OPE_ID	Institution Name	City	State	Institution_Type	Submission FYE	Submission Reason Incomplete Date	Reasons Deemed Incomplete	Incomplete Letter Comments
00105000	Laurean State Community College	Disminshow		Public	09/30/2016	07/11/201	7 Others Others is not visusable	The DDC must show the correct for Sindians that and the correction Astion Dian December 100 of the showest of and resultant
	Lawson State Community College Alaska Pacific University	Birmingham Anchorage	AL	Non-Profit	09/30/2016		7 Other:,- Other is not viewable. 7 Compliance Audit is missing.,- Compliance Audit is not viewable.	The PDF must show the correct fye findings thru out the report and the Corrective Action Plan. Rescan your PDF attachment(s) and resubmit. The entire compliance audit report is missing from your submission. You must reload the audit report and resubmit.
00100100	Alaska Facilic Offiversity	Alichorage	AK	Non-Front	00/30/2010	03/08/201	Independent Auditors Report on Compliance with Requirements Applicable to Each Major Program and Internal Controls Over	Independent Auditors Report on Compliance with Requirements Applicable to Each Major Program and Internal Controls Over Compliance in
00107200	Cochise College	Sierra Vista	AZ	Public	06/30/2016	Annual 02/17/201	7 Compliance in Accordance with OMB Circular A-133 was not signed,- Other is not viewable.	Accordance with OMB Title 2 Uniform Guidance was not signed.
00107400	Grand Canyon University	Phoenix	AZ	Proprietary	12/31/2016	Annual 06/05/201	7 Other:,- Other is not viewable.	Prior Year Findings are not numbered correctly. Please have your auditor make the necessary revisions to your compliance audit and resubmit.
	,			' '				The submission is incomplete because your submission is not in compliance with Title 2 U.S. Code of Federal Regulations Part 200, Uniform
00110600	Williams Baptist University	Walnut Ridge	AR	Non-Profit	06/30/2016	Annual 03/20/201	7 Compliance Audit is missing,,- Other is not viewable.	Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).
								The attached [Independent Auditors Report]/[A-133 Report] is incomplete because the [Independent Auditors Report]/[A-133 Report] is not signed by the auditor. Please note a computer-generated signature is not acceptable. Also, 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:
00117700	Cogswell Polytechnical College El Camino College	San Jose	CA	Proprietary	12/31/2017		8 Servicer Information Sheet is incomplete., Corrective Action Plan is not signed.	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
00119700	El Camino College	Torrance	CA	Public	06/30/2017	Annual 03/03/201	8 Corrective Action Plan:,- Corrective Action Plan is not viewable.	The Action Plan is missing. Please include CAP and resubmit along with all previously submitted PDF documents. The submission contains personally identifiable information. Personally identifiable information is any information which can be used to
00120600	Golden West College	Huntington Beach	CA	Public	06/30/2017	Annual 01/12/201	8 Other:,- Other is not viewable.	distinguish or trace an individual?s identity, such as name, social security number (or any part thereof), date and place birth or mother?s maiden name, etc. Submissions containing this type of information are prohibited through eZ-Audit. Please have your auditor remove this information from the document and resubmit a revised compliance audit/attachment.
								The submission contains personally identifiable information. Personally identifiable information is any information which can be used to distinguish or trace an individual?s identity, such as name, social security number (or any part thereof), date and place birth or mother?s maiden name, etc. Submissions containing this type of information are prohibited through ez-Audit. Please have your auditor remove this information
00120600	Golden West College	Huntington Beach	CA	Public	06/30/2017	Annual 01/20/201	8 Other:,- Other is not viewable.	from the document and resubmit a revised compliance audit/attachment.
00125300	Fresno Pacific University	Fresno	CA	Non-Profit	04/30/2017	Annual 12/20/201	7 5. Type of Auditor's Report Issued on Compliance for Major Programs, Other; - Other is not viewable.	The Report on Compliance is incomplete. The Report indicate (in 1st paragraph) the Fiscal Year End June 30, 2017 instead of the proper Fiscal Year End April 30, 2017. Please have your auditor provide the correct Fiscal Year End April 30, 2017 and resubmit.
	,							The Corrective Action Action is incomplete due to the PDF not reporting the correct status of the current year findings (17-01 & not 17-02).
υυ137100	University of Denver	Denver	со	Non-Profit	06/30/2017	Annual 03/20/201	8 Corrective Action Plan is incomplete.	Please provide the revised &/or missing information and resubmit with all previous audit documentation. The entire Compliance Audit Report is missing. Please resubmit and include the OMB Uniform Guidance Report, The Summary of Auditor's
00137800	Central Connecticut State University	New Britain	СТ	Public	06/30/2017		8 Compliance Audit is missing.	Results, The Schedule of findings and Questioned Costs and all other necessary documents.
00137900	Connecticut College	New London	СТ	Non-Profit	06/30/2017	7 Annual 01/22/201	8 Corrective Action Plan is incomplete.,- Other is not viewable.	
								The attached [Independent Auditor?s Report]/[A-133 Report] is incomplete because the [Independent Auditor?s Report]/[A-133 Report] is not
00137900	Connecticut College	New London	ст	Non-Profit	06/30/2017	Annual 01/17/201	Independent Auditors Report on Compliance with Requirements Applicable to Each Major Program and Internal Controls Over 8 Compliance in Accordance with OMB Circular A-133 was not on letterhead,- Other is not viewable.	on letterhead. Please organize for the reports to be presented on letterhead, signed by the auditor, scanned, and then resubmit along with all previously submitted PDF documents.
00139300	Mitchell College	New London	СТ	Non-Profit	06/30/2017	7 Annual 03/22/201	8 Corrective Action Plan:	The Corrective Action Plan is missing. Please include the CAP and resubmit along with all previously submitted PDF documents.
								Servicer Information Sheet (I3 Group) 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:
00145900	Strayer University	Washington	DC	Proprietary	12/31/2017	Annual 07/20/201	8 Servicer Information Sheet is incomplete.	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
	Trinity Washington University	Washington	DC	Non-Profit	06/30/2017	Annual 03/07/201	8 - Other is not viewable.	The Corrective Action Plan is missing. Please include the Corrective Action Plan and resubmit along with all previously submitted PDF documents.
	The state of the s				50,00,200			
							Independent Auditors Report on Compliance with Requirements Applicable to Each Major Program and Internal Controls Over	The entire Compliance Audit is incorrect. The PDF attachment is for the Fiscal Year End August 31,2017 instead of the proper Fiscal Year End June
00149700	Jones College	Jacksonville	FL	Non-Profit	06/30/2017	7 Annual 12/05/201	7 Compliance in Accordance with OMB Circular A-133 did not clearly identify the periods examined,- Other is not viewable.	30, 2017. Please have your auditor provide the Reports for Fiscal Year End June 30, 2017 and resubmit.
								The attached Corrective Action Plan (CAP) is incomplete because an Institutional Official did not sign the document. Please note a computer- generated signature is not acceptable. Please organize for the reports to be presented on letterhead, signed by an Institution Official, scanned,
00150500	Lynn University	Boca Raton	FL	Non-Profit	06/30/2017	7 Annual 02/28/201	8 Corrective Action Plan is incomplete.,- Other is not viewable.	and then resubmit along with all previously submitted PDF documents.
	,							The entire Compliance Audit attachment is incorrect because it is a revised draft PDF. Please provide the finished product &/or missing
00158200	Morehouse College	Atlanta	GA	Non-Profit	06/30/2016	Annual 04/18/201	7 Other:,- Other is not viewable.	information and resubmit the audit documentation.
00158200	Morehouse College	Atlanta	GA	Non-Profit	06/30/2017	Annual 03/12/201	8 Corrective Action Plan is missing.,- Other is not viewable.	The Corrective Action Plan is missing. Please include the Corrective Action Plan and resubmit along with all previously submitted PDF documents.
							Independent Auditors Report on Compliance with Requirements Applicable to Each Major Program and Internal Controls Over	
							Compliance in Accordance with OMB Circular A-133 was not signed, Independent Auditors Report on Compliance with Requirements	The attached [Independent Auditor?s Report]/[A-133 Report] is incomplete because the [Independent Auditor?s Report]/[A-133 Report] is not
00162300	North Idaho College	Coeur d'Alene	ID	Public	06/30/2016	Annual 02/12/201	Applicable to Each Major Program and Internal Controls Over Compliance in Accordance with OMB Circular A-133 was not on 7 letterhead,- Other is not viewable.	signed by the auditor nor on letterhead. Please note a computer-generated signature is not acceptable. Please organize for the reports to be presented on letterhead, signed by the auditor, scanned, and then resubmit along with all previously submitted PDF documents.
00102300	north tadno conege	Cocar a ruene		i done	00/30/2010	7,411,001	4. Does this A-133 audit submission contain any findings related to the FSA Title IV programs?, Corrective Action Plan is missing., - Other	presented on reterminary signed by an educator, seamined units are resourced in the previously sammed in the decements.
00166100	Chicago Theological Seminary	Chicago	IL	Non-Profit	06/30/2017	Annual 03/13/201	8 is not viewable.	The Corrective Action Plan is missing. Please include and resubmit along with all previously submitted PDF documents.
							Corrective Action Plan is missing, Independent Auditors Report on Compliance with Requirements Applicable to Each Major Program	Independent Auditor?s Report on Internal Control Over Financial Reporting and on Compliance is not signed and the Corrective Action Plan is
00167400	Eastern Illinois University	Charleston	IL	Public	06/30/2017	Annual 04/06/201	8 and Internal Controls Over Compliance in Accordance with OMB Circular A-133 was not signed Independent Auditors Report on Compliance with Requirements Applicable to Each Major Program and Internal Controls Over	missing.
00167400	Eastern Illinois University	Charleston	IL	Public	06/30/2016	Annual 04/20/201	7 Compliance in Accordance with OMB Circular A-133 was not signed, - Other is not viewable.	Independent Auditors Report on Compliance with Requirements Applicable to Each Major Program and Internal Controls Over Compliance in Accordance with OMB Uniform Guidance was not signed.
								The attached [Independent Auditor?s Report]/[A-133 Report] is incomplete because the [Independent Auditor?s Report]/[A-133 Report] is not
							Independent Auditors Report on Compliance with Requirements Applicable to Each Major Program and Internal Controls Over	signed by the auditor. Please note a computer-generated signature is not acceptable. Please organize for the reports to be presented on
		Normal	IL	Public	06/30/2016	Annual 02/28/201	7 Compliance in Accordance with OMB Circular A-133 was not signed,- Other is not viewable.	letterhead, signed by the auditor, scanned, and then resubmit along with all previously submitted PDF documents.
00169200	Illinois State University						Independent Auditors Report on Compliance with Requirements Applicable to Each Major Program and Internal Controls Over	Independent Auditors Report on Compliance with Requirements Applicable to Each Major Program and Internal Controls Over Compliance in
	,	Chilana		Public	06/30/2016	Annuai 04/25/201	7 Compliance in Accordance with OMB Circular A-133 was not signed, - Other is not viewable.	Accordance with OMB Uniform Guidance was not signed.
	Illinois State University Chicago State University	Chicago	IL					
	,	Chicago	IL					Servicer Information Sheet is not in the format (grid) required by the U.S. Department of Education Office of Inspector General 2016 Guide For
00169400	,	Chicago	IL IL	Proprietary	12/31/2017	Annual 07/10/201	8 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://www.Zed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
00169400	Chicago State University		IL IL	Proprietary	12/31/2017	Annual 07/10/201	8 Servicer Information Sheet is incomplete.	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
00169400	Chicago State University		IL IL	Proprietary	12/31/2017	Annual 07/10/201	8 Servicer Information Sheet is incomplete.	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 The entire Compliance Audit Report is missing. Please resubmit and include the OMB Uniform Guidance Report, The Summary of Auditor's Results, The Schedule of findings and Questioned Costs. 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
00169400 00178300	Chicago State University		IL IL	Proprietary Non-Profit	12/31/201: 06/30/201:		8 Servicer Information Sheet is incomplete. 8 Compliance Audit is missing.	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 The entire Compliance Audit Report is missing. Please resubmit and include the OMB Uniform Guidance Report, The Summary of Auditor's Results, The Schedule of findings and Questioned Costs. Independent Auditor's Report on Internal Control Over Financial Reporting and on

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	Institution Name Briar Cliff University	Sioux City		Non-Profit	Submission FYE 05/31/2017			Reasons Deemed Incomplete Corrective Action Plan is missing, - Other is not viewable.	Incomplete Letter Comments The Corrective Action Plan is missing. Please include and resubmit along with all previously submitted PDF documents.
00104000	onal Call Oniversity	SIOUX CITY	IA	NON-FIORE	05/51/2017	Citilual	02/25/2018	CONTECUTE ACCION FIRST IS INITIASTING "," OCTION IS NOT VIEWADIO.	The entire Compliance Audit attachment is incorrect because it is a revised draft PDF. Please provide the finished product &/or missing
00185600	Cornell College	Mount Vernon	IA	Non-Profit	06/30/2017	Annual	11/13/2017	All:,- Other is not viewable.	information and resubmit the audit documentation.
					, , ,				The Corrective Action Plan is missing. Please reference to page 171 of the 2016 guide and resubmit along with all previously submitted PDF
00188100	Ashford University	San Diego	CA	Proprietary	12/31/2017	Annual	05/17/2018	Corrective Action Plan is missing.	documents.
									Servicer Information Sheet is not in the format 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
00189500	Waldorf University	Forest City	IA	Proprietary	12/31/2017	Annual	06/25/2018	Servicer Information Sheet is incomplete.	Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
	,			, ,	, , ,				The entire Compliance Audit Report is missing. Please resubmit and include the OMB Uniform Guidance Report, The Summary of Auditor's
00191800	Friends University	Wichita	KS	Non-Profit	06/30/2017	Annual	04/19/2018	Compliance Audit is missing.	Results, The Schedule of findings and Questioned Costs and all other necessary documents.
									The entire Compliance Audit is incorrect. The PDF attachment is for the Fiscal Year End June 30, 2015 instead of the proper Fiscal Year End June
00194500	Sterling College	Sterling	KS	Non-Profit	06/30/2016	Annual	02/28/2017	All:,- Other is not viewable.	30, 2016 Please have your auditor provide the Reports for Fiscal Year End June 30, 2016 and resubmit.
00196100	Centre College of Kentucky	Danville	KV	Non-Profit	06/30/2016	Annual	04/25/201	Compliance Audit is missing.,- Other is not viewable.	The entire Compliance Audit Report is missing. Please resubmit and include the OMB Uniform Guidance Report, The Summary of Auditor's Results, The Schedule of findings and Questioned Costs and all other necessary documents.
00130100	centre conege of kentucky	Darryme	Ki	Non-Front	00/30/2010	Ailliddi	04/23/2011	Compliance Addit is missing, Other is not viewable.	The entire Compliance Audit Report is missing. Please resubmit and include the OMB Uniform Guidance Report, The Summary of Auditor's
00196100	Centre College of Kentucky	Danville	KY	Non-Profit	06/30/2017	Annual	03/22/2018	Compliance Audit is missing., Other:	Results, The Schedule of findings and Questioned Costs and all other necessary documents.
									Independent Auditors Report on Compliance with Requirements Applicable to Each Major Program and Internal Controls Over Compliance in
								Independent Auditors Report on Compliance with Requirements Applicable to Each Major Program and Internal Controls Over	Accordance with Uniform Guidance Title 2 is Missing.
00196200	University of the Cumberlands	Williamsburg	KY	Non-Profit	06/30/2017	Annual	03/13/2018	Compliance in Accordance with OMB Circular A-133 is Incomplete,- Corrective Action Plan is not viewable.	
								Independent Auditors Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133 is Missing, Schedule of Findings and Questioned Costs is missing, Other:,-	The entire Compliance Audit Report is missing. Please resubmit and include the OMB Uniform Guidance Report, The Summary of Auditor's
00196500	Kentucky Christian University	Grayson	ку	Non-Profit	05/31/2017	Annual	01/12/2018	Compliance in Accordance with OMB Circular A-133 is Missing, Schedule of Findings and Questioned Costs is missing, Other:,- Compliance Audit is not viewable.	Results, The Schedule of findings and Questioned Costs and all other necessary documents.
2022000		,	IX1		03/31/2017		01/12/2010	Description of the Hardes	The entire Compliance Audit Report is missing. Please resubmit and include the OMB Uniform Guidance Report, The Summary of Auditor's
00196500	Kentucky Christian University	Grayson	KY	Non-Profit	05/31/2016	Annual	02/28/2017	Compliance Audit is missing.,- Other is not viewable.	Results, The Schedule of findings and Questioned Costs and all other necessary documents.
	West Kentucky Community and Technical								
00197900		Paducah	KY	Public	06/30/2017			Corrective Action Plan is missing.,- Other is not viewable.	The Corrective Action Plan is missing. Please include and resubmit along with all previously submitted PDF documents.
00209300	Saint John's College	Santa Fe	NM	Non-Profit	06/30/2017	Annual	03/19/2018	Corrective Action Plan is missing.,- Other is not viewable.	The Corrective Action Plan is missing. Please include and resubmit along with all previously submitted PDF documents.
00212600	Bouldes College of Music	Boston	MA	Non-Profit	05/31/2017	Annual	02/07/2010	Compliance Audia is principal. Other is not visuable	The entire Compliance Audit Report is missing. Please resubmit and include the OMB Uniform Guidance Report, The Summary of Auditor's
00212600	Berklee College of Music	Boston	MA	Non-Profit	05/31/2017	Annuai	03/07/2018	Compliance Audit is missing.,- Other is not viewable.	Results, The Schedule of findings and Questioned Costs and all other necessary documents. The PDF attachment is for the fiscal year ended 06/30/2015 instead of the fiscal year ended 06/30/2016. Please have your auditor provide the
00213300	Brandeis University	Waltham	MA	Non-Profit	06/30/2016	Annual	04/21/2017	Other:,- Other is not viewable.	report for the fiscal year ended 06/30/2016 and resubmit through e2-Audit.
					00/00/200		0.7-7-0-0		The entire Compliance Audit Report is missing. Please resubmit and include the OMB Uniform Guidance Report, The Summary of Auditor's
									Results, The Schedule of findings and Questioned Costs and all other necessary documents.
	Hellenic College & Holy Cross Greek Orthodox								The entire Compliance Audit attachment is incorrect because it is a revised draft PDF. Please provide the finished product &/or missing
	School of Theology	Brookline Brockton		Non-Profit Public	06/30/2017		04/23/2018	Compliance Audit is missing.,Other:	information and resubmit the audit documentation.
00217700	Massasoit Community College	Brockton	MA	PUDIIC	06/30/2017	Annuai	03/26/2018	otner:	The entire compliance audit report is a draft and is unacceptable. You must reload the audit report and resubmit. The entire Compliance Audit Report is missing. Please resubmit and include the OMB Uniform Guidance Report, The Summary of Auditor's
00219700	Nichols College	Dudley	MA	Non-Profit	06/30/2017	Annual	01/19/2018	Compliance Audit is missing.,- Other is not viewable.	Results, The Schedule of findings and Questioned Costs and all other necessary documents.
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									The entire Compliance Audit Report is missing. Please resubmit and include the OMB Uniform Guidance Report, The Summary of Auditor's
									Results, The Schedule of findings and Questioned Costs. 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
00222700	Alpena Community College	Alpena	MI	Public	06/30/2017	Annual	04/02/2019	Compliance Audit is missing.	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
00223700	Alpena Community Conege	Агрепа	IVII	rubiic	00/30/201/	Ailliudi	04/03/2010	Compliance Audit is missing.	The entire Compliance Audit Report is missing. Please resubmit and include the OMB Uniform Guidance Report, The Summary of Auditor's
									Results, The Schedule of findings and Questioned Costs. Independent Auditor?s Report on Internal Control Over Financial Reporting and on
00223700	Alpena Community College	Alpena	MI	Public	06/30/2017	Annual	04/23/2018	Compliance Audit is missing.	Compliance.
									The entire Compliance Audit Report is missing. Please resubmit and include the OMB Uniform Guidance Report, The Summary of Auditor's
									Results, The Schedule of findings and Questioned Costs. Independent Auditor?s Report on Internal Control Over Financial Reporting and on
00223700	Alpena Community College	Alpena	MI	Public	06/30/2017	Annual	05/03/2018	Compliance Audit is missing.	Compliance.
									The entire Compliance Audit Report is missing. Please resubmit and include the OMB Uniform Guidance Report, The Summary of Auditor's Results, The Schedule of findings and Questioned Costs. Independent Auditor?s Report on Internal Control Over Financial Reporting and on
00223700	Alpena Community College	Alpena	MI	Public	06/30/2017	Annual	04/18/2018	Compliance Audit is missing.	Compliance.
							,, 2020	Was the Student Financial Aid Cluster as a major program?,4. Does this A-133 audit submission contain any findings related to the	1 '
00224600	Cleary University	Howell	MI	Non-Profit	06/30/2017	Annual	03/20/2018	FSA Title IV programs?,Corrective Action Plan is missing.	The Corrective Action Plan is missing. Please include and resubmit along with all previously submitted PDF documents.
								Independent Auditors Report on Compliance with Requirements Applicable to Each Major Program and Internal Controls Over	Independent Auditors Report on Compliance with Requirements Applicable to Each Major Program and Internal Controls Over Compliance in
00225900	Eastern Michigan University	Ypsilanti	MI	Public	06/30/2016	Annual	02/01/2017	Compliance in Accordance with OMB Circular A-133 was not on letterhead,- Other is not viewable.	Accordance with OMB Circular Uniform Guidance was not on letterhead.
00222200	Anaka Ramsov Community College	Coon Rapids	A /A I	Public	06/30/2016	Annual	04/10/2017	Independent Auditors Report on Compliance with Requirements Applicable to Each Major Program and Internal Controls Over Compliance in Accordance with OMB Circular A-133 is Incomplete,- Other is not viewable.	The submission is incomplete because your submission is not in compliance with Title 2 U.S. Code of Federal Regulations Part 200, Uniform
00233200	Anoka-Ramsey Community College	COOII RAPIOS	IVIN	FUDIIC	06/30/2016	Amiludi	04/10/201	compliance in Accordance with Olvid Circular A-155 is incomplete,- Other is not viewable.	Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).
00238000	Saint Mary's University of Minnesota	Winona	MN	Non-Profit	05/31/2017	Annual	03/08/2018	Corrective Action Plan is missing,,- Corrective Action Plan is not viewable.	The Corrective Action Plan is missing. Please include the Corrective Action Plan and resubmit along with all previously submitted PDF documents.
	,				55,51/201/		25, 20, 201	Ψ, σει	The entire Compliance Audit Report is missing. Please resubmit and include the OMB Uniform Guidance Report, The Summary of Auditor's
	Missouri Western State University	Saint Joseph		Public	06/30/2016			Compliance Audit is missing.,All:,- Other is not viewable.	Results, The Schedule of findings and Questioned Costs and all other necessary documents.
	University of Providence	Great Falls		Non-Profit	06/30/2017			Corrective Action Plan is missing.	The Corrective Action Plan is missing. Please include and resubmit along with all previously submitted PDF documents.
00252800	Miles Community College	Miles City	MT	Public	06/30/2017	Annual	03/26/2018	Compliance Audit is missing.	The entire compliance audit report is missing from your submission. You must reload the audit report and resubmit.
00353000	Miles Community College	Miles City	A AT	Public	06/30/2016	Annual	02/44/2045	Independent Auditors Report on Compliance with Requirements Applicable to Each Major Program and Internal Controls Over	The submission is incomplete because your submission is not in compliance with Title 2 U.S. Code of Federal Regulations Part 200, Uniform
00252800	Miles Community College	Miles City	IVII	Public	06/30/2016	Aimuði	02/14/201	Compliance in Accordance with OMB Circular A-133 is Incomplete,- Other is not viewable. Independent Auditors Report on Compliance with Requirements Applicable to Each Major Program and Internal Controls Over	Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). The submission is incomplete because your submission is not in compliance with Title 2 U.S. Code of Federal Regulations Part 200, Uniform
00252900	Dawson Community College	Glendive	MT	Public	06/30/2016	Annual	04/02/2015	Compliance in Accordance with OMB Circular A-133 is Incomplete,- Other is not viewable.	Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).
	Dawson Community College	Glendive		Public	06/30/2017			Compliance Audit is missing.	The entire compliance audit report is missing from your submission. You must reload the audit report and resubmit.
					25, 25, 2027		J ., _J, _D		,
									The Schedule of Finding & Question Cost is incomplete due to the PDF not reporting the complete status of the current year findings. Also, The
									Corrective Action Plan is missing. 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
	Grace University	Omaha	AIF	Non-Profit	06/30/2017	Annual	04/46/2044	Corrective Action Plan is missing., Summary Schedule of prior audit findings is incomplete	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

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00386100	Marian University	Fond Du Lac	wı	Non-Profit	06/30/2017	Annual 03/06/20	18 133 audit submission contain any findings related to the FSA Title IV programs?	The Corrective Action Plan is missing. Please include the Corrective Action Plan and resubmit along with all previously submitted PDF documents.
	Oral Roberts University	Tulsa		Non-Profit	04/30/2017		17 Compliance Audit is missing.,Other.,- Compliance Audit is not viewable.	The PDF is not viewable. Please rescan your PDF attachments and resubmit.
			- 0.4		0-1/30/2017	12/00/20		The state of the s
กกรจรรกก	Neumann University	Aston	ΡΔ	Non-Profit	06/30/2017	Annual 03/20/20	18 Corrective Action Plan is missing.,- Other is not viewable.	The Corrective Action Plan is missing. Please include The CAP and resubmit along with all previously submitted PDF documents.
,0330000	reamain oniversity	, Gton	FA		00/30/2017		A CONTROL OF THE STREET OF THE	The attached [Independent Auditor?s Report]/[A-133 Report] is incomplete because the [Independent Auditor?s Report]/[A-133 Report] is not
Į.								signed by the auditor. Please note a computer-generated signature is not acceptable. Please organize for the reports to be presented on
Į.								letterhead, signed by the auditor, scanned, and then resubmit along with all previously submitted PDF documents. Independent Auditor?s
Į.								
Į.								Report on Internal Control Over Financial Reporting and on Compliance and Other Matters is not in the format required by the U.S. Department
Į.								of Education?s Office of Inspector General?s 2016 Guide For Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-
							Independent Auditors Report on Compliance with Requirements Applicable to Each Major Program and Internal Controls Over	Party Servicers Administering Title IV Programs. See referenced Guide at:
J0408000	Starr King School for the Ministry	Berkeley	CA	Non-Profit	06/30/2017	Annual 04/19/20	18 Compliance in Accordance with OMB Circular A-133 was not signed	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
Į.								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
J0456800	Midstate College	Peoria	IL	Proprietary	08/31/2016	Annual 02/13/20	17 Corrective Action Plan is incomplete.,- Other is not viewable.	Revision).
,								
Į.								Servicer Information Sheet(Loan Science)grid is not in the format required by the U.S. Department of Education's Office of Inspector General's
Į.								2016 Guide For Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV
	Purdue University Global	Davenport	IA	Public	12/31/2017		18 4. Does this A-133 audit submission contain any findings related to the FSA Title IV programs?	Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
J0460000	Northwest Iowa Community College	Sheldon	IA	Public	06/30/2017	Annual 02/05/20	18 Other:,- Other is not viewable.	The entire compliance audit report is a draft and is unacceptable. You must reload the audit report and resubmit.
,								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
J0461700	National College	Nashville	TN	Proprietary	11/30/2016	Annual 06/09/20	17 Corrective Action Plan is incomplete.	Revision).
,								Independent Auditor?s Report on Internal Control Over Financial Reporting and on Compliance and Title Page 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:
	Ayers Career College	Shreveport	LA	Proprietary	12/31/2017			https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
J0462100	Ayers Career College	Shrevenort		Proprietary		Annual 06/23/20	17 Servicer Information Sheet is missing.,- Other is not viewable.	The Servicer Info Sheet is missing. Please include the SIS and resubmit along with all previously submitted PDF documents.
	, ,	Shreveport	LA		12/31/2016			
	,	Snreveport	LA	.,,	12/31/2016			
Ú		Shreveport	LA	,	12/31/2016			The Corrective Action Plan is missing. The Institutional Eligibility & Reporting assertion was excluded from the assertions listed in the 1st
1		Shreveport	LA		12/31/2016		Corrective Action Plan is missing, Auditor Information Sheet is incomplete., Report on Compliance with specified Requirements	The Corrective Action Plan is missing. The Institutional Eligibility & Reporting assertion was excluded from the assertions listed in the 1st paragraph of the Independent Auditor?s Report. Also, The Auditor Information Sheet is incomplete because it does not include any Bank
)0473100	Daniel Webster College	Nashua	LA NH	Proprietary	12/31/2016		Corrective Action Plan is missing, Auditor Information Sheet is incomplete, Report on Compliance with specified Requirements 17 Applicable to the FSA Programs did not list all required Management Assertions., Other is not viewable.	
00473100			LA NH		12/31/2016			paragraph of the Independent Auditor?s Report. Also, The Auditor Information Sheet is incomplete because it does not include any Bank
00473100			NH		12/31/2016			paragraph of the Independent Auditor?s Report. Also, The Auditor Information Sheet is incomplete because it does not include any Bank
00473100			LA NH		12/31/2016			paragraph of the Independent Auditor?s Report. Also, The Auditor Information Sheet is incomplete because it does not include any Bank information on the close-out. Please provide the revised &/or missing information and resubmit with all previous audit documentation. Servicer Information Sheet should read: Division of Duties. Is not in the format required by the U.S. Department of Education Office of Inspector
	Daniel Webster College		NH PA	Proprietary	12/31/2016	Closeout Audit 07/18/20	17 Applicable to the FSA Programs did not list all required Management Assertions.,- Other is not viewable.	paragraph of the Independent Auditor?s Report. Also, The Auditor Information Sheet is incomplete because it does not include any Bank information on the close-out. Please provide the revised &/or missing information and resubmit with all previous audit documentation. Servicer Information Sheet should read: Division of Duties. Is not in the format 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
		Nashua	NH PA		10,10,10	Closeout Audit 07/18/20		paragraph of the Independent Auditor?s Report. Also, The Auditor Information Sheet is incomplete because it does not include any Bank information on the close-out. Please provide the revised &/or missing information and resubmit with all previous audit documentation. Servicer Information Sheet should read: Division of Duties. Is not in the format required by the U.S. Department of Education Office of Inspector
00489000	Daniel Webster College Central Penn College	Nashua Summerdale	NH PA	Proprietary Proprietary	12/31/2017	Closeout Audit 07/18/20 Annual 07/13/20	17 Applicable to the FSA Programs did not list all required Management Assertions., - Other is not viewable. 18 Servicer Information Sheet is incomplete.	paragraph of the Independent Auditor?s Report. Also, The Auditor Information Sheet is incomplete because it does not include any Bank information on the close-out. Please provide the revised &/or missing information and resubmit with all previous audit documentation. Servicer Information Sheet should read: Division of Duties. Is not in the format 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
00489000	Daniel Webster College Central Penn College	Nashua	NH PA	Proprietary	10,10,10	Closeout Audit 07/18/20 Annual 07/13/20	17 Applicable to the FSA Programs did not list all required Management Assertions.,- Other is not viewable.	paragraph of the Independent Auditor?s Report. Also, The Auditor Information Sheet is incomplete because it does not include any Bank information on the close-out. Please provide the revised &/or missing information and resubmit with all previous audit documentation. Servicer Information Sheet should read: Division of Duties. Is not in the format 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
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00489000 00490200	Daniel Webster College Central Penn College Penn Commercial Business/Technical School	Nashua Summerdale Washington	NH PA PA	Proprietary Proprietary Proprietary	12/31/2017 06/30/2017	Closeout Audit 07/18/20 Annual 07/13/20 Annual 01/06/20	17 Applicable to the FSA Programs did not list all required Management Assertions., - Other is not viewable. 18 Servicer Information Sheet is incomplete. 18 Summary Schedule A is missing, Summary Schedule B is missing, Summary Schedule C is missing, - Other is not viewable.	paragraph of the Independent Auditor?s Report. Also, The Auditor Information Sheet is incomplete because it does not include any Bank information on the close-out. Please provide the revised 8/or missing information and resubmit with all previous audit documentation. Servicer Information Sheet should read: Division of Duties. Is not in the format 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 The Summary Schedule A,B,C is missing. Please include and resubmit along with all previously submitted PDF documents. Servicer Information Sheet- Education Tech. (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 The attached [Independent Auditor?s Report]/[A-133 Report] is incomplete because the [Independent Auditor?s Report]/[A-133 Report] is not
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00489000 00490200 00491000 00494700	Daniel Webster College Central Penn College Penn Commercial Business/Technical School Brightwood Career Institute West Tennessee Business College	Nashua Summerdale Washington Harrisburg Jackson	PA PA	Proprietary Proprietary Proprietary Proprietary Proprietary	12/31/2017 06/30/2017 12/31/2017	Closeout Audit	17 Applicable to the FSA Programs did not list all required Management Assertions, - Other is not viewable. 18 Servicer Information Sheet is incomplete. 18 Summary Schedule A is missing, Summary Schedule B is missing, Summary Schedule C is missing, - Other is not viewable. 18 Servicer Information Sheet is incomplete. 18 Servicer Information Sheet is incomplete. 19 Report on Compliance with Specified Requirements Applicable to the FSA Programs was not signed, - Other is not viewable.	paragraph of the Independent Auditor?s Report. Also, The Auditor Information Sheet is incomplete because it does not include any Bank Information on the close-out. Please provide the revised 8/or missing information and resubmit with all previous audit documentation. Servicer Information Sheet should read: Division of Duties. Is not in the format 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 The Summary Schedule A,B,C is missing. Please include and resubmit along with all previously submitted PDF documents. Servicer Information Sheet- Education Tech. (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 The attached [Independent Auditor?s Report]/[A-133 Report] is incomplete because the [Independent Auditor?s Report]/[A-133 Report] is not signed by the auditor. Please note a computer-generated signature is not acceptable. Please organize for the reports to be presented on letterhead, signed by the auditor, scanned, and then resubmit along with all previously submitted PDF documents. Servicer Information Sheet (Language) and Corrective Action 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
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OPE_ID Institution Name	City	State Institution_Type Sub	omission FYE Submission Reason Inco	complete Date Reasons Deemed Incomplete	Incomplete Letter Comments
					Servicer Information Sheet should read: Division of Duties. Is not in the format (language throughout & 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:
00520800 College of Westchester (The)	White Plains	NY Proprietary	12/31/2017 Annual	07/12/2018 Servicer Information Sheet is incomplete.	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
00320800 College of Westchester (The)	Willite Fidilis	INT Proprietary	12/31/2017 Allilual	07/12/2016 Service information Street is incomplete. Independent Auditors Report on Compliance with Requirements Applicable to Each Major Program and Internal Controls Over	Independent Auditors Report on Compliance with Requirements Applicable to Each Major Program and Internal Controls Over Compliance in
00530400 Chippewa Valley Technical College	Eau Claire	WI Public	06/30/2017 Annual	12/12/2017 Compliance in Accordance with OMB Circular A-133 was not signed, Other is not viewable.	Accordance with OMB Title 2 Uniform Guidance was not signed.
				Independent Auditors Report on Compliance with Requirements Applicable to Each Major Program and Internal Controls Over	g
				Compliance in Accordance with OMB Circular A-133 was not signed Independent Auditors Report on Compliance with Requirements	The attached Independent Auditors Report is a draft can not accept and is incomplete because it is not signed by the auditor. Please note a
Central Pennsylvania Institute of Science and				Applicable to Each Major Program and Internal Controls Over Compliance in Accordance with OMB Circular A-133 was not dated,	computer-generated signature is not acceptable. Please organize for the reports to be presented on letterhead, signed by the auditor, scanned,
00533500 Technology	Pleasant Gap	PA Public	06/30/2017 Annual	01/04/2018 Other is not viewable.	and then resubmit along with all previously submitted PDF documents.
					The Schedule of Finding & Question Cost is incomplete due to the finding is not numbered. If there were no current year findings, then a
					statement to that effect must be made. Please provide the revised &/or missing information and resubmit with all previous audit
00545200 Teterboro School of Aeronautics	Teterboro	NJ Proprietary	06/30/2014 Annual	09/22/2017 Schedule of Findings and Questioned Costs is incomplete.,- Other is not viewable.	documentation.
					The Department?s Office of the Inspector General determined that, based on a Quality Control Review, the audit for Teterboro School of Aeronautics (Teterboro) for FYE June 30, 2014, prepared by Catanio & Gutwetter P.A. CPAs, was deficient, and has therefore been rejected.
					The Department has not received a complete and acceptable annual audit submission from Teterboro for FYE June 30, 2014. Teterboro was advised to t make immediate arrangements for the preparation and submission of the required compliance and financial statement audits for FYE June 30, 2014.
00545200 Teterboro School of Aeronautics	Teterboro	NJ Proprietary	06/30/2014 Annual	09/15/2017 Other:,- Other is not viewable.	
					The Schedule of Finding & Question Cost is incomplete due to the PDF not reporting the status of the current year findings. If there were no
					current year findings, then a statement to that effect must be made. Please provide the revised &/or missing information and resubmit with all
00545200 Teterboro School of Aeronautics	Teterboro	NJ Proprietary	06/30/2017 Annual	12/27/2017 Schedule of Findings and Questioned Costs is incomplete.,- Other is not viewable.	previous audit documentation.
Wichita State University-Campus of Applied					
00549800 Sciences and Technology	Wichita	KS Public	06/30/2017 Annual	03/08/2018 Corrective Action Plan is missing.,- Other is not viewable.	The Corrective Action Plan is missing. Please include the Corrective Action Plan and resubmit along with all previously submitted PDF documents.
				Independent Auditors Report on Compliance with Requirements Applicable to Each Major Program and Internal Controls Over Compliance in Accordance with OMB Circular A-133 was not signed, Independent Auditors Report on Compliance with Requirements	The attached [Independent Auditor?s Report]/[A-133 Report] is incomplete because the [Independent Auditor?s Report]/[A-133 Report] is not
				Applicable to Each Major Program and Internal Controls Over Compliance in Accordance with OMB Circular A-133 was not on	signed by the auditor nor on letterhead. Please note a computer-generated signature is not acceptable. Please organize for the reports to be
00549900 Salina Area Technical College	Salina	KS Public	06/30/2017 Annual	02/28/2018 letterhead,- Other is not viewable.	presented on letterhead, signed by the auditor, scanned, and then resubmit along with all previously submitted PDF documents.
00343300 Salina Area Technical College	Sainta	KS T UDIC	00/30/2017 Allitudi	62/20/2020 Intermedity Other is not viewable.	Title Page 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:
00639200 Research Medical Center	Kansas City	MO Proprietary	12/31/2017 Annual	07/10/2018 4. Opinion Type,Other:	https://www2.ed.goy/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
				7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	The Servicer Information Sheet is missing. Please include the Servicer Information Sheet and resubmit along with all previously submitted PDF
00639200 Research Medical Center	Kansas City	MO Proprietary	12/31/2016 Annual	07/17/2017 Servicer Information Sheet is missing., - Other is not viewable.	documents.
					The Compliance Audit Report Title Page: Should say Compliance Audit of the Title IV Programs and not Compliance Attestation Examination of
					the Title IV Student Financial Assistance Programs. See Example D.8-1 in 2016 audit guide. See referenced Guide at:
00639200 Research Medical Center	Kansas City	MO Proprietary	12/31/2017 Annual	07/25/2018 4. Opinion Type,Other:	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
					The entire Compliance Audit Report is missing. Please resubmit and include the OMB Uniform Guidance Report, The Summary of Auditor's
00646100 Saint Elizabeth Medical Center	Utica	NY Non-Profit	12/31/2016 Annual	09/25/2017 Compliance Audit is missing., All:,- Other is not viewable.	Results, The Schedule of findings and Questioned Costs and all other necessary documents.
Saint Joseph's College of Nursing at St Joseph's 00646700 Hospital Health Cente	Svracuse	NY Non-Profit	12/31/2016 Annual	09/08/2017 Other:,- Other is not viewable.	The PDF attachment is for the fiscal year ended June 30, 2016 instead of the fiscal year ended December 31, 2016. Please have your auditor provide the report for the fiscal year ended December 31, 2016 and resubmit through eZ-Audit.
00040700 Hospital Health Cente	Syracuse	NT NON-FIGHT	12/31/2010 Allildai	Using State of State	provide the report for the fiscar year ended becember 31, 2010 and resudmit through ex-Adult.
00653400 Citizens School of Nursing	New Kensington	PA Non-Profit	12/31/2016 Annual	09/21/2017 Costs is incomplete.,- Other is not viewable.	The Schedule of Findings and Questioned Costs references findings that are numbered incorrectly.
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					Servicer Information Sheet should read: Division of Duties. Is not in the format required by the U.S. Department of Education Office of Inspector
					Consideration of the first Advisor of the Constitution of the Cons
					General 2016 Guide For Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title
00653700 Conemaugh Memorial Medical Center	Johnstown	PA Proprietary	12/31/2017 Annual	07/11/2018 Servicer Information Sheet is incomplete.	IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
00653700 Conemaugh Memorial Medical Center	Johnstown	PA Proprietary	12/31/2017 Annual	07/11/2018 Servicer Information Sheet is incomplete.	IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf Title Page and Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance is not in the format required by the
00653700 Conemaugh Memorial Medical Center	Johnstown	PA Proprietary	12/31/2017 Annual		IV Programs. See referenced Guide at: https://www.2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf Title Page and Independent Auditor's 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
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00653700 Conemaugh Memorial Medical Center 00657800 Sharon Regional School of Nursing	Johnstown Sharon	PA Proprietary PA Proprietary	12/31/2017 Annual		IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf Title Page and Independent Auditor's 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
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00657800 Sharon Regional School of Nursing 00657800 Sharon Regional School of Nursing 00659100 St. Joseph School of Nursing 00661200 Covenant School of Nursing and Allied Health	Sharon Sharon North Providence Lubbock	PA Proprietary PA Proprietary RI Proprietary TX Non-Profit	12/31/2017 Annual 12/31/2017 Annual 09/30/2017 Annual Stub Audit	Servicer Information Sheet is incomplete, Report on Compliance with specified Requirements Applicable to the FSA Programs is 07/22/2018 incomplete. 08/03/2018 Other: Report on Compliance with specified Requirements Applicable to the FSA Programs did not disclose use of the appropriate Audit 04/15/2018 Guide. 04/04/2018 Corrective Action Plan is missing.	IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf Title Page and Independent Auditor's 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 The Compliance Audit Report Title Page: Should say Compliance Audit of the Title IV Programs and not Compliance Attestation Examination of the Title IV Student Financial Assistance Programs. See Example D.8-1 in 2016 audit guide. Please have your auditor provide the revised &/or missing information and resubmit with all previous audit documentation. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf 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 The Corrective Action Plan is missing, Please include Corrective Action Plan and resubmit along with all previously submitted PDF documents. The attached Corrective Action Plan (CAP) is incomplete because the (CAP) is not on letterhead. Please organize for the reports to be presented
00657800 Sharon Regional School of Nursing 00657800 Sharon Regional School of Nursing 00659100 St. Joseph School of Nursing	Sharon Sharon North Providence	PA Proprietary PA Proprietary RI Proprietary	12/31/2017 Annual 12/31/2017 Annual 09/30/2017 Annual	Servicer Information Sheet is incomplete, Report on Compliance with specified Requirements Applicable to the FSA Programs is 07/22/2018 incomplete. 08/03/2018 Other: Report on Compliance with specified Requirements Applicable to the FSA Programs did not disclose use of the appropriate Audit 04/15/2018 Guide.	IV Programs. See referenced Guide at: https://www.2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf Title Page and Independent Auditor's 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://www.2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf The Compliance Audit Report Title Page: Should say Compliance Audit of the Title IV Programs and not Compliance Attestation Examination of the Title IV Student Financial Assistance Programs. See Example D.8-1 in 2016 adult guide. Please have your auditor provide the revised &/or missing information and resubmit with all previous audit documentation. See referenced Guide at: https://www.2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf 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://www.2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf The Corrective Action Plan is missing. Please include Corrective Action Plan and resubmit along with all previously submitted PDF documents.
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00657800 Sharon Regional School of Nursing 00657800 Sharon Regional School of Nursing 00659100 St. Joseph School of Nursing 00661200 Covenant School of Nursing and Allied Health 00666600 Lutheran School of Nursing	Sharon Sharon North Providence Lubbock Saint Louis	PA Proprietary PA Proprietary RI Proprietary TX Non-Profit MO Proprietary	12/31/2017 Annual 12/31/2017 Annual 09/30/2017 Annual Stub Audit 12/31/2017 Annual	Servicer Information Sheet is incomplete.,Report on Compliance with specified Requirements Applicable to the FSA Programs is incomplete. 08/03/2018 Other: Report on Compliance with specified Requirements Applicable to the FSA Programs did not disclose use of the appropriate Audit 04/15/2018 Guide. 04/04/2018 Corrective Action Plan is missing.	IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf Title Page and Independent Auditor's 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 The Compliance Audit Report Title Page: Should say Compliance Audit of the Title IV Programs and not Compliance Attestation Examination of the Title IV Student Financial Assistance Programs. See Example D.8.1 in 2016 audit guide. Please have your auditor provide the revised &/or missing information and resubmit with all previous audit documentation. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf 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 The Corrective Action Plan is missing. Please include Corrective Action Plan and resubmit along with all previously submitted PDF documents. The attached Corrective Action Plan (CAP) is incomplete because the (CAP) is not on letterhead. Please organize for the reports to be presented on letterhead, signed by an Institution Official, scanned, and then resubmit along with all previously submitted PDF documents. Summary Schedule A,B,C is missing. No mention of prior year findings. The Corrective Action Plan (CAP) must include the status of all findings.
00657800 Sharon Regional School of Nursing 00657800 Sharon Regional School of Nursing 00659100 St. Joseph School of Nursing 00661200 Covenant School of Nursing and Allied Health	Sharon Sharon North Providence Lubbock	PA Proprietary PA Proprietary RI Proprietary TX Non-Profit	12/31/2017 Annual 12/31/2017 Annual 09/30/2017 Annual Stub Audit	Servicer Information Sheet is incomplete, Report on Compliance with specified Requirements Applicable to the FSA Programs is 07/22/2018 incomplete. 08/03/2018 Other: Report on Compliance with specified Requirements Applicable to the FSA Programs did not disclose use of the appropriate Audit 04/15/2018 Guide. 04/04/2018 Corrective Action Plan is missing.	IV Programs. See referenced Guide at: https://www.2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf Title Page and Independent Auditor's 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://www.2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf The Compliance Audit Report Title Page: Should say Compliance Audit of the Title IV Programs and not Compliance Attestation Examination of the Title IV Student Financial Assistance Programs. See Example D.8-1 in 2016 adult guide. Please have your auditor provide the revised &/or missing information and resubmit with all previous audit documentation. See referenced Guide at: https://www.2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf 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 The Corrective Action Plan is missing. Please include Corrective Action Plan and resubmit along with all previously submitted PDF documents. The attached Corrective Action Plan (CAP) is incomplete because the (CAP) is not on letterhead. Please organize for the reports to be presented on letterhead, signed by an Institution Official, scanned, and then resubmit along with all previously submitted PDF documents. Summary Schedule A,B,C is missing. No mention of prior year findings. The Corrective Action Plan (CAP) must include the status of all finding
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00657800 Sharon Regional School of Nursing 00657800 Sharon Regional School of Nursing 00659100 St. Joseph School of Nursing 00661200 Covenant School of Nursing and Allied Health 00666600 Lutheran School of Nursing	Sharon North Providence Lubbock Saint Louis Memphis	PA Proprietary PA Proprietary RI Proprietary TX Non-Profit MO Proprietary TN Public	12/31/2017 Annual 12/31/2017 Annual 09/30/2017 Annual Stub Audit 12/31/2017 Annual	Servicer Information Sheet is incomplete, Report on Compliance with specified Requirements Applicable to the FSA Programs is 07/22/2018 incomplete. 08/03/2018 Other: Report on Compliance with specified Requirements Applicable to the FSA Programs did not disclose use of the appropriate Audit 04/15/2018 Guide. 04/04/2018 Corrective Action Plan is missing. 08/05/2018 Corrective action plan is not on school letterhead. 07/19/2018 Auditor's Comments on Resolution Matters Related to Prior Audit Findings is missing.	IV Programs. See referenced Guide at: https://www.2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf Title Page and Independent Auditor's 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 The Compliance Audit Report Title Page: Should say Compliance Audit of the Title IV Programs and not Compliance Attestation Examination of the Title IV Student Financial Assistance Programs. See Example D.8-1 in 2016 adult guide. Please have your auditor provide the revised &/or missing information and resubmit with all previous audit documentation. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf 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 The Corrective Action Plan is missing. Please include Corrective Action Plan and resubmit along with all previously submitted PDF documents. The attached Corrective Action Plan (CAP) is incomplete because the (CAP) is not on letterhead. Please organize for the reports to be presented on letterhead, signed by an Institution Official, scanned, and then resubmit along with all previously submitted PDF documents. Summary Schedule A, B, C is missing, No mention of prior year findings. The Corrective Action Plan (CAP) must include the status of all finding
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OPE_ID	nstitution Name	City	State	Institution_Type	Submission FYE	Submission Reason Incomplete Date	Reasons Deemed Incomplete	Incomplete Letter Comments
								The Schedule of Finding & Question Cost & the Corrective Action Plan is incomplete due to the PDF not reporting the status of the correct current
								year findings. 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:
	Brown Mackie College (the -)	Salina	KS	Proprietary	00/00/00/0	Closeout Audit 03/27/201		https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
00677700	Flathead Valley Community College	Kalispell	MT	Public	06/30/2017	Annual 02/13/201	Compliance Audit is missing,,- Other is not viewable.	The entire compliance audit report is missing from your submission. You must reload the audit report and resubmit. The submission is incomplete because your submission is not in compliance with Title 2 U.S. Code of Federal Regulations Part 200, Uniform
00677700	Flathead Valley Community College	Kalispell	MT	Public	06/30/2016	Annual 03/18/201	7 Other:,- Other is not viewable.	Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).
	Bellus Academy	National City	CA	Proprietary	12/31/2016	Annual 07/11/201	Other:,- Other is not viewable.	The PDF attachment for the Auditor Information Sheet has the wrong OPEID number. Please have your auditor provide the correct OPEID number and resubmit through eZ-Audit.
00708700	Abington Memorial Hospital Dixon School of Nursing	Willow Grove	PA	Non-Profit		Stub Audit 01/03/201	Compliance Audit is missing.,- Other is not viewable.	The entire Compliance Audit Report is missing. Please resubmit and include the OMB Uniform Guidance Report, The Summary of Auditor's Results, The Schedule of findings and Questioned Costs and all other necessary documents.
00708700	Abington Memorial Hospital Dixon School of	Willow Grove	DΛ	Non-Profit		Stub Audit 02/13/201:	Compliance Audit is missing.,- Other is not viewable.	The entire Compliance Audit Report is missing. Please resubmit and include the OMB Uniform Guidance Report, The Summary of Auditor's Results, The Schedule of findings and Questioned Costs and all other necessary documents.
	Abington Memorial Hospital Dixon School of		- 1.2					The entire Compliance Audit Report is missing. Please resubmit and include the OMB Uniform Guidance Report, The Summary of Auditor's
00708700	Nursing	Willow Grove	PA	Non-Profit		Stub Audit 01/31/201	Compliance Audit is missing.,- Other is not viewable.	Results, The Schedule of findings and Questioned Costs and all other necessary documents. The entire Compliance Audit attachment is incorrect because it is a revised draft PDF. Please provide the finished product &/or missing
00711100	North Country Community College	Saranac Lake	NY	Public	08/31/2017	Annual 06/07/201	3. Was the Student Financial Aid Cluster as a major program?,Other:	information and resubmit the audit documentation.
								The attached Corrective Action Plan (CAP) is incomplete because an Institutional Official did not sign the document. Please note a computer-
00713000	Newberry School of Beauty	Granada Hills	CA	Proprietary	06/30/2017	Annual 01/03/201	B Corrective Action Plan is not signed.,- Other is not viewable.	generated signature is not acceptable. Please organize for the reports to be presented on letterhead, signed by an Institution Official, scanned, and then resubmit along with all previously submitted PDF documents.
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								Title Page and Servicer Information Sheet 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.
00720400	Modern Beauty Academy - Oxnard	Oxnard	CA	Proprietary	12/31/2017	Annual 05/28/201	8 Servicer Information Sheet is incomplete.	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
				. торпосогу	22/02/2021	33,23,23		
								Servicer Information Sheet is not in the format (language & grid) required by the U.S. Department of Education Office of Inspector General 2016
00725300	Federico Beauty Institute	Sacramento	CA	Proprietary	12/31/2017	Annual 06/29/201	8 Servicer Information Sheet is incomplete.	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
								Independent Auditors Report on Compliance with Requirements Applicable to Each Major Program and Internal Controls Over Compliance in
00728300	Central Arizona College	Coolidge	AZ	Public	06/30/2016	Annual 01/06/201	7 - Other is not viewable.	Accordance with OMB Circular Uniform Guidance was not signed.
00729700	Spartan College of Aeronautics and Technology	Broomfield	со	Proprietary	12/31/2016	Annual 07/12/201	4. Opinion Type,Other:,- Other is not viewable.	Prior year findings that are listed are numbered incorrectly. Please make correction and resubmit.
								Servicer Information Sheet(Global)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
00729700	Spartan College of Aeronautics and Technology	Broomfield	со	Proprietary	12/31/2017	Annual 07/30/201	Servicer Information Sheet is incomplete.	referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
								Corrective Action Plan needs a password. 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
00729700	Spartan College of Aeronautics and Technology	Broomfield	со	Proprietary	12/31/2017	Annual 07/23/201	8 Servicer Information Sheet is incomplete.	Administering Title IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
00730500	Porter and Chester Institute of Branford	Branford	ст	Proprietary	07/31/2017	Annual 02/01/201	Servicer Information Sheet is missing.,- Other is not viewable.	The Servicer Information Sheet is missing. Please include SIS and resubmit along with all previously submitted PDF documents.
								The Institutional Eligibility and Participation, and Reporting assertions was excluded from the assertions listed in the 1st paragraph of the
								Independent Auditor?s Report. Please consult with your auditor to include the Institutional Eligibility and Participation, and Reporting assertions
00732900	TT Technical Institute	Indianapolis	IN	Proprietary		Closeout Audit 06/13/201	7 - Other is not viewable.	and resubmit along with all previously submitted PDF documents. Corrective Action Plan is missing.
								Servicer Information Sheet language 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.
00738700	Long Island Beauty School	Hauppauge	NY	Proprietary	12/31/2017	Annual 06/27/201	8 Servicer Information Sheet is incomplete.	See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
								The Schedule of Findings & Question Costs and Corrective Action Plan findings are numbered incorrectly. The Servicer Information Sheet should
								read: Division of Duties for Compliance Requirements not Responsibility for Compliance Requirements. Please resubmit along with all previously
00739100	Beauty School of Middletown	Middletown	NY	Proprietary	12/31/2017	Annual 06/15/201	3 Schedule of Findings and Questioned Costs is incomplete.	submitted PDF documents. https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
								Servicer information Sheet (language)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.
00740100	Mandl School	New York	NY	Proprietary	12/31/2017	Annual 07/17/201	8 Servicer Information Sheet is incomplete.	See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
								Servicer Information Sheet is not in the format (grid) 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
UU/43600	Brightwood Career Institute	Pittsburgh	PA	Proprietary	12/31/2017	Annuai 07/23/201:	8 Servicer Information Sheet is incomplete.	referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf The Independent Auditor's Report was not prepared in accordance with the January
								2000 Audit Guide - Audits of Federal Student Financial assistance Programs at
								Participating Institutions and Institution Servicers. The guide requires a reporting
00744700	Del-Mar-Va Beauty Academy	Salisbury	MD	Proprietary	08/31/2016	Annual 02/24/201	Report on Compliance with specified Requirements Applicable to the FSA Programs did not disclose use of the appropriate Audit Guide.,- Other is not viewable.	format where the practitioner opines on the institution's compliance with specified requirements. Please have your auditor make the necessary revision to your compliance audit and resubmit.
								The entire Compliance Audit Report is missing. Please resubmit and include the OMB Uniform Guidance Report, The Summary of Auditor's
00747300	Choffin Career & Technical Center	Youngstown	ОН	Public	06/30/2017	Annual 04/09/201	Compliance Audit is missing.	Results, The Schedule of findings and Questioned Costs and all other necessary documents.
								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
UU/49100	Brightwood College	Baltimore	MD	Proprietary	12/31/2017	Annuai 07/23/201	Servicer Information Sheet is incomplete.	referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf

OPE_ID	Institution Name	City	State	Institution_Type	Submission FYE	Submission Reason Incomplete Date	Reasons Deemed Incomplete	Incomplete Letter Comments
								Coming Information Chart is not in the format (add throughout) consisted by the U.C. December of Education Co.
								Servicer Information Sheet is not in the format (grid throughout) 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.
00753100	Academy of Art University	San Francisco	CA	Proprietary	12/31/2017	Annual 07/30/201	Servicer Information Sheet is incomplete.	See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
								Servicer Information Sheet should read: Division of Duties. Is not in the format (language & 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
	Academy of Art University	San Francisco	CA	Proprietary	12/31/2017		Servicer Information Sheet is incomplete.	Administering Title IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
00757300	Empire Beauty School	Astoria	NY	Proprietary	06/30/2017	Annual 01/09/2013	3 - Other is not viewable.	The entire compliance audit report is missing from your submission. You must reload the audit report and resubmit.
								Servicer Information Sheet (Education Technology Partners) is not in the format required by the U.S. Department of Education?s Office of
00760700	Concorde Career College	North Hollywood	CA	Proprietary	12/31/2017	Appual 05/20/2011	8 Servicer Information Sheet is incomplete.	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
00700700	Concorde Career Conege	North Hollywood	CA	Froprietary	12/31/2017	Ailiuai 03/30/2011	service information sheet is incomplete.	Administering filterv Frograms. See Ferenced dude at. https://www.z.eu.gov/abodyonices/nsyoig/nomed/schoolserviceraddi.guide.pui
00765800	American College of Hairstyling-Des Moines	Des Moines	IA	Proprietary	12/31/2017	Annual 07/23/201	8 Servicer Information Sheet is missing.	The Servicer Information Sheet is missing. Please include and resubmit along with all previously submitted PDF documents.
								Corrective Action Plan needs a password to open. Servicer Information Sheet 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
00767800	Spartan College of Aeronautics and Technology	Tulsa	ОК	Proprietary	12/31/2017	Annual 07/23/2013	8 Servicer Information Sheet is incomplete.	Administering Title IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
								Servicer Information Sheet - Global(format) is not in the format required by the U.S. Department of Educations Office of Inspector Generals 2016
00767000	Control College of Assessment Tools and Trollege	T. 1	011		12/31/2017	07/20/2004		Guide For Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs.
00767800	Spartan College of Aeronautics and Technology	Tuisa	UK	Proprietary	12/31/2017	Annuai 07/30/2013	8 Servicer Information Sheet is incomplete.	See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf The entire Compliance Audit Report is missing. Please resubmit and include all the necessary and required components of 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
00775600	Josefs School of Hair Design	Fargo	ND	Proprietary	12/31/2017	Annual 08/06/2013	Compliance Audit is missing.	missing documentation.
								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
	Brightwood Career Institute Star Career Academy	Broomall New York	PA NY	Proprietary Proprietary	12/31/2017		Servicer Information Sheet is incomplete. Corrective Action Plan is missing.,- Other is not viewable.	referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf The Corrective Action Plan is missing. Please include CAP and resubmit along with all previously submitted PDF documents.
	·							The entire Compliance Audit Report is missing. Please resubmit and include the OMB Uniform Guidance Report, The Summary of Auditor's
00791200	Thaddeus Stevens College of Technology	Lancaster	PA	Public	06/30/2016	Annual 02/23/201	7 Compliance Audit is missing.,- Other is not viewable.	Results, The Schedule of findings and Questioned Costs and all other necessary documents.
00791200	Thaddeus Stevens College of Technology	Lancaster	PA	Public	06/30/2016	Annual 03/27/201	Compliance Audit is missing.,- Other is not viewable.	The entire Compliance Audit Report is missing. Please resubmit and include the OMB Uniform Guidance Report, The Summary of Auditor's Results, The Schedule of findings and Questioned Costs and all other necessary documents.
								The entire Compliance Audit Report is missing. Please resubmit and include the OMB Uniform Guidance Report, The Summary of Auditor's
00791200	Thaddeus Stevens College of Technology	Lancaster	PA	Public	06/30/2016	Annual 03/13/201	7 Compliance Audit is missing.,- Other is not viewable.	Results, The Schedule of findings and Questioned Costs and all other necessary documents.
								Servicer Information Sheet (Education Technology Partners) is not in the format required by the U.S. Department of Education?s Office of
00702000	Concorde Career College	San Diego	CA	Proprietary	12/31/2017	Appual 05/20/2011	8 Servicer Information Sheet is incomplete.	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
00793000	Concorde Career Conege	Sall Diego	CA	Froprietary	12/31/2017	Ailidai 03/30/2014	service information sheet is incomplete.	Administering frite to Programs. See referenced Guide at. https://www.z.ea.gov/about/offices/iisy.org/nomed/schoolsetviceraduriguide.pur
								Servicer Information Sheet (Education Technology Partners)is not in the format required by the U.S. Department of Education?s Office of
00793000	Concorde Career College	San Diego	CA	Proprietary	12/31/2017	Annual 06/20/2013	8 Servicer Information Sheet is incomplete.	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
		, and the second						
								Servicer Information Sheet (Education Technology Partners) 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
00793000	Concorde Career College	San Diego	CA	Proprietary	12/31/2017	Annual 06/04/2018	Servicer Information Sheet is incomplete.	Administering Title IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
								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
00794100	Salon Professional Academy (The)	Cedar Falls	IA	Proprietary	12/31/2017	Annual 07/23/201	Servicer Information Sheet is incomplete.	referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
	Toledo Public Schools Adult and Continuing						3. Was the Student Financial Aid Cluster as a major program?, Independent Auditors Report on Compliance with Requirements	Independent Auditor?s Report On Compliance with Requirements Applicable to Each Major Program and Internal Controls Over Compliance in
00813200	Education	Toledo	ОН	Public	06/30/2017	Annual 04/11/201	Applicable to Each Major Program and Internal Controls Over Compliance in Accordance with OMB Circular A-133 was not signed	Accordance with OMB Compliance Supplement is not signed by the Auditor.
00043300	Toledo Public Schools Adult and Continuing	T-1-4-	011	0.11.	00/20/2047	05/44/204		The sales of the s
00813200	Education Toledo Public Schools Adult and Continuing	Toledo	UH	Public	06/30/2017	Alliudi 05/14/2013	3 3. Was the Student Financial Aid Cluster as a major program?, Compliance Audit is missing.	The entire compliance audit report is missing from your submission. You must reload the audit report and resubmit. The entire Compliance Audit Report is missing. Please resubmit and include the OMB Uniform Guidance Report, The Summary of Auditor's
00813200	Education	Toledo	ОН	Public	06/30/2017	Annual 03/26/201	Compliance Audit is missing.	Results, The Schedule of findings and Questioned Costs and all other necessary documents.
00819400	Akron School of Practical Nursing	Akron	ОН	Public	06/30/2017	Annual 04/16/201	R Other:	The PDF attachment cover sheet is for the Fiscal Year End December 31, 2017 instead of the proper Fiscal Year End June 30, 2017. Please have your auditor provide the correct cover sheet for Fiscal Year End June 30, 2017 and resubmit.
55515400			011	· done	00/30/2017	0-1/10/2014		position of contest order of the contest of the con
								Servicer Information Sheet (PMAE-language) is not in the format required by the U.S. Department of Education?s Office of Inspector General?s
00821700	Paul Mitchell the School Green Bay	DePere	wı	Proprietary	12/31/2017	Annual 07/17/201	Servicer Information Sheet is incomplete.	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
00825900	Educators of Beauty College of Cosmetology	Sterling	IL	Proprietary	05/31/2017	Annual 09/15/201	7 Corrective Action Plan is incomplete.,- Other is not viewable.	The Corrective Action Plan (CAP) references prior year findings that are numbered incorrectly. The submission is incomplete because your submission is not in compliance with Title 2 U.S. Code of Federal Regulations Part 200, Uniform
00828400	Mitchell Technical Institute	Mitchell	SD	Public	06/30/2016	Annual 04/09/201	3. Was the Student Financial Aid Cluster as a major program?,Other:,- Other is not viewable.	Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).
0000000	Mitchell Technical Institute	Mitchell	S.D.	Public	06/30/2016	Annual 04/20/2015	7.2. Was the Student Financial Aid Cluster as a major program? Others. Other is not viewable	The submission is incomplete because your submission is not in compliance with Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).
00628400	ivitchen rechnical institute	wittneii	אס	FUDIIC	06/30/2016	V4/20/201	7 3. Was the Student Financial Aid Cluster as a major program?, Other:,- Other is not viewable.	Administrative requirements, cost principles, and Addit requirements for Pederal Awards (Uniform Guidance).
								Servicer Information Sheet (Education Technology Partners) is not in the format required by the U.S. Department of Education?s Office of
00853700	Concorde Career College	San Bernardino	CA	Proprietary	12/31/2017	Annual 05/30/2011	8 Servicer Information Sheet is incomplete.	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
00033700		bernaranio	įca.	. roprictary	12/31/2017	03/30/2011	section of the sectio	- Tograms decretered date at myst/mme.eu.gus/aspayante.s/ms/org/mme.s/sunoscinteraturignue.hui

