



UNITED STATES DEPARTMENT OF EDUCATION
OFFICE OF INSPECTOR GENERAL

AUDIT SERVICES

DATE: March 31, 2021

Dear Colleague:

This letter transmits the *Guide for Compliance Attestation Engagements of Proprietary Schools Expending Higher Education Emergency Relief Fund Grants* (Guide). The Guide applies to and provides requirements and guidance for compliance attestation engagements of proprietary schools, as defined in Title 34 of the Code of Federal Regulations § 600.5, receiving Higher Education Emergency Relief Fund (HEERF) grants through the Coronavirus Aid, Relief, and Economic Security Act; the Coronavirus Response and Relief Supplemental Appropriations Act, 2021; the American Rescue Plan; or any future acts passed by Congress that include HEERF (collectively, HEERF grant programs).

The requirement for a HEERF compliance audit was communicated to schools through a letter sent to all schools, dated [March 8, 2021](#). As a condition of the HEERF awards, a proprietary school must have a compliance audit conducted of its administration of the HEERF grant for any fiscal year during which the eligible school expends \$500,000 or more in total HEERF grant program funds or is on Federal Student Aid's Heightened Cash Monitoring 1 or 2 list in a fiscal year in which it expended any HEERF grant program funds. The HEERF compliance audit must be conducted in accordance with Generally Accepted Government Auditing Standards, issued by the Comptroller General of the United States, and the Guide. To satisfy the HEERF compliance audit requirement, the Guide requires an examination-level attestation engagement.

The Guide is effective today, for the first fiscal year during which a proprietary school expends HEERF award funds. Report packages for the compliance attestation engagements conducted in accordance with the Guide must be submitted within the later of 120 days after today's date (July 29, 2021), or the submission deadline for the school's Title IV audit, as established by Title 34 of the Code of Federal Regulations § 668.23(a)(4), including any extensions granted by the U.S. Department of Education for those audits.

The Guide is available at: <https://www2.ed.gov/about/offices/list/oig/nonfed/proprietary.html>.

We hope the Guide will assist you as you fulfill your responsibilities for HEERF compliance attestation engagements of proprietary schools. If you have any questions about the Guide, please contact the Non-Federal Audit team at ognon-federalaudit@ed.gov.

Respectfully,

/s/

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