



UNITED STATES DEPARTMENT OF EDUCATION  
OFFICE OF INSPECTOR GENERAL

AUDIT SERVICES

DATE: January 20, 2021

CPA-21-01

SUBJECT: Extension of Site Visit Exemption During COVID-19 National Emergency

Dear Certified Public Accountant:

In CPA-20-01, the Office of Inspector General provided a limited exemption from the site visit requirement for proprietary school audits of fiscal years ending through December 31, 2020. This letter extends the site visit exemption by tying its expiration to the national emergency and provides the site visit exemption to foreign school audits and attestation engagements as well. CPA-20-01 expires with the issuance of this letter.

This letter provides for a limited exemption from the site visit requirement during the national emergency based on the COVID-19 outbreak for proprietary and foreign school audits and attestation engagements conducted in accordance with the following audit guides developed by the Office of Inspector General:

- *2016 Guide for Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs*
- *2020 Guide for Financial Statement Audits and Compliance Attestation Engagements of Foreign Schools*
- *2002 Foreign School Audit Guide*

Under these audit guides, auditors are required to perform site visits to school locations 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 and foreign school audits and attestation engagements of any fiscal years in which the COVID-19 national emergency declaration was in place on the last day of the school's fiscal year. 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.”

Additional guidance will be issued once the national emergency is declared over.

**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