OPE ID	Institution Name	City	State	Institution_Type	Submission FYE	Submission Reason Incomplete Date	Reasons Deemed Incomplete	Incomplete Letter Comments
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								Servicer Information Sheet (Education Technology Partners) 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
00853700	Concorde Career College	San Bernardino	CA	Proprietary	12/31/2017	Annual 06/20/2018	Servicer Information Sheet is incomplete.	Administering Title IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
								Servicer Information Sheet (Education Technology Partners) 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
00853700	Concorde Career College	San Bernardino	CA	Proprietary	12/31/2017	Annual 06/04/2018	Servicer Information Sheet is incomplete.	Administering Title IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
00064500	Familia Decuti Cabacla	Lacaria		Decariotom	12/31/2017	07/10/2019	Danast on Campliance with Capified Dan irramants Applicable to the ECA Department of the capified Daniel Capif	Independent Auditor?s Report On Compliance With Specified Requirements Applicable To The SFA Program is not signed by the auditor.
00804500	Empire Beauty Schools	Laconia	INFI	Proprietary	12/31/201/	Annual 07/10/2018	Report on Compliance with Specified Requirements Applicable to the FSA Programs was not signed.	The Corrective Action Plan (CAP) is incomplete because all findings are not listed. You must make the necessary revisions to your compliance
00865500	Genesis Career College	Cookeville	TN	Proprietary	12/31/2016	Annual 07/21/2017	Corrective Action Plan is incomplete.,- Other is not viewable.	audit and resubmit.
								Servicer Information Sheet is not in the format (language) 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
00865500	Genesis Career College	Cookeville	TN	Proprietary	12/31/2017	Annual 07/23/2018	Servicer Information Sheet is incomplete.	referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
								Servicer Information Sheet (Education Technology Partners) 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
00888700	Concorde Career College	Portland	OR	Proprietary	12/31/2017	Annual 05/30/2018	S Servicer Information Sheet is incomplete.	Administering Title IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
								Servicer Information Sheet (Education Technology Partners) 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
00888700	Concorde Career College	Portland	OR	Proprietary	12/31/2017	Annual 06/20/2018	Servicer Information Sheet is incomplete.	Administering Title IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
								Servicer Information Sheet (Education Technology Partners) is not in the format required by the U.S. Department of Education?s Office of
00000700	Canada Caraa Callana	Doubland	OR	Decariotom	12/31/2017	05/04/2015	Consider Information Check is incomplete	Inspector General?s 2016 Guide For Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers
00888700	Concorde Career College	Portland	UK	Proprietary	12/31/201/	Alliludi 00/04/2018	Servicer Information Sheet is incomplete. Independent Auditors Report on Compliance with Requirements Applicable to Each Major Program and Internal Controls Over	Administering Title IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf Independent Auditors Report on Compliance with Requirements Applicable to Each Major Program and Internal Controls Over Compliance in
00891600	New England Law Boston	Boston	MA	Non-Profit	06/30/2017	Annual 01/21/2018	Compliance in Accordance with OMB Circular A-133 was not signed,- Other is not viewable.	Accordance with Uniformed Guidance was not signed.
00004600	Port Huron Cosmetology College	Waterford	мі	Proprietary	12/31/2017	Appual 07/12/2019	Corrective action plan is not on school letterhead.	CAP must be presented on the institution's letterhead along with all previously submitted PDF documents.
00854000	For thurst cosmerciogy college	Waterioru	IVII	Froprietary	12/31/2017	Ailliudi 07/13/2018	corrective action plan is not on school letternead.	Independent Auditor?s Report on Internal Control Over Financial Reporting and on Compliance and Servicer Information Sheet (language/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
00902200	Associated Technical College	Los Angeles	CA	Proprietary	12/31/2017	Annual 07/20/2018	Servicer Information Sheet is incomplete.	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
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								Servicer Information Sheet is not in the grid required by the U.S. Department of Education Office of Inspector General 2016 Guide For Audits of
00902200	Associated Technical College	Los Angeles	CA	Proprietary	12/31/2017	Annual 08/13/2018	Servicer Information Sheet is incomplete.	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
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								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
00902200	Associated Technical College	Los Angeles	CA	Proprietary	12/31/2017	Annual 08/05/2018	Servicer Information Sheet is incomplete.	referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
								Comings Information Chapteriallia and in the format required by the U.C. Department of Education's Office of Inspector Constally 2015 Child For
								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
00904300	Elmira Business Institute	Elmira	NY	Proprietary	12/31/2017	Annual 07/19/2018	Servicer Information Sheet is incomplete.	referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
00907700	Utica School of Commerce	Utica	NY	Proprietary		Closeout Audit 05/17/2017	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).
00307700	otted seriods of commerce	Otto		Troprictary		53/1/201	corrective redistribution precess of the 19 for female.	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. Also, the Cover sheet should imply or indicate that this is a
00907700	Utica School of Commerce	Utica	NY	Proprietary		Closeout Audit 03/24/2017	Other is missing.,- Other is not viewable.	Closeout Audit. Along with the Auditor Information Sheet mentioning the Close out with all Close out examination information and resubmit along with all previously submitted PDF documents.
				, ,				The Corrective Action Plan is missing. Also, Summary schedule A, B, &/or C is missing & should indicate or reflect any of the current year findings.
00907700	Utica School of Commerce	Utica	NV	Proprietary		Closeout Audit 05/07/2017	Summary Schedule A is missing, Corrective Action Plan is missing, Summary Schedule B is missing, Summary Schedule C is missing, Other is not viewable.	Please review the current year findings & do so accordingly (as shown on example E). Along with including the CAP and resubmit along with all previously submitted PDF documents.
30307700	one sensor or commerce	0.00	141	oprietary		05/07/2011	One one remove	
								Title Page and Servicer Information Sheet is not in the format (language) required by the U.S. Department of Education Office of Inspector
00941900	State College of Beauty Culture	Wausau	wı	Proprietary	12/31/2017	Annual 07/18/2018	Servicer Information Sheet is incomplete.	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
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								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
00946600	Brightwood College	San Antonio	TX	Proprietary	12/31/2017	Annual 07/23/2018	Servicer Information Sheet is incomplete.	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
	-							The Auditor Information Sheet does not mention the use of a servicer. If a servicer was not used, the institution must make a statement to that
								fact. Also, the OPEID number is incorrect on the Auditor Information Servicer. You must make the necessary correction to your compliance audit and resubmit. (Reference Section V.
00953000	Gerber Akron Beauty School	Akron	он	Proprietary	06/30/2016	Annual 01/12/2017	Other is missing., Auditor Information Sheet is incomplete., - Other is not viewable.	Example C of the January 2000 Audit Guide).
00053000	Contrar Alizan Bassitu Californi	Alman	011	December	00/20/202			The Auditor Information Sheet indicate the OPEID number incorrectly. Also, the current year finding needs to be revised with the correct year.
00953000	Gerber Akron Beauty School	Akron	OH	Proprietary	06/30/2016	Annuai 01/31/2017	Other is missing., Auditor Information Sheet is incomplete., - Other is not viewable.	You must make the necessary correction to your compliance audit and resubmit. The Auditor Information Sheet indicate the OPEID number incorrectly. Also, the current year finding needs to be revised with the correct year.
00953000	Gerber Akron Beauty School	Akron	ОН	Proprietary	06/30/2016	Annual 02/13/2017	Auditor Information Sheet is incomplete.,- Other is not viewable.	You must make the necessary correction to your compliance audit and resubmit.
								Servicer Information Sheet should read: Division of Duties. Is not in the format 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
00953500	Staunton School of Cosmetology	Staunton	VA	Proprietary	12/31/2017	Annual 07/09/2018	Servicer Information Sheet is incomplete.	IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf

OPE_ID	Institution Name	City	State	Institution_Type	Submission FYE	Submission Reason Incomplete Date	Reasons Deemed Incomplete	Incomplete Letter Comments
00953700	Virginia School of Hair Design	Hampton	VA	Proprietary	06/30/2017	Annual 01/09/201	Report on Compliance with Specified Requirements Applicable to the FSA Programs was not signed.,- Other is not viewable.	Independent Auditor?s Report On Compliance With Specified Requirements Applicable To The SFA Program is not signed by the auditor.
00333700	Virginia seriosi or riair sesigii	numpton		Troprietary	30/30/2017	01/03/201	The state of the s	The entire Compliance Audit Report is missing. Please resubmit and include all the necessary and required components of 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
00958100	Springfield College of Beauty	Springfield	OR	Proprietary	12/31/2016	Annual 07/19/201	7 Compliance Audit is missing.,Other:,- Compliance Audit is not viewable.	missing documentation.
	Cosmetology Careers Unlimited College of Hair,							The Compliance Audit Report Title Page: Should say Compliance Audit of the Title IV Programs and not Compliance Attestation Examination of the Title IV Student Financial Assistance Programs. See Example D.8-1 in 2016 audit guide. Please have your auditor provide the revised &/or
00960000	Skin, and Nails	Duluth	MN	Proprietary	12/31/2017	Annual 07/20/201	Other:	missing information and resubmit with all previous audit documentation.
								Servicer Information Sheet should read: Division of Duties. Is not in the format 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
00961700	Capitol School of Hairstyling and Esthetics	Omaha	NE	Proprietary	12/31/2017	Annual 07/18/201	Servicer Information Sheet is incomplete.	IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
00061800	Tulsa Welding School	Tulsa	OK	Proprietary	09/30/2017	04/11/201	B Corrective Action Plan is missing.	The Corrective Action Plan is missing. Please include Corrective Action Plan and resubmit along with all previously submitted PDF documents.
00961800	Tuisa Welding School	Tuisa	UK	Proprietary	09/30/2017	Annual 04/11/201	Corrective Action Plan is missing.	The Auditor Information Sheet is incorrect. The PDF attachment indicates an OPEID # of 0096700 instead of the proper OPEID # of 00967300.
00967300	Rudae's School of Beauty Culture	Fort Wayne	IN	Proprietary	12/31/2016	Annual 07/16/201	Auditor Information Sheet is incomplete.,- Other is not viewable.	Please have your auditor provide the correct OPEID and resubmit.
								Servicer Information Sheet is not in the format (grid/language) 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.
00970800	Eve's College of Hairstyling	Lawton	ОК	Proprietary	12/31/2017	Annual 07/24/201	Servicer Information Sheet is incomplete.	See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
								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
00973900	Glen Dow Academy of Hair Design & Salons	Spokane	WA	Proprietary	12/31/2017	Annual 07/19/201	Servicer Information Sheet is incomplete.	referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
								Servicer Information Sheet is not in the format/grid (throughout) 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.
00973900	Glen Dow Academy of Hair Design & Salons	Spokane	WA	Proprietary	12/31/2017	Annual 08/08/201	Servicer Information Sheet is incomplete.	See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
								Servicer Information Sheet is not in the format 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
00989200	Duluth Business University	Duluth	MN	Proprietary	12/31/2017	Annual 06/18/201	Servicer Information Sheet is incomplete.	Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
00989600	Oakton Community College	Des Plaines	IL	Public	06/30/2017	Annual 10/26/201	7 Other:,- Other is not viewable.	The entire Compliance Audit is missing. The PDF attachment is for the Fiscal Year End June 30, 2016 instead of the proper Fiscal Year End June 30, 2017. Please have your auditor provide the Reports for Fiscal Year End June 30, 2017 and resubmit.
01001700	Payne Theological Seminary Indian Capital Technology Center, School	Wilberforce	ОН	Non-Profit	06/30/2017	Annual 03/02/201	Corrective Action Plan is missing, - Corrective Action Plan is not viewable.	The Corrective Action Plan is missing. Please include the Corrective Action Plan and resubmit along with all previously submitted PDF documents.
01005300	District Number 4	Muskogee	ок	Public	06/30/2016	Annual 03/19/201	Compliance Audit is missing.,- Compliance Audit is not viewable.	The entire compliance audit report is missing from your submission. You must reload the audit report and resubmit.
								The Corrective Action Plan is missing. Please include the CAP. Also, 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:
01009800	Neumont College of Computer Science	Salt Lake City	UT	Proprietary	12/31/2017	Annual 07/30/201	Corrective Action Plan is missing, Servicer Information Sheet is incomplete.	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
								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
01009800	Neumont College of Computer Science	Salt Lake City	UT	Proprietary	12/31/2017	Annual 07/17/201	Servicer Information Sheet is incomplete.	referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
								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
01013000	Wade College	Dallas	TX	Proprietary	12/31/2017	Annual 08/10/201	Servicer Information Sheet is incomplete.	referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
								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
01013000	Wade College	Dallas	TX	Proprietary	12/31/2017	Annual 07/25/201	8 Servicer Information Sheet is incomplete.	referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
								Servicer Information Sheet 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
01013000	Wade College	Dallas	TX	Proprietary	12/31/2017	Annual 07/13/201	Servicer Information Sheet is incomplete.	referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
01013000	Wade College	Dallas	TX	Proprietary	12/31/2016	Annual 07/11/201	7 Servicer Information Sheet is missing.,Other is missing.,- Other is not viewable.	Please resubmit and include all the necessary and required components of a Compliance Audit, i.e., The Auditor Information Sheet, & The Servicer Information Sheet (if applicable).
				sprictary				The Auditors Information Sheet and Servicer Information Sheet is missing. Please include and resubmit along with all previously submitted PDF
01013000	Wade College	Dallas	TX	Proprietary	12/31/2017	Annual 07/31/201	Other is missing., Servicer Information Sheet is incomplete.	documents.
								Servicer Information Sheet should read: Division of Duties. 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
01013800	Stewart School	Sioux Falls	SD	Proprietary	12/31/2017	Annual 06/29/201	8 Servicer Information Sheet is incomplete.	Administering Title IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf The entire Compliance Audit Report is missing. Please resubmit and include the OMB Uniform Guidance Report, The Summary of Auditor's
01014700	Western Suffolk BOCES	Northport	NY	Public	06/30/2017	Annual 03/31/201	Compliance Audit is missing.,- Other is not viewable.	Results, The Schedule of findings and Questioned Costs and all other necessary documents.
								Servicer Information Sheet(language/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.
01014800	Colorado Technical University	Colorado Springs	со	Proprietary	12/31/2017	Annual 07/20/201	Servicer Information Sheet is incomplete.	See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
								Servicer Information Sheet(language) 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.
01019800	ECPI University	Virginia Beach	VA	Proprietary	12/31/2017	Annual 07/16/201	Servicer Information Sheet is incomplete.	See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf

OPE_ID Institution Name	City	State Institution_Type Su	bmission FYE	Submission Reason	Incomplete Date Reasons Deemed Incomplete	Incomplete Letter Comments
						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 The closeout assertion was excluded from the assertions liste
						in the 1st paragraph of the Independent Auditor's Report. The findings are numbered incorrectly in the Schedule Findings and Questioned Cost
01024800 Art Institutes International Minnesota (The)	Minneapolis	MN Proprietary		Closeout Audit	03/22/2018 Report on Compliance with specified Requirements Applicable to the FSA Programs did not list all required Management Assertions.	Cap.
01028000 Ohio State Beauty Academy	Lima	OH Proprietary	06/30/2016	5 Annual	01/12/2017 Compliance Audit is missing.,- Other is not viewable.	The entire compliance audit report is missing from your submission. You must reload the audit report and resubmit.
						Servicer Information Sheet should read: Division of Duties. Is not in the format (language throughout & 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:
01040500 Pinnacle Career Institute	Kansas City	MO Proprietary	12/31/2017	7 Annual	07/12/2018 Servicer Information Sheet is incomplete.	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
						Compliance Audit Report Title Page: Should say ?Compliance Audit of the Title IV Programs? and not ?Compliance Attestation Examination of the
						Title IV Student Financial Assistance Programs?. See Example D.8-1 in 2016 audit guide. Also, Servicer Information Sheet is not in the format
						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:
01040500 Pinnacle Career Institute	Kansas City	MO Proprietary	12/31/2017	7 Annual	06/22/2018 Other:,Servicer Information Sheet is incomplete.	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
	,					The Auditor Information Sheet is incorrect. The PDF attachment indicates an OPEID # of 04130900 instead of the proper OPEID # of 1040900.
01040900 Tricoci University of Beauty Culture	Lafayette	IN Proprietary		Closeout Audit	07/05/2017 Auditor Information Sheet is incomplete.,- Other is not viewable.	Please have your auditor provide the correct OPEID and resubmit.
						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 Fo
						Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs. See
01041000 Brightwood College	Towson	MD Proprietary	12/31/2017	7 Annual	07/23/2018 Servicer Information Sheet is incomplete.	referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
			,,		Independent Auditors Report on Compliance with Requirements Applicable to Each Major Program and Internal Controls Over	The submission is incomplete because your submission is not in compliance with Title 2 U.S. Code of Federal Regulations Part 200, Uniform
01046000 American Baptist Theological Seminary	Nashville	TN Non-Profit	06/30/2016	6 Annual	04/20/2017 Compliance in Accordance with OMB Circular A-133 is Incomplete,- Other is not viewable.	Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).
						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
01048900 American National University	Lexington	KY Proprietary	11/30/2016	5 Annual	06/09/2017 Corrective Action Plan is incomplete.,- Other is not viewable.	Revision).
						Servicer Information Sheet (language/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.
01050300 Wichita Technical Institute	Wichita	KS Proprietary	12/31/2017	7 Annual	07/16/2018 Servicer Information Sheet is incomplete.	See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
						The Reporting, and Student Eligibility assertions was excluded from the assertions listed in the 1st paragraph of the Independent Auditor?s
					Report on Compliance with specified Requirements Applicable to the FSA Programs did not list all required Management Assertions.,	Report. Please consult with your auditor to include the Reporting, and Student Eligibility assertions and resubmit along with all previously
01062900 PB Cosmetology Education Centre	Gloucester City	NJ Proprietary	12/31/2016	Annual	07/16/2017 Other is not viewable.	submitted PDF documents. 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:
01063200 DeWolff Hairstyling and Cosmetology Institute	Albuquerque	NM Proprietary	12/31/2017	7 Annual	06/29/2018 Other:	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
						Independent Auditors 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 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:
01063200 DeWolff Hairstyling and Cosmetology Institute	Albuquerque	NM Proprietary	12/31/2017	7 Annual	07/25/2018 Other:	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
			, , , ,			The PDF should report the status of all prior year findings. If there were no prior year findings, then a statement to that effect must be made.
01063200 DeWolff Hairstyling and Cosmetology Institute	Albuquerque	NM Proprietary	12/31/2017	7 Annual	08/08/2018 Auditor's Comments on Resolution Matters Related to Prior Audit Findings is missing.	Please provide the revised &/or missing information and resubmit with all previous audit documentation.
		NY Public				The entire Compliance Audit is missing. The PDF attachment is for the Fiscal Year End June 30, 2016 instead of the proper Fiscal Year End June 30
01064100 Southern Westchester BOCES	Harrison	NY Public	06/30/2017	Annuai	12/19/2017 1. End Date:, Other:, - Other is not viewable. Independent Auditors Report on Compliance with Requirements Applicable to Each Major Program and Internal Controls Over	2017. Please have your auditor provide the Reports for Fiscal Year End June 30, 2017 and resubmit. Independent Auditors Report on Compliance with Requirements Applicable to Each Major Program and Internal Controls Over Compliance in
01072400 Carlos Albizu University	San Juan	PR Non-Profit	06/30/2017	7 Annual	01/22/2018 Compliance in Accordance with OMB Circular A-133 was not signed. Other is not viewable.	Accordance with Uniform Guidance was not signed.
						The auditor must report the status of all prior year findings where the institution has not.
01074100 Academy of Salon and Spa	Fort Smith	AR Proprietary	06/30/2016	5 Annual	01/17/2017 Auditor's Comments on Resolution Matters Related to Prior Audit Findings is missing., Other is not viewable.	have your auditor make the necessary revisions to your compliance audit and resubmit.
O1074100 Academy of Salon and Spa	T OT C SHIREH	Air Trophetary	00/30/2010	Aillidai	01/17/2017 Addition 3 Comments on resolution withters related to 110/1 Additionally a missing, Other is not viewable.	resubme.
01077900 Porter and Chester Institute	Stratford	CT Proprietary	07/31/2017	7 Annual	02/01/2018 Servicer Information Sheet is missing.,- Other is not viewable.	The Servicer Information Sheet is missing. Please include SIS and resubmit along with all previously submitted PDF documents.
David Pressley Professional School of						
01082700 Cosmetology	Royal Oak	MI Proprietary	03/31/2017	7 Annual	09/14/2017 Corrective Action Plan is incomplete.,- Other is not viewable.	The Corrective Action Plan (CAP) references findings that are numbered incorrectly.
01085800 Avalon School of Cosmetology	Mesa	AZ Proprietary	12/31/2017	7 Annual	06/25/2018 Other:	The entire Compliance Audit Report PDF is incorrect. Please include the correct PDF (0108580) and resubmit along with all previously submitted PDF documents.
61063660 Avaion School of Cosmetology	IVICSO	AZ Trophetary	12/31/201	Aillidai	ou/23/2010 other.	15 documents.
						Servicer Information Sheet is not in the format (needs to remove the incorrect info) 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
01090300 Rizzieri Aveda School for Beauty and Wellness	Voorhees	NJ Proprietary	12/31/2017	7 Annual	06/29/2018 Servicer Information Sheet is incomplete.	Administering Title IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
						Servicer Information Sheet is not in the format (language) 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
01109700 Cloyd's Beauty School #1	West Monroe	LA Proprietary	12/31/2017	7 Annual	07/18/2018 Servicer Information Sheet is incomplete.	referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
		,	,.,===			Compliance Audit Report Title Page: Should say ?Compliance Audit of the Title IV Programs? and not ?Compliance Attestation Examination of the
						Title IV Student Financial Assistance Programs?. See Example D.8-1 in 2016 audit guide.
01109800 Flint Institute of Barbering	Flint	MI Proprietary	12/31/2017	7 Annual	06/26/2018 Other:	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
						Compliance Audit Report Title Page: Should say ?Compliance Audit of the Title IV Programs? and not ?Compliance Attestation Examination of the
OMAGOGO SILANDA AND AND AND AND AND AND AND AND AND	Flint	MI Proprietary	12/31/2017	7 Annual	06/11/2018 Other:	Title IV Student Financial Assistance Programs?. See Example D.8-1 in 2016 audit guide. https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
		I roprictary	12/31/2011		50/14/2000	maps / mmacs.gor/ second since y insty dig/ normaly serioused rice addinguise.put
01109800 Filint Institute of Barbering						
U1109800 Filmt institute of Barbering						Servicer Information Sheet is not in the format (grid) required by the U.S. Department of Education?s Office of Inspector General?s 2016 Guide
01109800 Flint Institute of Barbering 01150500 Tricoci University of Beauty Culture	Highland	IN Proprietary	12/31/2017		07/02/2018 Servicer Information Sheet is incomplete.	Servicer Information Sheet is not in the format (grid) 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 for Engagements of Third-Party Servicers, Administering Title IV Programs. See referenced Guide at: https://www.2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf

OPE_ID	Institution Name	City	State	Institution_Type	Submission FYE	Submission Reason Incomplete Date	Reasons Deemed Incomplete	Incomplete Letter Comments
								Servicer Information Sheet 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
01150500	Tricoci University of Beauty Culture	Highland	IN	Proprietary	12/31/2017	7 Annual 06/12/201	8 Servicer Information Sheet is incomplete.	referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
01168900	Refrigeration School (The)	Phoenix	AZ	Proprietary	09/30/2017	Annual 04/11/201	8 Corrective Action Plan is missing.	The Corrective Action Plan is missing. Please include the Corrective Action Plan and resubmit along with all previously submitted PDF documents.
								Servicer Information Sheet(language/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.
	North-West College Pike Lincoln Technical Center	West Covina Folia	CA	Proprietary Public	12/31/2017 06/30/2016	Annual 07/16/201	8 Servicer Information Sheet is incomplete.	See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
	National Beauty College	Canton		Proprietary	12/31/2017		7 Compliance Audit is missing.,- Other is not viewable. 8 Servicer Information Sheet is missing.	The entire compliance audit report is missing from your submission. You must reload the audit report and resubmit. The Servicer Information Sheet is missing. Please include and resubmit along with all previously submitted PDF documents.
0117 1100	Mational Beddey conege	curron	0	Troprictary	12/31/201/	74111411	Service mornation sheet a masing.	Independent Auditor's 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:
	Berk Trade & Business School Berk Trade & Business School	Long Island City Long Island City	NY NY	Proprietary Proprietary	12/31/2017 12/31/2017		Report on Compliance with specified Requirements Applicable to the FSA Programs is incomplete. Compliance Audit is missing.	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf The entire compliance audit report is missing from your submission. You must reload the audit report and resubmit.
01183000	BELK Trade & Business School	Long Island City	INI	Froprietary	12/31/201/	Ailliuai 00/00/201	b compliance Addit is missing.	Independent Auditors Report on Internal Control Over Financial Reporting and on Compliance 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:
01183000	Berk Trade & Business School	Long Island City	NY	Proprietary	12/31/2017	Annual 07/30/201	8 Report on Compliance with specified Requirements Applicable to the FSA Programs is incomplete.	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
								The attached [Independent Auditor?s Report]/[A-133 Report] & Corrective Action Plan are incomplete because the [Independent Auditor?s
								Report]/[A-133 Report] & CAP because it needs to specify the correct current year finding for the significant deficiency (it doesn't currently indicate any finding, (ex. 16-1 or 16-2). Also, the PDF should report the status of all prior year findings. If there were no prior year findings, then a
							Auditor's Comments on Resolution Matters Related to Prior Audit Findings is missing., Schedule of Findings and Questioned Costs is	statement to that effect must be made. Please provide the revised &/or missing information and resubmit with all previous audit
01183000	Berk Trade & Business School	Long Island City	NY	Proprietary	12/31/2016	Annual 07/05/201	incomplete.,Corrective Action Plan is incomplete.,- Other is not viewable.	documentation.
								Servicer Information Sheet(language) is not in the format required by the U.S. Department of Education's Office of Inspector General's 2016
01194100	John Jay Reauty College	New Orleans		Bronriotany	12/31/2017	7 Appual 07/35/201	8 Servicer Information Sheet is incomplete.	Guide For Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs.
01184100	John Jay Beauty College	New Orleans	LA	Proprietary	12/31/201/	Allilual 07/25/201	- Other is not viewable.,Independent Auditors Report on Compliance with Requirements Applicable to Each Major Program and	See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf Independent Auditors Report on Compliance with Requirements Applicable to Each Major Program and Internal Controls Over Compliance in
01186400	Mohave Community College	Kingman	AZ	Public	06/30/2016	Annual 04/14/201	7 Internal Controls Over Compliance in Accordance with OMB Circular A-133 was not signed	Accordance with Uniform Guidance was not signed.
	, ,						·	
								The Title Page and Servicer Information Sheet is not in the format required by the U.S. Department of Education?s Office of Inspector General?s
	Lu Ross Academy	Ventura			12/31/2017		8 Servicer Information Sheet is incomplete.	2016 Guide For Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV
01186600	Lu Ross Academy	ventura	CA	Proprietary	12/31/201/	Annual 05/22/201	s Servicer Information Sheet is incomplete.	Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
								Servicer Information Sheet (language/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.
01191900	Beaver Falls Beauty Academy	Beaver Falls	PA	Proprietary	12/31/2017	7 Annual 07/20/201	8 Servicer Information Sheet is incomplete.	See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
01102100	Westchester School of Beauty Culture	Mount Vernon	NIV	Decariotory	12/31/2017	06/15/201	8 Servicer Information Sheet is incomplete.	Servicer Information Sheet should read: (Division Of Duties for Compliance Requirements). See referenced Guide at:
01192100	Westchester School of Beauty Culture	Mount vernon	NY	Proprietary	12/31/2017	Annual 06/15/201	8 Servicer Information Sneet is incomplete.	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf Title Page is not in the format 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:
01192600	Leon's Beauty School	Greensboro	NC	Proprietary	12/31/2017	7 Annual 07/16/201	8 Other:	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
	Lastin de Consession de Branche Birantonia							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
01194000	Instituto Comercial de Puerto Rico Junior	San Juan	DR	Proprietary	12/31/2017	7 Appual 07/23/201	8 Servicer Information Sheet is incomplete.	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
01194100	American University of Puerto Rico	Bavamon	PR	Non-Profit	06/30/2017		8 Compliance Audit is missing.	The entire compliance audit report is missing from your submission. You must reload the audit report and resubmit.
			- 1		22,22,2027	23/20/201		
								Report on Compliance: First paragraph should say ?We have audited?described in Chapter 3 of the 2016 edition of the U.S. Department of
								Education?s Guide For Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV
								Programs?.? and not? We have examined?listed in Section II of the U.S. Department of Education?s Audit Guide, Audits of Federal Student
01202000	Victoria Beauty College	Victoria	TX	Proprietary	12/31/2017	7 Annual 06/26/201	8 Other:	Financial Assistance Programs at Participating Institutions and Institution Servicers? See Example D.8-2 in the 2016 audit guide. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
51202000	rictoria beduty conege	v.c.oria	1/4	Sprictary	12/31/2017	00/20/201		The Corrective Action Plan (CAP) must include the status of all current year findings. Your CAP did not include the status of all these findings. A
								corrected CAP must be resubmitted that includes the status of corrective actions taken on all current and prior year findings. You must make the
	Hamilton Technical College	Davenport	IA	Proprietary	12/31/2014		7 Other is missing.,- Other is not viewable.	necessary revisions to your compliance audit and resubmit.
	California Institute of Integral Studies	San Francisco		Non-Profit	06/30/2017		8 Compliance Audit is missing.,- Other is not viewable.	The entire compliance audit report is missing from your submission. You must reload the audit report and resubmit.
U1229100	Wright Beauty Academy	Battle Creek	MI	Proprietary	12/31/2017	Annuai 07/19/201	8 Compliance Audit is missing.	The entire compliance audit report was submitted as a draft submission. You must reload the audit report and resubmit. Servicer Information Sheet should read: Division of Duties. Is not in the format (language throughout) 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:
01229500	JZ Trend Academy Paul Mitchell Partner School	Bismarck	ND	Proprietary	12/31/2017	Annual 07/14/201	8 Servicer Information Sheet is incomplete.	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
							Report on Compliance with specified Requirements Applicable to the FSA Programs did not list all required Management Assertions.,	
U1235800	Plaza College	Forest Hills	NY	Proprietary	12/31/2016	Annual 07/17/201	7 Other is not viewable.	The Administrative Assertion is missing. Please include and resubmit along with all previously submitted PDF documents The Corrective Action Plan (CAR) people to include the chatter of prior year findings. Perfor to Example "L" part "C" of the Audit Guide (2000)
01236200	Northwestern College	Bridgeview	п	Proprietary	07/31/2016	Annual 02/11/201	7 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).
21230200			-	sprictury	0,,51,2010	02/11/201	Secretaria de la complete de la contractione de la	Summary schedule B & C doesn?t indicate or reflect the current year findings correctly. Please review the current year findings & do so
01242500	Stone Academy	West Haven	СТ	Proprietary	12/31/2016	Annual 07/11/201	7 Summary Schedule B is missing, Summary Schedule C is missing, - Other is not viewable.	accordingly.
								Summary schedule A & B doesn't indicate or reflect the current year findings correctly. Please review the current year findings & do so
01242500	Stone Academy	West Haven	СТ	Proprietary	12/31/2016	Annual 07/19/201	7 Summary Schedule A is incomplete, Summary Schedule B is incomplete, - Other is not viewable.	accordingly.
								Title Page 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
01242500	Stone Academy	West Haven	ст	Proprietary	12/31/2017	7 Annual 07/17/201	8 Other	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
01242300	Stone Academy	** C3L FIGVEII	lC1	гторпетагу	12/31/2017	0//1//201	o Outer.	Inchart www.ea.gov/autou/onices/iist/tig/notined/schitotise/vice/autilguide.put

OPE_ID	Institution Name	City	State	Institution_Type	Submission FYE	Submission Reason Incomplete Date	Reasons Deemed Incomplete	Incomplete Letter Comments
								Servicer Information Sheet is not in the format (language all the way throughout & 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
01248300	Paul Mitchell the School Dallas	Carrollton	TX	Proprietary	12/31/2017	Annual 07/02/201	8 Servicer Information Sheet is incomplete.	Administering Title IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
								Servicer Information Sheet is not in the format (language & 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.
	Paul Mitchell the School Dallas	Carrollton	TX	Proprietary	12/31/2017		8 Servicer Information Sheet is incomplete.	See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
01252500	Caribbean University	Bayamon	PR	Non-Profit	06/30/2016	Annual 04/24/201	7 Compliance Audit is missing.,- Other is not viewable.	The entire Compliance Audit is missing. This audit is marked incomplete because everything that was asked for has not been uploaded. All correspondence have been requested by the
01254400	First Coast Technical Institute	Saint Augustine	FL	Public	06/30/2016	Annual 12/21/201	7 Other:,- Other is not viewable.	Atlanta SPD.
								The Compliance Audit Report Title Page: Should say Compliance Audit of the Title IV Programs and not Compliance Attestation Examination of
01267000	Bel - Rea Institute of Animal Technology Southside Regional Medical Center Professional	Denver	со	Proprietary	12/31/2017	Annual 07/16/201	8 Other:	the Title IV Student Financial Assistance Programs. See Example D.8-1 in 2016 audit guide.
01274400		Colonial Heights	VA	Proprietary	12/31/2016	Annual 07/20/201	7 Corrective Action Plan is missing.,- Other is not viewable.	The Corrective Action Plan is missing. Please include the CAP and resubmit along with all previously submitted PDF documents.
								The attached Corrective Action Plan (CAP) is incomplete because an Institutional Official did not sign the document. Please note a computer-
01274400	Southside Regional Medical Center Professional Schools	Colonial Heights	VA	Proprietary	12/31/2016	Annual 08/02/201	7 Corrective Action Plan is not signed.,- Other is not viewable.	generated signature is not acceptable. Please organize for the reports to be presented on letterhead, signed by an Institution Official, scanned, and then resubmit along with all previously submitted PDF documents.
01274100	30110013	Colonial Treights		Trophictary	12/31/2010	74111001	Total Content of the State of t	and then resource drong metral previously submitted 1 or decements.
								The attached [Independent Auditor?s Report]/[A-133 Report] is not
01284800	Moler Hollywood Beauty Academy	Cincinnati	ОН	Proprietary	12/31/2016	Appual 06/26/201	7 Report on Compliance with Specified Requirements Applicable to the FSA Programs was not signed.,- Other is not viewable.	signed by the auditor. Please note a computer-generated signature is not acceptable. Please organize for the reports to be presented on letterhead, signed by the auditor, scanned, and then resubmit along with all previously submitted PDF documents.
01201000	inder rionywood beddey rieddeniy	Cinciniac	011	Troprictary	12/31/2010	74111001	A report of compliance with specifical requirements applicable to the 13/11/05/14/13/14/05/15/16/13/10/14/14/06/15	reterrited, signed by the additor, seamed, and their resource doing with an previously submitted 1 or additions.
								Servicer Information Sheet(language/grid)is not in the format required by the U.S. Department of Education?s Office of Inspector General?s 2016
01287200	North-West College	Pomona	CA	Proprietary	12/31/2017	Appual 07/16/201	8 Servicer Information Sheet is incomplete.	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
01207200	THORE WEST CONTEST	- omone	C/ C	Trophictary	12/31/2017	7411001	Service information sheet is incomplete.	The PDF attachment is for the OPEID 01170700 instead of the OPEID 01287200. Please have your auditor provide the report for OPEID 01287200
01287200	North-West College	Pomona	CA	Proprietary	12/31/2017	Annual 07/31/201	8 Other is missing.	and resubmit through eZ-Audit.
01202000	South Hills Beauty Academy	Pittsburgh	DΛ	Proprietary	12/31/2016	Appual 07/18/201	7 3. Does this Audit contain any findings related to the FSA Title IV programs?:,Corrective Action Plan is missing.,- Other is not viewable.	The Corrective Action Plan is missing. Please include and resultmit along with all previously submitted PDE documents
		ricabuign		Troprictary				
01293000	Charles & Sue's School of Hair Design	Bryan	TX	Proprietary	06/30/2017	Annual 01/23/201	8 Summary Schedule A is missing, Summary Schedule B is missing, Summary Schedule C is missing, - Other is not viewable.	Summary Schedule A, B, and C are missing. Please include Schedule A, B, and C and resubmit along with all previously submitted PDF documents.
								Servicer Information Sheet is not in the format (language & 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.
01293200	Tint School of Makeup & Cosmetology	Irving	TX	Proprietary	12/31/2017	Annual 07/11/201	8 Servicer Information Sheet is incomplete.	See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
								Servicer Information Sheet is missing some pages 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
01294800	Rob Roy Academy	Fall River	MA	Proprietary	12/31/2017	Annual 07/12/201	8 Auditor Information Sheet is incomplete.	referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
								Servicer Information Sheet is not in the format 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
01294800	Rob Roy Academy	Fall River	MA	Proprietary	12/31/2017	Annual 06/26/201	8 Auditor Information Sheet is incomplete.	Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
01298900	Oceanside College of Beauty	Oceanside	CA	Proprietary		Closeout Audit 08/09/201	8 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.
	,			, , , ,				The entire Compliance Audit Report is missing. Please resubmit and include all the necessary and required components of the Compliance Audit,
04300000	Summit Salon Academy - Portland	Thomas	OR		12/31/2017	07/67/200	8 Compliance Audit is missing.	i.e., The Auditor Information Sheet, The Servicer Information Sheet (if applicable), The Schedule of Findings and Questioned Costs and all other
01300800	Summit Salon Academy - Portland	Tigard	UK	Proprietary	12/31/2017	Annual 07/17/201	8 Compliance Audit is missing.	missing documentation.
01300800	Summit Salon Academy - Portland	Tigard	OR	Proprietary	12/31/2017	7 Annual 07/23/201	8 3. Does this Audit contain any findings related to the FSA Title IV programs?:,4. Opinion Type,Auditor Information Sheet is incomplete.	The Auditor Information Sheet has incorrect OPEID number. Please include and resubmit along with all previously submitted PDF documents.
								The Auditor Information Sheet title page has an incorrect OPEID number. Please update and correct the OPEID number on the title page and
								resubmit along with all previously submitted PDF documents.
								The Independent Auditor's Report does not contain a paragraph or any disclosure in the notes that indicates a qualified opinion cited by the
01200000	Summit Salon Academy - Portland	Tigard	0.0	Proprietary	12/31/2017	Annual octoolass	8 Auditor Information Sheet is incomplete.	auditor. Please change the answer to the question regarding Type of auditor's report" to "unqualified." Please work with your auditor to
01300800	Junimic Salon Academy - Portiand	rigaru	UK	гторпесату	12/31/201/	08/08/201	o Addition mormation sheet is incomplete.	resubmit all pages including any supplemental documentation. All pages must be legible." The Auditor Information Sheet title page has an incorrect OPEID number. Please update and correct the OPEID number on the title page and
								resubmit along with all previously submitted PDF documents.
								The Independent Auditor's Report does not contain a paragraph or any disclosure in the nates that indicates a smallfied and the state of the state o
								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
01300800	Summit Salon Academy - Portland	Tigard	OR	Proprietary	12/31/2017	Annual 07/26/201	8 4. Opinion Type,Auditor Information Sheet is incomplete.	resubmit all pages including any supplemental documentation. All pages must be legible."
								Report on Compliance: First paragraph should say ?We have audited?described in Chapter 3 of the 2016 edition of the U.S. Department of
								Education?s Guide For Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV
								Programs?.? and not ? We have examined?listed in Section II of the U.S. Department of Education?s Audit Guide, Audits of Federal Student
								Financial Assistance Programs at Participating Institutions and Institution Servicers? See Example D.8-2 in the 2016 audit guide. Servicer Information Sheet should read: Division of Duties. Is not in the format required by the U.S. Department of Education Office of Inspector General
							Servicer Information Sheet is incomplete.,Report on Compliance with specified Requirements Applicable to the FSA Programs is	2016 Guide For Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV
01301000	Lancaster Beauty School	Lancaster	CA	Proprietary	12/31/2017	Annual 07/09/201	8 incomplete.	Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
								Servicer Information Sheet should read: Division of Duties. 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
01309500	Salon Success Academy	Corona	CA	Proprietary	12/31/2017	Annual 06/29/201	8 Servicer Information Sheet is incomplete.	Administering Title IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
								Most of the Compliance Audit Report is missing. Please resubmit and include all the necessary and required components of the Compliance Audit, i.e., The Auditor Information Sheet, The Servicer Information Sheet (if applicable), The Schedule of Findings and Questioned Costs and all
01321400	Roxborough Memorial Hospital	Philadelphia	PA	Proprietary	12/31/2016	Annual 07/21/201	7 Compliance Audit is missing.,- Other is not viewable.	other missing documentation.
	•				*		,	

OPE_ID Institution Name	City	State Institution_Type Submi	Sion FYE Submission Reason	Incomplete Date Reasons Deemed Incomplete	Incomplete Letter Comments
					The Compliance Audit Report Title Page: Should say Compliance Audit of the Title IV Programs and not Compliance Attestation Examination of the Title IV Student Financial Assistance Programs. See Example D.8-1 in 2016 audit guide. Also, Report on Compliance: First paragraph should say We have audited. described in Chapter 3 of the 2016 edition of the U.S. Department of Education Guide For Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs and not We have examined. Listed in Section II of the U.S. Department of Education Audit Guide, Audits of Federal Student Financial Assistance Programs at Participating Institutions
01321400 Roxborough Memorial Hospital	Philadelphia	PA Proprietary	12/31/2017 Annual	07/11/2018 Other:,Servicer Information Sheet is incomplete.	and Institution Servicers See Example D.8-2 in the 2016 audit guide. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
01321800 M.J. Murphy Beauty College	Mount Pleasant	MI Proprietary	12/31/2016 Annual	07/13/2017 Summary Schedule A is missing, Summary Schedule B is missing, Summary Schedule C is missing, - Other is not viewable.	The Summary schedule A, B, & C is missing. Please include Summary schedule A, B, & C then resubmit along with all previously submitted PDF documents.
01326300 South Hills School of Business & Technology	State College	PA Proprietary	12/31/2017 Annual	07/09/2018 Servicer Information Sheet is incomplete.	Servicer Information Sheet should read: Division of Duties. Is not in the format 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
02052000 Brightwood College	Dayton	OH Proprietary	12/31/2017 Annual	07/23/2018 Servicer Information Sheet is incomplete.	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
02054300 Trumbull Business College	Warren	OH Proprietary	Closeout Audit	06/27/2017 Auditor Information Sheet is incomplete.,- Other is not viewable.	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.
02054300 Trumbull Business College	Warren	OH Proprietary	Closeout Audit	07/19/2017 Auditor Information Sheet is incomplete.,- Other is not viewable.	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.
02055200 Harrington College of Design	Chicago	IL Proprietary	12/31/2017 Annual	07/20/2018 Servicer Information Sheet is incomplete.	Servicer Information Sheet (language/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
02055500 Delta School of Business and Technology	Lake Charles	LA Proprietary	Closeout Audit	Servicer Information Sheet is missing., Auditor Information Sheet is incomplete., Schedule of Findings and Questioned Costs is 08/16/2018 incomplete.	The Servicer Information Sheet is missing. Also, the Schedule of Finding & Question Cost is incomplete because it does not indicate or reflect any of the current year findings. And the Auditor Information Sheet is missing the bank information Please include the SIS, a complete SOFQC (if there is/are none, please indicate it) and resubmit along with all previously submitted PDF documents.
02061600 Wayne's College of Beauty	Salinas	CA Proprietary	10/31/2016 Annual	05/05/2017 Corrective Action Plan is incomplete.,- Other is not viewable.	The Corrective Action Plan (CAP) must include the status of prior year findings. Your CAP did not include the status of these findings. You must
UZU61600 Wayne's College of Beauty	Sailnas	CA Proprietary	10/31/2016 Annual	Us/US/2017 Corrective Action Plan is incomplete, Other is not viewable.	make the necessary revisions to your compliance audit and resubmit. 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:
02061600 Wayne's College of Beauty	Salinas	CA Proprietary	10/31/2017 Annual	05/09/2018 Other:	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
02063100 MBTI Business Training Institute	San Juan	PR Proprietary	Closeout Audit	03/24/2017 Corrective Action Plan is missing., Other:, Auditor Information Sheet is incomplete., - Other is not viewable.	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). & The Corrective Action Plan is missing. Also, Personally identifiable information is any information which can be used to distinguish or trace an individual?s identity, such as name, social security number (or any part thereof), date and place of birth or mother maiden name, etc. Submissions containing this type of information are prohibited through eZ-Audit. Please have your auditor remove this information from the document and resubmit a revised compliance audit/attachment.
					Personally identifiable information is any information which can be used to distinguish or trace an individual?s identity, such as name, social security number (or any part thereof), date and place of birth or mother maiden name, etc. Submissions containing this type of information are prohibited through e2-Audit. Please have your auditor remove this information from the document and resubmit a revised compliance.
02063100 MBTI Business Training Institute	San Juan	PR Proprietary	Closeout Audit	02/28/2017 Other:	audit/attachment. Title Page is not in the format required by the U.S. Department of Educations Office of Inspector Generals 2016 Guide For Audits of Proprietary
02064300 Sierra College of Beauty	Merced	CA Proprietary	12/31/2017 Annual	08/06/2018 Other:	Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs. See referenced Guide at:
02004300 Sierra College of beauty	Werced	CA Proprietary	12/31/2017 Ailliudi	us/us/zu1a uner:	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf Independent Auditors Report on Internal Control Over Financial Reporting and on Compliance and Title Page 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:
02064300 Sierra College of Beauty	Merced	CA Proprietary	12/31/2017 Annual	07/31/2018 Report on Compliance with specified Requirements Applicable to the FSA Programs is incomplete.	https://www.2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf Independent Auditor?s Report on Internal Control Over Financial Reporting and on Compliance and Title Page 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
02064300 Sierra College of Beauty	Merced	CA Proprietary	12/31/2017 Annual	07/17/2018 Report on Compliance with specified Requirements Applicable to the FSA Programs is incomplete.	Integration of the Compilation o
02065700 California Beauty College	Modesto	CA Proprietary	12/31/2017 Annual	07/15/2018 Other:	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
Samona seasy conege		J. Oprictory	any way nowe ; stilled	-,,	The Compliance Audit Report Title Page: Should say Compliance Audit of the Title IV Programs and not Compliance Attestation Examination of the Title IV Student Financial Assistance Programs. See Example D.8-1 in 2016 audit guide. Also, Servicer Information Sheet is not in the format 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:
02065700 California Beauty College	Modesto	CA Proprietary	12/31/2017 Annual	08/13/2018 Other:,Servicer Information Sheet is incomplete.	https://www.z.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance 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
02065700 California Beauty College	Modesto	CA Proprietary	12/31/2017 Annual	07/31/2018 Other:	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
02074800 Life University	Marietta	GA Non-Profit	06/30/2017 Annual	Independent Auditors Report on Compliance with Requirements Applicable to Each Major Program and Internal Controls Over 10/19/2017 [Compliance in Accordance with OMB Circular A-133 was not on letterhead, Other is not viewable.	The attached [Independent Auditor?s Report]/A-133 Report] is incomplete because the [Independent Auditor?s Report]/A-133 Report] is not on letterhead. Please organize for the reports to be presented on letterhead, signed by the auditor, scanned, and then resubmit along with all previously submitted PDF documents.

OPE ID	Institution Name	City	State	Institution_Type	Submission FYE	Submission Reason Incomplete Date	Reasons Deemed Incomplete	Incomplete Letter Comments
								Servicer Information Sheet (language /grid)is not in the format required by the U.S. Department of Education?s Office of Inspector General?s
02075700	Briarcliffe College	Bohemia	NY	Proprietary	12/31/2017	Appual 07/20/20	18 Servicer Information Sheet is incomplete.	2016 Guide For Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV
02073700	Briarchire College	Вопенна	INT	Froprietary	12/31/2017	Ailliudi 07/20/20	16 Service information sheet is incomplete.	Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf Title Page 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:
02078800	Collectiv Hair Dressing Academy	Midvale	UT	Proprietary	12/31/2017	Annual 08/08/20	18 Other:	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
								Industrial Auditoria Depart on Internal Control Cours Financial Departing and on Compliance and Other Matters (Fining Department)
								Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters(Title Page/Servicer Information Sheet-language/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. The Corrective Action Plan and Summary
02078800	Collectiv Hair Dressing Academy	Midvale	UT	Proprietary	12/31/2017	Annual 07/22/20	18 Corrective Action Plan is missing., Servicer Information Sheet is incomplete.	A,B,C is missing. Please include and resubmit along with all previously submitted PDF documents.
								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
02083600	Brightwood College	Beltsville	MD	Proprietary	12/31/2017	Annual 07/23/20	18 Servicer Information Sheet is incomplete.	referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
								The attached [independent Auditor?s Report]/[A-133 Report] is incomplete because the 2nd paragraph of the [independent Auditor?s Report]/[A-133 Report] needs to specify use of the 2000 Audit Guide or the revision (please refer to Example D (pg. 1 of 2) of the Audit Guide).
							Report on Compliance with specified Requirements Applicable to the FSA Programs did not disclose use of the appropriate Audit	Also, 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
02091200	Elegance International	Hollywood	CA	Proprietary	09/30/2016	Annual 04/20/20	17 Guide., Corrective Action Plan is incomplete., - Other is not viewable.	Revision). Please provide the revised &/or missing information and resubmit with all previous audit documentation.
								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
02001700	Brightwood College	San Diego	CA	Proprietary	12/31/2017	07/22/20	18 Servicer Information Sheet is incomplete.	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
02091700	Brightwood College	Sali Diego	CA	Proprietary	12/31/2017	Ailliudi 07/23/20	18 Servicer information Sheet is incomplete.	The Schedule of Finding and Question Cost is incomplete because Summary schedule C isn?t indicate or reflect any of the current year findings.
02093700	Long Island Business Institute	Flushing	NY	Proprietary	08/31/2016	Annual 03/08/20	17 Summary Schedule C is missing,- Other is not viewable.	Please review the current year findings & do so accordingly (as shown on example E).
02096100	Fielding Graduate University	Santa Barbara		Non-Profit	06/30/2016	Annual 02/10/20	17 Compliance Audit is missing.,- Compliance Audit is not viewable.	The entire compliance audit report is missing from your submission. You must reload the audit report and resubmit.
02097300	Hastings Beauty School	Hastings	MN	Proprietary	12/31/2017	Annual 07/13/20	18 Servicer Information Sheet is missing.	The Servicer Information Sheet is missing. Please include and resubmit along with all previously submitted PDF documents
								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
02097300	Hastings Beauty School	Hastings	MN	Proprietary	12/31/2017	Annual 08/03/20	18 Servicer Information Sheet is incomplete.	referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
							Report on Compliance with Specified Requirements Applicable to the FSA Programs was not signed., Report on Compliance with	The Report on Compliance For Student Financial Assistance Programs was not signed or letterhead. Please include and resubmit along with all
02101000	Northwest College School of Beauty	Clackamas	OR	Proprietary	12/31/2017	Annual 07/16/20	18 specified Requirements Applicable to the FSA Programs not on letterhead.	previously submitted PDF documents
02101000	Northwest College School of Beauty	Clackamas	OR	Proprietary	12/31/2017	Appual 06/27/20	Report on Compliance with Specified Requirements Applicable to the FSA Programs was not signed.,Report on Compliance with 18 specified Requirements Applicable to the FSA Programs not on letterhead.	The Report on Compliance For Student Financial Assistance Programs was not signed or letterhead. Please include and resubmit along with all previously submitted PDF documents
02101000	Northwest conege sensor or security	Cidcharras	0.1	Troprictary	12/31/2017	74111001	22 Specifical requirements approached to the 13 to 10g units not on retremedu.	previously submitted in a detailer.
								Servicer Information Sheet's 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
02105300	Evergreen Beauty and Barber College	Bellevue	WA	Proprietary	12/31/2017	Annual 06/11/20	18 Servicer Information Sheet is incomplete.	referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
								Servicer Information Sheet's 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
02105300	Evergreen Beauty and Barber College	Bellevue	WA	Proprietary	12/31/2017	Annual 06/20/20	18 Servicer Information Sheet is incomplete.	referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
02405000	Date and Dat	Brooklyn	NY		12/31/2016	07/42/2	MATERIAL AND CONTRACTOR OF CON	The entire Compliance Audit attachment is incorrect because it has the wrong PDF. Please provide the finished product &/or missing information and resultmit the audit documentation.
02105900	Brittany Beauty Academy	вгоокіуп	NY	Proprietary	12/31/2016	Annuai 07/12/20	17 Compliance Audit is missing.,- Other is not viewable.	The Independent Auditor's Report was not prepared in accordance with the January
								2000 Audit Guide - Audits of Federal Student Financial assistance Programs at
								Participating Institutions and Institution Servicers. The guide requires a reporting
						<u> </u>		format where the practitioner opines on the institution's compliance with specified
02106100	College of Cosmetology	Klamath Falls	OR	Proprietary	09/30/2016	Annual 04/07/20	17 Report on Compliance with specified Requirements Applicable to the FSA Programs is incomplete.,- Other is not viewable.	requirements. Please have your auditor make the necessary revision to your compliance audit and resubmit. The entire Independent Auditor's popertie not indicated correctly. It was not prepared in accordance with the Sentember 2016 Audit Guide.
								The entire Independent Auditor's Report is not indicated correctly. It was not prepared in accordance with the September 2016 Audit Guide - Audits of Federal Student Financial assistance Programs at Participating Institutions and Institution Servicers. The guide requires a reporting
								format where the practitioner opines on the institution's compliance with specified
02106100	College of Cosmetology	Klamath Falls	OR	Proprietary	09/30/2016	Annual 04/20/20	17 Report on Compliance with specified Requirements Applicable to the FSA Programs is incomplete.,- Other is not viewable.	requirements. Please have your auditor make the necessary revision to your compliance audit and resubmit.
02406622			67	Daniel de la constante de la c	42/20/200-	A	And the state of t	
02106600	American Institute	West Hartford	Cľ	Proprietary	12/31/2017	Annuai 06/15/20	18 Servicer Information Sheet is missing.	The Servicer Information Sheet is missing. Please include SIS and resubmit along with all previously submitted PDF documents. The Corrective Action Plan (CAP), and Schedule of findings and Questioned Costs references findings that are numbered incorrectly. Prior year
02112200	Great Lakes Institute of Technology	Erie	PA	Proprietary	03/31/2017	Annual 08/11/20	117 Other:,- Other is not viewable.	Findings end date should be March 31, 2016 instead of March 31, 2017.
02112300	Ridley - Lowell Business & Technical Institute	New London	СТ	Proprietary		Closeout Audit 08/01/20	18 Other is missing.	The Closeout assertion is missing. Please include and resubmit along with all previously submitted PDF documents.
								The Compliance Audit Report Title Page: Should say Compliance Audit of the Title IV Programs and not Compliance Attestation Examination of the Title IV Student Financial Assistance Programs. See Example D.8-1 in 2016 audit guide. Please have your auditor provide the revised &/or
02112700	North Haven Academy, LLC	North Haven	СТ	Proprietary	12/31/2017	Annual 07/09/20	18 Other:	missing information and resubmit with all previous audit documentation.
	,			<u> </u>				
								The Servicer Information Sheet 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
								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
	L					<u>.</u>		Attestation Engagements of Third-Party Servicers Administering Title IV Programs. See referenced Guide at:
02112700	North Haven Academy, LLC	North Haven	CT	Proprietary	12/31/2017	Annual 06/24/20	118 Other:	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf

02113600 Am								
02113600 Am								
02113600 Am								Servicer Information Sheet(language/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.
	merican InterContinental University	Schaumburg	IL.	Proprietary	12/31/2017	Annual 07/20/201	8 Servicer Information Sheet is incomplete.	Suder for Audition of The Programs and For Compliance Acceptance of The Programs and The Programs. See referenced Guide at: https://www2.ed.gov/about/offcaes/list/oig/nofed/schoolservicerauditguide.pdf
1				,	,,,,		, , , , , , , , , , , , , , , , , , , ,	
								Servicer Information Sheet (language) is not in the format required by the U.S. Department of Education?s Office of Inspector General?s 2016
02440000 1	evittown Beauty Academy	Levittown			12/31/2017	07/47/204	8 Servicer Information Sheet is incomplete.	Guide For Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs.
02118000 Lev	vittown Beauty Academy	Levittown	PA	Proprietary	12/31/201/	Annuai 0//1//201	8 Servicer Information Sneet is incomplete.	See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
								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
02121100 Mir	idwest Institute	Fenton	MO	Proprietary	12/31/2017	Annual 07/30/201	8 Servicer Information Sheet is incomplete.	referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
								Servicer Information Sheet language 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
02121100 Mi	idwest Institute	Fenton	МО	Proprietary	12/31/2017	Annual 07/16/201	8 Servicer Information Sheet is incomplete.	referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
02124400 Un	niversity of Spa & Cosmetology Arts	Springfield	IL	Proprietary	01/31/2018	Annual 07/27/201	8 Summary Schedule A is missing, Summary Schedule B is missing, Summary Schedule C is missing	The Summary Schedule A,B,C is missing. Please include and resubmit along with all previously submitted PDF documents.
								Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters(Servicer Information Sheet
								independent Adultor's report on interinal control over riliancial reporting and on compliance and other waters/service information sheet language/grid) Summary B 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
02125300 Na	ashville College of Medical Careers	Madison	TN	Proprietary	12/31/2017	Annual 07/17/201	8 Servicer Information Sheet is incomplete.	referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
								Report on Compliance: First paragraph should say, We have audited described in Chapter 3 of the 2016 edition of the U.S. Department of Education's Guide For Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV
								Loucation's Quilide For Audits of Proprietary Schools and For Compliance Attestation to Ingagements or Infra-Party Servicers Administering Title IV Programs and not We have examined. listed in Section II of the U.S. Department of Education's Audit Guide, Audits of Federal Student Financial
								Assistance Programs at Participating Institutions and Institution Servicers, See Example D.8-2 in the 2016 audit guide. See referenced Guide at:
02125300 Na	ashville College of Medical Careers	Madison	TN	Proprietary	12/31/2017	Annual 07/30/201	Report on Compliance with specified Requirements Applicable to the FSA Programs is incomplete.	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
								Title Page and Servicer Information Sheet 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.
02126500 En	nid Beauty College	Fnid	ОК	Proprietary	12/31/2017	Annual 07/09/201	8 Other:	Quite for Audits of ropinetary schools and for Compliance Attestation Engagements of Inter-arty Services Administering file of Programs. See referenced Guide at: https://www.2.ed.gov/about/offices/ist/oig/nonfed/schoolservicerauditguide.pdf
	1 Career Institute	York	PA	Proprietary	07/31/2017		8 Servicer Information Sheet is missing.,- Other is not viewable.	The Servicer Information Sheet is missing. Please include and resubmit along with all previously submitted PDF documents.
								Servicer Information Sheet is not in the format required by the U.S. Department of Education Office of Inspector General 2016 Guide For Audits
02127000 Po	bb Roy Academy	Taunton		Bronriotory	12/31/2017	Appual 06/26/201	8 Servicer Information Sheet is incomplete.	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
02137000 ROL	DD NOY ACADEMY	Taunton	IVIA	Proprietary	12/31/2017	Ailliudi 00/20/201	s Service information sheet is incomplete.	Guide at. https://www.eu.gov/audutyonices/nst/vig/nomeu/schoolservice/audutguide.pur
								Servicer Information Sheet is missing some pages 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
02137000 Rol	bb Roy Academy	Taunton	MA	Proprietary	12/31/2017	Annual 07/12/201	8 Servicer Information Sheet is incomplete.	referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
								Servicer Information Sheet language and 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
	ack Hills Beauty College	Rapid City	SD	Proprietary	12/31/2017	Annual 07/13/201	8 Servicer Information Sheet is incomplete.	Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
	assachusetts General Hospital Dietetic							The entire Compliance Audit Report is missing. Please resubmit and include the OMB Uniform Guidance Report, The Summary of Auditor's
	ternship Program awaii Institute of Hair Design	Boston Honolulu		Non-Profit Proprietary	09/30/2016 12/31/2016		7 Compliance Audit is missing.,- Compliance Audit is not viewable. 7 Other:,- Other is not viewable.	Results, The Schedule of findings and Questioned Costs and all other necessary documents. The PDF provided was for OPEID 03735300 instead of OPEID 02139500. Rescan your PDF attachment(s) and resubmit.
02139300 Hav	awaii ilistitute di riali Desigli	Honolulu	- 111	rioprietary	12/31/2010	Ailliuai 03/07/201	Other.,- Other is not viewable.	THE FUT PROVIDED WAS 101 OFFID 03733300 HISTERU OFFID 02133300. Rescall your FUT attachment(s) and rescaphing.
								The Servicer Information Sheet 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
02139500 Har	awaii Institute of Hair Design	Honolulu	HI	Proprietary	12/31/2017	Annual 06/25/201	8 Servicer Information Sheet is incomplete.	referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
02140400 St	. Joseph School of Nursing	Nashua	NH	Non-Profit	12/31/2016	Annual 09/25/201	7 Compliance Audit is missing.,Other:,- Other is not viewable.	The entire Compliance Audit Report is missing. Please resubmit and include the OMB Uniform Guidance Report, The Summary of Auditor's Results, The Schedule of findings and Questioned Costs and all other necessary documents.
					12,51/2010	03/23/201	- Service - See Commence of the Commence of th	The entire Compliance Audit Report is missing. Please resubmit and include the OMB Uniform Guidance Report, The Summary of Auditor's
02146000 Wa	ayne - Finger Lakes BOCES	Newark	NY	Public	06/30/2016	Annual 02/22/201	7 Compliance Audit is missing.,- Other is not viewable.	Results, The Schedule of findings and Questioned Costs and all other necessary documents.
								The attached Corrective Action Plan (CAP) is incomplete because an Institutional Official did not sign the document. Please note a computer-
02153100 00	aul Mitchell the School - Murfreesboro	Murfreesboro	TAI	Proprietary	12/31/2016	Annual 05/29/201	7 Corrective Action Plan is not signed.,- Other is not viewable.	generated signature is not acceptable. Please organize for the reports to be presented on letterhead, signed by an Institution Official, scanned, and then resubmit along with all previously submitted PDF documents.
02133100 PdL	ia witchen tile 301001 - Will Heesbol 0	IVIGITI CESSOTO	IIN	горпесату	12/31/2010	00/28/201	r corrective Action Figure 3 flot signed.," Other is not viewable.	one than restorme along with on previously submitted FUF documents.
								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
02154000 Div	vers Academy of the Eastern Seaboard	Erial	NJ	Proprietary	12/31/2017	Annual 08/08/201	8 Servicer Information Sheet is incomplete.	referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
								Servicer Information Sheet should read: Division of Duties. Is not in the format required by the U.S. Department of Education Office of Inspector
								Servicer information Sneet should read: Division of Duties. Is not in Format required by the 20.5. 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
02154000 Div	vers Academy of the Eastern Seaboard	Erial	NJ	Proprietary	12/31/2017	Annual 07/11/201	8 Servicer Information Sheet is incomplete.	IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
	issouri School of Barbering & Hairstyling ifflin County Academy of Science and	Florissant	MO	Proprietary	12/31/2017	Annual 07/23/201	8 Corrective Action Plan is missing.	The Corrective Action Plan is missing. Please include the CAP and resubmit along with all previously submitted PDF documents.
02158300 Tec		Lewistown	PA	Public	06/30/2016	Annual 03/15/201	7 Compliance Audit is missing.,- Other is not viewable.	The entire Compliance Audit Report is missing. Please resubmit and include the OMB Uniform Guidance Report, The Summary of Auditor's Results, The Schedule of findings and Questioned Costs and all other necessary documents.
					55,50/2010	03/13/201	- Semple Control of the Formation	
1 1								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
						1		Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs. See
02450522	on Roberts Beauty School	Valparaiso		Proprietary	12/31/2017	Annual Agriculture	8 Other: Servicer Information Sheet is incomplete.	referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf

OPE_ID Institution Name	City	State Institution_Type Sub	mission FYE Submis	sion Reason Incomplete Date	Reasons Deemed Incomplete	Incomplete Letter Comments
						The Compliance Audit Report Title Page: Should say Compliance Audit of the Title IV Programs and not Compliance Attestation Examination of the Title IV Student Financial Assistance Programs. See Example 0.8-1 in 2016 audit guide. Also, Servicer Information Sheet should read: Division of Duties. Is not in the format (language & 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
02158800 Don Roberts Beauty School	Valparaiso	IN Proprietary	12/31/2017 Annual	07/16/20	118 Other:,Servicer Information Sheet is incomplete.	Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf Servicer Information Sheet (language/grid)is not in the format required by the U.S. Department of Education's Office of Inspector General's 2016
02159100 Appalachian Beauty School	Belfry	KY Proprietary	12/31/2017 Annual	07/22/20	2018 Servicer Information Sheet is incomplete.	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
02159100 Appalachian Beauty School	Belfry	KY Proprietary	12/31/2017 Annual	08/05/20	018 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 Services Administering Title IV Programs. See referenced Guide at: https://www.2-ed.gov/about/offices/ist/oig/nonfed/schoolservicerauditguide.pdf
rppulation beauty serior	Demy	in Proprietary	12/31/2017 / 1111001	00/03/20	Served information sheet is meaniplete.	
02160900 PCI Academy	Ames	IA Proprietary	12/31/2017 Annual	07/18/20	018 Servicer Information Sheet is incomplete.	The Servicer Information Sheet is not in the format (language & 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 The Independent Auditor's Report does not indicate that the Audit was prepared according to the January 2000 Audit Guide. Please refer to the
02161800 Musicians Institute	Hollywood	CA Proprietary	09/30/2016 Annual	04/20/20	Report on Compliance with specified Requirements Applicable to the FSA Programs did not disclose use of the appropriate Audit 017 Guide., Corrective Action Plan is incomplete., Other is not viewable.	Audit guide, Example D, page 1 of 2. Also, 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 provide the revised &/or missing information and resubmit with all previous audit documentation.
			12 (2. (2.)			Servicer Information Sheet is not in the format (language & 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.
02165200 Salon Professional Academy (The)	Grand Junction	CO Proprietary	12/31/2017 Annual	06/2//20	018 Servicer Information Sheet is incomplete.	See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf The submission is incomplete because the Waiver Exemption request was submitted as an Annual submission. Please resubmit your Waiver Exemption request using the Waiver Exemption Request link. If approved, you will receive an e2-Audit notification and a link to submit your
02169900 Assabet Valley Regional Vocational School	Marlborough	MA Public	06/30/2016 Annual	04/19/20	017 Other is missing.,- Other is not viewable.	Below Threshold Financial Statements will be available. The PDF should report the status of all prior year findings correctly. The year should be indicated properly with the prior year finding, then a
Instituto de Educacion Tecnica Ocupacional la 02170300 Reine-Manati	a Manati	PR Proprietary	06/30/2016 Annual	01/12/20	Auditor's Comments on Resolution Matters related to prior audit findings is incomplete.,- Other is not viewable.	statement to that effect must be made. Please provide the revised &/or missing information and resubmit with all previous audit documentation.
Instituto de Educacion Tecnica Ocupacional la						The CPA was submitted deficient with two (2) findings. The Office of Inspector General (OIG) conducted a Quality Control Review (QCR) of the audit documentation prepared by the auditor. As a result, OIG determined that the engagement was not in compliance with the applicable attestation and audit standards. One (1) of the six (6) deficiencies was not adequately addressed. This deficiency is related to the whether or not
02170300 Reine-Manati	Manati	PR Proprietary	06/30/2015 Annual	08/03/20	017 Other:,- Other is not viewable.	the Pell disbursements are associated with a student that attended the school and attended during the fiscal year audited.
02170600 United States Sports Academy	Daphne	AL Non-Profit	08/31/2016 Annual	04/30/20	017 Compliance Audit is missing,,- Other is not viewable.	The compliance audit report should be a Non Profit not a Proprietary. You must reload the audit report and resubmit. The Title Page is incorrect it must read: Compliance Audit Of The title IV Programs(ref. page 156 of the 2016 guide). Please include and resubmit
02176000 Cheryl Fell's School of Business	Niagara Falls	NY Proprietary	08/31/2017 Annual	03/08/20	018 Other:,- Other is not viewable.	The rine Page is into rect it must read, companies Addit of The title it viriginals (et. page 136 of the 2016 gloue), reade include and resoluting along with all previously submitted PDF documents. The Title Page is incorrect. Please make correction and resubmit along with all previously submitted PDF documents. The Title Page 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:
02176000 Cheryl Fell's School of Business	Niagara Falls	NY Proprietary	08/31/2017 Annual	04/10/20	Other:	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
02176100 Pipo Academy of Hair Design	El Paso	TX Proprietary	12/31/2017 Annual	07/11/20	018 Other:,Servicer Information Sheet is incomplete.	The Compliance Audit Report Title Page: Should say Compliance Audit of the Title IV Programs and not Compliance Attestation Examination of the Title IV Student Financial Assistance Programs. See Example D.8-1 in 2016 audit guide. Also, 'Report on Compliance: First paragraph should say 'RWe have audited?. Asscribed in Chapter 3 of the 2016 edition of the U.S. Department of Education's Guide For Audits Of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs?.? and not? We have examined?. Listed in Section II of the U.S. Department of Education's Audit Guide, Audits of Federal Student Financial Assistance Programs at Participating institutions and Institution Servicers? See Example D.8.2 in the 2016 audit guide. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
						Report on Compliance: First paragraph should say, We have audited described in Chapter 3 of the 2016 edition of the U.S. Department of Education's Guide For Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs and not We have examined. listed in Section II of the U.S. Department of Education's Audit Guide, Audits of Federal Student Financial Assistance Programs at Participating Institutions and Institution Servicers, See Example D.8-2 in the 2016 audit guide. Also, 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
02176100 Pipo Academy of Hair Design	El Paso	TX Proprietary	12/31/2017 Annual	07/25/20	Servicer Information Sheet is incomplete, Report on Compliance with specified Requirements Applicable to the FSA Programs is incomplete.	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
02180000 Northwest Indian College	Bellingham			04/21/20	Independent Auditors Report on Compliance with Requirements Applicable to Each Major Program and Internal Controls Over Compliance in Accordance with OMB Circular A-133 was not on letterhead, Other is not viewable.	Independent Auditors Report on Compliance with Requirements Applicable to Each Major Program and Internal Controls Over Compliance in Accordance with OMB Uniform Guidance was not on letterhead.
02180000 Northwest midian college	beilingnam	WA Public	06/30/2016 Annual	04/21/20		
					118 Senirer Information Sheet is incomplete	Servicer Information Sheet should read: Division of Duties. Is not in the format (language & 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
02180200 Metro Business College	Cape Girardeau	MO Proprietary	06/30/2016 Annual		018 Servicer Information Sheet is incomplete.	Servicer Information Sheet should read: Division of Duties. Is not in the format (language & 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 The Compliance Audit Report Title Page: Should say Compliance Audit of the Title IV Programs and not Compliance Audits continuation of the Title IV Student Financial Asson See Example D.8-1 in 2016 Guide For Audits of Proprietary Schools and For Compliance Programs
				07/15/20	018 Servicer Information Sheet is incomplete. 018 Other:,Servicer Information Sheet is incomplete.	Servicer Information Sheet should read: Division of Duties. Is not in the format (language & 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://www.Zed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf The Compliance Audit Report Title Page: Should say Compliance Audit of the Title IV Programs and not Compliance Attestation Examination of the Title IV Student Financial Assistance Programs. See Example D.8-1 in 2016 audit guide. Also, Servicer Information Sheet is missing some pages
02180200 Metro Business College	Cape Girardeau	MO Proprietary	12/31/2017 Annual	07/15/2(07/12/2(Servicer Information Sheet should read: Division of Duties. Is not in the format (language & 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://www.2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf The Compliance Audit Report Title Page: Should say Compliance Audit of the Title IV Programs and not Compliance Attestation Examination of the Title IV Student Financial Assistance Programs. See Example D.8-1 in 2016 audit guide. Also, Servicer Information Sheet is missing some pages 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://www.2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf The Compliance Audit Report Title Page: Should say Compliance Audit of the Title IV Programs and not Compliance Attestation Examination of the Title IV Student Financial Assistance Programs. See Example D.8-1 in 2016 audit guide. Also, Servicer Information Sheet is not in the format

