

UNITED STATES DEPARTMENT OF EDUCATIONFederal Student Aid
Program Compliance

08/15/2018 08:04:02

OPE ID: 02556100

Mrs Marianna Caniglia
ETI School of Skilled Trades
500 Joliet Road
Suite 100N
Willowbrook, IL, 605275627

Dear Mrs Marianna Caniglia,

The Department of Education (Department) received your Annual Submission for the fiscal year ended 12/31/2017 on 08/14/2018 15:27:36. The Department determined that ETI School of Skilled Trades's submission is incomplete or in error for the following reason(s):

Compliance Audit

- Report on Compliance with specified Requirements Applicable to the FSA Programs is incomplete.

Independent Auditors Report on Internal Control Over Financial Reporting and on Compliance is not in the format required by the U.S. Department of Education's Office of Inspector General's 2016 Guide For Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs. See referenced Guide at: <https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf>

Please resubmit the compliance audit and/or financial statements within 7 calendar days via eZ-Audit at <http://www.ezaudit.ed.gov/>. ETI School of Skilled Trades is advised that until an acceptable compliance audit is received, the institution is not in compliance with the audit submission requirements set forth at 34 C.F.R. § 668.23. If the Department does not receive an acceptable compliance audit, ETI School of Skilled Trades will be liable for all unaudited funds for the audit period. In addition, failure to submit an acceptable compliance audit may result in the Department initiating adverse action against the institution, including terminating or revoking the institution's program participation agreement, or, if the institution has an application pending for renewal of its certification, denial of that application. Further, failure to timely submit an acceptable compliance audit may cause the Department to determine that the institution is in violation of past performance provisions set forth at 34 C.F.R. § 668.174(a)(3), resulting in, among other things, provisional certification, the posting of a letter of credit (not applicable to public institutions), and placement on a heightened cash monitoring payment method.

If you have any questions regarding the compliance issue(s) addressed in this letter or the resubmission of your Annual, please contact the eZ-Audit Help Desk at (877) 263-0780 between the hours of 9am and 5pm EST. When prompted, choose option 2 for incomplete letter.

Your immediate attention to this matter is greatly appreciated.

Sincerely,

U.S. Department of Education
Federal Student Aid
Program Compliance

UNITED STATES DEPARTMENT OF EDUCATION

Federal Student Aid
Program Compliance

02/13/2017 07:52:29

OPE ID: 00953000

Mr Joseph S Mako
Gerber Akron Beauty School
1915 West Market Street
Suite 800
Akron, OH, 443136995

Dear Mr Joseph S Mako,

The Department of Education (Department) received your Annual Submission for the fiscal year ended 06/30/2016 on 02/02/2017 11:54:06. The Department determined that Gerber Akron Beauty School's submission is incomplete or in error for the following reason(s):

Compliance Audit

- Auditor Information Sheet is incomplete.
- - Other is not viewable.

The Auditor Information Sheet indicate the OPEID number incorrectly. Also, the current year finding needs to be revised with the correct year. You must make the necessary correction to your compliance audit and resubmit.

Please resubmit the compliance audit and/or financial statements within 7 calendar days via eZ-Audit at <http://www.ezaudit.ed.gov/>. Gerber Akron Beauty School is advised that until an acceptable compliance audit is received, the institution is not in compliance with the audit submission requirements set forth at 34 C.F.R. § 668.23. If the Department does not receive an acceptable compliance audit, Gerber Akron Beauty School will be liable for all unaudited funds for the audit period. In addition, failure to submit an acceptable compliance audit may result in the Department initiating adverse action against the institution, including terminating or revoking the institution's program participation agreement, or, if the institution has an application pending for renewal of its certification, denial of that application. Further, failure to timely submit an acceptable compliance audit may cause the Department to determine that the institution is in violation of past performance provisions set forth at 34 C.F.R. § 668.174(a)(3), resulting in, among other things, provisional certification, the posting of a letter of credit (not applicable to public institutions), and placement on a heightened cash monitoring payment method.

If you have any questions regarding the compliance issue(s) addressed in this letter or the resubmission of your Annual, please contact the eZ-Audit Help Desk at (877) 263-0780 between the hours of 9am and 5pm EST. When prompted, choose option 2 for incomplete letter.

Your immediate attention to this matter is greatly appreciated.

Sincerely,

U.S. Department of Education
Federal Student Aid
Program Compliance

UNITED STATES DEPARTMENT OF EDUCATIONFederal Student Aid
Program Compliance

09/29/2017 10:05:45

OPE ID: 02494300

Ms Sheryl L Bruemmer
Gill-Tech Academy of Hair Design
230 South McCarthy Road
Appleton, WI, 549148613

Dear Ms Sheryl L Bruemmer,

The Department of Education (Department) received your Annual Submission for the fiscal year ended 12/31/2016 on 09/26/2017 16:24:38. The Department determined that Gill-Tech Academy of Hair Design's submission is incomplete or in error for the following reason(s):

Financial Statement

- Audited Financial Statements is missing.
- Independent Auditors Report on the Audited Financial Statements is Missing
- Audited Financial Statements is not viewable.
- Other is not viewable.
- The following field(s) do not agree with your PDF: **Balance Sheet/Statement of Position--Data Entry:** - Accounts Receivable - Related Parties - Unsecured , Property, Plant, and Equipment, net (including capitalized lease assets and CIP) , Total Assets , Long-term Debt (including the short term portion) , Total Liabilities ; **IncomeStatement/Statement of Activities--Data Entry:** - Total Revenues: , Total Expenses before Taxes:

Please resubmit the compliance audit and/or financial statements within 7 calendar days via eZ-Audit at <http://www.ezaudit.ed.gov/>. Gill-Tech Academy of Hair Design is advised that until an acceptable compliance audit is received, the institution is not in compliance with the audit submission requirements set forth at 34 C.F.R. § 668.23. If the Department does not receive an acceptable compliance audit, Gill-Tech Academy of Hair Design will be liable for all unaudited funds for the audit period. In addition, failure to submit an acceptable compliance audit may result in the Department initiating adverse action against the institution, including terminating or revoking the institution's program participation agreement, or, if the institution has an application pending for renewal of its certification, denial of that application. Further, failure to timely submit an acceptable compliance audit may cause the Department to determine that the institution is in violation of past performance provisions set forth at 34 C.F.R. § 668.174(a)(3), resulting in, among other things, provisional certification, the posting of a letter of credit (not applicable to public institutions), and placement on a heightened cash monitoring payment method.

If you have any questions regarding the compliance issue(s) addressed in this letter or the resubmission of your Annual, please contact the eZ-Audit Help Desk at (877) 263-0780 between the hours of 9am and 5pm EST. When prompted, choose option 2 for incomplete letter.

Your immediate attention to this matter is greatly appreciated.

Sincerely,

U.S. Department of Education
Federal Student Aid
Program Compliance

UNITED STATES DEPARTMENT OF EDUCATION

Federal Student Aid
Program Compliance

08/31/2017 07:41:16

OPE ID: 02494300

Ms Sheryl L Bruemmer
Gill-Tech Academy of Hair Design
230 South McCarthy Road
Appleton, WI, 549148613

Dear Ms Sheryl L Bruemmer,

The Department of Education (Department) received your Closeout Audit Submission on 08/28/2017 15:57:34. The Department determined that Gill-Tech Academy of Hair Design's submission is incomplete or in error for the following reason(s):

Compliance Audit

- Other:
- - Other is not viewable.

The Closeout assertion was excluded from the assertions listed in the 1st paragraph of the Independent Auditor's Report. Please consult with your auditor to include the Closeout assertion and resubmit along with all previously submitted PDF documents.

The Auditor Information Sheet is incomplete because it does not mention any Bank information on the close-out (please refer to example C, pg. 2 of 2 in the Audit Guide). Please provide the revised &/or missing information and resubmit with all previous audit documentation.

Please resubmit the compliance audit and/or financial statements within 7 calendar days via eZ-Audit at <http://www.ezaudit.ed.gov/>. Gill-Tech Academy of Hair Design is advised that until an acceptable compliance audit is received, the institution is not in compliance with the audit submission requirements set forth at 34 C.F.R. § 668.23. If the Department does not receive an acceptable compliance audit, Gill-Tech Academy of Hair Design will be liable for all unaudited funds for the audit period. In addition, failure to submit an acceptable compliance audit may result in the Department initiating adverse action against the institution, including terminating or revoking the institution's program participation agreement, or, if the institution has an application pending for renewal of its certification, denial of that application. Further, failure to timely submit an acceptable compliance audit may cause the Department to determine that the institution is in violation of past performance provisions set forth at 34 C.F.R. § 668.174(a)(3), resulting in, among other things, provisional certification, the posting of a letter of credit (not applicable to public institutions), and placement on a heightened cash monitoring payment method.

If you have any questions regarding the compliance issue(s) addressed in this letter or the resubmission of your Closeout Audit, please contact the eZ-Audit Help Desk at (877) 263-0780 between the hours of 9am and 5pm EST. When prompted, choose option 2 for incomplete letter.

Your immediate attention to this matter is greatly appreciated.

Sincerely,

U.S. Department of Education
Federal Student Aid
Program Compliance

UNITED STATES DEPARTMENT OF EDUCATION

Federal Student Aid
Program Compliance

10/18/2017 16:13:39

OPE ID: 04269000

Global Tech College
4346 Secor Road
Toledo, OH, 436234234

Dear ,

The Department of Education (Department) received your New Institution Submission for the fiscal year ended 12/31/2016 on 10/17/2017 17:29:44. The Department determined that Global Tech College's submission is incomplete or in error for the following reason(s):

Financial Statement

- Other is missing.

Thank you for your new institution submissions for FYE 2016 and FYE 2015. As part of the application process, your institution must provide, for the two most recently completed full fiscal years, financial statements that are prepared according to Generally Accepted Accounting Principles, and audited according to Generally Accepted Government Auditing Standards (e.g., one financial statement combining comparative statements for both years is not acceptable).. Please work with your auditor to resubmit all pages including any supplemental documentation. All pages must be legible.

Please resubmit the compliance audit and/or financial statements within 7 calendar days via eZ-Audit at <http://www.ezaudit.ed.gov/>. Global Tech College is advised that until an acceptable compliance audit is received, the institution is not in compliance with the audit submission requirements set forth at 34 C.F.R. § 668.23. If the Department does not receive an acceptable compliance audit, Global Tech College will be liable for all unaudited funds for the audit period. In addition, failure to submit an acceptable compliance audit may result in the Department initiating adverse action against the institution, including terminating or revoking the institution's program participation agreement, or, if the institution has an application pending for renewal of its certification, denial of that application. Further, failure to timely submit an acceptable compliance audit may cause the Department to determine that the institution is in violation of past performance provisions set forth at 34 C.F.R. § 668.174(a)(3), resulting in, among other things, provisional certification, the posting of a letter of credit (not applicable to public institutions), and placement on a heightened cash monitoring payment method.

If you have any questions regarding the compliance issue(s) addressed in this letter or the resubmission of your New Institution, please contact the eZ-Audit Help Desk at (877) 263-0780 between the hours of 9am and 5pm EST. When prompted, choose option 2 for incomplete letter.

Your immediate attention to this matter is greatly appreciated.

