

Incomplete Letter Listing

OPE ID	Institution Name	City	State	Institution Type	Submission FYE	Submission Reason	Incomplete Date	Reasons Deemed Incomplete	Incomplete Letter Comments
00105900	Lawson State Community College	Birmingham	AL	Public	09/30/2016	Annual	07/11/2017	Other,- Other 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.
00106100	Alaska Pacific University	Anchorage	AK	Non-Profit	06/30/2016	Annual	03/08/2017	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.
00107200	Cochise College	Sierra Vista	AZ	Public	06/30/2016	Annual	02/17/2017	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.	Independent Auditors Report on Compliance with Requirements Applicable to Each Major Program and Internal Controls Over Compliance in Accordance with OMB Title 2 Uniform Guidance was not signed.
00107400	Grand Canyon University	Phoenix	AZ	Proprietary	12/31/2016	Annual	06/05/2017	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.
00110600	Williams Baptist University	Walnut Ridge	AR	Non-Profit	06/30/2016	Annual	03/20/2017	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).
00117700	Cogswell Polytechnical College	San Jose	CA	Proprietary	12/31/2017	Annual	07/20/2018	Service Information Sheet is incomplete,-Corrective Action Plan is not signed.	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, Service 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
00119700	El Camino College	Torrance	CA	Public	06/30/2017	Annual	03/03/2018	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.
00120600	Golden West College	Huntington Beach	CA	Public	06/30/2017	Annual	01/12/2018	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 e2-Audit. Please have your auditor remove this information from the document and resubmit a revised compliance audit/attachment.
00120600	Golden West College	Huntington Beach	CA	Public	06/30/2017	Annual	01/20/2018	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 e2-Audit. Please have your auditor remove this information from the document and resubmit a revised compliance audit/attachment.
00125300	Fresno Pacific University	Fresno	CA	Non-Profit	04/30/2017	Annual	12/20/2017	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.
00137100	University of Denver	Denver	CO	Non-Profit	06/30/2017	Annual	03/20/2018	Corrective Action Plan is incomplete.	The Corrective Action Plan is incomplete due to the PDF not reporting the correct status of the current year findings (17-01 & not 17-02). Please provide the revised &/or missing information and resubmit with all previous audit documentation.
00137800	Central Connecticut State University	New Britain	CT	Public	06/30/2017	Annual	04/04/2018	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.
00137900	Connecticut College	New London	CT	Non-Profit	06/30/2017	Annual	01/22/2018	Corrective Action Plan is incomplete,- Other is not viewable.	
00137900	Connecticut College	New London	CT	Non-Profit	06/30/2017	Annual	01/17/2018	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.	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.
00139300	Mitchell College	New London	CT	Non-Profit	06/30/2017	Annual	03/22/2018	Corrective Action Plan:	The Corrective Action Plan is missing. Please include the CAP and resubmit along with all previously submitted PDF documents.
00145900	Strayer University	Washington	DC	Proprietary	12/31/2017	Annual	07/20/2018	Service Information Sheet is incomplete.	Service 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: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
00146000	Trinity Washington University	Washington	DC	Non-Profit	06/30/2017	Annual	03/07/2018	- 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.
00149700	Jones College	Jacksonville	FL	Non-Profit	06/30/2017	Annual	12/05/2017	Independent Auditors Report on Compliance with Requirements Applicable to Each Major Program and Internal Controls Over Compliance in Accordance with OMB Circular A-133 did not clearly identify the periods examined,- Other is not viewable.	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 30, 2017. Please have your auditor provide the Reports for Fiscal Year End June 30, 2017 and resubmit.
00150500	Lynn University	Boca Raton	FL	Non-Profit	06/30/2017	Annual	02/28/2018	Corrective Action Plan is incomplete,- 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.
00158200	Morehouse College	Atlanta	GA	Non-Profit	06/30/2016	Annual	04/18/2017	Other,- Other is not viewable.	The entire Compliance Audit attachment is incorrect because it is a revised draft PDF. Please provide the finished product &/or missing information and resubmit the audit documentation.
00158200	Morehouse College	Atlanta	GA	Non-Profit	06/30/2017	Annual	03/12/2018	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.
00162300	North Idaho College	Coeur d'Alene	ID	Public	06/30/2016	Annual	02/12/2017	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,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.	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 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.
00166100	Chicago Theological Seminary	Chicago	IL	Non-Profit	06/30/2017	Annual	03/13/2018	4. Does this A-133 audit submission 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 resubmit along with all previously submitted PDF documents.
00167400	Eastern Illinois University	Charleston	IL	Public	06/30/2017	Annual	04/06/2018	Corrective Action Plan is missing,-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 Auditor's Report on Internal Control Over Financial Reporting and on Compliance is not signed and the Corrective Action Plan is missing.
00167400	Eastern Illinois University	Charleston	IL	Public	06/30/2016	Annual	04/20/2017	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.	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.
00169200	Illinois State University	Normal	IL	Public	06/30/2016	Annual	02/28/2017	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.
00169400	Chicago State University	Chicago	IL	Public	06/30/2016	Annual	04/25/2017	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.	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.
00178300	Worsham College of Mortuary Science	Wheeling	IL	Proprietary	12/31/2017	Annual	07/10/2018	Service Information Sheet is incomplete.	Service 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
00183500	Saint Mary of the Woods College	Saint Mary of the Woods	IN	Non-Profit	06/30/2017	Annual	04/11/2018	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 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
00184600	Briar Cliff University	Sioux City	IA	Non-Profit	05/31/2017	Annual	03/08/2018	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.

Incomplete Letter Listing

OPE ID	Institution Name	City	State	Institution Type	Submission FYE	Submission Reason	Incomplete Date	Reasons Deemed Incomplete	Incomplete Letter Comments
00184600	Briar Cliff University	Sioux City	IA	Non-Profit	05/31/2017	Annual	02/25/2018	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.
00185600	Cornell College	Mount Vernon	IA	Non-Profit	06/30/2017	Annual	11/13/2017	All,- Other is not viewable.	The entire Compliance Audit attachment is incorrect because it is a revised draft PDF. Please provide the finished product &/or missing information and resubmit the audit documentation.
00188100	Ashford University	San Diego	CA	Proprietary	12/31/2017	Annual	05/17/2018	Corrective Action Plan is missing.	The Corrective Action Plan is missing. Please reference to page 171 of the 2016 guide and resubmit along with all previously submitted PDF documents.
00189500	Waldorf University	Forest City	IA	Proprietary	12/31/2017	Annual	06/25/2018	Server Information Sheet is incomplete.	Server 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
00191800	Friends University	Wichita	KS	Non-Profit	06/30/2017	Annual	04/19/2018	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.
00194500	Sterling College	Sterling	KS	Non-Profit	06/30/2016	Annual	02/28/2017	All,- Other is not viewable.	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 30, 2016 Please have your auditor provide the Reports for Fiscal Year End June 30, 2016 and resubmit.
00196100	Centre College of Kentucky	Danville	KY	Non-Profit	06/30/2016	Annual	04/25/2017	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.
00196100	Centre College of Kentucky	Danville	KY	Non-Profit	06/30/2017	Annual	03/22/2018	Compliance Audit is missing,-Other:	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.
00196200	University of the Cumberlands	Williamsburg	KY	Non-Profit	06/30/2017	Annual	03/13/2018	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,- Corrective Action Plan is not viewable.	Independent Auditors Report on Compliance with Requirements Applicable to Each Major Program and Internal Controls Over Compliance in Accordance with Uniform Guidance Title 2 is Missing.
00196500	Kentucky Christian University	Grayson	KY	Non-Profit	05/31/2017	Annual	01/12/2018	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,- Compliance Audit 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.
00196500	Kentucky Christian University	Grayson	KY	Non-Profit	05/31/2016	Annual	02/28/2017	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.
00197900	West Kentucky Community and Technical College	Paducah	KY	Public	06/30/2017	Annual	02/07/2018	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.
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	Berklee College of Music	Boston	MA	Non-Profit	05/31/2017	Annual	03/07/2018	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.
00213300	Brandeis University	Waltham	MA	Non-Profit	06/30/2016	Annual	04/21/2017	Other,- Other is not viewable.	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 report for the fiscal year ended 06/30/2016 and resubmit through eZ-Audit.
00215400	Hellenic College & Holy Cross Greek Orthodox School of Theology	Brookline	MA	Non-Profit	06/30/2017	Annual	04/23/2018	Compliance Audit is missing,-Other:	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.
00217700	Massasoit Community College	Brockton	MA	Public	06/30/2017	Annual	03/26/2018	Other:	The entire compliance audit report is a draft and is unacceptable. You must reload the audit report and resubmit.
00219700	Nichols College	Dudley	MA	Non-Profit	06/30/2017	Annual	01/19/2018	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.
00223700	Alpena Community College	Alpena	MI	Public	06/30/2017	Annual	04/03/2018	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 Compliance.
00223700	Alpena Community College	Alpena	MI	Public	06/30/2017	Annual	04/23/2018	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 Compliance.
00223700	Alpena Community College	Alpena	MI	Public	06/30/2017	Annual	05/03/2018	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 Compliance.
00223700	Alpena Community College	Alpena	MI	Public	06/30/2017	Annual	04/18/2018	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 Compliance.
00224600	Cleary University	Howell	MI	Non-Profit	06/30/2017	Annual	03/20/2018	3. Was the Student Financial Aid Cluster as a major program?.4. Does this A-133 audit submission contain any findings related to the 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.
00225900	Eastern Michigan University	Ypsilanti	MI	Public	06/30/2016	Annual	02/01/2017	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 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 Circular Uniform Guidance was not on letterhead.
00233200	Anoka-Ramsey Community College	Coon Rapids	MN	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 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.
00249000	Missouri Western State University	Saint Joseph	MO	Public	06/30/2016	Annual	02/12/2017	Compliance Audit is missing,-All,- 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.
00252700	University of Providence	Great Falls	MT	Non-Profit	06/30/2017	Annual	03/27/2018	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.
00252800	Miles Community College	Miles City	MT	Public	06/30/2016	Annual	02/14/2017	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 Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).
00252900	Dawson Community College	Glendive	MT	Public	06/30/2016	Annual	04/02/2017	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 Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).
00252900	Dawson Community College	Glendive	MT	Public	06/30/2017	Annual	04/13/2018	Compliance Audit is missing.	The entire compliance audit report is missing from your submission. You must reload the audit report and resubmit.
00254700	Grace University	Omaha	NE	Non-Profit	06/30/2017	Annual	04/16/2018	Corrective Action Plan is missing,-Summary Schedule of prior audit findings is incomplete	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 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

