



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

AUDIT SERVICES

May 13, 2022

Subject: **CPA-22-02** – Identifying School’s Unique Entity Identifier in Report Packages

Dear Certified Public Accountant:

This letter amends the following three audit guides to require identification of a school’s Unique Entity Identifier (UEI) in the report package, in place of the school’s DUNS Number:

- September 2016 Audit Guide, *Guide for Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs*
- March 2020 Audit Guide, *Guide for Financial Statement Audits and Compliance Attestation Engagements of Foreign Schools*
- March 2021 Audit Guide, *Guide for Compliance Attestation Engagements of Proprietary Schools Expending Higher Education Emergency Relief Fund Grants*.

The change is effective for report package submissions made on or after June 1, 2022.

Transition from DUNS Number to UEI

The Federal Government has transitioned from the use of the DUNS Number to the UEI as the primary means of entity identification for Federal awards government-wide. The UEI is administered through SAM.gov (System for Award Management). On April 4, 2022, the U.S. Department of Education’s Grants Management System (G5) successfully implemented this transition from DUNS to UEI.

For detailed information about the DUNS to UEI transition, including how to view the assigned UEI of a school that already had a registered DUNS with SAM.gov, please refer to the U.S. Department of Education’s [UEI Transition Fact Sheet](#).

Identifying UEI in the Report Package

In order to provide current school identifying information in report packages, a school’s UEI must be identified in all report package locations where the applicable audit guide required the school’s DUNS to be identified. Depending on the audit guide used, the DUNS was required to be identified in title page(s), the Auditor Information Sheet, and/or the Information Sheet. In addition, any reference to the word “DUNS” in the report package must be changed to “UEI.”

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