Student Financial Assistance Cluster
Required Information for the Pell Grant and Direct Loan Programs
Information Template

Item #1: *Please provide assertion below that the information within this document is accurate and has been p*

Auditor's assertion to the information provided:	

Item #2: *For audit procedures related to tests that may identify improper payments disbursements and return*
Disbursements to or on Behalf of Students, and Return of Title IV Funds), the auditor must provide the followi
a. A description of each sample drawn and details of the sample, including the number of sampled student
students for the period tested;
b. The number of students that received Pell funds and amount of Pell funds disbursed for the population f

If these procedures (i.e., tests related to Eligibility, Cash Management, Verification Disbursements to or on Be
level, the auditor must provide the following:
a. A description of each sample drawn and details of the sample, including the amount of Pell funds sampl
b. The amount of Pell funds disbursed for the population from which the sample was drawn for the period

For samples and populations related to Return of Title IV Funds, the total Pell disbursed to the students is requ
testing of the sample are based on the refunds.

If samples were drawn by Office of Postsecondary Education Identification (OPEID) number, provide the samp
information is not available by OPEID, provide the aggregated sample and population amounts for the institu

Sample Description	Related Compliance Requirement(s)	OPEID	Students Receiving Pell (#) - For the Sample
Disbursement Sample	*Eligibility; and, Special Tests and Provisions - Disbursements to or on Behalf of Students*	*12345678*	*35*
Verification Sample	*Special Tests and Provisions - Verification*	*12345678*	*25*
Return of Title IV Sample	*Special Tests and Provisions - Return of Title IV Funds*	*12345678*	*12*

Item #3: *For audit procedures related to tests that may identify improper payment disbursements and returns Verification, Disbursements to or on Behalf of Students, and Return of Title IV Funds), the auditor must provid*
a. A description of each sample drawn and details of the sample, including the number of sampled student these sampled students for the period tested;
b. The number of students that received Direct Loan funds and amount of Direct Loan funds disbursed for t sample drawn.

If these procedures (i.e., tests related to Eligibility, Cash Management, Verification Disbursements to or on Be level, the auditor must provide the following:
a. A description of each sample drawn and details of the sample, including the amount of Direct Loan fund
b. The amount of Direct Loan funds disbursed for the population from which the sample was drawn for the

For samples and populations related to Return of Title IV Funds, the total Direct Loan disbursed to the studen identified from testing of the sample are based on the refunds.

If samples were drawn by OPEID number, provide the sample and population details by OPEID number (an ei aggregated sample and population amounts for the institution as a whole.

Sample Description	Related Compliance Requirement(s)	OPEID	Students Receiving Direct Loans (#) - For the Sample
Disbursement Sample	*Eligibility; and, Special Tests and Provisions - Disbursements to or on*	*12345678*	30
Verification Sample	*Special Tests and Provisions - Verification*	*12345678*	25
Return of Title IV Sample	*Special Tests and Provisions - Return of Title IV Funds*	*12345678*	10

Item #4: *For each finding related to disbursements or returns of Pell and/or Direct Loans, the auditor must pr*

a. The amount of Pell and/or Direct Loans that were disbursed to each student identified in the finding.

b. The difference between the amount of Pell and/or Direct Loan funds that should have been disbursed or funds disbursed or returned, regardless of whether the noncompliance was subsequently corrected by the ins amount of Pell and Direct Loans disbursed to the students in question.

Note: For item #4, if there were no Pell and/or Direct Loan overpayments or underpayments, enter $0 in the c disbursement amounts in the disbursement columns.

Assign a unique identifier for each student (e.g., Student 1, Student 2) identified. Do not use the institutionall

Although auditors are not required to report all noncompliance as audit findings for amounts below $25,000, that was not reported as an audit finding. Although providing this information is optional, including it may re Uniform Guidance 2 CFR 200.517(b) and Title IV regulations at 34 CFR 668.23(e)(1)(ii). This information shoul

Finding Number, and Related Sample	Related Compliance Audit Requirement	Student Identifier	OPEID

Item #5: *If any instances of noncompliance relating to disbursements or returns of Pell and/or Direct Loan fur the reporting thresholds at 2 CFR 200.516(a)(3), provide a summary of the noncompliance and amount of ove item three above.*

Summary of Non-Compliance, and Related Sample	Student Identifier	OPEID	Pell Disbursed ($)

orepared using information derived from the audit and/or audit workpapers.

ns of Pell funds (i.e., tests related to Eligibility, Cash Management, Verification,
ng if these procedures are tested at the student-level:
:s that received Pell funds and amount of Pell funds disbursed to these sampled

rom which the sample was drawn for the period tested by sample drawn.

:half of Students, and Return of Title IV Funds), are **not** *tested at the student-*

ed for the period tested;
tested by sample drawn.

uired even though the Return of Title IV Funds questioned costs identified from

ıle and population details by OPEID number (an eight-digit number). If this
ıtion as a whole.

Pell Disbursed ($) - For the Sample	Students Receiving Pell (#) - Population for Each Sample	Pell Disbursed ($) - Population for Each Sample	
60,090	*10,424*	*21,160,720*	***Example Line Item***
25,800	*1,001*	*2,003,001*	***Example Line Item***
10,030	*114*	*171,456*	***Example Line Item***

s of Direct Loan funds (i.e., tests related to Eligibility, Cash Management,
le the following if these procedures are tested at the student-level:
:s that received Direct Loan funds and amount of Direct Loan funds disbursed to

:he population from which the sample was drawn for the period tested by

:half of Students, and Return of Title IV Funds), are **not** *tested at the student-*

's sampled for the period tested;
: period tested by sample drawn.

ts is required even though the Return of Title IV Funds questioned costs

ght-digit number). If this information is not available by OPEID, provide the

Direct Loans Disbursed ($) - For the Sample	Students Receiving Direct Loans (#) - Population for Each Sample	Direct Loans Disbursed ($) - Population for Each Sample	
56,636	*10,189*	*23,862,638*	***Example Line Item***
22,346	*766*	*1,535,064*	***Example Line Item***
6,576	*109*	*196,636*	

ovide the following, by unique sampled student and OPEID combination:

returned (i.e., an overpayment or underpayment and the actual amount of
titution after the error was identified as part of the audit. Also, provide the

overpayment and underpayment columns and enter the Pell and/or Direct Loan

assigned number or Social Security Number.

ED requests that the following information also be provided for noncompliance
duce the potential for subsequent information requests in accordance with
d be sent to FSAPellandDLReporting@ed.gov.

Pell Disbursed ($)	Pell Underpayment ($)	Pell Overpayment ($)	Direct Loan Disbursed ($)

nds are identified but not reported as audit findings, because they did not meet
er or underpayment of Pell and/or Direct Loan by student using instructions in

Pell Underpayment ($)	Pell Overpayment ($)	Direct Loan Disbursed ($)	Direct Loan Underpayment ($)

Direct Loan Underpayment ($)	Direct Loan Overpayment ($)

Direct Loan Overpayment ($)