

**SUMMARY OF CHANGES TO  
U.S. DEPARTMENT OF EDUCATION'S DECEMBER 1996 AUDIT GUIDE  
"COMPLIANCE AUDITS (ATTESTATION ENGAGEMENTS) FOR LENDERS AND  
LENDER SERVICERS PARTICIPATING IN THE FEDERAL FAMILY EDUCATION  
LOAN PROGRAM"**

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**Below is a summary of changes made to this guide since it was first posted on this website through September 27, 2007:**

<u>Date of Change</u>	<u>Page Number</u>	<u>Summary of Changes</u>
09/27/07	N/A	See "Dear CPA Letter" No. CPA-07-02 posted on the same webpage as this summary. <b>Reason for change:</b> To amend the Audit Guide by prescribing mandatory procedures designed to identify prohibited inducements paid by a lender.
07/18/02	I-16	The following address change was made for submission of the Audit Reporting Package.  For regular mail:  U.S. Department of Education Federal Student Aid Financial Partners, Partners Services Union Center Plaza 111G3 400 Maryland Avenue, SW Washington, DC 20202-5138 ATTN: Greg Senseney  For commercial overnight delivery:  U.S. Department of Education Federal Student Aid Financial Partners, Partners Services 830 First Street, NE 11th Floor, Room 111G3 Washington, DC 20202 ATTN: Greg Senseney  Phone # to include on overnight packages is (202) 401-2280.  <b>Reason for Change:</b> To reflect address change.