Incomplete Letter Listing

OPE ID	Institution Name	City	State	Institution Type	Submission FYE	Submission Reason	Incomplete Date	Reasons Deemed Incomplete	Incomplete Letter Comments
00261500	Middlesex County College	Edison	NJ	Public	06/30/2016	Annual	03/09/2017	Other;- Other is not viewable.	The PDF attachment is for the fiscal year ended 6/30/2015 instead of the fiscal year ended 6/30/2016. Please have your auditor provide the report for the fiscal year ended 6/30/2016 and resubmit through eZ-Audit. Also, 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).
00261700	Montclair State University	Montclair	NJ	Public	06/30/2017	Annual	03/13/2018	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.
00265100	Eastern New Mexico University	Portales	NM	Public	06/30/2016	Annual	02/21/2017	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 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.
00265100	Eastern New Mexico University	Portales	NM	Public	06/30/2016	Annual	02/06/2017	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 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.
00267800	Bryant & Stratton College	Buffalo	NY	Proprietary	12/31/2016	Annual	05/03/2017	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. 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.
00287900	Sullivan County Community College	Loch Sheldrake	NY	Public	08/31/2017	Annual	04/12/2018	Other:	The PDF attachment is for the fiscal year ended June 30, 2017 instead of the fiscal year ended August 31, 2017. Please have your auditor provide the report for the fiscal year ended August 31, 2017 and resubmit through eZ-Audit.
00287900	Sullivan County Community College	Loch Sheldrake	NY	Public	08/31/2017	Annual	05/04/2018	Other:	The Report's opinion type is for the fiscal year ended June 30, 2017 instead of the fiscal year ended August 31, 2017. Please have your auditor provide the report for the fiscal year ended August 31, 2017 and resubmit through eZ-Audit.
00287900	Sullivan County Community College	Loch Sheldrake	NY	Public	08/31/2017	Annual	04/30/2018	Other:	The PDF attachment is for the fiscal year ended June 30, 2017 instead of the fiscal year ended August 31, 2017. Please have your auditor provide the report for the fiscal year ended August 31, 2017 and resubmit through eZ-Audit.
00288500	Albany College of Pharmacy and Health Sciences	Albany	NY	Non-Profit	06/30/2017	Annual	02/13/2018	Other;- Other is not viewable.	The entire compliance audit report is a draft and is unacceptable. You must reload the audit report and resubmit.
00291000	Belmont Abbey College	Belmont	NC	Non-Profit	05/31/2017	Annual	03/05/2018	Compliance Audit is missing;- Compliance Audit 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.
00293700	King's College	Charlotte	NC	Proprietary		Closeout Audit	08/09/2018	Compliance Audit is missing.	The entire Compliance Audit is incorrect. The PDF attachment indicates an OPEID # of 00743000 instead of the proper OPEID # of 00293700. Please have your auditor provide the correct OPEID and resubmit.
00295500	Pfeiffer University	Misenheimer	NC	Non-Profit	06/30/2016	Annual	04/20/2017	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.
00295700	Queens University of Charlotte	Charlotte	NC	Non-Profit	06/30/2017	Annual	04/11/2018	Compliance Audit is missing;- All;- Compliance Audit 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. 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
00301800	Bowling Green State University	Bowling Green	OH	Public	06/30/2017	Annual	02/23/2018	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.
00308500	Notre Dame College of Ohio	South Euclid	OH	Non-Profit	06/30/2017	Annual	04/18/2018	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.
00315800	Murray State College	Tishomingo	OK	Public	06/30/2017	Annual	03/13/2018	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.
00322200	Umpqua Community College	Roseburg	OR	Public	06/30/2016	Annual	01/27/2017	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 Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).
00342900	Columbia International University	Columbia	SC	Non-Profit	06/30/2017	Annual	03/20/2018	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.
00349200	Freed-Hardeman University	Henderson	TN	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 CAP and resubmit along with all previously submitted PDF documents.
00349500	Johnson University	Knoxville	TN	Non-Profit	06/30/2017	Annual	03/14/2018	Corrective Action Plan is incomplete;- Corrective Action Plan 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).
00351100	Milligan College	Milligan College	TN	Non-Profit	05/31/2017	Annual	01/29/2018	Corrective Action Plan;- Other;- Other is not viewable.	The Schedule of Findings and Questioned Costs references findings that are numbered incorrectly. Corrective Action Plan is missing.
00351100	Milligan College	Milligan College	TN	Non-Profit	05/31/2017	Annual	02/08/2018	Other;- Other is not viewable.	The Schedule of Findings and Questioned Costs references findings that are numbered incorrectly.
00351100	Milligan College	Milligan College	TN	Non-Profit	05/31/2017	Annual	02/20/2018	Other;- Other is not viewable.	The Schedule of Findings and Questioned Costs references findings that are numbered incorrectly.
00351700	Southern College of Optometry	Memphis	TN	Non-Profit	06/30/2017	Annual	03/15/2018	Compliance Audit is missing;- Other is not viewable.	The PDF attachment is for the fiscal year ended 6/30/2016 instead of the fiscal year ended 6/30/2017. Please have your auditor provide the report for the fiscal year ended 6/30/2017 and resubmit through eZ-Audit.
00354100	Angelo State University	San Angelo	TX	Public	08/31/2016	Annual	04/25/2017	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.
00356600	Episcopal Theological Seminary of the Southwest (The)	Austin	TX	Non-Profit	05/31/2016	Annual	12/20/2017	Other:	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.
00356600	Episcopal Theological Seminary of the Southwest (The)	Austin	TX	Non-Profit	05/31/2016	Annual	01/17/2018	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.
00356600	Episcopal Theological Seminary of the Southwest (The)	Austin	TX	Non-Profit	05/31/2017	Annual	12/19/2017	Other;- Other is not viewable.	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 Report, The Summary of Auditor's Results, The Schedule of findings and Questioned Costs and all other necessary documents.
00357700	Huston - Tillotson University	Austin	TX	Non-Profit	06/30/2016	Annual	08/02/2017	- Other is not viewable;- Independent Auditors Report on Compliance with Requirements Applicable to Each Major Program and Internal Controls Over Internal Control Over Compliance in Accordance with OMB Circular A-133 is Missing;- Other:	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.
00361600	Southwestern Assemblies of God University	Waxahachie	TX	Non-Profit	05/31/2016	Annual	01/13/2017	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 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.
00361600	Southwestern Assemblies of God University	Waxahachie	TX	Non-Profit	05/31/2016	Annual	02/27/2017	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 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.