OPE_ID Institution Name	City	State Institution_Type Su	ıbmission FYE	Submission Reason	Incomplete Date Reasons Deemed Incomplete	Incomplete Letter Comments
						Servicer Information Sheet is not in the format required by the U.S. Department of Education Office of Inspector General 2016 Guide For Audits
02184200 Paroba College of Cosmetology	Everett	WA Proprietary	12/31/2017	Annual	06/20/2018 Corrective Action Plan is missing.	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
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						Servicer Information Sheet is not in the format 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. Also, missing the
02184200 Paroba College of Cosmetology	Everett	WA Proprietary	12/31/2017	Annual	06/11/2018 Corrective Action Plan is missing.	Corrective Action Plan. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
						The entire Compliance Audit Report is missing. Please resubmit and include all the necessary and required components of the Compliance Audit
02184200 Paroba College of Cosmetology	Everett	WA Proprietary	12/31/2016	Annual	06/15/2017 Compliance Audit is missing.,Other:,- Compliance Audit is not viewable.	i.e., The Auditor Information Sheet, The Servicer Information Sheet (if applicable), The Schedule of Findings and Questioned Costs and all other missing documentation.
02104200 Faloba College of Costfletology	Everett	WA Proprietary	12/31/2010	Ailliuai	00/13/2017 Compliance Adult is missing, journey Compliance Adult is not viewable.	inissing documentation.
02184400 Jenks Beauty College	Jenks	OK Proprietary	12/31/2017	Annual	07/15/2018 Servicer Information Sheet is missing.	The Servicer Information Sheet is missing. Please include the SIS and resubmit along with all previously submitted PDF documents.
						The Compliance Audit Report Title Page: Should say Compliance Audit of the Title IV Programs and not Compliance Attestation Examination of
						the Title IV Student Financial Assistance Programs. See Example D.8-1 in 2016 audit guide. Also, the Report on Compliance: First paragraph
						should say ?We have audited?described in Chapter 3 of the 2016 edition of the U.S. Department of Education?s Guide For Audits of Proprietary
						Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs?? and not ? We have
						examined?listed in Section II of the U.S. Department of Education?s Audit Guide, Audits of Federal Student Financial Assistance Programs at
						Participating Institutions and Institution Servicers ? See Example D.8-2 in the 2016 audit guide. See referenced Guide at:
02184400 Jenks Beauty College	Jenks	OK Proprietary	12/31/2017		06/19/2018 Other:	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
02188900 Hobe Sound Bible College	Hobe Sound	FL Non-Profit	06/30/2016	Annual	04/05/2017 Compliance Audit is missing.,- Other is not viewable.	The entire compliance audit report is missing from your submission. You must reload the audit report and resubmit.
						The Corrective Action Plan (CAP) must include the status of prior year findings. Your CAP did not include the status of these findings. A corrected CAP must be resubmitted that includes the status of corrective actions taken on prior year findings. You must make the necessary revisions to
02189100 CEM College	San Juan	PR Proprietary	06/30/2016	Δnnual	01/10/2017 4. Opinion Type,Corrective Action Plan is incomplete.,- Other is not viewable.	your compliance audit and resubmit.
orionio criticolege	Sansaan	The Proprietary	00/30/2010	· initial	64/29/2027 A Spiritor Type, confective readon and a meeting certain and the treatment	your companies dust district establish
						The attached Corrective Action Plan (CAP) is incomplete because the (CAP) is not on letterhead. Please organize for the reports to be presented
02189100 CEM College	San Juan	PR Proprietary	06/30/2017	Annual	03/13/2018 Corrective action plan is not on school letterhead.,- Other is not viewable.	on letterhead, signed by an Institution Official, scanned, and then resubmit along with all previously submitted PDF documents.
						The Servicer Information Sheet is not in the format required by the U.S. Department of Education?s Office of Inspector General?s 2016 Guide For
03100400 Schilling Douglas School of Hair Dosign	Newark	DE Proprietary	12/31/2017	Annual	06/20/2018 Servicer Information Sheet is incomplete.	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
02190400 Schilling - Douglas School of Hair Design	INEWAIK	DE Proprietary	12/31/2017	Milliudi	00/20/2010 Servicer information sheet is incomplete.	referenced dude at. https://wwwz.ed.gov/about/onices/iss/oig/noned/schooserviceraduliguide.pdr
						The Servicer Information Sheet is not in the format (language & 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
02190400 Schilling - Douglas School of Hair Design	Newark	DE Proprietary	12/31/2017	Annual	06/28/2018 Servicer Information Sheet is incomplete.	Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
						The Servicer Information Sheet is not in the format (language & 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
02190400 Schilling - Douglas School of Hair Design	Newark	DE Proprietary	12/31/2017	Annual	06/27/2018 Servicer Information Sheet is incomplete.	Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
						Servicer Information Sheet (language) 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.
02197500 Baton Rouge School of Computers	Baton Rouge	LA Proprietary	12/31/2017	Annual	07/18/2018 Servicer Information Sheet is incomplete.	See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
						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
02201800 Brightwood College	Hammond	IN Proprietary	12/31/2017		07/23/2018 Servicer Information Sheet is incomplete.	referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
02202300 Pittsburgh Career Institute	Pittsburgh	PA Proprietary	12/31/2016	Annuai	07/19/2017 Corrective Action Plan is incomplete.,- Other is not viewable.	The Corrective Action Plan (CAP) is incomplete & missing a finding that is reflected in the PDF audit. Servicer Information Sheet is not in the format 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
02202400 Professional Cosmetology Education Center	El Dorado	AR Proprietary	12/31/2017	Annual	06/13/2018 Servicer Information Sheet is incomplete.	Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
and the second s		in inspiredity	//			The Schedule Finding & Question Cost is incorrect because [Independent Auditor?s Report]/[A-133 Report] it needs to specify the correct curren
02203900 Erie Institute of Technology	Erie	PA Proprietary	03/31/2017	Annual	08/14/2017 Schedule of Findings and Questioned Costs is incomplete.,- Other is not viewable.	year finding of 2017 & not 2016 as indicated (pg. 6 & 7 of 11 in the PDF).
						The attached [Independent Auditor?s Report]/[A-133 Report] is incomplete because the [Independent Auditor?s Report]/[A-133 Report] is not
Chattanooga College - Medical, Dental and					4. Opinion Type, Report on Compliance with specified Requirements Applicable to the FSA Programs not on letterhead., - Other is not	on letterhead. Please organize for the reports to be presented on letterhead, signed by the auditor, scanned, and then resubmit along with all
02204200 Technical Careers	Chattanooga	TN Proprietary	12/31/2016		05/21/2017 viewable.	previously submitted PDF documents.
02205000 College of Wilmington	Wilmington	NC Proprietary	12/31/2013	Annual	06/29/2017 Other:,- Other is not viewable.	
						Servicer Information Sheet should read: Division of Duties. 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
02211000 Salon Success Academy	Riverside	CA Proprietary	12/31/2017	Annual	06/29/2018 Servicer Information Sheet is incomplete.	Administering Title IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
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						Servicer Information Sheet should read: Division of Duties. Is not in the format required by the U.S. Department of Education Office of Inspector
Lancaster School of Cosmetology & Therapeut	tic					General 2016 Guide For Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title
02212700 Bodywork	Lancaster	PA Proprietary	12/31/2017	Annual	07/10/2018 Servicer Information Sheet is incomplete.	IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
						Title Page and Independent Auditor's 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:
02214500 Salem College of Hairstyling	Rolla	MO Proprietary	12/31/2017	Annual	07/21/2018 Report on Compliance with specified Requirements Applicable to the FSA Programs is incomplete.	Engagements of Third-Party Servicers Administering Title IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
02214300 Saletti College oi Hairstyling	KUIId	INIO Proprietary	12/31/201/	Milliudi	07/21/2010 Report on Compilative with Specified Requirements Applicable to the FSA Programs is incomplete.	Inttps://wwwz.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Servicer Information Sheet (language/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:
02217100 Pima Medical Institute	Tucson	AZ Proprietary	12/31/2017	Annual	07/22/2018 Servicer Information Sheet is incomplete.	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
			,,,,			Compliance Audit Report Title Page: Should say ?Compliance Audit of the Title IV Programs? and not ?Compliance Attestation Examination of the
Southwest School of Business & Technical						Title IV Student Financial Assistance Programs?. See Example D.8-1 in 2016 audit guide.
02218300 Careers	San Antonio	TX Proprietary	12/31/2017		06/18/2018 Other:	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf

OPE ID	Institution Name	City	State	Institution_Type	Submission FYE	Submission Reason	Incomplete Date	Reasons Deemed Incomplete	Incomplete Letter Comments
<u>01 2_10</u>	motivation raine	<u>citj</u>	State	motitudion_17pc	<u>Japinission 1 1 E</u>	Submission reason	meompiete bate	neadons became membrere	The attached [Independent Auditors Report]/[A-133 Report] is incomplete because the [Independent Auditors Report]/[A-133 Report] is not on
02218800	Brookline College	Phoenix	AZ	Proprietary	12/31/2017	Annual	07/17/2018	Report on Compliance with specified Requirements Applicable to the FSA Programs not on letterhead.	letterhead. Please organize for the reports to be presented on letterhead, signed by the auditor, scanned, and then resubmit along with all previously submitted PDF documents.
02219500	Mildred Elley	Albany	NY	Proprietary	12/31/2016	Annual	07/20/2017	Compliance Audit is missing "Other:,- Other is not viewable.	The entire compliance PDF is unacceptable because it is a draft. Only a finished product is required as an attachment for the submission. The Corrective Action Plan (CAP) needs to include the correct status of current year findings. See referenced Guide at:
02220400	Catherine Hinds Institute of Esthetics	Woburn	MA	Proprietary	12/31/2017	Annual	07/09/2018	Servicer Information Sheet is incomplete.,Corrective Action Plan is incomplete.	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
02230900	Fredrick and Charles Beauty College	Eureka	CA	Proprietary	12/31/2017	Annual	05/24/2018	Other	The Compliance Audit Report Title Page: Should say Compliance Audit of the Title IV Programs and not Compliance Attestation Examination of the Title IV Student Financial Assistance Programs. See Example D.8-1 in 2016 audit guide. 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://www.2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
02230300	riedrick and Charles Beauty College	Luieka	CA	Proprietary	12/31/2017	Allitual	03/24/2018	ouer.	Administering filterv Frograms. See Ferenced Guide at. https://www.zeu.gov/about/offices/iisyolg/nomed/schoolserviceradditguide.pdf
02236800	Professional Beauty School	Yakima	WA	Proprietary	12/31/2017	Annual	06/27/2018	Other:	Report on Compliance: First paragraph should say "We have audited".described in Chapter 3 of the 2016 edition of the U.S. Department of Education Guide For Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs and not "We have examined"listed in Section II of the U.S. Department of Education?s Audit Guide, Audits of Federal Student Financial Assistance Programs at Participating Institutions and Institution Servicers? See Example D.8-2 in the 2016 audit guide. See referenced Guide at: https://www.2-de.gov/about/offices/list/oig/norde/Schoolservicerauditguide.
	Minnesota School of Cosmetology	Woodbury	MN	Proprietary	12/31/2017			Servicer Information Sheet is missing.	The Servicer Information Sheet is missing. Please include and resubmit along with all previously submitted PDF documents.
02239100	Central Texas Beauty College 2	Round Rock	тх	Proprietary	12/31/2017	Annual	07/25/2018	Servicer Information Sheet is incomplete., Report on Compliance with specified Requirements Applicable to the FSA Programs is incomplete.	The attached [Independent Auditors Report]/[A-133 Report] is incomplete because the [Independent Auditors Report]/[A-133 Report] is not signed by the auditor. Please note a computer-generated signature is not acceptable. Also, 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
02239100	Central Texas Beauty College 2	Round Rock	TX	Proprietary	12/31/2017	Annual	07/11/2018	Servicer Information Sheet is incomplete, Report on Compliance with specified Requirements Applicable to the FSA Programs is incomplete.	Report on Compliance: First paragraph should say ?We have audited?described in Chapter 3 of the 2016 edition of the U.S. Department of Education?s Guide For Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs?.? and not ? We have examined?listed in Section II of the U.S. Department of Education?s Audit Guide, Audits of Federal Student Financial Assistance Programs at Participating Institutions and Institution Servicers ? See Example D.8.2 in the 2016 audit guide. Servicer Information Sheet should read: Division of Duties. Is not in the format (Janguage & 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://www.2-ed.gov/about/offices/list/joig/nonfed/schoolservicerauditguide.pdf
02241800	American Career College	Los Angeles	CA	Proprietary	12/31/2017	Annual	07/17/2018	Servicer Information Sheet is incomplete.	Servicer Information Sheet should read: Division of Duties. Is not in the format (language & 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
02244900	Goodwin College	East Hartford	CT	Non-Profit	06/30/2017	Annual	03/19/2018	Compliance Audit is missing., All:, - Compliance Audit is not viewable.	The PDF is not viewable. Please rescan your PDF attachments and resubmit.
02245500	Fortis College	Winter Park	FL	Proprietary		Closeout Audit	02/17/2017	Auditor's Comments on Resolution Matters Related to Prior Audit Findings is missing, Report on Compliance with specified Requirements Applicable to the FSA Programs did not list all required Management Assertions, - Other is not viewable.	The Closeout assertion was excluded from the assertions listed in the 1st paragraph of the Independent Auditor?s Report. Also, 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 consult with your auditor to include the Closeout assertion, Prior section and resubmit along with all previously submitted PDF documents.
		West Lebanon	NH	Proprietary		Stub Audit		Servicer Information Sheet is incomplete.	Servicer Information Sheet is not in the format 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://www.led.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
	Academy of Hair Design #6 (The)	Hattiesburg	MS	Proprietary	12/31/2017	Annual		Servicer Information Sheet is incomplete.	Servicer Information Sheet is not in the format (entirely) 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
02231000	readeny of than besign no (the)	Hattlesburg	5	roprictary			00/21/2010	service information sheet is meaniplete.	The entire Compliance Audit is incorrect. The PDF attachment indicates an OPEID # of 02251660 instead of the proper OPEID # of 02251600.
02251600	Academy of Hair Design #6 (The)	Hattiesburg	MS	Proprietary	12/31/2017	Annual	06/13/2018	Other:	Please have your auditor provide the correct OPEID and resubmit.
02251700	Foster's Cosmetology College	Ripley	MS	Proprietary	12/31/2017	Annual	07/31/2018	Servicer Information Sheet is incomplete.	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 Compilance 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
02251700	Foster's Cosmetology College	Ripley	MS	Proprietary	12/31/2017	Annual	07/16/2018	Servicer Information Sheet is incomplete.	Independent Auditor?s Report on Internal Control Over Financial Reporting and on Compliance and Other Matters(Title Page & Servicer Information Sheet) 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
02255000	Knoxville Institute of Hair Design	Knoxville	TN	Proprietary		Closeout Audit	08/24/2017	Report on Compliance with specified Requirements Applicable to the FSA Programs did not list all required Management Assertions.,- Other is not viewable.	The Close Out 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 [Blank] assertion and resubmit along with all previously submitted PDF documents.
02255000	Knoxville Institute of Hair Design	Knoxville	TN	Proprietary		Closeout Audit	08/29/2017	Auditor's Comments on Resolution Matters Related to Prior Audit Findings is missing.,- Other is not viewable.	The PDF should report the status of all prior year findings. If there were no prior year findings, then a statement to that effect must be made. Please provide the revised &/or missing information and resubmit with all previous audit documentation.
02256200	Broken Arrow Beauty College	Broken Arrow	ОК	Proprietary	12/31/2017	Annual	07/09/2018	Other:	Title Page 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/fist/oig/nonfed/schoolserviceraudifguide.pdf
02257400	Arnold's Beauty School	Milan	TN	Proprietary	12/31/2017	Annual	07/18/2018	Servicer Information Sheet is incomplete.	Title Page Independent and Servicer Information Sheet (language) 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
	Arnold's Beauty School	Milan	TN	Proprietary	12/31/2017		08/09/2018		Title Page 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://www.2-ed.gov/about/offices/list/joi/onfed/schoolserviceraudiguide.pdf

OPE_ID	Institution Name	City	State	Institution_Type	Submission FYE	Submission Reason Incomplete Date	Reasons Deemed Incomplete	Incomplete Letter Comments
02257400	Arnold's Beauty School	Milan	TN	Proprietary	12/31/2017	Annual 08/01/2	118 Other:,Corrective action plan is not on school letterhead.	Corrective Action Plan is not on letterhead. Title Page 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 IN Programs. See referenced Guide at: https://www.2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
								Report on Compliance: First paragraph should say ?We have audited?described in Chapter 3 of the 2016 edition of the U.S. Department of
								Education?s Guide For Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs?.? and not? We have examined?listed in Section II of the U.S. Department of Education?s Audit Guide, Audits of Federal Student
02258600	Avalon School of Cosmetology	Alameda	CA	Proprietary	12/31/2017	Annual 06/25/2	118 Other:	Financial Assistance Programs at Participating Institutions and Institution Servicers ? See Example D.8-2 in the 2016 audit guide. The Schedule of Finding & Question Cost is incomplete due to the PDF not reporting the correct status of the current year findings. If there were
			PR		05/31/2017			no current year findings, then a statement to that effect must be made. Please provide the revised &/or missing information and resubmit with
02260800	Huertas College	Caguas	PR	Proprietary	05/31/201/	Annual 01/23/2	118 Corrective Action Plan is incomplete.,- Other is not viewable.	all previous audit documentation.
02262500	Faust Institute of Cosmetology	Storm Lake	IA	Proprietary	12/31/2017	Annual 07/15/2	118 Servicer Information Sheet is incomplete.	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://www.z.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
								Servicer Information Sheet (language)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.
02265600	John Jay Beauty College	Kenner	LA	Proprietary	12/31/2017	Annual 07/25/2	118 Servicer Information Sheet is incomplete.	See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf Title Page 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:
02267100	Exposito School of Hair Design	Amarillo	TX	Proprietary	12/31/2017	Annual 07/27/2	118 Other:	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
								Title Page and Servicer Information Sheet is not in the format required by the U.S. Department of Education?s Office of Inspector General?s 2016
02267100	Exposito School of Hair Design	Amarillo	TX	Proprietary	12/31/2017	Annual 07/17/2	118 Servicer Information Sheet is incomplete.	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
02267600	Sofia University	Palo Alto	CA	Proprietary	06/30/2016	01/05/2	117 Servicer Information Sheet is missing.,- Other is not viewable.	The Auditor Information Sheet does not mention the use of a Servicer. If a Servicer was not used, make a statement to that effect (refer to Example C (pg. 2) and C-1 (pg. 1-4) of the Audit Guide (2000 Revision).
02267600	Solid University	Paio Aito	CA	Proprietary	00/30/2010	Alliludi 01/05/2	17 Servicer information Sheet is missing., - Other is not viewable.	
								Servicer Information Sheet should read: Division of Duties. Is not in the format 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
02269700	Aveda Institute Maryland	Bel Air	MD	Proprietary	12/31/2017	Annual 07/09/2	Servicer Information Sheet is incomplete.	IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
								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
02270500	Bucks County School of Beauty Culture	Feasterville	PA	Proprietary	12/31/2017	Annual 07/14/2	118 Servicer Information Sheet is incomplete.	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
	Wisconsin School Of Professional Psychology	Milwaukee	wı	Non-Profit	08/31/2017		118 Corrective Action Plan is missing.	The Corrective Action Plan is missing, Please include the Corrective Action Plan and resubmit along with all previously submitted PDF documents.
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02275900	Modern Welding School, Inc	Schenectady	NY	Proprietary	06/30/2017	Annual 10/05/2	117 Corrective Action Plan is incomplete.,- Other is not viewable. Independent Auditors Report on Compliance with Requirements Applicable to Each Major Program and Internal Controls Over	The Corrective Action Plan (CAP) needs to include the status of prior year findings. Refer to Example "H"; part "C" of the Audit Guide. The submission is incomplete because your submission is not in compliance with Title 2 U.S. Code of Federal Regulations Part 200, Uniform
02277300	Sisseton Wahpeton College	Sisseton	SD	Public	06/30/2015	Annual 03/06/2	117 Compliance in Accordance with OMB Circular A-133 is Incomplete,- Other is not viewable.	Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).
								The Servicer Information Sheet is not in the format required by the U.S. Department of Education?s Office of Inspector General?s 2016 Guide For
02278700	Mister Wayne's School of Unisex Hair Design	Cookeville	TN	Proprietary	12/31/2017	Annual 07/01/2	118 Servicer Information Sheet is incomplete.	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
				<u> </u>				
								The Servicer Information Sheet(language) 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.
02278700	Mister Wayne's School of Unisex Hair Design	Cookeville	TN	Proprietary	12/31/2017	Annual 07/23/2	118 Servicer Information Sheet is incomplete.	See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
								Servicer Information Sheet is not in the format (grid) required by the U.S. Department of Education Office of Inspector General 2016 Guide For
02278800	Southern Technical College	Fort Myers	FL	Proprietary	12/31/2017	Annual 07/21/2	118 Other:	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
	Charles of Italy Beauty College	Lake Havasu City	AZ	Proprietary	12/31/2016		177 Corrective Action Plan is incomplete.,- Other is not viewable.	The Corrective Action Plan (CAP) references findings that are numbered incorrectly.
								Below the Threshold letter (PDF) attached to the Audit (2017). Please detach & use for the Institutions statement for Wavier request. Independent Auditor?s Report on Internal Control Over Financial Reporting and on Compliance and Other Matters is not in the format required
	High Plains Technology Center, School District							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:
02282100		Woodward	ок	Public	06/30/2017	Annual 04/04/2	118 Compliance Audit is missing.	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
02282100	High Plains Technology Center, School District No. 24	Woodward	ОК	Public	06/30/2017	Annual 04/16/2	118 Compliance Audit is missing.	Below the Threshold letter (PDF) attached to the Audit (2017). Must use the proper link for Waiver Request.
			0		30/30/2017	04/10/2	e de la companya de l	
								Independent Auditor?s Report on Internal Control Over Financial Reporting and on Compliance and Title Page and Servicer Information Sheet 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
02282300	Alhambra Beauty College	Alhambra	CA	Proprietary	12/31/2017	Δnnual 07/14/2	118 Other:	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
52262300	Amamora beauty conege	Cinallibra	CA	торпесату	12/31/201/	07/14/2	AND OUTET.	
								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
0220220	Alhambra Beauty College	Alhambra		Decoriot	12/31/2017	Annual and to the	118 Other:	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
02282300	Amamura beauty College	Amambra	LA	Proprietary	12/31/201/	Aiiiuai 07/30/2	no onier:	nrtps://wwwz.eu.gov/about/onices/list/olg/nonred/schoolservicerauditguide.pdr

OPF ID	Institution Name	City	State	Institution_Type	Submission FYF	Submission Reason	Incomplete Date	Reasons Deemed incomplete	Incomplete Letter Comments
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02284200	New Tyler Barber College	North Little Rock	AR	Proprietary	12/31/2017	Annual	07/11/2018	Other:,Servicer Information Sheet is incomplete.	The Compliance Audit Report Title Page: Should say Compliance Audit of the Title IV Programs and not Compliance Attestation Examination of the Title IV Student Financial Assistance Programs. See Example D.8-1 in 2016 audit guide. Also, Report on Compliance: First paragraph should say We have audited. described in Chapter 3 of the 2016 edition of the U.S. Department of Education Guide For Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs and not We have examined. listed in Section II of the U.S. Department of Education Audit Guide, Audits of Federal Student Financial Assistance Programs at Participating Institutions and Institution Servicers See Example D.8-2 in the 2016 audit guide. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
02284200	New Tyler Barber College	North Little Rock	AR	Proprietary	12/31/2017	Annual	07/25/2018	Report on Compliance with specified Requirements Applicable to the FSA Programs is incomplete.	Report on Compliance: First paragraph should say, We have audited described in Chapter 3 of the 2016 edition of the U.S. Department of Education's Guide For Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs and not We have examined listed in Section II of the U.S. Department of Education's Audit Guide, Audits of Federal Student Financial Assistance Programs at Participating institutions and Institution Servicers, See Example D.8-2 in the 2016 audit guide. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
02285100	Hilltop Beauty School	Daly City	CA	Proprietary	09/30/2017	Annual	05/18/2018	l Other:	The Title Page and the Independent Auditor's Report 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://www.e.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
	Hilltop Beauty School	Daly City	CA	Proprietary	09/30/2017		04/02/2018		The Title Page and the Independent Auditor's Report 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 IIV Programs. See referenced Guide at: https://www.e.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
									A compliance audit should have been performed under the 2016 audit guide. As you are aware, the 2016 audit guide was effective for fiscal years beginning after June 30, 2016; therefore starting with FYE 6/30/17 audits, all MUST be done in accordance with the new guide. Any of these audits done under the old guide will not be accepted. The Servicer Information sheet needs to be updated.
02285100	Hilltop Beauty School	Daly City	CA	Proprietary	09/30/2017	Annual	06/03/2018	Other:	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
02285100	Hilltop Beauty School	Daly City	CA	Proprietary	09/30/2017	Annual	04/23/2018	Other:	The Title Page and the Independent Auditor's Report 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
02285100	Hilltop Beauty School	Daly City	CA	Proprietary	09/30/2017	Annual	05/08/2018	Other:	The Title Page and the Independent Auditor's Report 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
02285900	UCAS University of Cosmetology Arts & Sciences	McAllen	TX	Proprietary	12/31/2016	Annual	07/18/2017	 Servicer Information Sheet is missing.,- Other is not viewable.	The Servicer Information Sheet is missing. Please include the Servicer Information Sheet and resubmit along with all previously submitted PDF documents.
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	UCAS University of Cosmetology Arts & Sciences			Proprietary	12/31/2017			Servicer Information Sheet is missing.	The Corrective Action Plan is missing. Please include the CAP and resubmit along with all previously submitted PDF documents. The Servicer Information Sheet in missing from the submission. If a Third Party Servicer was not used, please state this information on your
02285900	UCAS University of Cosmetology Arts & Sciences	McAllen	TX	Proprietary	12/31/2017	Annual	07/30/2018	Servicer Information Sheet is missing.	report. 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
02287100	La Belle Beauty School	Hialeah	FL	Proprietary	12/31/2017	Annual	07/16/2018	Servicer Information Sheet is incomplete.	referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
02289000	American Hair Academy	Mt. Pleasant	IA	Proprietary	12/31/2017	Annual	07/12/2018	Servicer Information Sheet is incomplete.	Servicer Information Sheet should read: Division of Duties. Is not in the format (throughout) 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
02289800	Brightwood Career Institute	Philadelphia	PA	Proprietary	12/31/2017	Annual	07/23/2018	Servicer Information Sheet is incomplete.	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
								Other:, Servicer Information Sheet is incomplete., Report on Compliance with specified Requirements Applicable to the FSA Programs is	The Compliance Audit Report Title Page: Should say Compliance Audit of the Title IV Programs and not Compliance Attestation Examination of the Title IV Student Financial Assistance Programs. See Example D.8-1 in 2016 audit guide. And Report on Compliance: First paragraph should say, We have audited described in Chapter 3 of the 2016 edition of the U.S. Department of Education's Guide For Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs and not We have examined listed in Section II of the U.S. Department of Education's Audit Guide, Audits of Federal Student Financial Assistance Programs at Participating Institutions and Institution Servicers, See Example D.8-2 in the 2016 audit guide. Also, 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:
02290400	Altoona Beauty School	Altoona	PA	Proprietary	12/31/2017	Annual	07/16/2018	lincomplete.	https://www.2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf Compliance Audit Report Title Page: Should say ?Compliance Audit of the Title IV Programs? and not ?Compliance Attestation Examination of the
02292700	Lansdale School of Cosmetology	Lansdale	PA	Proprietary	12/31/2017	Annual	07/13/2018	Other:	Title IV Student Financial Assistance Programs?. See Example D.8-1 in 2016 audit guide. https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
	Volunteer Beauty Academy	Madison	TN	Proprietary		Closeout Audit	05/21/2018		A compliance audit should have been performed under the 2016 audit guide. As you are aware, the 2016 audit guide was effective for fiscal years beginning after June 30, 2016; therefore starting with FYE 6/30/17 audits, all MUST be done in accordance with the new guide. Any of these audits done under the old guide will not be accepted. 2 Compliance Audit Report Title Page: Should say ?Compliance Audit of the Title IV Programs? and not ?Compliance Attestation Examination of the Title IV Student Financial Assistance Programs? 3 Report on Compliance: First paragraph should say ?We have audited?described in Chapter 3 of the 2016 edition of the U.S. Department of Education?'s Guide For Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs?.? and not ? We have examined?listed in Section II of the U.S. Department of Education?'s Audit Guide, Audits of Federal Student Financial Assistance Programs at Participating Institutions and Institution Servicers? See Example D.8-2 in the 2016 audit guide.
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Services of the production of	rains 2016 Guide For Audits of Proprietary Schools and For Compliance Title IV Programs. See referenced Guide at: cerauditguide.pdf If resubmit along with all previously submitted PDF documents. ubmit along with all previously submitted PDF documents. de resubmit. an Institutional Official did not sign the document. Please note a computerports to be presented on letterhead, signed by an Institution Official, scanned, ments. Reporting and on Compliance and Title Page is not in the format required by the 16 Guide For Audits of Proprietary Schools and For Compliance Attestation grams. See referenced Guide at: cerauditguide.pdf Applicable to Each Major Program and Internal Controls Over Compliance in Applicable to Each Major Program and Internal Controls Over Compliance in incomplete because the [Independent Auditor?s Report]/[A-133 Report] is not ure is not acceptable. Please organize for the reports to be presented on ong with all previously submitted PDF documents. Applicable to Each Major Program and Internal Controls Over Compliance in	ndependent Auditor?s Report on Internal Control Over Financial Reporting by the U.S. Department of Education?s Office of Inspector General?s 2016 (Attestation Engagements of Third-Party Servicers Administering Title IV Pro https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditgul fine Corrective Action Plan is missing. Please include the CAP and resubmit fine Corrective Action Plan is missing. Please include CAP and resubmit alon		ete Date	Submission Reason Incompl	Submission FYE	Institution_Type	State	City	nstitution Name	OPE_ID II
See Page of the Template Control Adds And 10 Age of the Template Control Adds	rains 2016 Guide For Audits of Proprietary Schools and For Compliance Title IV Programs. See referenced Guide at: cerauditguide.pdf If resubmit along with all previously submitted PDF documents. ubmit along with all previously submitted PDF documents. de resubmit. an Institutional Official did not sign the document. Please note a computerports to be presented on letterhead, signed by an Institution Official, scanned, ments. Reporting and on Compliance and Title Page is not in the format required by the 16 Guide For Audits of Proprietary Schools and For Compliance Attestation grams. See referenced Guide at: cerauditguide.pdf Applicable to Each Major Program and Internal Controls Over Compliance in Applicable to Each Major Program and Internal Controls Over Compliance in incomplete because the [Independent Auditor?s Report]/[A-133 Report] is not ure is not acceptable. Please organize for the reports to be presented on ong with all previously submitted PDF documents. Applicable to Each Major Program and Internal Controls Over Compliance in	y the U.S. Department of Education?s Office of Inspector General?s 2016 (Attestation Engagements of Third-Party Servicers Administering Title IV Pro https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditgui Che Corrective Action Plan is missing. Please include the CAP and resubmit Che Corrective Action Plan is missing. Please include CAP and resubmit									
Properties Control Buttlet	Title IV Programs. See referenced Guide at: cerauditguide.pdf d resubmit along with all previously submitted PDF documents. d resubmit along with all previously submitted PDF documents. d resubmit. a in Institutional Official did not sign the document. Please note a computer- ports to be presented on letterhead, signed by an Institution Official, scanned, ments. Reporting and on Compliance and Title Page is not in the format required by the 16 Guide For Audits of Proprietary Schools and For Compliance Attestation rams. See referenced Guide at: cerauditguide.pdf Applicable to Each Major Program and Internal Controls Over Compliance in Applicable to Each Major Program and Internal Controls Over Compliance in incomplete because the [Independent Auditor?s Report]/[A-133 Report] is not are is not acceptable. Please organize for the reports to be presented on ong with all previously submitted PDF documents. Applicable to Each Major Program and Internal Controls Over Compliance in	Attestation Engagements of Third-Party Servicers Administering Title IV Pro https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditgui the Corrective Action Plan is missing. Please include the CAP and resubmit. The Corrective Action Plan is missing. Please include CAP and resubmit alon									
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								Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs. See
02317300	Tricoci University of Beauty Culture	Danville	IL	Proprietary	12/31/2017	Annual 06/12/201	8 Servicer Information Sheet is incomplete.	referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
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02318200		Dallas	TX	Proprietary	12/31/2017	Annual 06/28/201	8 Servicer Information Sheet is incomplete.	referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
								Servicer Information Sheet should read: Division of Duties. Is not in the format (language & 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
02320900	Tidewater Tech	Norfolk	VA	Proprietary	12/31/2017	Annual 07/12/201	8 Servicer Information Sheet is incomplete.	Administering Title IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
02321200	Orange Technical College - Westside Campus	Winter Garden	FL	Public	06/30/2016	Annual 03/01/201	7 Compliance Audit is missing.,- Other is not viewable.	The entire compliance audit report is missing from your submission. You must reload the audit report and resubmit.
02321200	Orange Technical College - Westside Campus	Winter Garden	FL	Public	06/30/2016	Annual 03/15/201	7 Compliance Audit is missing.,- Other is not viewable.	The entire compliance audit report is missing from your submission. You must reload the audit report and resubmit.
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02324400	Allstate Hairstyling & Barber College	Cleveland	ОН	Proprietary	12/31/2017	Appual 07/18/201	8 Servicer Information Sheet is incomplete.	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
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02324500	Michigan College of Beauty-Monroe	Monroe	MI	Proprietary	12/31/2017	Annuai 07/12/201	8 Servicer Information Sheet is incomplete.	Administering Title IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
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								of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs. See referenced
02325100	Key College	Fort Lauderdale	FL	Proprietary	12/31/2017	Annual 06/25/201	8 Servicer Information Sheet is incomplete.	Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf The entire Compliance Audit attachment is incorrect because it is a revised draft PDF. Please provide the finished product &/or missing
02325100	Key College	Fort Lauderdale	FL	Proprietary	12/31/2016	Annual 05/05/201	7 Other:,- Other is not viewable.	information and resubmit the audit documentation.
02326000	UCAS University of Cosmetology Arts & Sciences	San Antonio	TX	Proprietary	12/31/2017	Annual 07/20/201	8 Servicer Information Sheet is missing.	The Servicer Information Sheet is missing. Please include the SIS and resubmit along with all previously submitted PDF documents.
								The Servicer Information Sheet is missing. Please include and resubmit along with all previously submitted PDF documents.
02326000	UCAS University of Cosmetology Arts & Sciences	San Antonio	TX	Proprietary	12/31/2017	Annual 08/02/201	8 Servicer Information Sheet is missing.	
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02326200	Brightwood College	Nashville	TN	Proprietary	12/31/2017	Annual 07/23/201	8 Servicer Information Sheet is incomplete.	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
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02330600	Pennsylvania Gunsmith School	Pittsburgh	ΡΔ	Proprietary	12/31/2017	Annual 07/21/201	Summary Schedule A is missing, Summary Schedule B is missing, Summary Schedule C is missing, Servicer Information Sheet is 8 incomplete.	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
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02332800	Center for Employment Training	San Jose	CA	Non-Profit	06/30/2017	Annual 12/28/201	7 Compliance Audit is missing.,- Other is not viewable.	Results, The Schedule of findings and Questioned Costs and all other necessary documents.
								Compliance Audit Report Title Page: Should say ?Compliance Audit of the Title IV Programs? and not ?Compliance Attestation Examination of the Title IV Student Financial Assistance Programs? See Example D.8-1 in 2016 audit guide.
02333000	Hair Academy	New Carrollton	MD	Proprietary	12/31/2017	Annual 07/11/201	8 Other:	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
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02334400	Centura College	Virginia Beach	VA	Proprietary	12/31/2017	Annual 07/12/201	8 Servicer Information Sheet is incomplete.	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
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								133 Report] need to specify &/or indicate correctly to chapter 3 & not 4. Please have your auditor provide the revised &/or missing information
02337400	Bancroft School of Massage Therapy	Worcester	MA	Proprietary	10/31/2017	Annual 03/28/201	8 Report on Compliance with Specified Requirements Applicable to the FSA Programs was not signed.	and resubmit with all previous audit documentation.
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								Guide For Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs.
	Cloyd's Barber School #2	Monroe	LA	Proprietary	12/31/2017		8 Servicer Information Sheet is incomplete.	See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
U2338500	Glendale Career College	Glendale	CA	Proprietary	12/31/2017	Annuai 07/16/201	8 Servicer Information Sheet is missing.	The Servicer Information Sheet is missing. Please include and resubmit along with all previously submitted PDF documents
								Servicer Information Sheet is not in the format 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
02339400	Rob Roy Academy	New Bedford	MA	Proprietary	12/31/2017	Annual 06/26/201	8 Servicer Information Sheet is incomplete.	Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
								Servicer Information Sheet is missing some pages 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
02339400	Rob Roy Academy	New Bedford	MA	Proprietary	12/31/2017	Annual 07/12/201	8 Servicer Information Sheet is incomplete.	referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
02339800	Southern Institute of Cosmetology	Memphis	TN	Proprietary		Closeout Audit 04/18/201	7 - Other is not viewable.	The Corrective Action Plan is missing. Please include the CAP and resubmit along with all previously submitted PDF documents.
	2333660061		- 1			5-1/10/201		Most of the Compliance Audit Report is missing. Please resubmit and include all the necessary and required components of the Compliance
								Audit, i.e., The Auditor Information Sheet, The Servicer Information Sheet (if applicable), The Schedule of Findings and Questioned Costs (except
02339800	Southern Institute of Cosmetology	Memphis	TN	Proprietary		Closeout Audit 04/21/201	7 Compliance Audit is missing.,- Other is not viewable.	for the CAP) and all other missing documentation.
								The Auditor Information Sheet is incomplete because it does not mention any Bank information on the close-out (please refer to example C, pg.
02339800	Southern Institute of Cosmetology	Memphis	TN	Proprietary		Closeout Audit 04/25/201	7 - Other is not viewable.	2 of 2 in the Audit Guide). Please provide the revised &/or missing information and resubmit with all previous audit documentation.
						· · · · · · · · · · · · · · · · · · ·		

OPE_ID	Institution Name	City	State Institution_Type Sub	mission FYE	Submission Reason	Incomplete Date	Reasons Deemed Incomplete	Incomplete Letter Comments
								The Auditor Information Sheet is incomplete because it does not mention any Bank information on the close-out (please refer to example C, pg.
02339800	Southern Institute of Cosmetology	Memphis	TN Proprietary		Closeout Audit	03/24/2017	Auditor Information Sheet is incomplete.,- Other is not viewable.	2 of 2 in the Audit Guide). Please provide the revised &/or missing information and resubmit with all previous audit documentation.
	Career Academy of Hair Design	Springdale	AR Proprietary	09/30/2017			Summary Schedule A is missing, Summary Schedule B is missing, Summary Schedule C is missing	The Summary Schedule A,B,C is missing. Please include and resubmit along with all previously submitted PDF documents.
02350600	Yeshiva and Kollel Harbotzas Torah	Brooklyn	NY Non-Profit		Stub Audit	11/17/2017	Schedule of Findings and Questioned Costs is missing., Other is not viewable.	The Schedule of Finding & Question Cost is missing. Please include the SFQC and resubmit along with all previously submitted PDF documents. The Compliance Audit is for the Fiscal Year End August 21, 2016 instead of the proper Fiscal Year End August 21, 2017. Please have your auditor
02350600	Yeshiva and Kollel Harbotzas Torah	Brooklyn	NY Non-Profit		Stub Audit	11/21/2017	Other:,- Other is not viewable.	provide the Compliance Audit for Fiscal Year End August 21, 2017 and resubmit.
02350600	Yeshiva and Kollel Harbotzas Torah	Brooklyn	NY Non-Profit		Stub Audit	11/20/2017	Other:,- Other is not viewable.	The Compliance Audit is for the Fiscal Year End August 21, 2016 instead of the proper Fiscal Year End August 21, 2017. Please have your auditor provide the Compliance Audit for Fiscal Year End August 21, 2017 and resubmit.
						07/00/00/0		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
02351900	Brightwood College	Sacramento	CA Proprietary	12/31/2017	Annual	07/23/2018	Servicer Information Sheet is incomplete.	referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
02352500	Cloyd's Beauty School #3	Monroe	LA Proprietary	12/31/2017	Annual	07/17/2018	Servicer Information Sheet is incomplete.	Servicer Information Sheet (language) 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
02358600	Stage One-The Hair School	Lake Charles	LA Proprietary	12/31/2017	Annual	07/09/2018	Servicer Information Sheet is incomplete.	Servicer Information Sheet should read: Division of Duties. 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
								Servicer Information Sheet is not in the format 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
02361600	Concorde Career College	Kansas City	MO Proprietary	12/31/2017	Annual	06/20/2018	Other:	Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
02361600	Concorde Career College	Kansas City	MO Proprietary	12/31/2017	' Annual	06/04/2018	Other:	Servicer Information Sheet is not in the format 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://www.2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
02361600	Concorde Career College	Kansas City	MO Proprietary	12/31/2017	Annual	05/30/2018	Other:	Servicer Information Sheet is not in the format 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://www.led.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
02482400	Ponce Health Sciences University	Ponce	PR Proprietary	06/30/2017	' Annual	01/09/2018	Corrective Action Plan is incomplete, Corrective Action Plan is not signed, Corrective action plan is not on school letterhead, - Other is not viewable.	The attached Corrective Action Plan (CAP) is incomplete because the (CAP) is not signed by an institution Official nor on the institution?s letterhead. Please note a computer-generated signature is not acceptable. Please organize for the reports to be presented on the Institution?s letterhead, signed by an institution Official, scanned, and then resubmit along with all previously submitted PDF documents.
02482400	Ponce Health Sciences University	Ponce	PR Proprietary	06/30/2017	Annual	12/22/2017	Corrective Action Plan is missing.	The Corrective Action Plan is missing. Please include the CAP and resubmit along with all previously submitted PDF documents.
	Hair Fashions By Kaye Beauty College	Noblesville	IN Proprietary	12/31/2016			Other:, Other is not viewable.	The PDF attachment in the first paragraph is for the fiscal year ended 12/31/2015 instead of the fiscal year ended 12/31/2016. Please have your auditor provide the report for the fiscal year ended 12/31/2016 and resubmit through eZ-Audit.
	Hair Fashions By Kaye Beauty College	Noblesville	IN Proprietary	12/31/2016			Other:,- Other is not viewable.	The PDF attachment in the first paragraph is for the fiscal year ended 12/31/2015 instead of the fiscal year ended 12/31/2016. Please have your auditor provide the report for the fiscal year ended 12/31/2016 and resubmit through eZ-Audit.
	West Michigan College of Barbering and Beauty	/ Kalamazoo	MI Proprietary	12/31/2017		07/22/2018		Title Page 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
								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.
02494300	Gill-Tech Academy of Hair Design	Appleton	WI Proprietary		Closeout Audit	08/31/2017	Other:,- Other is not viewable.	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.
								Personally identifiable information is any information which can be used to distinguish or trace an individual?s identify, such as name, social security number (or any part thereof), date and place of birth or mother maiden name, etc. Submissions containing this type of information are prohibited through ez-Audit. Please have your auditor remove this information from the document and resubmit a revised compliance
02497300	Milan Institute	Visalia	CA Proprietary	12/31/2016	Annual	07/21/2017	Other:,- Other is not viewable.	audit/attachment.
								Personally identifiable information is any information which can be used to distinguish or trace an individual?s identity, such as name, social security number (or any part thereof), date and place of birth or mother maiden name, etc. Submissions containing this type of information are prohibited through ez-Audit. Please have your auditor remove this information from the document and resubmit a revised compliance
02497300	Milan Institute	Visalia	CA Proprietary	12/31/2016	Annual	07/28/2017	Other:,- Other is not viewable.	audit/attachment.
02503900	Warren County Community College	Washington	NJ Public	06/30/2017	Annual	03/14/2018	Compliance Audit is missing.	The entire Compliance Audit Report is missing. Please resubmit and include the complete OMB Uniform Guidance Report, The Summary of Auditor's Results, The Schedule of findings and Questioned Costs and all other necessary documents
02504500	Institucion Chaviano de Mayaguez	Mayaguez	PR Proprietary	12/31/2017	' Annual	07/23/2018	Other:	The Compliance Audit Report Title Page: Should say Compliance Audit of the Title IV Programs and not Compliance Attestation Examination of the Title IV Student Financial Assistance Programs. See Example D.8-1 in 2016 audit guide. Please have your auditor provide the revised &/or missing information and resubmit with all previous audit documentation.
02515400	City College	Fort Lauderdale	FL Non-Profit	09/30/2016	Annual	09/14/2017	Corrective Action Plan is missing,,- Other is not viewable.	The Corrective Action Plan is missing. Please include the CAP and resubmit along with all previously submitted PDF documents.
	Sarasota School of Massage Therapy	Sarasota	FL Proprietary	12/31/2017		06/25/2018		Title Page 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://www.2-ed.gov/about/offices/list/joi/nonfed/schoolserviceraudiguide.pdf
2231,200			Troprictary	12,51,2017		55,23,2016		Title Page 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:
02517100	Sarasota School of Massage Therapy	Sarasota	FL Proprietary	12/31/2017	Annual	06/15/2018	Other:	schools and For Compilance Attestation Engagements of Initro-Party Servicers Administering Title IV Programs. See Pererenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf Independent Auditor's Report on Internal Control Over Financial Reporting and on Compilance 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 Compilance Attestation
	Sarasota School of Massage Therapy	Sarasota	FL Proprietary	12/31/2017	Annual	06/05/2018	Other:	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

OPE ID	Institution Name	City	State	Institution_Type	Submission FYE	Submission Reason Incomplete Date	Reasons Deemed Incomplete	Incomplete Letter Comments
								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:
0251/100	Sarasota School of Massage Therapy	Sarasota	FL	Proprietary	12/31/2017	Annual 05/18/2013	souther:	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
								The Servicer Information Sheet is not in the format(language/grid) 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
02518900	Barrett & Co School of Hair Design	Nicholasville	KY	Proprietary	12/31/2017	Annual 07/09/201	Servicer Information Sheet is incomplete.	Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
								Independent Auditor's 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:
02520200	California Career School	Anaheim	CA	Proprietary	12/31/2017	Annual 07/20/2015	Report on Compliance with specified Requirements Applicable to the FSA Programs is incomplete.	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
								Servicer Information Sheet is not in the format (language & grid) required by the U.S. Department of Education Office of Inspector General 2016
02521800	Seguin Beauty School-Seguin	Seguin	TX	Proprietary	12/31/2017	Annual 06/25/2013	Servicer Information Sheet is incomplete.	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
OLULIOUS	Seguii Sedati Seliooi Seguii	Jegan.	174	roprictary	12/51/201/	7411441 30/23/2011	Sol feet information sheet is incomplete.	see telefened datae at mepsy www.co.gov/asoudy amesy say organismed sensors even dataeguide par
								Servicer Information Sheet is not in the format (language) 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
02521800	Seguin Beauty School-Seguin	Seguin	TX	Proprietary	12/31/2017	7 Annual 07/15/2018	Servicer Information Sheet is incomplete.	referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
02524500	Ralph R Willis Career and Technical Center	Stollings	W/V	Public	06/30/2015	Appual 01/26/2011	Independent Auditors Report on Compliance with Requirements Applicable to Each Major Program and Internal Controls Over Compliance in Accordance with OMB Circular A-133 is Incomplete,- Other is not viewable.	The submission is incomplete because your submission is not in compliance with Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).
02324300	naiph i wiins career and recinical center	Stollings	***	i dolic	00/30/2013	7 Allindai 01/20/201	Independent Auditors Report on Compliance with Requirements Applicable to Each Major Program and Internal Controls Over	The submission is incomplete because your submission is not in compliance with Title 2 U.S. Code of Federal Regulations Part 200, Uniform
02524500	Ralph R Willis Career and Technical Center	Stollings	wv	Public	06/30/2015	Annual 01/17/201	Compliance in Accordance with OMB Circular A-133 is Incomplete, Other is not viewable.	Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).
								Title Page and Servicer Information Sheet (language /grid)is not in the format required by the U.S. Department of Education's Office of Inspector
02527500	Houston Training Schools	Houston	TX	Proprietary	12/31/2017	(Appual 07/14/2011	Servicer Information Sheet is incomplete.	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
02327300	riouston framing schools	nouston	1/	Froprietary	12/31/201/	Alliluai 07/14/2010	servicer information sheet is incomplete.	IV Frograms: See referenced duide at. https://wwwz.ed.gov/about/onices/inst/org/nonied/schoolsetviceraduliguide.pdi
								Servicer Information Sheet is not complete in the format (page 3 & 4 is missing) 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
02527500	Houston Training Schools	Houston	TX	Proprietary	12/31/2017	Annual 08/13/201	Servicer Information Sheet is incomplete.	W Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
								Servicer Information Sheet 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
02527500	Houston Training Schools	Houston	TX	Proprietary	12/31/2017	7 Annual 07/31/2018	Servicer Information Sheet is incomplete.	referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
	•			, ,				
								Report on Compliance: First paragraph should say, We have audited described in Chapter 3 of the 2016 edition of the U.S. Department of
								Education's Guide For Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs and not We have examined listed in Section II of the U.S. Department of Education's Audit Guide, Audits of Federal Student Financial
								Assistance Programs at Participating Institutions and Institution Servicers, See Example D.8-2 in the 2016 audit guide. Also, Servicer Information
								Sheet is not in the format required by the U.S. Department of Education Office of Inspector General 2016 Guide For Audits of Proprietary Schools
							Servicer Information Sheet is incomplete., Report on Compliance with specified Requirements Applicable to the FSA Programs is	and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs. See referenced Guide at:
02530700	Sebring Career Schools	Houston	TX	Proprietary	12/31/2017	7 Annual 07/27/2018	incomplete.	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
								Servicer Information Sheet should read: Division of Duties. Is not in the format 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
02530700	Sebring Career Schools	Houston	TX	Proprietary	12/31/2017	7 Annual 07/10/2013	Other:	IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
								The attached Corrective Action Plan (CAP) is incomplete because an Institutional Official did not sign the document. Please note a computer-
02521000	Paul Mitchell The School Provo	Provo		Proprietary	12/31/2016	04/20/2013	Corrective Action Plan has an improper signature.,- Other is not viewable.	generated signature is not acceptable. Please organize for the reports to be presented on letterhead, signed by an Institution Official, scanned, and then resubmit along with all previously submitted PDF documents.
02551800	Paul Mitchell The School Provo	Provo	UI	Proprietary	12/31/2010	04/30/201	Corrective Action Plan has an improper signature.,- Other is not viewable.	and then resubmit along with an previously submitted PDF documents.
								Report on Compliance: First paragraph should say, We have audited described in Chapter 3 of the 2016 edition of the U.S. Department of
								Education's Guide For Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV
								Programs and not We have examined listed in Section II of the U.S. Department of Education's Audit Guide, Audits of Federal Student Financial
								Assistance Programs at Participating Institutions and Institution Servicers, See Example D.8-2 in the 2016 audit guide. Also, The attached Corrective Action Plan (CAP) is incomplete because an Institutional Official did not sign the document. Please note a computer-
								generated signature is not acceptable. Please organize for the reports to be presented on letterhead, signed by an Institution Official, scanned,
02537200	Palomar Institute of Cosmetology	San Marcos	CA	Proprietary	12/31/2017	Annual 07/25/201	Report on Compliance with specified Requirements Applicable to the FSA Programs is incomplete., Corrective Action Plan is not signe	
					·			The Compliance Audit Report Title Page: Should say Compliance Audit of the Title IV Programs and not Compliance Attestation Examination of
								the Title IV Student Financial Assistance Programs. See Example D.8-1 in 2016 audit guide. Please have your auditor provide the revised &/or
02538500	Arthur's Beauty College	Jacksonville	AR	Proprietary	12/31/2017	Annual 07/25/2018	Report on Compliance with specified Requirements Applicable to the FSA Programs is incomplete.	missing information and resubmit with all previous audit documentation.
								Compliance Audit Report Title Page: Should say ?Compliance Audit of the Title IV Programs? and not ?Compliance Attestation Examination of the Title IV Student Financial Assistance Programs? See Example D.8-1 in 2016 audit guide.
02538500	Arthur's Beauty College	Jacksonville	AR	Proprietary	12/31/2017	7 Annual 07/11/2013	Other:	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
	, ,							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
03530500	Anthords December College	la elea a villa	ΔR	December :	42/24/2047	2 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	Other	Attestation Engagements of Third-Party Servicers Administering Title IV Programs. See referenced Guide at:
02538500	Arthur's Beauty College	Jacksonville	AK	Proprietary	12/31/2017	Annual 06/25/201	order:	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
								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
							ala a de la actual de la companya de	
02539100	Brightwood College	Van Nuys	CA	Proprietary	12/31/2017	Annual 07/23/2018	Servicer Information Sheet is incomplete.	referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
	Brightwood College Tennessee Academy of Cosmetology	Van Nuys Memphis	CA	Proprietary Proprietary	12/31/2017 12/31/2015		Servicer Information Sheet is incomplete. Other:,- Other is not viewable.	reterenced Guide at: https://www.led.gov/about/offices/iist/org/nonted/schoolservicerauditguide.pdf The PDF attachment is for the fiscal year ended 12/31/2016 instead of the fiscal year ended 12/31/2015.Please have your auditor provide the report for the fiscal year ended 12/31/2015 and resubmit through e2-Audit.

OPE_ID Institution Name	City	State Institution_Type State	ubmission FYE Submission Reason Inc	omplete Date Reasons Deemed Incomplete	Incomplete Letter Comments
02541200 Stratford University	Falls Church	VA Proprietary	12/31/2017 Annual	07/23/2018 4. Opinion Type, Corrective Action Plan is missing, Servicer Information Sheet is incomplete.	Corrective Action Plan is missing.Servicer Information Sheet(language/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
02541900 BJ's Beauty & Barber College	Tacoma	WA Proprietary	12/31/2017 Annual	Servicer Information Sheet is incomplete., Report on Compliance with specified Requirements Applicable to the FSA Programs is 07/24/2018 incomplete.	Report on Compliance: First paragraph should say, We have audited described in Chapter 3 of the 2016 edition of the U.S. Department of Education's Guide For Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs and not We have examined listed in Section 11 of the U.S. Department of Education's Audit Guide, Audits of Federal Student Financial Assistance Programs at Participating Institutions and Institution Servicers, See Example D. 8-2 in the 2016 audit guide. Also, Servicer Information Sheet is not in the format 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/iist/oig/nonfed/schoolservicerauditguide.pdf
02543400 Brownson Technical School	Anaheim	CA Proprietary	12/31/2017 Annual	07/20/2018 Servicer Information Sheet is incomplete.	Servicer Information Sheet (language) 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.
UZ543400 Brownson Technical School	Ananeim	CA Proprietary	12/31/2017 Annuai	U7/20/2018 Servicer information Sneet is incomplete.	See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf Servicer Information Sheet (language/grid)is not in the format required by the U.S. Department of Education's Office of Inspector General's 2016
02544300 Butler Beauty Academy	Butler	PA Proprietary	12/31/2017 Annual	07/23/2018 4. Opinion Type, Servicer Information Sheet is incomplete.	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
02545400 North American Trade Schools	Baltimore	MD Proprietary	12/31/2017 Annual	07/21/2018 Servicer Information Sheet is incomplete.	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://www.2-ed.gov/about/offices/ist/oig/nonfed/schoolservicerauditguide.pdf
02545900 Hypnosis Motivation Institute	Tarzana	CA Non-Profit	06/30/2016 Annual	07/21/2018 Servicer information sneet is incomplete. Independent Auditors Report on Compliance with Requirements Applicable to Each Major Program and Internal Controls Over 02/17/2017 Compliance in Accordance with OMB Circular A-133 is Incomplete,- Other is not viewable.	reterenced Guide at: https://www.zea.gov/about/ortices/inst/oig/nonledy/schoiserviceraudiguide.pdf The submission is incomplete because your submission is not in compliance with Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).
02549000 Brightwood College	Vista	CA Proprietary	12/31/2017 Annual	07/23/2018 Servicer Information Sheet is incomplete.	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
02552300 Colegio Mayor de Technologia	Arroyo	PR Proprietary	06/30/2017 Annual	05/01/2018 Other:	The Title 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.The entire compliance audit report is incorrect reference to page 156 thru 159 of the 2016 guide.(The title page). You must reload the audit report and resubmit.
02552300 Colegio Mayor de Technologia	Arroyo	PR Proprietary	06/30/2017 Annual	03/28/2018 Other:	The entire compliance audit report is incorrect reference to page 156 thru 159 of the 2016 guide. (The title page and the language in the report). You must reload the audit report and resubmit.
02553000 School of Advertising Art	Kettering	OH Proprietary	12/31/2017 Annual	07/15/2018 Servicer Information Sheet is missing.	The Auditor Information Sheet does not mention the use of a servicer. If a servicer was not used, the institution must make a statement to that fact. You must make the necessary correction to your compliance audit and resultmit.
02553500 Associated Technical College	San Diego	CA Proprietary	12/31/2017 Annual	07/20/2018 Report on Compliance with specified Requirements Applicable to the FSA Programs is incomplete.	Report on Compliance: First paragraph should say, We have audited described in Chapter 3 of the 2016 edition of the U.S. Department of Education's Guide For Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs and not We have examined listed in Section II of the U.S. Department of Education's Audit Guide, Audits of Federal Student Financial Assistance Programs at Participating Institutions and Institution Servicers, See Example D.8-2 in the 2016 audit guide. See referenced Guide at: https://www.2.ed.gov/about/offices/listo/ghornefe/schoolserviceraudification/serviceraudification/serviceraudification/serviceraudification/serviceraudification/serviceraudification of 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:
02553600 Diversified Vocational College	Los Angeles	CA Proprietary	12/31/2017 Annual	07/20/2018 Other:	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
02556100 ETI School of Skilled Trades	Willowbrook	IL Proprietary	12/31/2017 Annual	07/17/2018 Other,,Servicer Information Sheet is incomplete.	The Compliance Audit Report Title Page: Should say Compliance Audit of the Title IV Programs and not Compliance Attestation Examination of the Title IV Student Financial Assistance Programs. See Example D.8-1 in 2016 audit guide. Also, Servicer Information Sheet should read: Division of Duties. Is not in the format (language & 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://www.2-ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
02556100 ETI School of Skilled Trades	Willowbrook	IL Proprietary	12/31/2017 Annual	08/10/2018 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
02556100 ETI School of Skilled Trades	Willowbrook	IL Proprietary	12/31/2016 Annual	07/27/2017 Corrective Action Plan is not signed.,- Other is not viewable.	The attached Corrective Action Plan (CAP) is incomplete because an Institutional Official did not sign the document. Please note a computer- generated signature is not acceptable. Please organize for the reports to be presented on letterhead, signed by an institution Official, scanned, and then resubmit along with all previously submitted PDF documents.
					Independent Auditors Report on Internal Control Over Financial Reporting and on Compliance 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:
02556100 ETI School of Skilled Trades	Willowbrook	IL Proprietary	12/31/2017 Annual	08/15/2018 Report on Compliance with specified Requirements Applicable to the FSA Programs is incomplete.	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf Title Page 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:
02556500 Yukon Beauty College	Yukon	OK Proprietary	12/31/2017 Annual	07/11/2018 Other:	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
02557800 Art Institute of York (The) - Pennsylvania	York	PA Proprietary	Closeout Audit	12/21/2017 Schedule of Findings and Questioned Costs is incomplete.,- Other is not viewable.	The Corrective Action Plan (CAP), and the Schedule of Findings and Questioned Costs references findings that are numbered incorrectly.
02559000 University of Advancing Computer Technolo	ogy Tempe	AZ Proprietary	12/31/2017 Annual	07/11/2018 Servicer Information Sheet is incomplete.	Servicer Information Sheet should read: Division of Duties. Is not in the format 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-Psycricers Administering Title IV Programs. See referenced Guide at: https://www.z.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf

OPE_ID Institution Name	City	State Institution_Type Su	bmission FYE St	ubmission Reason	Incomplete Date Reasons Deemed Incomplete	Incomplete Letter Comments
						Servicer Information Sheet is not in the format (language & grid throughout) 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
02559300 United Education Institute	Huntington Park	CA Proprietary	12/31/2017 A	nnual	07/22/2018 Servicer Information Sheet is incomplete.	IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
						Servicer Information Sheet is not in the format (language & 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.
02559300 United Education Institute	Huntington Park	CA Proprietary	12/31/2017 A	nnual	06/26/2018 Servicer Information Sheet is incomplete.	See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
						Title Page(Compliance Audit Of The Title IV Programs/FYE should be 12/31/2017) and Servicer Information Sheet is missing some pages 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:
02560000 Casal Aveda Institute	Austintown	OH Proprietary	12/31/2017 A	nnual	07/16/2018 3. Does this Audit contain any findings related to the FSA Title IV programs?:,Servicer Information Sheet is incomplete.	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
						The Servicer Information Sheet 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
02564700 Elaine Steven Beauty College	Saint Louis	MO Proprietary	12/31/2017 A	nnual	06/19/2018 Servicer Information Sheet is incomplete.	referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
						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
02568500 Grabber School of Hair Design	St. Louis	MO Proprietary	12/31/2017 A	nnual	07/23/2018 Servicer Information Sheet is incomplete.	referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
			, , , ,			Independent Auditor?s Report on Internal Control Over Financial Reporting and on Compliance and Other Matters(Title Page) is not in the forma
						required by the U.S. Department of Education?s Office of Inspector General?s 2016 Guide For Audits of Proprietary Schools and For Compliance
02569600 Searcy Beauty College	Searcy	AR Proprietary	12/31/2017 A	nnual	07/16/2018 Other:	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
ozsosooo pearcy beauty college	Searcy	an Froprietary	12/31/2017 A	imudi	07/10/2010 Utiet.	Integration and integrated by the Integration and integrated by the Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance (language) 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:
02569600 Searcy Beauty College	Searcy	AR Proprietary	12/31/2017 A	nnual	07/30/2018 Other:	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf Independent Auditors Report on Internal Control Over Financial Reporting and on Compliance and If there are any current year findings 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:
02569600 Searcy Beauty College	Searcy	AR Proprietary	12/31/2017 A	nnual	08/08/2018 Other:	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
						Independent Auditors Report on Internal Control Over Financial Reporting and on Compliance - the 3rd paragraph should read We not I 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:
02569600 Searcy Beauty College	Searcy	AR Proprietary	12/31/2017 A	nnual	08/14/2018 Other:	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
						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
02570400 Educational Technical College (EDUTEC)	Bayamon	PR Proprietary	08/31/2017 A	nnual	05/16/2018 Other:	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
ozsiono zadanomi recimical conege (250126)	bayamon	TK Trophetary	00/31/2017 70	····ou	On any total Outer.	The Title Page is not in the format required by the U.S. Department of Education?s 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
02570400 Educational Technical College (EDUTEC)	Bayamon	PR Proprietary	08/31/2017 A	nnual	04/24/2018 Other:	at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf 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:
02570400 Educational Technical College (EDUTEC)	Bayamon	PR Proprietary	08/31/2017 A	nnual	04/27/2018 Other:	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
						Servicer Information Sheet should read: Division of Duties. Is not in the format (& language) 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
02572000 Vista College	El Paso	TX Proprietary	12/31/2017 A	nnual	07/13/2018 Servicer Information Sheet is incomplete.	Administering Title IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
						Servicer Information Sheet (language) 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.
02572700 Evans Hairstyling College	St George	UT Proprietary	12/31/2017 A	nnual	07/19/2018 Servicer Information Sheet is incomplete.	See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
	,					
						Servicer Information Sheet should read: Division of Duties. Is not in the format (grid) required by the U.S. Department of Education Office of
02572800 Vista College	Richardson	TX Proprietary	12/31/2017 A	nnual	07/13/2018 Servicer Information Sheet is incomplete.	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
VISTO CONEGE	Michardsoff	TA TTOPHELATY	12/31/2017 A	amadi	6772072020 Jet vices information success incomplete.	Assumptions and the tropionist see referenced during at https://wwwz.ed.gov/about/onices/hist/org/nonice/schoolservice/additignide.pdf
						The Corrective Action Plan (CAP) needs to include the status of all current year findings. Also, Servicer Information Sheet should read: Division of
						Duties. Is not in the format (grid) required by the U.S. Department of Education Office of Inspector General 2016 Guide For Audits of Proprietary
02573200 La Belle Beauty Academy	Miami	FL Proprietary	12/31/2017 A	nnual	07/14/2018 Servicer Information Sheet is incomplete , Corrective Action Plan is incomplete.	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
02373200 La Delle Deauty Academy	ivildiiii	r Proprietary	12/31/2017 A	imudi	07, 24, 2020 Services information sheet is incomplete, confective Action Plants incomplete.	nttps://www2.ed.gov/about/ornces/iist/oig/nonred/schoolservicerauditguide.pdr The entire Compliance Audit Report is missing. Please resubmit and include the OMB Uniform Guidance Report, The Summary of Auditor's
02573700 Institute for Clinical Social Work	Chicago	IL Non-Profit	06/30/2017 A	nnual	12/20/2017 Compliance Audit is missing.,- Other is not viewable.	Results, The Schedule of findings and Questioned Costs and all other necessary documents.
						Title Page 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
02575400 International Culinary Center	New York	NY Proprietary	12/31/2017 A	nnual	07/20/2018 Other:	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
02575400 International Cullilary Center	INCW TOTA	riophetary	12/31/2017 A	iniuai	Independent Auditors Report on Compliance with Requirements Applicable to Each Major Program and Internal Controls Over	Independent Auditors Report on Compliance with Requirements Applicable to Each Major Program and Internal Controls Over Compliance in
02578400 Maryland University of Integrative Health	Laurel	MD Non-Profit	07/31/2016 A	nnual	04/04/2017 Compliance in Accordance with OMB Circular A-133 was not on letterhead, Other is not viewable.	Accordance required by Uniform Guidance was not on letterhead.
					Independent Auditors Report on Compliance with Requirements Applicable to Each Major Program and Internal Controls Over	Independent Auditors Report on Compliance with Requirements Applicable to Each Major Program and Internal Controls Over Compliance in
02578400 Maryland University of Integrative Health 02581100 Claremore Beauty College	Laurel Claremore	MD Non-Profit OK Proprietary	07/31/2016 A		04/21/2017 Compliance in Accordance with OMB Circular A-133 was not on letterhead, - Other is not viewable. 07/13/2018 Summary Schedule A is missing, Summary Schedule B is missing, Summary Schedule C is missing	Accordance required by Uniform Guidance was not on letterhead. The Summary A,B,C is missing. Please include and resubmit along with all previously submitted PDF documents
U2581100 Claremore Beauty College Trumbull Career and Technical Center-Adult	ciaremore	OK Proprietary	12/31/201/ A	iiiudl	07/13/2018 Summary Schedule A is missing, Summary Schedule B is missing, Summary Schedule C is missing Independent Auditors Report on Compliance with Requirements Applicable to Each Major Program and Internal Controls Over	The entire Compliance Audit attachment is incorrect because it is a revised draft PDF. Please provide the finished product &/or missing

OPE_ID Institution Name	City	State	Institution_Type	Submission FYE Submission Reason	Incomplete Date Reasons Deemed Incomplete	Incomplete Letter Comments
						The Servicer Information Sheet(Choice Consulting) 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
02588200 Douglas J Aveda Institute	East Lansing	MI	Proprietary	12/31/2017 Annual	07/02/2018 Servicer Information Sheet is incomplete.	IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
02588900 Medtech College	Falls Church	VA	Proprietary	Closeout Audit	Report on Compliance with specified Requirements Applicable to the FSA Programs did not list all required Management Assertions, 02/23/2017 Other is not viewable.	Report on Compliance with specified Requirements Applicable to the FSA Programs did not list all required Management Assertions. (Closeout Assertion)
02500500 Medicell College	Talis Citaten	***	Troprictary	Closedat Addit	OLI LUI STOCK VICTORIO CONTROL VICTORIO CONTROL CONTRO	Assertion
						Servicer Information Sheet(language/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.
02591600 North-West College	Van Nuys	CA	Proprietary	12/31/2017 Annual	07/16/2018 Servicer Information Sheet is incomplete.	See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
						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
02591900 Brightwood College	El Paso	TX	Proprietary	12/31/2017 Annual	07/23/2018 Servicer Information Sheet is incomplete.	referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
						Corrective Action Plan is not signed. Servicer Information Sheet (language/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-
Fayetteville College of Cosmetology Arts &						Party Servicers Administering Title IV Programs. See referenced Guide at:
02595000 Sciences	Fayetteville	TN	Proprietary	12/31/2017 Annual	07/16/2018 Corrective Action Plan has an improper signature.	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
ORFORGOO Astronomico International Province College		64	Daniel de la constante de la c	42/24/2045	or (AT (1997)	The Auditor Information Sheet does not mention the use of a Servicer. If a Servicer was not used, make a statement to that effect (refer to
02595600 Asian-American International Beauty College	Westminster	CA	Proprietary	12/31/2016 Annual	06/27/2017 Servicer Information Sheet is missing.,- Other is not viewable.	Example C (pg. 2) and C-1 (pg. 1-4) of the Audit Guide (2000 Revision).
						Servicer Information Sheet (Global) 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
02596400 Spartan College of Aeronautics & Technology	Inglewood	CA	Proprietary	12/31/2017 Annual	07/30/2018 Servicer Information Sheet is incomplete.	referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
						Corrective Action Plan needs a password. Servicer Information Sheet(grid) is not in the format required by the U.S. Department of Education's
						Corrective Action Plan needs a password. 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
02596400 Spartan College of Aeronautics & Technology	Inglewood	CA	Proprietary	12/31/2017 Annual	07/23/2018 Servicer Information Sheet is incomplete.	Administering Title IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
02596400 Spartan College of Aeronautics & Technology	Inglewood	CA	Proprietary	12/31/2017 Annual	08/14/2018 Other:	The PDF is not viewable. Please rescan your PDF attachments and resubmit.
02597300 South Baylo University	Anaheim	CA	Non-Profit	06/30/2016 Annual	Independent Auditors Report on Compliance with Requirements Applicable to Each Major Program and Internal Controls Over 04/01/2017 Compliance in Accordance with OMB Circular A-133 is Incomplete,- Other is not viewable.	The submission is incomplete because your submission is not in compliance with Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).
02597300 South Baylo University	Ananeim	CA	NOII-PIOIIL	06/30/2016 Allitual	04/01/2017 Comphanice in Accordance with Owis Circular A-133 is incomplete, Other is not viewable.	Administrative Requirements, Cost Principies, and Addit Requirements for Federal Awards (Onitorin Guidance).
						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
02599700 Vatterott College	St. Charles		Proprietary	12/31/2017 Annual	07/22/2018 Servicer Information Sheet is incomplete.	referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
02602300 Central Coast College	Salinas	CA	Proprietary	12/31/2017 Annual	07/23/2018 Servicer Information Sheet is missing.	The Servicer Information Sheet is missing. Please include and resubmit along with all previously submitted PDF documents
						Servicer Information Sheet (language/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
02603100 Crave Beauty Academy	Wichita	KS	Proprietary	12/31/2017 Annual	07/17/2018 Servicer Information Sheet is incomplete.	Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
						Summary schedule A, B. & C is still missing. Please include missing information or N/A on the information and resubmit along with all previously
02604700 Center for Advanced Legal Studies	Houston	TX	Proprietary	12/31/2017 Annual	07/25/2018 Summary Schedule A is missing, Summary Schedule B is missing, Summary Schedule C is missing	submitted PDF documents. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
						The Servicer & Summary schedule A, B. & C is missing. Please include missing information and resubmit along with all previously submitted PDF
02604700 Center for Advanced Legal Studies	Houston	TX	Proprietary	12/31/2017 Annual	07/16/2018 Servicer Information Sheet is missing, Summary Schedule A is missing, Summary Schedule B is missing, Summary Schedule C is missing	documents. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
						Servicer Information Sheet 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
02607000 Tricoci University of Beauty Culture	Bloomington	IN	Proprietary	12/31/2017 Annual	06/12/2018 Servicer Information Sheet is incomplete.	referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
						Servicer Information Sheet is not in the format (grid) 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
02607000 Tricoci University of Beauty Culture	Bloomington	IN	Proprietary	12/31/2017 Annual	07/02/2018 Servicer Information Sheet is incomplete.	referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
						The submission contains personally identifiable information. Personally identifiable information is any information which can be used to
						distinguish or trace an individual?s identity, such as name, social security number (or any part thereof), date and place birth or mother?s maiden
02608000 Neosho Beauty College	Neosho	мо	Proprietary	06/30/2016 Annual	01/11/2017 Other:,- Other is not viewable.	name, etc. Submissions containing this type of information are prohibited through eZ-Audit. Please have your auditor remove this information from the document and resubmit a revised compliance audit/attachment.
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						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
02609200 Vatterott College	Des Moines	IA	Proprietary	12/31/2017 Annual	07/22/2018 Servicer Information Sheet is incomplete.	referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
						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
02612700 Salon Professional Academy - Melbourne, The	Melbourne	FL	Proprietary	12/31/2017 Annual	07/20/2018 Servicer Information Sheet is incomplete.	referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
						Society Information Chapt is not in the format/grid required by the LLC Department of Education Office of Inspector Consul 204.5 C. 14- E-
						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
02612700 Salon Professional Academy - Melbourne, The	Melbourne	FL	Proprietary	12/31/2017 Annual	08/05/2018 Servicer Information Sheet is incomplete.	referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
, , , , , , , , , , , , , , , , , , , ,				1 1 1		The Compliance Audit Report Title Page: Should say Compliance Audit of the Title IV Programs and not Compliance Attestation Examination of
						the Title IV Student Financial Assistance Programs. See Example D.8-1 in 2016 audit guide. Please have your auditor provide the revised &/or
02616600 Shear Ego International School of Hair Design	Rochester	NY	Proprietary	12/31/2017 Annual	07/25/2018 Other:	missing information and resubmit with all previous audit documentation.
						The entire Compliance Audit Report is missing. Please resubmit and include all the necessary and required components of 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
02616600 Shear Ego International School of Hair Design	Rochester	NY	Proprietary	12/31/2017 Annual	07/10/2018 Compliance Audit is missing.	missing documentation.