Sincerely,

U.S. Department of Education
Federal Student Aid
Program Compliance

UNITED STATES DEPARTMENT OF EDUCATION

Federal Student Aid
Program Compliance

10/17/2017 17:49:06

OPE ID: 04269000

Global Tech College
4346 Secor Road
Toledo, OH, 436234234

Dear ,

The Department of Education (Department) received your New Institution Submission for the fiscal year ended 12/31/2016 on 10/16/2017 14:15:08. The Department determined that Global Tech College's submission is incomplete or in error for the following reason(s):

Financial Statement

- Independent Auditors Report on the Audited Financial Statements is not on letterhead
- The following field(s) do not agree with your PDF: **Financial Statement:** - 3. Opinion Type

The Independent Auditor's Report does not contain a paragraph or any disclosure in the notes that indicates a qualified opinion cited by the auditor. Please change the answer to the question regarding Type of auditor's report to unqualified. Please work with your auditor to resubmit all pages including any supplemental documentation. All pages must be legible.

The Financial Statements Report on Compliance and Internal Controls is not on the auditor's letterhead (FYE 2015 and FYE 2016). Please correct, and if necessary, work with your auditor to resubmit all pages including any supplemental documentation. All pages must be legible.

Please resubmit the compliance audit and/or financial statements within 7 calendar days via eZ-Audit at <http://www.ezaudit.ed.gov/>. Global Tech College is advised that until an acceptable compliance audit is received, the institution is not in compliance with the audit submission requirements set forth at 34 C.F.R. § 668.23. If the Department does not receive an acceptable compliance audit, Global Tech College will be liable for all unaudited funds for the audit period. In addition, failure to submit an acceptable compliance audit may result in the Department initiating adverse action against the institution, including terminating or revoking the institution's program participation agreement, or, if the institution has an application pending for renewal of its certification, denial of that application. Further, failure to timely submit an acceptable compliance audit may cause the Department to determine that the institution is in violation of past performance provisions set forth at 34 C.F.R. § 668.174(a)(3), resulting in, among other things, provisional certification, the posting of a letter of credit (not applicable to public institutions), and placement on a heightened cash monitoring payment method.

If you have any questions regarding the compliance issue(s) addressed in this letter or the resubmission of your New Institution, please contact the eZ-Audit Help Desk at (877) 263-0780 between the hours of 9am and 5pm EST. When prompted, choose option 2 for incomplete letter.

Your immediate attention to this matter is greatly appreciated.

Sincerely,

U.S. Department of Education
Federal Student Aid
Program Compliance

UNITED STATES DEPARTMENT OF EDUCATION

Federal Student Aid
Program Compliance

08/24/2018 08:16:30

OPE ID: 00775600

Mr Mario F Olivieri
Josefs School of Hair Design
627 NP Avenue
Fargo, ND, 581024977

Dear Mr Mario F Olivieri,

The Department of Education (Department) received your Closeout Audit Submission on 08/23/2018 11:03:28. The Department determined that Josefs School of Hair Design's submission is incomplete or in error for the following reason(s):

Compliance Audit

- Other is missing.

The Closeout assertion is missing. Please include and resubmit along with all previously submitted PDF documents.

Please resubmit the compliance audit and/or financial statements within 7 calendar days via eZ-Audit at <http://www.ezaudit.ed.gov/>. Josefs School of Hair Design is advised that until an acceptable compliance audit is received, the institution is not in compliance with the audit submission requirements set forth at 34 C.F.R. § 668.23. If the Department does not receive an acceptable compliance audit, Josefs School of Hair Design will be liable for all unaudited funds for the audit period. In addition, failure to submit an acceptable compliance audit may result in the Department initiating adverse action against the institution, including terminating or revoking the institution's program participation agreement, or, if the institution has an application pending for renewal of its certification, denial of that application. Further, failure to timely submit an acceptable compliance audit may cause the Department to determine that the institution is in violation of past performance provisions set forth at 34 C.F.R. § 668.174(a)(3), resulting in, among other things, provisional certification, the posting of a letter of credit (not applicable to public institutions), and placement on a heightened cash monitoring payment method.

If you have any questions regarding the compliance issue(s) addressed in this letter or the resubmission of your Closeout Audit, please contact the eZ-Audit Help Desk at (877) 263-0780 between the hours of 9am and 5pm EST. When prompted, choose option 2 for incomplete letter.

Your immediate attention to this matter is greatly appreciated.

Sincerely,

U.S. Department of Education
Federal Student Aid
Program Compliance

UNITED STATES DEPARTMENT OF EDUCATIONFederal Student Aid
Program Compliance

08/06/2018 13:07:48

OPE ID: 01040600

Mr Mario F Olivieri
Josef's School of Hair Design
2011 South Washington Street
Grand Forks, ND, 582016394

Dear Mr Mario F Olivieri,

The Department of Education (Department) received your Annual Submission for the fiscal year ended 12/31/2017 on 06/28/2018 17:38:50. The Department determined that Josef's School of Hair Design's submission is incomplete or in error for the following reason(s):

Please resubmit the compliance audit and/or financial statements within 7 calendar days via eZ-Audit at <http://www.ezaudit.ed.gov/>. Josef's School of Hair Design is advised that until an acceptable compliance audit is received, the institution is not in compliance with the audit submission requirements set forth at 34 C.F.R. § 668.23. If the Department does not receive an acceptable compliance audit, Josef's School of Hair Design will be liable for all unaudited funds for the audit period. In addition, failure to submit an acceptable compliance audit may result in the Department initiating adverse action against the institution, including terminating or revoking the institution's program participation agreement, or, if the institution has an application pending for renewal of its certification, denial of that application. Further, failure to timely submit an acceptable compliance audit may cause the Department to determine that the institution is in violation of past performance provisions set forth at 34 C.F.R. § 668.174(a)(3), resulting in, among other things, provisional certification, the posting of a letter of credit (not applicable to public institutions), and placement on a heightened cash monitoring payment method.

If you have any questions regarding the compliance issue(s) addressed in this letter or the resubmission of your Annual, please contact the eZ-Audit Help Desk at (877) 263-0780 between the hours of 9am and 5pm EST. When prompted, choose option 2 for incomplete letter.

Your immediate attention to this matter is greatly appreciated.

Sincerely,

U.S. Department of Education
Federal Student Aid
Program Compliance

UNITED STATES DEPARTMENT OF EDUCATIONFederal Student Aid
Program Compliance

08/23/2018 08:27:37

OPE ID: 04220900

Mr Miles B Rush
National Personal Training Institute of Columbus
10516 Sawmill Road
Suite C
Powell, OH, 430650000

Dear Mr Miles B Rush,

The Department of Education (Department) received your Annual Submission for the fiscal year ended 12/31/2017 on 08/22/2018 13:02:52. The Department determined that National Personal Training Institute of Columbus's submission is incomplete or in error for the following reason(s):

Compliance Audit

- Report on Compliance with Specified Requirements Applicable to the FSA Programs is missing.

Independent Auditors Report on Internal Control Over Financial Reporting and on Compliance(Ref. page 157 of the 2016 guide) and Findings and Question(page 169)& Corrective Action Plan(page 171)is not in the format required by the U.S. Department of Educations Office of Inspector Generals 2016 Guide For Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs. See referenced Guide at: <https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf>

Please resubmit the compliance audit and/or financial statements within 7 calendar days via eZ-Audit at <http://www.ezaudit.ed.gov/>. National Personal Training Institute of Columbus is advised that until an acceptable compliance audit is received, the institution is not in compliance with the audit submission requirements set forth at 34 C.F.R. § 668.23. If the Department does not receive an acceptable compliance audit, National Personal Training Institute of Columbus will be liable for all unaudited funds for the audit period. In addition, failure to submit an acceptable compliance audit may result in the Department initiating adverse action against the institution, including terminating or revoking the institution's program participation agreement, or, if the institution has an application pending for renewal of its certification, denial of that application. Further, failure to timely submit an acceptable compliance audit may cause the Department to determine that the institution is in violation of past performance provisions set forth at 34 C.F.R. § 668.174(a)(3), resulting in, among other things, provisional certification, the posting of a letter of credit (not applicable to public institutions), and placement on a heightened cash monitoring payment method.

If you have any questions regarding the compliance issue(s) addressed in this letter or the resubmission of your Annual, please contact the eZ-Audit Help Desk at (877) 263-0780 between the hours of 9am and 5pm EST. When prompted, choose option 2 for incomplete letter.

Your immediate attention to this matter is greatly appreciated.

Sincerely,

U.S. Department of Education
Federal Student Aid
Program Compliance

UNITED STATES DEPARTMENT OF EDUCATION

Federal Student Aid
Program Compliance

07/14/2017 13:18:11

OPE ID: 04191500

Mr Paul E Hacking
Tooele Technical College
88 South Tooele Boulevard
Tooele, UT, 840742093

Dear Mr Paul E Hacking,

The Department of Education (Department) received your New Institution Submission for the fiscal year ended 06/30/2016 on 06/29/2017 10:02:51. The Department determined that Tooele Technical College's submission is incomplete or in error for the following reason(s):

Financial Statement

- Audited Financial Statements is missing.
- Independent Auditors Report on the Audited Financial Statements is Missing
- Financial Statement Report on Compliance and Internal Controls is missing.

***Thank you for your new institution submissions for <2016> and <2015>. As part of the application process, your institution must provide, for the two most recently completed full fiscal years, financial statements that are prepared according to Generally Accepted Accounting Principles, and audited according to Generally Accepted Government Auditing Standards (e.g., one financial statement combining comparative statements for both years is not acceptable). The submission should be two attachments, one for each year, with their respective reports.

Please resubmit with an attachment for 2106 financials and a separate attachment for 2015 financials. Both must be present.

Please resubmit the compliance audit and/or financial statements within 7 calendar days via eZ-Audit at <http://www.ezaudit.ed.gov/>. Tooele Technical College is advised that until an acceptable compliance audit is received, the institution is not in compliance with the audit submission requirements set forth at 34 C.F.R. § 668.23. If the Department does not receive an acceptable compliance audit, Tooele Technical College will be liable for all unaudited funds for the audit period. In addition, failure to submit an acceptable compliance audit may result in the Department initiating adverse action against the institution, including terminating or revoking the institution's program participation agreement, or, if the institution has an application pending for renewal of its certification, denial of that application. Further, failure to timely submit an acceptable compliance audit may cause the Department to determine that the institution is in violation of past performance provisions set forth at 34 C.F.R. § 668.174(a)(3), resulting in, among other things, provisional certification, the posting of a letter of credit (not applicable to public institutions), and placement on a heightened cash monitoring payment method.

If you have any questions regarding the compliance issue(s) addressed in this letter or the resubmission of your New Institution, please contact the eZ-Audit Help Desk at (877) 263-0780 between the hours of 9am and 5pm EST. When prompted, choose option 2 for incomplete letter.

Your immediate attention to this matter is greatly appreciated.

Sincerely,

U.S. Department of Education
Federal Student Aid
Program Compliance

UNITED STATES DEPARTMENT OF EDUCATION

Federal Student Aid
Program Compliance

07/10/2018 17:44:10

OPE ID: 03623300

Ms Versie L Ruffin
Vee's School of Beauty Culture
2701 State Street
East St. Louis, IL, 622052326

Dear Ms Versie L Ruffin,

The Department of Education (Department) received your Reinstatement Submission for the fiscal year ended 12/31/2017 on 07/01/2018 12:54:01. The Department determined that Vee's School of Beauty Culture's submission is incomplete or in error for the following reason(s):

Financial Statement

- Other:

The Report on Internal Control over Financial Reporting and Compliance for FYE 2017 is missing the signature. Please correct and work with your auditor to resubmit all pages including any supplemental documentation as may be necessary. All pages must be legible.

