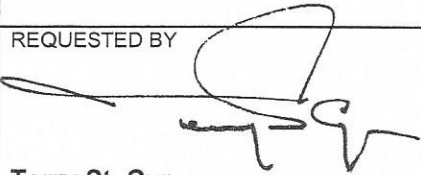
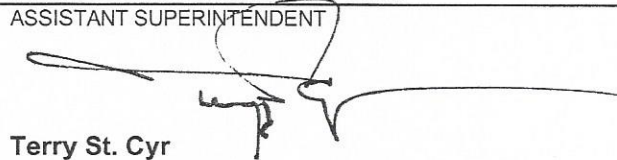


THE SCHOOL DISTRICT OF ESCAMBIA COUNTY Finance and Business Services		SCHOOL BOARD AGENDA EXECUTIVE SUMMARY	
AGENDA DATE: October 20, 2015		ITEM NUMBER: V. b. 2. A. 4.	
AGENDA REFERENCE: Federal Final Audit Determination, Audit Control No. 04-2014-50738, GSTC Pell Grant Program		FISCAL IMPACT / AMOUNT: \$506,456	
FUND SOURCE:			
BACKGROUND INFORMATION/DESCRIPTION <p>As follow up to the Single Audit Report #2015-114 performed by the Florida Auditor General, the USDOE has issued a Final Audit Determination concerning the GSTC Pell Grant Program. Due to matters of non-compliance, the District has been ordered to pay back \$506,456 in ineligible Pell Grant disbursements.</p>			
EDUCATIONAL IMPACT			
OTHER REFERENCES OR NOTES			
ACTION REQUIRED Acceptance of Federal Final Audit Determination, Audit Control No. 04-2014-50738, GSTC Pell Grant Program			
STRATEGIC ALIGNMENT GOAL: F.3: Improve transparency of financial information to all stakeholders. OBJECTIVE: n/a			
REQUESTED BY  Terry St. Cyr Finance and Business Services		DATE October 7, 2015	
ASSISTANT SUPERINTENDENT  Terry St. Cyr Finance and Business Services		DATE October 7, 2015	DATE OF BOARD APPROVAL



SEP 21 2015

Thomas J. Rollins, President
George Stone Area Vocational Technical Center
2400 Longleaf Drive
Pensacola, Florida 32526-8922

UPS Tracking Number:
1ZA879640297835025

RE: Final Audit Determination
Audit Control No. 04-2014-50738
FAC ACN 04-2014-59224
OPE ID: 02307400

Dear President Rollins:

The U.S. Department of Education (Department) has reviewed a single audit report (Audit Report) of the Escambia County District School Board (District), which administers the Federal Pell Grant Program at George Stone Area Vocational Technical Center (GSTC). The Audit Report was prepared by the Auditor General for the State of Florida, in accordance with the Office of Management and Budget Circular A-133, and covers the period July 1, 2013 through June 30, 2014. This letter advises GSTC of the Department's Final Audit Determination concerning the portions of the Audit Report that relate to the District's administration of GSTC's Pell Grant Programs, which are authorized pursuant to Title IV of the Higher Education Act of 1965, as amended, 20 U.S.C. §§ 1070 *et seq.* (Title IV, HEA programs).

The Department has reviewed the District's response provided with the Audit Report, and conducted a follow-up file review with GSTC. Enclosed is the Department's Final Audit Determination. Also enclosed is District's response to the Audit Report. The documentation submitted by GSTC is not included with this Final Audit Determination, however, it will be retained and available for inspection by GSTC upon request. Copies of the Final Audit Determination, the District's response, and the documentation provided by GSTC may be subject to release under the Freedom of Information Act (FOIA) and can be provided to other oversight entities after this Final Audit Determination is issued.

GSTC and the District (as it relates to GSTC's Pell Grant Programs) must take the necessary actions to correct all of the deficiencies noted in the Audit Report. Sections .315(b) and .320 (c) of OMB Circular A-133 require GSTC and the District to prepare and submit as part of the reporting package a *Summary Schedule of Prior Audit Findings* that reports the status of prior audit findings. In preparing that Schedule, GSTC and the District must comment on all actions taken to correct each finding noted in this audit report, including any action required in the enclosure to this letter.