OPE ID	Institution Name	City	State	Institution_Type	Submission FYE	Submission Reason Incomplete Date	Reasons Deemed Incomplete	Incomplete Letter Comments
								We ran across a FYE 6/30/17 compliance attestation engagement that was performed under the 2000 audit guide. A compliance audit should have been performed under the 2016 audit guide. As you are aware, the 2016 audit guide was effective for fiscal years beginning after June 30, 2016; therefore starting with FYE 6/30/17 audits, all MUST be done in accordance with the new guide. Any of these audits done under the old guide should not be accepted. Also, Independent Auditors 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 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:
02621300	Academy of Cosmetology	Bozeman	MT	Proprietary	12/31/2017	Annual 07/24/2018	Other:	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
02621300	Academy of Cosmetology	Bozeman	МТ	Proprietary	12/31/2017	Annual 08/16/201:	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
02622000	Southwest Acupuncture College	Santa Fe	NM	Proprietary	12/31/2017	Annual 07/24/2013	3 3. Does this Audit contain any findings related to the FSA Title IV programs?; Schedule of Findings and Questioned Costs is incomplete.	The Schedule of Findings and Questioned Costs does not mention if there are any current year findings. If there are not any the institution must make a statement to that fact. You must make the necessary correction.
03002400	Graham Webb International Academy of Hair	Arlington	VA	Proprietary	12/31/2017	Annual 07/17/201:	Servicer Information Sheet is incomplete.	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
03005000	Safford College of Beauty Culture	Safford	AZ	Proprietary	12/31/2017	Annual 08/02/201	Report on Compliance with specified Requirements Applicable to the FSA Programs is incomplete.	Report on Compliance: First paragraph should say, We have audited described in Chapter 3 of the 2016 edition of the U.S. Department of Education's Guide For Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs and not We have examined listed in Section II of the U.S. Department of Education's Audit Guide, Audits of Federal Student Financial Assistance Programs at Participating Institutions and Institution Servicers, See Example D.8-2 in the 2016 audit guide. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
								Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters(Servicer Information Sheet-
03005000	Safford College of Beauty Culture	Safford	AZ	Proprietary	12/31/2017	Annual 07/17/201:	Servicer Information Sheet is incomplete., Report on Compliance with specified Requirements Applicable to the FSA Programs is incomplete.	language) 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 Thirld Party Servicers Administering Title IV Programs. See referenced Guide at: https://www.de.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
03005000	Safford College of Beauty Culture	Safford	AZ	Proprietary	12/31/2017	Annual 08/07/201	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 and Title Page 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
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03005400	Georgia Career Institute	Conyers	GA	Proprietary	12/31/2017	Annual 07/09/201:	Other:	Department of Education's Office of inspection Sententians 2010 dollar of Adults of Proprietary Schools and For Compilative 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
03005400	Georgia Career Institute	Conyers	GA	Proprietary	12/31/2016	Annual 07/10/201	Summary Schedule A is missing, Summary Schedule B is missing, Summary Schedule C is missing, - Other is not viewable.	The Summary Schedule A,B,C is missing. Please include and resubmit along with all previously submitted PDF documents.
03007900	Gallipolis Career College	Gallipolis	ОН	Proprietary		Closeout Audit 03/15/201	Auditor Information Sheet is incomplete.	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.
03008600	Cortiva Institute	Pompano Beach	FL	Proprietary	12/31/2017	Annual 07/20/201:	Servicer Information Sheet is incomplete.	Servicer Information Sheet(language) 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
	Nuvani Institute	San Antonio San Antonio	TX TX	Proprietary Proprietary	12/31/2017 12/31/2017		Report on Compliance with specified Requirements Applicable to the FSA Programs is incomplete. Other:	Report on Compliance: First paragraph should say, We have audited described in Chapter 3 of the 2016 edition of the U.S. Department of Education's Guide For Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs and not We have examined listed in Section II of the U.S. Department of Education's Audit Guide, Audits of Federal Student Financial Assistance Programs at Participating Institutions and Institution Servicers, See Example D.8-2 in the 2016 audit guide. See referenced Guide at: https://www.2.ed.gov/about/offices/iist/oig/nonfed/schoolservicerauditguide.pdf The Compliance Audit Report Title Page: Should say Compliance Audit of the Title IV Programs and not Compliance Attestation Examination of the Title IV Student Financial Assistance Programs. See Example D.8-1 in 2016 audit guide. Please have your auditor provide the revised &/or missing information and resubmit with all previous audit documentation. See referenced Guide at: https://www.2-ed.gov/about/offices/iist/oig/nonfed/schoolservicerauditguide.pdf
								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:
03009400	Nuvani Institute	San Antonio	TX	Proprietary	12/31/2017	Annual 06/27/201	Report on Compliance with specified Requirements Applicable to the FSA Programs is incomplete.	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
03010600	Virginia College	Birmingham	AL	Proprietary	12/31/2017	Annual 07/23/2018	Servicer Information Sheet is incomplete.	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
03011800	UCAS University of Cosmetology Arts & Sciences	San Antonio	TX	Proprietary	12/31/2017	Annual 07/20/201	Servicer Information Sheet is missing.	The Corrective Action Plan is missing. Please include the SIS and resubmit along with all previously submitted PDF documents.
								The Servicer Information Sheet is missing. Please include and resubmit along with all previously submitted PDF documents.
03011800	UCAS University of Cosmetology Arts & Sciences	San Antonio	TX	Proprietary	12/31/2017	Annual 08/02/2019	Servicer Information Sheet is missing.	The DDE should report the status of all prior year findings if there were no status as the analysis at the status of all prior year findings if there were no status as the status as the status as the status of all prior years findings.
03012300	ASM Beauty World Academy	Davie	FL	Proprietary	06/30/2017	Annual 01/17/201	Auditor's Comments on Resolution Matters Related to Prior Audit Findings is missing., Auditor's Comments on Resolution Matters related to prior audit findings is incomplete., - Other is not viewable.	The PDF should report the status of all prior year findings. If there were no prior year findings, then a statement to that effect must be made. Please provide the revised &/or missing information and resubmit with all previous audit documentation.
03012300	ASM Beauty World Academy	Davie	FL	Proprietary	06/30/2017	Annual 01/11/201	Auditor's Comments on Resolution Matters Related to Prior Audit Findings is missing, Auditor's Comments on Resolution Matters related to prior audit findings is incomplete.,- Other is not viewable.	The PDF should report the status of all prior year findings. If there were no prior year findings, then a statement to that effect must be made. Please provide the revised &/or missing information and resubmit with all previous audit documentation.
								Servicer Information Sheet should read: Division of Duties. Is not in the format required by the U.S. Department of Education Office of Inspector
03014900	Platt College	Aurora	со	Proprietary	12/31/2017	Annual 07/17/201:	Servicer Information Sheet is incomplete.	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

OPE_ID Institution Name	City	State	Institution_Type	Submission FYE Submission Reason	Incomplete Date Reasons Deemed Incomplete	Incomplete Letter Comments
					Schedule of Findings and Questioned Costs is incomplete., Auditor's Comments on Resolution Matters related to prior audit findings in	is The PDF should report the status of all prior and current year findings. If there were no prior or current year findings, then a statement to that
03018500 Bene's Career Academy	New Port Richey	FL	Proprietary	12/31/2016 Annual	07/26/2017 incomplete.,- Other is not viewable.	effect must be made. Please provide the revised &/or missing information and resubmit with all previous audit documentation.
03018500 Bene's Career Academy	New Port Richey	FL	Proprietary	12/31/2016 Annual	Schedule of Findings and Questioned Costs is missing, Schedule of Findings and Questioned Costs is incomplete., - Other is not 07/19/2017 viewable.	The Schedule of Findings and Questioned Costs is missing. Please include Schedule of Findings and Questioned Costs and resubmit along with all previously submitted PDF documents.
						Servicer Information Sheet(grid)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
03019900 Capstone College	Pasadena	CA	Proprietary	12/31/2017 Annual	07/30/2018 Servicer Information Sheet is incomplete.	referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
						Servicer Information Sheet(language/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.
03019900 Capstone College	Pasadena	CA	Proprietary	12/31/2017 Annual	07/19/2018 Servicer Information Sheet is incomplete.	See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
						Report on Compliance: First paragraph should say, We have audited described in Chapter 3 of the 2016 edition of the U.S. Department of
						Education's Guide For Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV
						Programs and not We have examined. listed in Section II of the U.S. Department of Education's Audit Guide, Audits of Federal Student Financial Assistance Programs at Participating Institutions and Institution Servicers, See Example D.8-2 in the 2016 audit guide. See referenced Guide at:
03021500 Nuvani Institute	Eagle Pass	TX	Proprietary	12/31/2017 Annual	07/16/2018 Report on Compliance with specified Requirements Applicable to the FSA Programs is incomplete.	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
						Compliance Audit Report Title Page: Should say ?Compliance Audit of the Title IV Programs? and not ?Compliance Attestation Examination of the
03021500 Nuvani Institute	Eagle Pass	TY	Proprietary	12/31/2017 Annual	06/20/2018 Other:	Title IV Student Financial Assistance Programs?. See Example D.8-1 in 2016 audit guide. https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
03021300 Navani ilistitute	Lagie Fass	1/	Froprietary	12/31/2017 Allitual	OU/20/2010 Unier.	nttps://wwwz.eu.gov/about/onices/nst/olg/nonneu/schoolserviceraduitguide.pdi
						?Report on Compliance: First paragraph should say ?We have audited?described in Chapter 3 of the 2016 edition of the U.S. Department of
						Education?s Guide For Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs?.? and not? We have examined?listed in Section II of the U.S. Department of Education?s Audit Guide, Audits of Federal Student
						Financial Assistance Programs at Participating Institutions and Institution Servicers? See Example D.8-2 in the 2016 audit guide. See referenced
03021500 Nuvani Institute	Eagle Pass	TX	Proprietary	12/31/2017 Annual	06/27/2018 Report on Compliance with specified Requirements Applicable to the FSA Programs is incomplete.	Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
						Servicer Information Sheet (language)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.
03023500 Camelot College	Baton Rouge	LA	Proprietary	12/31/2017 Annual	07/24/2018 Servicer Information Sheet is incomplete.	See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
03024900 Tennessee Academy of Cosmetology	Memphis	TN	Proprietary	12/31/2015 Annual	07/21/2017 Other:,- Other is not viewable.	The PDF attachment is for the fiscal year ended 12/31/2016 instead of the fiscal year ended 12/31/2015. Please have your auditor provide the report for the fiscal year ended 12/31/2015 and resubmit through eZ-Audit.
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						Servicer Information Sheet should read: Division of Duties. Is not in the format 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
03025800 Dawn Career Institute	Newark	DE	Proprietary	12/31/2017 Annual	07/02/2018 Servicer Information Sheet is incomplete.	IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
						Compliance Audit Report Title Page: Should say ?Compliance Audit of the Title IV Programs? and not ?Compliance Attestation Examination of the
						Title IV Student Financial Assistance Programs?. See Example D.8-1 in 2016 audit guide.
						https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
03025900 Liceo de Arte, Disenos y Comercio	Caguas	PR	Proprietary	12/31/2017 Annual	06/13/2018 Other:	The Independent Auditor's Report does not indicate that the Audit was prepared according to the 2016 Audit Guide. Please refer to the Audit guide. Have your auditor provide the revised &/or missing information and resubmit with all previous audit documentation.
						Compliance Audit Report Title Page: Should say Compliance Audit of the Title IV Programs and not Compliance Attestation Examination of the
03025900 Liceo de Arte, Disenos y Comercio	Caguas	PR	Proprietary	12/31/2017 Annual	06/22/2018 Other:	Title IV Student Financial Assistance Programs. See Example D.8-1 in 2016 audit guide. https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
03023300 Elect de Arte, bisenos y comercio	Caguas	110	Trophetary	12/31/2017 Allinda	OUTE/EVE OUTE.	https://www.c.ca.gov/about/unices/nst/org/nomeu/schoolservice/abut/gauce.pur
						The Corrective Action Plan (CAP), and the Schedule of Findings and Questioned Costs references findings that are numbered incorrectly. The Independent Auditor's Report does not indicate that the Audit was prepared according to the 2016 Audit Guide. Please refer to the Audit
03025900 Liceo de Arte, Disenos y Comercio	Caguas	PR	Proprietary	12/31/2017 Annual	06/11/2018 Other:, Schedule of Findings and Questioned Costs is incomplete.	guide. Have your auditor provide the revised &/or missing information and resubmit with all previous audit documentation.
						The Consider Information Cheet is relating Disease include Consider Information Cheet and see their blane with all previously submitted DDC
						The Servicer Information Sheet is missing. Please include Servicer Information Sheet and resubmit along with all previously submitted PDF documents. Servicer Information Sheet 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.
03027100 Fairview Academy	Fairview Park	ОН	Proprietary	09/30/2017 Annual	04/03/2018 Servicer Information Sheet is incomplete. Independent Auditors Report on Compliance with Requirements Applicable to Each Major Program and Internal Controls Over	See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf Independent Auditors Report on Compliance with Requirements Applicable to Each Major Program and Internal Controls Over Compliance in
03029700 Universal Technology College of Puerto Rico	Aguadilla, PR	PR	Non-Profit	09/30/2016 Annual	07/19/2017 Compliance in Accordance with OMB Circular A-133 was not on letterhead,- Other is not viewable.	Accordance with OMB Uniform Guidance was not on letterhead.
02020000 0: 0	2-1		D	05/20/2015		The entire Compliance Audit is incorrect. The PDF attachment indicates an OPEID # of 02260200 instead of the proper OPEID # of 03030900.
03030900 Diesel Driving Academy	Baton Rouge	LA	Proprietary	06/30/2016 Annual	01/04/2017 Compliance Audit is missing., - Other is not viewable.	Please have your auditor provide the correct OPEID and resubmit.
						Servicer Information Sheet language(should read Division of Duties/grid) is not in the format required by the U.S. Department of Education's
03031400 Sanford-Brown College	Seattle	14/4	Proprietary	12/31/2017 Annual	07/17/2018 Servicer Information Sheet is incomplete.	Office of Inspector General's 2016 Guide For Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers
03031400 Saniord-Brown College	Seattle	WA	Froprietary	12/31/2017 Alliludi	0//1/2019 Service information sheet is incomplete.	Administering Title IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
						The Servicer Information Sheet (language and grid)is not in the format required by the U.S. Department of Education?s Office of Inspector
03032300 School of Automotive Machinists & Technology	Houston	TX	Proprietary	12/31/2017 Annual	06/28/2018 Servicer Information Sheet is incomplete.	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
and the state of t		- 1		,,		Servicer Information Sheet is not in the format required by the U.S. Department of Education Office of Inspector General 2016 Guide For Audits
02022400 WCla Sahaal of Halis Davies	Dontatos		December	12/21/2017	OC (14 (200) Can insulation Chapt in incomplete	of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs. See referenced
03032400 KC's School of Hair Design	Pontotoc	M2	Proprietary	12/31/2017 Annual	06/14/2018 Servicer Information Sheet is incomplete.	Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
						Servicer Information Sheet is not in the format (language & grid) required by the U.S. Department of Education Office of Inspector General 2016
The state of the s		1	1			Guide For Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs.
03035200 Tint School of Makeup & Cosmetology	Grand Prairie	TX	Proprietary	12/31/2017 Annual	07/11/2018 Servicer Information Sheet is incomplete.	See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf

OPE_ID Institution Name	City	State	institution_Type	Submission FYE Submission Reason		Incomplete Letter Comments
03035900 National Aviation Academy	Clearwater	FL	Proprietary	06/30/2016 Annual	3. Does this Audit contain any findings related to the FSA Title IV programs?:,4. Opinion Type,Corrective Action Plan is missing.,- Other 01/12/2017 is not viewable.	The Corrective Action Plan is missing. Please include and resubmit along with all previously submitted PDF documents.
ososssoo naadinarviidadii readeiiiy	Cicarwater		Troprictary	00/30/2010 /////	Ozjarjeou i stat tieratite.	The attached Corrective Action Plan (CAP) is incomplete because an Institutional Official did not sign the document. Please note a computer-
						generated signature is not acceptable. Please organize for the reports to be presented on letterhead, signed by an Institution Official, scanned,
03035900 National Aviation Academy	Clearwater	FL	Proprietary	06/30/2017 Annual	12/12/2017 Corrective Action Plan is not signed.,- Other is not viewable.	and then resubmit along with all previously submitted PDF documents.
						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
03043200 Brightwood College	Las Vegas	NV	Proprietary	12/31/2017 Annual	07/23/2018 Servicer Information Sheet is incomplete.	referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
<u> </u>						The entire Compliance Audit Report is missing. Please resubmit and include the OMB Uniform Guidance Report, The Summary of Auditor's
03051900 Adler Graduate School	Richfield	MN	Non-Profit	06/30/2016 Annual	03/24/2017 Compliance Audit is missing., - Other is not viewable.	Results, The Schedule of findings and Questioned Costs and all other necessary documents.
						Servicer Information Sheet is not in the format (language) 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
03061100 Genesis Career College	Lebanon	TN	Proprietary	12/31/2017 Annual	07/23/2018 Servicer Information Sheet is incomplete.	referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
						Title Page and Servicer Information Sheet (language/grid)is not in the format required by the U.S. Department of Education"s Office of Inspectoo
03062700 Platt College	Alhambra	CA	Proprietary	12/31/2017 Annual	07/13/2018 Servicer Information Sheet is incomplete.	General''s 2016 Guide For Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Titl IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
03062700 Platt College	Amamora	CA	Proprietary	12/31/2017 Allitual	07/15/2018 Servicer information street is incomplete.	iv Programs. See referenced Guide at. https://www.red.gov/about/onices/hist/orig/nomed/schoolseviceraddinguide.pdi
						Title Page and 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
03062700 Platt College	Alhambra	CA	Proprietary	12/31/2017 Annual	08/02/2018 Other:, Servicer Information Sheet is incomplete.	Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
03062700 Platt College	Alhambra	CA	December :	12/31/2016 Annual	05/20/2017 Coveration Action Plan is retiring Calculus of Findings and Questioned Costs is incomplete. Other is not visuable	The Corrective Action Plan is missing. Also list all current findings. Please include and resubmit along with all previously submitted PDF documents.
03062700 Platt College	Ainambra	CA	Proprietary	12/31/2016 Annual	05/30/2017 Corrective Action Plan is missing, 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 status of the current year findings. If there were no
						current year findings, then a statement to that effect must be made. Please provide the revised &/or missing information and resubmit with all
03062700 Platt College	Alhambra	CA	Proprietary	12/31/2016 Annual	06/08/2017 Schedule of Findings and Questioned Costs is incomplete.,- Other is not viewable.	previous audit documentation.
						The entire Compliance Audit Report is missing. Please resubmit and include all the necessary and required components of 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
03063400 Modern Technology School	Fountain Valley	CA	Proprietary	12/31/2016 Annual	07/03/2017 Compliance Audit is missing.,- Other is not viewable.	missing documentation.
						The Servicer Information Sheet is not in the format (missing language) 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 Titl
03065300 Paul Mitchell The School Bradley	Bourbonnais	IL	Proprietary	12/31/2017 Annual	06/27/2018 Servicer Information Sheet is incomplete.	IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
03066700 Ailano School of Cosmetology	Brockton	MA	Proprietary	06/30/2017 Annual	12/29/2017 Corrective Action Plan is incomplete.,- Other is not viewable.	The Corrective Action Plan (CAP) references findings that are numbered incorrectly.
						The Corrective Action Plan (CAP) must include the status of all prior year findings. Your CAP did not include the status of these findings. A
03067000 Antonelli Medical & Professional Institute	Pottstown	PA	Proprietary	06/30/2016 Annual	01/11/2017 Corrective Action Plan is incomplete.,- Other is not viewable.	corrected CAP must be resubmitted that includes the status of corrective actions taken on prior year findings. You must make the necessary revisions to your compliance audit and resubmit.
03007000 Antonem Medical & Professional Institute	FOLISIOWII	FA	Froprietary	00/30/2010 Alliluai	01/11/2017 COTTECTIVE ACTION FIRM IS INCOMPLETE, FOURE IS NOT VIEWABILE.	Title Page and Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance is not in the format required by th
						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:
03070200 Central College of Cosmetology	St. Robert	MO	Proprietary	12/31/2017 Annual	07/21/2018 Report on Compliance with specified Requirements Applicable to the FSA Programs is incomplete.	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
					Report on Compliance with specified Requirements Applicable to the FSA Programs did not list all required Management Assertions.,	The Institutional Eligibility and Participation, Refunds and Reporting assertions was excluded from the assertions listed in the 1st paragraph of the Independent Auditor?s Report. Please consult with your auditor to include the Institutional Eligibility and Participation, Refunds and
03071800 ITT Technical Institute	Spokane Valley	WΔ	Proprietary	Closeout Audit	06/13/2017 Other is not viewable.	Reporting assertions and resubmit along with all previously submitted PDF documents.
55071500 TT Technical Historic	Spokane valley	***	Troprictary	ClosedarAddic	out a province a province and the matter.	Teporting assertions and resultance along with an previously saturated 1 of decaments.
						Servicer Information Sheet(language)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.
03072600 DCI Career Institute	Monaca	PA	Proprietary	12/31/2017 Annual	07/17/2018 Servicer Information Sheet is incomplete.	See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
Phagans' Newport Academy of Cosmetology 03074400 Careers	Newport	OR	Proprietary	Closeout Audit	07/19/2017 Auditor Information Sheet is incomplete., Other is not viewable.	The Bank Information is missing. Please include and resubmit along with all previously submitted PDF documents.
Phagans' Newport Academy of Cosmetology	Newport	OK	riopiletary	Closeout Addit	07/19/2017 Addition information sheet is incomplete, of the ris not viewable.	The bank information is missing, Flease include and resuding with an previously submitted For documents.
03074400 Careers	Newport	OR	Proprietary	Closeout Audit	07/17/2017 Auditor Information Sheet is incomplete.,- Other is not viewable.	The Bank Information is missing. Please include and resubmit along with all previously submitted PDF documents.
						The attached Corrective Action Plan (CAP) is incomplete because an Institutional Official did not sign the document. Please note a computer-
						generated signature is not acceptable. Please organize for the reports to be presented on letterhead, signed by an Institution Official, scanned,
03075200 Twin City Beauty College	St Joseph	MI	Proprietary	12/31/2017 Annual	04/07/2018 Corrective Action Plan is not signed.	and then resubmit along with all previously submitted PDF documents.
						The Compliance Audit Report Title Page: Should say Compliance Audit of the Title IV Programs and not Compliance Attestation Examination of the Title IV Student Financial Assistance Programs. See Example D.8-1 in 2016 audit guide. See referenced Guide at:
03075600 Emma's Beauty Academy	Juana Diaz	PR	Proprietary	12/31/2017 Annual	07/13/2018 Other:	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
,				73.7.3		The entire Compliance Audit attachment is incorrect because it is a revised draft PDF. Please provide the finished product &/or missing
03076300 Beulah Heights University	Atlanta		Non-Profit	06/30/2017 Annual	01/05/2018 All:,- Other is not viewable.	information and resubmit the audit documentation.
03081900 YTI Career Institute - Altoona	Altoona	PA	Proprietary	07/31/2017 Annual	02/01/2018 Servicer Information Sheet is missing.,- Other is not viewable.	The Servicer Information Sheet is missing. Please include and resubmit along with all previously submitted PDF documents.
03082900 Rosel School of Cosmetology	Chianan		Proprietary	12/31/2017 Annual	07/30/2018 Corrective Action Plan is incomplete.	The Corrective Action Plan (CAP) is incomplete because the findings are numbered incorrectly. You must make the necessary revisions to your compliance audit and resubmit.
03082900 Rosei School of Cosmetology	Chicago	IL	Proprietary	12/31/2017 Allitual	07/50/2016 Corrective Action Plan is incomplete.	Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance 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:
03087200 Moler Barber College of Hair Styling	Fargo	ND	Proprietary	12/31/2017 Annual	07/31/2018 Other:	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
						Independent Auditors Report on Internal Control Over Financial Reporting and on Compliance 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:
03087200 Moler Barber College of Hair Styling	Fargo	ND	Proprietary	12/31/2017 Annual	08/14/2018 Other:	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
	<u> </u>	1		, . ,		Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Servicer Information Sheet (language/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
I I						For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs. See referenced Guide at:
03087200 Moler Barber College of Hair Styling	Fargo		Proprietary	12/31/2017 Annual	07/19/2018 Other:	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf

OPE_ID	Institution Name	City	<u>State</u>	Institution_Type	Submission FYE	Submission Reason Incomplete Date	Reasons Deemed Incomplete	Incomplete Letter Comments
								Report on Compliance: First paragraph should say, We have audited., described in Chapter 3 of the 2016 edition of the U.S. Department of Education's Guide For Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs and not We have examined. listed in Section II of the U.S. Department of Education's Audit Guide, Audits of Federal Student Financial Assistance Programs at Participating Institutions and Institution Servicers, See Example D.82 in the 2016 attiguide. See referenced Guide at:
03087200	Moler Barber College of Hair Styling	Fargo	ND	Proprietary	12/31/2017	Annual 08/16/2018	Other:	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
								Independent Auditors Report on Internal Control Over Financial Reporting and on Compliance 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 For Proprietary of Third Parks Senders Analysis Analysis (1) (1) (1) (1) (1) (1) (1) (1) (1) (1)
03087200	Moler Barber College of Hair Styling	Fargo	ND	Proprietary	12/31/2017	Annual 08/15/2018	Other:	Engagements of Third-Party Servicers Administering Title IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
								Servicer Information Sheet 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
03089100	Georgia Institute of Cosmetology	Athens	GA	Proprietary	12/31/2017	Annual 06/04/2018	8 Servicer Information Sheet is incomplete.	referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide. Title Page and 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:
03089100	Georgia Institute of Cosmetology	Athens	GA	Proprietary	12/31/2017	Annual 05/22/2018	8 Other:	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.
03090600	Cobb Beauty College	Kennesaw	GA	Proprietary	06/30/2017	Annual 04/10/2018	S Other:	The PDF need to reference/use the correct 2016 Audit Guide. 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
					05/20/2047	04/07/2004		The entire Compliance Audit Report is missing. Please resubmit and include all the necessary and required components of 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
03090600	Cobb Beauty College	Kennesaw	GA	Proprietary	06/30/2017	Annual 01/07/2018	8 Compliance Audit is missing.,- Other is not viewable.	missing documentation.
02005200	Charles Charles Cale and	Described.			42/24/2047	05/25/2004		Servicer Information Sheet language is not in the format (language) 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
	Charles Stuart School	Brooklyn	NY	Proprietary	12/31/2017		Servicer Information Sheet is incomplete.	Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf The Servicer Information Sheet is missing. Please include Servicer Information Sheet and resubmit along with all previously submitted PDF
03096200	Charles Stuart School	Brooklyn	NY	Proprietary	12/31/2016	Annual 07/05/2017	7 Servicer Information Sheet is missing.,- Other is not viewable.	documents.
03097700	Central California School of Continuing	San Luis Obispo	CA	Proprietary	12/31/2017	Annual 08/01/2018	S Servicer Information Sheet is incomplete.	Servicer Information Sheet(grid) 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
	Central California School of Continuing							The PDF attachment is OPEID 04185600 instead of OPEID 03097700. Please have your auditor provide the report for OPEID 03097700 and
03097700	Education	San Luis Obispo	CA	Proprietary	12/31/2017	Annual 08/09/2018	8 Other is missing.	resubmit through eZ-Audit.
03097700	Central California School of Continuing Education	San Luis Obispo	CA	Proprietary	12/31/2017	Annual 07/22/2018	Servicer Information Sheet is incomplete.	Servicer Information Sheet (language/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://www.2-ed.gov/about/offices/list/oig/norde/s/choolservicerauditguide_pdf.
	Milan Institute	Palm Desert	64	Proprietary	12/31/2016	A-144 07/20/201	Other:,- Other is not viewable.	The submission contains personally identifiable information. Personally identifiable information is any information which can be used to distinguish or trace an individual?s identity, such as name, social security number (or any part thereof), date and place birth or mother?s maiden name, etc. Submissions containing this type of information are prohibited through eZ-Audit. Please have your auditor remove this information from the document and resubmit a revised compliance audit/attachment.
03098700	wildin institute	raini besert	CA	Froprietary	12/31/2010	Milled 07/20/201.	Vulleti," Outer is not viewable.	The submission contains personally identifiable information. Personally identifiable information which can be used to distinguish or trace an individual?s identity, such as name, social security number (or any part thereof), date and place birth or mother?s maiden name, etc. Submissions containing this type of information are prohibited through eZ-Audit. Please have
03098700	Milan Institute	Palm Desert	CA	Proprietary	12/31/2016	Annual 07/21/2017	Other:,- Other is not viewable.	your auditor remove this information from the document and resubmit a revised compliance audit/attachment.
	Mercy Hospital School of Practical Nursing, A							The Auditor Information Sheet does not mention the use of a servicer. If a servicer was not used, the institution must make a statement to that fact. You must make the necessary correction to your compliance audit and resubmit. (Reference Section V,
03099600	Program of Plantation Ge	Miami	FL	Proprietary	12/31/2016	Annual 05/21/2017	7 Auditor Information Sheet is incomplete.,- Other is not viewable.	Example C of the January 2000 Audit Guide.)
03101000	New Dimension School of Hair Design	Joplin	мо	Proprietary	12/31/2017	Annual 06/19/2018	Servicer Information Sheet is incomplete.	Servicer Information Sheet is not in the format 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://www.2-ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide-party
				. ,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,,,,,,		Servicer Information Sheet is not in the format 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
03101000	New Dimension School of Hair Design	Joplin	МО	Proprietary	12/31/2017	Annual 06/07/2018	Servicer Information Sheet is incomplete.	Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
03101900	Trinity Baptist College	Jacksonville	FL	Non-Profit	06/30/2016	Annual 03/28/2017	Other.,- Other is not viewable.	The submission is incomplete because your submission is not in compliance with Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).
03104300	Career Technical Institute	Washington	DC	Proprietary	12/31/2017	Annual 07/23/2018	Servicer Information Sheet is missing.	The Servicer Information Sheet is missing. Please include SIS and resubmit along with all previously submitted PDF documents.
03104400	Advantage Technical College	Manati	PR	Proprietary	12/31/2016	Annual 07/20/2011	Report on Compliance with specified Requirements Applicable to the FSA Programs not on letterhead.,- Other is not viewable.	The attached [Independent Auditor?s Report]/[A-133 Report] is incomplete because the [Independent Auditor?s Report]/[A-133 Report] is not on letterhead. Please organize for the reports to be presented on letterhead, signed by the auditor, scanned, and then resubmit along with all previously submitted PDF documents.
03104500	Atlanta Institute of Music and Media	Duluth	GA	Proprietary	12/31/2017	Annual 07/02/2015	8 Servicer Information Sheet is incomplete.	The Servicer Information Sheet is not in the format (language & grid) 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
03104300	Actionica institute of iviusit diffu Medid	Duitti	GA.	i roprietal y	12/31/2017	07/02/2018	s pervicer information sheet is incomplete. Report on Compliance with specified Requirements Applicable to the FSA Programs did not disclose use of the appropriate Audit	IV Programs. See reterenced cuide at: https://www.ed.gov/about/ornices/inst/org/nomea/schoolserviceraudinguide.pdf The Independent Auditor's Report does not indicate that the Audit was prepared according to the January 2000 abelit Audit guide, Example D, page 1 of 2. Have your auditor provide the revised &/or missing information and resubmit with all previous audit

OPE_ID Institution Name	City	State Institution_Type Su	bmission FYE Submission Reason	Incomplete Date Reasons Deemed Incomplete	Incomplete Letter Comments
					Servicer Information Sheet is (present) not in the format 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
03109000 School of Communication Arts of North Ca	rolina Raleigh	NC Proprietary	12/31/2017 Annual	06/13/2018 Servicer Information Sheet is incomplete.	referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
					The Independent Auditor's Report does not indicate that the Audit was prepared according to the January 2000 Audit Guide. Please refer to the
				Report on Compliance with specified Requirements Applicable to the FSA Programs did not disclose use of the appropriate Audit	Audit guide, Example D, page 1 of 2. Have your auditor provide the revised &/or missing information and resubmit with all previous audit
03109000 School of Communication Arts of North Ca	rolina Raleigh	NC Proprietary	12/31/2016 Annual	04/12/2017 Guide.,- Other is not viewable.	documentation.
					Servicer Information Sheet 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
03109000 School of Communication Arts of North Ca	rolina Raleigh	NC Proprietary	12/31/2017 Annual	06/05/2018 Servicer Information Sheet is incomplete.	referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
03109000 School of Communication Arts of North Ca	and the second	NC Proprietary	12/31/2016 Annual		The attached [Independent Auditor?s Report]/[A-133 Report] is incomplete because the Institution is not referenced. [Independent Auditor?s Report]/[A-133 Report] needs to specify the correct name of the Institution(& not one of Title IV sample Client).
03109000 School of Communication Arts of North Ca	irolina kaleign	NC Proprietary	12/31/2016 Annual	04/18/2017 Report on Compliance with specified Requirements Applicable to the FSA Programs is incomplete.,- Other is not viewable.	Title Page and Report on Internal Control Over 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:
03109700 Cadillac Institute of Cosmetology	Cadillac	MI Proprietary	12/31/2017 Annual	05/28/2018 Other:	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
					The Schedule of Finding & Question Cost is incomplete due to the PDF not reporting all the status of the current year findings. Please provide the
03110300 Salon Academy (The)	Coldwater	MI Proprietary	12/31/2016 Annual	07/12/2017 Corrective Action Plan is incomplete.,- Other is not viewable.	revised &/or missing information and resubmit with all previous audit documentation.
					Servicer Information Sheet (language/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
03110400 Hairitage Hair Academy	Saint George	UT Proprietary	12/31/2017 Annual	07/19/2018 Servicer Information Sheet is incomplete.	Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
					Servicer Information Sheet (grid) is not in the format required by the U.S. Department of Educations Office of Inspector Generals 2016 Guide For
02440400 11-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-	Color Consess	LITE Description	42/24/2047	20(4)(200)	Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs. See
03110400 Hairitage Hair Academy	Saint George	UT Proprietary	12/31/2017 Annual	08/01/2018 Servicer Information Sheet is incomplete.	referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
					Servicer Information Sheet (grid) 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
03110400 Hairitage Hair Academy	Saint George	UT Proprietary	12/31/2017 Annual	08/13/2018 Servicer Information Sheet is incomplete.	referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
					Servicer Information Sheet should read: Division of Duties. Is not in the format (language & grid) required by the U.S. Department of Education
03110700 Aviation Institute of Maintenance	Philadelphia	PA Proprietary	12/31/2017 Annual	07/12/2018 Servicer Information Sheet is incomplete.	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
03110700 Aviation institute of Maintenance	Priliadelpriia	PA Proprietary	12/31/2017 Allilual	07/12/2018 Servicer information sneet is incomplete.	Auministering Title IV Programs: See referenced Guide at: https://www.ed.gov/about/onices/iist/oig/nomed/schoolserviceradunguide.pdi
					Servicer Information Sheet is not in the format (language & 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.
03113300 UEI College	Fresno	CA Proprietary	12/31/2017 Annual	06/26/2018 Servicer Information Sheet is incomplete.	See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
			20 (21 (22)		The attached Corrective Action Plan (CAP) is incomplete because it is not numbered correctly. You must make the necessary revisions to your
03115000 Arizona College	Glendale	AZ Proprietary	03/31/2017 Annual	09/19/2017 4. Opinion Type,Other:,- Other is not viewable.	compliance audit and resubmit.
					The Compliance Audit Report Title Page: Should say Compliance Audit of the Title IV Programs and not Compliance Attestation Examination of
					the Title IV Student Financial Assistance Programs. See Example D.8-1 in 2016 audit guide. And the Corrective Action Plan (CAP) needs to include
					the correct status of current year findings. Also, Servicer Information Sheet should read: Division of Duties. Is not in the format (throughout)
					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:
03115200 MotoRing Technical Training Institute	Seekonk	MA Proprietary	Stub Audit	07/10/2018 Other:,Servicer Information Sheet is incomplete.,Corrective Action Plan is incomplete.	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
					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:
03115200 MotoRing Technical Training Institute	Seekonk	MA Proprietary	Stub Audit	06/25/2018 Other:	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
				i l	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 Fol
03115800 Brightwood College	San Antonio	TV Proprietory	12/31/2017 Appual	07/23/2019 Sanicar Information Sheet is incomplete	Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs. See
03115800 Brightwood College	San Antonio	TX Proprietary	12/31/2017 Annual	07/23/2018 Servicer Information Sheet is incomplete.	
03115800 Brightwood College	San Antonio	TX Proprietary	12/31/2017 Annual	07/23/2018 Servicer Information Sheet is incomplete.	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
03115800 Brightwood College	San Antonio	TX Proprietary	12/31/2017 Annual	07/23/2018 Servicer Information Sheet is incomplete.	Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs. See
03115800 Brightwood College	San Antonio	TX Proprietary	12/31/2017 Annual		Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs. See referenced Guide at: https://www.2.ed.gov/about/offices/jist/oig/nonfed/schoolservicerauditguide.pdf Report on Compliance: First paragraph should say ?We have audited?described in Chapter 3 of the 2016 edition of the U.S. Department of Education?s Guide For Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs?.? and not ? We have examined?listed in Section II of the U.S. Department of Education?s Audit Guide, Audits of Federal Student
03115800 Brightwood College	San Antonio	TX Proprietary	12/31/2017 Annual	Report on Compliance with specified Requirements Applicable to the FSA Programs is incomplete., Schedule of Findings and	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 Report on Compliance: First paragraph should say ?We have audited?described in Chapter 3 of the 2016 edition of the U.S. Department of Education?s Guide For Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs?? and not? We have examined?listed in Section II of the U.S. Department of Education?s Audit Guide, Audits of Federal Student Financial Assistance Programs at Participating Institutions and Institution Servicers? See Example D.8-2 in the 2016 audit guide. Also, the
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03116100 Vogue Beauty and Barber School	Hiram	GA Proprietary	12/31/2017 Annual	Report on Compliance with specified Requirements Applicable to the FSA Programs is incomplete., Schedule of Findings and Questioned Costs is incomplete., Auditor's Comments on Resolution Matters related to prior audit findings is incomplete., Corrective 06/22/2018. Action Plan is incomplete.	Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs. See referenced Guide at: https://www.2.ed.gov/about/offices/jist/oig/nonfed/schoolservicerauditguide.pdf Report on Compliance: First paragraph should say ?We have audited?described in Chapter 3 of the 2016 edition of the U.S. Department of Education?S Guide For Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs?.? and not ? We have examined?listed in Section II of the U.S. Department of Education?S Audit Guide, Audits of Federal Student Financial Assistance Programs at Participating Institutions and Institution Servicers? See Example D.8-2 in the 2016 audit guide. Also, the Schedule of Finding & Question Cost is incomplete due to the PDF not reporting the correct status of the current or prior year findings (the dates). See referenced Guide at: https://www.2-ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
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03116100 Vogue Beauty and Barber School 03116100 Vogue Beauty and Barber School	Hiram Hiram	GA Proprietary GA Proprietary	12/31/2017 Annual 12/31/2016 Annual	Report on Compliance with specified Requirements Applicable to the FSA Programs is incomplete, Schedule of Findings and Questioned Costs is incomplete, Auditor's Comments on Resolution Matters related to prior audit findings is incomplete, Corrective 06/22/2018 Action Plan is incomplete. 06/26/2017 Schedule of Findings and Questioned Costs is incomplete., Other is not viewable.	Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs. See referenced Guide at: https://www.2-ed.gov/about/offices/jist/oig/nonfed/schoolservicerauditguide.pdf Report on Compliance: First paragraph should say ?We have audited?described in Chapter 3 of the 2016 edition of the U.S. Department of Education?s Guide For Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs?.? and not ? We have examined?listed in Section II of the U.S. Department of Education?s Audit Guide, Audits of Federal Student Financial Assistance Programs at Participating Institutions and Institution Servicers ? See Example D.8-2 in the 2016 audit guide. Also, the Schedule of Finding & Question Cost is incomplete due to the PDF not reporting the correct status of the current or prior year findings (the dates). See referenced Guide at: https://www.2-ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf Findings are numbered incorrectly. Please resubmit with along with all other attached PDF's. Report on Compliance: First paragraph should say ?We have audited?described in Chapter 3 of the 2016 edition of the U.S. Department of Education?s Guide for Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs?, 7 and not ? We have examined?listed in Section II of the U.S. Department of Education?s Audit Guide, Audits of Federal Student Financial Assistance Programs at Participating Institutions and Institution Servicers ? See Example D.8-2 in the 2016 audit guide. See referenced Guide at: https://www.2-ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
03116100 Vogue Beauty and Barber School 03116100 Vogue Beauty and Barber School	Hiram Hiram	GA Proprietary GA Proprietary	12/31/2017 Annual 12/31/2016 Annual	Report on Compliance with specified Requirements Applicable to the FSA Programs is incomplete, Schedule of Findings and Questioned Costs is incomplete, Auditor's Comments on Resolution Matters related to prior audit findings is incomplete, Corrective 06/22/2018 Action Plan is incomplete. 06/26/2017 Schedule of Findings and Questioned Costs is incomplete., Other is not viewable.	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 Report on Compliance: First paragraph should say ?We have audited?described in Chapter 3 of the 2016 edition of the U.S. Department of Education?S Guide For Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs?. And not ? We have examined?listed in Section II of the U.S. Department of Education? Audit Guide, Audits of Federal Student Financial Assistance Programs at Participating Institutions and Institution Servicers ? See Example D.8-2 in the 2016 audit guide. Also, the Schedule of Finding & Question Cost is incomplete due to the PDF not reporting the correct status of the current or prior year findings (the dates). See referenced Guide at: https://www.2ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf Findings are numbered incorrectly. Please resubmit with along with all other attached PDF's. Report on Compliance: First paragraph should say ?We have audited?described in Chapter 3 of the 2016 edition of the U.S. Department of Education?s Guide for Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs?.? and not ? We have examined?listed in Section II of the U.S. Department of Education?s Audit Guide, Audits of Federal Student Financial Assistance Programs at Participating Institutions and Institution Servicers? See Example D.8-2 in the 2016 audit guide. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf The Compliance Audit Report Title Page: Should say Compliance Audit of the Title IV Programs and not Compliance Attestation Examination of
03116100 Vogue Beauty and Barber School 03116100 Vogue Beauty and Barber School	Hiram Hiram	GA Proprietary GA Proprietary	12/31/2017 Annual 12/31/2016 Annual	Report on Compliance with specified Requirements Applicable to the FSA Programs is incomplete, Schedule of Findings and Questioned Costs is incomplete, Auditor's Comments on Resolution Matters related to prior audit findings is incomplete, Corrective 06/22/2018 Action Plan is incomplete. 06/26/2017 Schedule of Findings and Questioned Costs is incomplete., Other is not viewable.	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 Report on Compliance: First paragraph should say ?We have audited?described in Chapter 3 of the 2016 edition of the U.S. Department of Education?S Guide For Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs?.? and not? We have examined?listed in Section II of the U.S. Department of Education?S Audit Guide, Audits of Federal Student Financial Assistance Programs at Participating Institutions and Institution Servicers? See Example D.8-2 in the 2016 audit guide. Also, the Schedule of Finding & Question Cost is incomplete due to the PDF not reporting the correct status of the current or prior year findings (the dates). See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf Findings are numbered incorrectly. Please resubmit with along with all other attached PDFs. Report on Compliance: First paragraph should say ?We have audited?described in Chapter 3 of the 2016 edition of the U.S. Department of Education?S Guide For Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs?.? and not? We have examined?listed in Section II of the U.S. Department of Education? Audit Guide, Audits of Federal Student Financial Assistance Programs at Participating Institutions and Institution Servicers? See Example D.8-2 in the 2016 audit guide. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf The Compliance Audit Report Title Page: Should say Compliance Audit of the Title IV Programs and not Compliance Attestation Examination of the Title V Student Financial Assistance Programs. See Example D.8-1 in 2016 audit guide. Also, Servicer Informatio
03116100 Vogue Beauty and Barber School 03116100 Vogue Beauty and Barber School	Hiram Hiram	GA Proprietary GA Proprietary	12/31/2017 Annual 12/31/2016 Annual	Report on Compliance with specified Requirements Applicable to the FSA Programs is incomplete, Schedule of Findings and Questioned Costs is incomplete, Auditor's Comments on Resolution Matters related to prior audit findings is incomplete, Corrective 06/22/2018 Action Plan is incomplete. 06/26/2017 Schedule of Findings and Questioned Costs is incomplete., Other is not viewable.	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 Report on Compliance: First paragraph should say ?We have audited?described in Chapter 3 of the 2016 edition of the U.S. Department of Education?S Guide For Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs?. And not? We have examined?listed in Section II of the U.S. Department of Education? Suddit Guide, Audits of Federal Student Financial Assistance Programs at Participating Institutions and Institution Servicers? See Example D.8-2 in the 2016 audit guide. Also, the Schedule of Finding & Question Cost is incomplete due to the PDF not reporting the correct status of the current or prior year findings (the dates). See referenced Guide at: https://www.2ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf Findings are numbered incorrectly. Please resubmit with along with all other attached PDF's. Report on Compliance: First paragraph should say ?We have audited?described in Chapter 3 of the 2016 edition of the U.S. Department of Education?s Guide for Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs?? and not? We have examined?listed in Section II of the U.S. Department of Education?s Audit Guide, Audits of Federal Student Financial Assistance Programs at Participating Institutions and Institution Servicers? See Example D.8-2 in the 2016 audit guide. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf The Compliance Audit Report Title Page: Should say Compliance Audit of the Title IV Programs and not Compliance Attestation Examination of

OPE_ID Institution Name	City	State	Institution_Type	Submission FYE Submission Reason	Incomplete Date Reasons Deemed Incomplete	Incomplete Letter Comments
						Title Page 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
03124200 Nova College of Puerto Rico	Bayamon	PR	Proprietary	12/31/2017 Annual	07/24/2018 Other:	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
03124200 Nova College of Puerto Rico	Bayamon	PR	Proprietary	12/31/2016 Annual	07/16/2017 Other:,- Other is not viewable.	The Findings are numbered incorrectly. Please make correction and resubmit along with all previously submitted PDF documents.
						Servicer Information Sheet should read: Division of Duties. Is not in the format (language & grid) required by the U.S. Department of Education
03126300 Aviation Institute of Maintenance	Chesapeake	VA	Proprietary	12/31/2017 Annual	07/12/2018 Servicer Information Sheet is incomplete.	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
03126800 Pacifica Graduate Institute	Carpinteria	CA	Proprietary	08/31/2017 Annual	02/27/2018 Servicer Information Sheet is missing., Other is not viewable.	The Servicer Information Sheet is missing. Please include the Servicer Information Sheet and resubmit along with all previously submitted PDF documents.
03126900 Styles & Profiles Beauty College	Selmer	TN	Proprietary	12/31/2016 Annual	07/17/2017 Other is missing, Servicer Information Sheet is incomplete, - Other is not viewable.	The Servicer Information Sheet is missing. Please include Servicer Information Sheet and resubmit along with all previously submitted PDF documents.
03126900 Styles & Profiles Beauty College	Selmer		Proprietary	Closeout Audit	01/11/2018 Corrective Action Plan is missing, - Other is not viewable.	The Corrective Action Plan is missing, Please include CAP and resubmit along with all previously submitted PDF documents.
						Servicer Information Sheet should read: Duties instead of responsibility) is not in the format required by the U.S. Department of Education?
03127500 Advanced Technology Institute	Virginia Beach	VΔ	Proprietary	12/31/2017 Annual	07/17/2018 Servicer Information Sheet is incomplete.	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
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03128100 College of Health Care Professions (The)	Houston	TX	Proprietary	12/31/2017 Annual	07/09/2018 Servicer Information Sheet is incomplete.	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf The Compliance Audit Report Title Page: Should say Compliance Audit of the Title IV Programs and not Compliance Attestation Examination of
03128700 Mt. Sierra College	Monrovia	CA	Proprietary	12/31/2017 Annual	08/05/2018 Other:	the Title IV Student Financial Assistance Programs. See Example D.8-1 in 2016 audit guide. Please have your auditor provide the revised &/or missing information and resubmit with all previous audit documentation.
03120700 IME SIETTA CONEGE	IVIOITIOVIA	- CA	Trophetary	12/31/2017 Aimusi	00/03/2020 Otter.	
						Corrective Action Plan is not signed. Title Page 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
03128700 Mt. Sierra College	Monrovia	CA	Proprietary	12/31/2017 Annual	07/19/2018 Corrective Action Plan has an improper signature.	Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
						Summary B,C and Corrective Action Plan is missing. Independent Auditor's 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
03131300 Five Branches University	Santa Cruz	CA	Proprietary	12/31/2017 Annual	07/30/2018 Summary Schedule B is missing, Summary Schedule C is missing	at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
03131300 Five Branches University	Santa Cruz	CA	Proprietary	12/31/2017 Annual	07/15/2018 Compliance Audit is missing.	The entire compliance audit report is missing from your submission. You must reload the audit report and resubmit
						The Corrective Action Plan is missing. Please include and resubmit along with all previously submitted PDF documents. Independent Auditors
						Report on Internal Control Over Financial Reporting and on Compliance 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
03131300 Five Branches University	Santa Cruz	CA	Proprietary	12/31/2017 Annual	08/09/2018 Corrective Action Plan is missing.,Other:	Administering Title IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
						The Compliance Audit Report Title Page: Should say Compliance Audit of the Title IV Programs and not Compliance Attestation Examination of
						the Title IV Student Financial Assistance Programs. See Example D.8-1 in 2016 audit guide. Also, Report on Compliance: First paragraph should say, We have audited described in Chapter 3 of the 2016 edition of the U.S. Department of Education's Guide For Audits of Proprietary Schools
						and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs and not We have examined listed in
						Section II of the U.S. Department of Education's Audit Guide, Audits of Federal Student Financial Assistance Programs at Participating Institutions and Institution Servicers, See Example D.8-2 in the 2016 audit guide. See referenced Guide at:
03131300 Five Branches University	Santa Cruz	CA	Proprietary	12/31/2017 Annual	08/14/2018 Other:,Report on Compliance with specified Requirements Applicable to the FSA Programs is incomplete.	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
						Independent Auditor?s Report and Report on Internal Control Over 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-
					2.44.72.2	Party Servicers Administering Title IV Programs. See referenced Guide at:
03144300 National Beauty College	Ennis	IX	Proprietary	Closeout Audit	04/16/2018 Other:	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf Title Page 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
03144400 American Callege of Healthcore and Technology	Diverside	CA	Proprietary	12/31/2017 Annual	07/20/2018 Other:	Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs. See referenced Guide at: https://www.2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
03144400 American College of Healthcare and Technolog	y Riverside	CA	Proprietary	12/31/2017 Alliludi	07/20/2018 Other:	Title Page 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
03144400 American College of Healthcare and Technolog	y Riverside	CA	Proprietary	12/31/2017 Annual	07/31/2018 Other:	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
63144466 American conege of fleathcare and recimolog	y inverside	- CA	Trophetary	12/31/2017 Allifold	0//31/2010 Otte:	
						Title Page and Servicer Information Sheet 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.
03150500 A - Technical College	Los Angeles	CA	Proprietary	12/31/2017 Annual	05/29/2018 Servicer Information Sheet is incomplete.	See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
						Servicer Information Sheet is not in the format required by the U.S. Department of Education?s Office of Inspector General?s 2016 Guide For
03156400 AOMA Graduate School of Integrative Medicine	Austin	TV	Proprietary	12/31/2017 Annual	06/28/2018 Servicer Information Sheet is incomplete.	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
Nowin Graduate School of Integrative Medicini	C , tustin	14	. roprictary	12/31/201/ Ailliuai	COLEGE COLEGE INTO THE COLEGE IS INCOMPLETE.	
03157600 Colegio de Cinematografia, Artes y Television	Bayamon	PR	Proprietary	12/31/2017 Annual	06/18/2018 Report on Compliance with specified Requirements Applicable to the FSA Programs did not clearly identify the periods examined.	The entire Compliance Audit is missing. The PDF attachment is for the Fiscal Year End December 31, 2016 instead of the proper Fiscal Year End December 31, 2017. Please have your auditor provide the Reports for Fiscal Year End December 21, 2017 and resubmit.
03164300 Creative Center (The)	Omaha	NF	Proprietary	12/31/2016 Annual	03/23/2017 Other:,- Other is not viewable.	The prior year findings where number incorrectly. Please have your auditor make the necessary revisions to your compliance audit and resubmit.
	Omaha	NF		7.7.1.1		
03164300 Creative Center (The)	Omana	NE	Proprietary	12/31/2017 Annual	03/20/2018 Servicer Information Sheet is missing.,- Other is not viewable.	The Servicer Information Sheet is missing. Please include The SIS and resubmit along with all previously submitted PDF documents. 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:
03169300 Studio Jewelers	New York	NY	Proprietary	12/31/2017 Annual	06/20/2018 Other:	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf

03176300 Aviation Institute of Maintenance Inc	New York ndianapolis	NY Proprietary	12/31/2017	Annual	07/09/2018 Other:	Independent Auditor 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 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
03176300 Aviation Institute of Maintenance Inc		NY Proprietary	12/31/2017	Annual	07/09/2018 Other:	Engagements of Third-Party Servicers Administering Title IV Programs. See referenced Guide at:
03176300 Aviation Institute of Maintenance Inc		NY Proprietary	12/31/2017	Annual	07/09/2018 Other:	
03176300 Aviation Institute of Maintenance Inc			,,			
	ıdianapolis					
	ndianapolis					Servicer Information Sheet should read: Division of Duties. Is not in the format (language & grid) required by the U.S. Department of Education
	ndianapolis					Office of Inspector General 2016 Guide For Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers
03179500 Texas Health and Science University At		IN Proprietary	12/31/2017	Annual	07/12/2018 Servicer Information Sheet is incomplete.	Administering Title IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
03179500 Texas Health and Science University Ac						Servicer Information Sheet is not in the format (language & grid) required by the U.S. Department of Education?s Office of Inspector General?s
03179500 Texas Health and Science University A						2016 Guide For Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV
	Austin	TX Proprietary	12/31/2017	Annual	06/29/2018 Servicer Information Sheet is incomplete.	Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
						Servicer Information Sheet is not in the format 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.pdfhttps://www2.ed.gov/about/offices/list/oig/nonfed/schoolser
03214300 Velvatex College of Beauty Culture Lit	ittle Rock	AR Proprietary	12/31/2017	Annual	07/30/2018 Servicer Information Sheet is incomplete.	vicerauditguide.pdf
						Servicer Information Sheet is not in the format/grid required by the U.S. Department of Education Office of Inspector General 2016 Guide For
03214300 Velvatex College of Beauty Culture Lit	ittle Rock	AR Proprietary	12/31/2017	Annual	08/09/2018 Servicer Information Sheet is incomplete.	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
03214300 Velvatex College of Beauty Culture	ttle KOCK	AK Proprietary	12/31/201/	Annuai	U8/U9/2018 Servicer Information Sneet is incomplete.	reterenced Guide at: https://wwwz.ed.gov/about/ornices/list/oig/nonred/schoolservicerauditguide.pdr
						Compliance Audit Report Title Page: Should say ?Compliance Audit of the Title IV Programs? and not ?Compliance Attestation Examination of the
						Title IV Student Financial Assistance Programs?. See Example D.8-1 in 2016 audit guide. & Report on Compliance: First paragraph should say ?We
						have audited?described in Chapter 3 of the 2016 edition of the U.S. Department of Education?s Guide For Audits of Proprietary Schools and For
						Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs?.? and not ? We have examined?listed in Section
						II of the U.S. Department of Education?s Audit Guide, Audits of Federal Student Financial Assistance Programs at Participating Institutions and
					Servicer Information Sheet is missing., Other:, Report on Compliance with specified Requirements Applicable to the FSA Programs is	Institution Servicers ? See Example D.8-2 in the 2016 audit guide. Also, The Servicer Information Sheet is missing. Please include the SIS and resubmit along with all previously submitted PDF documents. See referenced Guide at:
03214300 Velvatex College of Beauty Culture Lit	ittle Rock	AR Proprietary	12/31/2017	Annual	07/12/2018 incomplete.	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
			,,			The submission is incomplete because the Waiver Exemption request was submitted as an Annual submission. Please resubmit your Waiver
						Exemption request using the Waiver Exemption Request link. If approved, you will receive an eZ-Audit notification and a link to submit your
03216300 Unification Theological Seminary Ba	Barrytown	NY Non-Profit		Stub Audit	04/20/2017 Other:	Below Threshold Financial Statements will be available.
						The entire Compliance Audit Report is incorrect. Please resubmit and include all the necessary and required components of a Non Profit Audit
03235300 Massachusetts School of Law at Andover An	Andover	MA Non-Profit	07/31/2016	Annual	05/09/2017 Other is missing, - Other is not viewable.	Institution and not one of a SFA/Proprietary Audit. Please resubmit and include the A-133 Report, The Summary of Auditor's Results, The Schedule of findings and Questioned Costs and all other necessary documents.
03235300 Massachusetts School of Law at Andover Al	ndover	IVIA INOII-PTOIIL	07/31/2016	Alliudi	05/09/2017 Other is missing.,- Other is not viewable.	Servicer Information Sheet should read: Division of Duties. Is not in the format (language throughout) 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:
03242300 Career Networks Institute Or	Orange	CA Proprietary	12/31/2017	Annual	07/19/2018 Servicer Information Sheet is incomplete.	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
03266300 Bethesda University Ar	Anaheim	CA Non-Profit	06/30/2016	Annual	Independent Auditors Report on Compliance with Requirements Applicable to Each Major Program and Internal Controls Over 04/13/2017 [Compliance in Accordance with OMB Circular A-133 is Incomplete,- Other is not viewable.	The submission is incomplete because your submission is not in compliance with Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).
03200300 Betriesda Offiversity Al	Maneilli	CA INOIPPION	00/30/2010	Ailliudi	04/13/2017 Compitative in Accordance with Owis Circular A-133 is incomplete, Other is not viewable.	Autimistrative requirements, Cost Frincipies, and Adult requirements for Federal Awards (Uniform Adulance).
						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
03267300 Capella University M	Minneapolis	MN Proprietary	12/31/2017	Annual	06/26/2018 Servicer Information Sheet is incomplete.	referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
						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
03272300 Brightwood College Da	Dallas	TX Proprietary	12/31/2017	Annual	07/23/2018 Servicer Information Sheet is incomplete.	referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
						Servicer Information Sheet (language/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
03279300 Myotherapy Institute Lir	incoln	NE Proprietary	12/31/2017	Annual	07/16/2018 3. Does this Audit contain any findings related to the FSA Title IV programs?-, Servicer Information Sheet is incomplete.	Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
						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
03279300 Myotherapy Institute Lir	incoln	NE Bropriotory	12/31/2017	Annual	07/27/2018 Servicer Information Sheet is incomplete.	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
		NE Proprietary NE Proprietary	12/31/2017		06/01/2017 Corrective Action Plan is missing.,- Other is not viewable.	The Corrective Action Plan is missing. Please include CAP and resubmit along with all previously submitted PDF documents.
/outclupy motitate		Troprictory	12,51,2010	· ·····		The second secon
						Servicer Information Sheet(grid)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
03279300 Myotherapy Institute Lin	incoln	NE Proprietary	12/31/2017	Annual	08/07/2018 Servicer Information Sheet is incomplete.	referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
						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 Corrective Action Plan, The
03284300 Michigan Jewish Institute W	West Bloomfield	MI Non-Profit		Stub Audit	10/03/2017 5. Type of Auditor's Report Issued on Compliance for Major Programs, Corrective Action Plan is missing "All:,- Other is not viewable.	Schedule of Findings and Questioned Costs and all other missing documentation.
						Servicer Information Sheet is not in the format required by the U.S. Department of Education Office of Inspector General 2016 Guide For Audits
	Myrtle Beach	SC Proprietary	12/31/2017	Δnnual	06/19/2018 Servicer Information Sheet is incomplete.	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
03203300 Strand College of Hair Docina	yrue beaut	JC Froprietary	12/31/201/	Amuai	60/12/2016 Jervicer information Sheet is incomplete.	Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance is not in the format required by the U.S.
03293300 Strand College of Hair Design M						Department of Education's Office of Inspector General's 2016 Guide For Audits of Proprietary Schools and For Compliance Attestation
03293300 Strand College of Hair Design M						Engagements of Third-Party Servicers Administering Title IV Programs. See referenced Guide at:
	Houston	TX Proprietary	12/31/2017	Annual	07/21/2018 Report on Compliance with specified Requirements Applicable to the FSA Programs is incomplete.	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
	louston	TX Proprietary	12/31/2017	Annual	07/21/2018 Report on Compliance with specified Requirements Applicable to the FSA Programs is incomplete.	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf Independent Auditors Report on Internal Control Over Financial Reporting and on Compliance is not in the format required by the U.S.
	louston	TX Proprietary	12/31/2017	Annual	07/21/2018 Report on Compliance with specified Requirements Applicable to the FSA Programs is incomplete.	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf

OPE ID	Institution Name	City	State	Institution_Type	Submission FYE	Submission Reason	Incomplete Date	Reasons Deemed Incomplete	Incomplete Letter Comments
03304300	Centura College	Columbia	sc	Proprietary	12/31/2017	Annual	07/12/201	Servicer Information Sheet is incomplete.	Servicer Information Sheet should read: Division of Duties. Is not in the format (language & 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/joj/nonfed/schoolservicerauditguide.pdf
	Lincoln Technical Institute - Hartford	Hartford	CT	Proprietary		Closeout Audit	02/24/201	Other; - Other is not viewable.	The Corrective Action Plan is missing. Please include the CAP and resubmit along with all previously submitted PDF documents.
	FINE Mortuary College	Norwood	MA	Proprietary	05/31/2017			Summary Schedule A is missing, Summary Schedule B is missing, - Other is not viewable.	Summary Schedule A and B is missing. Please include the Od- and resubmit along with an previously submitted PDF documents. Summary Schedule A and B is missing. Please include Summary Schedule A and B and resubmit along with all previously submitted PDF documents.
	Academy for Nursing and Health Occupations		FL	Non-Profit	07/31/2017			Compliance Audit is missing.	The entire Compliance Audit Report is missing. Please resubmit and include the OMB Uniform Guidance Report, The Summary of Auditor's Results, The Schedule of findings and Questioned Costs and all other necessary documents.
									Servicer Information Sheet language 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 Compiliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs.
03358300	Allen School	Jamaica	NY	Proprietary	12/31/2017	Annual	07/09/201	Servicer Information Sheet is incomplete.	See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf Servicer Information Sheet should read: Division of Duties. Is not in the format (language throughout & grid) required by the U.S. Department of
03359300	American Career College	Lynwood	CA	Proprietary	12/31/2017	Annual	07/17/201	Servicer Information Sheet is incomplete.	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://www.led.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
02267200	Professional Golfers Career College	Temecula	CA	Proprietary	12/31/2017	Annual	07/24/201	Othor	Title Page 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://www.2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
	Star Career Academy	Syosset	NY	Proprietary	12/31/2017	Closeout Audit		Corrective Action Plan is missing,- Other is not viewable.	The Corrective Action Plan is missing. Please include CAP and resubmit along with all previously submitted PDF documents.
03399300	Bryan College	Gold River	CA	Proprietary		Closeout Audit	07/19/201	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.
	Bryan College Quest College	Gold River	CA	Proprietary Proprietary	12/31/2017	Closeout Audit	06/12/201 06/27/201	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. An error has been discovered & the auditor would like the audit returned.
03400300	Quest College	Sall Alltonio	1/	riopiletary	12/31/2017	Ailliudi	00/27/201	Outer.	
03409500	Chester Career College	Chester	VA	Proprietary	12/31/2017	Annual	06/27/201	Servicer Information Sheet is incomplete.	Servicer Information Sheet is not in the format 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/pig/nonfed/schoolservicerauditguide.pdf
03403300	chester career conege	Chester	*^	Trophetary	12/31/2017	Aimai	00/27/201	Services information sheet is incomplete.	
03409500	Chester Career College	Chester	VA	Proprietary	12/31/2017	Annual	06/28/201	Servicer Information Sheet is incomplete.	Servicer Information Sheet is not in the format (language) required by the U.S. Department of Education Office of Inspector General 2016 Guide For Audits of Propiretary 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
03409500	Chester Career College	Chester	VA	Proprietary	12/31/2017	Annual	07/17/201	Servicer Information Sheet is incomplete.	Servicer Information Sheet is not in the format (language) 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
									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 Compilance Attestation Engagements of Third-Party Servicers Administering Title IV Programs. See
	Bennett Career Institute	Washington	DC	Proprietary	12/31/2017		07/16/201		referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf 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:
03409600	Bennett Career Institute	Washington	DC	Proprietary	12/31/2017	Alliudi	06/29/201	Other:	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf The Servicer Information Sheet is not in the format (all pages) required by the U.S. Department of Education Office of Inspector General 2016
03426300	College of Health Care Professions (The)	Austin	тх	Proprietary	12/31/2017	Annual	06/27/201:	Servicer Information Sheet is incomplete.	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
03420300	conege of freditification from the first factor of the first facto	rusun		Troprictary	12/31/2017	74111001	30/27/202	on the monitorial morphics.	The Servicer Information Sheet is not in the format required by the U.S. Department of Education?s Office of Inspector General?s 2016 Guide For
03426300	College of Health Care Professions (The)	Austin	TX	Proprietary	12/31/2017	Annual	06/22/201	Servicer Information Sheet is incomplete.	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
									Servicer Information Sheet (language) 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.
	University of Antelope Valley University of Antelope Valley	Lancaster Lancaster	CA	Proprietary Proprietary	12/31/2017 12/31/2017			Servicer Information Sheet is incomplete. Corrective Action Plan is missing.	See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf The Corrective Action Plan is missing. Please include and resubmit along with all previously submitted PDF documents.
03429600	Atlantic Institute of Oriental Medicine	Fort Lauderdale	FL	Non-Profit	12/31/2017	Annual		Corrective Action Plan is missing.	The Corrective Action Plan is missing. Please include and resubmit along with all previously submitted PDF documents. A compliance audit should have been performed under the 2016 audit guide. As you are aware, the 2016 audit guide was effective for fiscal years beginning after June 30, 2016; therefore starting with FYE 6/30/17 audits, all MUST be done in accordance with the new guide. Any of
03430300	Universal Therapeutic Massage Institute	Albuquerque	NM	Proprietary	12/31/2017	Annual	06/20/201	Other:	these audits done under the old guide will not be accepted. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
03433400	New Concept Massage and Beauty School	Miami	FI	Proprietary	12/31/2017	Annual	06/19/201:	Other	The Compliance Audit Report Title Page: Should say Compliance Audit of the Title IV Programs and not Compliance Attestation Examination of the Title IV Student Financial Assistance Programs. See Example D.8-1 in 2016 audit guide. Also, A compliance audit should have been performed under the 2016 audit guide. As you are aware, the 2016 audit guide was effective for fiscal years beginning after June 30, 2016; therefore starting with FYE 6/30/17 audits, all MUST be done in accordance with the new guide. Any of these audits done under the old guide will not be accepted. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
	New Concept Massage and Beauty School	Miami	FI	Proprietary	12/31/2017			Servicer Information Sheet is missing, - Other is not viewable.	accepted, see reference using at https://www.rea.gov/about/offices/nstyring/nomed/schooservicerationgone-put The Servicer Information Sheet is missing. Please include the Servicer Information Sheet and resubmit along with all previously submitted PDF documents.
			-	,					Servicer Information Sheet is not in the format 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
03440400	Marian Health Careers Center	Los Angeles	CA	Proprietary	12/31/2017	Annual	06/14/201	Servicer Information Sheet is incomplete.	Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf

OPE_ID Institution Name	City	State	Institution_Type	Submission FYE Submission Reason	Incomplete Date Reasons Deemed Incomplete	Incomplete Letter Comments
						Servicer Information Sheet is not in the format 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
03440400 Marian Health Careers Center	Los Angeles	CA	Proprietary	12/31/2017 Annual	06/28/2018 Servicer Information Sheet is incomplete.	Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
						The attached [Independent Auditor?s Report]/[A-133 Report] is missing. Please include attached [Independent Auditor?s Report]/[A-133 Report]
03440400 Marian Health Careers Center	Los Angeles	CA	Proprietary	12/31/2016 Annual	06/08/2017 Report on Compliance with Specified Requirements Applicable to the FSA Programs is missing., Other is not viewable.	and resubmit along with all previously submitted PDF documents.
						The attached Corrective Action Plan (CAP) is incomplete because the (CAP) is not on letterhead. Please organize for the reports to be presented
03445300 HDS Truck Driving Institute	Tucson	A-7	Proprietary	12/31/2016 Annual	07/20/2017 Corrective action plan is not on school letterhead.,- Other is not viewable.	on letterhead, signed by an Institution Official, scanned, and then resubmit along with all previously submitted PDF documents.
03443300 HD3 Truck Driving institute	Tucson	AL	riopiletary	12/31/2010 Allilual	07/20/2017 Coffective action plan is not on school retternead., Other is not viewable.	of letterneau, signed by an institution official, scanned, and then resubmit along with an previously submitted PDF documents.
						The Compliance Audit Report Title Page: Should say Compliance Audit of the Title IV Programs and not Compliance Attestation Examination of
						the Title IV Student Financial Assistance Programs. See Example D.8-1 in 2016 audit guide. Also, Servicer Information Sheet should read: Division
						of Duties. Is not in the format (language throughout) 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
03445300 HDS Truck Driving Institute	Tucson	AZ	Proprietary	12/31/2017 Annual	07/18/2018 Other:,Servicer Information Sheet is incomplete.	referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
03445500 Fayette Beauty Academy	Fayetteville		Proprietary	12/31/2015 Annual	06/22/2018 Other:	Please submit the revised compliance audit per letter previously sent to the auditor.
03445500 Fayette Beauty Academy	Fayetteville		Proprietary	12/31/2015 Annual	07/12/2018 Other:	Please submit the revised compliance audit per letter previously sent to the auditor.
						On 1/18/2018, OIG sent a letter to Chris Miller recommending that the 12/31/2015 audit conducted by David A. Levy, CPA PC be rejected due to
						the deficiencies identified in a 10/10/2017 letter to the auditor.
03445500 Fayette Beauty Academy	Fayetteville		Proprietary	12/31/2015 Annual	01/25/2018 - Other is not viewable.,Other:	
03457300 Allegheny Wesleyan College	Salem		Non-Profit	06/30/2017 Annual	04/16/2018 Compliance Audit is missing.	The entire compliance audit report is missing from your submission. You must reload the audit report and resubmit.
03457300 Allegheny Wesleyan College	Salem	ОН	Non-Profit	06/30/2017 Annual	05/11/2018 Compliance Audit is missing.	The entire compliance audit report is missing from your submission. You must reload the audit report and resubmit.
						We ran across a FYE 6/30/17 compliance attestation engagement that was performed under the 2000 audit guide. A compliance audit should
						have been performed under the 2016 audit guide. As you are aware, the 2016 audit guide was effective for fiscal years beginning after June 30,
02450200 14 1 1 1 0 0 1 1 1 0 1 1 1 1 1 1 1 1				12/31/2017 Annual	07/23/2018 Other:	2016; therefore starting with FYE 6/30/17 audits, all MUST be done in accordance with the new guide. Any of these audits done under the old
03458300 My Le's Beauty College	Sacramento	CA	Proprietary	12/31/2017 Annual	07/23/2018 Other:	guide should not be accepted. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
						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
						Service: Institutional Commission of the Commiss
03463300 Careers Unlimited	Orem	UT	Proprietary	12/31/2017 Annual	07/31/2018 Servicer Information Sheet is incomplete.	referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
05405500 Careers Offinitied	Orem	01	Тторпесату	12/31/2017 Ailliadi	07/31/2010 Set weet information sheet is incomplete.	Telefened duide Bt. https://www.telegov/about/onces/nsy/ofg/nonces/acrosses/acceauditelegoue_pui
						Servicer Information Sheet(language/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.
03463300 Careers Unlimited	Orem	UT	Proprietary	12/31/2017 Annual	07/17/2018 Servicer Information Sheet is incomplete.	See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
			, , ,	7.7.		Title Page 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:
03479300 PCI College	Cerritos	CA	Proprietary	12/31/2017 Annual	07/21/2018 Other:	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
						Summary A,B,C is missing. Title Page 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
03479300 PCI College	Cerritos	CA	Proprietary	12/31/2017 Annual	07/30/2018 Summary Schedule A is missing, Summary Schedule B is missing, Summary Schedule C is missing, Other:	referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
						Servicer Information Sheet should read: Division of Duties. Is not in the format required by the U.S. Department of Education Office of Inspector
03400400				12/31/2017 Annual	OTALION Control of con	General 2016 Guide For Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title
03498400 Omega Institute of Cosmetology	Houma	LA	Proprietary	12/31/2017 Annual	07/14/2018 Servicer Information Sheet is incomplete.	IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
						Servicer Information Sheet (language/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.
03519300 Missouri College of Cosmetology North	Springfield	MO	Proprietary	12/31/2017 Annual	07/21/2018 Servicer Information Sheet is incomplete.	See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
03313300 Wissouri College of Cosmetology North	Springileid	IVIO	Troprictary	12/31/2017 Ailliadi	07/21/2010 Service information sheet is incomplete.	Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Title Page 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:
03520300 Lubbock Hair Academy	Lubbock	TX	Proprietary	Closeout Audit	07/09/2018 Other:	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
						Servicer Information Sheet should read: Division of Duties. Is not in the format (language & 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
03523300 Aviation Institute Of Maintenance	Duluth	GA	Proprietary	12/31/2017 Annual	07/12/2018 Servicer Information Sheet is incomplete.	Administering Title IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
						Servicer Information Sheet is not in the format 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
				12/31/2017 Annual	06/18/2018 4. Opinion Type, Servicer Information Sheet is incomplete.	Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
03532400 Advanced Training Associates	El Cajon	CA	Proprietary	12.7.2	· · · ·	7, 7, 7, 7, 7, 7, 7, 7, 7, 7, 7, 7, 7, 7
03532400 Advanced Training Associates	El Cajon	CA	Proprietary			
03532400 Advanced Training Associates	El Cajon	CA	Proprietary			Servicer Information Sheet should read: Division of Duties. Is not in the format (grid) required by the U.S. Department of Education Office of
					07/11/0019 Conjugat Information Choose is incomplete	Servicer Information Sheet should read: Division of Duties. 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
03532400 Advanced Training Associates 03534400 American Institute of Alternative Medicine	El Cajon Columbus		Proprietary Proprietary	12/31/2017 Annual	07/11/2018 Servicer Information Sheet is incomplete.	Servicer Information Sheet should read: Division of Duties. 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://www.Z.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
03534400 American Institute of Alternative Medicine	Columbus	ОН	Proprietary	12/31/2017 Annual		Servicer Information Sheet should read: Division of Duties. 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 The Corrective Action Plan is missing. Please reference page 171 of the 2016 guide and resubmit along with all previously submitted PDF
		ОН			07/11/2018 Servicer Information Sheet is incomplete. 05/17/2018 Corrective Action Plan is missing.	Servicer Information Sheet should read: Division of Duties. 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://www.2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf The Corrective Action Plan is missing. Please reference page 171 of the 2016 guide and resubmit along with all previously submitted PDF documents.
03534400 American Institute of Alternative Medicine 03545300 University of the Rockies	Columbus	ОН	Proprietary Proprietary	12/31/2017 Annual 12/31/2017 Annual	05/17/2018 Corrective Action Plan is missing.	Servicer Information Sheet should read: Division of Duties. 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 The Corrective Action Plan is missing. Please reference page 171 of the 2016 guide and resubmit along with all previously submitted PDF documents. The Title Page and Compliance Report is incorrect. Please refer to page 156 & 157 of the 2016 audit guide and resubmit along with all previously
03534400 American Institute of Alternative Medicine	Columbus	ОН	Proprietary	12/31/2017 Annual		Servicer Information Sheet should read: Division of Duties. 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 Compilance Attestation Engagements of Third-Party Servicers Administering Title IV Programs. See referenced Guide at: https://www.2-ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf The Corrective Action Plan is missing. Please reference page 171 of the 2016 guide and resubmit along with all previously submitted PDF documents. The Title Page and Compilance Report is incorrect. Please refer to page 156 & 157 of the 2016 audit guide and resubmit along with all previously submitted PDF documents.
03534400 American Institute of Alternative Medicine 03545300 University of the Rockies 03552300 Leston College	Columbus	OH CO PR	Proprietary Proprietary Proprietary	12/31/2017 Annual 12/31/2017 Annual 06/30/2017 Annual	05/17/2018 Corrective Action Plan is missing.	Servicer Information Sheet should read: Division of Duties. 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 The Corrective Action Plan is missing. Please reference page 171 of the 2016 guide and resubmit along with all previously submitted PDF documents. The Title Page and Compliance Report is incorrect. Please refer to page 156 & 157 of the 2016 audit guide and resubmit along with all previously
03534400 American Institute of Alternative Medicine 03545300 University of the Rockies 03552300 Leston College 03552300 Leston College	Columbus Denver Bayamon	OH CO PR PR	Proprietary Proprietary Proprietary Proprietary	12/31/2017 Annual 12/31/2017 Annual 06/30/2017 Annual 06/30/2017 Annual	05/17/2018 Corrective Action Plan is missing. 03/20/2018 Other: 03/19/2018 Other:	Servicer Information Sheet should read: Division of Duties. 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 The Corrective Action Plan is missing. Please reference page 171 of the 2016 guide and resubmit along with all previously submitted PDF documents. The Title Page and Compliance Report is incorrect. Please refer to page 156 & 157 of the 2016 audit guide and resubmit along with all previously submitted PDF documents.
03534400 American Institute of Alternative Medicine 03545300 University of the Rockies 03552300 Leston College	Columbus Denver Bayamon Bayamon	OH CO PR PR	Proprietary Proprietary Proprietary	12/31/2017 Annual 12/31/2017 Annual 06/30/2017 Annual	05/17/2018 Corrective Action Plan is missing. 03/20/2018 Other:	Servicer Information Sheet should read: Division of Duties. 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://www.2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf The Corrective Action Plan is missing. Please reference page 171 of the 2016 guide and resubmit along with all previously submitted PDF documents. The Title Page and Compliance Report is incorrect. Please refer to page 156 & 157 of the 2016 audit guide and resubmit along with all previously submitted PDF documents. The Title Page and Compliance Report is incorrect. Please refer to page 156 & 157 of the 2016 audit guide and resubmit along with all previously

OPE_ID Institution Name	City	State	Institution_Type	Submission FYE Submission Reason	Incomplete Date Reasons Deemed Incomplete	Incomplete Letter Comments
						Independent Auditors 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:
03552300 Leston College	Bayamon	PR	Proprietary	06/30/2017 Annual	03/22/2018 Other:	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
						The Servicer Information Sheet is missing. Please include Servicer Information Sheet and resubmit along with all previously submitted PDF
03557300 North Florida Cosmetology Institute	Tallahassee	FL	Proprietary	12/31/2017 Annual	07/01/2018 Servicer Information Sheet is missing.	documents. The entire Compliance Audit attachment is incorrect because it is a revised draft PDF. Please provide the finished product &/or missing
03570500 Northpoint Bible College	Haverhill	МΔ	Non-Profit	06/30/2016 Annual	02/28/2017 All:,- Other is not viewable.	information and resubmit the audit documentation. 2/23/17 - Fiscal year end date is incorrect. SC
						The PDF attachment is for the fiscal year ended 4/30/2016 instead of the fiscal year ended 6/30/2016. Please have your auditor provide the
03570500 Northpoint Bible College	Haverhill	MA	Non-Profit	06/30/2016 Annual	03/22/2017 All:,- Other is not viewable.	report for the fiscal year ended 6/30/2016 and resubmit through eZ-Audit.
						Servicer Information Sheet should read: Division of Duties. Is not in the format (language & 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
03573300 Aviation Institute of Maintenance	Irving	TX	Proprietary	12/31/2017 Annual	07/12/2018 Servicer Information Sheet is incomplete.	Administering Title IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
						Servicer Information Sheet(language) is not in the format required by the U.S. Department of Education's Office of Inspector General's 2016
03593300 Southwest Institute of Healing Arts	Tempe	۸7	Proprietary	12/31/2017 Annual	07/16/2018 Servicer Information Sheet is incomplete.	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
5333300 Southwest institute of Fleating Arts	Tempe	ne.	Troprietary	12/31/2017 Allifold	57/10/2010 Service mornador sheet is meomplete.	see referenced datale at https://www.rea.gov/about/onices/iisy/org/nonice/schoolselvice/additgatae.pdr
						Report on Compliance: First paragraph should say ?We have audited?described in Chapter 3 of the 2016 edition of the U.S. Department of
						Education?s Guide For Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs?? and not? We have examined?listed in Section II of the U.S. Department of Education?s Audit Guide, Audits of Federal Student
						Financial Assistance Programs at Participating Institutions and Institution Servicers? See Example D.8-2 in the 2016 audit guide. Also, Servicer
						Information Sheet should read: Division of Duties. Is not in the format required by the U.S. Department of Education Office of Inspector General
03503300 Courthwest Institute of Healing Asta	Tamaa	A7	December 2	12/31/2017 Annual	Servicer Information Sheet is incomplete., Report on Compliance with specified Requirements Applicable to the FSA Prog 07/02/2018 incomplete.	
03593300 Southwest Institute of Healing Arts	Tempe	AZ	Proprietary	12/31/2017 Annuai	07/02/2018 Incomplete.	Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
						The Compliance Audit Report Title Page: Should say ?Compliance Audit of the Title IV Programs? and not ?Compliance Attestation Examination
						of the Title IV Student Financial Assistance Programs? See Example D.8-1 in 2016 audit guide. Also, the Report on Compliance: First paragraph
					Report on Compliance with specified Requirements Applicable to the FSA Programs did not disclose use of Government	should say? We have audited?described in Chapter 3 of the 2016 edition of the U.S. Department of Education? Suide For Audits of Proprietary Auditing Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs?? and not? We have
					Standards, Report on Compliance with specified Requirements Applicable to the FSA Programs did not disclose use of at	
					standards established by AICPA.,Report on Compliance with specified Requirements Applicable to the FSA Programs did	
03610300 MJ's Beauty Academy	Dallas	TX	Proprietary	06/30/2017 Annual	02/12/2018 use of the appropriate Audit Guide.,- Other is not viewable.	missing information and resubmit with all previous audit documentation.
						The Auditor Information Sheet does not mention the use of a Servicer. If a Servicer was not used, make a statement to that effect (refer to
						Example C (pg. 2) and C-1 (pg. 1-4) of the Audit Guide (2000 Revision). Also, The attached [Independent Auditor?s Report]/[A-133 Report] is
					Servicer Information Sheet is missing., Report on Compliance with specified Requirements Applicable to the FSA Program	s is incomplete because the 1st paragraph of the [Independent Auditor?s Report]/(A-133 Report] needs to specify the correct year-end date (pg. 3 of
03610300 MJ's Beauty Academy	Dallas	TX	Proprietary	06/30/2016 Annual	01/12/2017 incomplete.,- Other is not viewable.	9 in the PDF). It is currently indicating the year-end June 30, 2015 instead of June 30, 2016.
						The Compliance Audit Report Title Page: Should say Compliance Audit of the Title IV Programs and not Compliance Attestation Examination of the Title IV Student Financial Assistance Programs. See Example D.8-1 in 2016 audit guide. Please have your auditor provide the revised &/or
03610300 MJ's Beauty Academy	Dallas	TX	Proprietary	06/30/2017 Annual	02/28/2018 Other:,- Other is not viewable.	missing information and resubmit with all previous audit documentation.
					Report on Compliance with specified Requirements Applicable to the FSA Programs did not disclose use of the appropria	
03610300 MJ's Beauty Academy	Dallas	TX	Proprietary	06/30/2017 Annual	03/21/2018 Guide.	The Independent Auditor's Report is incorrect must follow the September 2016 Audit Guide and resubmit.
						Servicer Information Sheet 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
03612300 Birthwise Midwifery School	Bridgton	ME	Proprietary	12/31/2017 Annual	06/08/2018 Servicer Information Sheet is incomplete.	referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
						Servicer Information Sheet (language and 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
03616300 Aviation Institute of Maintenance	Kansas City	MO	Proprietary	12/31/2017 Annual	07/12/2018 Servicer Information Sheet is incomplete. Independent Auditors Report on Compliance with Requirements Applicable to Each Major Program and Internal Control	Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf Over Independent Auditors Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in
03635300 Carver Bible College	Atlanta	GA	Non-Profit	06/30/2017 Annual	08/14/2018 Compliance in Accordance with OMB Circular A-133 is Missing	Accordance with Uniform Guidance (Title 2) is Missing.
						The entire Compliance Audit Report PDF is of a Proprietary institution. Please resubmit and include the A-133 Guidance Report, The Summary of
03635300 Carver Bible College	Atlanta	GA	Non-Profit	Stub Audit	07/13/2018 Compliance Audit is missing.	Auditor's Results, The Schedule of findings and Questioned Costs and all other necessary documents. The entire compliance audit report is missing from your submission. You must reload the audit report for Non Profit not a Proprietary and
03635300 Carver Bible College	Atlanta	GA	Non-Profit	Stub Audit	06/29/2018 Compliance Audit is missing.	resubmit.
03635300 Coming Bible College	Δtlanta	CA	Non-Profit	Stub Audit	07/10/2019 Compliance Audit to mission	The entire compliance audit report is missing from your submission. You must reload the audit report for Non Profit not a Proprietary and
03635300 Carver Bible College	Atlanta	GA	INUN-PROTIT	Stub Audit	07/19/2018 Compliance Audit is missing.	resubmit. The entire Compliance Audit Report is missing. Please resubmit and include the OMB Uniform Guidance Report, The Summary of Auditor's
03635300 Carver Bible College	Atlanta	GA	Non-Profit	Stub Audit	05/01/2018 Compliance Audit is missing.	Results, The Schedule of findings and Questioned Costs and all other necessary documents.
						Servicer Information Sheet is not in the format (language & grid) required by the U.S. Department of Education Office of Inspector General 2016
Rudy & Kelly Academy, a Paul Mitchell Partne	er		1			Guide For Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs.
03645400 School	Virginia Beach	VA	Proprietary	12/31/2017 Annual	07/09/2018 Servicer Information Sheet is incomplete.	See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
						Servicer Information Sheet should read: Division of Duties. Is not in the format 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
03654300 Eastern Virginia Career College	Fredericksburg	VA	Proprietary	12/31/2017 Annual	07/19/2018 Servicer Information Sheet is incomplete.	IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
						The entire Compliance Audit Report is missing. Please resubmit and include all the necessary and required components of the Compliance Audit,
03661400 South Florida Institute of Technology	Miami	EI	Proprietary	12/31/2016 Annual	06/29/2017 Compliance Audit is missing,,- Other is not viewable.	i.e., The Auditor Information Sheet, The Servicer Information Sheet (if applicable), The Schedule of Findings and Questioned Costs and all other missing documentation.
	IVIIdIIII	IL	roprietary	12/31/2010 Alliludi	60/25/2017 Comphanic Addit is missing., Other is not viewable.	missing documentation.

Part	OPE_ID	Institution Name	City	State	Institution_Type	Submission FYE	Submission Reason Incomplete Date	Reasons Deemed Incomplete	incomplete Letter Comments
March Marc									
									Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs. See
Part									
Part	03665400	Christie's Education	New York	NY	Proprietary	12/31/2017	Annual 07/27/2018	Other:	
									by the U.S. Department of Education?s Office of Inspector General?s 2016 Guide For Audits of Proprietary Schools and For Compliance
Section	03665400	Christie's Education	New York	NY	Proprietary	12/31/2017	Annual 07/09/2018	Other:	
Margin M								Independent Auditors Report on Compliance with Requirements Applicable to Each Major Program and Internal Controls Over	The entire Compliance Audit attachment is incorrect because it is a revised draft PDF. Please provide the finished product &/or missing
Part				NJ NJ					
Section Company Comp	03000300	That conege	IVEWAIR	140	Non-Front	00/30/2017	Ailliai 04/10/2010	compilance Addit is missing.	Title Page 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
Part	02670200	TONIS GUY Hairdrossing Academy	Colorado Springs	co	Bronriotory	12/21/2017	Appual 06/20/2019	Othor	
Second Company	03070300	TONIAGO Francisco Academy	Colorado Springs		Troprietary	12/31/2017	00/23/2010	otiei.	Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance is not in the format required by the U.S.
Section Sect									
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Part	03682400	Dallas Barber & Stylist College	Dallas	TX	Proprietary	12/31/2017	Annual 07/22/2018	Report on Compliance with Specified Requirements Applicable to the FSA Programs was not signed	
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Section Sectio	03683300	International Barber & Style College	Nashville	TN	Proprietary	12/31/2014	Annual 06/15/2017	Report on Compliance with specified Requirements Applicable to the FSA Programs is incomplete.,- Other is not viewable.	
133 per junto de la bide de Surie Cologo Antido Les de Su	03683300	International Barber & Style College	Nashville	TN	Proprietary	12/31/2013	Annual 06/15/2017	Other:,- Other is not viewable.	
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Services of the method of the committee	03695500		Tucson	AZ	Proprietary	12/31/2017	Annual 05/20/2018	Summary Schedule A is missing.Summary Schedule B is missing.Summary Schedule C is missing	The Summary Schedule A.B.C is missing. Please include and resubmit along with all previously submitted PDF documents.
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03736300	Advance Beauty College	Garden Grove	CA	Proprietary	12/31/2017	Annual 08/09/201	8 3. Does this Audit contain any findings related to the FSA Title IV programs?:,Other:	Title page and Servicer Information Sheet (grid) is not in format of the 2016 guide. A compliance audit should have been performed under the 2016 audit guide. As you are aware, the 2016 audit guide was effective for fiscal years beginning after June 30, 2016, therefore starting with FVE 6/30/17 audits, all MUST be done in accordance with the new guide. Any of these audits done under the old guide will not be accepted. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
								A compliance audit should have been performed under the 2016 audit guide. As you are aware, the 2016 audit guide was effective for fiscal years beginning after June 30, 2016; therefore starting with FYE 6/30/17 audits, all MUST be done in accordance with the new guide. Any of these audits done under the old guide will not be accepted. See referenced Guide at:
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03736300 7	Advance Beauty College	Garden Grove	CA	Proprietary	12/31/2017	Annual 08/02/201	8 Other:	referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf The Compliance Audit Report Title Page: Should say Compliance Audit of the Title IV Programs and not Compliance Attestation Examination of
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03740400	ATI College	Norwalk	CA	Proprietary	12/31/2017	Annual 07/26/201	8 Other:	missing information and resubmit with all previous audit documentation.
03746300	eGrand Institute of Cosmetology	Camden	SC	Proprietary	12/31/2017	Annual 06/08/201	Servicer Information Sheet is incomplete. Compliance Audit is missing. Report on Compliance with specified Requirements Applicable to the FSA Programs is incomplete Other	Servicer Information Sheet 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 The entire compliance audit report is missing from your submission. You must reload the correct audit report and resubmit. Ref. page 156 in the
03751300	scuela Hotelera De San Juan	Hato Rey	PR	Proprietary	06/30/2017	Annual 03/14/201	8 is not viewable.	2016 guide.
03752400	ichool of Urban Missions	El Dorado Hills	CA	Non-Profit	06/30/2017	Annual 04/20/2011	8 Compliance Audit is missing.	The entire Compliance Audit Report is missing. Please resubmit and include the OMB Uniform Guidance Report, The Summary of Auditor's Results, The Schedule of findings and Questioned Costs and all other necessary documents.
03/32400	SCHOOL OF GENALL IMISSIONS	EI DOLGOO LIIIS	LA	INOTI-PTOTE	00/30/2017	Militar 04/30/201	ם כטוויףוומויכי אינעונ וז ווויזאווון.	The Schedule of Finding & Question Cost is incomplete due to the PDF not reporting the correct status of the current year findings. The indication
03752400	School of Urban Missions	El Dorado Hills	CA	Non-Profit	06/30/2017	Annual 05/10/201	Schedule of Findings and Questioned Costs is incomplete.	shows the current year findings as of 2016. Report on Internal Control also shows findings as 2016-002 & 003. Please provide the revised &/or missing information and resubmit with all previous audit documentation. The attached [Independent Auditor?s Report]/[A-133 Report] is incomplete because the [Independent Auditor?s Report]/[A-133 Report]
03752400	School of Urban Missions	El Dorado Hills	CA	Non-Profit	06/30/2017	Annual 04/20/201	8 Other:	because it needs to specify the correct current year finding of 2017 & not 2016.
03757300	Advance Science College	Hialeah	FL	Proprietary	12/31/2017	Annual 06/25/201	8 Servicer Information Sheet is incomplete.	Servicer Information Sheet is not in the format 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
03758300	Bayamon Community College	Bayamon	PR	Proprietary	12/31/2017	Annual 07/23/201	8 Other:	Finding are numbered incorrectly. Title Page 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
03759300	Stellar Career College	Modesto	CA	Proprietary	12/31/2017	Annual 07/16/201:	8 Servicer Information Sheet is incomplete.	Servicer Information Sheet (language-it should read Division of Duties) is not in the format 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
03763300	Medical Professional Institute	Malden	МА	Proprietary		Closeout Audit 11/14/201	Auditor Information Sheet is incomplete., Report on Compliance with specified Requirements Applicable to the FSA Programs not on a letterhead., Other is not viewable.	The attached [Independent Auditor?s Report]/[A-133 Report] is incomplete because the [Independent Auditor?s Report]/[A-133 Report] is not on letterhead. Please organize for the reports to be presented on letterhead, signed by the auditor, scanned, and then resubmit also 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.
								The attached Corrective Action Plan (CAP) is incomplete because the (CAP) is not on letterhead. Please organize for the reports to be presented
03763300	Medical Professional Institute	Malden	MA	Proprietary	12/31/2016	Annual 08/03/201	7 Corrective action plan is not on school letterhead.,- Other is not viewable.	on letterhead, signed by an Institution Official, scanned, and then resubmit along with all previously submitted PDF documents.
03772300	Saginaw Chippewa Tribal College	Mount Pleasant	МІ	Public	09/30/2017	Annual 06/26/201	8 Compliance Audit is missing.	The entire Compliance Audit Report is missing. Please resubmit and include the OMB Uniform Guidance Report, The Summary of Auditor's Results, The Schedule of findings and Questioned Costs and all other necessary documents. The entire Compliance Audit Report is missing. Please resubmit and include the OMB Uniform Guidance Report, The Summary of Auditor's
03772300	Saginaw Chippewa Tribal College	Mount Pleasant	МІ	Public	09/30/2017	Annual 07/10/201	8 Compliance Audit is missing.	Results, The Schedule of findings and Questioned Costs and all other necessary documents.
03772300	saginaw Chippewa Tribal College	Mount Pleasant	MI	Public	09/30/2016		Independent Auditors Report on Compliance with Requirements Applicable to Each Major Program and Internal Controls Over 7 Compliance in Accordance with OMB Circular A-133 was not signed,- Other is not viewable.	Independent Auditors Report on Compliance with Requirements Applicable to Each Major Program and Internal Controls Over Compliance in Accordance with OMB Uniform Guidance was not signed. Schedule Of Findings and Questioned Cost is incomplete.
03772300	Saginaw Chippewa Tribal College	Mount Pleasant	MI	Public	09/30/2016	Annual 06/27/201	7 Compliance Audit is missing.,- Other is not viewable.	The entire compliance audit report is a draft cannot accept. You must reload the audit report and resubmit.
03773300	Center for Natural Wellness School of Massage Therapy	Albany	NY	Proprietary	12/31/2017	Annual 07/15/201:	8 Servicer Information Sheet is incomplete.	Servicer Information Sheet (language) 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
03776300	Auguste Escoffier School of Culinary Arts	Boulder	со	Proprietary	12/31/2017	Annual 06/29/201:	8 Servicer Information Sheet is missing.	The Servicer Information Sheet is missing. Please include Servicer Information Sheet and resubmit along with all previously submitted PDF documents.
	Auguste Escoffier School of Culinary Arts	Boulder		Proprietary	12/31/2017		8 Servicer Information Sheet is missing.	The Servicer Information Sheet is missing. Please include Servicer Information Sheet and resubmit along with all previously submitted PDF documents.
03776400	Orion Institute	Perrysburg	ОН	Proprietary	12/31/2017	Annual 07/02/201	8 Servicer Information Sheet is incomplete.	The Servicer Information Sheet 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
	Health Works Institute	Bozeman	MT	Proprietary	12/31/2017	Annual 07/26/201	8 Servicer Information Sheet is incomplete.	Servicer Information Sheet should read: Division of Duties. 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://www.2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf

OPE_ID	Institution Name	City	State	Institution_Type	Submission FYE	Submission Reason Incomplete Date	Reasons Deemed Incomplete	Incomplete Letter Comments
								Servicer Information Sheet should read: Division of Duties. 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
03778300	Health Works Institute	Bozeman	мт	Proprietary	12/31/2017	Annual 07/14/201	Servicer Information Sheet is incomplete.	Administering Title IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
03770300	rediti World Historic	DOZEMAN		rioprictary	12/51/201/	741100	service information sheet is incomplete.	The Title Page is not in the format 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:
	PITC Institute	Wyncote	PA	Proprietary	12/31/2017			https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
03783300	Blue Cliff Career College	Mobile	AL	Proprietary	12/31/2016	Annual 07/20/201	7 Auditor's Comments on Resolution Matters related to prior audit findings is incomplete.,- Other is not viewable.	The Auditor?s Comments on Resolution Matters Relating to Prior Audit Findings has the incorrect year.
								Report on Compliance: First paragraph should say, We have audited described in Chapter 3 of the 2016 edition of the U.S. Department of
								Education's Guide For Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV
								Programs and not We have examined listed in Section II of the U.S. Department of Education's Audit Guide, Audits of Federal Student Financial
								Assistance Programs at Participating Institutions and Institution Servicers, See Example D.8-2 in the 2016 audit guide. Also, 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:
03786300	Advanced College	South Gate	CA	Proprietary	12/31/2017	Annual 08/14/201	Other:,Servicer Information Sheet is incomplete.	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
								Servicer Information Sheet (grid)is not in the format required by the U.S. Department of Educations Office of Inspector Generals 2016 Guide For
02706200	Advanced College	South Gate	CA.	Proprietary	12/31/2017	Annual 09/16/201	Other:,Servicer Information Sheet is incomplete.	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
03780300	Advanced College	South Gate	CA	Proprietary	12/31/201/	Alliudi 08/16/201	other,, servicer information sheet is incomplete.	Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Servicer Information Sheet (language/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:
03786300	Advanced College	South Gate	CA	Proprietary	12/31/2017	Annual 07/20/201	Servicer Information Sheet is incomplete.	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
								Servicer Information Sheet is not in the format 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
03786300	Advanced College	South Gate	CA	Proprietary	12/31/2017	Annual 08/08/201	Servicer Information Sheet is incomplete.	Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
								The Auditor Information Sheet does not mention the use of a Servicer. If a Servicer was not used, make a statement to that effect of the Audit
03786300	Advanced College	South Gate	CA	Proprietary	12/31/2016	Annual 07/11/201	Servicer Information Sheet is missing.,- Other is not viewable.	Guide.
								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
							Report on Compliance with specified Requirements Applicable to the FSA Programs did not disclose use of the appropriate Audit	Attestation Engagements of Third-Party Servicers Administering Title IV Programs. See referenced Guide at:
03797400	Career Care Institute	Lancaster	CA	Proprietary	09/30/2017	Annual 04/19/201		https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
								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.odf The Schedule of Finding & Question Cost is incomplete due to
							Auditor's Comments on Resolution Matters Related to Prior Audit Findings is missing "Schedule of Findings and Questioned Costs is	the PDF not reporting the status of the current or prior year findings. If there were no current year findings, then a statement to that effect must
03797400	Career Care Institute	Lancaster	CA	Proprietary	09/30/2017	Annual 05/03/201	incomplete.	be made. Please provide the revised &/or missing information and resubmit with all previous audit documentation.
								The Auditor Information Sheet & Servicer Information Sheet is missing. Please include AIS & SIS and resubmit along with all previously submitted
	Colegio T'cnico de Electricidad Galloza Colegio T'cnico de Electricidad Galloza	Aguada Aguada	PR PR	Proprietary Proprietary	12/31/2017 12/31/2017		Servicer Information Sheet is missing., Other is missing. Summary Schedule A is missing, Summary Schedule B is missing, Summary Schedule C is missing	PDF documents. The Summary Schedule A,B,C is missing. Please include and resubmit along with all previously submitted PDF documents.
05000500	colegio i cinco de Licentelada Ganoza	/ igadad	- 1.11	. roprictary	12/51/201/	7111001	Schedic Astronomy Schedic Statisting Schedic Statisting Schedic Clarity	The duminary seriestic ryayers missing. I have measured end resourced by the series of the duminary series and the series of the
								The Summary A,B,C is missing. Please include and resubmit along with all previously submitted PDF documents.
03800400	Institute of Beauty Occupations and Technology	Moca	DD.	Proprietary	06/30/2017	07/16/201	Summary Schedule A is missing, Summary Schedule B is missing, Summary Schedule C is missing, Corrective Action Plan has an improper signature.	The Corrective Action Plan (CAP) is incomplete because it is not signed by an institution official. A signed CAP must be presented on letterhead along with all previously submitted PDF documents You must make the necessary revisions to your compliance audit and resubmit.
03800400	Course	IVIOCA	PK	Proprietary	00/30/2017	Alliludi 07/16/201	signature.	along with an previously submitted PDP documents You must make the necessary revisions to your compinance addit and resubmit.
	Institute of Beauty Occupations and Technology							The fiscal year end date you entered states 06/30/2016 (pdf). However, the attached compliance audit report states 06/30/2014. Please consult
03800400		Moca	PR	Proprietary	06/30/2016	Annual 01/30/201	Other:,- Other is not viewable.	with your auditor to make the necessary correction(s) and resubmit the compliance audit along with all previously submitted PDF documents.
								The Corrective Action Plan (CAP) must include the status of current and prior year findings. Your CAP did not include the status of these findings.
03800400	Institute of Beauty Occupations and Technology	Moca	DD.	December	06/30/2016	Annual 01/11/201	Corrective Action Plan is incomplete.,- Other is not viewable.	A corrected CAP must be resubmitted that includes the status of corrective actions taken on current and prior year findings. You must make the
03800400	Course	IVIOCA	PK	Proprietary	00/30/2010	Alliudi U1/11/201	Corrective Action Plan is incomplete.,- Other is not viewable.	necessary revisions to your compliance audit and resubmit.
	Institute of Beauty Occupations and Technology							The OPEID number you entered states 03800400 However, the attached compliance audit report states 03800402. Please consult with your
03800400	Institute of Beauty Occupations and Technology Course	Moca	PR	Proprietary	06/30/2016	Annual 01/23/201	Other:,- Other is not viewable.	The OPEID number you entered states 03800400 However, the attached compliance audit report states 03800402. Please consult with your auditor to make the necessary correction(s) and resubmit the compliance audit along with all previously submitted PDF documents
03800400	Institute of Beauty Occupations and Technology Course	Моса	PR	Proprietary	06/30/2016	Annual 01/23/201	Other:,- Other is not viewable.	auditor to make the necessary correction(s) and resubmit the compliance audit along with all previously submitted PDF documents
03800400	Institute of Beauty Occupations and Technology Course	Моса	PR	Proprietary	06/30/2016	Annual 01/23/201	Other:,- Other is not viewable.	auditor to make the necessary correction(s) and resubmit the compliance audit along with all previously submitted PDF documents Servicer Information Sheet should read: Division of Duties. Is not in the format required by the U.S. Department of Education Office of Inspector
	Course		PR FI					auditor to make the necessary correction(s) and resubmit the compliance audit along with all previously submitted PDF documents Servicer Information Sheet should read: Division of Duties. Is not in the format 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
	Institute of Beauty Occupations and Technology Course Beauty Institute (The)	Moca West Palm Beach	PR FL	Proprietary Proprietary	06/30/2016 12/31/2017		Other:,- Other is not viewable. Servicer Information Sheet is incomplete.	auditor to make the necessary correction(s) and resubmit the compliance audit along with all previously submitted PDF documents Servicer Information Sheet should read: Division of Duties. Is not in the format required by the U.S. Department of Education Office of Inspector
03801400	Course Beauty Institute (The) Gwinnett College	West Palm Beach Marietta		Proprietary Proprietary	12/31/2017	Annual 07/09/201 Annual 07/18/201	Servicer Information Sheet is incomplete. Compliance Audit is missing.	auditor to make the necessary correction(s) and resubmit the compliance audit along with all previously submitted PDF documents Servicer Information Sheet should read: Division of Duties. Is not in the format 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://www.zed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf The entire Compliance Audit is incorrect. The PDF attachment indicates an OPEID # of 02326800 instead of the proper OPEID # of 03804400. Please have your auditor provide the correct OPEID and resubmit.
03801400	Course Beauty Institute (The) Gwinnett College Gwinnett College	West Palm Beach		Proprietary	12/31/2017	Annual 07/09/201 Annual 07/18/201	Servicer Information Sheet is incomplete.	auditor to make the necessary correction(s) and resubmit the compliance audit along with all previously submitted PDF documents Servicer Information Sheet should read: Division of Duties. Is not in the format 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 The entire Compliance Audit is incorrect. The PDF attachment indicates an OPEID # of 02326800 instead of the proper OPEID # of 03804400.
03801400 03804400 03804400	Course Beauty Institute (The) Gwinnett College Gwinnett College Eastern School of Acupuncture and Traditional	West Palm Beach Marietta		Proprietary Proprietary Proprietary	12/31/2017 12/31/2017 12/31/2017	Annual 07/09/201 Annual 07/18/201 Annual 07/24/201	Servicer Information Sheet is incomplete. Compliance Audit is missing. Corrective Action Plan is missing.	auditor to make the necessary correction(s) and resubmit the compliance audit along with all previously submitted PDF documents Servicer Information Sheet should read: Division of Duties. Is not in the format 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/nonited/schoolservicerauditguide.pdf The entire Compliance Audit is incorrect. The PDF attachment indicates an OPEID # of 02326800 instead of the proper OPEID # of 03804400. Please have your auditor provide the correct OPEID and resubmit. The Corrective Action Plan is missing. Please include and resubmit along with all previously submitted PDF documents.
03801400 03804400 03804400	Course Beauty Institute (The) Gwinnett College Gwinnett College	West Palm Beach Marietta Marietta Bloomfield	GA NJ	Proprietary Proprietary Proprietary Proprietary	12/31/2017	Annual 07/09/201 Annual 07/18/201 Annual 07/24/201 Annual 03/16/201	Servicer Information Sheet is incomplete. Compliance Audit is missing. Corrective Action Plan is missing. Corrective Action Plan is not on school letterhead., Other is not viewable.	auditor to make the necessary correction(s) and resubmit the compliance audit along with all previously submitted PDF documents Servicer Information Sheet should read: Division of Duties. Is not in the format 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://www.zed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf The entire Compliance Audit is incorrect. The PDF attachment indicates an OPEID # of 02326800 instead of the proper OPEID # of 03804400. Please have your auditor provide the correct OPEID and resubmit. The Corrective Action Plan is missing. Please include and resubmit along with all previously submitted PDF documents. The attached Corrective Action Plan (CAP) is incomplete because it is not on the institution?s letterhead.
03801400 03804400 03804400 03811300 03813300	Course Beauty Institute (The) Gwinnett College Gwinnett College Eastern School of Acupuncture and Traditional Medicine	West Palm Beach Marietta Marietta	NJ CA AZ	Proprietary Proprietary Proprietary Proprietary Proprietary Proprietary Proprietary	12/31/2017 12/31/2017 12/31/2017 08/31/2017	Annual 07/09/201 Annual 07/18/201 Annual 07/24/201 Annual 03/16/201 Annual 04/30/201	Servicer Information Sheet is incomplete. Compliance Audit is missing. Corrective Action Plan is missing. Corrective Action Plan is not on school letterhead,- Other is not viewable. Servicer Information Sheet is missing,- Other is not viewable.	auditor to make the necessary correction(s) and resubmit the compliance audit along with all previously submitted PDF documents Servicer Information Sheet should read: Division of Duties. Is not in the format 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 The entire Compliance Audit is incorrect. The PDF attachment indicates an OPEID # of 02326800 instead of the proper OPEID # of 03804400. Please have your auditor provide the correct OPEID and resubmit. The Corrective Action Plan is missing. Please include and resubmit along with all previously submitted PDF documents.
03801400 03804400 03804400 03811300 03813300 03814300	Beauty Institute (The) Gwinnett College Gwinnett College Eastern School of Acupuncture and Traditional Medicine Northcentral University	West Palm Beach Marietta Marietta Bloomfield San Diego	NJ CA AZ	Proprietary Proprietary Proprietary Proprietary Proprietary	12/31/2017 12/31/2017 12/31/2017 08/31/2017 12/31/2016	Annual 07/09/201 Annual 07/18/201 Annual 07/24/201 Annual 03/16/201 Annual 04/30/201 Annual 08/16/201	Servicer Information Sheet is incomplete. Compliance Audit is missing. Corrective Action Plan is missing. Corrective Action Plan is not on school letterhead,- Other is not viewable. Servicer Information Sheet is missing,- Other is not viewable.	auditor to make the necessary correction(s) and resubmit the compliance audit along with all previously submitted PDF documents Servicer Information Sheet should read: Division of Duties. Is not in the format 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 UP Programs. See referenced Guide at: https://www.Z.ed.gov/about/offices/ishcolsev/recrauditguide.pdf The entire Compliance Audit is incorrect. The PDF attachment indicates an OPEID # of 02326800 instead of the proper OPEID # of 03804400. Please have your auditor provide the correct OPEID and resubmit. The Corrective Action Plan is missing. Please include and resubmit along with all previously submitted PDF documents. The attached Corrective Action Plan (CAP) is incomplete because it is not on the institution?s letterhead. The Servicer Information Sheet is missing. Please include and resubmit along with all previously submitted PDF documents. The auditor uploaded the incorrect Compliance Audit for the school (Via Terri Tom). The Summary Schedule AB, C is missing. Please include and resubmit along with all previously submitted PDF documents.
03801400 03804400 03804400 03811300 03813300 03814300	Course Beauty Institute (The) Gwinnett College Gwinnett College Eastern School of Acupuncture and Traditional Medicine Northcentral University Turning Point Beauty College	West Palm Beach Marietta Marietta Bloomfield San Diego Casa Grande	NJ CA AZ	Proprietary Proprietary Proprietary Proprietary Proprietary Proprietary Proprietary	12/31/2017 12/31/2017 12/31/2017 08/31/2017 12/31/2016 12/31/2016	Annual 07/09/201 Annual 07/18/201 Annual 07/24/201 Annual 03/16/201 Annual 04/30/201 Annual 08/16/201	Servicer Information Sheet is incomplete. Compliance Audit is missing. Corrective Action Plan is missing. Corrective Action Plan is not on school letterhead.,- Other is not viewable. Servicer Information Sheet is missing.,- Other is not viewable. Other:	auditor to make the necessary correction(s) and resubmit the compliance audit along with all previously submitted PDF documents Servicer Information Sheet should read: Division of Duties. Is not in the format 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 The entire Compliance Audit is incorrect. The PDF attachment indicates an OPEID # of 03236800 instead of the proper OPEID # of 03804400. Please have your auditor provide the correct OPEID and resubmit. The Corrective Action Plan is missing. Please include and resubmit along with all previously submitted PDF documents. The attached Corrective Action Plan (CAP) is incomplete because it is not on the institution?s letterhead. The Servicer Information Sheet is missing. Please include and resubmit along with all previously submitted PDF documents. The additor uploaded the incorrect Compliance Audit for the school (Via Terri Tom). The Summary Schedule A,B,C is missing. Please include and resubmit along with all previously submitted PDF documents. The attached [Independent Auditors Report]/[A-133 Report] is incomplete because the [Independent Auditors Report]/[A-133 Report] is not
03801400 03804400 03804400 03811300 03813300 03814300	Course Beauty Institute (The) Gwinnett College Gwinnett College Eastern School of Acupuncture and Traditional Medicine Northcentral University Turning Point Beauty College	West Palm Beach Marietta Marietta Bloomfield San Diego Casa Grande	NJ CA AZ	Proprietary Proprietary Proprietary Proprietary Proprietary Proprietary Proprietary	12/31/2017 12/31/2017 12/31/2017 08/31/2017 12/31/2016 12/31/2016	Annual 07/09/201 Annual 07/18/201 Annual 07/24/201 Annual 03/16/201 Annual 04/30/201 Annual 08/16/201	Servicer Information Sheet is incomplete. Compliance Audit is missing. Corrective Action Plan is missing. Corrective Action Plan is missing. Corrective action plan is not on school letterhead.,- Other is not viewable. Servicer Information Sheet is missing.,- Other is not viewable. Other: Summary Schedule A is missing. Summary Schedule B is missing. Summary Schedule C is missing	auditor to make the necessary correction(s) and resubmit the compliance audit along with all previously submitted PDF documents Servicer Information Sheet should read: Division of Duties. Is not in the format 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://www.2.ed.gov/abour/doffices/list/oig/nonfed/schoolservicerauditguide.pdf The entire Compliance Audit is incorrect. The PDF attachment indicates an OPEID # of 03236800 instead of the proper OPEID # of 03804400. Please have your auditor provide the correct OPEID and resubmit. The Corrective Action Plan is missing. Please include and resubmit along with all previously submitted PDF documents. The attached Corrective Action Plan (CAP) is incomplete because it is not on the institution?s letterhead. The Servicer Information Sheet is missing. Please include and resubmit along with all previously submitted PDF documents. The auditor uploaded the incorrect Compliance Audit for the school (Via Terri Tom). The Summary Schedule A.B.C. is missing. Please include and resubmit along with all previously submitted PDF documents. The attached [Independent Auditors Report]/[A-133 Report] is incomplete because the [Independent Auditors Report]/[A-133 Report] is not signed by the auditor nor on letterhead. Please note a computer-generated signature is not acceptable. Please organize for the reports to be
03801400 03804400 03804400 03811300 03813300 03814300	Beauty Institute (The) Gwinnett College Gwinnett College Eastern School of Acupuncture and Traditional Medicine Northcentral University Turning Point Beauty College Turning Point Beauty College	West Palm Beach Marietta Marietta Bloomfield San Diego Casa Grande	NJ CA AZ	Proprietary Proprietary Proprietary Proprietary Proprietary Proprietary Proprietary Proprietary	12/31/2017 12/31/2017 12/31/2017 08/31/2017 12/31/2016 12/31/2016	Annual 07/09/201 Annual 07/18/201 Annual 07/24/201 Annual 03/16/201 Annual 04/30/201 Annual 08/16/201 Annual 07/24/201	Servicer Information Sheet is incomplete. Compliance Audit is missing. Corrective Action Plan is missing. Corrective Action Plan is not on school letterhead,- Other is not viewable. Servicer Information Sheet is missing,- Other is not viewable. Other: Summary Schedule A is missing, Summary Schedule B is missing, Summary Schedule C is missing Report on Compliance with Specified Requirements Applicable to the FSA Programs was not signed, Report on Compliance with	auditor to make the necessary correction(s) and resubmit the compliance audit along with all previously submitted PDF documents Servicer Information Sheet should read: Division of Duties. Is not in the format 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://www.2 ed. gov/about/offices/ishcoiley/incedigide.pdf The entire Compliance Audit is incorrect. The PDF attachment indicates an OPEID # of 02326800 instead of the proper OPEID # of 03804400. Please have your auditor provide the correct OPEID and resubmit. The Corrective Action Plan is missing. Please include and resubmit along with all previously submitted PDF documents. The attached Corrective Action Plan (CAP) is incomplete because it is not on the institution?s letterhead. The Servicer Information Sheet is missing. Please include and resubmit along with all previously submitted PDF documents. The auditor uploaded the incorrect Compliance Audit for the school (Via Terri Tom). The Summary Schedule AB,C is missing, Please include and resubmit along with all previously submitted PDF documents. The attached [Independent Auditors Report]/[A-133 Report] is incomplete because the [Independent Auditors Report]/[A-133 Report] is not signed by the auditor nor on letterhead. Please note a computer-generated signature is not acceptable. Please organize for the reports to be presented on letterhead, signed by the auditor one of the proper of
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03801400 03804400 03804400 03811300 03813300 03814300	Beauty Institute (The) Gwinnett College Gwinnett College Eastern School of Acupuncture and Traditional Medicine Northcentral University Turning Point Beauty College Turning Point Beauty College	West Palm Beach Marietta Marietta Bloomfield San Diego Casa Grande Casa Grande	GA NJ CA AZ AZ	Proprietary Proprietary Proprietary Proprietary Proprietary Proprietary Proprietary Proprietary	12/31/2017 12/31/2017 12/31/2017 08/31/2017 12/31/2016 12/31/2017 12/31/2017	Annual 07/09/201 Annual 07/18/201 Annual 07/24/201 Annual 03/16/201 Annual 04/30/201 Annual 08/16/201 Annual 07/24/201	Servicer Information Sheet is incomplete. Compliance Audit is missing. Corrective Action Plan is missing. Corrective Action Plan is not on school letterhead,- Other is not viewable. Servicer Information Sheet is missing,- Other is not viewable. Other: Summary Schedule A is missing, Summary Schedule B is missing, Summary Schedule C is missing Report on Compliance with Specified Requirements Applicable to the FSA Programs was not signed, Report on Compliance with	auditor to make the necessary correction(s) and resubmit the compliance audit along with all previously submitted PDF documents Servicer Information Sheet should read: Division of Duties. Is not in the format 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://www.2 ed.gov/about/offices/list/oig/nonfet/schoolservicerauditguide.pdf The entire Compliance Audit is incorrect. The PDF attachment indicates an OPEID # of 02326800 instead of the proper OPEID # of 03804400. Please have your auditor provide the correct OPEID and resubmit. The Corrective Action Plan is missing. Please include and resubmit along with all previously submitted PDF documents. The attached Corrective Action Plan (CAP) is incomplete because it is not on the institution?s letterhead. The Servicer Information Sheet is missing. Please include and resubmit along with all previously submitted PDF documents. The auditor uploaded the incorrect Compliance Audit for the school (Via Terri Tom). The Summary Schedule AB, C is missing. Please include and resubmit along with all previously submitted PDF documents. The attached [Independent Auditors Report]/[A-133 Report] is incomplete because the [Independent Auditors Report]/[A-133 Report] is not signed by the auditor nor on letterhead. Please note a computer-generated signature is not acceptable. Please organize for the reports to be presented on letterhead, signed by the auditor As, Current year finding needs to reflect the correct number of 17-03 & not 17-04. And then resubmit along with all previously submitted PDF documents. Servicer Information Sheet is not in the format (language & grid) required by the U.S. Department of Education Office of Inspector General 2016
03801400 03804400 03804400 03811300 03813300 03814300	Beauty Institute (The) Gwinnett College Gwinnett College Eastern School of Acupuncture and Traditional Medicine Northcentral University Turning Point Beauty College Turning Point Beauty College	West Palm Beach Marietta Marietta Bloomfield San Diego Casa Grande Casa Grande	GA NJ CA AZ AZ	Proprietary Proprietary Proprietary Proprietary Proprietary Proprietary Proprietary Proprietary	12/31/2017 12/31/2017 12/31/2017 08/31/2017 12/31/2016 12/31/2017 12/31/2017	Annual 07/09/201 Annual 07/18/201 Annual 07/24/201 Annual 03/16/201 Annual 04/30/201 Annual 08/16/201 Annual 07/24/201 Annual 07/24/201 Annual 07/24/201	Servicer Information Sheet is incomplete. Compliance Audit is missing. Corrective Action Plan is missing. Corrective Action Plan is not on school letterhead,- Other is not viewable. Servicer Information Sheet is missing,- Other is not viewable. Other: Summary Schedule A is missing, Summary Schedule B is missing, Summary Schedule C is missing Report on Compliance with Specified Requirements Applicable to the FSA Programs was not signed, Report on Compliance with	auditor to make the necessary correction(s) and resubmit the compliance audit along with all previously submitted PDF documents Servicer Information Sheet should read: Division of Duties. Is not in the format 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 UP Programs. See referenced Guide at: https://www.Zed.gov/about/offices/ishcoilspervices/ishcoilsper