The Independent Auditor's Report for FYE 2017 is missing the signature. Please correct and work with your auditor to resubmit all pages including any supplemental documentation as may be necessary. All pages must be legible.

Each submission stands alone; therefore please ensure all required .pdf(s) are attached to your resubmission.

Please resubmit the compliance audit and/or financial statements within 7 calendar days via eZ-Audit at <http://www.ezaudit.ed.gov/>. Vee's School of Beauty Culture is advised that until an acceptable compliance audit is received, the institution is not in compliance with the audit submission requirements set forth at 34 C.F.R. § 668.23. If the Department does not receive an acceptable compliance audit, Vee's School of Beauty Culture will be liable for all unaudited funds for the audit period. In addition, failure to submit an acceptable compliance audit may result in the Department initiating adverse action against the institution, including terminating or revoking the institution's program participation agreement, or, if the institution has an application pending for renewal of its certification, denial of that application. Further, failure to timely submit an acceptable compliance audit may cause the Department to determine that the institution is in violation of past performance provisions set forth at 34 C.F.R. § 668.174(a)(3), resulting in, among other things, provisional certification, the posting of a letter of credit (not applicable to public institutions), and placement on a heightened cash monitoring payment method.

If you have any questions regarding the compliance issue(s) addressed in this letter or the resubmission of your Reinstatement, please contact the eZ-Audit Help Desk at (877) 263-0780 between the hours of 9am and 5pm EST. When prompted, choose option 2 for incomplete letter.

Your immediate attention to this matter is greatly appreciated.

Sincerely,

U.S. Department of Education
Federal Student Aid
Program Compliance

UNITED STATES DEPARTMENT OF EDUCATION

Federal Student Aid
Program Compliance

07/21/2017 15:42:57
OPE ID: 01050700

Mr Gene D Snook
Academy of Hair Design
305 Court Street Northeast
Salem, OR, 973013526

Dear Mr Gene D Snook,

The Department of Education (Department) received your Annual Submission for the fiscal year ended 12/31/2016 on 07/02/2017 19:40:06. The Department determined that Academy of Hair Design's submission is incomplete or in error for the following reason(s):

Financial Statement

- The following field(s) do not agree with your PDF: **Financial Statement:** - 4. Is going concern explanatory paragraph included in either the auditor's opinion letter or in the notes to the financial statements? ; **IncomeStatement/Statement of Activities--Data Entry:** - Total Expenses before Taxes:

The Independent Auditor's Report does not contain a paragraph or any disclosure in the notes that indicates a going concern issue was cited by the auditor. Please change the answer to the question regarding Going Concern to no.

Review and correct your response to Total Expenses. The Total Expenses amount entered in the numeric template in eZ-Audit should be \$482,103. Total Expenses should include both operating and non operating Expenses.

Please resubmit the compliance audit and/or financial statements within 7 calendar days via eZ-Audit at <http://www.ezaudit.ed.gov/>. Academy of Hair Design is advised that until an acceptable compliance audit is received, the institution is not in compliance with the audit submission requirements set forth at 34 C.F.R. § 668.23. If the Department does not receive an acceptable compliance audit, Academy of Hair Design will be liable for all unaudited funds for the audit period. In addition, failure to submit an acceptable compliance audit may result in the Department initiating adverse action against the institution, including terminating or revoking the institution's program participation agreement, or, if the institution has an application pending for renewal of its certification, denial of that application. Further, failure to timely submit an acceptable compliance audit may cause the Department to determine that the institution is in violation of past performance provisions set forth at 34 C.F.R. § 668.174(a)(3), resulting in, among other things, provisional certification, the posting of a letter of credit (not applicable to public institutions), and placement on a heightened cash monitoring payment method.

If you have any questions regarding the compliance issue(s) addressed in this letter or the resubmission of your Annual, please contact the eZ-Audit Help Desk at (877) 263-0780 between the hours of 9am and 5pm EST. When prompted, choose option 2 for incomplete letter.

Your immediate attention to this matter is greatly appreciated.

Sincerely,

U.S. Department of Education
Federal Student Aid
Program Compliance

UNITED STATES DEPARTMENT OF EDUCATION

Federal Student Aid
Program Compliance

07/30/2018 09:45:04
OPE ID: 02282300

Ms Joo Ha Choe
Alhambra Beauty College
200 West Main Street
Alhambra, CA, 918017494

Dear Ms Joo Ha Choe,

The Department of Education (Department) received your Annual Submission for the fiscal year ended 12/31/2017 on 07/18/2018 01:52:13. The Department determined that Alhambra Beauty College's submission is incomplete or in error for the following reason(s):

Compliance Audit

- Other:

Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance (language) and Servicer Information Sheet (grid) is not in the format required by the U.S. Department of Education's Office of Inspector General's 2016 Guide For Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs. See referenced Guide at: <https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf>

Please resubmit the compliance audit and/or financial statements within 7 calendar days via eZ-Audit at <http://www.ezaudit.ed.gov/>. Alhambra Beauty College is advised that until an acceptable compliance audit is received, the institution is not in compliance with the audit submission requirements set forth at 34 C.F.R. § 668.23. If the Department does not receive an acceptable compliance audit, Alhambra Beauty College will be liable for all unaudited funds for the audit period. In addition, failure to submit an acceptable compliance audit may result in the Department initiating adverse action against the institution, including terminating or revoking the institution's program participation agreement, or, if the institution has an application pending for renewal of its certification, denial of that application. Further, failure to timely submit an acceptable compliance audit may cause the Department to determine that the institution is in violation of past performance provisions set forth at 34 C.F.R. § 668.174(a)(3), resulting in, among other things, provisional certification, the posting of a letter of credit (not applicable to public institutions), and placement on a heightened cash monitoring payment method.

If you have any questions regarding the compliance issue(s) addressed in this letter or the resubmission of your Annual, please contact the eZ-Audit Help Desk at (877) 263-0780 between the hours of 9am and 5pm EST. When prompted, choose option 2 for incomplete letter.

Your immediate attention to this matter is greatly appreciated.

Sincerely,

U.S. Department of Education
Federal Student Aid
Program Compliance

UNITED STATES DEPARTMENT OF EDUCATION

Federal Student Aid
Program Compliance

08/02/2018 13:36:42
OPE ID: 04137200

Mr Arthur Borner
Borner's Barber College
8913 South Western Avenue
Los Angeles, CA, 900473549

Dear Mr Arthur Borner,

The Department of Education (Department) received your Annual Submission for the fiscal year ended 12/31/2017 on 07/18/2018 16:46:43. The Department determined that Borner's Barber College's submission is incomplete or in error for the following reason(s):

Compliance Audit

- Servicer Information Sheet is incomplete.

Servicer Information Sheet is not in the format/grid required by the U.S. Department of Education Office of Inspector General 2016 Guide For Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs. See referenced Guide at: <https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf>

Please resubmit the compliance audit and/or financial statements within 7 calendar days via eZ-Audit at <http://www.ezaudit.ed.gov/>. Borner's Barber College is advised that until an acceptable compliance audit is received, the institution is not in compliance with the audit submission requirements set forth at 34 C.F.R. § 668.23. If the Department does not receive an acceptable compliance audit, Borner's Barber College will be liable for all unaudited funds for the audit period. In addition, failure to submit an acceptable compliance audit may result in the Department initiating adverse action against the institution, including terminating or revoking the institution's program participation agreement, or, if the institution has an application pending for renewal of its certification, denial of that application. Further, failure to timely submit an acceptable compliance audit may cause the Department to determine that the institution is in violation of past performance provisions set forth at 34 C.F.R. § 668.174(a)(3), resulting in, among other things, provisional certification, the posting of a letter of credit (not applicable to public institutions), and placement on a heightened cash monitoring payment method.

If you have any questions regarding the compliance issue(s) addressed in this letter or the resubmission of your Annual, please contact the eZ-Audit Help Desk at (877) 263-0780 between the hours of 9am and 5pm EST. When prompted, choose option 2 for incomplete letter.

Your immediate attention to this matter is greatly appreciated.

Sincerely,

U.S. Department of Education
Federal Student Aid
Program Compliance

UNITED STATES DEPARTMENT OF EDUCATION

Federal Student Aid
Program Compliance

06/19/2017 16:55:26
OPE ID: 04268800

Brothers & Sisters BarberCosmo Academy (The)
3511 International Boulevard
Oakland, CA, 946013521

Dear ,

The Department of Education (Department) received your New Institution Submission for the fiscal year ended 12/31/2015 on 06/07/2017 17:20:20. The Department determined that Brothers & Sisters BarberCosmo Academy (The)'s submission is incomplete or in error for the following reason(s):

Financial Statement

- Other is missing.

Thank you for your new institution submissions for 2015 and 2014. As part of the application process, your institution must provide, for the two most recently completed full fiscal years, financial statements that are prepared according to Generally Accepted Accounting Principles, and audited according to Generally Accepted Government Auditing Standards (e.g., one financial statement combining comparative statements for both years is not acceptable). Please work with your auditor to resubmit all pages including any supplemental documentation. All pages must be legible.

Attached files are for FYE 2016 and FYE 2015.

Please resubmit the compliance audit and/or financial statements within 7 calendar days via eZ-Audit at <http://www.ezaudit.ed.gov/>. Brothers & Sisters BarberCosmo Academy (The) is advised that until an acceptable compliance audit is received, the institution is not in compliance with the audit submission requirements set forth at 34 C.F.R. § 668.23. If the Department does not receive an acceptable compliance audit, Brothers & Sisters BarberCosmo Academy (The) will be liable for all unaudited funds for the audit period. In addition, failure to submit an acceptable compliance audit may result in the Department initiating adverse action against the institution, including terminating or revoking the institution's program participation agreement, or, if the institution has an application pending for renewal of its certification, denial of that application. Further, failure to timely submit an acceptable compliance audit may cause the Department to determine that the institution is in violation of past performance provisions set forth at 34 C.F.R. § 668.174(a)(3), resulting in, among other things, provisional certification, the posting of a letter of credit (not applicable to public institutions), and placement on a heightened cash monitoring payment method.

If you have any questions regarding the compliance issue(s) addressed in this letter or the resubmission of your New Institution, please contact the eZ-Audit Help Desk at (877) 263-0780 between the hours of 9am and 5pm EST. When prompted, choose option 2 for incomplete letter.

Your immediate attention to this matter is greatly appreciated.

Sincerely,

U.S. Department of Education
Federal Student Aid
Program Compliance

UNITED STATES DEPARTMENT OF EDUCATION

Federal Student Aid
Program Compliance05/30/2017 22:19:04
OPE ID: 04268800Brothers & Sisters BarberCosmo Academy (The)
3511 International Boulevard
Oakland, CA, 946013521

Dear ,

The Department of Education (Department) received your New Institution Submission for the fiscal year ended 12/31/2016 on 05/23/2017 18:15:56. The Department determined that Brothers & Sisters BarberCosmo Academy (The)'s submission is incomplete or in error for the following reason(s):

Financial Statement

- Other is missing.
- Financial Statements Report On Compliance and Internal Controls is not on letterhead.
- The following field(s) do not agree with your PDF: **Financial Statement:** - 4. Is going concern explanatory paragraph included in either the auditor's opinion letter or in the notes to the financial statements? ; **Balance Sheet/Statement of Position--Data Entry:** - Intangible Assets, net of amortization (excluding goodwill) , Goodwill, net , Long Term Line of Credit (including the short term portion) , Total Liabilities ; **Balance Sheet/Statement of Position--Misclassification/Treatment:** - Note Receivable(s) - Related Party - Unsecured ; **IncomeStatement/Statement of Activities--Data Entry:** - Total Expenses before Taxes:

The attachment for Fiscal Year 2015 is missing. As part of the application process, your institution must provide, for the two most recently completed full fiscal years, financial statements that are prepared according to Generally Accepted Accounting Principles, and audited according to Generally Accepted Government Auditing Standards (e.g., one financial statement combining comparative statements for both years is not acceptable).

