S. Gordon

Assistant Inspector General for Audit