

# The Massachusetts Office of Student Financial Assistance



## ***ACTION LETTER***

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Action Letter #1  
May 2008

### **2007-2008 PROGRAMS GUIDELINES UPDATES**

Dear Colleague:

This Action Letter updates language contained in the fourth edition of the Massachusetts Office of Student Financial Assistance Attestation Guide dated April 2007. Bullet #2 of the Massachusetts State Financial Aid Programs Compliance Attestation Report Frequency section (page 3) of the above Guide, which reads the following:

“Institutions that, in prior internal or external reports (i.e. A-133, State or Federally conducted program reviews, etc.) had significant deficiencies or material weaknesses as defined by Statement on Auditing Standards No. 112 (or its equivalent)”

shall specifically be **replaced** with the language below:

**“Institutions that, in prior internal or external reports (i.e. A-133 Audit, State or Federally conducted program reviews, etc.) had material weaknesses, as defined by Statement on Auditing Standards No. 112 (or its equivalent), in their Federal or State Student Financial Aid Programs.”**

Please do not hesitate to contact the Massachusetts Office of Student Financial Assistance at 617.727.9420, if you have any questions about the above matter.

Massachusetts Office of Student Financial Assistance