Incomplete Letter Listing

OPE ID	Institution Name	City	State	Institution Type	Submission FYE	Submission Reason	Incomplete Date	Reasons Deemed Incomplete	Incomplete Letter Comments
00366300	Wayland Baptist University - Plainview Campus	Plainview	TX	Non-Profit	06/30/2017	Annual	03/19/2018	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 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.	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 or 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.
00368700	Green Mountain College	Poultney	VT	Non-Profit	06/30/2017	Annual	05/04/2018	Compliance Audit is missing.	The entire compliance audit report is missing from your submission. You must reload the audit report and resubmit.
00368700	Green Mountain College	Poultney	VT	Non-Profit	06/30/2017	Annual	04/26/2018	Compliance Audit is missing.	The entire compliance audit report is missing from your submission. You must reload the audit report and resubmit.
00372600	American National University	Salem	VA	Proprietary	11/30/2016	Annual	06/09/2017	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).
00382000	Salem University	Salem	WV	Proprietary	12/31/2017	Annual	07/23/2018	Corrective Action Plan is not signed.	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-Party Servicers Administering Title IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
00383800	Carroll University	Waukesha	WI	Non-Profit	06/30/2017	Annual	03/25/2018	Corrective Action Plan is missing.	The Corrective Action Plan is missing. Please include the CAP and resubmit along with all previously submitted PDF documents.
00383900	Carthage College	Kenosha	WI	Non-Profit	06/30/2017	Annual	03/28/2018	Corrective Action Plan is missing.	The Corrective Action Plan is missing. Please include and resubmit along with all previously submitted PDF documents.
00384200	Concordia University	Mequon	WI	Non-Profit	06/30/2017	Annual	03/11/2018	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.
00384200	Concordia University	Mequon	WI	Non-Profit	06/30/2017	Annual	03/23/2018	Corrective Action Plan is missing.	The Corrective Action Plan is missing. Please include and resubmit along with all previously submitted PDF documents.
00385400	Lakeland University	Plymouth	WI	Non-Profit	06/30/2016	Annual	04/18/2017	Compliance Audit is missing,- Other is not viewable.	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 Report, The Summary of Auditor's Results, The Schedule of findings and Questioned Costs and all other necessary documents
00385600	Lawrence University of Wisconsin	Appleton	WI	Non-Profit	06/30/2017	Annual	03/14/2018	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
00386100	Marian University	Fond Du Lac	WI	Non-Profit	06/30/2017	Annual	03/06/2018	Corrective Action Plan is missing,- Other is not viewable.,3. Was the Student Financial Aid Cluster as a major program?,4. Does this A-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.
00398500	Oral Roberts University	Tulsa	OK	Non-Profit	04/30/2017	Annual	12/08/2017	Compliance Audit is missing,-Other,- Compliance Audit is not viewable.	The PDF is not viewable. Please rescan your PDF attachments and resubmit.
00398800	Neumann University	Aston	PA	Non-Profit	06/30/2017	Annual	03/20/2018	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.
00408000	Starr King School for the Ministry	Berkeley	CA	Non-Profit	06/30/2017	Annual	04/19/2018	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	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. 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
00456800	Midstate College	Peoria	IL	Proprietary	08/31/2016	Annual	02/13/2017	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).
00458600	Purdue University Global	Davenport	IA	Public	12/31/2017	Annual	07/19/2018	4. Does this A-133 audit submission contain any findings related to the FSA Title IV programs?	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 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
00460000	Northwest Iowa Community College	Sheldon	IA	Public	06/30/2017	Annual	02/05/2018	Other,- Other is not viewable.	The entire compliance audit report is a draft and is unacceptable. You must reload the audit report and resubmit.
00461700	National College	Nashville	TN	Proprietary	11/30/2016	Annual	06/09/2017	Corrective Action Plan is incomplete.	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).
00462100	Ayers Career College	Shreveport	LA	Proprietary	12/31/2017	Annual	06/18/2018	Other:	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: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
00462100	Ayers Career College	Shreveport	LA	Proprietary	12/31/2016	Annual	06/23/2017	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.
00473100	Daniel Webster College	Nashua	NH	Proprietary		Closeout Audit	07/18/2017	Corrective Action Plan is missing,-Auditor Information Sheet is incomplete,-Report on Compliance with Specified Requirements Applicable to the FSA Programs did not list all required Management Assertions,- Other is not viewable.	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 information on the close-out. Please provide the revised &/or missing information and resubmit with all previous audit documentation.
00489000	Central Penn College	Summerdale	PA	Proprietary	12/31/2017	Annual	07/13/2018	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
00490200	Penn Commercial Business/Technical School	Washington	PA	Proprietary	06/30/2017	Annual	01/06/2018	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.
00491000	Brightwood Career Institute	Harrisburg	PA	Proprietary	12/31/2017	Annual	07/23/2018	Servicer Information Sheet is incomplete.	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
00494700	West Tennessee Business College	Jackson	TN	Proprietary	12/31/2016	Annual	07/24/2017	Report on Compliance with Specified Requirements Applicable to the FSA Programs 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.
00494700	West Tennessee Business College	Jackson	TN	Proprietary	12/31/2017	Annual	07/16/2018	3. Does this Audit contain any findings related to the FSA Title IV programs?,-Corrective Action Plan is incomplete.	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 Administering Title IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
00494700	West Tennessee Business College	Jackson	TN	Proprietary	12/31/2016	Annual	06/28/2017	Report on Compliance with Specified Requirements Applicable to the FSA Programs 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.
00520800	College of Westchester (The)	White Plains	NY	Proprietary	12/31/2017	Annual	06/20/2018	Other:	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

Incomplete Letter Listing

OPE ID	Institution Name	City	State	Institution Type	Submission FYE	Submission Reason	Incomplete Date	Reasons Deemed Incomplete	Incomplete Letter Comments
00520800	College of Westchester (The)	White Plains	NY	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 (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: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
00530400	Chippewa Valley Technical College	Eau Claire	WI	Public	06/30/2017	Annual	12/12/2017	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.	Independent Auditors Report on Compliance with Requirements Applicable to Each Major Program and Internal Controls Over Compliance in Accordance with OMB Title 2 Uniform Guidance was not signed.
00533500	Central Pennsylvania Institute of Science and Technology	Pleasant Gap	PA	Public	06/30/2017	Annual	01/04/2018	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 Applicable to Each Major Program and Internal Controls Over Compliance in Accordance with OMB Circular A-133 was not dated,- Other is not viewable.	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 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.
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.	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 documentation.
00545200	Teterboro School of Aeronautics	Teterboro	NJ	Proprietary	06/30/2014	Annual	09/15/2017	Other,- Other is not viewable.	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	06/30/2017	Annual	12/27/2017	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 previous audit documentation.
00549800	Wichita State University-Campus of Applied 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.
00549900	Salina Area Technical College	Salina	KS	Public	06/30/2017	Annual	02/28/2018	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 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.	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 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.
00639200	Research Medical Center	Kansas City	MO	Proprietary	12/31/2017	Annual	07/10/2018	4. Opinion Type,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/list/oig/nonfed/schoolservicerauditguide.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.	The Servicer Information Sheet is missing. Please include the Servicer Information Sheet and resubmit along with all previously submitted PDF documents.
00639200	Research Medical Center	Kansas City	MO	Proprietary	12/31/2017	Annual	07/25/2018	4. Opinion Type,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. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
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.	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.
00646700	Saint Joseph's College of Nursing at St Joseph's Hospital Health Centre	Syracuse	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 e2-Audit.
00653400	Citizens School of Nursing	New Kensington	PA	Non-Profit	12/31/2016	Annual	09/21/2017	4. Does this A-133 audit submission contain any findings related to the FSA Title IV programs?,Schedule of Findings and Questioned Costs is incomplete,- Other is not viewable.	The Schedule of Findings and Questioned Costs references findings that are numbered incorrectly.
00653700	Conemaugh Memorial Medical Center	Johnstown	PA	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-Party Servicers Administering Title IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
00657800	Sharon Regional School of Nursing	Sharon	PA	Proprietary	12/31/2017	Annual	07/22/2018	Servicer Information Sheet is incomplete,-Report on Compliance with specified Requirements Applicable to the FSA Programs is incomplete.	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
00657800	Sharon Regional School of Nursing	Sharon	PA	Proprietary	12/31/2017	Annual	08/03/2018	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. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
00659100	St. Joseph School of Nursing	North Providence	RI	Proprietary	09/30/2017	Annual	04/15/2018	Report on Compliance with specified Requirements Applicable to the FSA Programs did not disclose use of the appropriate 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
00661200	Covenant School of Nursing and Allied Health	Lubbock	TX	Non-Profit		Stub Audit	04/04/2018	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.
00666600	Lutheran School of Nursing	Saint Louis	MO	Proprietary	12/31/2017	Annual	08/05/2018	Corrective action plan is not on school letterhead.	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.
00666600	Lutheran School of Nursing	Saint Louis	MO	Proprietary	12/31/2017	Annual	07/19/2018	Auditor's Comments on Resolution Matters Related to Prior Audit Findings is missing.	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. Your CAP did not include the status of all the findings. You must make the necessary revisions to your compliance audit and resubmit.
00672500	University of Tennessee Health Science Center	Memphis	TN	Public	06/30/2016	Annual	04/26/2017	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.
00672500	University of Tennessee Health Science Center	Memphis	TN	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.
00672500	University of Tennessee Health Science Center	Memphis	TN	Public	06/30/2016	Annual	05/01/2017	Compliance Audit is missing,-All:	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 Below Threshold Financial Statements will be available.