OPE_ID	Institution Name	City	State	e Institution_Type	Submission FYE	Submission Reason Incomplete Date	Reasons Deemed Incomplete	Incomplete Letter Comments
								The Servicer Information Sheet 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
03821400	Universal College of Healing Arts	Omaha	NE	Proprietary	12/31/2017	Annual 06/25/20:	18 Servicer Information Sheet is incomplete.	referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
								A compliance audit should have been performed under the 2016 audit guide. As you are aware, the 2016 audit guide was effective for fiscal
								years beginning after June 30, 2016; therefore starting with FYE 6/30/17 audits, all MUST be done in accordance with the new guide. Any of
								these audits done under the old guide will not be accepted (Independent Audit report needs to be revised) See referenced Guide at:
03823300	Florida Academy of Health & Beauty	Oakland Park	FL	Proprietary	12/31/2017	7 Annual 06/26/201	18 Other:	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
								A compliance audit should have been performed under the 2016 audit guide. As you are aware, the 2016 audit guide was effective for fiscal years beginning after June 30, 2016; therefore starting with FYE 6/30/17 audits, all MUST be done in accordance with the new guide. Any of
								these audits done under the old guide will not be accepted (Independent Audit report needs to be revised) See referenced Guide at:
03823300	Florida Academy of Health & Beauty	Oakland Park	FL	Proprietary	12/31/2017	7 Annual 06/17/201	18 Other:	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
								The attached [Independent Auditor?s Report]/[A-133 Report] is incomplete because the 1st paragraph of the [Independent Auditor?s Report]/[A-
03823300	Florida Academy of Health & Beauty	Oakland Park	FL	Proprietary	12/31/2016	Annual 06/23/20	17 Report on Compliance with specified Requirements Applicable to the FSA Programs is incomplete.,- Other is not viewable.	133 Report] needs to specify the correct year-end date. It is currently indicating the year-end December 31, 2015 instead of December 31, 2016.
	,				,,	33,23,23	0	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
02022200	Florida Academy of Health & Beauty	Oakland Park			12/31/2017	7 Annual 06/04/201		Attestation Engagements of Third-Party Servicers Administering Title IV Programs. See referenced Guide at:
03823300	Florida Academy of Health & Beauty	Oakland Park	FL	Proprietary	12/31/2017	Annuai 06/04/201	us Other:	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf The Compliance Audit Report Title Page: Should say Compliance Audit of the Title IV Programs and not Compliance Attestation Examination of
								the Title IV Student Financial Assistance Programs. See Example D.8-1 in 2016 audit guide. Please have your auditor provide the revised &/or
								missing information and resubmit with all previous audit documentation. See referenced Guide at:
03823300	Florida Academy of Health & Beauty	Oakland Park	FL	Proprietary	12/31/2017	Annual 07/16/201	18 Other:	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
03833300	American Academy of Traditional Chinese Medicine	Roseville	MN	Proprietary	12/31/2016	Annual 07/17/20:	17 Report on Compliance with specified Requirements Applicable to the FSA Programs not on letterhead.,- Other is not viewable.	Report on Compliance with specified Requirements Applicable to the FSA Programs not on letterhead.
03033300	medicine	oseviile	IVIIN	oprictary	12/31/2010	07/17/201	composition composition appeared negativements appreadure to the row ringiants not on retterneau, rother is not viewable.	Title Page 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
	American Academy of Traditional Chinese							Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs. See referenced Guide at:
03833300	Medicine	Roseville	MN	Proprietary	12/31/2017	Annual 07/19/201	18 Other:	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
								Servicer Information Sheet should read: Division of Duties. Is not in the format (language & 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
03838300	Nightingale College	Salt Lake City	UT	Proprietary	12/31/2017	Annual 07/23/20:	18 Servicer Information Sheet is incomplete.	Administering Title IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
								Servicer Information Sheet should read: Division of Duties. Is not in the format (language & 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
03838300	Nightingale College	Salt Lake City	UT	Proprietary	12/31/2017	Annual 07/14/20	18 Servicer Information Sheet is incomplete.	Administering Title IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
	0 1 0 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			, , , ,	1.7			
								Servicer Information Sheet is not in the format (language & grid) required by the U.S. Department of Education Office of Inspector General 2016
03841300	Career Beauty College	Lawrenceburg	TN	Proprietary	12/31/2017	/ Appual 07/09/20:	18 Servicer Information Sheet is incomplete.	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
03041300	career beauty conege	Lawrenceburg	114	Troprictary	12/31/2017	Aillidai 07/03/201	to Service information sheet is morniplete.	The Corrective Action Plan (CAP) needs to include all status of current year findings. Please provide the revised &/or missing information and
03849300	Xtreme Career Institute	Aguadilla	PR	Proprietary	12/31/2016	Annual 07/25/201	Corrective Action Plan is incomplete.,- Other is not viewable.	resubmit with all previous audit documentation.
03868400	Los Angeles Music Academy	Pasadena	CA	Proprietary	09/30/2016	Appual 04/20/20:	Auditor's Comments on Resolution Matters Related to Prior Audit Findings is missing, Report on Compliance with specified LT Requirements Applicable to the FSA Programs did not disclose use of the appropriate Audit Guide.,- Other is not viewable.	The attached [Independent Auditor?s Report]/[A-133 Report] is incomplete because the 2nd paragraph of the [Independent Auditor?s Report]/[A-133 Report] needs to specify use of the 2000 Audit Guide or the revision (please refer to Example D (pg. 1 of 2) of the Audit Guide).
03000400	Los Angeles Music Academy	Тазайсна	CA.	Troprictary	03/30/2010	Aiiiidai 04/20/203	requirements Applicable to the 15A Frograms and not disclose use of the appropriate Adult Guide., Other is not viewable.	
03872500	Northland International University	Dunbar						The submission is incomplete because your submission is not in compliance with Title 2 U.S. Code of Federal Regulations Part 200, Uniform
		Dulibal	WI	Non-Profit	05/31/2015	Annual 10/19/201	1.7 Other:,- Other is not viewable.	
			WI					The submission is incomplete because your submission is not in compliance with Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). The submission is incomplete because your submission is not in compliance with Title 2 U.S. Code of Federal Regulations Part 200, Uniform
03872500	Northland International University	Dunbar	wı	Non-Profit Non-Profit	05/31/2015 05/31/2015		17 Other:,- Other is not viewable. 17 Other:,- Other is not viewable.	The submission is incomplete because your submission is not in compliance with Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). The submission is incomplete because your submission is not in compliance with Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).
03872500	Northland International University		WI					The submission is incomplete because your submission is not in compliance with Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). The submission is incomplete because your submission is not in compliance with Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). The entire Compliance Audit Report is incorrect. Please resubmit and include all the necessary and required components of a Non Profit Audit
	Northland International University Community Christian College					Annual 11/28/201		The submission is incomplete because your submission is not in compliance with Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). The submission is incomplete because your submission is not in compliance with Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).
03874400 03874400	Community Christian College Community Christian College	Dunbar Redlands Redlands	CA CA	Non-Profit Non-Profit Non-Profit	05/31/2015 06/30/2017 06/30/2017	Annual 11/28/201 Annual 03/03/201 Annual 02/13/201	17 Other:,- Other is not viewable. 18 Compliance Audit is missing.,- Other is not viewable. 18 Compliance Audit is missing.,- Other is not viewable.	The submission is incomplete because your submission is not in compliance with Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). The submission is incomplete because your submission is not in compliance with Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). The entire Compliance Audit Report is incorrect. Please resubmit and include all the necessary and required components of a Non Profit Audit Institution and not one of a SFA/Proprietary Audit. Please resubmit and include the A-133 (OMB) Report, The Summary of Auditor's Results, The Schedule of findings and Questioned Costs and all other necessary documents. The entire compliance audit report is missing from your submission. You must reload a Non Profit audit report and resubmit.
03874400 03874400	Community Christian College	Dunbar Redlands	CA CA	Non-Profit	05/31/2015 06/30/2017	Annual 11/28/201 Annual 03/03/201 Annual 02/13/201	17 Other:,- Other is not viewable. 18 Compliance Audit is missing.,- Other is not viewable.	The submission is incomplete because your submission is not in compliance with Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). The submission is incompliantee because your submission is not in compliance with Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). The entire Compliance Audit Report is incorrect. Please resubmit and include all the necessary and required components of a Non Profit Audit Institution and not one of a SFA/Proprietary Audit. Please resubmit and include the A-133 (OMB) Report, The Summary of Auditor's Results, The Schedule of findings and Questioned Costs and all other necessary documents.
03874400 03874400	Community Christian College Community Christian College	Dunbar Redlands Redlands	CA CA	Non-Profit Non-Profit Non-Profit	05/31/2015 06/30/2017 06/30/2017	Annual 11/28/201 Annual 03/03/201 Annual 02/13/201	17 Other:,- Other is not viewable. 18 Compliance Audit is missing.,- Other is not viewable. 18 Compliance Audit is missing.,- Other is not viewable.	The submission is incomplete because your submission is not in compliance with Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). The submission is incompliantee because your submission is not in compliance with Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). The entire Compliance Audit Report is incorrect. Please resubmit and include all the necessary and required components of a Non Profit Audit Institution and not one of a SFA/Proprietary Audit. Please resubmit and include the A-133 (OMB) Report, The Summary of Auditor's Results, The Schedule of findings and Questioned Costs and all other necessary documents. The entire compliance audit report is missing from your submission. You must reload a Non Profit audit report and resubmit. The Summary A,B,C is missing. Please include and resubmit along with all previously submitted PDF documents.
03874400 03874400	Community Christian College Community Christian College	Dunbar Redlands Redlands	CA CA	Non-Profit Non-Profit Non-Profit	05/31/2015 06/30/2017 06/30/2017	Annual 11/28/201 Annual 03/03/201 Annual 02/13/201	17 Other:,- Other is not viewable. 18 Compliance Audit is missing.,- Other is not viewable. 18 Compliance Audit is missing.,- Other is not viewable.	The submission is incomplete because your submission is not in compliance with Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). The submission is incomplete because your submission is not in compliance with Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). The entire Compliance Audit Report is incorrect. Please resubmit and include all the necessary and required components of a Non Profit Audit Institution and not one of a SFA/Proprietary Audit. Please resubmit and include the A-133 (OMB) Report, The Summary of Auditor's Results, The Schedule of findings and Questioned Costs and all other necessary documents. The entire compliance audit report is missing from your submission. You must reload a Non Profit audit report and resubmit.
03874400 03874400 03881400	Community Christian College Community Christian College	Dunbar Redlands Redlands	CA CA	Non-Profit Non-Profit Non-Profit	05/31/2015 06/30/2017 06/30/2017	Annual 11/28/201 Annual 03/03/201 Annual 02/13/201 Annual 07/20/201	17 Other:,- Other is not viewable. 18 Compliance Audit is missing.,- Other is not viewable. 18 Compliance Audit is missing.,- Other is not viewable.	The submission is incomplete because your submission is not in compliance with Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). The submission is incomplete because your submission is not in compliance with Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). The entire Compliance Audit Report is incorrect. Please resubmit and include all the necessary and required components of a Non Profit Audit Institution and not one of a SFA/Proprietary Audit. Please resubmit and include the A-133 (OMB) Report, The Summary of Auditor's Results, The Schedule of findings and Questioned Costs and all other necessary documents. The entire compliance audit report is missing from your submission. You must reload a Non Profit audit report and resubmit. The Summary A,B,C is missing. Please include and resubmit along with all previously submitted PDF documents. Servicer Information Sheet should read: Division of Duties. Is not in the format (language & grid) required by the U.S. Department of Education Offlice 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://www.ed.gov/about/pfices/lst/sig/nonfed/schoolsevricerauditguide.pdf
03874400 03874400 03881400	Community Christian College Community Christian College Estelle Medical Academy	Dunbar Redlands Redlands Skokie	CA CA	Non-Profit Non-Profit Non-Profit Proprietary	05/31/2015 06/30/2017 06/30/2017 12/31/2017	Annual 11/28/201 Annual 03/03/201 Annual 02/13/201 Annual 07/20/201	17 Other:,- Other is not viewable. 18 Compliance Audit is missing.,- Other is not viewable. 18 Compliance Audit is missing.,- Other is not viewable. 18 Summary Schedule A is missing.Summary Schedule B is missing.Summary Schedule C is missing.	The submission is incomplete because your submission is not in compliance with Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). The submission is incomplete because your submission is not in compliance with Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). The entire Compliance Audit Report is incorrect. Please resubmit and include all the necessary and required components of a Non Profit Audit Institution and not one of a SFA/Proprietary Audit. Please resubmit and include the A-133 (OMB) Report, The Summary of Auditor's Results, The Schedule of findings and Questioned Costs and all other necessary documents. The entire compliance audit report is missing from your submission. You must reload a Non Profit audit report and resubmit. The Summary A,B,C is missing. Please include and resubmit along with all previously submitted PDF documents. Servicer Information Sheet should read: Division of Duties. Is not in the format (language & 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/olg/nonfed/schoolservicerauditguide.pdf The attached Corrective Action Plan (CAP) is incomplete because an institutional Official did not sign the document. Please note a computer-
03874400 03874400 03881400 03883400	Community Christian College Community Christian College Estelle Medical Academy Aviation Institute of Maintenance	Dunbar Redlands Redlands Skokie Manassas	CA CA	Non-Profit Non-Profit Non-Profit Proprietary Proprietary	05/31/2015 06/30/2017 06/30/2017 12/31/2017 12/31/2017	Annual 11/28/201 Annual 03/03/201 Annual 02/13/201 Annual 07/20/201 Annual 07/12/201	17 Other:,- Other is not viewable. 18 Compliance Audit is missing.,- Other is not viewable. 18 Compliance Audit is missing.,- Other is not viewable. 18 Summary Schedule A is missing.Summary Schedule B is missing.Summary Schedule C is missing. 18 Servicer Information Sheet is incomplete.	The submission is incomplete because your submission is not in compliance with Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). The submission is incomplete because your submission is not in compliance with Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). The entire Compliance Audit Report is incorrect. Please resubmit and include all the necessary and required components of a Non Profit Audit Institution and not one of a 5FA/Proprietary Audit. Please resubmit and include the A-133 (OMB) Report, The Summary of Auditor's Results, The Schedule of findings and Questioned Costs and all other necessary documents. The entire compliance audit report is missing from your submission. You must reload a Non Profit audit report and resubmit. The Summary A,B,C is missing. Please include and resubmit along with all previously submitted PDF documents. Servicer Information Sheet should read: Division of Duties. Is not in the format (language & 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 The attached Corrective Action Plan (CAP) is incomplete because an Institutional Official did not sign the document Please note a computergenerated signature is not acceptable. Please organize for the reports to be presented on letterhead, signed by an Institution Official, scanned,
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03874400 03874400 03881400 03883400	Community Christian College Community Christian College Estelle Medical Academy Aviation Institute of Maintenance	Dunbar Redlands Redlands Skokie Manassas	CA CA	Non-Profit Non-Profit Non-Profit Proprietary Proprietary	05/31/2015 06/30/2017 06/30/2017 12/31/2017 12/31/2017	Annual 11/28/201 Annual 03/03/201 Annual 02/13/201 Annual 07/20/201 Annual 07/12/201	17 Other:,- Other is not viewable. 18 Compliance Audit is missing.,- Other is not viewable. 18 Compliance Audit is missing.,- Other is not viewable. 18 Summary Schedule A is missing.Summary Schedule B is missing.Summary Schedule C is missing. 18 Servicer Information Sheet is incomplete.	The submission is incomplete because your submission is not in compliance with Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). The submission is incomplete because your submission is not in compliance with Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). The entire Compliance Audit Report is incorrect. Please resubmit and include all the necessary and required components of a Non Profit Audit Institution and not one of a SFA/Proprietary Audit. Please resubmit and include the A-133 (OMB) Report, The Summary of Auditor's Results, The Schedule of findings and Questioned Costs and all other necessary documents. The entire compliance audit report is missing from your submission. You must reload a Non Profit audit report and resubmit. The Summary A,B,C is missing. Please include and resubmit along with all previously submitted PDF documents. Servicer Information Sheet should read: Division of Duties. Is not in the format (language & 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 The attached Corrective Action Plan (CAP) is incomplete because an Institutional Official din not sign the document. Please note a computer-generated signature is not acceptable. Please organize for the reports to be presented on letterhead, signed by an Institution Official, scanned, and then resubmit along with all previously submitted PDF documents.
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03874400 03874400 03881400 03883400 03883400 03903400	Community Christian College Community Christian College Estelle Medical Academy Aviation Institute of Maintenance Aviation Institute of Maintenance American Beauty School	Dunbar Redlands Redlands Skokie Manassas Manassas Bronx, NY	CA CA	Non-Profit Non-Profit Non-Profit Proprietary Proprietary Proprietary Proprietary	05/31/2015 06/30/2017 06/30/2017 12/31/2017 12/31/2017 12/31/2016	Annual 11/28/201 Annual 03/03/201 Annual 02/13/201 Annual 07/20/201 Annual 07/12/201 Annual 06/23/201 Annual 06/29/201	17 Other:,- Other is not viewable. 18 Compliance Audit is missing,- Other is not viewable. 18 Compliance Audit is missing,- Other is not viewable. 18 Summary Schedule A is missing,Summary Schedule B is missing,Summary Schedule C is missing. 18 Servicer Information Sheet is incomplete. 17 Corrective Action Plan is not signed.,- Other is not viewable. 18 Servicer Information Sheet is incomplete.	The submission is incomplete because your submission is not in compliance with Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). The submission is incomplete because your submission is not in compliance with Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). The entire Compliance Audit Report is incorrect. Please resubmit and include all the necessary and required components of a Non Profit Audit Institution and not one of a SFA/Proprietary Audit. Please resubmit and include the A-133 (OMB) Report, The Summary of Auditor's Results, The Schedule of findings and Questioned Costs and all other necessary documents. The entire compliance audit report is missing from your submission. You must reload a Non Profit audit report and resubmit. The Summary A,B,C is missing. Please include and resubmit along with all previously submitted PDF documents. Servicer Information Sheet should read: Division of Duties. Is not in the format (language & 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 The attached Corrective Action Plan (CAP) is incomplete because an Institutional Official did not sign the document. Please note a computer-generated signature is not acceptable. Please organize for the reports to be presented on letterhead, signed by an Institution Official, scanned, and then resubmit along with all previously submitted PDF documents. Servicer Information Sheet is not in the format (language) required by the U.S. Department of Education Office of Inspector General 2016 Guide For Audits of Proprietary Schools
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Mary Company	ODE ID	Institution Name	City.	State	Institution Tune	Cubmission FVF	Cubmission Bassan	In complete Data	Reasons Deemed Incomplete	Incomplete Letter Comments
18	OPE_ID	institution Name	City	State	institution_Type	SUBMISSION FTE	Submission Reason I	incomplete Date	reasons beemed incomplete	incomplete Letter Comments
March Annual Association March										
	02014200	CALC Institute of Technology	Alton		Bronriotory	12/21/2017	Annual	07/11/2019	Sanicar Information Shoot is incomplete	
	03514300	CALC, Institute of Technology	Alton	IL.	rioprietary	12/31/2017	Ailliuai	07/11/2016	Service information sheet is incomplete.	See Ferenceu Guide at. https://www.z.eu.gov/about/onites/list/org/nomed/schoolserviceraduriguide.pdf
Part										
Part	02015200	Caroor Quart Learning Contar	Lancing	MI	Bronriotory	12/21/2017	Annual	07/12/2019	Sandar Information Shoot is incomplete	
Part	03513300	Career Quest Learning Center	Lansing	IVII	rioprietary	12/31/2017	Ailliuai	07/12/2016	Service information sheet is incomplete.	TV Flograms. See referenced duide at. https://www.zeu.gov/about/onices/hst/olg/nonied/sthoolserviceraduitguide.pdi
Part	03916300	eClips School of Cosmetology and Barbering	Overland	МО	Proprietary	12/31/2016	Annual	08/11/2017	Report on Compliance with specified Requirements Applicable to the FSA Programs is incomplete.,- Other is not viewable.	Auditor's report is incorrect. The opinion paragraph requires the correct fiscal year date of 2016 instead of the date in error of 2015.
Part										Services Information Shoot is incomplete 8, not in the format required by the LLS Department of Education Office of Inspector Congress 2016
Part										
	03916300	eClips School of Cosmetology and Barbering	Overland	MO	Proprietary	12/31/2016	Annual	07/16/2018	Servicer Information Sheet is incomplete.	See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
										The Audit is rejected due to Linda Taylor CPA, auditor engaged to perform this audit and is not licensed to practice in the State of Missouri
Manual Property Control Contro	03916300	eClips School of Cosmetology and Barbering	Overland	мо	Proprietary	12/31/2016	Annual	12/21/2017	Other:,- Other is not viewable.	The Flade to English Confidence of this state of this stat
Manual Property Control Contro								00/01/00		
Part	03916300	eClips School of Cosmetology and Barbering	Overland	MO	Proprietary	12/31/2016	Annual	08/04/2017	Report on Compliance with specified Requirements Applicable to the FSA Programs is incomplete.,- Other is not viewable.	Auditor's report is incorrect. The opinion paragraph requires the correct fiscal year date of 2016 instead of the date in error of 2015.
1977 May 197										Servicer Information Sheet's is not in the format required by the U.S. Department of Education?s Office of Inspector General?s 2016 Guide For
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									resubmitted that includes the status of corrective actions taken on prior year findings. Also, the PDF should report the status of all prior year
				_					findings. If there were no prior year findings, then a statement to that effect must be made. Please provide the revised &/or missing information
03988300	SAE Institute of Technology, New York	New York	NY	Proprietary	06/30/2016	Annual	01/03/2017	Corrective Action Plan is incomplete.,- Corrective Action Plan is not viewable.	and resubmit with all previous audit documentation.
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04005300	United States University	San Diego	CA	Proprietary	12/31/2016	Annual	07/19/2017	Corrective Action Plan is not signed.,- Other is not viewable.	and then resubmit along with all previously submitted PDF documents.
									Independent Auditor's 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:
04028300	Mountain State School of Massage	Charleston	wv	Proprietary	12/31/2017	Annual	07/27/2018	Report on Compliance with specified Requirements Applicable to the FSA Programs is incomplete.	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
							0.7-17-0-5	8	
									The Compliance Audit Report Title Page: Should say Compliance Audit of the Title IV Programs and not Compliance Attestation Examination of
									the Title IV Student Financial Assistance Programs. See Example D.8-1 in 2016 audit guide. Please have your auditor provide the revised &/or
									missing information and resubmit with all previous audit documentation. Also, Servicer Information Sheet is not in the format (language) 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:
04028300	Mountain State School of Massage	Charleston	wv	Proprietary	12/31/2017	Annual	07/16/2018	Other:,Servicer Information Sheet is incomplete.	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
								·	Independent Auditors Report on Internal Control Over Financial Reporting and on Compliance 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
04020200	Manual Charles Cale and a SM	Charleston			12/31/2017		00/05/2046	Description of the second of t	Engagements of Third-Party Servicers Administering Title IV Programs. See referenced Guide at:
04028300	Mountain State School of Massage Trendsetters of FL. School of Beauty &	Charleston	wv	Proprietary	12/31/2017	Annuai	08/06/2018	Report on Compliance with specified Requirements Applicable to the FSA Programs is incomplete.	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
04029300		Jacksonville	FL	Proprietary	12/31/2016	Annual	04/29/2017	Report on Compliance with Specified Requirements Applicable to the FSA Programs is missing.,- Other is not viewable.	The Report on Compliance is missing, Please include the Report on Compliance and resubmit along with all previously submitted PDF documents.
				.,	, , , , , ,			The state of the s	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
	Trendsetters of FL. School of Beauty &								Attestation Engagements of Third-Party Servicers Administering Title IV Programs. See referenced Guide at:
04029300	Barbering	Jacksonville	FL	Proprietary	12/31/2017	Annual	05/03/2018	Other is missing.,Other:	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
									The Servicer Information Sheet 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
04031300	Salon Professional Academy (The)	Fargo	ND	Proprietary	12/31/2017	Annual	06/21/2018	Servicer Information Sheet is incomplete.	referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
				1					
									The Servicer Information Sheet is not in the format (the language on all pages) required by the U.S. Department of Education?s Office of Inspector
04024222	Color Broford and Aradamy (The)	5			42/20/200-		00/27/2011	Control of the state of the sta	General?s 2016 Guide For Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title
04031300	Salon Professional Academy (The)	Fargo	ND	Proprietary	12/31/2017	Annual	06/27/2018	Servicer Information Sheet is incomplete.	IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf The Schedule of Finding & Question Cost is incomplete due to the PDF not reporting the correct current year findings of 2016 (& not 2017). Also,
									the Corrective Action Plan (CAP) references findings that are numbered incorrectly. Please provide the revised &/or missing information and
04035300	Tennessee Career Institute	Columbia	TN	Proprietary	12/31/2016	Annual	07/11/2017	Schedule of Findings and Questioned Costs is incomplete., Corrective Action Plan is incomplete., - Other is not viewable.	resubmit with all previous audit documentation.
									Servicer Information Sheet should read: Division of Duties. Is not in the format required by the U.S. Department of Education Office of Inspector
04035355		Colombia	-		42/20/200-		07/40/200	Control of the state of the sta	General 2016 Guide For Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title
04035300	Tennessee Career Institute	Columbia	TN	Proprietary	12/31/2017	Annual	07/13/2018	Servicer Information Sheet is incomplete.	IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
									Report on Compliance: First paragraph should say, We have audited described in Chapter 3 of the 2016 edition of the U.S. Department of
									Education's Guide For Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV
		1		1					Programs and not We have examined listed in Section II of the U.S. Department of Education's Audit Guide, Audits of Federal Student Financial
	Tennessee Career Institute	Columbia	TN	Proprietary	12/31/2017			Report on Compliance with specified Requirements Applicable to the FSA Programs is incomplete.	Assistance Programs at Participating Institutions and Institution Servicers, See Example D.8-2 in the 2016 audit guide. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf

OPE ID	Institution Name	City	State	Institution_Type	Submission FYE	Submission Reason Incomplete Date	Reasons Deemed Incomplete	Incomplete Letter Comments
								The Auditor Information Sheet is incorrect. The PDF attachment indicates an OPEID # of 04100300 instead of the proper OPEID # of 04037500.
04037500	Academy of Hair Design	Springfield	МО	Proprietary	12/31/2016	Annual 07/05/201	7 Auditor Information Sheet is incomplete.,- Other is not viewable.	Please have your auditor provide the correct OPEID and resubmit.
								Servicer Information Sheet is incomplete & not in the format 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.
04039300	Sullivan and Cogliano Training Centers	Miami Gardens	FL	Proprietary	12/31/2017	Annual 07/16/201	8 Servicer Information Sheet is incomplete.	See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
								Servicer Information Sheet language 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.
04043300	Ace Institute of Technology	New York	NY	Proprietary	12/31/2017	Annual 06/28/201	8 Other:	See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
								Servicer Information Sheet language(should read Division of Duties) 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
04043300	Ace Institute of Technology	New York	NY	Proprietary	12/31/2017	Annual 06/29/201	8 Other:	Administering Title IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
					,,,,			
04045300	Northwest Beauty School	Houston	TX	Proprietary		Closeout Audit 01/06/201	7 Corrective Action Plan is missing.,- Other is not viewable.	The Corrective Action Plan and Summary A,B,C is missing. Please include and resubmit along with all previously submitted PDF documents.
04045300	Northwest Beauty School	Houston	TX	Proprietary		Closeout Audit 01/17/201	7 Summary Schedule A is missing,Summary Schedule B is missing,Summary Schedule C is missing,- Other is not viewable.	Summary A,B,C is still missing. Please include and resubmit along with all previously submitted PDF documents.
				, , , , , , , , , , , , , , , , , , , ,		3,3,7,3	,,,,,	
								Servicer Information Sheet is not in the format (grid, throughout) required by the U.S. Department of Education Office of Inspector General 2016
04050300	Tuesda Callage of Beauty	T	A7	Decariotory	12/31/2017	07/12/201	O Consider Information Cheet is incomplete	Guide For Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs.
04059300	Tucson College of Beauty	Tucson	AZ	Proprietary	12/31/201/	Annuai 07/12/201	8 Servicer Information Sheet is incomplete.	See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
								Title Page and Corrective Action 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
04076400	Gnomon	Hollywood	CA	Proprietary	12/31/2017	Annual 06/01/201	8 Other:	referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
								Independent Auditors Report on Internal Control Over Financial Reporting and on Compliance 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:
	Professional Career Training Institute	Houston		Proprietary	12/31/2017		8 Other:,Auditor Information Sheet is incomplete.,Servicer Information Sheet is incomplete.	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
04082300	Professional Career Training Institute	Houston	TX	Proprietary	12/31/2017	Annual 08/16/201	8 Compliance Audit is missing.	The entire compliance audit report is missing from your submission. You must reload the audit report and resubmit
								The attached Auditor Information Sheet (AIS) is incomplete because the Servicer information needs to be revised to reflect that it is present. And
								the Compliance Audit Report Title Page: Should say Compliance Audit of the Title IV Programs and not Compliance Attestation Examination of
								the Title IV Student Financial Assistance Programs. See Example D.8-1 in 2016 audit guide. Also, Servicer Information Sheet is not in the format
								required by the U.S. Department of Education Office of Inspector General 2016 Guide For Audits of Proprietary Schools and For Compliance
04003300	Desferational Community and a least to the		TX		42/24/2047	07/10/200		Attestation Engagements of Third-Party Servicers Administering Title IV Programs. See referenced Guide at:
04082300	Professional Career Training Institute	Houston	1X	Proprietary	12/31/2017	Annuai 07/18/201	8 Other:,Auditor Information Sheet is incomplete.,Servicer Information Sheet is incomplete.	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf 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:
04089400	CCI Training Center	Arlington	TX	Proprietary	12/31/2017	Annual 06/25/201	8 Other:	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf 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:
04089400	CCI Training Center	Arlington	TX	Proprietary	12/31/2017	Annual 06/26/201	8 Servicer Information Sheet is incomplete.	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
								The attached Corrective Action Plan (CAP) is incomplete because an Institutional Official did not sign the document. Please note a computer-
04092400	Make-Up Designory	Burbank	CA	Proprietary	12/31/2017	Annual 07/23/201	8 Corrective Action Plan is not signed.	generated signature is not acceptable. Please organize for the reports to be presented on letterhead, signed by an Institution Official, scanned, and then resubmit along with all previously submitted PDF documents.
01032100	make op besignery	Darbank	C. Y	roprictary	12/51/201/	71111011	o content reconstruction and anothing reconstruction and a	and their resource ong with an premously sound their sound to the soun
								Servicer Information Sheet(language/grid)is not in the format required by the U.S. Department of Education?s Office of Inspector General?s 2016
0.4003300	Academy of Natural Therapy	Constant	со	Proprietary	12/31/2017	07/10/200	8 Servicer Information Sheet is incomplete.	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
04093300	Academy of Natural Therapy	Greeley	CO	Proprietary	12/31/201/	Annuai 07/18/201	8 Servicer Information Sneet is incomplete.	See referenced Guide at: https://www.ed.gov/about/offices/list/olg/nonfed/schoolservicerauditguide.pdf
								The Schedule of Finding & Question Cost is incomplete due to the PDF not reporting the status of the correct current year findings (16 & not 15).
04096300	Charleston School of Law	Charleston	sc	Proprietary	12/31/2016	Annual 06/07/201	7 Schedule of Findings and Questioned Costs is incomplete.,- Other is not viewable.	Please provide the revised &/or missing information and resubmit with all previous audit documentation.
								Conjugat Information Chapt chould road: Division of Duties Is not in the format //anguings 9 axid/ required by the LLC Department of Table 11 C.
								Servicer Information Sheet should read: Division of Duties. Is not in the format (language & 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
	Charleston School of Law	Charleston	sc	Proprietary	12/31/2017		8 Servicer Information Sheet is incomplete.	Administering Title IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
	Taft University System (The)	Lakewood	со	Proprietary	12/31/2017		8 Corrective Action Plan is missing.	The Corrective Action Plan is missing. Please include and resubmit along with all previously submitted PDF documents.
								Comings Information Cheek Which Loridlis and in the format coming In the U.C. Donate of Columbia (Cheek Which Loridlis and in the format coming In the U.C. Donate of Columbia (Cheek Which Loridlis and In the Columbia (Cheek Which Cheek Which Chee
								Servicer Information Sheet-Wright (grid)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.
04100400	Taft University System (The)	Lakewood	со	Proprietary	12/31/2017	Annual 07/30/201	8 Servicer Information Sheet is incomplete.	See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
					1			
								Servicer Information Sheet (language/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.
04100400	Taft University System (The)	Lakewood	co	Proprietary	12/31/2017	Annual 07/19/201	8 Servicer Information Sheet is incomplete.	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
	Taft University System (The)	Lakewood		Proprietary	12/31/2017		8 Corrective Action Plan is missing.	The Corrective Action Plan is missing. Please include and resubmit along with all previously submitted PDF documents.
	-							Independent Auditor?s Report on Internal Control Over Financial Reporting and on Compliance and Other Matters is not in the format required
1								by the U.S. Department of Education?s Office of Inspector General?s 2016 Guide For Audits of Proprietary Schools and For Compliance
						Annual 07/09/201	8 Other	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
04101300	Carolina School of Broadcasting	Charlotte	NC					
04101300	Carolina School of Broadcasting	Charlotte	NC	Proprietary	12/31/2017	Ailiuai 07/05/201		Independent Auditors Report on Internal Control Over Financial Reporting and on Compliance and Other Matters is not in the format required by
04101300	Carolina School of Broadcasting	Charlotte	NC	Proprietary	12/31/2017	Ainuai 07/05/201		Independent Auditors 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 Educations Office of Inspector Generals 2016 Guide For Audits of Proprietary Schools and For Compliance Attestation
	Ţ,	<u>Charlotte</u> Charlotte		Proprietary	12/31/2017			Independent Auditors Report on Internal Control Over Financial Reporting and on Compliance and Other Matters is not in the format required by

OPE_ID	Institution Name	City	<u>State</u>	Institution_Type Submission F	YE	Submission Reason Inc	complete Date	Reasons Deemed Incomplete	Incomplete Letter Comments
									Servicer Information Sheet should read: Division of Duties. Is not in the format 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
04102300	New Age Training	New York	NY	Proprietary	12/31/2017	Annual	07/11/2018	Servicer Information Sheet is incomplete.	IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf The Corrective Action Plan (CAP) is incomplete because the findings are numbered incorrectly. You must make the necessary revisions to your
4104300	Academy Di Capelli	Wallingford	СТ	Proprietary	12/31/2017	Annual	07/23/2018	Other:	compliance audit and resubmit.
									Servicer Information Sheet should read: Division of Duties. Is not in the format (language throughout) 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:
4104300	Academy Di Capelli	Wallingford	СТ	Proprietary	12/31/2017	Annual	07/13/2018	Servicer Information Sheet is incomplete.	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
04105400	Pensacola School of Massage Therapy & Health) Pensacola	EI	Proprietary	12/31/2017	Annual	06/27/2018	Other	The Compliance Audit Report Title Page: Should say Compliance Audit of the Title IV Programs and not Compliance Attestation Examination of the Title IV Student Financial Assistance Programs. See Example D.8-1 in 2016 audit guide. Also, Report on Compliance: First paragraph should say TWe have audited?described in Chapter 3 of the 2016 edition of the U.S. Department of Education?s Guide For Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Till Virograms?; And not 7 We have examined?listed in Section II of the U.S. Department of Education?s Audit Guide, Audits of Federal Student Financial Assistance Programs at Participating Institutions and Institution Servicers? See Example D.8-2 in the 2016 audit guide. See referenced Guide at: https://wwww.2ed.gov/about/offices/listo/giv/noned/schoolsevricerauditguide.pdf
01103100	edirects	i crisacola		roprictary	12/31/201/	7411001	00/27/2010	out.	
04107300	Carib Technological Institute	Bayamon	PR	Proprietary		Closeout Audit	02/02/2018	Corrective action plan is not on school letterhead.,- Other is not viewable.	The attached Corrective Action Plan (CAP) is incomplete because the (CAP) is not on letterhead. Please organize for the reports to be presented on letterhead, signed by an Institution Official, scanned, and then resubmit along with all previously submitted PDF documents.
	University of Management and Technology								The Servicer Information Sheet is not in the format (language & 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
04110300		Arlington	VA	Proprietary	12/31/2017	Annual	07/19/2018	Servicer Information Sheet is incomplete.	Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
	University of Management and Technology								The 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
04110300 04115600	(The) Mayfield College	Arlington Cathedral City	CA	Proprietary Proprietary	12/31/2017 12/31/2017	Annual Annual	07/31/2018 07/30/2018	Servicer Information Sheet is incomplete. Compliance Audit is missing.	referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf The entire compliance audit report is missing from your submission. You must reload the audit report and resubmit.
	Mayfield College	Cathedral City		Proprietary	12/31/2017			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
	Mayfield College	Cathedral City		Proprietary	12/31/2017			Corrective Action Plan is missing.	The Corrective Action Plan is missing. Please include and resubmit along with all previously submitted PDF documents.
04116400	Future-Tech Institute	Miami	FL	Proprietary	12/31/2017	Annual	06/15/2018	Other:	Servicer Information Sheet should read:Division of Duties for Compliance Requirements. See referenced Guide at: https://www.2.ed.gov/about/offices/list/joig/nonfed/schoolservicerauditguide.pdf Title Page 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
04116900	DiGrigoli School of Cosmetology	West Springfield	MA	Proprietary	12/31/2017	Annual	06/26/2018	Other:	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
		3		,,					The submission is incomplete because the Waiver Exemption request was submitted as an Annual submission. Please resubmit your Waiver Exemption request using the Waiver Exemption Request link. If approved, you will receive an eZ-Audit notification and a link to submit your
04117200	Instituto Educativo Premier	Ponce	PR	Proprietary	06/30/2017	Annual	01/24/2018	Other is missing.,Other:,- Other is not viewable.	Below Threshold Financial Statements will be available. 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:
04117600	Larry's Barber College	Chicago	IL	Proprietary	12/31/2017	Annual	06/07/2018	Other:	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf 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:
04117600	Larry's Barber College	Chicago	IL	Proprietary	12/31/2017	Annual	05/16/2018	Other:	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
									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:
04117600	Larry's Barber College	Chicago	IL	Proprietary	12/31/2017	Annual	04/25/2018	Other:	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
									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:
04117600	Larry's Barber College	Chicago	IL	Proprietary	12/31/2017	Annual	05/10/2018	Other:	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
									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:
04117600	Larry's Barber College	Chicago	IL	Proprietary	12/31/2017	Annual	05/04/2018	Other:	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
									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
04118600	Tricoci University of Beauty Culture LLC	Janesville	WI	Proprietary	12/31/2017	Annual	08/02/2018	3. Does this Audit contain any findings related to the FSA Title IV programs?:,Servicer Information Sheet is missing.	referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf The entire Compliance Annual Audit Report (PDF) is missing. Please resubmit and include all the necessary and required components of the Compliance Audit, i.e., The Auditor Information Sheet, The Servicer Information Sheet (if applicable), The Schedule of Findings and Questioned
04118600	Tricoci University of Beauty Culture LLC	Janesville	WI	Proprietary	12/31/2017	Annual	07/16/2018	Compliance Audit is missing.,Other:	Compliance Audit, i.e., The Auditor Information Sneet, in the Servicer Information Sneet (if applicable), The Schedule of Findings and Questioned Costs and all other missing documentation. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
04110000	THE CONTROL OF BEAUTY CUITURE LLC	PRINCAMINE	VVI	i ropiletal y	12/31/201/	puniudi	07/16/2018	Comprising Fluorities (HISSHIR), CHIEL.	Servicer Information Sheet is not in the format (grid) required by the U.S. Department of Education Office of Inspector General 2016 Guide For
	1	Ianesville	1	1	12/31/2017	[06/26/2018		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

OPE_ID Institution Name	City	State	Institution_Type	Submission FYE Submission Reason	Incomplete Date Reasons Deemed Incomplete	Incomplete Letter Comments
						Servicer Information Sheet is not in the format 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
04118600 Tricoci University of Beauty Culture LLC	Janesville	WI	Proprietary	12/31/2017 Annual	06/05/2018 Other:	Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
						Servicer Information Sheet 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
04118700 American Business & Technology University	Saint Joseph	мо	Proprietary	12/31/2017 Annual	07/14/2018 Servicer Information Sheet is incomplete.	referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
						The PDF should report the status of all prior year findings. If there were no prior year findings, then a statement to that effect must be made.
04118700 American Business & Technology University	Saint Joseph	MO	Proprietary	12/31/2016 Annual	07/16/2017 - Other is not viewable.	Please provide the revised &/or missing information and resubmit with all previous audit documentation. The entire Compliance Audit Report is missing. Please resubmit and include all the necessary and required components of the Compliance Audit,
						lie entire compinance adult Report is missing. Frease resouring and include an une recessary and required components on the compinance Adult, i.e., The Auditor Information Sheet, The Servicer Information Sheet (if applicable), The Schedule of Findings and Questioned Costs and all other
04118800 New York Film Academy	Burbank	CA	Proprietary	12/31/2017 Annual	06/08/2018 Compliance Audit is missing.	missing documentation.
04118800 New York Film Academy	Burbank	CA	Proprietary	12/31/2016 Annual	06/09/2017 Corrective Action Plan is missing.,- Other is not viewable.	The Corrective Action Plan is missing. Please include the CAP and resubmit along with all previously submitted PDF documents. Title Page 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 Administrang Title IV Programs. See referenced Guide at:
04119200 Eagle Rock College	Los Angeles	CA	Proprietary	12/31/2017 Annual	07/20/2018 Other:	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
						Servicer Information Sheet is not in the format (language) required by the U.S. Department of Education Office of Inspector General 2016 Guide
04119400 Aveda Institute - South Florida	Davie	FI	Proprietary	12/31/2017 Annual	06/26/2018 Servicer Information Sheet is incomplete.	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
04115400 Aveda institute - South Florida	Davic		Troprictary	12/31/2017 Amidai	00/20/2010 Services information sheet is incomplete.	references usual at maps / www.ee.gov/about/onces/nsy.org/noneu/senouse-viceraturinguide.put
						Servicer Information Sheet is not in the format 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
04119400 Aveda Institute - South Florida	Davie	FL	Proprietary	12/31/2017 Annual	06/19/2018 Servicer Information Sheet is incomplete.	Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
						Servicer Information Sheet 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
04120300 Health and Style Institute	Greensboro	NC	Proprietary	12/31/2017 Annual	07/09/2018 Servicer Information Sheet is incomplete.	referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
						Personally identifiable information is any information which can be used to distinguish or trace an individual?s identity, such as name, social
						security number (or any part thereof), date and place of birth or mother maiden name, etc. Submissions containing this type of information are
04120300 Health and Style Institute	Greensboro	NC	Proprietary	12/31/2016 Annual	07/01/2017 Other:,- Other is not viewable.	prohibited through eZ-Audit. Please have your auditor remove this information from the document and resubmit a revised compliance audit/attachment.
04120900 Arizona Culinary Institute	Scottsdale		Proprietary	12/31/2016 Annual	05/29/2017 Corrective Action Plan is missing.,- Other is not viewable.	The Corrective Action Plan is missing. Please include and resubmit along with all previously submitted PDF documents.
04120900 Arizona Culinary Institute	Scottsdale		Proprietary	12/31/2017 Annual	04/19/2018 Compliance Audit is missing.	The entire compliance audit report is missing from your submission. You must reload the audit report and resubmit.
Williamson Free School of Mechanical Trades		ΡΔ				The entire Compliance Audit Report is missing. Please resubmit and include the OMB Uniform Guidance Report, The Summary of Auditor's
04123800 (The)	Media	PA	Non-Profit	Stub Audit	04/20/2018 Compliance Audit is missing.	Results, The Schedule of findings and Questioned Costs and all other necessary documents.
						Servicer Information Sheet (language)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.
04123900 Lexington Healing Arts Academy	Lexington	KY	Proprietary	12/31/2017 Annual	07/14/2018 Servicer Information Sheet is incomplete.	See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
						Servicer Information Sheet (language/grid)Other Matters (No current year findings) 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:
04124100 Elite College of Cosmetology	Lexington	TN	Proprietary	12/31/2017 Annual	07/17/2018 Servicer Information Sheet is incomplete.	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
						The Schedule of Finding & Question Cost is incomplete due to the PDF not reporting the correct status of the current year findings. Also, Servicer
						Information Sheet is not in the format/format 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
04124100 Elite College of Cosmetology	Lexington	TN	Proprietary	12/31/2017 Annual	08/02/2018 Servicer Information Sheet is incomplete., Schedule of Findings and Questioned Costs is incomplete.	or rupricary schools and not compliance Attestation Linggeriness or Internaty services Administrating The Programs. See Teleficial Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
	- U		.,,			
						The Servicer Information Sheet is not in the format required by the U.S. Department of Education?s Office of Inspector General?s 2016 Guide For
04124600 Professional Academy of Cosmetology	Norristown	0.4	December .	12/31/2017 Annual	06/21/2018 Servicer Information Sheet is incomplete.	Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs. See
04124600 Professional Academy of Cosmetology 04124600 Professional Academy of Cosmetology	Norristown	PA DA	Proprietary Proprietary	12/31/2017 Annual 12/31/2016 Annual	07/10/2018 Servicer Information Sneet is incomplete. 07/10/2017 Compliance Audit is missing., - Other is not viewable.	referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf The entire compliance audit report is missing from your submission. You must reload the audit report and resubmit.
04124600 Professional Academy of Cosmetology	Norristown		Proprietary	12/31/2016 Annual	08/14/2017 Compliance Audit is missing, - Other is not viewable.	The entire compliance audit report is missing from your submission. You must reload the audit report and resubmit.
						Servicer Information Sheet is not in the format required by the U.S. Department of Education Office of Inspector General 2016 Guide For Audits
04126900 Academy of Career Training	Kissimmee	-	Proprietary	12/31/2017 Annual	06/20/2018 Servicer Information Sheet is incomplete.	of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs. See referenced
04126900 Academy of Career Training	Kissimmee	r.	Proprietary	12/31/2017 Allitudi	06/20/2018 Servicer information sheet is incomplete.	Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Servicer Information Sheet (language/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:
	Kennewick	WA	Proprietary	12/31/2017 Annual	07/09/2018 Other:,Servicer Information Sheet is incomplete.	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
04127200 Victoria's Academy of Cosmetology	Kennewick		1			Servicer Information Sheet is not in the format (grid) required by the U.S. Department of Education Office of Inspector General 2016 Guide For
04127200 Victoria's Academy of Cosmetology	Kennewick					
04127200 Victoria's Academy of Cosmetology	Kennewick					Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs. See
04127200 Victoria's Academy of Cosmetology 04127200 Victoria's Academy of Cosmetology	Kennewick	WA	Proprietary	12/31/2017 Annual	07/24/2018 Servicer Information Sheet is incomplete.	
		WA	Proprietary	12/31/2017 Annual	07/24/2018 Servicer Information Sheet is incomplete.	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
		WA	Proprietary	12/31/2017 Annual	07/24/2018 Servicer Information Sheet is incomplete.	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 The Compliance Audit Report Title Page: Should say Compliance Audit of the Title IV Programs and not Compliance Attestation Examination of
		WA	Proprietary	12/31/2017 Annual	07/24/2018 Servicer Information Sheet is incomplete.	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 The Compliance Audit Report Title Page: Should say Compliance Audit of the Title IV Programs and not Compliance Attestation Examination of the Title IV Student Financial Assistance Programs. See Example D.8-1 in 2016 audit guide. Also, Servicer Information Sheet is not in the format
		WA	Proprietary	12/31/2017 Annual	07/24/2018 Servicer Information Sheet is incomplete.	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 The Compliance Audit Report Title Page: Should say Compliance Audit of the Title IV Programs and not Compliance Attestation Examination of

OPF ID	Institution Name	City	State	Institution_Type	Submission EVE	Submission Reason	Incomplete Date	Reasons Deemed Incomplete	Incomplete Letter Comments
OFE_ID	institution Name	City	State	institution_Type	JUDITISSION FTE	Submission Reason	incomplete Date	neasons Deemed incomplete	incomplete Letter Comments
04127200	Columbia College	Vienna	VA	Proprietary	12/31/2017	Annual	07/20/2019	Other-, Report on Compliance with specified Requirements Applicable to the FSA Programs not on letterhead.	The Compliance Audit Report Title Page: Should say Compliance Audit of the Title IV Programs and not Compliance Attestation Examination of the Title IV Student Financial Assistance Programs. See Example D.8.1 in 2016 audit guide. The attached [Independent Auditor's Report]/[A-133 Report] is incomplete because the [Independent Auditor's Report]/[A-138 Report] is not on letterhead. Please organize for the reports to be presented on letterhead, signed by the auditor, scanned, and then resubmit along with all previously submitted PDF documents.
04127300	Columbia College	Vicinia	***	Гторпетагу	12/31/2017	Aillidai	07/20/2010	other-, he port on compliance with specifical requirements applicable to the 15x110grams not on letterhead.	The Servicer Information Sheet & Corrective Action Plan is missing. Please include SIS, CAP, and resubmit along with all previously submitted PDF
04127400	Digital Media Arts College	Boca Raton	FL	Proprietary	12/31/2016	Annual	07/06/2017	Servicer Information Sheet is missing., Corrective Action Plan is missing., Other is not viewable.	documents.
									The attached Corrective Action Plan (CAP) is incomplete because an Institutional Official did not sign the document. Please note a computer- generated signature is not acceptable. Please organize for the reports to be presented on letterhead, signed by an Institution Official, scanned,
04127400	Digital Media Arts College	Boca Raton	FL	Proprietary		Closeout Audit	02/08/2018	Corrective Action Plan is not signed.,- Other is not viewable.	and then resubmit along with all previously submitted PDF documents.
04127700	American Sentinel University	Aurora	со	Proprietary	12/31/2017	Annual	07/09/2018	Other:	The Servicer Information Sheet is not in the format (language) 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
04127700	American Sentinel University	Aurora	со	Proprietary	12/31/2017	Annual	06/19/2018	Other:	The Servicer Information Sheet 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 The Servicer Information Sheet is missing. If no servicer is used please make that statement. Please include and resubmit along with all previously
04130200	Institute of Production and Recording (The)	Minneapolis	MN	Proprietary	12/31/2017	Annual	07/30/2018	Servicer Information Sheet is missing.	submitted PDF documents.
04130200	Institute of Production and Recording (The)	Minneapolis	MN	Proprietary	12/31/2017	Annual	07/21/2019	Servicer Information Sheet is missing.	The Servicer Information Sheet is missing. Please include and resubmit along with all previously submitted PDF documents.
04130200	institute of Froduction and Recording (The)	Willineapolis	IVIIV	Froprietary	12/31/2017	Allitual	07/21/2018	pervicer information street is missing.	The Servicer information sheet is missing. Flease include and resubmit along with an previously submitted FDF documents.
04130700	Academy of Massage and Bodywork	Bear	DE	Proprietary	12/31/2017	Annual	07/18/2018	Servicer Information Sheet is incomplete.	Servicer Information Sheet is not in the format(language/grid) 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
04130800	BJ's Beauty & Barber College	Auburn	WA	Proprietary	12/31/2017	Annual	07/23/2018	Servicer Information Sheet is incomplete., Report on Compliance with specified Requirements Applicable to the FSA Programs is incomplete.	Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters (Servicer Information Sheet-language/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
04130800	BJ's Beauty & Barber College	Auburn	W/A	Proprietary	12/31/2017	Annual	08/01/2019	S Servicer Information Sheet is incomplete.	Servicer Information Sheet (grid)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
04130800	b) s beauty & Barber College	Aubum	WA	Froprietary	12/31/2017	Allitual	08/01/2018	service information sheet is incomplete.	The Corrective Action Plan (CAP) is incomplete because it is not signed by an institution official. You must make the necessary revisions to your
04130900	Tricoci University of Beauty Culture	Indianapolis	IN	Proprietary	12/31/2016	Annual	07/18/2017	Corrective Action Plan is not signed.,- Other is not viewable.	compliance audit and resubmit.
04130900	Tricoci University of Beauty Culture	Indianapolis	IN	Proprietary	12/31/2016	Annual	07/26/2017	Corrective Action Plan is not signed,- Other is not viewable.	The attached [Independent Auditor?s Report]/[A-133 Report] is incomplete because the [Independent Auditor?s Report]/[A-133 Report] is not signed by the auditor. Please note a computer-generated signature is not acceptable. Please organize for the reports to be presented on letterhead, signed by the auditor, scanned, and then resubmit along with all previously submitted PDF documents.
04130900	Tricoci University of Beauty Culture	Indianapolis	IN	Proprietary	12/31/2017	Annual	07/02/2018	Other:	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
04130900	Tricoci University of Beauty Culture	Indianapolis	IN	Proprietary	12/31/2017	Annual	06/12/2018	Other:	Servicer Information Sheet is not in the format 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
04131200	Total Image Beauty Academy	union city	NJ	Proprietary	12/31/2017	' Annual	07/09/2018	Servicer Information Sheet is incomplete.	Servicer Information Sheet is not in the format (language) 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
04131200	Total Image Beauty Academy	union city	NJ	Proprietary	12/31/2017	Annual	06/24/2018	Servicer Information Sheet is incomplete.	Servicer Information Sheet is not in the format 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
04131700	Southwest University at El Paso	El Paso	тх	Proprietary	12/31/2017	Annual	07/19/2018	Servicer Information Sheet is incomplete.	Servicer Information Sheet (language/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
04131700	Southwest University at El Paso	El Paso	TX	Proprietary	12/31/2017	Annual	07/30/2018	Servicer Information Sheet is incomplete.	Servicer Information Sheet (grid)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
04133900	Z Hair Academy	Lawrence	KS	Proprietary	12/31/2017	Annual	07/09/2019	Servicer Information Sheet is incomplete.	The Servicer Information Sheet is not in the format[language/grid] 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
	John Paolo's Xtreme Beauty Institute, Goldwell		11.3				0.70072020		The PDF attachment is for the fiscal year ended 12/31/2016 instead of the fiscal year ended 12/31/2017.Please have your auditor provide the
04134000	Products Artistry	Ballston Spa	NY	Proprietary	12/31/2017	Annual	07/23/2018	Compliance Audit is missing.	report for the fiscal year ended 12/31/2017 and resubmit through eZ-Audit. Servicer Information Sheet is not in the format required by the U.S. Department of Education Office of Inspector General 2016 Guide For Audits
04134800	Aveda Institute - Tallahassee	Tallahassee	FL	Proprietary	12/31/2017	Annual	06/19/2018	Servicer Information Sheet is incomplete.	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

OPE_ID	nstitution Name	City	State	Institution_Type	Submission FYE	Submission Reason Incomplete Date	Reasons Deemed Incomplete	Incomplete Letter Comments
								Servicer Information Sheet is not in the format (language) 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
04134800	Aveda Institute - Tallahassee	Tallahassee	FL	Proprietary	12/31/2017	Annual 06/26/201	8 Servicer Information Sheet is incomplete.	referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
								Servicer Information Sheet (grid and language) is not in the format required by the U.S. Department of Education Office of Inspector General 2016
04125000	Cozmo Beauty School	Bonita Springs	EI	Proprietary	12/31/2017	Appual 07/12/201	8 Servicer Information Sheet is incomplete.	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
04133000	COZINO Beauty School	Bornta Springs	, re	riopiletaly	12/31/201/	Ailliudi 07/13/201	s Service information sheet is incomplete.	lindependent 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
/	American Institute of Medical Sciences &							Attestation Engagements of Third-Party Servicers Administering Title IV Programs. See referenced Guide at:
04136400 E		Piscataway	NJ	Proprietary	12/31/2017	Annual 06/24/201	8 Other:	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
04136400 E	American Institute of Medical Sciences &	Piscataway	NII	Proprietary	12/31/2016	Appual 05/20/201	7 Schedule of Findings and Questioned Costs is incomplete.,- Other is not viewable.	The Schedule of Findings and Questioned is incomplete missing statement if their are any current findings. Please include and resubmit along with all previously submitted PDF documents.
04130400	Education	riscataway	INJ	riopiletary	12/31/2010	Ailiuai 03/30/201	7 Scriedule 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 status of the current or prior year findings. If there were
								no current or prior year findings, then a statement to that effect must be made. Please provide the revised &/or missing information and
04136500 F	PCCenter	Farmers Branch	TX	Proprietary	12/31/2012	Annual 05/30/201	7 - Other is not viewable.	resubmit with all previous audit documentation.
								A compliance audit should have been performed under the 2016 audit guide. As you are aware, the 2016 audit guide was effective for fiscal years beginning after June 30, 2016; therefore starting with FYE 6/30/17 audits, all MUST be done in accordance with the new guide. Any of
								years beginning arter June 30, 2016; therefore starting with FYE 6/30/17 audits, all MOST de done in accordance with the new guide. Any of these audits done under the old guide will not be accepted. Also, Report on Compliance: First paragraph should say, We have audited described
								in Chapter 3 of the 2016 edition of the U.S. Department of Education's Guide For Audits of Proprietary Schools and For Compliance Attestation
								Engagements of Third-Party Servicers Administering Title IV Programs and not We have examined listed in Section II of the U.S. Department of
								Education's Audit Guide, Audits of Federal Student Financial Assistance Programs at Participating Institutions and Institution Servicers, See
04136500 F	PCCenter	Farmers Branch	TX	Proprietary	12/31/2017	Annual 07/20/201	Report on Compliance with specified Requirements Applicable to the FSA Programs is incomplete.	Example D.8-2 in the 2016 audit guide.
								Servicer Information Sheet is not in the format required by the U.S. Department of Education Office of Inspector General 2016 Guide For Audits
04436000	let and a facilities of the state of the sta	China			12/31/2017	00/43/204	8 Servicer Information Sheet is incomplete.	of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs. See referenced
04136900	University of Aesthetics & Cosmetology	Chicago	IL	Proprietary	12/31/2017	Annuai 06/13/201	8 Servicer Information Sneet is incomplete.	Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf Servicer Information Sheet is not in the format 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
04137000	University of Aesthetics & Cosmetology (The)	Downers Grove	IL	Proprietary	12/31/2017	Annual 06/13/201	8 Servicer Information Sheet is incomplete.	Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
	, , , , , , , , , , , , , , , , , , , ,			, , ,	7.7.			
								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
04137200 F	Borner's Barber College	Los Angeles	CA	Proprietary	12/31/2017	Annual 08/02/201	8 Servicer Information Sheet is incomplete.	referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
								Servicer Information Sheet should read: Division of Duties. Is not in the format 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
04137200	Borner's Barber College	Los Angeles	CA	Proprietary	12/31/2017	Annual 07/10/201	8 Servicer Information Sheet is incomplete.	IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
							·	
								Servicer Information Sheet is not in the format required by the U.S. Department of Education Office of Inspector General 2016 Guide For Audits
04437500	education of the control of the cont	China			42/24/2047	Annual 06/12/201		of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs. See referenced
04137500	Fricoci University of Beauty Culture	Chicago	IL	Proprietary	12/31/2017	Annuai 06/12/201	8 Other:	Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
								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
04137500	Fricoci University of Beauty Culture	Chicago	IL	Proprietary	12/31/2017	Annual 07/02/201	8 Other:	referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
								Personally identifiable information is any information which can be used to distinguish or trace an individual?s identity, such as name, social
								security number (or any part thereof), date and place of birth or mother maiden name, etc. Submissions containing this type of information are
04437000	A contract to a Colombia	Columbus			06/30/2016	04/05/204	7 Ohren Ohrente and describe	prohibited through eZ-Audit. Please have your auditor remove this information from the document and resubmit a revised compliance audit/attachment.
04137800 7	Aveda Institute Columbus	Columbus	UH	Proprietary	06/30/2016	Annuai 01/05/201	7 Other:,- Other is not viewable.	audit/attachment.
								Servicer Information Sheet is not in the format (language) 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
04138700	Paul Mitchell The School - Pasadena	Pasadena	CA	Proprietary	12/31/2017	Annual 06/28/201	8 Servicer Information Sheet is incomplete.	referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
								Servicer Information Sheet (language/grid)is not in the format required by the U.S. Department of Education's Office of Inspector General's 2016
04120000	Midwestors Coross Colle	Chicago		Decariot	12/31/2017	Annual	Consider Information Check is incomplete	Guide For Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs.
04139000	Midwestern Career College	Chicago	IL	Proprietary	12/31/201/	Miliuai 0//16/201	8 Servicer Information Sheet is incomplete.	See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf The Compliance Audit Report Title Page: Should say Compliance Audit of the Title IV Programs and not Compliance Attestation Examination of
								the Compilative Addit Report in the Page. Should say Compilative Addit to the Title IV Student Financial Assistance Programs. See Example D.8-1 in 2016 audit guide. See referenced Guide at:
04139300	National Beauty College	Denver	со	Proprietary	12/31/2017	Annual 06/25/201	8 Other:	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
	Hair Academy (The)	Bismarck	ND	Proprietary	12/31/2017		8 Summary Schedule A is incomplete,Summary Schedule B is incomplete,Summary Schedule C is incomplete	The Summary Schedule A,B,C is missing. Please include and resubmit along with all previously submitted PDF documents.
1 T								The submission contains personally identifiable information. Personally identifiable information is any information which can be used to
								distinguish or trace an individual?s identity, such as name, social security number (or any part thereof), date and place birth or mother?s maiden
04140700	Aveda Institute Chapel Hill	Chapel Hill	NC	Proprietary	06/30/2016	Appual 01/05/201	7 Other:,- Other is not viewable.	name, etc. Submissions containing this type of information are prohibited through eZ-Audit. Please have your auditor remove this information from the document and resulpnit a revised compliance audit/attachment.
34140700 /	wede institute Chaper rilli	s.apcr riii	INC	. горпесату	00/30/2010	01/05/201	John John Shot Newable.	The Servicer Information Sheet is missing. Please include Servicer Information Sheet and resubmit along with all previously submitted PDF
04140800	North Florida Academy	Orange Park	FL	Proprietary		Closeout Audit 10/31/201	7 Servicer Information Sheet is missing.,- Other is not viewable.	documents.
	·							
1								Servicer Information Sheet is not in the format 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
	and the same of th						8 Servicer Information Sheet is incomplete.	Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
04140900	nternational Cosmetology Academy	Grand Rapids	MI	Proprietary	12/31/2017	Annual 06/17/201		
04140900	nternational Cosmetology Academy	Grand Rapids	MI	Proprietary	12/31/2017	Annual 06/17/201		
04140900	nternational Cosmetology Academy	Grand Rapids	MI	Proprietary	12/31/2017	Annual 06/1//201		The Servicer Information Sheet is not in the format required by the U.S. Department of Education?s Office of Inspector General?s 2016 Guide For
		Grand Rapids Chicago	MI	Proprietary	12/31/2017		8 Servicer Information Sheet is incomplete.	

OPE_ID I	Institution Name	City	State	Institution_Type	Submission FYE	Submission Reason Incomplete Date	Reasons Deemed Incomplete	Incomplete Letter Comments
04141100	French Academy of Cosmetology	Spring Lake	мі	Proprietary	12/31/2017	Annual 07/20/201	8 Other is missing, Servicer Information Sheet is incomplete.	The opinion type is missing. Servicer Information Sheet(language) 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
04141400	Laurus College	San Luis Obispo	CA	Proprietary	12/31/2017	Annual 07/17/201	8 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://www.zed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf Title Page 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:
04141/00	Healing Hands School of Holistic Health	Escondido	CA	Proprietary	12/31/2017	Annual 07/30/201	8 Other:	https://www.Z.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf Tittps://www.Z.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf Tittle Page 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:
	Healing Hands School of Holistic Health Austin's Beauty College	Escondido Clarksville		Proprietary Proprietary	12/31/2017 12/31/2016		8 Other: 7 Other.;- Other is not viewable.	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf Finding 16-1 is missing. Please include finding 16-1 and resubmit along with all previously submitted PDF documents.
04142000 //	Austin's beauty College	Clai ksville	IIV.	riopiletary	12/31/2010	Militar 07/15/201	Independent Auditors Report on Compliance with Requirements Applicable to Each Major Program and Internal Controls Over	Independent Auditors Report on Compliance with Requirements Applicable to Each Major Program and Internal Controls Over Compliance in Accordance with OMB Circular Uniform Guidance was not on letterhead.
04143200	Hult International Business School	Cambridge	MA	Non-Profit	09/30/2016	Annual 05/15/201	7 Compliance in Accordance with OMB Circular A-133 was not on letterhead, Other is not viewable.	
04144200	Career Development Institute	Los Angeles	CA	Proprietary	12/31/2017	Annual 07/19/201	8 Servicer Information Sheet is incomplete.	The Servicer Information Sheet is not in the format (language & 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
				,		31,32,33		Servicer Information Sheet (Language/grid)is not in the format required by the U.S. Department of Education?s Office of Inspector General?s
04144400	Academy of Hair Design (The)	Oklahoma City	ок	Proprietary	12/31/2017	Annual 07/16/201	8 Servicer Information Sheet is incomplete.	Servicer information sheet (Language/groj)s 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
								Title Page is not in the format and the Servicer Information Sheet is missing required by the U.S. Department of Education Office of Inspector General 2016 Guide For Audits of Proprietary Schools and For Compilance Attestation Engagements of Third-Party Servicers Administering Title
04145400	Oxford Academy of Hair Design	Seymour	СТ	Proprietary	12/31/2017	Annual 06/28/201	8 Servicer Information Sheet is missing., Other:	IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
04145400	Oxford Academy of Hair Design	Seymour	СТ	Proprietary	12/31/2017	Annual 06/27/201	8. Servicer Information Sheet is incomplete.	Servicer Information Sheet is not in the format (language & 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://www.Zed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
04143400	Oxidia Academy of Hall Design	Seymou	Ci	Froprietary	12/31/2017	Ainidai 00/27/201	s servicer mormation sneet is incomplete.	
04145600 I	International College of Cosmetology	Oakland	CA	Proprietary	12/31/2017	Annual 08/08/201	8 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
04145600	International College of Cosmetology	Oakland	CA	Proprietary	12/31/2017	Annual 07/16/201	8 Servicer Information Sheet is incomplete.	Servicer Information Sheet is missing some pages 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
04143000	international conege of cosmetology	Odklana		Troprictary	12/31/2017	57/10/201	o de vices monnation sheet is meaniple.	Servicer Information Sheet is not in the format (grid) required by the U.S. Department of Education Office of Inspector General 2016 Guide For
04145900	Celebrity School of Beauty	Miami	FL	Proprietary	12/31/2017	Annual 07/16/201	8 Servicer Information Sheet is incomplete.	Service information streets for in the format (grip) required by the O.S. Department of tradeon forme or inspector defined a 200 dudie or 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
04146700	Aviation Institute of Maintenance	Houston	тх	Proprietary	12/31/2017	Annual 07/12/201	8 Servicer Information Sheet is incomplete.	Servicer Information Sheet should read: Division of Duties. Is not in the format (language & 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
				,		31,33,33		Servicer Information Sheet (language)is not in the format required by the U.S. Department of Education?s Office of Inspector General?s 2016
04146800	South Texas Training Center	San Benito	TX	Proprietary	12/31/2017	Annual 07/18/201	8. Servicer Information Sheet is incomplete.	Guide For Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs. See referenced Guide at: https://www.2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
04140800	South Texas Training Center	San Benito	12	Troprietary	12/31/2017	67/16/201	a pervicer information street is incomplete.	The attached Corrective Action Plan (CAP) is incomplete because an institutional Official did not sign the document. Please note a computer-
04147100	Tricoci University of Beauty Culture	Libertyville	IL	Proprietary	12/31/2016	Annual 07/18/201	7 Corrective Action Plan is not signed.,- Other is not viewable.	generated signature is not acceptable. Please organize for the reports to be presented on letterhead, signed by an Institution Official, scanned, and then resubmit along with all previously submitted PDF documents.
								The attached [Independent Auditor?s Report]/[A-133 Report] is incomplete because the [Independent Auditor?s Report]/[A-133 Report] is not signed by the auditor. Please note a computer-generated signature is not acceptable. Please organize for the reports to be presented on
04147100	Tricoci University of Beauty Culture	Libertyville	IL	Proprietary	12/31/2016	Annual 07/26/201	7 Corrective Action Plan is not signed.,- Other is not viewable.	letterhead, signed by the auditor, scanned, and then resubmit along with all previously submitted PDF documents.
04147100	Triconi Ilai carita of Donata Cultura	Libertyville		Decariotory	12/31/2017	Annual 06/12/201	2 Oktor	Servicer Information Sheet is not in the format required by the U.S. Department of Education Office of Inspector General 2016 Guide For Audits of Proprietary Schools and For Compiliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs. See referenced
0414/100	Tricoci University of Beauty Culture	Libel tyvine	IL.	Proprietary	12/31/2017	00/12/201	u outet.	Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf Servicer Information Sheet is not in the format (grid) required by the U.S. Department of Education Office of Inspector General 2016 Guide For
04147100	Tricoci University of Beauty Culture	Libertyville	IL	Proprietary	12/31/2017	Annual 07/02/201	8 Other:	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
								Servicer Information Sheet is not in the format required by the U.S. Department of Education Office of Inspector General 2016 Guide For Audits
04147200	Tricoci University of Beauty Culture	Bridgeview	IL	Proprietary	12/31/2017	Annual 06/12/201	8 Other:	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
						Annual 07/18/201	7 Corrective Action Plan is not signed.,- Other is not viewable.	The attached Corrective Action Plan (CAP) is incomplete because an Institutional Official did not sign the document. Please note a computer- generated signature is not acceptable. Please organize for the reports to be presented on letterhead, signed by an Institution Official, scanned,

OPE_ID Institution Name	City	State Institution_Type Subm	ission FYE Submission Reason Inco	complete Date Reasons Deemed Incomplete	Incomplete Letter Comments
					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
04147200 Tricoci University of Beauty Culture	Bridgeview	IL Proprietary	12/31/2017 Annual	07/02/2018 Other:	referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf The attached [Independent Auditor?s Report]/[A-133 Report] does not contain the auditor?s handwritten signature. A computer-generated
					signature is not acceptable. Please organize for the reports to be presented on letterhead, signed by the auditor, scanned, and then resubmit
04147200 Tricoci University of Beauty Culture	Bridgeview	IL Proprietary	12/31/2016 Annual	07/26/2017 Report on Compliance with Specified Requirements Applicable to the FSA Programs was not signed.,- Other is not viewable.	along with all previously submitted PDF documents.
					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
04147300 Tricoci University of Beauty Culture	Glendale Heights	IL Proprietary	12/31/2017 Annual	07/02/2018 Other:	referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
					Servicer Information Sheet is not in the format 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
04147300 Tricoci University of Beauty Culture	Glendale Heights	IL Proprietary	12/31/2017 Annual	06/12/2018 Other:	Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
					Servicer Information Sheet is not in the format required by the U.S. Department of Education Office of Inspector General 2016 Guide For Audits
04147600 Aveda Institute Las Vegas	Las Vagas	NV Proprietary	12/31/2017 Annual	07/14/2018 Servicer Information Sheet is incomplete.	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
04147600 Aveda IIIstitute Las Vegas	Las Vegas	INV Proprietary	12/31/2017 Allitudi	07/14/2016 Servicer miormation Sneet is incomplete.	Title Page 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:
04147700 Lake Lanier School of Massage	Gainesville	GA Proprietary	12/31/2017 Annual	07/19/2018 Other:	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf The entire PDF indicates the incorrect Fiscal Year information, it should reflect FY 2016. Please provide the revised &/or missing information and
04148000 New Life Business Institute	Jamaica	NY Proprietary	12/31/2016 Annual	08/30/2017 Other:, Report on Compliance with specified Requirements Applicable to the FSA Programs is incomplete., - Other is not viewable.	resubmit with all previous audit documentation.
					The U.S. Department of Education?s (Department?s) School Participation Division ? Boston/New York received notification from the
					Department?s Office of the Inspector General that it has determined that, based on a Quality Control Review, the audit for New Life Business Institute (New Life) for fiscal year end (FYE) December 31, 2014, prepared by YMB and Associates, was deficient, and has therefore been rejected.
					institute (New 2014) for install year and (112) seconder 32, 2014, prepared by 1110 until 155 centerly and not installed second
					The Department has not received a complete and acceptable annual audit submission from New Life for FYE December 31, 2014. New Life must
					make immediate arrangements for the preparation and submission of the required compliance and financial statement audits for FYE December
					31, 2014. (ACN: 02-2014-53323)
					Refer to OIG correspondence dated July 21, 2017: ED-OIG Control Number: Q02Q0002 for details and further instructions.
					Refer to the correspondence dated July 21, 2017. ED-old Control Number: Q02Q0002 for details and fulfiller instructions.
					Please update the eZ-Audit system to reflect the above information.
04148000 New Life Business Institute	Jamaica	NY Proprietary	12/31/2014 Annual	08/28/2017 Compliance Audit is missing.,- Other is not viewable.	
					The Schedule of Finding & Question Cost is incomplete due to the PDF not reporting the status of the current year findings. If there were no
				Report on Compliance with specified Requirements Applicable to the FSA Programs is incomplete, Report on Compliance with specified Requirements Applicable to the FSA Programs did not list all required Management Assertions, Schedule of Findings and	current year findings, then a statement to that effect must be made. The Close Out assertion was excluded from the assertions listed in the 1st paragraph of the Independent Auditor?s Report. The attached [Independent Auditor?s Report] is incomplete because the 1st
				Questioned Costs is incomplete., Auditor's Comments on Resolution Matters related to prior audit findings is incomplete., - Other is n	paragraph of the [Independent Auditor?s Report]/[A-133 Report] needs to specify the correct year-end date. Please provide the revised &/or
04148000 New Life Business Institute	Jamaica	NY Proprietary	Closeout Audit	09/25/2017 viewable.	missing information and resubmit with all previous audit documentation. The entire PDF indicates the incorrect Fiscal Year information, it should reflect FY 2016. Please provide the revised &/or missing information and
					resubmit with all previous audit documentation.
					The Schedule of Finding & Question Cost is incomplete due to the PDF not reporting the status of the current year findings. If there were no current year findings, then a statement to that effect must be made. Please provide the revised &/or missing information and resubmit with all
					previous audit documentation.
					The Corrective Action Plan (CAP) references findings that are numbered incorrectly.
					The PDF should report the status of all prior year findings. If there were no prior year findings, then a statement to that effect must be made.
04148000 New Life Business Institute	Jamaica	NY Proprietary	12/31/2016 Annual	10/10/2017 Other:, Report on Compliance with specified Requirements Applicable to the FSA Programs is incomplete.,- Other is not viewable.	Please provide the revised &/or missing information and resubmit with all previous audit documentation. The Schedule of Finding & Question Cost is incomplete due to the PDF not reporting the status of the current year findings. If there were no
					current year findings, then a statement to that effect must be made. The Auditor Information Sheet is incomplete because it does not mention
04149000 New Life Business Institute	Inmeire	NIV Deposietos	Closeout Audit		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
04148000 New Life Business Institute	Jamaica	NY Proprietary	Cioseout Audit	10/05/2017 Matters related to prior audit findings is incomplete.,- Other is not viewable.	information and resubmit with all previous audit documentation.
					The Auditor Information Sheet is incomplete because it does not mention any Bank information on the close-out (please refer to example C, pg.
				Auditor Information Sheet is incomplete. Schedule of Findings and Questioned Costs is incomplete. Auditor's Comments on Resolution	2 of 2 in the Audit Guide), the Schedule of Finding & Question Cost is incomplete due to the PDF reporting incorrectly the current & prior year in findings, & The Corrective Action Plan (CAP) needs to include the correct year status of current & prior year findings. Please provide the revised
04148000 New Life Business Institute	Jamaica	NY Proprietary	Closeout Audit	10/06/2017 Matters related to prior audit findings is incomplete., Corrective Action Plan is incomplete., - Other is not viewable.	&/or missing information and resubmit with all previous audit documentation.
04148000 Now Life Business Institute	lamaica	NV Proprietory	12/31/2016 Annual	11/09/2017 Other Papart on Compliance with specified Paguiroments Analisable to the ECA Pagarana is incomplate. Other transfer of the Compliance with specified Paguiroments Analisable to the ECA Pagarana is incomplate.	The entire PDF indicates the incorrect Fiscal Year information, it should reflect FYE December 31, 2016. Please provide the revised &/or missing information and couldn't with all previous audit december 31.
04148000 New Life Business Institute	Jamaica	NY Proprietary		11/08/2017 Other:,Report on Compliance with specified Requirements Applicable to the FSA Programs is incomplete.,- Other is not viewable.	information and resubmit with all previous audit documentation. The entire PDF indicates the incorrect Fiscal Year information, it should reflect FYE December 31, 2016. Please provide the revised &/or missing
04148000 New Life Business Institute	Jamaica	NY Proprietary	12/31/2016 Annual	12/21/2017 Other:,Report on Compliance with specified Requirements Applicable to the FSA Programs is incomplete.,- Other is not viewable.	information and resubmit with all previous audit documentation.
					The Close Out assertion was excluded from the assertions listed in the 1st paragraph of the Independent Auditor?s Report, 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
				Auditor Information Sheet is incomplete, Report on Compliance with specified Requirements Applicable to the FSA Programs did not	
04148000 New Life Business Institute	Jamaica	NY Proprietary	Closeout Audit	uist all required Management Assertions, schedule of Findings and Questioned Costs is incomplete., Auditor's Comments on Resolution 09/29/2017 Matters related to prior audit findings is incomplete., Corrective Action Plan is incomplete., Other is not viewable.	n Corrective Action Plan (CAP) needs to include the correct year status of current & prior year findings. Please provide the revised &/or missing information and resubmit with all previous audit documentation.
04148000 New Life Business Institute	Jamaica	NY Proprietary	12/31/2014 Annual	01/10/2018 - Other is not viewable.	
					The attached Corrective Action Plan (CAP) is incomplete because the (CAP) is not on letterhead. Please organize for the reports to be presented
04148300 Denver School of Nursing	Denver	CO Proprietary	06/30/2016 Annual	01/13/2017 Corrective action plan is not on school letterhead.,- Other is not viewable.	on letterhead, signed by an Institution Official, scanned, and then resubmit along with all previously submitted PDF documents.
-	*				