Federal Student Aid
An OFFICE of the U.S. DEPARTMENT of EDUCATION

820 First Street, NE Washington, DC 20202

Payment instructions for any liability owed to the Department are provided with the Final Determination

If GSTC elects to appeal to the Secretary of Education (Secretary) for a review of the financial liabilities established by this Final Audit Determination, GSTC must file a written request for a hearing. Please note that institutions may appeal financial liabilities only. The Department must receive GSTC's request for an appeal no later than 45 days from the date GSTC receives this Final Audit Determination letter. An original and four copies of the information GSTC submits must be included with GSTC's request. The request must be sent to:

Attn: Director
Administrative Actions and Appeals Service Group
U.S. Department of Education
Federal Student Aid/PC
830 First Street, NE UCP3, Room 84F2
Washington, DC 20002-8019

GSTC's appeal request must:

- (1) indicate the findings, issues, and facts being disputed;
- (2) state the institution's position, together with pertinent facts and reasons supporting its position;
- (3) include all documentation it believes the Secretary should consider in support of the appeal. An institution may provide detailed liability information from a complete file review to appeal a projected liability amount. Any documents relative to the appeal that include personally identifiable information (PII) must be redacted except the student's name and last four digits of his/her social security number (please see the enclosed document, "Protection of Personally Identifiable Information," for instructions on how to mail records containing PII); and
- (4) include a copy of the Final Audit Determination letter.

If the appeal request is complete and timely, the Department will schedule an administrative hearing in accordance with § 487(b)(2) of the HEA, 20 U.S.C. § 1094(b)(2). The procedures followed with respect to GSTC's appeal are those provided at 34 C.F.R. Part 668, Subpart H. Interest on the appealed liabilities will continue to accrue at the applicable value of funds rate, as established by the United States Department of Treasury, or if the liabilities are for refunds, at the interest rate set forth in the loan promissory note(s).

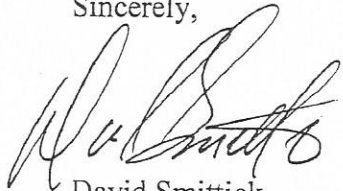
NOTE REGARDING PII: PII is any information about an individual which can be used to distinguish or trace an individual's identity (some examples are name, social security number, date, and place of birth). The loss of PII can result in substantial harm, embarrassment, and inconvenience to individuals and may lead to identity theft or other

fraudulent use of the information. To protect PII, the Findings in this Final Audit Determination letter do not contain any student PII. However, Appendices **A (Finding #1: De-duplicated List of Students and Amounts)**, **B (Finding #2: De-duplicated List of Students and Amounts)**, **C (Finding #5: De-duplicated List of Students and Amounts)**, **D (Cost of Funds)**, **E (Finding 1: Non-de-duplicated List of Students, and Amounts)**, **F (Finding 5: Non-de-duplicated Lists of Students and Amounts)** and **G (Student Specific Table for De-duplicated Liabilities Determination)** do contain PII.

Program records relating to the period covered by this Final Audit Determination and the Audit Report must be retained until the later of: resolution of any loans, claims, or expenditures questioned in the audit, 34 C.F.R. § 668.24(e)(3)(i), or the end of the retention period applicable to the record under 34 C.F.R. §§ 668.24(e)(1) and (e)(2).

GSTC's continued cooperation throughout the audit resolution process is appreciated. If GSTC has any questions about the Department's review, please call Lonnie Seal at (404)974-9240.

Sincerely,



David Smittick
Compliance Manager

Enclosure: Final Audit Determination
Response to Audit
Protection of Personally Identifiable Information Document

cc: Jason Tindall, Financial Aid Director
Southern Association of Colleges and Schools Commission on Colleges
Department of Defense
Department of Veterans Affairs
Consumer Financial Protection Bureau
Escambia County District School Board

Appendices:

Appendix A: Finding 1 - De-duplicated List of Students and Amounts
Appendix B: Finding 2 - List of Students and Amounts
Appendix C: Finding 5 - De-duplicated List of Students and Amounts
Appendix D: Cost of Funds Worksheet
Appendix E: Finding 1 - Non-de-duplicated List of Students and Amounts
Appendix F: Finding 5 - Non-de-duplicated List of Students and Amounts
Appendix G: Student Specific Table for De-duplicated Liabilities Determination

FINDING NUMBER 1: PELL--OVERPAYMENT/UNDERPAYMENT (Audit Report at page 8)

The Audit Report states that of 25 student files tested, 11 students received annual Pell awards that exceeded the Department's calculated amounts based on Expected Family Contribution (EFC) and Cost of Attendance (COA).