Incomplete Letter Listing

OPE ID	Institution Name	City	State	Institution Type	Submission FYE	Submission Reason	Incomplete Date	Reasons Deemed Incomplete	Incomplete Letter Comments
00675500	Brown Mackie College (the -)	Salina	KS	Proprietary		Closeout Audit	03/27/2018	Other:	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: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
00677700	Flathead Valley Community College	Kalispell	MT	Public	06/30/2017	Annual	02/13/2018	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.
00677700	Flathead Valley Community College	Kalispell	MT	Public	06/30/2016	Annual	03/18/2017	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).
00705000	Bellus Academy	National City	CA	Proprietary	12/31/2016	Annual	07/11/2017	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 e2-Audit.
00708700	Abington Memorial Hospital Dixon School of Nursing	Willow Grove	PA	Non-Profit		Stub Audit	01/03/2018	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 Nursing	Willow Grove	PA	Non-Profit		Stub Audit	02/13/2018	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 Nursing	Willow Grove	PA	Non-Profit		Stub Audit	01/31/2018	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.
00711100	North Country Community College	Saranac Lake	NY	Public	08/31/2017	Annual	06/07/2018	3. Was the Student Financial Aid Cluster as a major program?,Other:	The entire Compliance Audit attachment is incorrect because it is a revised draft PDF. Please provide the finished product &/or missing information and resubmit the audit documentation.
00713000	Newberry School of Beauty	Granada Hills	CA	Proprietary	06/30/2017	Annual	01/03/2018	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.
00720400	Modern Beauty Academy - Oxnard	Oxnard	CA	Proprietary	12/31/2017	Annual	05/28/2018	Service Information Sheet is incomplete.	Title Page and Service 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
00725300	Federico Beauty Institute	Sacramento	CA	Proprietary	12/31/2017	Annual	06/29/2018	Service Information Sheet is incomplete.	Service 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
00728300	Central Arizona College	Coolidge	AZ	Public	06/30/2016	Annual	01/06/2017	-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 Circular Uniform Guidance was not signed.
00729700	Spartan College of Aeronautics and Technology	Broomfield	CO	Proprietary	12/31/2016	Annual	07/12/2017	4. Opinion Type,Other,- Other is not viewable.	Prior year findings that are listed are numbered incorrectly. Please make correction and resubmit.
00729700	Spartan College of Aeronautics and Technology	Broomfield	CO	Proprietary	12/31/2017	Annual	07/30/2018	Service Information Sheet is incomplete.	Service Information Sheet (Global) is not in the 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
00729700	Spartan College of Aeronautics and Technology	Broomfield	CO	Proprietary	12/31/2017	Annual	07/23/2018	Service Information Sheet is incomplete.	Corrective Action Plan needs a password. Service 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
00730500	Porter and Chester Institute of Branford	Branford	CT	Proprietary	07/31/2017	Annual	02/01/2018	Service Information Sheet is missing,- Other is not viewable.	The Service Information Sheet is missing. Please include SIS and resubmit along with all previously submitted PDF documents.
00732900	ITT Technical Institute	Indianapolis	IN	Proprietary		Closeout Audit	06/13/2017	-Other is not viewable.	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 and resubmit along with all previously submitted PDF documents. Corrective Action Plan is missing.
00738700	Long Island Beauty School	Hauppauge	NY	Proprietary	12/31/2017	Annual	06/27/2018	Service Information Sheet is incomplete.	Service 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
00739100	Beauty School of Middletown	Middletown	NY	Proprietary	12/31/2017	Annual	06/15/2018	Schedule of Findings and Questioned Costs is incomplete.	The Schedule of Findings & Question Costs and Corrective Action Plan findings are numbered incorrectly. The Service Information Sheet should read: Division of Duties for Compliance Requirements not Responsibility for Compliance Requirements. Please resubmit along with all previously submitted PDF documents. https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
00740100	Mandi School	New York	NY	Proprietary	12/31/2017	Annual	07/17/2018	Service Information Sheet is incomplete.	Service 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
00743600	Brightwood Career Institute	Pittsburgh	PA	Proprietary	12/31/2017	Annual	07/23/2018	Service Information Sheet is incomplete.	Service 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 referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
00744700	Del-Mar-Va Beauty Academy	Salisbury	MD	Proprietary	08/31/2016	Annual	02/24/2017	Report on Compliance with specified Requirements Applicable to the FSA Programs did not disclose use of the appropriate Audit Guide,- 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 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.
00747300	Choffin Career & Technical Center	Youngstown	OH	Public	06/30/2017	Annual	04/09/2018	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.
00749100	Brightwood College	Baltimore	MD	Proprietary	12/31/2017	Annual	07/23/2018	Service Information Sheet is incomplete.	Service 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

Incomplete Letter Listing

OPE ID	Institution Name	City	State	Institution Type	Submission FYE	Submission Reason	Incomplete Date	Reasons Deemed Incomplete	Incomplete Letter Comments
00753100	Academy of Art University	San Francisco	CA	Proprietary	12/31/2017	Annual	07/30/2018	Servicer Information Sheet is incomplete.	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. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
00753100	Academy of Art University	San Francisco	CA	Proprietary	12/31/2017	Annual	07/16/2018	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
00757300	Empire Beauty School	Astoria	NY	Proprietary	06/30/2017	Annual	01/09/2018	- Other is not viewable.	The entire compliance audit report is missing from your submission. You must reload the audit report and resubmit.
00760700	Concorde Career College	North Hollywood	CA	Proprietary	12/31/2017	Annual	05/30/2018	Servicer Information Sheet is incomplete.	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 Administering Title IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
00765800	American College of Hairstyling-Des Moines	Des Moines	IA	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.
00767800	Spartan College of Aeronautics and Technology	Tulsa	OK	Proprietary	12/31/2017	Annual	07/23/2018	Servicer Information Sheet is incomplete.	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 Administering Title IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
00767800	Spartan College of Aeronautics and Technology	Tulsa	OK	Proprietary	12/31/2017	Annual	07/30/2018	Servicer Information Sheet is incomplete.	Servicer Information Sheet - Global(format)is not in the 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
00775600	Josefs School of Hair Design	Fargo	ND	Proprietary	12/31/2017	Annual	08/06/2018	Compliance Audit is missing.	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 missing documentation.
00778100	Brightwood Career Institute	Broomall	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
00780400	Star Career Academy	New York	NY	Proprietary		Closeout Audit	01/06/2017	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.
00791200	Thaddeus Stevens College of Technology	Lancaster	PA	Public	06/30/2016	Annual	02/23/2017	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.
00791200	Thaddeus Stevens College of Technology	Lancaster	PA	Public	06/30/2016	Annual	03/27/2017	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.
00791200	Thaddeus Stevens College of Technology	Lancaster	PA	Public	06/30/2016	Annual	03/13/2017	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.
00793000	Concorde Career College	San Diego	CA	Proprietary	12/31/2017	Annual	05/30/2018	Servicer Information Sheet is incomplete.	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 Administering Title IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
00793000	Concorde Career College	San Diego	CA	Proprietary	12/31/2017	Annual	06/20/2018	Servicer Information Sheet is incomplete.	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 Administering Title IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
00793000	Concorde Career College	San Diego	CA	Proprietary	12/31/2017	Annual	06/04/2018	Servicer Information Sheet is incomplete.	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 Administering Title IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
00794100	Salon Professional Academy (The)	Cedar Falls	IA	Proprietary	12/31/2017	Annual	07/23/2018	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
00813200	Toledo Public Schools Adult and Continuing Education	Toledo	OH	Public	06/30/2017	Annual	04/11/2018	3. Was the Student Financial Aid Cluster as a major program?,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 Auditor's Report On Compliance with Requirements Applicable to Each Major Program and Internal Controls Over Compliance in Accordance with OMB Compliance Supplement is not signed by the Auditor.
00813200	Toledo Public Schools Adult and Continuing Education	Toledo	OH	Public	06/30/2017	Annual	05/14/2018	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.
00813200	Toledo Public Schools Adult and Continuing Education	Toledo	OH	Public	06/30/2017	Annual	03/26/2018	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.
00819400	Akron School of Practical Nursing	Akron	OH	Public	06/30/2017	Annual	04/16/2018	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.
00821700	Paul Mitchell the School Green Bay	DePere	WI	Proprietary	12/31/2017	Annual	07/17/2018	Servicer Information Sheet is incomplete.	Servicer Information Sheet (PMAE-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
00825900	Educators of Beauty College of Cosmetology	Sterling	IL	Proprietary	05/31/2017	Annual	09/15/2017	Corrective Action Plan is incomplete,- Other is not viewable.	The Corrective Action Plan (CAP) references prior year findings that are numbered incorrectly.
00828400	Mitchell Technical Institute	Mitchell	SD	Public	06/30/2016	Annual	04/09/2017	3. Was the Student Financial Aid Cluster as a major program?,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).
00828400	Mitchell Technical Institute	Mitchell	SD	Public	06/30/2016	Annual	04/20/2017	3. Was the Student Financial Aid Cluster as a major program?,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).
00853700	Concorde Career College	San Bernardino	CA	Proprietary	12/31/2017	Annual	05/30/2018	Servicer Information Sheet is incomplete.	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 Administering Title IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf

Incomplete Letter Listing

OPE ID	Institution Name	City	State	Institution Type	Submission FYE	Submission Reason	Incomplete Date	Reasons Deemed Incomplete	Incomplete Letter Comments
00853700	Concorde Career College	San Bernardino	CA	Proprietary	12/31/2017	Annual	06/20/2018	Servicer Information Sheet is incomplete.	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 Administering Title IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
00853700	Concorde Career College	San Bernardino	CA	Proprietary	12/31/2017	Annual	06/04/2018	Servicer Information Sheet is incomplete.	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 Administering Title IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
00864500	Empire Beauty Schools	Laconia	NH	Proprietary	12/31/2017	Annual	07/10/2018	Report on Compliance with Specified Requirements Applicable to the FSA Programs was not signed.	Independent Auditor's Report On Compliance With Specified Requirements Applicable To The SFA Program is not signed by the auditor.
00865500	Genesis Career College	Cookeville	TN	Proprietary	12/31/2016	Annual	07/21/2017	Corrective Action Plan is incomplete,- Other is not viewable.	The Corrective Action Plan (CAP) is incomplete because all findings are not listed. You must make the necessary revisions to your compliance audit and resubmit.
00865500	Genesis Career College	Cookeville	TN	Proprietary	12/31/2017	Annual	07/23/2018	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
00888700	Concorde Career College	Portland	OR	Proprietary	12/31/2017	Annual	05/30/2018	Servicer Information Sheet is incomplete.	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 Administering Title IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
00888700	Concorde Career College	Portland	OR	Proprietary	12/31/2017	Annual	06/20/2018	Servicer Information Sheet is incomplete.	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 Administering Title IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
00888700	Concorde Career College	Portland	OR	Proprietary	12/31/2017	Annual	06/04/2018	Servicer Information Sheet is incomplete.	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 Administering Title IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
00891600	New England Law Boston	Boston	MA	Non-Profit	06/30/2017	Annual	01/21/2018	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.	Independent Auditors Report on Compliance with Requirements Applicable to Each Major Program and Internal Controls Over Compliance in Accordance with Uniformed Guidance was not signed.
00894600	Port Huron Cosmetology College	Waterford	MI	Proprietary	12/31/2017	Annual	07/13/2018	Corrective action plan is not on school letterhead.	CAP must be presented on the institution's letterhead along with all previously submitted PDF documents.
00902200	Associated Technical College	Los Angeles	CA	Proprietary	12/31/2017	Annual	07/20/2018	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
00902200	Associated Technical College	Los Angeles	CA	Proprietary	12/31/2017	Annual	08/13/2018	Servicer Information Sheet is incomplete.	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 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
00902200	Associated Technical College	Los Angeles	CA	Proprietary	12/31/2017	Annual	08/05/2018	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
00904300	Elmira Business Institute	Elmira	NY	Proprietary	12/31/2017	Annual	07/19/2018	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
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).
00907700	Utica School of Commerce	Utica	NY	Proprietary		Closeout Audit	03/24/2017	Other is missing,- Other is not viewable.	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 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.
00907700	Utica School of Commerce	Utica	NY	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.	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. 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.
00941900	State College of Beauty Culture	Wausau	WI	Proprietary	12/31/2017	Annual	07/18/2018	Servicer Information Sheet is incomplete.	Title Page and 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
00946600	Brightwood College	San Antonio	TX	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
00953000	Gerber Akron Beauty School	Akron	OH	Proprietary	06/30/2016	Annual	01/12/2017	Other is missing,- Auditor Information Sheet is incomplete,- Other is not viewable.	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, Example C of the January 2000 Audit Guide).
00953000	Gerber Akron Beauty School	Akron	OH	Proprietary	06/30/2016	Annual	01/31/2017	Other is missing,- Auditor Information Sheet is incomplete,- Other is not viewable.	The Auditor Information Sheet indicate the OPEID number incorrectly. Also, the current year finding needs to be revised with the correct year. You must make the necessary correction to your compliance audit and resubmit.
00953000	Gerber Akron Beauty School	Akron	OH	Proprietary	06/30/2016	Annual	02/13/2017	Auditor Information Sheet is incomplete,- Other is not viewable.	The Auditor Information Sheet indicate the OPEID number incorrectly. Also, the current year finding needs to be revised with the correct year. You must make the necessary correction to your compliance audit and resubmit.
00953500	Staunton School of Cosmetology	Staunton	VA	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

Incomplete Letter Listing

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	01/09/2018	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.
00958100	Springfield College of Beauty	Springfield	OR	Proprietary	12/31/2016	Annual	07/19/2017	Compliance Audit is missing,-Other:- Compliance Audit 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 missing documentation.
00960000	Cosmetology Careers Unlimited College of Hair, Skin, and Nails	Duluth	MN	Proprietary	12/31/2017	Annual	07/20/2018	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.
00961700	Capitol School of Hairstyling and Esthetics	Omaha	NE	Proprietary	12/31/2017	Annual	07/18/2018	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
00961800	Tulsa Welding School	Tulsa	OK	Proprietary	09/30/2017	Annual	04/11/2018	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.
00967300	Rudae's School of Beauty Culture	Fort Wayne	IN	Proprietary	12/31/2016	Annual	07/16/2017	Auditor Information Sheet is incomplete,- Other is not viewable.	The Auditor Information Sheet is incorrect. The PDF attachment indicates an OPEID # of 0096700 instead of the proper OPEID # of 00967300. Please have your auditor provide the correct OPEID and resubmit.
00970800	Eve's College of Hairstyling	Lawton	OK	Proprietary	12/31/2017	Annual	07/24/2018	Servicer Information Sheet is incomplete.	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. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
00973900	Glen Dow Academy of Hair Design & Salons	Spokane	WA	Proprietary	12/31/2017	Annual	07/19/2018	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
00973900	Glen Dow Academy of Hair Design & Salons	Spokane	WA	Proprietary	12/31/2017	Annual	08/08/2018	Servicer Information Sheet is incomplete.	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. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
00989200	Duluth Business University	Duluth	MN	Proprietary	12/31/2017	Annual	06/18/2018	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
00989600	Oakton Community College	Des Plaines	IL	Public	06/30/2017	Annual	10/26/2017	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	Wilberforce	OH	Non-Profit	06/30/2017	Annual	03/02/2018	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.
01005300	Indian Capital Technology Center, School District Number 4	Muskogee	OK	Public	06/30/2016	Annual	03/19/2017	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.
01009800	Neumont College of Computer Science	Salt Lake City	UT	Proprietary	12/31/2017	Annual	07/30/2018	Corrective Action Plan is missing,-Servicer Information Sheet is incomplete.	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: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
01009800	Neumont College of Computer Science	Salt Lake City	UT	Proprietary	12/31/2017	Annual	07/17/2018	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
01013000	Wade College	Dallas	TX	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
01013000	Wade College	Dallas	TX	Proprietary	12/31/2017	Annual	07/25/2018	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
01013000	Wade College	Dallas	TX	Proprietary	12/31/2017	Annual	07/13/2018	Servicer Information Sheet is incomplete.	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
01013000	Wade College	Dallas	TX	Proprietary	12/31/2016	Annual	07/11/2017	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).
01013000	Wade College	Dallas	TX	Proprietary	12/31/2017	Annual	07/31/2018	Other is missing,-Servicer Information Sheet is incomplete.	The Auditors Information Sheet and Servicer Information Sheet is missing. Please include and resubmit along with all previously submitted PDF documents.
01013800	Stewart School	Sioux Falls	SD	Proprietary	12/31/2017	Annual	06/29/2018	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
01014700	Western Suffolk BOCES	Northport	NY	Public	06/30/2017	Annual	03/31/2018	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.
01014800	Colorado Technical University	Colorado Springs	CO	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
01019800	ECPI University	Virginia Beach	VA	Proprietary	12/31/2017	Annual	07/16/2018	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