OPE_ID Institution Name	City	State Institution_Type Sul	omission FYE Submission Reason I	ncomplete Date Reasons Deemed Incomplete	Incomplete Letter Comments
					Servicer Information Sheet is missing some pages required by the U.S. Department of Education Office of Inspector General 2016 Guide For
Furnament Academy of Commetaless and					
European Academy of Cosmetology and					Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs. See
4148400 Hairdressing (The)	Guilford	CT Proprietary	12/31/2017 Annual	06/28/2018 Corrective Action Plan is incomplete.	referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
					Servicer Information Sheet and Corrective Action is not in the format (language/grid & missing Current year section) required by the U.S.
					Department of Education Office of Inspector General 2016 Guide For Audits of Proprietary Schools and For Compliance Attestation Engagemen
European Academy of Cosmetology and					of Third-Party Servicers Administering Title IV Programs. See referenced Guide at:
4148400 Hairdressing (The)	Guilford	CT Proprietary	12/31/2017 Annual	06/27/2018 Corrective Action Plan is incomplete.	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
					The Servicer Information Sheet is not in the format required by the U.S. Department of Education?s Office of Inspector General?s 2016 Guide F.
					Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs. See
04148500 Medical Institute of Palm Beach	Greenacres	FL Proprietary	12/31/2017 Annual	06/26/2018 Servicer Information Sheet is incomplete.	referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
04149300 Park West Barber School	Durham	NC Proprietary	12/31/2014 Annual	06/27/2017 Other:	
					The entire Compliance Audit Report is incorrect. Please resubmit and include all the necessary and required components of a SFA (Proprietary
Golden State College of Court Reporting &					Audit)/the Compliance Audit, i.e., The Auditor Information Sheet, The Servicer Information Sheet (if applicable), The Schedule of Findings and
04150100 Captioning	Pleasanton	CA Proprietary	12/31/2017 Annual	07/02/2018 Other:	Questioned Costs and all other missing documentation.
					The entire Compliance Audit Report is incorrect. Please resubmit and include all the necessary and required components of a SFA (Proprietary
Golden State College of Court Reporting &					Audit)/the Compliance Audit, i.e., The Auditor Information Sheet, The Servicer Information Sheet (if applicable), The Schedule of Findings and
4150100 Captioning	Pleasanton	CA Proprietary	Closeout Audit	06/26/2018 Other:	Questioned Costs and all other missing documentation.
				33,2,233	Title Page 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:
04150600 Urban 113 School of Cosmetology	Twin Falls	ID Proprietary	12/31/2017 Annual	08/06/2018 Other:	https://www.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
7-120000 Orban 113 School Of Cosmerology	. WIII 1 0113	I Toprictary	12/31/2017 Allitudi	50, 50, 2010 OHEL.	
	İ				The Auditor Information Sheet does not mention the use of a servicer. If a servicer was not used, the institution must make a statement to that fact. You must make the necessary correction to your compliance audit and resubmit. Title Page is not in the format required by the U.S.
	İ				
	İ				Department of Education's Office of Inspector General's 2016 Guide For Audits of Proprietary Schools and For Compliance Attestation
	L				Engagements of Third-Party Servicers Administering Title IV Programs. See referenced Guide at:
04150600 Urban 113 School of Cosmetology	Twin Falls	ID Proprietary	12/31/2017 Annual	07/23/2018 Servicer Information Sheet is missing.,Other:	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
	İ				The Compliance Audit Report Title Page: Should say Compliance Audit of the Title IV Programs and not Compliance Attestation Examination of
					the Title IV Student Financial Assistance Programs. See Example D.8-1 in 2016 audit guide. Also, The Servicer Information Sheet is incomplete
					because it does not indicate any division of duties & grid information. See referenced Guide at:
04150900 Keune Academy by 124	Lawrenceville	GA Proprietary	12/31/2017 Annual	07/14/2018 Other:, Servicer Information Sheet is incomplete.	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
					The Compliance Audit Report Title Page: Should say Compliance Audit of the Title IV Programs and not Compliance Attestation Examination of
					the Title IV Student Financial Assistance Programs. See Example D.8-1 in 2016 audit guide. Please have your auditor provide the revised &/or
04151400 Elevate Salon Institute	Middleburg Heights	OH Proprietary	12/31/2017 Annual	07/25/2018 Other:	missing information and resubmit with all previous audit documentation.
					The Compliance Audit Report Title Page: Should say Compliance Audit of the Title IV Programs and not Compliance Attestation Examination of
					the Title IV Student Financial Assistance Programs. See Example D.8-1 in 2016 audit guide. Also, 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 Services Administering Title IV Programs. See referenced Guide at:
04454500 14. 1-1- 0	Gretna	I.A Proprietary	12/31/2017 Annual	08/08/2018 Other:,Servicer Information Sheet is incomplete.	
04151600 My-Le's Beauty College	Gretna	LA Proprietary	12/31/2017 Annuai	08/08/2018 Other:, Servicer Information Sneet is Incomplete.	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
					A compliance audit should have been performed under the 2016 audit guide. As you are aware, the 2016 audit guide was effective for fiscal
					years beginning after June 30, 2016; therefore starting with FYE 6/30/17 audits, all MUST be done in accordance with the new guide. Any of
	_				these audits done under the old guide will not be accepted. See referenced Guide at:
04151600 My-Le's Beauty College	Gretna	LA Proprietary	12/31/2017 Annual	07/19/2018 Other:	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
					Servicer Information Sheet is not in the format (language & grid) 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
04151800 Temple (The): A Paul Mitchell Partner School	Frederick	MD Proprietary	12/31/2017 Annual	07/14/2018 Servicer Information Sheet is incomplete.	Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
					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
04152300 Georgia Beauty Academy	Dalton	GA Proprietary	12/31/2016 Annual	05/26/2017 Corrective Action Plan is incomplete.,- Other is not viewable.	Revision).
					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
04152300 Georgia Beauty Academy	Dalton	GA Proprietary	12/31/2016 Annual	06/07/2017 Corrective Action Plan is incomplete.,- Other is not viewable.	Revision).
					The Independent Auditor's Report was not prepared in accordance with the January
	İ				2000 Audit Guide - Audits of Federal Student Financial assistance Programs at
					Participating Institutions and Institution Servicers. The guide requires a reporting
					format where the practitioner opines on the institution's compliance with specified
	İ				requirements. Please have your auditor make the necessary revision to your
04152400 International Institute of Cosmetology	Wethersfield	CT Proprietary	12/31/2017 Annual	05/09/2018 Other:	compliance audit and resubmit.
5-152-00 international institute of cosmetology	•• culcioneia	C. Hophetary	12/31/2017 Alliludi	osy osy zoda o uret.	compliance additional resource.
					The Servicer Information Sheet is not in the format required by the U.S. Department of Education?s Office of Inspector General?s 2016 Guide Fc
	İ				
04450700 4-1			42/24/2047	00/02/2000	Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs. See
04152700 Astrodome Career Centers	Houston	TX Proprietary	12/31/2017 Annual	06/22/2018 Servicer Information Sheet is incomplete.	referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
	İ				The Servicer Information Sheet is not in the format required by the U.S. Department of Education?s Office of Inspector General?s 2016 Guide Fo
	İ				Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs. See
04152700 Astrodome Career Centers	Houston	TX Proprietary	12/31/2017 Annual	07/09/2018 Servicer Information Sheet is incomplete.	referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
	İ				Servicer Information Sheet (language)is not in the format required by the U.S. Department of Education?s Office of Inspector General?s 2016
	İ				Guide For Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs.
04155300 Onondaga School of Therapeutic Massage	Syracuse	NY Proprietary	12/31/2017 Annual	07/18/2018 Servicer Information Sheet is incomplete.	See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
04155800 Advanced Beauty College	Irving	TX Proprietary	12/31/2017 Annual	07/23/2018 Summary Schedule B is incomplete	Summary schedule B doesn't reflect the current year findings. Please review the current year findings & do so accordingly.
,				· · · · · · · · · · · · · · · · · · ·	Independent Auditors Report on Internal Control Over Financial Reporting and on Compliance and Other Matters (Title Page) is not in the forma
	İ				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:
04156100 Toni & Guy Hairdressing Academy	Modesto	CA Proprietary	12/31/2017 Annual	07/30/2018 Other:	Attestation Engagement on Inter-arty services Administering file to Programs. See referenced duide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolsevicerauditguide_pdf
34130100 Total & Guy Hairdressing Academy	iviouesto	CA Proprietary	12/31/2017 Alliludi	07/30/2016 Ottleft:	ntps://www.ee.gov/about/ornices/iss/roig/nonies/scnoisserviceraudirguide.pdr The Compliance Audit Report Title Page: Should say Compliance Audit of the Title IV Programs and not Compliance Attestation Examination of
					The Compliance Audit Report Title Page: Should say Compliance Audit of the Title IV Programs and not Compliance Attestation Examination of the Title IV Student Financial Assistance Programs. See Example D.8-1 in 2016 audit guide. Please have your auditor provide the revised &/or
04156100 Toni & Guy Hairdressing Academy	Modesto	CA Proprietary	12/31/2017 Annual	08/10/2018 Other:	the Titler's Student inflaminar Assistance Programs. See Example 20-21 in 2010 duting guide. Please have your adultor provide the Tevised Ayor missing information and resubmit with all previous audit documentation.

ORE ID	Institution Name	City	State	Institution Type	Submission EVE	Submission Reason Incomplete Date	Reasons Deemed incomplete	Incomplete Letter Comments
OPE_ID	institution Name	City	State	Institution_Type	SUDMISSION FTE	Submission Reason Incomplete Date	Reasons Deemed incomplete	Incomplete Letter Comments Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters (Title Page) 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
04156100	Toni & Guy Hairdressing Academy	Modesto	CA	Proprietary	12/31/2017	Annual 07/19/20	8 Other:	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
	,			,	,,	31,22,22		
								Servicer Information Sheet should read: Division of Duties. Is not in the format (language & 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
04156400	Aviation Institute of Maintenance	Casselberry	FL	Proprietary	12/31/2017	Annual 07/12/20	8 Servicer Information Sheet is incomplete.	Administering Title IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
								Independent Auditor"s Report on Internal Control Over Financial Reporting and on Compliance and Other Matters (Servicer Information Sheet is still required) is not in the format required by the U.S. Department of Education
							Servicer Information Sheet is missing., Report on Compliance with specified Requirements Applicable to the FSA Programs is	Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs. See referenced Guide
04157400	National Paralegal College	Phoenix	AZ	Proprietary	12/31/2017	Annual 07/17/20	8 incomplete.	at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf Title Page 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:
04157600	Nova Academy of Cosmetology	Rochester	MN	Proprietary	12/31/2017	Annual 07/30/20	8 Other:	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
								Title Page 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. Summary A,B,C is missing. See
04157600	Nova Academy of Cosmetology	Rochester	MN	Proprietary	12/31/2017	Annual 07/20/20	8 Summary Schedule A is missing, Summary Schedule B is missing, Summary Schedule C is missing, Other:	referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf Title Page 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:
04157600	Nova Academy of Cosmetology	Rochester	MN	Proprietary	12/31/2017	Annual 08/13/20	8 Other:	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
								The Compliance Audit Report Title Page: Should say Compliance Audit of the Title IV Programs and not Compliance Attestation Examination of
								the Title IV Student Financial Assistance Programs. See Example D.8-1 in 2016 audit guide. Also, Report on Compliance: First paragraph should
								say We have audited described in Chapter 3 of the 2016 edition of the U.S. Department of Education Guide For Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs and not We have examined listed in
								Section II of the U.S. Department of Education Audit Guide, Audits of Federal Student Financial Assistance Programs at Participating Institutions
								and Institution Servicers See Example D.8-2 in the 2016 audit guide. And Servicer Information Sheet is not in the format (grid) required by the
							Other:,Servicer Information Sheet is incomplete.,Report on Compliance with specified Requirements Applicable to the FSA Programs is	U.S. Department of Education Office of Inspector General 2016 Guide For Audits of Proprietary Schools and For Compliance Attestation
04158100	Aiken School of Cosmetology and Barbering	Aiken	sc	Proprietary	12/31/2017	Annual 07/25/20	8 incomplete.	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
								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
04158100	Aiken School of Cosmetology and Barbering	Aiken	sc	Proprietary	12/31/2017	Annual 08/08/20	8 Servicer Information Sheet is incomplete.	referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
								The Compliance Audit Report Title Page: Should say Compliance Audit of the Title IV Programs and not Compliance Attestation Examination of
								the Title IV Student Financial Assistance Programs. See Example D.8-1 in 2016 audit guide. Also, Report on Compliance: First paragraph should
								say We have audited described in Chapter 3 of the 2016 edition of the U.S. Department of Education Guide For Audits of Proprietary Schools
								and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs and not We have examined listed in Section II of the U.S. Department of Education Audit Guide, Audits of Federal Student Financial Assistance Programs at Participating Institutions
								and Institution Servicers See Example D.8-2 in the 2016 audit guide. And Servicer Information Sheet is not in the format (language & grid)
							Report on Compliance with specified Requirements Applicable to the FSA Programs is incomplete., Other:, Servicer Information Sheet is	required by the U.S. Department of Education Office of Inspector General 2016 Guide For Audits of Proprietary Schools and For Compliance
04158100	Aiken School of Cosmetology and Barbering	Aiken	sc	Proprietary	12/31/2017	Annual 07/13/20	8 incomplete.	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
								Servicer Information Sheet(language)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.
04158200	Paul Mitchell The School Sherman Oaks	Sherman Oaks	CA	Proprietary	12/31/2017	Annual 07/12/20	8 Servicer Information Sheet is incomplete.	See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
								The attached [Independent Auditor?s Report]/[A-133 Report] is incomplete because the 2nd paragraph of the [Independent Auditor?s
								Report]/[A-133 Report] needs to specify use of the 2000 Audit Guide or the revision (please refer to Example D (pg. 1 of 2) of the Audit Guide).
							Auditor's Comments on Resolution Matters Related to Prior Audit Findings is missing., Report on Compliance with specified	Also, the PDF should report the status of all prior year findings. If there were no prior year findings, then a statement to that effect must be
04158800	Theatre of Arts	Hollywood	CA	Proprietary	09/30/2016	Annual 04/20/20	7 Requirements Applicable to the FSA Programs did not disclose use of the appropriate Audit Guide.,- Other is not viewable.	made. Please provide the revised &/or missing information and resubmit with all previous audit documentation.
								Servicer Information Sheet(Wright International language)is not in the format required by the U.S. Department of Education's Office of Inspector
0415000	Flair Beauty College	Valencia	C*	Proprietary	12/31/2017	Appual 97/22/20	8 Servicer Information Sheet is incomplete.	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
04129300	Trail beauty College	vaiciicid	LA	горпесату	12/31/201/	07/23/20	o Jervice information direct is incomplete.	тут год ата. Эсе гетегенией бише ас. пиръ.//wwwz.eu.gov/авои/готисеУпът/ову/попнеи/эспоизетисетавиндине.pur
								The Title Page and Servicers Information Sheet is not in the format required by the U.S. Department of Education?s Office of Inspector General?s
04159700	American Medical Sciences Center	Glendale	CA	Proprietary	12/31/2017	Annual 05/25/20	8 Servicer Information Sheet is incomplete.	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
5.133700	Sur medical Sciences Center	-iciiaaic	CA.	oprictary	12/31/2017	33/23/20	a parameter street is mornipose.	
								The Servicer Information Sheet is not in the format required by the U.S. Department of Education?s Office of Inspector General?s 2016 Guide For
04162500	Hollywood Institute of Beauty Careers	Hollywood	FL	Proprietary	12/31/2017	Annual 06/20/20	8 Servicer Information Sheet is incomplete.	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
		,		,	, : 4 = 0 = 1	33,23,25		
								The Servicer Information Sheet is not in the format 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
04162500	Hollywood Institute of Beauty Careers	Hollywood	FL	Proprietary	12/31/2017	Annual 06/27/20	8 Servicer Information Sheet is incomplete.	referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
	·							
								Servicer Information Sheet is not in the format 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
04162700	Eric Fisher Academy	Wichita	KS	Proprietary	12/31/2017	Annual 06/06/20	8 Other:	Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf

OPE_ID	Institution Name	City	State	Institution_Type	Submission FYE	Submission Reason Inco	mplete Date	Reasons Deemed Incomplete	Incomplete Letter Comments
									Servicer Information Sheet should read: Division of Duties. Is not in the format (all through & 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
04164100	Montana Academy of Salons	Great Falls	MT	Proprietary	12/31/2017	Annual	07/10/2018	Servicer Information Sheet is incomplete.	Administering Title IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
04164300	Global Institute	Caguas	PR	Proprietary		Closeout Audit	04/13/2018	Corrective Action Plan is missing.	The Corrective Action Plan is missing. Please include the CAP and resubmit along with all previously submitted PDF documents.
04104500	Global Histitute	Caguas	110	Troprictary		Closeout Addit	04/13/2010	Corrective Action Figure 5 missing.	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:
04164300	Global Institute	Caguas	PR	Proprietary		Closeout Audit	04/05/2018	3 Other:	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf The submission contains personally identifiable information. Personally identifiable information is any information which can be used to
									distinguish or trace an individual's identity, such as name, social security number (or any part thereof), date and place birth or mother's maiden
									name, etc. Submissions containing this type of information are prohibited through eZ-Audit. Please have your auditor remove this information
04165000	Meridian Institute of Surgical Assisting	Nashville	TN	Proprietary	12/31/2017	Annual	07/23/2018	Other:	from the document and resubmit a revised compliance audit/attachment.
									Servicer Information Sheet is not in the format 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
04165500	Acaydia Spa and School of Aesthetics	Provo	UT	Proprietary	12/31/2017	Annual	06/18/2018	Servicer Information Sheet is incomplete.	Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
									The Corrective Action Plan (CAP) needs to include the status of prior year findings. Also, the attached [Independent Auditor?s Report]/[A-133
04166000	Manhattan Institute (The)	New York	NIV	Proprietary	03/31/2017	Annual	10/02/2017	Report on Compliance with specified Requirements Applicable to the FSA Programs did not disclose use of the appropriate Audit Guide., Corrective Action Plan is incomplete.,- Other is not viewable.	Report] is incomplete because the 2nd paragraph of the [Independent Auditor?s Report]/[A-133 Report] needs to specify use of the 2000 Audit Guide or the revision (please refer to Example D (pg. 1 of 2) of the Audit Guide).
04100000	Mannattan institute (The)	New TOTK	INT	Proprietary	03/31/201/	Annual	10/03/201/	Guide., corrective Action Plan is incomplete., - Other is not viewable.	duide or the revision (please refer to example b (pg. 1 or 2) or the Adult duide).
									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
04167300	Salon Professional Academy (The)	Fort Myers	FL	Proprietary	12/31/2017	Annual	07/09/2018	Servicer Information Sheet is incomplete.	referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
									Servicer Information Sheet is not in the format 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
04167300	Salon Professional Academy (The)	Fort Myers	FL	Proprietary	12/31/2017	Annual	06/22/2018	Servicer Information Sheet is incomplete.	Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
									Servicer Information Sheet language is not in the format required by the U.S. Department of Education's Office of Inspector General's 2016 Guide
04167600	Finger Lakes School of Massage (The)	Ithaca	NIV	Proprietary	12/31/2017	Annual	07/12/2016	S Servicer Information Sheet is incomplete.	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
J41676UU	Filiger Lakes School of Massage (Tile)	Itilaca	INT	Proprietary	12/31/201/	Annual	07/13/2018	s servicer information sneet is incomplete.	referenced Guide at: https://www.zea.govyabout/onices/ns.gorg/nomed/schoolserviceradunguide.pdr
									Servicer Information Sheet is not in the format 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
	Innovations Design Academy	Canton	IL	Proprietary	12/31/2017			Servicer Information Sheet is incomplete.	Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
04168500	SOLEX College	Wheeling	IL	Proprietary	12/31/2016	Annual	08/01/2017	Other:,- Other is not viewable.	The entire compliance audit report should be a closeout submission. You must reload the audit report and resubmit. 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:
04168600	College of Massage Therapy	Blackfoot	ID	Proprietary	12/31/2017	Annual	07/11/2018	Other:	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
									The entire Compliance Audit Report is missing. Please resubmit and include all the necessary and required components of the Compliance Audit, i.e., The Auditor Information Shoot The Compliance Audit, i.e., The Auditor Information Shoot The Compliance Auditor Information Shoot The Co
14168600	College of Massage Therapy	Blackfoot	ID	Proprietary	12/31/2016	Annual	06/13/2017	Compliance Audit is missing, Other:,- Compliance Audit is not viewable.	i.e., The Auditor Information Sheet, The Servicer Information Sheet (if applicable), The Schedule of Findings and Questioned Costs and all other missing documentation.
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									The Closeout assertion was excluded from the assertions listed in the 1st paragraph of the Independent Auditor?s Report. Please consult with
04168800	ABC Beauty Academy	Richardson	TX	Proprietary		Closeout Audit	08/21/2017	Report on Compliance with specified Requirements Applicable to the FSA Programs is incomplete.,- Other is not viewable.	your auditor to include the Closeout assertion and the bank information, resubmit along with all previously submitted PDF documents.
									Servicer Information Sheet is not in the format (language & 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.
04169700	Unitek College	Fremont	CA	Proprietary	12/31/2017	Annual	06/28/2018	Servicer Information Sheet is incomplete.	See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
									Servicer Information Sheet is not in the format (language) required by the U.S. Department of Education Office of Inspector General 2016 Guide
04170300	Beauty Academy of South Florida	Hialeah Gardens	FI	Proprietary	12/31/2017	Annual	06/28/2019	Servicer Information Sheet is incomplete.	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
0.170300	beauty reduciny of South Florida	can dardens	1.5	oprictary	12/31/2017	ranious	00/20/2016	per neci mornadori succe o medifipiete.	references consessed mayory www.cen.gov/about/ornces/nsyrig/nonneu/schoolsetvicenauritgulae.put
		Hialeah Gardens	FL	Proprietary	12/31/2016	Annual	06/07/2017	Schedule of Findings and Questioned Costs is incomplete.,- Corrective Action Plan is not viewable.	The PDF should report the status of all prior year findings. If there were no prior year findings, then a statement to that effect must be made.
04170300	Beauty Academy of South Florida	Hidledii Garuelis		1					The Compliance Audit Report Title Page: Should say Compliance Audit of the Title IV Programs and not Compliance Attestation Examination of
04170300	Beauty Academy of South Florida	riialeaii Gai Gelis							the Title IV Student Financial Assistance Programs. See Example D.8-1 in 2016 audit guide. Please have your auditor provide the revised &/or
			6.	December	43/34/22	Annual	07/20/200	Oakar	
	Beauty Academy of South Florida Southern California University SOMA	Los Angeles	CA	Proprietary	12/31/2017	Annual	07/26/2018	Other:	missing information and resubmit with all previous audit documentation.
			CA	Proprietary	12/31/2017	Annual	07/26/2018	Other:	
04172000	Southern California University SOMA	Los Angeles	CA						missing information and resubmit with all previous audit documentation. Servicer Information Sheet is not in the format (language/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.
04172000			CA UT	Proprietary Proprietary	12/31/2017 12/31/2017			Other: Servicer Information Sheet is incomplete.	missing information and resubmit with all previous audit documentation. Servicer Information Sheet is not in the format (language/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
04172000	Southern California University SOMA	Los Angeles	CA UT						missing information and resubmit with all previous audit documentation. Servicer Information Sheet is not in the format (language/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://www.2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf Title Page 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
04172000 04173200	Southern California University SOMA Taylor Andrews Academy Of Hair Design	Los Angeles West Jordan	CA UT	Proprietary	12/31/2017	Annual	07/16/2018	Servicer Information Sheet is incomplete.	missing information and resubmit with all previous audit documentation. Servicer Information Sheet is not in the format (language/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/pig/nonfed/schoolservicerauditguide.pdf Title Page 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:
04172000 04173200	Southern California University SOMA	Los Angeles	CA UT			Annual		Servicer Information Sheet is incomplete.	missing information and resubmit with all previous audit documentation. Servicer Information Sheet is not in the format (language/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://www.2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf Title Page 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
04172000 04173200	Southern California University SOMA Taylor Andrews Academy Of Hair Design	Los Angeles West Jordan	UT CA	Proprietary	12/31/2017	Annual	07/16/2018	Servicer Information Sheet is incomplete.	missing information and resubmit with all previous audit documentation. Servicer Information Sheet is not in the format (language/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 Title Page 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 Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Servicer Information Sheet(language/grid)is
04172000 04173200	Southern California University SOMA Taylor Andrews Academy Of Hair Design	Los Angeles West Jordan	UT CA	Proprietary	12/31/2017	Annual	07/16/2018	Servicer Information Sheet is incomplete. Other:	missing information and resubmit with all previous audit documentation. Servicer Information Sheet is not in the format (language/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 Title Page 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 Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Servicer Information Sheet(language/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
04172000 04173200 04173400	Southern California University SOMA Taylor Andrews Academy Of Hair Design	Los Angeles West Jordan		Proprietary	12/31/2017	Annual	07/16/2018 07/24/2018	Servicer Information Sheet is incomplete.	missing information and resubmit with all previous audit documentation. Servicer Information Sheet is not in the format (language/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 Title Page 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 Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Servicer Information Sheet(language/grid)is

OPE_ID Institution Name	City	State	Institution_Type	Submission FYE Submission Reason	Incomplete Date Reasons Deemed Incomplete	Incomplete Letter Comments
						The attached [Independent Auditor's Report]/[A-133 Report] is incomplete because the [Independent Auditor's Report]/[A-133 Report] is not on letterhead. Please organize for the reports to be presented on letterhead, signed by the auditor & scanned. Also, 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
04173900 Cosmetology College of Franklin County	St. Clair	MO	Proprietary	12/31/2017 Annual	Servicer Information Sheet is incomplete.,Report on Compliance with specified Requirements Applicable to the FSA Programs is 08/09/2018 incomplete.	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
04173900 Cosmetology College of Franklin County	St. Clair		Proprietary	12/31/2017 Annual	08/15/2018 Other is missing.	The Auditors Information Sheet is missing. Please include and resubmit along with all previously submitted PDF documents.
						The Servicer Information Sheet 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 Compilance Attestation Engagements of Third-Party Servicers Administering Title IV Programs. See
04174000 Skin Institute	Saint Louis	МО	Proprietary	12/31/2017 Annual	06/27/2018 Servicer Information Sheet is incomplete.	referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf The Servicer Information Sheet is incomplete because it does not indicate any division of duties & the Grid. Also, Summary schedule "A" is
04174000 Skin Institute	Saint Louis	МО	Proprietary	12/31/2017 Annual	07/13/2018 Servicer Information Sheet is incomplete.	missing. Please include Summary schedule A and resubmit along with all previously submitted PDF documents. The PDF should report the status of all prior year findings. If there were no prior year findings, then a statement to that effect must be made.
04174200 All Beauty College	Fort Mohave	AZ	Proprietary	12/31/2016 Annual	Auditor's Comments on Resolution Matters related to prior audit findings is incomplete., Corrective Action Plan is incomplete., Other 04/28/2017 is not viewable.	
04174600 Nashville Barber and Style Academy	Madison	TN	Proprietary	12/31/2017 Annual	07/16/2018 Servicer Information Sheet is incomplete.	The Servicer Information Sheet is incomplete 2016 AG Format. Please include and resubmit along with all previously submitted PDF documents.
						Servicer Information Sheet should read: Division of Duties. Is not in the format (grid) required by the U.S. Department of Education Office of
04174800 American Trade School	Saint Ann	мо	Proprietary	12/31/2017 Annual	07/17/2018 Servicer Information Sheet is incomplete.	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
			,	77.7		A compliance audit should have been performed under the 2016 audit guide. As you are aware, the 2016 audit guide was effective for fiscal
						years beginning after June 30, 2016; therefore starting with FYE 6/30/17 audits, all MUST be done in accordance with the new guide. Any of
						these audits done under the old guide will not be accepted. Compliance Audit Report Title Page: Should say ?Compliance Audit of the Title IV Programs? and not ?Compliance Attestation Examination of
						the Title IV Student Financial Assistance Programs?. See Example D.8-1 in 2016 audit guide.
04175300 Penrose Academy	Scottsdale	AZ	Proprietary	12/31/2017 Annual	05/17/2018 Other:	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
04175900 Geisinger-Lewistown Hospital School of Nursing	Lewistown	PA	Non-Profit	06/30/2017 Annual	04/05/2018 Corrective Action Plan is missing.	The Corrective Action Plan is missing. Please include and resubmit along with all previously submitted PDF documents.
						Independent Auditor's 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 Administerine Title IV Programs. See referenced Guide at:
04177100 Pima Medical Institute	Aurora	со	Proprietary	12/31/2017 Annual	07/22/2018 Report on Compliance with specified Requirements Applicable to the FSA Programs is incomplete.	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
04177200 Real Barbers College (The)	Anaheim	CA	Proprietary	06/30/2016 Annual	01/23/2017 Other:,- Other is not viewable.	The Findings are still numbered incorrectly. Please make the correction and resubmit along with all previously submitted PDF documents.
04177200 Real Barbers College (The)	Anaheim	CA	Proprietary	06/30/2016 Annual	01/11/2017 Other.,- Other is not viewable.	The Findings are numbered incorrectly. Please make the correction and resubmit along with all previously submitted PDF documents.
04177300 Ohio Medical Career College	Dayton	ОН	Proprietary	12/31/2016 Annual	08/02/2017 Other is missing.,- Other is not viewable.	The PDF should report the status of all prior year findings. If there were no prior year findings, then a statement to that effect must be made. Please provide the revised &/or missing information and resubmit with all previous audit documentation.
	.,					The entire Compliance Audit Report is missing. Please resubmit and include all the necessary and required components of 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
04177300 Ohio Medical Career College	Dayton	ОН	Proprietary	12/31/2016 Annual	06/27/2017 Compliance Audit is missing.,- Other is not viewable.	missing documentation.
						The Servicer Information Sheet is not in the format (language) 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
04177400 Capilo School of Hair Design	Augusta		Proprietary	12/31/2017 Annual	06/25/2018 Servicer Information Sheet is incomplete.	Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
04177600 Lindsey Institute of Cosmetology	Bowling Green	KY	Proprietary	12/31/2016 Annual	05/05/2017 Summary Schedule C is missing,- Other is not viewable.	The Summary C is missing. Please include and resubmit along with all previously submitted PDF documents. Servicer Information Sheet is not in the format 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
04178100 Carolina College of Hair Design	Asheville	NC	Proprietary	12/31/2017 Annual	06/12/2018 Servicer Information Sheet is incomplete.	Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
						Servicer Information Sheet is not in the format required by the U.S. Department of Education Office of Inspector General 2016 Guide For Audits
04178100 Carolina College of Hair Design	Asheville	NC	Proprietary	12/31/2017 Annual	06/20/2018 Servicer Information Sheet is incomplete.	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
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						Servicer Information Sheet is not in the format (language & grid) required by the U.S. Department of Education?s Office of Inspector General
04179100 Verve College	Oak Brook	IL	Proprietary	12/31/2017 Annual	06/28/2018 Servicer Information Sheet is incomplete.	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
			,			
						Servicer Information Sheet is not in the format 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
04179200 Advanced College of Cosmetology	Waupun	wı	Proprietary	12/31/2017 Annual	06/20/2018 Servicer Information Sheet is incomplete.	Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
						Title Page and Servicer Information Sheet is not in the format required by the U.S. Department of Education's Office of Inspector General's 2016
04179700 United Beauty College	Denver	со	Proprietary	12/31/2017 Annual	07/11/2018 Servicer Information Sheet is incomplete.	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
04179900 Tomorrow's Image Barber Academy of Virginia	Newport News	VA	Proprietary	12/31/2017 Annual	07/10/2018 Servicer Information Sheet is incomplete.	The Servicer Information Sheet is missing. Please include SIS and resubmit along with all previously submitted PDF documents.
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04180200 Long Island Nail Skin & Hair Institute	Levittown	NY	Proprietary	12/31/2017 Annual	07/17/2018 Servicer Information Sheet is incomplete.	Servicer Information Sheet (language) 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
5-255255 Edilg Island Mail Skill & Hall Institute	2CVILLOWII	141	. горпесагу	12/31/2017 Amidai	Report on Compliance with specified Requirements Applicable to the FSA Programs did not disclose use of attestation standards	See reserved date at majory ware realign about onices is yought initial schoolse rect additioner but
04181200 Southern California Health Institute (SOCHI)	Reseda	CA	Proprietary	06/30/2016 Annual	established by AlCPA, Report on Compliance with specified Requirements Applicable to the FSA Programs did not disclose use of the 01/11/2017 appropriate Audit Guide, Other is not viewable.	The Report on Compliance was not prepared according to the January 2000 Audit Guide. The AICPA and the proper Audit Guide is missing. Please have your auditor provide the revised &/or missing information and resubmit with all previous audit documentation.
04181400 Best Care College	East Orange	NJ	Proprietary	12/31/2016 Annual	06/06/2017 Report on Compliance with Specified Requirements Applicable to the FSA Programs is missing, - Other is not viewable.	Report on Compliance with Specified Requirements Applicable to the FSA Programs is missing. Must use Proprietary not Non Profit.
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Proceedings									by the U.S. Department of Education?s Office of Inspector General?s 2016 Guide For Audits of Proprietary Schools and For Compliance
March State Stat									
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Part Part	04181400	Best Care College	Fast Orange	NI	Proprietary	12/31/2017	Annual 06/22/2018	Auditor's Comments on Resolution Matters Related to Prior Audit Findings is missing. Other:	
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Section Company Comp									
Part Part	04101000	Integrity College of Health	Danadana	CA	December 2	12/21/2017	Annual 07/10/2016	Consideration Check is incomplete	
Section of the control of the contro	04101000	integrity conege of riealth	rasauciia	CA	Froprietary	12/31/2017	Ailliudi 07/15/2016	Service information sheet is incomplete.	
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	04182500	Millennia Atlantic University	Doral	FL	Proprietary	12/31/2017	Annual 05/01/2018	Other:	
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Act Column Colu	04182600	Health Career Institute	West Palm Beach	FL	Proprietary	12/31/2016	Annual 06/12/2017	Other:,Corrective Action Plan is incomplete.,- Other is not viewable.	
Act Column Colu									
Delian Delian Transport Service Servic									
Secretary Company Co	04183400	Salon Professional Academy (The)	North Little Rock	ΔR	Proprietary	12/31/2017	Annual 06/29/2018	Servicer Information Sheet is incomplete	
Septiment of the American Academy of Serger Septiment Services S	01105100	Salon Froissand Frederity (Fre)	North Little Notk	,	r roprictary	12/31/2017	7411001 00/25/2010	Service information sheet is incomplete.	1 regional decrete enced durac de https://www.edgov/abouty.onices/nsy.org/nonices/servouse.needdurac.pde
Section Company Co									The Servicer Information Sheet is not in the format (language throughout & grid) required by the U.S. Department of Education Office of
Self-SD Self-S									
	04184200	Taylor Andrews Academy-St. George	St. George	UT	Proprietary	12/31/2017	Annual 07/12/2018	Servicer Information Sheet is incomplete.	Administering Title IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
Particular for Audit of Septiment (A. Good) Particular Auditoria Septim									The Servicer Information Sheet is not in the format (language & grid) required by the LLS. Department of Education?s Office of Inspector General
Column C									
Part Part	04184200	Taylor Andrews Academy-St. George	St. George	UT	Proprietary	12/31/2017	Annual 06/27/2018	Servicer Information Sheet is incomplete.	
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Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs. See Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs. See Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs. See Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs. See Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs. See Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs. See Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs. See Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs. See Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs. See Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs. See Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs. See Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs. See Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs. See Audits of Proprietary Schools and For Compliance Attests Administering Title IV Programs. See Audits of Proprietary Schools and For Compliance Attests Administering Title IV Programs. See Audits of Proprietary Schools Administering Title IV Programs. See Audits of Proprietar									Considerate Information Chapt in the format required by the IIC Decretory Code of Constant Code of Cod
04187300 Hair Academy (The) Montgomery AL Proprietary 06/30/2017 Annual 06/04/2018 Servicer Information Sheet is incomplete. referenced Guide at: https://www.2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf The PDF should report the status of all prior year findings. If there were no prior year findings, then a statement to that effect must be made.									
The PDF should report the status of all prior year findings. If there were no prior year findings, then a statement to that effect must be made.	04187300	Hair Academy (The)	Montgomery	AL	Proprietary	06/30/2017	Annual 06/04/2018	Servicer Information Sheet is incomplete.	
[04187300] Hair Academy (The) Montgomery AL Proprietary 06/30/2017 Annual 06/22/2018 Auditor's Comments on Resolution Matters Related to Prior Audit Findings is missing. Please provide the revised &/or missing information and resubmit with all previous audit documentation.		, , ,			.,,			·	The PDF should report the status of all prior year findings. If there were no prior year findings, then a statement to that effect must be made.
	04187300	Hair Academy (The)	Montgomery	AL	Proprietary	06/30/2017	Annual 06/22/2018	Auditor's Comments on Resolution Matters Related to Prior Audit Findings is missing.	Please provide the revised &/or missing information and resubmit with all previous audit documentation.

OPE_ID	Institution Name	City	State	Institution_Type	Submission FYE	Submission Reason Incomplete Date	Reasons Deemed Incomplete	Incomplete Letter Comments
								The entire Compliance Audit is missing. The PDF attachment is for the Fiscal Year End June 30, 2016 instead of the proper Fiscal Year End June 30,
04187300	Hair Academy (The)	Montgomery	AL	Proprietary	06/30/2017	7 Annual 02/09/20:	8 Other:,- Other is not viewable.	2017. Please have your auditor provide the Reports for Fiscal Year End June 30, 2017 and resubmit.
								The Correction Action Plan is not signed. Must mention if their are any prior year findings or not.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
04197200	Hair Academy (The)	Montgomery	Δ1	Proprietary	06/30/2017	7 Appual 05/16/20:	8 Corrective Action Plan is not signed.	Administering Title IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
04107300	Hall Academy (He)	ivioritgomery	AL	riopiletary	00/30/2017	Alliluai 03/10/20.	o Confective Action Flain is not signed.	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:
04187300	Hair Academy (The)	Montgomery	AL	Proprietary	06/30/2017	7 Annual 05/02/203	8 Other:	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
04187400	John Amico School of Hair Design	Oak Forest	IL	Proprietary	12/31/2017	7 Annual 07/09/20:	8 Report on Compliance with specified Requirements Applicable to the FSA Programs is incomplete.	
								Corrective Action Plan is not on letterhead/nor signed. Servicer Information Sheet (language)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:
04187800	CyberTex Institute of Technology	Austin	IX	Proprietary	12/31/2017	/ Annual 07/20/20:	8 Corrective Action Plan is incomplete.	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf The Compliance Audit Report Title Page: Should say Compliance Audit of the Title IV Programs and not Compliance Attestation Examination of
								the Title IV Student Financial Assistance Programs. See Example D.8-1 in 2016 audit guide. Please have your auditor provide the revised &/or
04187800	CyberTex Institute of Technology	Austin	TX	Proprietary	12/31/2017	7 Annual 08/05/20:	8 Other:	missing information and resubmit with all previous audit documentation.
	2,		-		,,	55,55,25		The Compliance Audit Report Title Page: Should say Compliance Audit of the Title IV Programs and not Compliance Attestation Examination of
								the Title IV Student Financial Assistance Programs. See Example D.8-1 in 2016 audit guide. Please have your auditor provide the revised &/or
04188700	ASI Career Institute	Turnersville	NJ	Proprietary	12/31/2017	7 Annual 07/16/20:	8 Other:	missing information and resubmit with all previous audit documentation.
04189000	Long Island Barber Institute (The)	Hempstead	NY	Proprietary	12/31/2016	Annual 07/10/20:	7 Summary Schedule A is missing, - Other is not viewable.	The Summary Schedule A is missing. Please include Summary Schedule A and resubmit along with all previously submitted PDF documents.
								Servicer Information Sheet is not in the format 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
U4189100	Salon Institute - Toledo Campus	Toledo	ОН	Proprietary	12/31/2017	Annuai 06/28/20:	8 Servicer Information Sheet is incomplete.	Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf Servicer Information Sheet should read: Division of Duties. Is not in the format (the language throughout & 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:
04189200	Salon Professional Academy (The)	Shorewood	li I	Proprietary	12/31/2017	7 Annual 07/14/201	8 Servicer Information Sheet is incomplete.	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
04103200	Salott Foressional Academy (The)	Shorewood	,,,	Торпесату	12/31/2017	7/14/20	5 Services information sheet is incomplete.	mtps://www.cu.gov/about/onices/nstyoig/nomed/schoolserviceraduligatide.pur
								Servicer Information Sheet should read: Division of Duties. Is not in the format 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
04190500	New York School of Esthetics & Day Spa	White Plains	NY	Proprietary	12/31/2017	7 Annual 07/09/20:	8 Servicer Information Sheet is incomplete.	IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
								Servicer Information Sheet is not in the format 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
04192100	American Medical Academy	Miami	FL	Proprietary	12/31/2017	7 Annual 06/27/20:	8 Servicer Information Sheet is incomplete.	Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
								Servicer Information Sheet is not in the format(grid) required by the U.S. Department of Education Office of Inspector General 2016 Guide For
04192100	American Medical Academy	Miami	EI	Proprietary	12/31/2017	7 Appual 06/29/201	8 Servicer Information Sheet is incomplete.	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
04132100	American Wedical Academy	IVIIdilli	- 1	Порпесату	12/31/201/	7 Allindar 00/25/20.	Service information sheet is incomplete.	Telericia duide at. https://www.zea.gov/abouty.omces/nsy.org/noneu/senoosetviceraduigadue.pdf
								Servicer Information Sheet (language)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.
04192200	Athena Career Academy	Toledo	ОН	Proprietary	12/31/2017	7 Annual 07/16/20:	8 3. Does this Audit contain any findings related to the FSA Title IV programs?:,Servicer Information Sheet is incomplete.	See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
								The Compliance Audit Report Title Page: Should say Compliance Audit of the Title IV Programs and not Compliance Attestation Examination of
								the Title IV Student Financial Assistance Programs. See Example D.8-1 in 2016 audit guide. And the Report on Compliance: First paragraph should
								say, We have audited described in Chapter 3 of the 2016 edition of the U.S. Department of Education's Guide For Audits of Proprietary Schools
								and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs and not We have examined listed in
								Section II of the U.S. Department of Education's Audit Guide, Audits of Federal Student Financial Assistance Programs at Participating Institutions
								and Institution Servicers, See Example D.8-2 in the 2016 audit guide. Also, Servicer Information Sheet should read: Division of Duties. Is not in the
							Others Services Information Shoot is incomplete. Percent on Compliance with specified Percentage Applicable to the ESA Programs is	format (language throughout/ no wording of responsibility) required by the U.S. Department of Education Office of Inspector General 2016 s Guide For Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs.
04192500	Westchester College of Nursing & Allied Health	Los Angeles	CA	Proprietary	12/31/2017	7 Annual 07/17/20-	8 incomplete.	See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
- 152500	The state of the s	uigeies	- Cit	sprictury	12,51,2017	07/17/20	a manufacture.	======================================
								Report on Compliance: First paragraph should say, We have audited described in Chapter 3 of the 2016 edition of the U.S. Department of
								Education's Guide For Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV
								Programs and not We have examined listed in Section II of the U.S. Department of Education's Audit Guide, Audits of Federal Student Financial
								Assistance Programs at Participating Institutions and Institution Servicers, See Example D.8-2 in the 2016 audit guide. See referenced Guide at:
04192500	Westchester College of Nursing & Allied Health	Los Angeles	CA	Proprietary	12/31/2017	7 Annual 07/31/20:	8 Report on Compliance with specified Requirements Applicable to the FSA Programs is incomplete.	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
								Servicer Information Sheet(language)is not in the format required by the U.S. Department of Education"s Office of Inspector General"s 2016
0440000	Die Geer de Weller Gelle	Di						Guide For Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs.
U4193000	Rio Grande Valley College	Pharr	TX	Proprietary	12/31/2017	Annuai 07/20/20:	8 Servicer Information Sheet is incomplete.	See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
								Servicer Information Sheet should read: Division of Duties. Is not in the format 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
04193100	Alexander Academy	Lunenburg	МА	Proprietary	12/31/2017	7 Annual 07/11/20	8 Servicer Information Sheet is incomplete.	IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
133100			1000	prictary	12,31/201/	07/11/20		
	İ							Servicer Information Sheet is not in the format required by the U.S. Department of Education?s Office of Inspector General?s 2016 Guide For
	Rocky Mountain University of Health							Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs. See
04193200	Rocky Mountain University of Health Professions	Provo	UT	Proprietary	12/31/2017	7 Annual 05/25/20:	8 4. Opinion Type, Servicer Information Sheet is incomplete.	

OPE_ID	City	State	Institution_Type	Submission FYE Submission Reason	Incomplete Date Reasons Deemed Incomplete	Incomplete Letter Comments
						Servicer Information Sheet is not in the format required by the U.S. Department of Education?s Office of Inspector General?s 2016 Guide For
Rocky Mountain University of Health						Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs. See
04193200 Professions	Provo	UT	Proprietary	12/31/2017 Annual	06/01/2018 Servicer Information Sheet is incomplete.	referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
School District of Indian River County, Technical		51	0.11.	05/20/2045	COMMON CONTRACT CONTRACT AND AND AND AND AND AND AND AND AND AND	The entire Compliance Audit Report is missing. Please resubmit and include the OMB Uniform Guidance Report, The Summary of Auditor's
04194000 Center for Career Colton-Redlands-Yucaipa Regional Occupationa	Vero Beach	FL	Public	06/30/2016 Annual	02/16/2017 Compliance Audit is missing.,- Other is not viewable.	Results, The Schedule of findings and Questioned Costs and all other necessary documents. The entire Compliance Audit Report is missing. Please resubmit and include the OMB Uniform Guidance Report, The Summary of Auditor's
04194300 Program	Redlands	CA	Public	06/30/2016 Annual	02/11/2017 Compliance Audit is missing.,- Other is not viewable.	Results, The Schedule of findings and Questioned Costs and all other necessary documents.
Colton-Redlands-Yucaipa Regional Occupationa						The entire Compliance Audit Report is missing. Please resubmit and include the OMB Uniform Guidance Report, The Summary of Auditor's
04194300 Program	Redlands	CA	Public	06/30/2016 Annual	02/27/2017 Compliance Audit is missing.,- Other is not viewable.	Results, The Schedule of findings and Questioned Costs and all other necessary documents.
						Servicer Information Sheet (language) 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.
04194400 American College of Healthcare Sciences 04194400 American College of Healthcare Sciences	Portland Portland		Proprietary Proprietary	12/31/2017 Annual 12/31/2016 Annual	07/22/2018 Servicer Information Sheet is incomplete. 07/05/2017 Servicer Information Sheet is missing., - Other is not viewable.	See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf The Servicer Information Sheet is missing. Please include and resubmit along with all previously submitted PDF documents.
American conege of ricalatical e sciences	Tortiana	Oit	Торпссату	12/31/2010 Aimaii	07/03/2017 Service information sheet is missing, other is not viewable.	Title Page is not in the format 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:
04194500 Aveda Institute Tucson	Tucson	AZ	Proprietary	12/31/2017 Annual	07/23/2018 Other:	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
						Title Page is not in the format 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:
04194500 Aveda Institute Tucson	Tucson	AZ	Proprietary	12/31/2017 Annual	07/16/2018 Other:	https://www2.ed.gov/about/offices/list/ojg/nonfed/schoolservicerauditguide.pdf
			.,,	7.7.		Title Page 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:
04195200 Diamond Beauty College	South El Monte	CA	Proprietary	12/31/2017 Annual	07/21/2018 Other:	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
						The Corrective Action Plan (CAP) is missing. A signed CAP must be presented on letterhead along with all previously submitted PDF documents.
						Also, Summary schedule C doesn?t indicate or reflect any of the current year finding. Please review the current year findings & do so accordingly
04195400 Unitek College	Hayward	CA	Proprietary	12/31/2016 Annual	05/05/2017 Corrective Action Plan is missing.,- Other is not viewable.	(as shown on example E). You must make the necessary revisions to your compliance audit and resubmit.
						Servicer Information Sheet is not in the format (language & 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.
04195400 Unitek College	Hayward	CA	Proprietary	12/31/2017 Annual	06/28/2018 Servicer Information Sheet is incomplete.	See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
04195500 Southern States University	San Diego	CA	Proprietary	12/31/2016 Annual	07/21/2017 Corrective Action Plan is missing.,- Other is not viewable.	The Corrective Action Plan is missing. Please include and resubmit along with all previously submitted PDF documents.
						Servicer Information Sheet 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
04195500 Southern States University	San Diego	CA	Proprietary	12/31/2017 Annual	07/23/2018 Servicer Information Sheet is incomplete.	referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
						Servicer Information Sheet 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
04195500 Southern States University	San Diego	CA	Proprietary	12/31/2017 Annual	07/30/2018 Servicer Information Sheet is incomplete.	Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
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						Servicer Information Sheet is not in the format required by the U.S. Department of Education?s Office of Inspector General?s 2016 Guide For
04195600 Tribeca Flashpoint College	Chicago	п	Proprietary	Stub Audit	06/27/2018 Servicer Information Sheet is incomplete.	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
04133000 Tribeca Hashpoint College	Cilicago		Troprictary	Stab Addit	60/27/2020 Services information steet is incomplete.	A compliance audit should have been performed under the 2016 audit guide. As you are aware, the 2016 audit guide was effective for fiscal
Florida Institute of Recording, Sound and						years beginning after June 30, 2016; therefore starting with FYE 6/30/17 audits, all MUST be done in accordance with the new guide. Any of
04197600 Technology	Orlando	FL	Proprietary	12/31/2017 Annual	06/04/2018 Report on Compliance with specified Requirements Applicable to the FSA Programs is incomplete.	these audits done under the old guide will not be accepted.
						The Compliance Audit Report Title Page: Should say Compliance Audit of the Title IV Programs and not Compliance Attestation Examination of the Title IV Designate Compliance Attestation Examination of the Title IV Student Page 1 Pages 1 Pa
						the Title IV Student Financial Assistance Programs. See Example D.8-1 in 2016 audit guide. Please have your auditor provide the revised &/or missing information and resubmit with all previous audit documentation. See referenced Guide at:
04203200 Boise Barber College a d.MARTIN Academy	Boise	ID	Proprietary	12/31/2017 Annual	08/02/2018 Other:	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
						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
04203200 Boise Barber College a d.MARTiN Academy	Boise	ID	Proprietary	12/31/2017 Annual	07/12/2018 Other:	Engagements of Third-Party Servicers Administering Title IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
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			1			Servicer Information Sheet should read: Division of Duties. Is not in the format required by the U.S. Department of Education Office of Inspector
04202200 4 4 - 1 2 4 -	D			42 (24 (2047) 4	07/40/2040 6 1 1 6 1 1 6 1	General 2016 Guide For Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title
04203300 Aveda Institute Des Moines	Des Moines	IA	Proprietary	12/31/2017 Annual	07/10/2018 Servicer Information Sheet is incomplete.	IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
			1			Servicer Information Sheet is not in the format (grid) required by the U.S. Department of Education Office of Inspector General 2016 Guide For
			1			Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs. See
04203300 Aveda Institute Des Moines	Des Moines	IA	Proprietary	12/31/2017 Annual	07/27/2018 Servicer Information Sheet is incomplete.	referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
04203600 Franklin Hair Academy School of Cosmetology	Franklin	TN	Proprietary	12/31/2016 Annual	08/08/2017 Other:,- Other is not viewable.	The PDF shows OPEID 05207200 should be 04203600. Also the Corrective Action Plan is not signed. Rescan your PDF attachment(s) and resubmit.
			1			Corrective Action Plan is not signed. Servicer Information Sheet 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
04203600 Franklin Hair Academy School of Cosmetology	Franklin	TN	Proprietary	12/31/2017 Annual	07/20/2018 Servicer Information Sheet is incomplete.	Administering Title IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
- Samurian readeny serior of Cosmetology			sprictary		er, eg-see earnes mornes or mornes or mornes or	
04203600 Franklin Hair Academy School of Cosmetology	Franklin	TN	Proprietary	12/31/2016 Annual	07/21/2017 Other:,- Other is not viewable.	The PDF shows OPEID 05207200 should be 04203600. Rescan your PDF attachment(s) and resubmit.
						Title Page 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:
04203800 Woodruff Medical Training and Testing	Tucker	GA	Proprietary	12/31/2017 Annual	07/19/2018 Other:	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
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OPE_ID	Institution Name	City	State	Institution_Type	Submission FYE	Submission Reason Incomplete Date	Reasons Deemed Incomplete	Incomplete Letter Comments
								Servicer Information Sheet is not in the format 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
	Elaine Sterling Institute(The)	Sandy Springs	GA	Proprietary	12/31/2017		Servicer Information Sheet is incomplete.	Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
04205100	Great Lakes Truck Driving School	Columbia Station	ОН	Proprietary	06/30/2017	Annual 01/11/201	S Corrective Action Plan is missing.,- Other is not viewable.	The Corrective Action Plan is missing. Please include and resubmit along with all previously submitted PDF documents.
								Servicer Information Sheet should read: Division of Duties. Is not in the format (all through & 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
04205200	Wade Gordon Hairdressing Academy	Amarillo	TX	Proprietary	12/31/2017	Annual 07/10/201	3 Servicer Information Sheet is incomplete.	Administering Title IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf The Corrective Action Plan (CAP) is missing. A signed CAP must be presented on letterhead along with all previously submitted PDF documents
04205300	Mitsu Sato Hair Academy	Overland Park	KS	Proprietary	12/31/2016	Annual 08/14/201	Corrective Action Plan is missing., Schedule of Findings and Questioned Costs is incomplete., - Other is not viewable.	You must make the necessary revisions to your compliance audit and resubmit.
								The Corrective Action Plan (CAP) is missing. A signed CAP must be presented on letterhead along with all previously submitted PDF documents
	Mitsu Sato Hair Academy Mitsu Sato Hair Academy	Overland Park Overland Park	KS	Proprietary	12/31/2016 12/31/2016		Corrective Action Plan is missing, Schedule of Findings and Questioned Costs is incomplete, - Other is not viewable. Corrective Action Plan is missing, Corrective Action Plan is incomplete, - Corrective Action Plan is not viewable.	You must make the necessary revisions to your compliance audit and resubmit. The Corrective Action Plan is missing. Please include Corrective Action Plan and resubmit along with all previously submitted PDF documents.
04203300	IVIISU Sato Hall Academy	Overland Falk	N3	Proprietary	12/31/2010	Allildal 07/13/201	Corrective Action Fights missing, Corrective Action Fights incomplete., - Corrective Action Fights not viewable.	The Confective Action Flams missing. Flease include confective Action Flam and resubmit along with an previously submitted FDF documents.
								Servicer Information Sheet (language/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
04205300	Mitsu Sato Hair Academy	Overland Park	KS	Proprietary	12/31/2017	Annual 07/17/201	8 Servicer Information Sheet is incomplete.	Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf The entire Compliance Audit Report is missing. Please resubmit and include the OMB Uniform Guidance Report, The Summary of Auditor's
								Results, The Schedule of findings and Questioned Costs and all other necessary documents.
								The attached Corrective Action Plan (CAP) is incomplete because an Institutional Official did not sign the document. Please note a computer-
04205300	Mitsu Sato Hair Academy	Overland Park	KS	Proprietary	12/31/2016	Annual 08/04/201	Compliance Audit is missing., Corrective Action Plan is incomplete., Other is not viewable.	generated signature is not acceptable. Please organize for the reports to be presented on letterhead, signed by an Institution Official, scanned, and then resubmit along with all previously submitted PDF documents.
04203300	Wild Sato Hall Meddelily	Overland Fark		rioprictary	12/31/2010	74111441 00/04/201		The Schedule of Finding & Question Cost is incomplete due to the PDF not reporting the status of the current & prior year findings. If there were
							Auditor's Comments on Resolution Matters Related to Prior Audit Findings is missing., Schedule of Findings and Questioned Costs is	no current & prior year findings, then a statement to that effect must be made. Please provide the revised &/or missing information and
04205300	Mitsu Sato Hair Academy	Overland Park	KS	Proprietary	12/31/2016	Annual 08/13/201	7 incomplete.,- Other is not viewable.	resubmit with all previous audit documentation. Title Page 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:
04205500	Lil Lou's Beauty and Barber College LLC	Gary	IN	Proprietary	12/31/2017	Annual 07/20/201	Other:	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
								Servicer Information Sheet is not in the format(language) 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
04206300	Florida Vocational Institute	Miami	FL	Proprietary	12/31/2017	Annual 06/26/201	Servicer Information Sheet is incomplete.	referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
								The attached Corrective Action Plan (CAP) is incomplete because an Institutional Official did not sign the document. Please note a computer-
04206300	Florida Vocational Institute	Miami	FL	Proprietary	12/31/2017	Annual 07/25/201	B Corrective Action Plan is not signed.	generated signature is not acceptable. Please organize for the reports to be presented on letterhead, signed by an Institution Official, scanned, and then resubmit along with all previously submitted PDF documents.
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04206300	Florida Vocational Institute	Miami	EI	Proprietary	12/31/2016	Appual 07/06/2011	7 4. Opinion Type,Corrective action plan is not on school letterhead.,- Other is not viewable.	The attached Corrective Action Plan (CAP) is incomplete because the (CAP) is not on letterhead. Please organize for the reports to be presented on letterhead, signed by an Institution Official, scanned, and then resubmit along with all previously submitted PDF documents.
04200300	Horida vocational institute	Wilditii	- 1-	Troprietary	12/31/2010	Airidai 07/00/201	4. Opinion Type, corrective action plants not on school retermedu, Other is not viewable.	officerities and signed by an institution official, scanned, and then resourne along with an previously submitted 101 documents.
								The attached Corrective Action Plan (CAP) is incomplete because the (CAP) is not on letterhead. Please organize for the reports to be presented
04206300	Florida Vocational Institute	Miami	FL	Proprietary	12/31/2017	Annual 08/06/201	Report on Compliance with specified Requirements Applicable to the FSA Programs not on letterhead.	on letterhead, signed by an Institution Official, scanned, and then resubmit along with all previously submitted PDF documents. The entire Compliance Audit Report is missing. Please resubmit and include all the necessary and required components of 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
04206700	Elite Welding Academy	Cincinnati	ОН	Proprietary	09/30/2016	Annual 05/05/201	7 Compliance Audit is missing.,- Other is not viewable.	missing documentation.
								The Corrective Action Plan (CAP) is incomplete because it is not signed by an institution official. A signed CAP must be presented on letterhead
04206700	Elite Welding Academy	Cincinnati	ОН	Proprietary	09/30/2017	Annual 03/27/201	B Corrective Action Plan is not signed.,- Other is not viewable.	along with all previously submitted PDF documents You must make the necessary revisions to your compliance audit and resubmit.
							Report on Compliance with specified Requirements Applicable to the FSA Programs did not disclose use of the appropriate Audit	The attached [Independent Auditor?s Report]/[A-133 Report] is incomplete because the 2nd paragraph of the [Independent Auditor?s Report]/[A-133 Report] needs to specify use of the 2000 Audit Guide or the revision (please refer to Example D (pg. 1 of 2) of the Audit Guide).
04206700	Elite Welding Academy	Cincinnati	ОН	Proprietary	09/30/2016	Annual 04/19/201	Guide.,- Other is not viewable.	Please provide the revised &/or missing information and resubmit with all previous audit documentation.
								The Auditor?s Comments on Resolution Matters Relating to Prior Audit Findings are Missing.
04207200	Academy di Firenze	Jerome	ID	Proprietary	12/31/2016	Annual 06/19/201	7 Schedule of Findings and Questioned Costs is incomplete.,- Other is not viewable.	arc missing.
								Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Title Page 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:
04207500	Medical Career Institute	Ocean	NJ	Proprietary	12/31/2017	Annual 07/18/201	B Other:	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
				,	7.7.			
								Report on Compliance: First paragraph should say, We have audited. described in Chapter 3 of the 2016 edition of the U.S. Department of Education's Guide For Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs and not We have examined. listed in Section II of the U.S. Department of Education's Audit Guide, Audits of Federal Student Financial
								Assistance Programs at Participating Institutions and Institution Servicers, See Example D.8-2 in the 2016 audit guide. See referenced Guide at:
04207500	Medical Career Institute	Ocean	NJ	Proprietary	12/31/2017	Annual 08/03/201	Report on Compliance with specified Requirements Applicable to the FSA Programs is incomplete.	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
04207500	Medical Career Institute	Ocean	NI	Proprietary	12/31/2016	Annual 07/20/201	7 - Other is not viewable. Other:	The entire Compliance Audit is incorrect. The PDF attachment indicates an OPEID # of 04027500 instead of the proper OPEID # of 04207500. Please have your auditor provide the correct OPEID and resultmit.
54207300	medical career matture	Occuli	140	oprictary	12/31/2010	07/20/201	Site of the management	The Servicer Information Sheet 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. It should
04300000	Advanced Career Institute	Visalia	CA	Proprietary	12/31/2017	Annual actaziane	S Servicer Information Sheet is incomplete.	read: Division of Duties for Compliance Requirements. See referenced Guide at:
04208900	Auvanced Career Institute	visalia	CA	roprietary	12/31/2017	Allilual 06/27/201	s pervicer information Sheet is incomplete.	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf The Servicer Information Sheet(language) 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. It
	Advanced Career Institute	Visalia	CA	Proprietary	12/31/2017		3 Servicer Information Sheet is incomplete.	should read: Division of Duties for Compliance Requirements. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
							KINEDVICER INTORMATION Sheet is incomplete	Inters://www/, en.gov/about/offices/list/oig/nonted/schoolservicerauditguide.ndt