The Independent Audit Report does not reference the related party transaction disclosure footnote. In accordance with 34 C.F.R. - 668.23 (d) (1). The Department of Education requires disclosure of all related party transactions at a level of detail that conveys the identity of such related parties. This disclosure requirement extends beyond GAAP (SFAS 57) ASC 850. This disclosure should be referred to in the "Additional Information" paragraph of the Independent Auditor's Report. If there are no related party transactions, then a footnote should be added to disclose this fact.

Refer to the "2000 Audit Guide SFA Audits" guide: <http://www2.ed.gov/about/offices/list/oig/nonfed/sfgd2000.pdf>;
Independent Auditor's Report pg 91-92

The Report on Internal Control and Compliance over Financials is not on letterhead.

The amount of total liabilities entered in the numeric template in eZ-Audit (Statement of Financial Position Data) disagrees with the amount of total liabilities on the Statement of Financial Position. Total Liabilities should be \$43,000.

Review and correct your response to Total Expenses. The Total Expenses amount entered in the numeric template in eZ-Audit should be \$282,543. Total Expenses should include both operating and non operating Expenses.

Review and correct your response to Accounts/Notes/Other Receivables - Related parties - Unsecured. Receivables are not entered in the numeric template in eZ-Audit (Statement of Financial Position Data) unless the amounts are unsecured and from a related party. Change the amounts to <0> if none applies.

Review and correct your response to Capital Lease and Line of Credit. Per notes the amount should be \$0, since there is no maturity date longer than a year in the notes or a schedule of payments.

Review and correct your response to Intangibles. Per notes it should be \$0.

The Independent Auditor's Report does not contain a paragraph or any disclosure in the notes that indicates a going concern issue was cited by the auditor. Please change the answer to the question regarding "Going Concern" to "no".

Please resubmit the compliance audit and/or financial statements within 7 calendar days via eZ-Audit at <http://www.ezaudit.ed.gov/>. Brothers & Sisters BarberCosmo Academy (The) is advised that until an acceptable compliance audit is received, the institution is not in compliance with the audit submission requirements set forth at 34 C.F.R. § 668.23. If the Department does not receive an acceptable compliance audit, Brothers & Sisters BarberCosmo Academy (The) will be liable for all unaudited funds for the audit period. In addition, failure to submit an acceptable compliance audit may result in the Department initiating adverse action against the institution, including terminating or revoking the institution's program participation agreement, or, if the institution has an application pending for renewal of its certification, denial of that application. Further, failure to timely submit an acceptable compliance audit may cause the Department to determine that the institution is in violation of past performance provisions set forth at 34 C.F.R. § 668.174(a)(3), resulting in, among other things, provisional certification, the posting of a letter of credit (not applicable to public institutions), and placement on a heightened cash monitoring payment method.

If you have any questions regarding the compliance issue(s) addressed in this letter or the resubmission of your New Institution, please contact the eZ-Audit Help Desk at (877) 263-0780 between the hours of 9am and 5pm EST. When prompted, choose option 2 for incomplete letter.

Your immediate attention to this matter is greatly appreciated.

Sincerely,

U.S. Department of Education
Federal Student Aid
Program Compliance

UNITED STATES DEPARTMENT OF EDUCATION

Federal Student Aid
Program Compliance

08/31/2017 14:02:31
OPE ID: 04268800

Brothers & Sisters BarberCosmo Academy (The)
3511 International Boulevard
Oakland, CA, 946013521

Dear ,

The Department of Education (Department) received your New Institution Submission for the fiscal year ended 12/31/2016 on 08/30/2017 17:55:55. The Department determined that Brothers & Sisters BarberCosmo Academy (The)'s submission is incomplete or in error for the following reason(s):

Financial Statement

- Audited Financial Statements is missing.
- Financial Statement Report on Compliance and Internal Controls is missing.

The one or more of the audited financial statement(s) is missing. Please attach audited financial statements for fiscal year 2016 and 2015. Please correct, and if necessary, work with your auditor to resubmit all pages including any supplemental documentation. All pages must be legible.

Thank you for your new institution submissions for 2016 and 2015. As part of the application process, your institution must provide, for the two most recently completed full fiscal years, financial statements that are prepared according to Generally Accepted Accounting Principles, and audited according to Generally Accepted Government Auditing Standards (e.g., one financial statement combining comparative statements for both years is not acceptable).

Please resubmit the compliance audit and/or financial statements within 7 calendar days via eZ-Audit at <http://www.ezaudit.ed.gov/>. Brothers & Sisters BarberCosmo Academy (The) is advised that until an acceptable compliance audit is received, the institution is not in compliance with the audit submission requirements set forth at 34 C.F.R. § 668.23. If the Department does not receive an acceptable compliance audit, Brothers & Sisters BarberCosmo Academy (The) will be liable for all unaudited funds for the audit period. In addition, failure to submit an acceptable compliance audit may result in the Department initiating adverse action against the institution, including terminating or revoking the institution's program participation agreement, or, if the institution has an application pending for renewal of its certification, denial of that application. Further, failure to timely submit an acceptable compliance audit may cause the Department to determine that the institution is in violation of past performance provisions set forth at 34 C.F.R. § 668.174(a)(3), resulting in, among other things, provisional certification, the posting of a letter of credit (not applicable to public institutions), and placement on a heightened cash monitoring payment method.

If you have any questions regarding the compliance issue(s) addressed in this letter or the resubmission of your New Institution, please contact the eZ-Audit Help Desk at (877) 263-0780 between the hours of 9am and 5pm EST. When prompted, choose option 2 for incomplete letter.

Your immediate attention to this matter is greatly appreciated.

Sincerely,

U.S. Department of Education
Federal Student Aid
Program Compliance

UNITED STATES DEPARTMENT OF EDUCATION

Federal Student Aid
Program Compliance

08/31/2017 14:02:31
OPE ID: 04268800

Brothers & Sisters BarberCosmo Academy (The)
3511 International Boulevard
Oakland, CA, 946013521

Dear ,

The Department of Education (Department) received your New Institution Submission for the fiscal year ended 12/31/2016 on 08/30/2017 17:55:55. The Department determined that Brothers & Sisters BarberCosmo Academy (The)'s submission is incomplete or in error for the following reason(s):

Financial Statement

- Audited Financial Statements is missing.
- Financial Statement Report on Compliance and Internal Controls is missing.

The one or more of the audited financial statement(s) is missing. Please attach audited financial statements for fiscal year 2016 and 2015. Please correct, and if necessary, work with your auditor to resubmit all pages including any supplemental documentation. All pages must be legible.

Thank you for your new institution submissions for 2016 and 2015. As part of the application process, your institution must provide, for the two most recently completed full fiscal years, financial statements that are prepared according to Generally Accepted Accounting Principles, and audited according to Generally Accepted Government Auditing Standards (e.g., one financial statement combining comparative statements for both years is not acceptable).

Please resubmit the compliance audit and/or financial statements within 7 calendar days via eZ-Audit at <http://www.ezaudit.ed.gov/>. Brothers & Sisters BarberCosmo Academy (The) is advised that until an acceptable compliance audit is received, the institution is not in compliance with the audit submission requirements set forth at 34 C.F.R. § 668.23. If the Department does not receive an acceptable compliance audit, Brothers & Sisters BarberCosmo Academy (The) will be liable for all unaudited funds for the audit period. In addition, failure to submit an acceptable compliance audit may result in the Department initiating adverse action against the institution, including terminating or revoking the institution's program participation agreement, or, if the institution has an application pending for renewal of its certification, denial of that application. Further, failure to timely submit an acceptable compliance audit may cause the Department to determine that the institution is in violation of past performance provisions set forth at 34 C.F.R. § 668.174(a)(3), resulting in, among other things, provisional certification, the posting of a letter of credit (not applicable to public institutions), and placement on a heightened cash monitoring payment method.

If you have any questions regarding the compliance issue(s) addressed in this letter or the resubmission of your New Institution, please contact the eZ-Audit Help Desk at (877) 263-0780 between the hours of 9am and 5pm EST. When prompted, choose option 2 for incomplete letter.

Your immediate attention to this matter is greatly appreciated.

Sincerely,

U.S. Department of Education
Federal Student Aid
Program Compliance

UNITED STATES DEPARTMENT OF EDUCATION

Federal Student Aid
Program Compliance

07/19/2017 15:41:54
OPE ID: 03399300

Mr John Ledesma
Bryan College
2339 Gold Meadow Way
Gold River, CA, 956704467

Dear Mr John Ledesma,

The Department of Education (Department) received your Closeout Audit Submission on 07/14/2017 19:54:34. The Department determined that Bryan College's submission is incomplete or in error for the following reason(s):

Compliance Audit

- Schedule of Findings and Questioned Costs is incomplete.
- - Other is not viewable.

The Schedule of Finding & Question Cost is incomplete due to the PDF not reporting the correct current year findings (16). And not the 2015 year findings as current. Please provide the revised &/or missing information and resubmit with all previous audit documentation.

Please resubmit the compliance audit and/or financial statements within 7 calendar days via eZ-Audit at <http://www.ezaudit.ed.gov/>. Bryan College is advised that until an acceptable compliance audit is received, the institution is not in compliance with the audit submission requirements set forth at 34 C.F.R. § 668.23. If the Department does not receive an acceptable compliance audit, Bryan College will be liable for all unaudited funds for the audit period. In addition, failure to submit an acceptable compliance audit may result in the Department initiating adverse action against the institution, including terminating or revoking the institution's program participation agreement, or, if the institution has an application pending for renewal of its certification, denial of that application. Further, failure to timely submit an acceptable compliance audit may cause the Department to determine that the institution is in violation of past performance provisions set forth at 34 C.F.R. § 668.174(a) (3), resulting in, among other things, provisional certification, the posting of a letter of credit (not applicable to public institutions), and placement on a heightened cash monitoring payment method.

If you have any questions regarding the compliance issue(s) addressed in this letter or the resubmission of your Closeout Audit, please contact the eZ-Audit Help Desk at (877) 263-0780 between the hours of 9am and 5pm EST. When prompted, choose option 2 for incomplete letter.

Your immediate attention to this matter is greatly appreciated.

Sincerely,

U.S. Department of Education
Federal Student Aid
Program Compliance

UNITED STATES DEPARTMENT OF EDUCATION

Federal Student Aid
Program Compliance

03/28/2018 16:02:19
OPE ID: 04277700

Mr Christopher Tellis
California College of Barbering and Cosmetology
1024 East March Lane
Stockton, CA, 952103514

Dear Mr Christopher Tellis,

The Department of Education (Department) received your New Institution Submission for the fiscal year ended 12/31/2017 on 03/15/2018 19:59:20. The Department determined that California College of Barbering and Cosmetology's submission is incomplete or in error for the following reason(s):

Financial Statement

- Audited Financial Statements is missing.
- Independent Auditors Report on the Audited Financial Statements is Missing
- Financial Statement Report on Compliance and Internal Controls is missing.
- Audited Financial Statements is not viewable.
- The following field(s) do not agree with your PDF: **Financial Statement:** - 4. Is going concern explanatory paragraph included in either the auditor's opinion letter or in the notes to the financial statements?