Incomplete Letter Listing

OPE ID	Institution Name	City	State	Institution Type	Submission FYE	Submission Reason	Incomplete Date	Reasons Deemed Incomplete	Incomplete Letter Comments
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.	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 listed in the 1st paragraph of the Independent Auditor's Report. The findings are numbered incorrectly in the Schedule Findings and Questioned Cost & Cap.
01028000	Ohio State Beauty Academy	Lima	OH	Proprietary	06/30/2016	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.
01040500	Pinnacle Career Institute	Kansas City	MO	Proprietary	12/31/2017	Annual	07/12/2018	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: 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 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
01040500	Pinnacle Career Institute	Kansas City	MO	Proprietary	12/31/2017	Annual	06/22/2018	Other; Servicer Information Sheet is incomplete.	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: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
01040900	Tricoci University of Beauty Culture	Lafayette	IN	Proprietary		Closeout Audit	07/05/2017	Auditor Information Sheet is incomplete.- Other is not viewable.	The Auditor Information Sheet is incorrect. The PDF attachment indicates an OPEID # of 04130900 instead of the proper OPEID # of 1040900. Please have your auditor provide the correct OPEID and resubmit.
01041000	Brightwood College	Towson	MD	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
01046000	American Baptist Theological Seminary	Nashville	TN	Non-Profit	06/30/2016	Annual	04/20/2017	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 Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).
01048900	American National University	Lexington	KY	Proprietary	11/30/2016	Annual	06/09/2017	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).
01050300	Wichita Technical Institute	Wichita	KS	Proprietary	12/31/2017	Annual	07/16/2018	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
01062900	PB Cosmetology Education Centre	Gloucester City	NJ	Proprietary	12/31/2016	Annual	07/16/2017	Report on Compliance with specified Requirements Applicable to the FSA Programs did not list all required Management Assertions.- Other is not viewable.	The Reporting, and Student Eligibility 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 Reporting, and Student Eligibility assertions and resubmit along with all previously submitted PDF documents.
01063200	DeWolff Hairstyling and Cosmetology Institute	Albuquerque	NM	Proprietary	12/31/2017	Annual	06/29/2018	Other:	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
01063200	DeWolff Hairstyling and Cosmetology Institute	Albuquerque	NM	Proprietary	12/31/2017	Annual	07/25/2018	Other:	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: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
01063200	DeWolff Hairstyling and Cosmetology Institute	Albuquerque	NM	Proprietary	12/31/2017	Annual	08/08/2018	Auditor's Comments on Resolution Matters Related to Prior Audit Findings is missing.	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.
01064100	Southern Westchester BOCES	Harrison	NY	Public	06/30/2017	Annual	12/19/2017	1. End Date; 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.
01072400	Carlos Albizu University	San Juan	PR	Non-Profit	06/30/2017	Annual	01/22/2018	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.	Independent Auditors Report on Compliance with Requirements Applicable to Each Major Program and Internal Controls Over Compliance in Accordance with Uniform Guidance was not signed.
01074100	Academy of Salon and Spa	Fort Smith	AR	Proprietary	06/30/2016	Annual	01/17/2017	Auditor's Comments on Resolution Matters Related to Prior Audit Findings is missing.- Other is not viewable.	The auditor must report the status of all prior year findings where the institution has not.
01077900	Porter and Chester Institute	Stratford	CT	Proprietary	07/31/2017	Annual	02/01/2018	Servicer Information Sheet is missing.- Other is not viewable.	have your auditor make the necessary revisions to your compliance audit and resubmit.
01082700	David Pressley Professional School of Cosmetology	Royal Oak	MI	Proprietary	03/31/2017	Annual	09/14/2017	Corrective Action Plan is incomplete.- Other is not viewable.	The Servicer Information Sheet is missing. Please include SIS and resubmit along with all previously submitted PDF documents.
01085800	Avalon School of Cosmetology	Mesa	AZ	Proprietary	12/31/2017	Annual	06/25/2018	Other:	The Corrective Action Plan (CAP) references findings that are numbered incorrectly.
01090300	Rizzieri Aveda School for Beauty and Wellness	Voorhees	NJ	Proprietary	12/31/2017	Annual	06/29/2018	Servicer Information Sheet is incomplete.	The entire Compliance Audit Report PDF is incorrect. Please include the correct PDF (0108580) and resubmit along with all previously submitted PDF documents.
01109700	Cloyd's Beauty School #1	West Monroe	LA	Proprietary	12/31/2017	Annual	07/18/2018	Servicer Information Sheet is incomplete.	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 Administering Title IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
01109800	Flint Institute of Barbering	Flint	MI	Proprietary	12/31/2017	Annual	06/26/2018	Other:	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
01109800	Flint Institute of Barbering	Flint	MI	Proprietary	12/31/2017	Annual	06/11/2018	Other:	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
01150500	Tricoci University of Beauty Culture	Highland	IN	Proprietary	12/31/2017	Annual	07/02/2018	Servicer Information Sheet is incomplete.	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
01150500	Tricoci University of Beauty Culture	Highland	IN	Proprietary	12/31/2017	Annual	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 Engagements of Third-Party Servicers Administering Title IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf

Incomplete Letter Listing

OPE ID	Institution Name	City	State	Institution Type	Submission FYE	Submission Reason	Incomplete Date	Reasons Deemed Incomplete	Incomplete Letter Comments
01150500	Tricoci University of Beauty Culture	Highland	IN	Proprietary	12/31/2017	Annual	06/12/2018	Servicer Information Sheet is incomplete.	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
01168900	Refrigeration School (The)	Phoenix	AZ	Proprietary	09/30/2017	Annual	04/11/2018	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.
01170700	North-West College	West Covina	CA	Proprietary	12/31/2017	Annual	07/16/2018	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
01173500	Pike Lincoln Technical Center	Eolia	MO	Public	06/30/2016	Annual	03/16/2017	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.
01174400	National Beauty College	Canton	OH	Proprietary	12/31/2017	Annual	07/02/2018	Servicer Information Sheet is missing.	The Servicer Information Sheet is missing. Please include and resubmit along with all previously submitted PDF documents.
01183000	Berk Trade & Business School	Long Island City	NY	Proprietary	12/31/2017	Annual	07/23/2018	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 is not in the 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
01183000	Berk Trade & Business School	Long Island City	NY	Proprietary	12/31/2017	Annual	08/08/2018	Compliance Audit is missing.	The entire compliance audit report is missing from your submission. You must reload the audit report and resubmit.
01183000	Berk Trade & Business School	Long Island City	NY	Proprietary	12/31/2017	Annual	07/30/2018	Report on Compliance with specified Requirements Applicable to the FSA Programs is incomplete.	Independent Auditors Report on Internal Control Over Financial Reporting and on Compliance is not in the format required by the U.S. Department of Education's Office of Inspector General's 2016 Guide For Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
01183000	Berk Trade & Business School	Long Island City	NY	Proprietary	12/31/2016	Annual	07/05/2017	Auditor's Comments on Resolution Matters Related to Prior Audit Findings is missing,-Schedule of Findings and Questioned Costs is incomplete,-Corrective Action Plan is incomplete,- Other is not viewable.	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 statement to that effect must be made. Please provide the revised &/or missing information and resubmit with all previous audit documentation.
01184100	John Jay Beauty College	New Orleans	LA	Proprietary	12/31/2017	Annual	07/25/2018	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
01186400	Mohave Community College	Kingman	AZ	Public	06/30/2016	Annual	04/14/2017	-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 Circular A-133 was not signed	Independent Auditors Report on Compliance with Requirements Applicable to Each Major Program and Internal Controls Over Compliance in Accordance with Uniform Guidance was not signed.
01186600	Lu Ross Academy	Ventura	CA	Proprietary	12/31/2017	Annual	05/22/2018	Servicer Information Sheet is incomplete.	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 Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
01191900	Beaver Falls Beauty Academy	Beaver Falls	PA	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
01192100	Westchester School of Beauty Culture	Mount Vernon	NY	Proprietary	12/31/2017	Annual	06/15/2018	Servicer Information Sheet is incomplete.	Servicer Information Sheet should read: (Division Of Duties for Compliance Requirements). See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
01192600	Leon's Beauty School	Greensboro	NC	Proprietary	12/31/2017	Annual	07/16/2018	Other:	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: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
01194000	Instituto Comercial de Puerto Rico Junior College	San Juan	PR	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
01194100	American University of Puerto Rico	Bayamon	PR	Non-Profit	06/30/2017	Annual	03/28/2018	Compliance Audit is missing.	The entire compliance audit report is missing from your submission. You must reload the audit report and resubmit.
01202000	Victoria Beauty College	Victoria	TX	Proprietary	12/31/2017	Annual	06/26/2018	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'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
01206400	Hamilton Technical College	Davenport	IA	Proprietary	12/31/2014	Annual	06/16/2017	Other is missing,- Other is not viewable.	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 necessary revisions to your compliance audit and resubmit.
01215400	California Institute of Integral Studies	San Francisco	CA	Non-Profit	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.
01229100	Wright Beauty Academy	Battle Creek	MI	Proprietary	12/31/2017	Annual	07/19/2018	Compliance Audit is missing.	The entire compliance audit report was submitted as a draft submission. You must reload the audit report and resubmit.
01229500	IJ Trend Academy Paul Mitchell Partner School	Bismarck	ND	Proprietary	12/31/2017	Annual	07/14/2018	Servicer Information Sheet is incomplete.	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: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
01235800	Plaza College	Forest Hills	NY	Proprietary	12/31/2016	Annual	07/17/2017	Report on Compliance with specified Requirements Applicable to the FSA Programs did not list all required Management Assertions,- Other is not viewable.	The Administrative Assertion is missing. Please include and resubmit along with all previously submitted PDF documents
01236200	Northwestern College	Bridgeview	IL	Proprietary	07/31/2016	Annual	02/11/2017	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).
01242500	Stone Academy	West Haven	CT	Proprietary	12/31/2016	Annual	07/11/2017	Summary Schedule B is missing,Summary Schedule C is missing,- Other is not viewable.	Summary schedule B & C doesn't indicate or reflect the current year findings correctly. Please review the current year findings & do so accordingly.
01242500	Stone Academy	West Haven	CT	Proprietary	12/31/2016	Annual	07/19/2017	Summary Schedule A is incomplete,Summary Schedule B is incomplete,- Other is not viewable.	Summary schedule A & B doesn't indicate or reflect the current year findings correctly. Please review the current year findings & do so accordingly.
01242500	Stone Academy	West Haven	CT	Proprietary	12/31/2017	Annual	07/17/2018	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/list/oig/nonfed/schoolservicerauditguide.pdf