ODE ID	Institution Name	C:h.	Chaha	Institution_Type	Cubmission FVF	Submission Reason Incomplete Da	-4-	Reasons Deemed Incomplete	In and the Comment
OPE_ID	<u>Institution Name</u>	City	State	institution_Type	Submission FTE	Submission Reason Incomplete Da	ate	Reasons Deemed incomplete	Incomplete Letter Comments The Servicer Information Sheet 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. It should
									read: Division of Duties for Compliance Requirements. See referenced Guide at:
04208900	Advanced Career Institute	Visalia	CA	Proprietary	12/31/2017	Annual	06/14/2018	Servicer Information Sheet is incomplete.	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
									The Title Page and Servicer Information Sheet 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
04208900	Advanced Career Institute	Visalia	CA	Proprietary	12/31/2017	Annual	05/23/2018	Servicer Information Sheet is incomplete.	Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
									The attached [Independent Auditor?s Report]/[A-133 Report] is incomplete because the [Independent Auditor?s Report]/[A-133 Report] is not on letterhead. Please organize for the reports to be presented on letterhead, signed by the auditor, scanned, and then resubmit along with all
04209000	San Francisco College of Cosmetology	San Francisco	CA	Proprietary	12/31/2016	Annual	07/19/201	Report on Compliance with specified Requirements Applicable to the FSA Programs not on letterhead.,- Other is not viewable.	previously submitted PDF documents.
									Servicer Information Sheet (language)is not in the format required by the U.S. Department of Education's Office of Inspector General's 2016
04209500	Shear Finesse Hairstyling Academy	Jacksonville	EI	Proprietary	12/31/2017	Appual	07/19/2019	 Servicer Information Sheet is incomplete.	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
04203300	Silear Finesse Franstyling Academy	Jacksonvine	1.5	Troprictary	12/31/2017	Aindai	07/13/2010	Service mornador siece is incomplete.	The entire Compliance Audit Report is missing. Please resubmit and include all the necessary and required components of 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
04209600	Institute of Health Sciences	Hunt Valley	MD	Proprietary	12/31/2017	Annual	06/22/2018	Compliance Audit is missing.	missing documentation.
									The Corrective Action Plan (CAP) is incomplete because it is not signed by an institution official. A signed CAP must be presented on letterhead
04209600	Institute of Health Sciences	Hunt Valley	MD	Proprietary	12/31/2017	Annual	07/24/2018	Corrective Action Plan has an improper signature.	along with all previously submitted PDF documents. You must make the necessary revisions to your compliance audit and resubmit.
				.,,	, , , , ,		.,,,	rate and the second sec	The attached [Independent Auditor?s Report]/[A-133 Report] is incomplete because the [Independent Auditor?s Report]/[A-133 Report] is not
								Corrective Action Plan is missing,,Report on Compliance with specified Requirements Applicable to the FSA Programs not on	on letterhead. Also, the Corrective Action Plan is missing. Please organize for the reports to be presented on letterhead, signed by the auditor,
04210300	Medspa Academies	South Jordan	UT	Proprietary	09/30/2016	Annual	02/18/201	letterhead.,- Other is not viewable.	scanned, and then resubmit along with all previously submitted PDF documents.
									The Corrective Action Plan (CAP) must be on letterhead and must include the status of prior year findings. Your CAP did not include the status of
									these findings. A corrected CAP must be resubmitted that includes the status of corrective actions taken on prior year findings. You must make
									the necessary revisions to your compliance audit and resubmit. The submission contains personally identifiable information. Personally
									identifiable information is any information which can be used to distinguish or trace an individual?s identity, such as name, social security
									number (or any part thereof), date and place birth or mother?s maiden name, etc. Submissions containing this type of information are prohibited through eZ-Audit. Please have
									your auditor remove this information from the document and resubmit a revised
04210300	Medspa Academies	South Jordan	UT	Proprietary	09/30/2016	Annual	03/02/201	Corrective Action Plan is missing, Other:, Corrective action plan is not on school letterhead., - Other is not viewable.	compliance audit/attachment.
									The Compliance Audit Report Title Page: Should say Compliance Audit of the Title IV Programs and not Compliance Attestation Examination of
04240000	NDU Landin de Charles Calanda	David Dalas David	-		42/24/2047	Accord	07/25/204	Other	the Title IV Student Financial Assistance Programs. See Example D.8-1 in 2016 audit guide. Please have your auditor provide the revised &/or
04210800	NRI Institute of Health Sciences	Royal Palm Beach	FL	Proprietary	12/31/2017	Annual	07/25/201	Other:	missing information and resubmit with all previous audit documentation.
									The attached [Independent Auditor?s Report]/[A-133 Report] is incomplete because the [Independent Auditor?s Report]/[A-133 Report] is not
									signed by the auditor. Please note a computer-generated signature is not acceptable. Please organize for the reports to be presented on
04210800	NRI Institute of Health Sciences	Royal Palm Beach	FL	Proprietary	12/31/2016	Annual	05/17/201	Report on Compliance with Specified Requirements Applicable to the FSA Programs was not signed.,- Other is not viewable.	letterhead, signed by the auditor, scanned, and then resubmit along with all previously submitted PDF documents.
04210800	NRI Institute of Health Sciences	Roval Palm Beach	FI	Proprietary	12/31/2017	Annual	07/09/201	Corrective Action Plan is missing.	The Corrective Action Plan is missing. Please include Corrective Action Plan and resubmit along with all previously submitted PDF documents.
04210000	THE INSTITUTE OF FIGURE SCIENCES	noyarram beach		Toprictary	12/51/201/	7111001	07/03/201	Correction Film Simsing.	A compliance audit should have been performed under the 2016 audit guide. As you are aware, the 2016 audit guide was effective for fiscal
									years beginning after June 30, 2016; therefore starting with FYE 6/30/17 audits, all MUST be done in accordance with the new guide. Any of
									these audits done under the old guide will not be accepted. See referenced Guide at:
04210800	NRI Institute of Health Sciences	Royal Palm Beach	FL	Proprietary	12/31/2017	Annual	06/19/2018	Corrective Action Plan is missing.,Other:	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
									Servicer Information Sheet is not in the format or language required by the U.S. Department of Education 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.
04211900	Xavier College School of Nursing	Stockton	CA	Proprietary	12/31/2017	Annual	06/27/2018	Servicer Information Sheet is incomplete.	See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
									Continue Information Chant should used District on & Duties to eat in the format you find his the U.C. Department of Education Office of Inspector
									Servicer Information Sheet should read: Division of Duties. Is not in the format 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
04211900	Xavier College School of Nursing	Stockton	CA	Proprietary	12/31/2017	Annual	07/16/2018	Servicer Information Sheet is incomplete.	IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
									The 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. Also, Report on Compliance: First paragraph should say "We have audited".described in Chapter 3 of the 2016 edition of the U.S. Department of
									Education Guide For Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV
									Programs and not "We have examined"listed in Section II of the U.S. Department of Education?s Audit Guide, Audits of Federal Student
									Financial Assistance Programs at Participating Institutions and Institution Servicers, See Example D.8-2 in the 2016 audit guide. See referenced
04212000	Lawrence & Company College of Cosmetology	Hanford	CA	Proprietary	12/31/2017	Annual	06/25/2018	Other:,Servicer Information Sheet is incomplete.	Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
									Servicer Information Sheet is not in the format (language throughout & 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
04212100	Academy of Salon Professionals	Sedalia	МО	Proprietary	12/31/2017	Annual	07/12/2018	Servicer Information Sheet is incomplete.	IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
									Servicer Information Sheet is not in the format (language & 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.
04212100	Academy of Salon Professionals	Sedalia	мо	Proprietary	12/31/2017	Annual	06/27/2018	Servicer Information Sheet is incomplete.	See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
	,							·	The entire Compliance Audit Report is missing. Please resubmit and include the OMB Uniform Guidance Report, The Summary of Auditor's
04212400	Mingo Extended Learning Center	Delbarton	wv	Public	06/30/2017	Annual	04/11/201	Compliance Audit is missing.	Results, The Schedule of findings and Questioned Costs and all other necessary documents.
									The attached Corrective Action Plan (CAP) is incomplete because an Institutional Official did not sign the document. Please note a computer-
04212500	Cactus Academy (The)	Garden City	NY	Proprietary		Closeout Audit	10/30/201	Corrective Action Plan is not signed.,- Other is not viewable.	generated signature is not acceptable. Please organize for the reports to be presented on letterhead, signed by an Institution Official, scanned, and then resubmit along with all previously submitted PDF documents.
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OPE_ID	Institution Name	City	State	Institution_Type	Submission FYE	Submission Reason Incomplete Date	Reasons Deemed Incomplete	Incomplete Letter Comments
								Consider Information Shoot should road Division of Duties Is not in the format sequired by the LLC Department of Education Office of State
								Servicer Information Sheet should read: Division of Duties. Is not in the format 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
04213400	Access Careers	Hempstead	NY	Proprietary	12/31/2017	Annual 07/22/20	18 Servicer Information Sheet is incomplete.	IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
								The standard finds and a find 20 December
								The attached [Independent Auditor?s Report]/[A-133 Report] is incomplete because the [Independent Auditor?s Report]/[A-133 Report] is not signed by the auditor. Please note a computer-generated signature is not acceptable. Please organize for the reports to be presented on
							Other is missing, Report on Compliance with Specified Requirements Applicable to the FSA Programs was not signed., - Other is not	letterhead, signed by the auditor, scanned, and then resubmit. Also, the Auditor Information Sheet is missing. Please have your auditor provide
04215300	Cosmo Factory Cosmetology Academy (The)	Santa Cruz	CA	Proprietary	12/31/2016	Annual 06/30/20	17 viewable.	the revised & missing information and resubmit with all previous audit documentation.
								The PDF should report the status of all prior year findings. The prior year findings are numbered incorrectly. If there were no prior year findings,
04215500	Champ's Barber School	Lancaster	DΛ	Proprietary	12/31/2017	Appual 05/18/20	1.8 Schedule of Findings and Questioned Costs is incomplete.	then a statement to that effect must be made. Please provide the revised &/or missing information and resubmit with all previous audit documentation.
04213300	champ's barber school	Lancaster	- 10	Troprictary	12/31/2017	03/10/20	o Schedie of Findings and Questioned Costs is incomplete.	The auditor did not disclose the findings appropriately. The auditor indicated that there were two findings, but they were not listed in the audit
04216000	Universal Training Institute	Perth Amboy	NJ	Proprietary	12/31/2017	Annual 08/10/20	.8 Other:	(via email from Henry Johnson).
								Title Page is not in the format 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. Also, Servicer Information Sheet is
								not in the format (language) 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:
04216000	Universal Training Institute	Perth Amboy	NJ	Proprietary	12/31/2017	Annual 07/02/20	18 3. Does this Audit contain any findings related to the FSA Title IV programs?;,Other:,Servicer Information Sheet is incomplete.	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf The Compliance Audit Report is incorrect. Please resubmit and include all the necessary and required components of a SFA (Proprietary
								The Compliance Audit. Report is incorrect, reaser exagonic and include an unit in elected and required compliance of a 3rA (Froprietary Audit)/the Compliance Audit. Have your auditor provide the revised &/or missing information and resubmit with all previous audit
04216000	Universal Training Institute	Perth Amboy	NJ	Proprietary	12/31/2016	Annual 06/07/20	Report on Compliance with Specified Requirements Applicable to the FSA Programs is missing.,- Other is not viewable.	documentation.
								The attached [Independent Auditor?s Report]/[A-133 Report] is incomplete because the [Independent Auditor?s Report]/[A-133 Report] because it needs to specify the correct current year finding for the significant deficiency. It appears the current year findings are for 2015, where
04216600	Azure College	Miami Gardens	FL	Proprietary		Closeout Audit 11/15/20	17 Schedule of Findings and Questioned Costs is incomplete.	because it needs to specify the context current year intuing to the significant deficiency, it appears the current year intuings and entitle the audit ended in 2016. Please provide the revised &/or missing information and resubmit with all previous audit documentation.
				.,,			y y y	Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Title Page 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
04247000	the data and Table 1 and			Daniel de la constante de la c	12/31/2017	07/20/20	December 20 and the control of the c	Engagements of Third-Party Servicers Administering Title IV Programs. See referenced Guide at:
04217000	Healthcare Training Institute	Kenner	LA	Proprietary	12/31/201/	Annuai 07/20/20	18 Report on Compliance with specified Requirements Applicable to the FSA Programs is incomplete.	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf The entire Compliance Audit Report is missing. Please resubmit and include the OMB Uniform Guidance Report, The Summary of Auditor's
04217200	Veritas Evangelical Seminary	Murrieta	CA	Non-Profit		Stub Audit 01/16/20	1.8 Compliance Audit is missing.,- Other is not viewable.	Results, The Schedule of findings and Questioned Costs and all other necessary documents.
								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
04247400	With Tank With Conducts Calculation	C D'		Non-Profit		Stub Audit 03/08/20	2 West to Code of Francist Aid Classes and a constant and a code of the code o	this was done by mistake & needed to be added to the 2017 incomplete audit. Please resubmit along with all previously submitted PDF
04217400	High Tech High Graduate School of Education	San Diego	CA	Non-Profit		Stub Audit 03/08/20	18 3. Was the Student Financial Aid Cluster as a major program?,Other:,- Other is not viewable.	documents. The entire Compliance Audit Report is missing. Please resubmit and include the OMB Uniform Guidance Report, The Summary of Auditor's
04217400	High Tech High Graduate School of Education	San Diego	CA	Non-Profit	06/30/2017	Annual 03/01/20	1.8 Compliance Audit is missing.,- Compliance Audit is not viewable.	Results, The Schedule of findings and Questioned Costs and all other necessary documents.
								Report on Compliance: First paragraph should say ?We have audited?described in Chapter 3 of the 2016 edition of the U.S. Department of
								Education?s Guide For Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs?? and not? We have examined?listed in Section II of the U.S. Department of Education?s Audit Guide, Audits of Federal Student
								Financial Assistance Programs at Participating Institutions and Institution Servicers ? See Example D.8-2 in the 2016 audit guide. Also, Servicer
								Information Sheet is not in the format required by the U.S. Department of Education Office of Inspector General 2016 Guide For Audits of
04217600	Sessions College for Professional Design	T	Δ7	Decariotory	03/31/2018	Annual 07/00/20	Servicer Information Sheet is incomplete., Report on Compliance with specified Requirements Applicable to the FSA Programs is is incomplete.	Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs. See referenced Guide
04217600	sessions College for Professional Design	Tempe	AZ	Proprietary	03/31/2016	Allifudi 07/09/20	8 incomplete.	at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf The Title Page 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
04218500	Innovate Salon Academy	South Plainfield	NJ	Proprietary	12/31/2017	Annual 05/15/20	8 Other:	at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
								Title Page 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:
04219000	IGlobal University	Vienna	VΔ	Proprietary	12/31/2017	Annual 07/19/20	8 Other	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
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								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. (need to remove the old Independent Accountant Report &
04219300	East-West Healing Arts Institute	Madison	WI	Proprietary	12/31/2017	Annual 06/18/20	1.8 Other:, Auditor Information Sheet is incomplete.	add the OPEID number in the Auditor's Information Sheet) See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
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							Other:,Servicer Information Sheet is incomplete.,Report on Compliance with specified Requirements Applicable to the FSA Programs i	
04219300	East-West Healing Arts Institute	Madison	WI	Proprietary	12/31/2017	Annual 06/07/20	18 incomplete.	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf Independent Auditor?s Report on Internal Control Over Financial Reporting and on Compliance and Other Matters is not in the format required
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							3. Does this Audit contain any findings related to the FSA Title IV programs?;,Other:,Servicer Information Sheet is incomplete.,Report	Attestation Engagements of Third-Party Servicers Administering Title IV Programs. See referenced Guide at:
04219300	East-West Healing Arts Institute	Madison	WI	Proprietary	12/31/2017	Annual 05/29/20	18 on Compliance with specified Requirements Applicable to the FSA Programs is incomplete.	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
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								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:
04220000	Designer Barber & Stylist School	Ft Smith	AR	Proprietary	12/31/2017	Annual 06/12/20	8 Other:	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
								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
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04220000	Designer Barber & Stylist School	Ft Smith	AR	Proprietary	12/31/2017	Annual	07/09/2018	Other:	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
					==,=,===		3.7.5.7.2.2.3		The attached Corrective Action Plan (CAP) is incomplete because an Institutional Official did not sign the document. Please note a computer-
04220100	National Personal Training Institute	Vienna	VA	Proprietary	12/31/2016	Annual	07/19/2017	Corrective Action Plan is not signed.,- Other is not viewable.	generated signature is not acceptable. Please organize for the reports to be presented on letterhead, signed by an institution Official, scanned, and then resubmit along with all previously submitted PDF documents.
04220900	National Personal Training Institute of Columbus	Powell	ОН	Proprietary	12/31/2016	Annual	07/16/2017	Additor's Comments on Resolution Matters Related to Prior Audit Findings is missing, 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 status of the current or prior year findings. If there were no current or prior year findings, then a statement to that effect must be made. Please provide the revised &/or missing information and resubmit with all previous audit documentation.
				, ,					The Summary A,B,C is missing, missing AIS & the Title page has the wrong OPEID number. Please provide the revised &/or missing information
04220900	National Personal Training Institute of Columbus	Powell	ОН	Proprietary	12/31/2017	Annual	08/08/2018	Summary Schedule A is missing, Summary Schedule B is missing, Summary Schedule C is missing, Other:, Report on Compliance with specified Requirements Applicable to the FSA Programs is incomplete.	and resubmit with all previous audit documentation. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
									The Summary A,B,C is missing. No mention of prior year findings.Independent Auditor"s Report on Internal Control Over Financial Reporting and on Compliance and Servicer Information Sheet (language/grid)is not in the format required by the U.S. Department of Education's Office of
04220900	National Personal Training Institute of Columbus	Powell	ОН	Proprietary	12/31/2017	Annual	07/20/2018	Summary Schedule A is missing, Summary Schedule B is missing, Summary Schedule C is missing, Servicer Information Sheet is incomplete., Report on Compliance with specified Requirements Applicable to the FSA Programs is incomplete.	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
01220300	Columbus	- Owen	0	rioprictary	12/31/2017	, and a	07/20/2010	intemplete, interpret of compliance that specified requirements applicable to the 1544 regulars is incomplete.	
04220900	National Personal Training Institute of Columbus	Powell	ОН	Proprietary	12/31/2017	Annual	08/14/2018	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
	Standard Healthcare Services, College of								Servicer Information Sheet should read:Division of Duties for Compliance Requirements. See referenced Guide at:
04221000	Nursing	Falls Church	VA	Proprietary	12/31/2017	Annual	06/27/2018	Servicer Information Sheet is incomplete.	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf The Compliance Audit Report Title Page: Should say Compliance Audit of the Title IV Programs and not Compliance Attestation Examination of
									the Title IV Student Financial Assistance Programs. See Example D.8-1 in 2016 audit guide. Please have your auditor provide the revised &/or
04221800	Toni & Guy Hairdressing Academy	Manteca	CA	Proprietary	12/31/2017	Annual	08/10/2018	Other:	missing information and resubmit with all previous audit documentation. Independent Auditors Report on Internal Control Over Financial Reporting and on Compliance and Other Matters (Title Page) 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:
04221800	Toni & Guy Hairdressing Academy	Manteca	CA	Proprietary	12/31/2017	Annual	07/30/2018	Other:	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters (Title Page) 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:
04221800	Toni & Guy Hairdressing Academy	Manteca	CA	Proprietary	12/31/2017	Annual	07/19/2018	Other:	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
									The Compliance Audit Report Title Page: Should say Compliance Audit of the Title IV Programs and not Compliance Attestation Examination of the Title IV Student Financial Assistance Programs. See Example D.8-1 in 2016 audit guide. Please have your auditor provide the revised &/or
04222200	Constitution of the Indian	Florida -	***	D	42/24/2047		07/27/2044	2 Development of the control of the	missing information and resubmit with all previous audit documentation. See referenced Guide at:
04223200	Grace International Beauty School	Flushing	NY	Proprietary	12/31/2017	Annuai	0//2//2018	3. Does this Audit contain any findings related to the FSA Title IV programs?;,Other:	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
04223200	Grace International Beauty School	Flushing	NY	Proprietary	12/31/2017	Annual	07/11/2018	3. Does this Audit contain any findings related to the FSA Title IV programs?;,Other:	Independent Auditor?s Report on Internal Control Over Financial Reporting and on Compliance and Title Page and Servicer Information Sheet 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. Also, ?Report on Compliance: First paragraph should say ?We have audited?described in Chapter 3 of the 2016 edition of the U.S. Department of Education?s Guide For Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs?? and not ? We have examined?listed in Section II of the U.S. Department of Education?s Audit Guide, Audits of Federal Student Financial Assistance Programs at Participating Institutions and Institution Servicers? ? See Example D.8-? In the 2016 audit guide. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
									Servicer Information Sheet is not in the format 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
	InterAmerican Technical Institute InterAmerican Technical Institute	Miami	FL	Proprietary Proprietary	12/31/2017 12/31/2017			Servicer Information Sheet is incomplete. Compliance Audit is missing.	Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf The entire compliance audit report is missing from your submission. You must reload the audit report and resubmit.
04223400	interAmerican reclinica histitute	IVIIdilli	, r.	rroprietary	12/31/2017	Ailluai	00/13/2016	Compilance raduit is missing.	The Summary Schedule A is missing. Please include the Summary and resubmit. Also, Servicer Information Sheet should read: Division of Duties. Is not in the format 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:
04223800	Electrical Training Center (The)	Copiague	NY	Proprietary	12/31/2017	Annual	07/10/2018	Summary Schedule A is missing, Servicer Information Sheet is incomplete.	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
									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
04224200	Belle Academy of Cosmetology	Waterbury	СТ	Proprietary	12/31/2017	Annual	07/21/2018	Servicer Information Sheet is incomplete.	referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
									Report on compliance must use the correct language of the 2016 Audit Guide. 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
	Networks Barber College	Calumet City	IL	Proprietary	12/31/2017	Annual	04/12/2018	Other:	IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
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OPF ID	Institution Name	City	State	Institution_Type	Submission FYF	Submission Reason	Incomplete Date	Reasons Deemed Incomplete	Incomplete Letter Comments
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04224400	Networks Barber College	Calumet City	IL	Proprietary	12/31/2017	7 Annual	05/29/201:	Other:	Report on compliance must use the correct language of the 2016 Audit Guide. 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
04224400	Networks Barber College	Calumet City		Proprietary	12/31/2017	7 Annual	05/15/201:	Other	Report on compliance must use the correct language of the 2016 Audit Guide. 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://www.Z.ed.gov/about/office/sils/toig/nonfed/schoolservicerauditguide.pdf
	Trenz Beauty Academy	Calumet City		Proprietary	12/31/2017		04/26/201		Report on Compliance is missing the correct language for a 2016 Audit Guide. 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/nonfe/schoolservicerauditguide.pdf
	Trenz Beauty Academy	Calumet City	IL	Proprietary	12/31/2017		04/10/201		Report on Compliance is missing the correct language for a 2016 Audit Guide. 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/nonte/ds/choolservicerauditguide.pdf
	Westchester School for Dental Assistants	Flmsford	NY	Proprietary	12/31/2017	7 Annual	07/15/201		Servicer Information Sheet (language)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/olg/nonfed/schoolservicerauditguide.pdf
3-1223300	The second of Bentan assetting			sprictary	12,31,2017		37,13/201		
04225900	Setting the Standard Barbering and Natural Hair Academy	Shreveport	LA	Proprietary	12/31/2017	' Annual	07/26/201:	Report on Compliance with specified Requirements Applicable to the FSA Programs is incomplete.	Report on Compliance: First paragraph should say, We have audited described in Chapter 3 of the 2016 edition of the U.S. Department of Education's Guide For Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs and not We have examined listed in Section II of the U.S. Department of Education. Audit Guide, Audits of Federal Student Financial Assistance Programs at Participating Institutions and Institution Servicers, See Example D.8-2 in the 2016 audit guide. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
04225900	Setting the Standard Barbering and Natural Hair	Shreveport	IΔ	Proprietary	12/31/2017	7 Annual	07/13/201	Report on Compliance with specified Requirements Applicable to the FSA Programs is incomplete.	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
0.1223300	reading	этечероге		Trophetary	12/32/2017	, amou	07/13/201	report on complained management requirements reprintable to the 13/1/10grains is incomplete.	
04226000	Bos-Man's Barber College	Shreveport	LA	Proprietary	12/31/2017	Annual	06/26/201	Servicer Information Sheet is incomplete.	The Servicer Information Sheet 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
04226100	Lawrence & Company College of Cosmetology	Selma	CA	Proprietary	12/31/2017	Annual	07/16/201	Summary Schedule B is missing	The Summary B is missing. Please include and resubmit along with all previously submitted PDF documents.
04226300	Divine Crown Academy of Cosmetology	Harrisburg	PA	Proprietary	12/31/2017	7 Annual		Servicer Information Sheet is incomplete.	The Servicer Information Sheet is not in the format (language) 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://www.Z.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
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04226300	Divine Crown Academy of Cosmetology	Harrisburg	PA	Proprietary	12/31/2017	' Annual	06/25/201	Servicer Information Sheet is incomplete.	The Servicer Information Sheet is not in the format (language) 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://www.Zed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf 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
04226400	MT Training Center	Grand Prairie	тх	Proprietary	12/31/2017	7 Annual	07/18/201	3. Does this Audit contain any findings related to the FSA Title IV programs?;,4. Opinion Type,Other:	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
									Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Title Page 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:
04226400	MT Training Center	Grand Prairie	TX	Proprietary	12/31/2017	Annual	07/30/201	Other:	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf Independent Auditors Report on Internal Control Over Financial Reporting and on Compliance and Title Page 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
04226400	MT Training Center	Grand Prairie	TX	Proprietary	12/31/2017	Annual	08/13/201	Other:	Engagements of Third-Party Servicers Administering Title IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
04227500	Merryfield School of Pet Grooming	Oakland Park	FL	Proprietary	12/31/2017	7 Annual	06/26/201	Other:	The Compliance Audit Report Title Page: Should say Compliance Audit of the Title IV Programs and not Compliance Attestation Examination of the Title IV Student Financial Assistance Programs. See Example D.8-1 in 2016 audit guide. https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
	Bethany Global University	Bloomington	MN	Non-Profit	06/30/2016	Annual	04/17/201	Compliance Audit is missing, - Other is not viewable.	The entire Compliance Audit Report is missing. Please resubmit and include the OMB Uniform Guidance Report, The Summary of Auditor's Results, The Schedule of findings and Questioned Costs and all other necessary documents.
04228400	Beyond Measure Barbering Institute	Mebane	NC	Proprietary	12/31/2017	7 Annual	06/25/201	Servicer Information Sheet is incomplete.	The Servicer Information Sheet 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
									The Servicer Information Sheet is not in the format (throughout or remove the incorrect portion) 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
04228400	Beyond Measure Barbering Institute	Mebane	NC	Proprietary	12/31/2017	7 Annual	07/10/201	Servicer Information Sheet is incomplete.	Administering Title IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf Independent Auditors Report on Internal Control Over Financial Reporting and on Compilance and 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 Compilance Attestation
04229000	Barber Institute of Texas	Longview	TX	Proprietary	12/31/2017	7 Annual	07/30/201	Other:	Engagements of Third-Party Servicers Administering Title IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf

OPF ID	Institution Name	City	State	Institution_Type	Submission FVF	Submission Reason Incomplete Date	e	Reasons Deemed Incomplete	Incomplete Letter Comments
<u> </u>	msetation tune	<u> </u>	Diate	motitudion_17pc	SADIMISSION I I E	Submission reason meanificte pare	<u> </u>	neasons seemed meaniplete	Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters(Tile Page) 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:
04229000	Barber Institute of Texas	Longview	TX	Proprietary	12/31/2017	7 Annual 07	07/20/2018	Other:	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
									Servicer Information Sheet is not in the format(language & 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.
04229200	Jupiter Beauty Academy	Boston	МΔ	Proprietary	12/31/2017	7 Annual 07	7/01/2018	Servicer Information Sheet is incomplete.	See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
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									Servicer Information Sheet is not in the format(language & 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.
04229200	Jupiter Beauty Academy	Boston	MA	Proprietary	12/31/2017	7 Annual 06	06/25/2018	Servicer Information Sheet is incomplete.	See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
									The entire Compliance Audit Report is missing. Please resubmit and include all the necessary and required components of the Compliance Audit,
04220600	Ruby's Academy for Health Occupations	Plantation	EI	Proprietary		Closeout Audit 09	00/06/2017	Compliance Audit is missing, Other:,- Other is not viewable.	i.e., The Auditor Information Sheet, The Servicer Information Sheet (if applicable), The Schedule of Findings and Questioned Costs and all other missing documentation.
04225000	Ruby's Academy for Health Occupations	Fiantation	, r.	riopiletaly		Closeout Addit 03	J5/00/201 <i>/</i>	Compliance would is missing, other is not viewable.	The entire Compliance Audit Report is missing. Please resubmit and include all the necessary and required components of 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
04229600	Ruby's Academy for Health Occupations	Plantation	FL	Proprietary		Closeout Audit 09	09/26/2017	Compliance Audit is missing.,Other:,- Other is not viewable.	missing documentation.
									The entire Compliance Audit Report is incorrect. Please resubmit and include all the necessary and required components of a SFA (Proprietary
04220000	Ruby's Academy for Health Occupations	Plantation	F1	Proprietary		Stub Audit 11	11/17/2017	Compliance Audit is missing.,- Other is not viewable.	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. Also, a needed explanation on why this is a stub audit.
04229000	Ruby's Academy for Health Occupations	Piditation	FL	Proprietary		Stub Audit 1.	11/1//201/	Compilance Audit is missing.,- Other is not viewable.	The Gaps and Cash Management assertion was excluded from the assertions listed in the 1st paragraph of the Independent Auditors Report.
								4. Opinion Type, Corrective Action Plan is missing., Report on Compliance with specified Requirements Applicable to the FSA Programs	
04229600	Ruby's Academy for Health Occupations	Plantation	FL	Proprietary		Closeout Audit 12	12/07/2017	did not list all required Management Assertions., Other is not viewable.	The CAP and resubmit along with all previously submitted PDF documents.
									The attached Corrective Action Plan (CAP) is incomplete because an Institutional Official did not sign the document. Please note a computer-
									generated signature is not acceptable. Please organize for the reports to be presented on letterhead, signed by an Institution Official, scanned,
									and then resubmit along with all previously submitted PDF documents.
04220000	Ruby's Academy for Health Occupations	Diantation	F1	Decesiotos:		Closeout Audit 1:	11/20/2017	7 4. Opinion Type,Other:,Corrective Action Plan is not signed.,- Other is not viewable.	The PDF attachment is for the fiscal year ended June 30, 2017 instead of the fiscal year ended June 15, 2017. Please have your auditor provide the report for the fiscal year ended June 15, 2017 and resubmit through eZ-Audit.
04229600	Ruby's Academy for Health Occupations	Plantation	PL.	Proprietary		Closeout Audit	11/20/2017	4. Opinion Type, other., Corrective Action Plan is not signed., - Other is not viewable.	The PDF attachment is for the fiscal year ended June 30, 2017 instead of the fiscal year ended June 15, 2017. Please have your auditor provide
04229600	Ruby's Academy for Health Occupations	Plantation	FL	Proprietary		Closeout Audit 11	11/28/2017	4. Opinion Type,Other:,Corrective Action Plan is not signed.,- Other is not viewable.	the report for the fiscal year ended June 15, 2017 and resubmit through eZ-Audit.
	, , , , , , , , , , , , , , , , , , , ,						,,	, post of the second se	The PDF attachment is for the fiscal year ended June 30, 2017 instead of the fiscal year ended June 15, 2017. Please have your auditor provide
									the report for the fiscal year ended June 15, 2017 and resubmit through eZ-Audit.
									The Gaps and Cash Management assertion was excluded from the assertions listed in the 1st paragraph of the Independent Auditor?s Report.
04220600	Ruby's Academy for Health Occupations	Plantation	F1	Decesiotos:		Closeout Audit 12	12/04/2017	7 4. Opinion Type,Other:,- Other is not viewable.	Please consult with your auditor to include the Gaps and Cash Management assertion and resubmit along with all previously submitted PDF documents.
04225000	Ruby's Academy for Health Occupations	Fiantation	I.E.	Proprietary		Closeout Addit 12	12/04/201/	4. Opinion Type, other .; "Other is not viewable.	uocuments.
04229600	Ruby's Academy for Health Occupations	Plantation	FL	Proprietary		Closeout Audit 11	11/17/2017	4. Opinion Type, Corrective Action Plan is missing., - Corrective Action Plan is not viewable.	The Corrective Action Plan is missing. Please include the CAP and resubmit along with all previously submitted PDF documents.
									The entire Compliance Audit Report is missing. Please resubmit and include all the necessary and required components of 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
04229600	Ruby's Academy for Health Occupations	Plantation	FL	Proprietary		Closeout Audit 09	09/08/2017	Compliance Audit is missing.,Other:,- Compliance Audit is not viewable.	missing documentation.
								4. Opinion Type, Report on Compliance with specified Requirements Applicable to the FSA Programs not on letterhead., - Other is not	The attached [Independent Auditor?s Report]/[A-133 Report] is incomplete because the [Independent Auditor?s Report]/[A-133 Report] is not on letterhead. Please organize for the reports to be presented on letterhead, signed by the auditor, scanned, and then resubmit along with all
04229600	Ruby's Academy for Health Occupations	Plantation	FI	Proprietary		Closeout Audit 12	12/18/2017	1 viewable.	on reviews y submitted DPF documents.
01223000	naby sheaderny for freditir occupations	i iunitation		rioprictary		cioscout riudit	12/10/201/	TOTAL CONTROL OF THE PROPERTY	The entire Compliance Audit Report is missing. Please resubmit and include all the necessary and required components of 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
04229600	Ruby's Academy for Health Occupations	Plantation	FL	Proprietary		Closeout Audit 09	09/26/2017	Compliance Audit is missing.,Other:,- Compliance Audit is not viewable.	missing documentation.
									The Compliance Audit Report Title Page: Should say Compliance Audit of the Title IV Programs and not Compliance Attestation Examination of
04229700	First Coast Barber Academy	Jacksonville	FL	Proprietary	12/31/2017	7 Annual 07	07/25/2018	Other:	the Title IV Student Financial Assistance Programs. See Example D.8-1 in 2016 audit guide.
									The attached [Independent Auditor?s Report]/[A-133 Report] is incomplete because the 1st paragraph of the [Independent Auditor?s Report]/[A-133 Report] and the consist the co
04229700	First Coast Barber Academy	Jacksonville	EI	Proprietary	12/31/2016	Δnnual	17/18/2017	Report on Compliance with specified Requirements Applicable to the FSA Programs is incomplete., Other is not viewable.	133 Report] needs to specify the correct year-end date (pg. 20 of 23 in the PDF). It is currently indicating the year-end December 31, 2015 instead of December 31, 2016.
37227100	coast barber neaderly	JUCKSONVINE	T.	. горпесату	12/31/2010	0.	,,,10/201/	respondent comprises e with specified negatienterits applicable to the row riograms is incomplete, "Other is not viewable.	or accentage 32, 2020.
		Ì							Most of the Compliance Audit Report is missing. Please resubmit and The Summary of Auditor's Results, The Schedule of findings and Questioned
		Ì						Schedule of Findings and Questioned Costs is missing., Summary Schedule of prior audit findings is missing, Independent Auditors	Costs and also the attached [Independent Auditor?s Report]/[OMB Report] is incomplete because the [Independent Auditor?s Report]/[OMB
								Report on Compliance with Requirements Applicable to Each Major Program and Internal Controls Over Compliance in Accordance	Report] is not signed by the auditor. Please note a computer-generated signature is not acceptable. Please organize for the reports to be
04230100	Rabbinical College Ohr Yisroel	Brooklyn	NY	Non-Profit	06/30/2016	Annual 03	03/31/2017	7 with OMB Circular A-133 was not signed	presented on letterhead, signed by the auditor, scanned, and then resubmit along with all previously submitted PDF documents.
		Ì							Sonitor Information Shoot chould road: Division of Dutice Is not in the format required by the U.S. Department of Educative Office of the Control of Educative Office of the Control of Educative Office of the Control of Educative Office of the Control of Educative Office of the Control of Educative Office of the Control of Educative Office of the Control of Educative Office of the Control of Educative Office of Educative Office of the Control of Educative Office of the Control of Educative Office Office O
	Ricci's Toni & Guy Hairdressing Academy/ TIGI	Ì							Servicer Information Sheet should read: Division of Duties. Is not in the format 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
04230900	Creative School	Newtown	СТ	Proprietary	12/31/2017	7 Annual 01	07/10/2018	Servicer Information Sheet is incomplete.	IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
50500			c.		12,51,2017	0.	,, 2010		
		1							Servicer Information Sheet should read: Division of Duties. Is not in the format 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
						J. J.			
04231000	Studio Beauty School	Spokane Valley	WA	Proprietary	12/31/2017	7 Annual 07	07/02/2018	Servicer Information Sheet is incomplete.	IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
04231000	Studio Beauty School	Spokane Valley	WA	Proprietary	12/31/2017	7 Annual 07	07/02/2018	Servicer Information Sheet is incomplete.	Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Servicer Information Sheet (language/grid)is
04231000	Studio Beauty School	Spokane Valley	WA	Proprietary	12/31/2017	7 Annual 07	07/02/2018	Servicer Information Sheet is incomplete.	independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Servicer Information Sheet (language/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
			WA						Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Servicer Information Sheet (language/grid)'s 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:
	Studio Beauty School Yahweh Beauty Academy	Spokane Valley Killeen	WA TX	Proprietary Proprietary	12/31/2017			Servicer Information Sheet is incomplete.	independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Servicer Information Sheet (language/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
			WA TX						Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Servicer Information Sheet (language/grid)'s 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:
04231300	Yahweh Beauty Academy		TX		12/31/2017	Annual 07	07/18/2018	Servicer Information Sheet is incomplete.	Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Servicer Information Sheet (language/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 Servicer Information Sheet should read: Division of Duties. Is not in the format 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
04231300						Annual 07	07/18/2018		Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Servicer Information Sheet (language/grid)'s 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 Servicer Information Sheet should read: Division of Duties. Is not in the format 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
04231300 04231900	Yahweh Beauty Academy	Killeen	тх	Proprietary	12/31/2017	Annual 0:	07/18/2018 07/09/2018	Servicer Information Sheet is incomplete.	Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Servicer Information Sheet (language/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 Servicer Information Sheet should read: Division of Duties. Is not in the format 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

OPE_ID	City	State	Institution_Type	Submission FYE Submission Reason	Incomplete Date Reasons Deemed incomplete	Incomplete Letter Comments
						The entire compliance audit report is missing from your submission. You must submit a Proprietary audit not an A-133. You must reload the audit
04233500 Med-Life Institute	Naples	FL	Proprietary	12/31/2016 Annual	07/06/2017 Compliance Audit is missing.,Other:,- Other is not viewable.	report and resubmit.
04233600 Med-Life Institute	Laurelandala Labora	-		12/31/2016 Annual	20/04/2027 Cabada a Significant de Catada a Caba	The Schedule of Finding and Question Cost is incomplete because it does not indicate finding 16-1. Please have your auditor provide the revised
04233600 Med-Life Institute	Lauderdale Lakes	FL	Proprietary	12/31/2016 Annual	09/01/2017 Schedule of Findings and Questioned Costs is incomplete.,- Other is not viewable.	&/or missing information and resubmit with all previous audit documentation.
04233600 Med-Life Institute	Lauderdale Lakes	F1	Proprietary	12/31/2016 Annual	07/06/2017 Compliance Audit is missing, Other:,- Other is not viewable.	The entire compliance audit report is missing from your submission. You must submit a Proprietary audit not an A-133. You must reload the audit report and resubmit.
04233000 Wed-Life Histitute	Lauderdale Lakes	FL.	Proprietary	12/31/2016 Allitudi	07/06/2017 Compilance Addit is missing., Other., - Other is not viewable.	audit report and resubmit.
						The attached [Independent Auditor?s Report]/[A-133 Report] is incomplete because the [Independent Auditor?s Report]/[A-133 Report] is not
						signed by the auditor. Please note a computer-generated signature is not acceptable. Also, the Corrective Action Plan (CAP) needs to include the
					Report on Compliance with Specified Requirements Applicable to the FSA Programs was not signed., Corrective Action Plan is	status of prior year findings. Refer to Example "H"; part "C" of the Audit Guide. Please organize for the reports to be presented on letterhead,
04233600 Med-Life Institute	Lauderdale Lakes	FI	Proprietary	12/31/2016 Annual	08/23/2017 incomplete., Other is not viewable.	signed by the auditor, scanned, and then resubmit along with all previously submitted PDF documents.
04233000 Intel Ene mattace	Eddderddie Edkes		rioprictary	12/31/2010 /1111001	ooj 25/2027 medimpleted, other is not viewood.	Title Page 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:
04234200 Center for Ultrasound Research & Education	White Plains	NY	Proprietary	12/31/2017 Annual	07/23/2018 Other is missing.	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
						The entire Compliance Audit Report is missing. Please resubmit and include the OMB Uniform Guidance Report, The Summary of Auditor's
04234200 Center for Ultrasound Research & Education	White Plains	NY	Proprietary	12/31/2016 Annual	11/06/2017 Compliance Audit is missing.,- Other is not viewable.	Results, The Schedule of findings and Questioned Costs and all other necessary documents.
						Missing the Cover Page. The Schedule of Finding & Question Cost is incomplete due to the PDF not reporting the status of the current year
						findings. If there were no current year findings, then a statement to that effect must be made. Please provide the revised &/or missing
04234200 Center for Ultrasound Research & Education	White Plains	NY	Proprietary	12/31/2016 Annual	06/12/2018 Schedule of Findings and Questioned Costs is incomplete.	information and resubmit with all previous audit documentation.
						Title Page 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:
04234200 Center for Ultrasound Research & Education	White Plains	NY	Proprietary	12/31/2016 Annual	07/23/2018 Other is missing.	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
						The entire Compliance Audit Report is missing. Please resubmit and include all the necessary and required components of 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
04234500 Burnett International College	Boynton Beach	FL	Proprietary	12/31/2016 Annual	04/27/2018 Compliance Audit is missing.	missing documentation.
						The entire Compliance Audit Report is missing. Please resubmit and include all the necessary and required components of 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
04234500 Burnett International College	Boynton Beach	FL	Proprietary	12/31/2016 Annual	04/04/2018 Compliance Audit is missing.	missing documentation.
						The entire Compliance Audit Report is missing. Please resubmit and include all the necessary and required components of 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
04234500 Burnett International College	Boynton Beach	FL	Proprietary	12/31/2016 Annual	03/19/2018 Compliance Audit is missing.,- Other is not viewable.	missing documentation.
						The Servicer Information Sheet language 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.
04234900 AMG School of License Practical Nursing	Brooklyn	NY	Proprietary	12/31/2017 Annual	07/09/2018 Servicer Information Sheet is incomplete.	See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
						The Servicer Information Sheet is not in the format required by the U.S. Department of Education?s Office of Inspector General?s 2016 Guide For
				10/01/00/0	2012/2012	Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs. See
04234900 AMG School of License Practical Nursing	Brooklyn	NY	Proprietary	12/31/2017 Annual	06/21/2018 Servicer Information Sheet is incomplete.	referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
04235000 Felbry College-School of Nursing	Columbus	OΠ	Proprietary	12/31/2016 Annual	07/17/2017 Servicer Information Sheet is missing "Other is missing "- Other is not viewable.	The Auditor Information Sheet & Servicer Information sheet is missing. Please include The AIS & SIS and resubmit along with all previously submitted PDF documents.
04233000 Felbly College-School of Nulsing	Columbus	OH	riopiletary	12/31/2010 Alliluai	07/17/2017 Servicer information sheet is missing, other is missing, "Other is not viewable.	The Schedule of Findings and Questioned Costs is incomplete does not mention of prior year findings Please include and resubmit along with all
04235400 Saint Michael College of Allied Health	Alexandria	\/A	Proprietary	12/31/2017 Annual	05/11/2018 Schedule of Findings and Questioned Costs is incomplete.	he schedule or minutings and questioned costs is incomplete does not mention or prior year minings rease include and resulting and previously submitted PDF documents.
04233400 Saint Wilchael College of Affied Health	Alexaliulia	VA	riopiletary	12/31/2017 Allitual	03/11/2018 Scriedule of Findings and Questioned Costs is incomplete.	The PDF should report the status of all prior year findings. If there were no prior year findings, then a statement to that effect must be made.
04235400 Saint Michael College of Allied Health	Alexandria	VA	Proprietary	12/31/2016 Annual	07/05/2017 Auditor's Comments on Resolution Matters Related to Prior Audit Findings is missing,,- Other is not viewable.	Please provide the revised &/or missing information and resubmit with all previous audit documentation.
04233400 Saint Wilchael College of Affect Health	Alexandria	*^	Trophetary	12/31/2010 Alliluai	07/05/2017 Adultor's Comments on resolution water's related to Frior Adult Hidings is missings, "Other is not viewable.	The entire Compliance Audit Report is missing. Please resubmit and include all the necessary and required components of 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
04235400 Saint Michael College of Allied Health	Alexandria	VΔ	Proprietary	12/31/2016 Annual	06/30/2017 Compliance Audit is missing, Other:,- Compliance Audit is not viewable.	missing documentation.
04235500 Presidio Graduate School	San Francisco		Non-Profit	06/30/2016 Annual	03/24/2017 Compliance Audit is missing., Other is not viewable.	The entire compliance audit report is missing from your submission. You must reload the audit report and resubmit.
				,,	. , ,	, and the state of
04236400 Sandra Academy of Salon Services	New Tazewell	TN	Proprietary	10/31/2017 Annual	03/27/2018 Corrective Action Plan is incomplete.	The Corrective Action Plan (CAP) is incomplete because all findings are not listed. You must make the necessary revisions and resubmit.
			,	20,00,200		The entire Compliance Audit is incorrect. The PDF attachment indicates an OPEID # of 0426400 instead of the proper OPEID # of 04236400.
04236400 Sandra Academy of Salon Services	New Tazewell	TN	Proprietary	10/31/2017 Annual	04/12/2018 Other:	Please have your auditor provide the correct OPEID and resubmit.
			,,	7.7.7		
						Servicer Information Sheet should read: Division of Duties. Is not in the format required by the U.S. Department of Education Office of Inspector
	1					General 2016 Guide For Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title
	San Diego	CA	Proprietary	12/31/2017 Annual	07/18/2018 Servicer Information Sheet is incomplete.	IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
04237800 California Barber and Beauty College		_		11,11		The entire Compliance Audit Report is missing. Please resubmit and include all the necessary and required components of the Compliance Audit,
04237800 California Barber and Beauty College						i.e., The Auditor Information Sheet, The Servicer Information Sheet (if applicable), The Schedule of Findings and Questioned Costs and all other
04237800 California Barber and Beauty College						
04237800 California Barber and Beauty College 04238400 Florida International Training Institute	Miami	FL	Proprietary	12/31/2017 Annual	06/26/2018 Compliance Audit is missing.	missing documentation.
		FL	Proprietary	12/31/2017 Annual	06/26/2018 Compliance Audit is missing.	
		FL	Proprietary	12/31/2017 Annual	06/26/2018 Compliance Audit is missing.	
		FL	Proprietary	12/31/2017 Annual	06/26/2018 Compliance Audit is missing.	missing documentation.
04238400 Florida International Training Institute		FL		12/31/2017 Annual	06/26/2018 Compliance Audit is missing. 07/09/2018 Servicer Information Sheet is incomplete.	missing documentation. The Servicer Information Sheet(language) 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.
	Miami	FL	Proprietary Proprietary			missing documentation. The Servicer Information Sheet(language) is not in the format required by the U.S. Department of Education?s Office of Inspector General?s 2016
04238400 Florida International Training Institute 04238600 Gould's Academy	Miami					missing documentation. The Servicer Information Sheet(language) 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.
04238400 Florida International Training Institute 04238600 Gould's Academy Dermal Science International Aesthetics & Nail	Miami Memphis		Proprietary	12/31/2017 Annual	07/09/2018 Servicer Information Sheet is incomplete.	missing documentation. The Servicer Information Sheet(language) 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
04238400 Florida International Training Institute 04238600 Gould's Academy Dermal Science International Aesthetics & Nail	Miami Memphis		Proprietary	12/31/2017 Annual	07/09/2018 Servicer Information Sheet is incomplete. 07/01/2017 Corrective Action Plan is incomplete.,- Other is not viewable.	missing documentation. The Servicer Information Sheet(language) 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 The Corrective Action Plan (CAP) references findings that are numbered incorrectly (16-3 & not 16-2).

OPF ID	Institution Name	City	State	Institution Type	Submission FYF	Submission Reason	Incomplete Date	Reasons Deemed Incomplete	Incomplete Letter Comments
OI L_ID	institution value	City	State	mstitution_Type	SUDMISSION I IE	Judinission Reason	incomplete Date	neasons beenied incomplete	
									The Compliance Audit Report Title Page: Should say Compliance Audit of the Title IV Programs and not Compliance Attestation Examination of the Title IV Student Financial Assistance Programs. See Example D.8-1 in 2016 audit guide. Also, Report on Compliance: First paragraph should say, We have audited. described in Chapter 3 of the 2016 edition of the U.S. Department of Education's Guide For Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs and not We have examined listed in Section II of the U.S. Department of Education's Audit Guide, Audits of Federal Student Financial Assistance Programs at Participating Institutions and Institution Servicers, See Example D.8-2 in the 2016 audit guide. And the Servicer Information Sheet is not in the format/grid required by the
								Other:, Servicer Information Sheet is incomplete., Report on Compliance with specified Requirements Applicable to the FSA Programs is	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:
04239000	B-Unique Beauty and Barber Academy	Greenville	SC	Proprietary	12/31/2017	Annual	08/09/2018	incomplete.	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf The entire Compliance Audit Report is incorrect. Please resubmit and include all the necessary and required components of a Non Profit Audit
04239700	Vocational Nursing Institute (The)	Houston	TX	Non-Profit	12/31/2016	Annual	05/03/2017	Other is missing,- Other is not viewable.	Institution and not one of a SFA/Proprietary Audit. Please resubmit and include the Uniform Guidance Report, The Summary of Auditor's Results, The Schedule of findings and Questioned Costs and all other necessary documents.
04240200	Aviation Institute of Maintenance	Oakland	CA	Proprietary	12/31/2017	Annual	07/12/2018	Servicer Information Sheet is incomplete.	Servicer Information Sheet (language and 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://www.2-ed.gov/about/offices/bist/oig/nonfed/schoolsevicerauditguide.pdf
									Servicer Information Sheet (language/grid) and Title Page is not in the format required by the U.S. Department of Education's Office of Inspector
04240600	Tri-State Barber College	Ashland	ку	Proprietary	12/31/2017	Annual	07/24/2018	Servicer Information Sheet is incomplete.	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
04240700	Image Maker Beauty Institute	Hendersonville	TN	Proprietary	12/31/2017	Annual	07/10/2019	Servicer Information Sheet is incomplete.	Servicer Information Sheet should read: Division of Duties. Is not in the format required by the U.S. Department of Education Office of Inspector General 2016 Guide For Audits of Proprietary Schools and For Compiliance Attestation Engagements of Third-Party Servicers Administering Title IIV Programs. See referenced Guide at: https://www.2ed.gov/about/offices/is/ol/sp/onfo/schoolsevriceauditguide.pdf
	Image Maker Beauty Institute	Hendersonville	TN	Proprietary	12/31/2017		07/25/2018		The Compliance Audit Report Title Page: Should say Compliance Audit of the Title IV Programs and not Compliance Attestation Examination of the Title IV Student Financial Assistance Programs. See Example D.8-1 in 2016 a
	PPG Technical College	Caguas	PR	Proprietary	12/31/2017		06/14/2018		The Compliance Audit Report Title Page: Should say Compliance Audit of the Title IV Programs and not Compliance Attestation Examination of the Title IV Student Financial Assistance Programs. See Example D.8-1 in 2016 audit guide. Also, 'Report on Compliance: First paragraph should say 'Rwe have audited'described in Chapter 3 of the 2016 edition of the U.S. Department of Education's Guide For Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Services Administering Title IV Programs? and not 2 We have examined?listed in Section II of the U.S. Department of Education's Audit Guide, Audits of Federal Student Financial Assistance Programs at Participating Institutions and Institution Servicers 'S see Example D.8-2 in the 2016 audit guide. See referenced Guide at: https://www.forces.org/inches/lsto/lgg/nonfed/schoolservicerauditguide.pdf
04241900	River Valley School of Massage	Russellville	ΔR	Proprietary	12/31/2017	Angual	06/11/2018	S Summary Schedule A is missing, Corrective Action Plan is missing., Summary Schedule B is missing, Summary Schedule C is missing	The Corrective Action Plan is missing. Please include Corrective Action Plan and resubmit along with all previously submitted PDF documents. Also, Summary schedule A, B, & for C doesn't indicate or reflect any of the current year findings. 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://www.2 edg.oy/about/offices/lst/oig/pnn6d/schoolserviceraditguide.pdf
04241300	Taret valley selicotor massage	Nasciviiie	7.11	riophically	12/31/2017	7 miles	00/11/2010	Independent Auditors Report on Compliance with Requirements Applicable to Each Major Program and Internal Controls Over	The attached [Independent Auditor?s Report]/[A-133 Report] is incomplete because the [Independent Auditor?s Report]/[A-133 Report] is not signed by the auditor. Please note a computer-senerated signature is not acceptable. Please organize for the reports to be orsented on
04242100	University of North Texas at Dallas	Dallas	TX	Public	08/31/2016	Annual	05/09/2017	Compliance in Accordance with OMB Circular A-133 was not signed,- Other is not viewable.	letterhead, signed by the auditor, scanned, and then resubmit along with all previously submitted PDF documents.
04242100	University of North Texas at Dallas	Dallas	TX	Public	08/31/2016	Annual	04/26/2017	Independent Auditors Report on Compliance with Requirements Applicable to Each Major Program and Internal Controls Over Compliance in Accordance with OMB Circular A-133 was not signed,- Other is not viewable.	The attached [Independent Auditor?s Report]/[A-133 Report] is incomplete because the [Independent Auditor?s Report]/[A-133 Report] is not signed by the auditor. Please note a computer-generated signature is not acceptable. Please organize for the reports to be presented on letterhead, signed by the auditor, scanned, and then resubmit along with all previously submitted PDF documents.
									We ran across a FYE 6/30/17 compliance attestation engagement that was performed under the 2000 audit guide. A compliance audit should have been performed under the 2016 audit guide. As you are aware, the 2016 audit guide was effective for fiscal years beginning after June 30, 2016; therefore starting with FYE 6/30/17 audits, all MUST be done in accordance with the new guide. Any of these audits done under the old guide should not be accepted. Compliance Audit Report Title Page: Should say Compliance Audit of the Title IV Programs? and not Compliance Autients and Attestation Examination of the Title IV Student Financial Assistance Programs. See Example D.8-1 in 2016 audit guide.
04242300	Dalton Institute of Esthetics and Cosmetology	Dalton	GA	Proprietary	12/31/2017	Annual	06/13/2018	Other:	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf The Compliance Audit Report Title Page: Should say Compliance Audit of the Title IV Programs and not Compliance Attestation Examination of
04242600	ABCO Technology	Inglewood	CA	Proprietary	12/31/2017	Annual	07/31/2018	Other:	the Title IV Student Financial Assistance Programs. See Example Page 156 in 2016 audit guide.
04242692	ASSO Tarkedony			Descriptor	12/31/2017	Acquel	07/16/2018		The Compliance Audit Report Title Page: Should say Compliance Audit of the Title IV Programs and not Compliance Attestation Examination of the Title IV Student Financial Assistance Programs. See Example D.8-1 in 2016 audit guide. Report on Compliance: First paragraph should say We have audited. described in Chapter 3 of the 2016 edition of the U.S. Department of Education Guide For Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs and not We have examined. Listed in Section II of the U.S. Department of Education Audit Guide, Audits of Federal Student Financial Assistance Programs at Participating Institutions and Institution Servicers See Example D.8-2 in the 2016 audit guide. See referenced Guide at:
	ABCO Technology	Inglewood	LA	Proprietary					https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf The entire Compliance Audit Report is missing. Please resubmit and include the OMB Uniform Guidance Report, The Summary of Auditor's
	Coalition of African American Nurses Coalition of African American Nurses	Matteson Matteson	IL IL	Non-Profit Non-Profit	12/31/2017 12/31/2016			Compliance Audit is missing. Compliance Audit is missing.,- Other is not viewable.	Results, The Schedule of findings and Questioned Costs and all other necessary documents. The entire compliance audit report is missing from your submission. You must reload the audit report and resubmit.
					12/31/2016				The Servicer Information Sheet is incomplete. Please include the complete Servicer Information Sheet and resubmit along with all previously
U42434U0	International Sports Sciences Association	Carpinteria	CA	Proprietary	12/31/2016	Annual	0//01/2017	Servicer Information Sheet is incomplete.,- Other is not viewable.	submitted PDF documents. Servicer Information Sheet(language)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.
04243400	International Sports Sciences Association	Carpinteria	CA	Proprietary	12/31/2017	Annual	07/24/2018	Servicer Information Sheet is incomplete.	Guide For Audits of Propnetary 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

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OPE_ID	Institution Name	City	State	Institution_Type	Submission FYE	Submission Reason Incomplete Date	Reasons Deemed Incomplete	Incomplete Letter Comments 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
04242600	Laboration of Units and Book on Assistance	D D	51	D	42/24/2047	05/10/	010 011	Attestation Engagements of Third-Party Servicers Administering Title IV Programs. See referenced Guide at:
04243600	International Hair and Barber Academy	Boca Raton	FL	Proprietary	12/31/2017	Annuai 06/19/.	018 Other:	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
								Servicer Information Sheet is not in the format (need to remove incorrect version) 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
04243600	International Hair and Barber Academy	Boca Raton	FL	Proprietary	12/31/2017	Annual 07/01/	018 Other:	Administering Title IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
								Servicer Information Sheet 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
04243800	Abraham Lincoln University	Glendale	CA	Proprietary	12/31/2017	Annual 07/02/	018 Servicer Information Sheet is incomplete.	referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
04244300	Antioch College	Yellow Springs	ОН	Non-Profit	06/30/2016	Annual 04/20/	Independent Auditors Report on Compliance with Requirements Applicable to Each Major Program and Internal Controls Over Compliance in Accordance with OMB Circular A-133 was not on letterhead, Other is not viewable.	Independent Auditors Report on Compliance with Requirements Applicable to Each Major Program and Internal Controls Over Compliance in Accordance with OMB Uniform Guidance was not on letterhead.
	-	renow springs	0	- Itom From	00/30/2010	74mad. 54725)	compliance in recordance with one circular v. 255 was not offerenead, other is not victionic.	The entire Compliance Audit Report is missing. Please resubmit and include the OMB Uniform Guidance Report, The Summary of Auditor's
04244300	Antioch College	Yellow Springs	ОН	Non-Profit	06/30/2017	Annual 04/09/	Compliance Audit is missing.	Results, The Schedule of findings and Questioned Costs and all other necessary documents.
								The attached Corrective Action Plan (CAP) is incomplete because the (CAP) is not signed by an Institution Official nor on the Institution's
								letterhead. Please note a computer-generated signature is not acceptable. Please organize for the reports to be presented on the Institution's
04244900	Sonoran Desert Institute	Scottsdale	AZ	Proprietary	12/31/2017	Annual 07/24/	O18 Corrective Action Plan is not signed., Corrective action plan is not on school letterhead.	letterhead, signed by an Institution Official, scanned, and then resubmit along with all previously submitted PDF documents.
								Servicer Information Sheet (grid)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
04245500	Universal Healthcare Careers College	Los Angeles	CA	Proprietary	12/31/2017	Annual 07/31/	018 Servicer Information Sheet is incomplete.	referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
								Servicer Information Sheet (language/grid)is not in the format required by the U.S. Department of Education's Office of Inspector General's 2016
04245500	Universal Healthcare Careers College	Los Angeles	CA	Proprietary	12/31/2017	Annual 07/20/	018 Servicer Information Sheet is incomplete.	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
				.,,				
04246000	MKG Beauty & Business	Cranston	RI	Proprietary	06/30/2017	Annual 01/08/	O18 Summary Schedule A is missing, Summary Schedule B is missing, Summary Schedule C is missing, - Other is not viewable.	The Summary Schedule A,B,C is missing. Please include and resubmit along with all previously submitted PDF documents.
								Servicer Information Sheet(language)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.
	EduMed Partners	Goodlettsville	TN	Proprietary	12/31/2017		018 Servicer Information Sheet is incomplete.	See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
04246500	Massage Institute of Memphis (The)	Memphis	TN	Proprietary	12/31/2017	Annual 07/14/	018 Compliance Audit is missing.	The entire compliance audit report is missing from your submission. You must reload the audit report and resubmit.
								The entire Compliance Audit Report is missing. Please resubmit and include all the necessary and required components of the Compliance Audit,
								i.e., The Auditor Information Sheet (The Servicer Information Sheet is attached), The Schedule of Findings and Questioned Costs and all other
04246600	Textures Institute of Cosmetology	Indianapolis	IN	Proprietary	12/31/2017	Annual 07/12/	018 Compliance Audit is missing.	missing documentation. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
								Servicer Information Sheet should read: Division of Duties. Is not in the format 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
04247100	Academy of Cosmetology and Esthetics	Nevada	MO	Proprietary	12/31/2017	Annual 06/29/	018 Servicer Information Sheet is incomplete.	IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
04247600	New Beginnings Beauty Academy	Pine Bluff	AD	Proprietary	12/31/2016	Appual 07/13/	017 Other:,- Other is not viewable.	The PDF attachment is for the Fiscal Year End December 31, 2015 instead of the proper Fiscal Year End December 31, 2016. Please have your auditor provide the Cover Page for Fiscal Year End December 31, 2016 and resubmit.
04247600	New Beginnings Beauty Academy	Pille Biuli	AK	Proprietary	12/31/2010	Alliludi 07/13/	Ott/ Other:,- Other is not viewable.	aboutor provide the cover Page for Piscal Year End December 31, 2016 and resournit.
								Servicer Information Sheet is not in the format (language & 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.
04248300	Los Angeles Academy of Figurative Art	Van Nuys	CA	Proprietary	12/31/2017	Annual 06/25/	018 Servicer Information Sheet is incomplete.	See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
								Servicer Information Sheet is not in the format (language & 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.
04248300	Los Angeles Academy of Figurative Art	Van Nuys	CA	Proprietary	12/31/2017	Annual 07/01/	018 Servicer Information Sheet is incomplete.	See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
04248500	Texas A&M University-San Antonio	San Antonio	TX	Public	08/31/2016	Annual 05/30/	017 Compliance Audit is missing.,- Other is not viewable.	The submission is incomplete because your submission is not in compliance with Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).
04248500	Texas A&M University-San Antonio	San Antonio	TX	Public	08/31/2016	Annual 05/18/	- Other is not viewable.,Compliance Audit is missing.	The entire compliance audit report is missing from your submission. You must reload the audit report and resubmit.
04249000	Medical Career and Technical College	Richmond	KY	Proprietary	06/30/2016	Annual 01/20/	017 Compliance Audit is missing.,- Compliance Audit is not viewable.	The entire compliance audit report is missing from your submission. You must reload the audit report and resubmit.
							Schedule of Findings and Questioned Costs is missing, Auditor's Comments on Resolution Matters Related to Prior Audit Findings is missing, Report on Compliance with specified Requirements Applicable to the FSA Programs not on letterhead, - Compliance Audit is	
04249000	Medical Career and Technical College	Richmond	KY	Proprietary	06/30/2016	Annual 02/06/	nntsing, peport on compilance with specified kequirements applicable to the FSA Frograms not on letter lead., - compilance Addit is not viewable.	The Schedule of Finding and Question Cost is missing. Resubmit along with all previously submitted PDF documents.
04249000	Medical Career and Technical College	Richmond	KY	Proprietary	06/30/2016		017 Compliance Audit is missing.,- Compliance Audit is not viewable.	The entire compliance audit report is missing from your submission. You must reload the audit report and resubmit.
								Cabadula Dia missing
								Schedule B is missing. Independent Auditor?s Report on Internal Control Over Financial Reporting and on Compliance is not signed and Other Matters (Servicer
								Information Sheet) is not in the format required by the U.S. Department of Education?s Office of Inspector General?s 2016 Guide For Audits of
				L			Report on Compliance with Specified Requirements Applicable to the FSA Programs was not signed., Summary Schedule B is	Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs. See referenced Guide
04249300	Salon Boutique Academy	Addison	TX	Proprietary	12/31/2017	Annual 06/01/	018 incomplete	at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
								Servicer Information 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
04249300	Salon Boutique Academy	Addison	TX	Proprietary	12/31/2017	Annual 05/24/	018 Servicer Information Sheet is incomplete.	at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
								Servicer Information 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
04249300	Salon Boutique Academy	Addison	TX	Proprietary	12/31/2017	Annual 05/22/	018 Servicer Information Sheet is incomplete.	at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf

OPE_ID Institution Name	City	State	Institution_Type	Submission FYE Submission Reason	Incomplete Date Reasons Deemed Incomplete	Incomplete Letter Comments
						The Compliance Audit Report Title Page: Should say Compliance Audit of the Title IV Programs and not Compliance Attestation Examination of the Title IV Student Financial Assistance Programs. See Example D.8-1 in 2016 audit guide. And The Corrective Action Plan is missing. Please
						include the CAP also the Servicer Information Sheet should read: Division of Duties. Is not in the format required by the U.S. Department of
						include the CAF also the Service information and accompanion to butes, is not not required by the 0.3. Peptitient 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:
04249400 Center for Neurosomatic Studies	Clearwater	FL	Proprietary	12/31/2017 Annual	07/20/2018 Corrective Action Plan is missing.,Other:,Servicer Information Sheet is incomplete.	https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
						Servicer Information Sheet(language) 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.
04249600 Westcliff University	Irvine	CA	Proprietary	12/31/2017 Annual	07/24/2018 Servicer Information Sheet is incomplete.	See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
						Servicer Information Sheet should read: Division of Duties. 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
04250300 Hair Academy School of Barbering & Beauty	Newark	DE	Proprietary	12/31/2017 Annual	07/02/2018 Servicer Information Sheet is incomplete.	Administering Title IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
					Report on Compliance with specified Requirements Applicable to the FSA Programs did not disclose use of the appropriate Audit	The attached [Independent Auditor?s Report]/[A-133 Report] is incomplete because the 2nd paragraph of the [Independent Auditor?s
04250500 National Personal Training Institute	Winter Park	FL	Proprietary	12/31/2016 Annual	04/25/2017 Guide.,- Other is not viewable.	Report]/[A-133 Report] needs to specify use of the 2000 Audit Guide or the revision (please refer to Example D (pg. 1 of 2) of the Audit Guide).
1						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.
National Personal Training Institute of						Along with The Auditor Information Sheet being incomplete because it does not mention any Bank information on the close-out (please refer to
04251600 Massachusetts	Waltham	MA	Proprietary	12/31/2016 Annual	08/31/2017 4. Opinion Type,Other:,- Other is not viewable.	example C, pg. 2 of 2 in the Audit Guide). Please resubmit along with all previously submitted PDF documents.
						Servicer Information Sheet(grid and language) is not in the format 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.
04252900 International Beauty Education Center	Airway Heights	WA	Proprietary	12/31/2017 Annual	07/12/2018 Servicer Information Sheet is incomplete.	See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
						Servicer Information Sheet is not in the format 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
04252900 International Beauty Education Center	Airway Heights	WA	Proprietary	12/31/2017 Annual	06/19/2018 Servicer Information Sheet is incomplete.	Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
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04252900 International Beauty Education Center	Airway Heights	WA	Proprietary	12/31/2017 Annual	06/26/2018 Servicer Information Sheet is incomplete.	Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
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						Servicer Information Sheet (language - should read Division of Duties) is not in the format required by the U.S. Department of Education Office of
04254000 Ultimate Touch Barber College	Richton Park		Proprietary	12/31/2017 Annual	07/13/2018 Servicer Information Sheet is incomplete.	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
04234000 Ottimate Touch Barber College	RICITOTI FAIR	IL.	Froprietary	12/31/2017 Allilual	07/13/2016 Servicer information sheet is incomplete.	The entire Compliance Audit Report is missing. Please resubmit and include all the necessary and required components of 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
04254300 Pets Playground Grooming School	Pompano Beach	FL	Proprietary	12/31/2017 Annual	05/10/2018 Compliance Audit is missing.	missing documentation.
04254400 Arkansas State University - Mountain Home	Mountain Home	AR	Public	06/30/2017 Annual	02/13/2018 Compliance Audit is missing., - Other is not viewable.	The entire compliance audit report is missing from your submission. You must reload the audit report and resubmit.
04254400 Arkansas State University - Mountain Home	Mountain Home	A.D.	Public	06/30/2017 Annual	03/26/2018 Compliance Audit is missing.	The entire compliance audit report is missing from your submission. You must reload the audit report and resubmit.
04254400 Arkansas State University - Mountain nome	Wountain nome	AK	Public	06/30/2017 Allitual	05/20/2018 Compilance Addit is missing.	The entire compilance addit report is missing from your submission. You must reload the addit report and resubmit.
04254400 Arkansas State University - Mountain Home	Mountain Home	AR	Public	06/30/2017 Annual	03/05/2018 Compliance Audit is missing.,- Other is not viewable.	The entire compliance audit report is missing from your submission. You must reload the audit report and resubmit.
04254400 Arkansas State University - Mountain Home	Mountain Home	AR	Public	06/30/2017 Annual	02/04/2018 Compliance Audit is missing.,- Other is not viewable.	The entire compliance audit report is missing from your submission. You must reload the audit report and resubmit.
·						The Compliance Audit is missing or Wavier request. Please include Compliance Audit and resubmit along with all previously submitted PDF
04254600 Medical Prep Institute of Tampa Bay	Tampa	FL	Proprietary	12/31/2016 Annual	07/20/2017 Compliance Audit is missing,,- Other is not viewable.	documents.
04255100 U.S. Truck Driver Training School	Sterling Heights	MI	Proprietary	12/31/2017 Annual	07/19/2018 Compliance Audit is missing.	The entire compliance audit report is missing from your submission. You must reload the audit report and resubmit.
						Servicer Information Sheet should read: Division of Duties. Is not in the format 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
04255400 Regan Career Institute	El Monte	CA	Proprietary	12/31/2017 Annual	07/16/2018 Servicer Information Sheet is incomplete.	IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
						Servicer Information Sheet is not in the format required by the U.S. Department of Education Office of Inspector General 2016 Guide For Audits
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04255500 Cosmetology	Jackson	AL	Proprietary	12/31/2017 Annual	06/19/2018 Servicer Information Sheet is incomplete.	Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
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04255500 Cosmetology	Jackson	AL	Proprietary	12/31/2017 Annual	06/26/2018 Servicer Information Sheet is incomplete.	Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
						Servicer Information Sheet is not in the format (language & grid) required by the U.S. Department of Education Office of Inspector General 2016
Alabama School of Nail Technology &						Guide For Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs.
04255500 Cosmetology	Jackson	AL	Proprietary	12/31/2017 Annual	07/02/2018 Servicer Information Sheet is incomplete.	See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
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						The Servicer Information Sheet is not in the format (grid) 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.
04256100 Indiana College of Sports & Medical Massage	Indianapolis	IN	Proprietary	12/31/2017 Annual	06/25/2018 Servicer Information Sheet is incomplete.	See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
			,,			Compliance Audit Report Title Page: Should say ?Compliance Audit of the Title IV Programs? and not ?Compliance Attestation Examination of the
						Title IV Student Financial Assistance Programs?. Also, Servicer Information Sheet is not in the format 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
04256400 San Bernardino Beauty College	San Bernardino	CA.	Proprietary	12/31/2017 Annual	06/20/2018 Other:,Servicer Information Sheet is incomplete.	Servicers Administering Title IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
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