The Independent Auditor's Report (FYE 2017) does not contain a paragraph or any disclosure in the notes that indicates a going concern issue was cited by the auditor. Please change the answer to the question regarding "Going Concern" to "no".

Thank you for your new institution submissions for 2016 and 2017. As part of the application process, your institution must provide, for the two most recently completed full fiscal years, financial statements that are prepared according to Generally Accepted Accounting Principles, and audited according to Generally Accepted Government Auditing Standards (e.g., one financial statement combining comparative statements for both years is not acceptable).

The Independent Auditors Report on the audited financial statements is missing for Fiscal Year Ending 2016.

Please resubmit the compliance audit and/or financial statements within 7 calendar days via eZ-Audit at <http://www.ezaudit.ed.gov/>. California College of Barbering and Cosmetology is advised that until an acceptable compliance audit is received, the institution is not in compliance with the audit submission requirements set forth at 34 C.F.R. § 668.23. If the Department does not receive an acceptable compliance audit, California College of Barbering and Cosmetology will be liable for all unaudited funds for the audit period. In addition, failure to submit an acceptable compliance audit may result in the Department initiating adverse action against the institution, including terminating or revoking the institution's program participation agreement, or, if the institution has an application pending for renewal of its certification, denial of that application. Further, failure to timely submit an acceptable compliance audit may cause the Department to determine that the institution is in violation of past performance provisions set forth at 34 C.F.R. § 668.174(a)(3), resulting in, among other things, provisional certification, the posting of a letter of credit (not applicable to public institutions), and placement on a heightened cash monitoring payment method.

If you have any questions regarding the compliance issue(s) addressed in this letter or the resubmission of your New Institution, please contact the eZ-Audit Help Desk at (877) 263-0780 between the hours of 9am and 5pm EST. When prompted, choose option 2 for incomplete letter.

Your immediate attention to this matter is greatly appreciated.

Sincerely,

U.S. Department of Education
Federal Student Aid

Program Compliance

UNITED STATES DEPARTMENT OF EDUCATION

Federal Student Aid
Program Compliance08/23/2017 22:22:33
OPE ID: 04272000D'Lacreme School of Cosmetology and Barbering
1787 North Texas Street
Fairfield, CA, 945334534

Dear ,

The Department of Education (Department) received your New Institution Submission for the fiscal year ended 12/31/2016 on 08/23/2017 18:21:48. The Department determined that D'Lacreme School of Cosmetology and Barbering's submission is incomplete or in error for the following reason(s):

Financial Statement

- Audited Financial Statements is missing.
- Independent Auditors Report on the Audited Financial Statements is Missing
- Financial Statement Report on Compliance and Internal Controls is missing.
- Other:
- The following field(s) do not agree with your PDF: **Financial Statement:** - 3. Opinion Type ; **Balance Sheet/Statement of Position--Data Entry:** - Other Receivables - Unsecured Related Party , Long-term Debt (including the short term portion)

The attachment for FYE 2015 is missing. Please review and re-submit.

Thank you for your new institution submissions for 2016 and 2015. As part of the application process, your institution must provide, for the two most recently completed full fiscal years, financial statements that are prepared according to Generally Accepted Accounting Principles, and audited according to Generally Accepted Government Auditing Standards (e.g., one financial statement combining comparative statements for both years is not acceptable).

The Independent Auditor's Report does not contain a paragraph or any disclosure in the notes that indicates a qualified opinion cited by the auditor. Please change the answer to the question regarding "Type of auditor's report" to "unqualified." Please work with your auditor to resubmit all pages including any supplemental documentation. All pages must be legible.

Please review your amount of "Other Unsecured Related Parties Receivable". Only include those amounts that are unsecured and from a related party. Students do not count as related parties.

Please review your amount of "Long Term Debt". According to the notes, there are no long term debt amounts, please change this number to \$0.

Please resubmit the compliance audit and/or financial statements within 7 calendar days via eZ-Audit at <http://www.ezaudit.ed.gov/>. D'Lacreme School of Cosmetology and Barbering is advised that until an acceptable compliance audit is received, the institution is not in compliance with the audit submission requirements set forth at 34 C.F.R. § 668.23. If the Department does not receive an acceptable compliance audit, D'Lacreme School of Cosmetology and Barbering will be liable for all unaudited funds for the audit period. In addition, failure to submit an acceptable compliance audit may result in the Department initiating adverse action against the institution, including terminating or revoking the institution's program participation agreement, or, if the institution has an application pending for renewal of its certification, denial of that application. Further, failure to timely submit an acceptable compliance audit may cause the Department to determine that the institution is in violation of past performance provisions set forth at 34 C.F.R. § 668.174(a)(3), resulting in, among other things, provisional certification, the posting of a letter of credit (not applicable to public institutions), and placement on a heightened cash monitoring payment method.

If you have any questions regarding the compliance issue(s) addressed in this letter or the resubmission of your New Institution,

please contact the eZ-Audit Help Desk at (877) 263-0780 between the hours of 9am and 5pm EST. When prompted, choose option 2 for incomplete letter.

Your immediate attention to this matter is greatly appreciated.

Sincerely,

U.S. Department of Education
Federal Student Aid
Program Compliance

UNITED STATES DEPARTMENT OF EDUCATION

Federal Student Aid
Program Compliance

06/26/2018 08:01:48
OPE ID: 04150100

Mr John B Latchford
Golden State College of Court Reporting & Captioning
7901 Stoneridge Drive
Suite 105
Pleasanton, CA, 945883677

Dear Mr John B Latchford,

The Department of Education (Department) received your Closeout Audit Submission on 06/19/2018 15:06:42. The Department determined that Golden State College of Court Reporting & Captioning's submission is incomplete or in error for the following reason(s):

Compliance Audit

- Other:

The entire Compliance Audit Report is incorrect. Please resubmit and include all the necessary and required components of a SFA (Proprietary Audit)/the Compliance Audit, i.e., The Auditor Information Sheet, The Servicer Information Sheet (if applicable), The Schedule of Findings and Questioned Costs and all other missing documentation.

Please resubmit the compliance audit and/or financial statements within 7 calendar days via eZ-Audit at <http://www.ezaudit.ed.gov/>. Golden State College of Court Reporting & Captioning is advised that until an acceptable compliance audit is received, the institution is not in compliance with the audit submission requirements set forth at 34 C.F.R. § 668.23. If the Department does not receive an acceptable compliance audit, Golden State College of Court Reporting & Captioning will be liable for all unaudited funds for the audit period. In addition, failure to submit an acceptable compliance audit may result in the Department initiating adverse action against the institution, including terminating or revoking the institution's program participation agreement, or, if the institution has an application pending for renewal of its certification, denial of that application. Further, failure to timely submit an acceptable compliance audit may cause the Department to determine that the institution is in violation of past performance provisions set forth at 34 C.F.R. § 668.174(a)(3), resulting in, among other things, provisional certification, the posting of a letter of credit (not applicable to public institutions), and placement on a heightened cash monitoring payment method.

If you have any questions regarding the compliance issue(s) addressed in this letter or the resubmission of your Closeout Audit, please contact the eZ-Audit Help Desk at (877) 263-0780 between the hours of 9am and 5pm EST. When prompted, choose option 2 for incomplete letter.

Your immediate attention to this matter is greatly appreciated.

Sincerely,

U.S. Department of Education
Federal Student Aid
Program Compliance

UNITED STATES DEPARTMENT OF EDUCATION

Federal Student Aid
Program Compliance

07/02/2018 19:19:53
OPE ID: 04150100

Mr John B Latchford
Golden State College of Court Reporting & Captioning
7901 Stoneridge Drive
Suite 105
Pleasanton, CA, 945883677

Dear Mr John B Latchford,

The Department of Education (Department) received your Annual Submission for the fiscal year ended 12/31/2017 on 06/19/2018 14:53:49. The Department determined that Golden State College of Court Reporting & Captioning's submission is incomplete or in error for the following reason(s):

Financial Statement

- Audited Financial Statements is missing.
- Independent Auditors Report on the Audited Financial Statements is Missing
- Financial Statement Report on Compliance and Internal Controls is missing.

The audited financial report was not attached. Please resubmit with the proper documents attached.

Compliance Audit

- Other:

The entire Compliance Audit Report is incorrect. Please resubmit and include all the necessary and required components of a SFA (Proprietary Audit)/the Compliance Audit, i.e., The Auditor Information Sheet, The Servicer Information Sheet (if applicable), The Schedule of Findings and Questioned Costs and all other missing documentation.

Please resubmit the compliance audit and/or financial statements within 7 calendar days via eZ-Audit at <http://www.ezaudit.ed.gov/>. Golden State College of Court Reporting & Captioning is advised that until an acceptable compliance audit is received, the institution is not in compliance with the audit submission requirements set forth at 34 C.F.R. § 668.23. If the Department does not receive an acceptable compliance audit, Golden State College of Court Reporting & Captioning will be liable for all unaudited funds for the audit period. In addition, failure to submit an acceptable compliance audit may result in the Department initiating adverse action against the institution, including terminating or revoking the institution's program participation agreement, or, if the institution has an application pending for renewal of its certification, denial of that application. Further, failure to timely submit an acceptable compliance audit may cause the Department to determine that the institution is in violation of past performance provisions set forth at 34 C.F.R. § 668.174(a)(3), resulting in, among other things, provisional certification, the posting of a letter of credit (not applicable to public institutions), and placement on a heightened cash monitoring payment method.

If you have any questions regarding the compliance issue(s) addressed in this letter or the resubmission of your Annual, please contact the eZ-Audit Help Desk at (877) 263-0780 between the hours of 9am and 5pm EST. When prompted, choose option 2 for incomplete letter.

Your immediate attention to this matter is greatly appreciated.

Sincerely,

U.S. Department of Education
Federal Student Aid
Program Compliance

UNITED STATES DEPARTMENT OF EDUCATION

Federal Student Aid
Program Compliance

03/08/2018 14:32:23
OPE ID: 04217400

Mr Lawrence Rosenstock
High Tech High Graduate School of Education
2861 Womble Road
San Diego, CA, 921066025

Dear Mr Lawrence Rosenstock,

The Department of Education (Department) received your Stub Audit Submission on 03/02/2018 14:09:28. The Department determined that High Tech High Graduate School of Education's submission is incomplete or in error for the following reason(s):

Compliance Audit

- Other:
- - Other is not viewable.
- The following field(s) do not agree with your PDF: **Compliance Audit:** - 3. Was the Student Financial Aid Cluster as a major program?

The entire Compliance Audit is incorrect. The Ez Audit form indicates that the audit should be a Stub Audit & not a regular audit. It is possible that this was done by mistake & needed to be added to the 2017 incomplete audit. Please resubmit along with all previously submitted PDF documents.

Please resubmit the compliance audit and/or financial statements within 7 calendar days via eZ-Audit at <http://www.ezaudit.ed.gov/>. High Tech High Graduate School of Education is advised that until an acceptable compliance audit is received, the institution is not in compliance with the audit submission requirements set forth at 34 C.F.R. § 668.23. If the Department does not receive an acceptable compliance audit, High Tech High Graduate School of Education will be liable for all unaudited funds for the audit period. In addition, failure to submit an acceptable compliance audit may result in the Department initiating adverse action against the institution, including terminating or revoking the institution's program participation agreement, or, if the institution has an application pending for renewal of its certification, denial of that application. Further, failure to timely submit an acceptable compliance audit may cause the Department to determine that the institution is in violation of past performance provisions set forth at 34 C.F.R. § 668.174(a)(3), resulting in, among other things, provisional certification, the posting of a letter of credit (not applicable to public institutions), and placement on a heightened cash monitoring payment method.

