



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

AUDIT SERVICES

February 28, 2022

Subject: **CPA-22-01** – Reporting Grant Award Numbers in Higher Education Emergency Relief Fund Compliance Attestation Engagement Report Packages

Dear Certified Public Accountant:

This letter amends the March 2021 Audit Guide, *Guide for Compliance Attestation Engagements of Proprietary Schools Expending Higher Education Emergency Relief Fund Grants* (Guide) to require identification of Higher Education Emergency Relief Fund (HEERF) grant expenditures by grant award number in Part A of the Schedule of Findings and Questioned Costs, which is part of the HEERF compliance attestation engagement report package. The change in reporting requirements is effective for all HEERF compliance attestation engagement report package submissions made on or after March 7, 2022.

Grant Award Number Identification

A grant award number is a unique, 11-character identifier for each grant award issued by a specific program office to a specific grantee. All funds are requested using the grant award number. The grant award number, also called the “PR Award Number,” can be found in Box 2 of the Grant Award Notification. Grant award numbers applicable to HEERF grants for proprietary schools will include the following prefixes, which identify the program office, Assistance Listing Number suffix, and alphabetic subprogram identifier:

- P425E – Student Aid Portion
- P425F – Institutional Portion
- P425Q – Proprietary Institutions Grant Funds for Students

In order to assist in the resolution of findings and in making management decisions, the grant award numbers must be included on Part A of the Schedule of Findings and Questioned Costs in the HEERF compliance attestation engagement report package. An example of a Schedule of Findings and Questioned Costs with the appropriately presented information is included as an enclosure to this letter.

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.

Respectfully,

/s/

Bryon S. Gordon
Assistant Inspector General for Audit

D.6-3 Schedule of Findings and Questioned Costs

You should refer to Chapter 2, Section D.3 regarding the content of the findings and the information necessary to place the findings in perspective, including information on the universe(s) and sample(s), the noncompliance identified, and the definition of material noncompliance for the applicable compliance requirement.

Schedule of Findings and Questioned Costs

Part A – Information About HEERF Grant Expenditures

Grant Award Number	HEERF Program Name	Expenditures for Fiscal Year Ending [Date]
P425EXXXXXX	Student Aid Portion	[\$XXX]
P425FXXXXXX	Institutional Portion	[\$XXX]
P425QXXXXXX	Proprietary Institutions Grant Funds for Students	[\$XXX]

Part B – Attestation Findings

Finding 202X-001

Criteria:

Condition:

Cause:

Effect or Potential Effect:

Questioned Costs (if applicable):

Recommendation:

Views of Responsible Officials