Citation Summary:

Pursuant to 34 C.F.R § 690.75(a)(1), before paying a Pell Grant, a school must determine that the student qualifies as an eligible student under 34 C.F.R. § 668, Subpart C. In addition, 34 C.F.R § 690.63(b) specifically states that Federal Pell Grant payments for a payment period are calculated by determining the student's enrollment status for the term, and determining his or her annual award from the Payment Schedule for full-time students, or the disbursement schedule for three-quarter time, half-time, or less than half-time students, and dividing that amount by two (for institutions using semesters).

Final Audit Determination:

Because the error rate associated with this Audit Report Finding was considered material¹, GSTC was required to review the files of all Pell Grant recipients during the audit period (to include the students in the Audit Report Finding) to determine which students received amounts that exceeded the student's respective annual award from the 2013/2014 Federal Pell Grant Payment Schedule. The results of GSTC's file review were submitted in an Excel spreadsheet on June 1, 2015, and identified 206 students with ineligible Pell disbursements in the amount of \$209,900.11. *See* Appendix E. Of those 206 students, 65 of them are included in Finding 2 and 5 are included in Finding 5. The students with only a Finding 1 ineligibility resulted in a non-duplicated liability on Finding 1 of \$145,064.91. *See* Appendix A.

¹ A finding is considered material in nature when 10% or more of the sample tested resulted in errors. The auditor tested 25 student records and had 11 error occurrences, thereby yielding a 44% error rate.

FINDING NUMBER 2: VERIFICATION VIOLATIONS (Audit Report at page 8)

The Audit Report states that of eight student files tested, the District did not retain documentation supporting that verification had been performed for four students. After an inquiry by the auditor, GSTC personnel provided appropriate documentation to support three of the financial aid applications.

Citation Summary:

To participate in any Title IV, HEA program, an institution must demonstrate that it is capable of adequately administering the program under each of the standards established in 34 C.F.R. § 668.16. One of the standards of administrative capability is that the institution must have and apply an adequate system to identify and resolve discrepancies in the information that the institution receives from different sources with respect to a student's application for financial aid under Title IV, HEA programs. 34 C.F.R. § 668.16(f). Thus, the institution must have a system to obtain and review documents that are collected by the institution to verify information received from the student or other sources, including any copies of State and Federal income tax returns. 34 C.F.R. § 668.16(f)(2). Similarly, pursuant to 34 C.F.R. § 668.53, an institution is required to establish and use written policies and procedures for verifying information contained in the student aid application in accordance with the provisions of that subpart.

Final Audit Determination:

Because the error rate associated with this Audit Report Finding was considered material², GSTC was required to conduct a 100% file review for students who were selected for verification that attended GSTC during the 2013-2014 award year. The results of GSTC's file review were submitted in an Excel spreadsheet on June 25, 2015 which identified the students whose files did not contain the appropriate verification documentation, resulting in ineligible Pell disbursements in the amount of \$353,579.23. See Appendix B.

² A finding is considered material in nature when 10% or more of the sample tested resulted in errors. The auditor tested 8 student records and had 4 error occurrences, thereby yielding a 50% error rate. Although, GSTC remedied three student error occurrences during the audit process, the remaining 1 out of 8 still exceeds the 10% threshold: $1/8 = 12.5\%$.

FINDING NUMBER 3: EARLY/LATE PAYMENT/CREDIT OF TITLE IV FUNDS (Audit Report at page 9)

The Audit Report states that during the auditor's test of program disbursements (totaling \$71,137) to 25 students; the following was noted:

- The District disbursed Program funds totaling \$6,800 for books and supplies after the end of the period they were required to be disbursed.
- The District disbursed Program funds totaling \$4,059 to 8 students up to 93 days after the end of the payment period in which the hours were earned.
- The District disbursed Program funds totaling \$6,394 to 5 students up to 227 days before the start of the payment period in which the hours were earned.
- The District disbursed Program funds to a student for amounts in excess of hours earned in the payment period, resulting in questioned costs for this student totaling \$273.
- The District disbursed Program funds to 2 students for awards for the 2013-14 fiscal year although the students had not completed hours during the 2012-13 fiscal year, resulting in questioned costs for these students totaling \$4,425.
- Program funds, totaling \$3,648, were not requested or disbursed to 8 students for hours earned in the payment period.

Citation Summary:

34 C.F.R. § 668.164(i) requires that funds for books and supplies be disbursed to a Pell Grant recipient no later than the seventh day of a payment period.

Except for Federal Work Study program funds, 34 C.F.R. § 668.164(b) requires an institution to disburse Title IV, HEA program funds on a payment period basis once each payment period, except as otherwise provided for in 34 C.F.R. § 668.164(b)(1)(i)-(iii).