If you have any questions regarding the compliance issue(s) addressed in this letter or the resubmission of your Stub Audit, please contact the eZ-Audit Help Desk at (877) 263-0780 between the hours of 9am and 5pm EST. When prompted, choose option 2 for incomplete letter.

Your immediate attention to this matter is greatly appreciated.

Sincerely,

U.S. Department of Education
Federal Student Aid
Program Compliance

UNITED STATES DEPARTMENT OF EDUCATION

Federal Student Aid
Program Compliance

07/17/2018 15:14:34
OPE ID: 04137600

Ms Diane E Morgan
Medical Career College of Northern California
4441 Auburn Boulevard
Suite H
Sacramento, CA, 958414139

Dear Ms Diane E Morgan,

The Department of Education (Department) received your New Institution Submission for the fiscal year ended 12/31/2017 on 06/28/2018 18:34:19. The Department determined that Medical Career College of Northern California's submission is incomplete or in error for the following reason(s):

Financial Statement

- Other is missing.
- The following field(s) do not agree with your PDF: **Financial Statement:** - 3. Opinion Type

Thank you for your new institution submissions for FYE 2017 and FYE 2016. As part of the application process, your institution must provide, for the two most recently completed full fiscal years, financial statements that are prepared according to Generally Accepted Accounting Principles, and audited according to Generally Accepted Government Auditing Standards (e.g., one financial statement combining comparative statements for both years is not acceptable).

The Independent Auditor's Report does not contain a paragraph or any disclosure in the notes that indicates a qualified opinion cited by the auditor. Please change the answer to the question regarding Type of auditor's report to unqualified. Please work with your auditor to resubmit all pages including any supplemental documentation. All pages must be legible.

Please resubmit the compliance audit and/or financial statements within 7 calendar days via eZ-Audit at <http://www.ezaudit.ed.gov/>. Medical Career College of Northern California is advised that until an acceptable compliance audit is received, the institution is not in compliance with the audit submission requirements set forth at 34 C.F.R. § 668.23. If the Department does not receive an acceptable compliance audit, Medical Career College of Northern California will be liable for all unaudited funds for the audit period. In addition, failure to submit an acceptable compliance audit may result in the Department initiating adverse action against the institution, including terminating or revoking the institution's program participation agreement, or, if the institution has an application pending for renewal of its certification, denial of that application. Further, failure to timely submit an acceptable compliance audit may cause the Department to determine that the institution is in violation of past performance provisions set forth at 34 C.F.R. § 668.174(a)(3), resulting in, among other things, provisional certification, the posting of a letter of credit (not applicable to public institutions), and placement on a heightened cash monitoring payment method.

If you have any questions regarding the compliance issue(s) addressed in this letter or the resubmission of your New Institution, please contact the eZ-Audit Help Desk at (877) 263-0780 between the hours of 9am and 5pm EST. When prompted, choose option 2 for incomplete letter.

Your immediate attention to this matter is greatly appreciated.

Sincerely,

U.S. Department of Education
Federal Student Aid
Program Compliance

UNITED STATES DEPARTMENT OF EDUCATION

Federal Student Aid
Program Compliance

05/22/2017 07:44:32
OPE ID: 03933300

Dr Jeffrey W Welsh
Mueller College
123 Camino de la Reina
100 North
San Diego, CA, 921083001

Dear Dr Jeffrey W Welsh,

The Department of Education (Department) received your Closeout Audit Submission on 05/15/2017 16:18:39. The Department determined that Mueller College's submission is incomplete or in error for the following reason(s):

Compliance Audit

- Corrective Action Plan is incomplete.
- Corrective Action Plan is not signed.
- Corrective Action Plan has an improper signature.
- Corrective action plan is not on school letterhead.
- - Other is not viewable.

The Corrective Action Plan is missing. Please include CAP and resubmit along with all previously submitted PDF documents.

Please resubmit the compliance audit and/or financial statements within 7 calendar days via eZ-Audit at <http://www.ezaudit.ed.gov/>. Mueller College is advised that until an acceptable compliance audit is received, the institution is not in compliance with the audit submission requirements set forth at 34 C.F.R. § 668.23. If the Department does not receive an acceptable compliance audit, Mueller College will be liable for all unaudited funds for the audit period. In addition, failure to submit an acceptable compliance audit may result in the Department initiating adverse action against the institution, including terminating or revoking the institution's program participation agreement, or, if the institution has an application pending for renewal of its certification, denial of that application. Further, failure to timely submit an acceptable compliance audit may cause the Department to determine that the institution is in violation of past performance provisions set forth at 34 C.F.R. § 668.174(a) (3), resulting in, among other things, provisional certification, the posting of a letter of credit (not applicable to public institutions), and placement on a heightened cash monitoring payment method.

If you have any questions regarding the compliance issue(s) addressed in this letter or the resubmission of your Closeout Audit, please contact the eZ-Audit Help Desk at (877) 263-0780 between the hours of 9am and 5pm EST. When prompted, choose option 2 for incomplete letter.

Your immediate attention to this matter is greatly appreciated.

Sincerely,

U.S. Department of Education
Federal Student Aid
Program Compliance

UNITED STATES DEPARTMENT OF EDUCATION

Federal Student Aid
Program Compliance

08/09/2018 12:13:27
OPE ID: 01298900

Mr Raymond R Stainback
Oceanside College of Beauty
1575 South Coast Highway
Oceanside, CA, 920545393

Dear Mr Raymond R Stainback,

The Department of Education (Department) received your Closeout Audit Submission on 07/30/2018 04:25:21. The Department determined that Oceanside College of Beauty's submission is incomplete or in error for the following reason(s):

Compliance Audit

- Auditor Information Sheet is incomplete.

The Auditor Information Sheet is incomplete because it does not mention any Bank information on the close-out. Please provide the revised &/or missing information and resubmit with all previous audit documentation.

Please resubmit the compliance audit and/or financial statements within 7 calendar days via eZ-Audit at <http://www.ezaudit.ed.gov/>. Oceanside College of Beauty is advised that until an acceptable compliance audit is received, the institution is not in compliance with the audit submission requirements set forth at 34 C.F.R. § 668.23. If the Department does not receive an acceptable compliance audit, Oceanside College of Beauty will be liable for all unaudited funds for the audit period. In addition, failure to submit an acceptable compliance audit may result in the Department initiating adverse action against the institution, including terminating or revoking the institution's program participation agreement, or, if the institution has an application pending for renewal of its certification, denial of that application. Further, failure to timely submit an acceptable compliance audit may cause the Department to determine that the institution is in violation of past performance provisions set forth at 34 C.F.R. § 668.174(a)(3), resulting in, among other things, provisional certification, the posting of a letter of credit (not applicable to public institutions), and placement on a heightened cash monitoring payment method.

If you have any questions regarding the compliance issue(s) addressed in this letter or the resubmission of your Closeout Audit, please contact the eZ-Audit Help Desk at (877) 263-0780 between the hours of 9am and 5pm EST. When prompted, choose option 2 for incomplete letter.

Your immediate attention to this matter is greatly appreciated.

Sincerely,

U.S. Department of Education
Federal Student Aid
Program Compliance

UNITED STATES DEPARTMENT OF EDUCATION

Federal Student Aid
Program Compliance

03/16/2017 16:57:30
OPE ID: 04224800

Mr James Mousalimas
San Joaquin County Office of Education
2857 Transworld Drive
Stockton, CA, 952063950

Dear Mr James Mousalimas,

The Department of Education (Department) received your New Institution Submission for the fiscal year ended 06/30/2015 on 05/06/2016 10:37:35. The Department determined that San Joaquin County Office of Education's submission is incomplete or in error for the following reason(s):

Financial Statement

- Other is missing.

The new institution submission for the San Joaquin County Office of Education ROC/P (04224800) (which includes the financial statements for FYE June 30, 2014 and June 30, 2015) has been rejected by the San Francisco/Seattle School Participation Division (SPD).

The resubmission must include the FYE June 30, 2015 and FYE June 30, 2016 financial statements.

If you have any questions regarding this letter, please contact Michael Fuller, financial analyst, at michael.fuller@ed.gov or (206) 615-3686. Please process accordingly.

Please resubmit the compliance audit and/or financial statements within 7 calendar days via eZ-Audit at <http://www.ezaudit.ed.gov/>. San Joaquin County Office of Education is advised that until an acceptable compliance audit is received, the institution is not in compliance with the audit submission requirements set forth at 34 C.F.R. § 668.23. If the Department does not receive an acceptable compliance audit, San Joaquin County Office of Education will be liable for all unaudited funds for the audit period. In addition, failure to submit an acceptable compliance audit may result in the Department initiating adverse action against the institution, including terminating or revoking the institution's program participation agreement, or, if the institution has an application pending for renewal of its certification, denial of that application. Further, failure to timely submit an acceptable compliance audit may cause the Department to determine that the institution is in violation of past performance provisions set forth at 34 C.F.R. § 668.174(a)(3), resulting in, among other things, provisional certification, the posting of a letter of credit (not applicable to public institutions), and placement on a heightened cash monitoring payment method.

If you have any questions regarding the compliance issue(s) addressed in this letter or the resubmission of your New Institution, please contact the eZ-Audit Help Desk at (877) 263-0780 between the hours of 9am and 5pm EST. When prompted, choose option 2 for incomplete letter.

Your immediate attention to this matter is greatly appreciated.

Sincerely,

U.S. Department of Education
Federal Student Aid
Program Compliance

UNITED STATES DEPARTMENT OF EDUCATION

Federal Student Aid
Program Compliance

08/14/2018 17:54:34
OPE ID: 02596400

Mr Peter Harris
Spartan College of Aeronautics & Technology
8911 Aviation Boulevard
Inglewood, CA, 903012904

Dear Mr Peter Harris,

The Department of Education (Department) received your Annual Submission for the fiscal year ended 12/31/2017 on 08/10/2018 08:27:58. The Department determined that Spartan College of Aeronautics & Technology's submission is incomplete or in error for the following reason(s):

Compliance Audit

- Other:

The PDF is not viewable. Please rescan your PDF attachments and resubmit.

Please resubmit the compliance audit and/or financial statements within 7 calendar days via eZ-Audit at <http://www.ezaudit.ed.gov/>. Spartan College of Aeronautics & Technology is advised that until an acceptable compliance audit is received, the institution is not in compliance with the audit submission requirements set forth at 34 C.F.R. § 668.23. If the Department does not receive an acceptable compliance audit, Spartan College of Aeronautics & Technology will be liable for all unaudited funds for the audit period. In addition, failure to submit an acceptable compliance audit may result in the Department initiating adverse action against the institution, including terminating or revoking the institution's program participation agreement, or, if the institution has an application pending for renewal of its certification, denial of that application. Further, failure to timely submit an acceptable compliance audit may cause the Department to determine that the institution is in violation of past performance provisions set forth at 34 C.F.R. § 668.174(a)(3), resulting in, among other things, provisional certification, the posting of a letter of credit (not applicable to public institutions), and placement on a heightened cash monitoring payment method.

If you have any questions regarding the compliance issue(s) addressed in this letter or the resubmission of your Annual, please contact the eZ-Audit Help Desk at (877) 263-0780 between the hours of 9am and 5pm EST. When prompted, choose option 2 for incomplete letter.