Incomplete Letter Listing

OPE ID	Institution Name	City	State	Institution Type	Submission FYE	Submission Reason	Incomplete Date	Reasons Deemed Incomplete	Incomplete Letter Comments
01248300	Paul Mitchell the School Dallas	Carrollton	TX	Proprietary	12/31/2017	Annual	07/02/2018	Servicer Information Sheet is incomplete.	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 Administering Title IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
01248300	Paul Mitchell the School Dallas	Carrollton	TX	Proprietary	12/31/2017	Annual	06/26/2018	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://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
01252500	Caribbean University	Bayamon	PR	Non-Profit	06/30/2016	Annual	04/24/2017	Compliance Audit is missing,- Other is not viewable.	The entire Compliance Audit is missing.
01254400	First Coast Technical Institute	Saint Augustine	FL	Public	06/30/2016	Annual	12/21/2017	Other,- Other is not viewable.	This audit is marked incomplete because everything that was asked for has not been uploaded. All correspondence have been requested by the Atlanta SPD.
01267000	Bel - Rea Institute of Animal Technology	Denver	CO	Proprietary	12/31/2017	Annual	07/16/2018	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.
01274400	Southside Regional Medical Center Professional Schools	Colonial Heights	VA	Proprietary	12/31/2016	Annual	07/20/2017	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.
01274400	Southside Regional Medical Center Professional Schools	Colonial Heights	VA	Proprietary	12/31/2016	Annual	08/02/2017	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.
01284800	Moler Hollywood Beauty Academy	Cincinnati	OH	Proprietary	12/31/2016	Annual	06/26/2017	Report on Compliance with Specified Requirements Applicable to the FSA Programs 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.
01287200	North-West College	Pomona	CA	Proprietary	12/31/2017	Annual	07/16/2018	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
01287200	North-West College	Pomona	CA	Proprietary	12/31/2017	Annual	07/31/2018	Other is missing.	The PDF attachment is for the OPEID 01170700 instead of the OPEID 01287200. Please have your auditor provide the report for OPEID 01287200 and resubmit through eZ-Audit.
01292900	South Hills Beauty Academy	Pittsburgh	PA	Proprietary	12/31/2016	Annual	07/18/2017	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 resubmit along with all previously submitted PDF documents.
01293000	Charles & Sue's School of Hair Design	Bryan	TX	Proprietary	06/30/2017	Annual	01/23/2018	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.
01293200	Tint School of Makeup & Cosmetology	Irving	TX	Proprietary	12/31/2017	Annual	07/11/2018	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://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
01294800	Rob Roy Academy	Fall River	MA	Proprietary	12/31/2017	Annual	07/12/2018	Auditor 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
01294800	Rob Roy Academy	Fall River	MA	Proprietary	12/31/2017	Annual	06/26/2018	Auditor 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
01298900	Oceanside College of Beauty	Oceanside	CA	Proprietary		Closeout Audit	08/09/2018	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.
01300800	Summit Salon Academy - Portland	Tigard	OR	Proprietary	12/31/2017	Annual	07/17/2018	Compliance Audit is missing.	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 missing documentation.
01300800	Summit Salon Academy - Portland	Tigard	OR	Proprietary	12/31/2017	Annual	07/23/2018	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.
01300800	Summit Salon Academy - Portland	Tigard	OR	Proprietary	12/31/2017	Annual	08/08/2018	Auditor Information Sheet is incomplete.	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.
01300800	Summit Salon Academy - Portland	Tigard	OR	Proprietary	12/31/2017	Annual	07/26/2018	4. Opinion Type,Auditor Information Sheet is incomplete.	The Independent Auditor's Report does not contain a paragraph or any disclosure in the notes that indicates a qualified opinion cited by the auditor. Please change the answer to the question regarding Type of auditor's report" to "unqualified." Please work with your auditor to resubmit all pages including any supplemental documentation. All pages must be legible."
01301000	Lancaster Beauty School	Lancaster	CA	Proprietary	12/31/2017	Annual	07/09/2018	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 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	
01309500	Salon Success Academy	Corona	CA	Proprietary	12/31/2017	Annual	06/29/2018	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 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	
01321400	Roxborough Memorial Hospital	Philadelphia	PA	Proprietary	12/31/2016	Annual	07/21/2017	Compliance Audit is missing,- Other is not viewable.	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 other missing documentation.

Incomplete Letter Listing

OPE ID	Institution Name	City	State	Institution Type	Submission FYE	Submission Reason	Incomplete Date	Reasons Deemed Incomplete	Incomplete Letter Comments
01321400	Roxborough Memorial Hospital	Philadelphia	PA	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
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	08/16/2018	Servicer Information Sheet is missing.,Auditor Information Sheet is incomplete.,Schedule of Findings and Questioned Costs is 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 make the necessary revisions to your compliance audit and resubmit.
02061600	Wayne's College of Beauty	Salinas	CA	Proprietary	10/31/2017	Annual	05/09/2018	Other:.	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
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.
02063100	MBTI Business Training Institute	San Juan	PR	Proprietary		Closeout Audit	02/28/2017	Other:.	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.
02064300	Sierra College of Beauty	Merced	CA	Proprietary	12/31/2017	Annual	08/06/2018	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/list/oig/nonfed/schoolservicerauditguide.pdf
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.	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: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
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.	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
02065700	California Beauty College	Modesto	CA	Proprietary	12/31/2017	Annual	07/15/2018	Other:.	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
02065700	California Beauty College	Modesto	CA	Proprietary	12/31/2017	Annual	08/13/2018	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 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
02065700	California Beauty College	Modesto	CA	Proprietary	12/31/2017	Annual	07/31/2018	Other:.	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: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
02074800	Life University	Marietta	GA	Non-Profit	06/30/2017	Annual	10/19/2017	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 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
02075700	Briarcliffe College	Bohemia	NY	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
02078800	Collectiv Hair Dressing Academy	Midvale	UT	Proprietary	12/31/2017	Annual	08/08/2018	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/list/oig/nonfed/schoolservicerauditguide.pdf
02078800	Collectiv Hair Dressing Academy	Midvale	UT	Proprietary	12/31/2017	Annual	07/22/2018	Corrective Action Plan is missing.,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-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 A,B,C is missing. Please include and resubmit along with all previously submitted PDF documents.
02083600	Brightwood College	Beltsville	MD	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
02091200	Elegance International	Hollywood	CA	Proprietary	09/30/2016	Annual	04/20/2017	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.	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). 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.
02091700	Brightwood College	San Diego	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
02093700	Long Island Business Institute	Flushing	NY	Proprietary	08/31/2016	Annual	03/08/2017	Summary Schedule C is missing.,- Other is not viewable.	The Schedule of Finding and Question Cost is incomplete because Summary schedule C isn't indicate or reflect any of the current year findings. Please review the current year findings & do so accordingly (as shown on example E).
02096100	Fielding Graduate University	Santa Barbara	CA	Non-Profit	06/30/2016	Annual	02/10/2017	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	07/13/2018	Servicer Information Sheet is missing.	The Servicer Information Sheet is missing. Please include and resubmit along with all previously submitted PDF documents
02097300	Hastings Beauty School	Hastings	MN	Proprietary	12/31/2017	Annual	08/03/2018	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
02101000	Northwest College School of Beauty	Clackamas	OR	Proprietary	12/31/2017	Annual	07/16/2018	Report on Compliance with Specified Requirements Applicable to the FSA Programs was not signed.,Report on Compliance with 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 College School of Beauty	Clackamas	OR	Proprietary	12/31/2017	Annual	06/27/2018	Report on Compliance with Specified Requirements Applicable to the FSA Programs was not signed.,Report on Compliance with 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
02105300	Evergreen Beauty and Barber College	Bellevue	WA	Proprietary	12/31/2017	Annual	06/11/2018	Servicer Information Sheet is incomplete.	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 referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
02105300	Evergreen Beauty and Barber College	Bellevue	WA	Proprietary	12/31/2017	Annual	06/20/2018	Servicer Information Sheet is incomplete.	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 referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
02105900	Brittany Beauty Academy	Brooklyn	NY	Proprietary	12/31/2016	Annual	07/12/2017	Compliance Audit is missing.,- Other is not viewable.	The entire Compliance Audit attachment is incorrect because it has the wrong PDF. Please provide the finished product &/or missing information and resubmit the audit documentation.
02106100	College of Cosmetology	Klamath Falls	OR	Proprietary	09/30/2016	Annual	04/07/2017	Report on Compliance with specified Requirements Applicable to the FSA Programs is incomplete.,- 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 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.
02106100	College of Cosmetology	Klamath Falls	OR	Proprietary	09/30/2016	Annual	04/20/2017	Report on Compliance with specified Requirements Applicable to the FSA Programs is incomplete.,- Other is not viewable.	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 requirements. Please have your auditor make the necessary revision to your compliance audit and resubmit.
02106600	American Institute	West Hartford	CT	Proprietary	12/31/2017	Annual	06/15/2018	Servicer Information Sheet is missing.	The Servicer Information Sheet is missing. Please include SIS and resubmit along with all previously submitted PDF documents.
02112200	Great Lakes Institute of Technology	Erie	PA	Proprietary	03/31/2017	Annual	08/11/2017	Other:,- Other is not viewable.	The Corrective Action Plan (CAP), and Schedule of findings and Questioned Costs references findings that are numbered incorrectly. Prior year Findings end date should be March 31, 2016 instead of March 31, 2017.
02112300	Ridley - Lowell Business & Technical Institute	New London	CT	Proprietary		Closeout Audit	08/01/2018	Other is missing.	The Closeout assertion is missing. Please include and resubmit along with all previously submitted PDF documents.
02112700	North Haven Academy, LLC	North Haven	CT	Proprietary	12/31/2017	Annual	07/09/2018	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.
02112700	North Haven Academy, LLC	North Haven	CT	Proprietary	12/31/2017	Annual	06/24/2018	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 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