34 C.F.R. § 668.4(c) prescribes the payment periods for an eligible program that measures progress in credit hours and which does not have academic terms, or for a program that measures progress in clock hours.

Final Audit Determination:

According to the District's Response to the Audit Report, the District has initiated a process in which all financial aid award and disbursement policies and procedures will be thoroughly reviewed and updated to ensure compliance with best practices and the statutory requirements of the Federal Pell Grant Program. GSTC is also making improvements in the hiring, training and professional development of its Pell Grant and financial aid personnel.

Review of the implementation of these corrective actions must occur in future audits of the District, and/or in reviews of GSTC's programs.

FINDING NUMBER 4: G5 EXPENDITURES – UNTIMELY/INCORRECTLY REPORTED (Audit Report at page 9)

The Audit Report noted that a test of 60 disbursements made to 25 students disclosed 55 disbursements which were reported incorrectly, or not within the correct time periods. Generally, GSTC personnel recorded the date the award calculation was submitted to Accounting Operations Department personnel for processing as the disbursement date. As a result, in the sample set, one or more of the disbursement dates recorded in the Common Origination and Disbursement (COD) system did not agree with the actual date the funds were credited to the student's account or paid directly to the student. This discrepancy ranged from 55 days prior to disbursement to 287 days after disbursement.

Citation Summary:

34 C.F.R. § 668.164 defines disbursement date as the date an institution credits a student's account, or makes direct payment of Title IV, HEA Program funds to the student or parent. Because several regulatory requirements are based on that date, including when the student becomes a Federal student aid (FSA) recipient and has the rights and responsibilities of an FSA recipient, it is important to properly enter the disbursement date in the COD. For example, payment for an award to a Pell Grant recipient depends on the student's Payment Data as entered into the COD system. *See* 34 C.F.R. § 690.83(a) (2).

Final Audit Determination:

According to the District's Response to the Audit Report, the District has initiated a process in which all financial aid award and disbursement policies and procedures will be thoroughly reviewed and updated to ensure compliance with best practices and the statutory requirements of the Federal Pell Grant Program. GSTC is also making improvements in the hiring, training and professional development of its Pell Grant and financial aid personnel.

Review of the implementation of these corrective actions must occur in future audits of the District, and/or in reviews of GSTC's programs.

FINDING NUMBER 5: RETURN OF TITLE IV (R2T4) NOT MADE (Audit Report at page 10)

The Audit Report states that the auditor's test of files for 19 Pell Grant recipients who withdrew, 16 of the students were eligible, but did not receive, post-withdrawal disbursements for funds earned while attending GSTC. The auditor's recalculation of the returns for the 19 withdrawn students disclosed that, for all 19 students, the District did not accurately calculate the amount of funds to be returned to the Department or to its students.

Citation Summary:

34 C.F.R. § 668.22 governs the treatment of Title IV, HEA Program funds when a student withdraws from an institution during a payment period or period of enrollment. Under § 668.22(a), an institution must determine the amount of Title IV grant or loan assistance (for the programs identified in § 668.22(a)(3)) that the student earned as of the student's withdrawal date, in accordance with the methodology set forth in § 668.22(e).

Final Audit Determination:

Because the error rate associated with this finding was considered material³, GSTC was required to review the files of all students who withdrew during the audit period to determine if the R2T4 calculations were performed correctly. The results of GSTC's file review were submitted in an Excel spreadsheet on June 1, 2015 which yielded ineligible Pell disbursements in the amount of \$57,329.16. *See* Appendix F. Some of the students included in Finding 5 were included in Finding 1, and have been excluded from the Finding 5 calculation of liability. The non-duplicated Finding 5 liability is \$1,832.90. *See* Appendix C.

³ A finding is considered material in nature when 10% or more of the sample tested resulted in errors. The auditor tested 19 student records and had 19 error occurrences, thereby yielding a 100% error rate.

FINDING NUMBER 6: QUALIFIED AUDITOR'S OPINION (Audit Report at pages 4 and 10)

The Audit Report contained a Qualified Opinion on the District's administration of the Pell Grant program at GSTC. Specifically, and as described in the Audit Report's Schedule of Findings and Questioned Costs (Schedule), the District failed to comply with the statutory and regulatory requirements regarding administrative capability, eligibility, verification, disbursements, financial reporting, and return of funds applicable to all participants in the Pell Grant Program. The Audit Report further found that those deficiencies in internal control constituted a material weakness.