Your immediate attention to this matter is greatly appreciated.

Sincerely,

U.S. Department of Education
Federal Student Aid
Program Compliance

UNITED STATES DEPARTMENT OF EDUCATION

Federal Student Aid
Program Compliance

07/23/2018 20:50:55
OPE ID: 04005300

Dr Steven Stargardter
United States University
7675 Mission Valley Rd
San Diego, CA, 921084429

Dear Dr Steven Stargardter,

The Department of Education (Department) received your Annual Submission for the fiscal year ended 12/31/2017 on 06/30/2018 16:53:23. The Department determined that United States University's submission is incomplete or in error for the following reason(s):

Financial Statement

- Other is missing.
- Other:
- The following field(s) do not agree with your PDF: **Balance Sheet/Statement of Position--Data Entry:** - Property, Plant, and Equipment, net (including capitalized lease assets and CIP) , Total Assets , Total Liabilities ; **IncomeStatement/Statement of Activities--Data Entry:** - Total Revenues: , Total Expenses before Taxes:

The Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters is not in the format required by the U.S. Department of Education's Office of Inspector General's 2016 Guide For Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs. See referenced Guide at: <https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf>

Please fill in the e-Z Audit financial template. The template submitted was left blank with all zeros. Please review and resubmit.

Please resubmit the compliance audit and/or financial statements within 7 calendar days via eZ-Audit at <http://www.ezaudit.ed.gov/>. United States University is advised that until an acceptable compliance audit is received, the institution is not in compliance with the audit submission requirements set forth at 34 C.F.R. § 668.23. If the Department does not receive an acceptable compliance audit, United States University will be liable for all unaudited funds for the audit period. In addition, failure to submit an acceptable compliance audit may result in the Department initiating adverse action against the institution, including terminating or revoking the institution's program participation agreement, or, if the institution has an application pending for renewal of its certification, denial of that application. Further, failure to timely submit an acceptable compliance audit may cause the Department to determine that the institution is in violation of past performance provisions set forth at 34 C.F.R. § 668.174(a)(3), resulting in, among other things, provisional certification, the posting of a letter of credit (not applicable to public institutions), and placement on a heightened cash monitoring payment method.

If you have any questions regarding the compliance issue(s) addressed in this letter or the resubmission of your Annual, please contact the eZ-Audit Help Desk at (877) 263-0780 between the hours of 9am and 5pm EST. When prompted, choose option 2 for incomplete letter.

Your immediate attention to this matter is greatly appreciated.

Sincerely,

U.S. Department of Education
Federal Student Aid
Program Compliance

UNITED STATES DEPARTMENT OF EDUCATION

Federal Student Aid
Program Compliance

08/08/2018 11:54:02

OPE ID: 01183000

Ms Hua (Judy) Wang
Berk Trade & Business School
33-09 Queens Boulevard
2nd Floor
Long Island City, NY, 111010000

Dear Ms Hua (Judy) Wang,

The Department of Education (Department) received your Annual Submission for the fiscal year ended 12/31/2017 on 07/30/2018 15:43:59. The Department determined that Berk Trade & Business School's submission is incomplete or in error for the following reason(s):

Financial Statement

- Other is missing.
- Financial Statements Report On Compliance and Internal Controls is not signed.
- Other:

1) The attachment submitted to eZ audit is missing the last page of the Report on Internal and Compliance over Financials (Last Report on the attachment-Page 14). The signature page is missing.

2) The attachment submitted to eZ audit is also missing the supporting schedule of Note 7 (the 90/10 presentation). Per note 7, the accountant mentions there is a 'supporting schedule', but it is missing from the attachment. Per regulations, the supporting schedule is necessary as part on the 90/10 presentation. Please see link to Audit Guide 2016 (page 48).

<https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf>

3) The Independent Auditor's Report (page 3) is missing the reference to Government Auditing Standards. The Auditor's Responsibility needs to include the reference to Government Auditing Standards.

The Independent Auditor's Report does not confirm that the audit was conducted in accordance with Government Auditing Standards. The scope of the Auditor's Responsibility paragraph should mention Government Auditing Standards, please see below:

"We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement."

Please correct, and if necessary, work with your auditor to resubmit all pages including any supplemental documentation. All pages must be legible.

4) Each submission stands alone; therefore please ensure all required .pdf(s) are attached to your resubmission.

Compliance Audit

- Compliance Audit is missing.

The entire compliance audit report is missing from your submission. You must reload the audit report and resubmit.

Please resubmit the compliance audit and/or financial statements within 7 calendar days via eZ-Audit at

<http://www.ezaudit.ed.gov/>. Berk Trade & Business School is advised that until an acceptable compliance audit is received, the institution is not in compliance with the audit submission requirements set forth at 34 C.F.R. § 668.23. If the Department does not receive an acceptable compliance audit, Berk Trade & Business School will be liable for all unaudited funds for the audit period. In addition, failure to submit an acceptable compliance audit may result in the Department initiating adverse action against the institution, including terminating or revoking the institution's program participation agreement, or, if the institution has an application pending for renewal of its certification, denial of that application. Further, failure to timely submit an acceptable compliance audit may cause the Department to determine that the institution is in violation of past performance provisions set forth at 34 C.F.R. § 668.174(a)(3), resulting in, among other things, provisional certification, the posting of a letter of credit (not applicable to public institutions), and placement on a heightened cash monitoring payment method.

If you have any questions regarding the compliance issue(s) addressed in this letter or the resubmission of your Annual, please contact the eZ-Audit Help Desk at (877) 263-0780 between the hours of 9am and 5pm EST. When prompted, choose option 2 for incomplete letter.

Your immediate attention to this matter is greatly appreciated.

Sincerely,

U.S. Department of Education
Federal Student Aid
Program Compliance

UNITED STATES DEPARTMENT OF EDUCATION

Federal Student Aid
Program Compliance

08/16/2018 16:00:40

OPE ID: 03800300

Mr Hector E Galloza
Colegio Técnico de Electricidad Galloza
Carr. #4416 Km 2.5 Int. Bo. Laguna
HC 03 Box 32562
Aguada, PR, 006020000

Dear Mr Hector E Galloza,

The Department of Education (Department) received your Annual Submission for the fiscal year ended 12/31/2017 on 08/15/2018 10:57:02. The Department determined that Colegio Técnico de Electricidad Galloza's submission is incomplete or in error for the following reason(s):

Compliance Audit

- Servicer Information Sheet is missing.
- Other is missing.

The Auditor Information Sheet & Servicer Information Sheet is missing. Please include AIS & SIS and resubmit along with all previously submitted PDF documents.

Please resubmit the compliance audit and/or financial statements within 7 calendar days via eZ-Audit at <http://www.ezaudit.ed.gov/>. Colegio Técnico de Electricidad Galloza is advised that until an acceptable compliance audit is received, the institution is not in compliance with the audit submission requirements set forth at 34 C.F.R. § 668.23. If the Department does not receive an acceptable compliance audit, Colegio Técnico de Electricidad Galloza will be liable for all unaudited funds for the audit period. In addition, failure to submit an acceptable compliance audit may result in the Department initiating adverse action against the institution, including terminating or revoking the institution's program participation agreement, or, if the institution has an application pending for renewal of its certification, denial of that application. Further, failure to timely submit an acceptable compliance audit may cause the Department to determine that the institution is in violation of past performance provisions set forth at 34 C.F.R. § 668.174(a)(3), resulting in, among other things, provisional certification, the posting of a letter of credit (not applicable to public institutions), and placement on a heightened cash monitoring payment method.

If you have any questions regarding the compliance issue(s) addressed in this letter or the resubmission of your Annual, please contact the eZ-Audit Help Desk at (877) 263-0780 between the hours of 9am and 5pm EST. When prompted, choose option 2 for incomplete letter.

Your immediate attention to this matter is greatly appreciated.

Sincerely,

U.S. Department of Education
Federal Student Aid
Program Compliance

UNITED STATES DEPARTMENT OF EDUCATION

Federal Student Aid
Program Compliance

08/31/2017 10:38:36

OPE ID: 04251600

Mr Patrick W Sherman
National Personal Training Institute of Massachusetts
249 Lexington Street
Waltham Athletic Club
Waltham, MA, 024524682

Dear Mr Patrick W Sherman,

The Department of Education (Department) received your Annual Submission for the fiscal year ended 12/31/2016 on 08/29/2017 11:40:03. The Department determined that National Personal Training Institute of Massachusetts's submission is incomplete or in error for the following reason(s):

Compliance Audit

- Other:
- - Other is not viewable.
- The following field(s) do not agree with your PDF: **Compliance Audit**: - 4. Opinion Type

The entire Compliance Audit is incorrect. The Ez Audit form indicates that the audit should be a Close Out Audit & not a regular audit. The Report on Compliance is incomplete. The Closeout assertion was excluded from the assertions listed in the 1st paragraph of the Independent Auditor's Report. Please consult with your auditor to include the Closeout assertion. The Cover sheet should imply or indicate that this is a Closeout Audit. Along with The Auditor Information Sheet being incomplete because it does not mention any Bank information on the close-out (please refer to example C, pg. 2 of 2 in the Audit Guide). Please resubmit along with all previously submitted PDF documents.

Please resubmit the compliance audit and/or financial statements within 7 calendar days via eZ-Audit at <http://www.ezaudit.ed.gov/>. National Personal Training Institute of Massachusetts is advised that until an acceptable compliance audit is received, the institution is not in compliance with the audit submission requirements set forth at 34 C.F.R. § 668.23. If the Department does not receive an acceptable compliance audit, National Personal Training Institute of Massachusetts will be liable for all unaudited funds for the audit period. In addition, failure to submit an acceptable compliance audit may result in the Department initiating adverse action against the institution, including terminating or revoking the institution's program participation agreement, or, if the institution has an application pending for renewal of its certification, denial of that application. Further, failure to timely submit an acceptable compliance audit may cause the Department to determine that the institution is in violation of past performance provisions set forth at 34 C.F.R. § 668.174(a)(3), resulting in, among other things, provisional certification, the posting of a letter of credit (not applicable to public institutions), and placement on a heightened cash monitoring payment method.

If you have any questions regarding the compliance issue(s) addressed in this letter or the resubmission of your Annual, please contact the eZ-Audit Help Desk at (877) 263-0780 between the hours of 9am and 5pm EST. When prompted, choose option 2 for incomplete letter.

Your immediate attention to this matter is greatly appreciated.

Sincerely,

U.S. Department of Education
Federal Student Aid
Program Compliance

UNITED STATES DEPARTMENT OF EDUCATION

Federal Student Aid
Program Compliance

01/10/2018 11:21:23

OPE ID: 04148000

Mrs Sheila Flynn
New Life Business Institute
161-10 Jamaica Avenue
Suite 404
Jamaica, NY, 114326149

Dear Mrs Sheila Flynn,

The Department of Education (Department) received your Annual Submission for the fiscal year ended 12/31/2014 on 10/05/2017 14:19:05. The Department determined that New Life Business Institute's submission is incomplete or in error for the following reason(s):

Compliance Audit

- - Other is not viewable.