Citation Summary:

In accordance with 34 C.F.R. § 668.16(j), the institution, among other requirements, must show no evidence of significant problems that affect the institution's ability to administer its Title IV, HEA Programs.

Final Audit Determination:

According to the District's Response to the Audit Report, the District has initiated a process in which all financial aid award and disbursement policies and procedures will be thoroughly reviewed and updated to ensure compliance with best practices and the statutory requirements of the Federal Pell Grant Program. GSTC is also making improvements in the hiring, training and professional development of its Pell Grant and financial aid personnel.

Review of the implementation of these corrective actions must occur in future audits of the District, and/or in reviews of GSTC's programs.

Summary of Liabilities

The total amount calculated as liabilities from the findings in the Final Audit Determination is as follows. The liability amount in the first chart below reflects duplicated liabilities because some students appear in more than one finding. The first chart also reports Pell amounts before Cost of Funds (COF) was applied. This information is provided so that the institution understands the liabilities associated with each finding. Duplicate liabilities have been removed in the second chart. The payment instructions, listed on page 11, reflect the unduplicated liabilities.

Actual Liabilities by Finding - Including Duplicate Liabilities	
	Pell
Finding #1	\$ 209,900.11
Finding #2	\$ 353,579.23
Finding #5	\$ 57,329.16
Grand Total	\$ 620,808.50

The below Established Liabilities table reflects adjustments made to remove all duplicate liabilities as described in the applicable findings.

Below is a summary of the funds to be returned directly to the Department.

Established Liabilities by Finding - Duplicate Liabilities Removed		
	Pell	Cost of Funds
Finding #1	\$ 145,064.91	\$ 1,733.00
Subtotal	\$ 146,797.91	
Finding #2	\$ 353,579.23	\$ 4,224.00
Subtotal	\$ 357,803.23	
Finding #5	\$ 1,832.90	\$ 21.90
Subtotal	\$ 1,854.80	
Grand Total	\$ 506,455.94	

GSTC must make downward adjustments to the Pell disbursement records in the Common Origination and Disbursement system (COD) for the applicable students identified in the file reviews.

A copy of the results of these calculations are included in Appendix A (Finding #1 - De-duplicated List of Students and Amounts), B (Finding #2), C (Finding #5 - De-duplicated List of Students and Amounts), D (Cost of Funds Calculation), E (Non-de-duplicated: Finding #1), F (Non-de-duplicated: Finding #5), and G (Student Specific Table for Unduplicated Liabilities Determination).

Payment Instructions:

George Stone Area Vocational Technical Center owes the Department \$506,456. Any liability of \$100,000 or more assessed in a Final Audit Determination must be paid using an electronic transfer of funds through the Treasury Financial Communications System, which is known as FEDWIRE. GSTC must make this transfer within **45 days of the date of this Final Program Review Determination**. This FEDWIRE payment is made via the Federal Reserve Bank in New York. If GSTC's bank does not maintain an account at the Federal Reserve Bank, it must use the services of a correspondent bank when making the payments through FEDWIRE. Instructions for completing the electronic fund transfer message format are included on the attached FEDWIRE form.

The Department is unable to accept any other method of payment in satisfaction of these liabilities. **Payment and/or adjustments made via G5 will not be accepted as payment of this liability. Instead, GSTC must first make any required adjustments in COD as required by the applicable Finding(s) and remit payment. Upon receipt of payment, the Department will apply the funds to the appropriate G5 award (if applicable).**

The following identification data applies to this repayment and must be written on the attached FEDWIRE form and any other documents submitted related to this liability:

Amount: \$506,456
TIN: 596000597
ACN: 04-2014-50738
DUNS: 627575152

Terms of Payment:

As a result of this Final Determination, the Department has created a receivable for this liability and payment must be received by the Department within **45 days of the date of this letter**. If payment is not received within the 45-day period, interest will accrue in monthly increments from the date of this determination on the amounts owed to the Department, at the current value of funds rate in effect as established by the Treasury

Department, until the date of receipt of the payment. GTSC is also responsible for repaying any interest that accrues. If you have any questions regarding interest accruals or payment credits, contact the Department's Accounts Receivable Group at (202) 245-8080 and ask to speak to GSTC's account representative.

If full payment cannot be made within **45** days of the date of this letter, contact the Department's Accounts Receivable Group to apply for a payment plan. Interest charges and other conditions apply. Written request may be sent to:

U.S. Department of Education
OCFO Financial Management Operations
Accounts Receivable Group
550 12th Street, S.W., Room 6114
Washington, DC 20202-4461

Right to Offset and Right of Appeal

If within forty-five days of the date of this letter, GSTC has neither made payment in accordance with these instructions nor entered into an arrangement to pay the liability under terms satisfactory to the U.S. Department of Education, the Department intends to collect the amount due and payable by administrative offset against payments due to GSTC from the Federal Government.

GSTC may object to the collection by offset only by challenging the existence or amount of the debt, by filing a timely appeal of this Final Audit Determination under the procedures described in the "Appeal Procedures" section of the cover letter. The Department will use those procedures to consider any objection to offset. **No separate appeal opportunity will be provided.** If a timely appeal is filed, the Department will defer offset until completion of the appeal, unless the Department determines that offset is necessary as provided in 34 C.F.R. § 30.28. This debt may also be referred to the Department of the Treasury for further action as authorized by the Debt Collection Improvement Act of 1996.

FEDWIRE Form George Stone Area Vocational Technical Center

DEPARTMENT OF EDUCATION
FED-WIRE EFT MESSAGE FORMAT & INSTRUCTIONS

ABA Number 021030004	Type/Sub-Type	
Sender No.:	Sender Ref. No.	Amount ①

Sender Name (Automatically inserted by the Federal Reserve Bank)

Treasury Department Name/CTR/
TREAS NYC / CTR /

BNF=ED / AC - 91020001 . OBI=

Name / City / State:

②

DUNS / TIN:

③

FOR:

④

INSTRUCTIONS

A. Complete circled items 1-4 above as follows:

- ① Indicate amount including cents digits.
- ② Indicate Name, City, and State.
- ③ Indicate DUNS Number and Taxpayer Identification Number (TIN).
- ④ Enter the reason for the remittance: Bill Number / Document Number / Other.

B. Provide the sending bank with a copy of the completed form. This form contains other information the bank will need to transmit the FEDWIRE message.

EXHIBIT A (CONTINUED)
MANAGEMENT'S RESPONSE

RESPONSE TO PRELIMINARY AND TENTATIVE AUDIT FINDING

Federal Awards Finding No. 2014-001:
Program: Federal Pell Grant (CFDA No. 84.063)
Questioned Costs: \$19,236

District Response:

The District has initiated a process in which all financial aid award and disbursement policies and procedures will be thoroughly reviewed for needed revisions to ensure compliance with statutory requirements of the Federal Pell Grant Program. Accurate, updated policy will be developed based on Federal guidance and best practices. Accordingly, new procedures will be used by school administration to provide for the consistent, day-to-day operations of the financial aid office.

Currently, the George Stone Technical Center is (1) determining whether an adequate number of properly trained personnel are involved with the financial aid process and whether duties are segregated for purposes of internal controls, (2) making improvements in training and professional development opportunities for financial aid personnel and Pell Grant administration, and (3) developing job descriptions for Pell Grant and financial aid professionals to potentially hire new, qualified personnel.

In addition, the District will document to the grantor (ED) the allowability of questioned costs to the extent possible.

PROTECTION OF PERSONALLY IDENTIFIABLE INFORMATION

Personally Identifiable Information (PII) being submitted to the Department must be protected. PII is any information about an individual which can be used to distinguish or trace an individual's identity (some examples are name, social security number, date and place of birth).

PII being submitted electronically or on media (e.g., CD-ROM, floppy disk, DVD) must be encrypted. The data must be submitted in a .zip file encrypted with Advanced Encryption Standard (AES) encryption (256-bit is preferred). The Department uses WinZip. However, files created with other encryption software are also acceptable, provided that they are compatible with WinZip (Version 9.0) and are encrypted with AES encryption. Zipped files using WinZip must be saved as Legacy compression (Zip 2.0 compatible).

The Department must receive an access password to view the encrypted information. The password must be e-mailed separately from the encrypted data. The password must be 12 characters in length and use three of the following: upper case letter, lower case letter, number, special character. A manifest must be included with the e-mail that lists the types of files being sent (a copy of the manifest must be retained by the sender).

Hard copy files and media containing PII must be:

- sent via a shipping method that can be tracked with signature required upon delivery
- double packaged in packaging that is approved by the shipping agent (FedEx, DHL, UPS, USPS)
- labeled with both the "To" and "From" addresses on both the inner and outer packages
- identified by a manifest included in the inner package that lists the types of files in the shipment (a copy of the manifest must be retained by the sender).

PII data cannot be sent via fax.