Please resubmit the compliance audit and/or financial statements within 7 calendar days via eZ-Audit at <http://www.ezaudit.ed.gov/>. New Life Business Institute is advised that until an acceptable compliance audit is received, the institution is not in compliance with the audit submission requirements set forth at 34 C.F.R. § 668.23. If the Department does not receive an acceptable compliance audit, New Life Business Institute will be liable for all unaudited funds for the audit period. In addition, failure to submit an acceptable compliance audit may result in the Department initiating adverse action against the institution, including terminating or revoking the institution's program participation agreement, or, if the institution has an application pending for renewal of its certification, denial of that application. Further, failure to timely submit an acceptable compliance audit may cause the Department to determine that the institution is in violation of past performance provisions set forth at 34 C.F.R. § 668.174(a)(3), resulting in, among other things, provisional certification, the posting of a letter of credit (not applicable to public institutions), and placement on a heightened cash monitoring payment method.

If you have any questions regarding the compliance issue(s) addressed in this letter or the resubmission of your Annual, please contact the eZ-Audit Help Desk at (877) 263-0780 between the hours of 9am and 5pm EST. When prompted, choose option 2 for incomplete letter.

Your immediate attention to this matter is greatly appreciated.

Sincerely,

U.S. Department of Education
Federal Student Aid
Program Compliance

UNITED STATES DEPARTMENT OF EDUCATION

Federal Student Aid
Program Compliance

12/21/2017 15:13:22

OPE ID: 04148000

Mrs Sheila Flynn
New Life Business Institute
161-10 Jamaica Avenue
Suite 404
Jamaica, NY, 114326149

Dear Mrs Sheila Flynn,

The Department of Education (Department) received your Annual Submission for the fiscal year ended 12/31/2016 on 12/15/2017 11:17:19. The Department determined that New Life Business Institute's submission is incomplete or in error for the following reason(s):

Compliance Audit

- Report on Compliance with specified Requirements Applicable to the FSA Programs is incomplete.
- Other:
- - Other is not viewable.

The entire PDF indicates the incorrect Fiscal Year information, it should reflect FYE December 31, 2016. Please provide the revised &/or missing information and resubmit with all previous audit documentation.

Please resubmit the compliance audit and/or financial statements within 7 calendar days via eZ-Audit at <http://www.ezaudit.ed.gov/>. New Life Business Institute is advised that until an acceptable compliance audit is received, the institution is not in compliance with the audit submission requirements set forth at 34 C.F.R. § 668.23. If the Department does not receive an acceptable compliance audit, New Life Business Institute will be liable for all unaudited funds for the audit period. In addition, failure to submit an acceptable compliance audit may result in the Department initiating adverse action against the institution, including terminating or revoking the institution's program participation agreement, or, if the institution has an application pending for renewal of its certification, denial of that application. Further, failure to timely submit an acceptable compliance audit may cause the Department to determine that the institution is in violation of past performance provisions set forth at 34 C.F.R. § 668.174(a)(3), resulting in, among other things, provisional certification, the posting of a letter of credit (not applicable to public institutions), and placement on a heightened cash monitoring payment method.

If you have any questions regarding the compliance issue(s) addressed in this letter or the resubmission of your Annual, please contact the eZ-Audit Help Desk at (877) 263-0780 between the hours of 9am and 5pm EST. When prompted, choose option 2 for incomplete letter.

Your immediate attention to this matter is greatly appreciated.

Sincerely,

U.S. Department of Education
Federal Student Aid
Program Compliance

UNITED STATES DEPARTMENT OF EDUCATION

Federal Student Aid
Program Compliance

07/23/2018 15:13:27
OPE ID: 04277800

Pro Beauty Academy (The)
1655 Oak Tree Road
Suite #285
Edison, NJ, 088202843

Dear ,

The Department of Education (Department) received your Stub Audit Submission on 07/10/2018 12:08:49. The Department determined that Pro Beauty Academy (The)'s submission is incomplete or in error for the following reason(s):

Compliance Audit

- Compliance Audit is missing.

The entire compliance audit report is missing from your submission. You must reload the audit report and resubmit.

Please resubmit the compliance audit and/or financial statements within 7 calendar days via eZ-Audit at <http://www.ezaudit.ed.gov/>. Pro Beauty Academy (The) is advised that until an acceptable compliance audit is received, the institution is not in compliance with the audit submission requirements set forth at 34 C.F.R. § 668.23. If the Department does not receive an acceptable compliance audit, Pro Beauty Academy (The) will be liable for all unaudited funds for the audit period. In addition, failure to submit an acceptable compliance audit may result in the Department initiating adverse action against the institution, including terminating or revoking the institution's program participation agreement, or, if the institution has an application pending for renewal of its certification, denial of that application. Further, failure to timely submit an acceptable compliance audit may cause the Department to determine that the institution is in violation of past performance provisions set forth at 34 C.F.R. § 668.174(a)(3), resulting in, among other things, provisional certification, the posting of a letter of credit (not applicable to public institutions), and placement on a heightened cash monitoring payment method.

If you have any questions regarding the compliance issue(s) addressed in this letter or the resubmission of your Stub Audit, please contact the eZ-Audit Help Desk at (877) 263-0780 between the hours of 9am and 5pm EST. When prompted, choose option 2 for incomplete letter.

Your immediate attention to this matter is greatly appreciated.

Sincerely,

U.S. Department of Education
Federal Student Aid
Program Compliance

UNITED STATES DEPARTMENT OF EDUCATION

Federal Student Aid
Program Compliance

07/30/2018 15:12:12

OPE ID: 04277800

Pro Beauty Academy (The)
1655 Oak Tree Road
Suite #285
Edison, NJ, 088202843

Dear ,

The Department of Education (Department) received your New Institution Submission for the fiscal year ended 12/31/2017 on 07/20/2018 12:32:43. The Department determined that Pro Beauty Academy (The)'s submission is incomplete or in error for the following reason(s):

Financial Statement

- Other:
- The following field(s) do not agree with your PDF: **Financial Statement:** - 3. Opinion Type

The Independent Auditor's Report does not contain a paragraph or any disclosure in the notes that indicates a qualified opinion cited by the auditor. Please change the answer to the question regarding "Type of auditor's report" to "unqualified." Please work with your auditor to resubmit all pages including any supplemental documentation. All pages must be legible.

Please resubmit the compliance audit and/or financial statements within 7 calendar days via eZ-Audit at <http://www.ezaudit.ed.gov/>. Pro Beauty Academy (The) is advised that until an acceptable compliance audit is received, the institution is not in compliance with the audit submission requirements set forth at 34 C.F.R. § 668.23. If the Department does not receive an acceptable compliance audit, Pro Beauty Academy (The) will be liable for all unaudited funds for the audit period. In addition, failure to submit an acceptable compliance audit may result in the Department initiating adverse action against the institution, including terminating or revoking the institution's program participation agreement, or, if the institution has an application pending for renewal of its certification, denial of that application. Further, failure to timely submit an acceptable compliance audit may cause the Department to determine that the institution is in violation of past performance provisions set forth at 34 C.F.R. § 668.174(a)(3), resulting in, among other things, provisional certification, the posting of a letter of credit (not applicable to public institutions), and placement on a heightened cash monitoring payment method.

If you have any questions regarding the compliance issue(s) addressed in this letter or the resubmission of your New Institution, please contact the eZ-Audit Help Desk at (877) 263-0780 between the hours of 9am and 5pm EST. When prompted, choose option 2 for incomplete letter.

Your immediate attention to this matter is greatly appreciated.

Sincerely,

U.S. Department of Education
Federal Student Aid
Program Compliance

UNITED STATES DEPARTMENT OF EDUCATION

Federal Student Aid
Program Compliance

05/17/2017 12:07:27
OPE ID: 00907700

Mr Philip M Williams
Utica School of Commerce
201 Bleecker Street
Utica, NY, 135012280

Dear Mr Philip M Williams,

The Department of Education (Department) received your Closeout Audit Submission on 05/10/2017 09:16:44. The Department determined that Utica School of Commerce's submission is incomplete or in error for the following reason(s):

Compliance Audit

- Corrective Action Plan is incomplete.
- - Other is not viewable.

The Corrective Action Plan (CAP) needs to include the status of prior year findings. Refer to Example "H"; part "C" of the Audit Guide (2000 Revision).

Please resubmit the compliance audit and/or financial statements within 7 calendar days via eZ-Audit at <http://www.ezaudit.ed.gov/>. Utica School of Commerce is advised that until an acceptable compliance audit is received, the institution is not in compliance with the audit submission requirements set forth at 34 C.F.R. § 668.23. If the Department does not receive an acceptable compliance audit, Utica School of Commerce will be liable for all unaudited funds for the audit period. In addition, failure to submit an acceptable compliance audit may result in the Department initiating adverse action against the institution, including terminating or revoking the institution's program participation agreement, or, if the institution has an application pending for renewal of its certification, denial of that application. Further, failure to timely submit an acceptable compliance audit may cause the Department to determine that the institution is in violation of past performance provisions set forth at 34 C.F.R. § 668.174(a)(3), resulting in, among other things, provisional certification, the posting of a letter of credit (not applicable to public institutions), and placement on a heightened cash monitoring payment method.

If you have any questions regarding the compliance issue(s) addressed in this letter or the resubmission of your Closeout Audit, please contact the eZ-Audit Help Desk at (877) 263-0780 between the hours of 9am and 5pm EST. When prompted, choose option 2 for incomplete letter.

Your immediate attention to this matter is greatly appreciated.

Sincerely,

U.S. Department of Education
Federal Student Aid
Program Compliance

UNITED STATES DEPARTMENT OF EDUCATIONFederal Student Aid
Program Compliance

02/23/2017 14:21:28

OPE ID: 04235300

Dr Mark Dufendach
Polytech Adult Education
823 Walnut Shade Road
Woodside, DE, 199800000

Dear Dr Mark Dufendach,

The Department of Education (Department) received your New Institution Submission for the fiscal year ended 06/30/2016 on 02/10/2017 12:01:39. The Department determined that Polytech Adult Education's submission is incomplete or in error for the following reason(s):

Financial Statement

- Other:

Please submit the attachment for FYE 2015 under the same New Institution Submission of FYE 2016/2015. The submission needs two attachments one per each fiscal year under the same submission.

Thank you for your new institution submissions for 2016 and 2015. As part of the application process, your institution must provide, for the two most recently completed full fiscal years, financial statements that are prepared according to Generally Accepted Accounting Principles, and audited according to Generally Accepted Government Auditing Standards (e.g., one financial statement combining comparative statements for both years is not acceptable).

Please note that the duplicate submission will be purged from the system.

Please resubmit the compliance audit and/or financial statements within 7 calendar days via eZ-Audit at <http://www.ezaudit.ed.gov/>. Polytech Adult Education is advised that until an acceptable compliance audit is received, the institution is not in compliance with the audit submission requirements set forth at 34 C.F.R. § 668.23. If the Department does not receive an acceptable compliance audit, Polytech Adult Education will be liable for all unaudited funds for the audit period. In addition, failure to submit an acceptable compliance audit may result in the Department initiating adverse action against the institution, including terminating or revoking the institution's program participation agreement, or, if the institution has an application pending for renewal of its certification, denial of that application. Further, failure to timely submit an acceptable compliance audit may cause the Department to determine that the institution is in violation of past performance provisions set forth at 34 C.F.R. § 668.174(a)(3), resulting in, among other things, provisional certification, the posting of a letter of credit (not applicable to public institutions), and placement on a heightened cash monitoring payment method.

If you have any questions regarding the compliance issue(s) addressed in this letter or the resubmission of your New Institution, please contact the eZ-Audit Help Desk at (877) 263-0780 between the hours of 9am and 5pm EST. When prompted, choose option 2 for incomplete letter.

Your immediate attention to this matter is greatly appreciated.

Sincerely,

U.S. Department of Education
Federal Student Aid
Program Compliance