Incomplete Letter Listing

OPE ID	Institution Name	City	State	Institution Type	Submission FYE	Submission Reason	Incomplete Date	Reasons Deemed Incomplete	Incomplete Letter Comments
02113600	American InterContinental University	Schaumburg	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
02118000	Levittown Beauty Academy	Levittown	PA	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
02121100	Midwest Institute	Fenton	MO	Proprietary	12/31/2017	Annual	07/30/2018	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
02121100	Midwest Institute	Fenton	MO	Proprietary	12/31/2017	Annual	07/16/2018	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
02124400	University of Spa & Cosmetology Arts	Springfield	IL	Proprietary	01/31/2018	Annual	07/27/2018	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.
02125300	Nashville College of Medical Careers	Madison	TN	Proprietary	12/31/2017	Annual	07/17/2018	Servicer Information Sheet is incomplete.	Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters(Servicer 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 referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
02125300	Nashville College of Medical Careers	Madison	TN	Proprietary	12/31/2017	Annual	07/30/2018	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
02126500	Enid Beauty College	Enid	OK	Proprietary	12/31/2017	Annual	07/09/2018	Other:	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. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
02127400	YTI Career Institute	York	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.
02137000	Rob Roy Academy	Taunton	MA	Proprietary	12/31/2017	Annual	06/26/2018	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
02137000	Rob Roy Academy	Taunton	MA	Proprietary	12/31/2017	Annual	07/12/2018	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
02137100	Black Hills Beauty College	Rapid City	SD	Proprietary	12/31/2017	Annual	07/13/2018	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://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
02137200	Massachusetts General Hospital Dietetic Internship Program	Boston	MA	Non-Profit	09/30/2016	Annual	06/21/2017	Compliance Audit is missing,- Compliance Audit 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.
02139500	Hawaii Institute of Hair Design	Honolulu	HI	Proprietary	12/31/2016	Annual	05/07/2017	Other;- Other is not viewable.	The PDF provided was for OPEID 03735300 instead of OPEID 02139500. Rescan your PDF attachment(s) and resubmit.
02139500	Hawaii Institute of Hair Design	Honolulu	HI	Proprietary	12/31/2017	Annual	06/25/2018	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
02140400	St. Joseph School of Nursing	Nashua	NH	Non-Profit	12/31/2016	Annual	09/25/2017	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.
02146000	Wayne - Finger Lakes BOCES	Newark	NY	Public	06/30/2016	Annual	02/22/2017	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.
02153100	Paul Mitchell the School - Murfreesboro	Murfreesboro	TN	Proprietary	12/31/2016	Annual	06/28/2017	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.
02154000	Divers Academy of the Eastern Seaboard	Erial	NJ	Proprietary	12/31/2017	Annual	08/08/2018	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
02154000	Divers Academy of the Eastern Seaboard	Erial	NJ	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-Party Servicers Administering Title IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
02154900	Missouri School of Barbering & Hairstyling	Florissant	MO	Proprietary	12/31/2017	Annual	07/23/2018	Corrective Action Plan is missing.	The Corrective Action Plan is missing. Please include the CAP and resubmit along with all previously submitted PDF documents.
02158300	Mifflin County Academy of Science and Technology	Lewistown	PA	Public	06/30/2016	Annual	03/15/2017	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.
02158800	Don Roberts Beauty School	Valparaiso	IN	Proprietary	12/31/2017	Annual	07/24/2018	Other;,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

Incomplete Letter Listing

OPE ID	Institution Name	City	State	Institution Type	Submission FYE	Submission Reason	Incomplete Date	Reasons Deemed Incomplete	Incomplete Letter Comments
02158800	Don Roberts Beauty School	Valparaiso	IN	Proprietary	12/31/2017	Annual	07/16/2018	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://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
02159100	Appalachian Beauty School	Belfry	KY	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://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
02159100	Appalachian Beauty School	Belfry	KY	Proprietary	12/31/2017	Annual	08/05/2018	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
02160900	PCI Academy	Ames	IA	Proprietary	12/31/2017	Annual	07/18/2018	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
02161800	Musicians Institute	Hollywood	CA	Proprietary	09/30/2016	Annual	04/20/2017	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.	The Independent Auditor's Report does not indicate that the Audit was prepared according to the January 2000 Audit Guide. Please refer to the 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.
02165200	Salon Professional Academy (The)	Grand Junction	CO	Proprietary	12/31/2017	Annual	06/27/2018	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://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
02169900	Assabet Valley Regional Vocational School	Marlborough	MA	Public	06/30/2016	Annual	04/19/2017	Other is missing; Other is not viewable.	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 Below Threshold Financial Statements will be available.
02170300	Instituto de Educacion Tecnica Ocupacional la Reine-Manati	Manati	PR	Proprietary	06/30/2016	Annual	01/12/2017	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 correctly. The year should be indicated properly with the prior year finding, then a statement to that effect must be made. Please provide the revised &/or missing information and resubmit with all previous audit documentation.
02170300	Instituto de Educacion Tecnica Ocupacional la Reine-Manati	Manati	PR	Proprietary	06/30/2015	Annual	08/03/2017	Other; Other is not viewable.	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 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	04/30/2017	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.
02176000	Cheryl Fell's School of Business	Niagara Falls	NY	Proprietary	08/31/2017	Annual	03/08/2018	Other; Other is not viewable.	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 along with all previously submitted PDF documents.
02176000	Cheryl Fell's School of Business	Niagara Falls	NY	Proprietary	08/31/2017	Annual	04/10/2018	Other:	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: 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	07/11/2018	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'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
02176100	Pipo Academy of Hair Design	El Paso	TX	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.	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: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
02180000	Northwest Indian College	Bellingham	WA	Public	06/30/2016	Annual	04/21/2017	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 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.
02180200	Metro Business College	Cape Girardeau	MO	Proprietary	12/31/2017	Annual	07/15/2018	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
02181600	Rob Roy Academy	Worcester	MA	Proprietary	12/31/2017	Annual	07/12/2018	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 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
02181600	Rob Roy Academy	Worcester	MA	Proprietary	12/31/2017	Annual	06/26/2018	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 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
02182900	Cambridge College	Boston	MA	Non-Profit	08/31/2017	Annual	05/25/2018	Corrective Action Plan:	The Corrective Action Plan is missing. Please include Corrective Action Plan and resubmit along with all previously submitted PDF documents.

Incomplete Letter Listing

OPE ID	Institution Name	City	State	Institution Type	Submission FYE	Submission Reason	Incomplete Date	Reasons Deemed Incomplete	Incomplete Letter Comments
02184200	Paroba College of Cosmetology	Everett	WA	Proprietary	12/31/2017	Annual	06/20/2018	Corrective Action Plan is missing.	Service 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
02184200	Paroba College of Cosmetology	Everett	WA	Proprietary	12/31/2017	Annual	06/11/2018	Corrective Action Plan is missing.	Service 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 Corrective Action Plan. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
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.	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 missing documentation.
02184400	Jenks Beauty College	Jenks	OK	Proprietary	12/31/2017	Annual	07/15/2018	Service Information Sheet is missing.	The Service Information Sheet is missing. Please include the SIS and resubmit along with all previously submitted PDF documents.
02184400	Jenks Beauty College	Jenks	OK	Proprietary	12/31/2017	Annual	06/19/2018	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, 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: 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.
02189100	CEM College	San Juan	PR	Proprietary	06/30/2016	Annual	01/10/2017	4. Opinion Type,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. 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.
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.	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.
02190400	Schilling - Douglas School of Hair Design	Newark	DE	Proprietary	12/31/2017	Annual	06/20/2018	Service Information Sheet is incomplete.	The Service 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
02190400	Schilling - Douglas School of Hair Design	Newark	DE	Proprietary	12/31/2017	Annual	06/28/2018	Service Information Sheet is incomplete.	The Service 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
02190400	Schilling - Douglas School of Hair Design	Newark	DE	Proprietary	12/31/2017	Annual	06/27/2018	Service Information Sheet is incomplete.	The Service 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
02197500	Baton Rouge School of Computers	Baton Rouge	LA	Proprietary	12/31/2017	Annual	07/18/2018	Service Information Sheet is incomplete.	Service 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
02201800	Brightwood College	Hammond	IN	Proprietary	12/31/2017	Annual	07/23/2018	Service Information Sheet is incomplete.	Service 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
02202300	Pittsburgh Career Institute	Pittsburgh	PA	Proprietary	12/31/2016	Annual	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.
02202400	Professional Cosmetology Education Center	El Dorado	AR	Proprietary	12/31/2017	Annual	06/13/2018	Service Information Sheet is incomplete.	Service 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
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.	The Schedule Finding & Question Cost is incorrect because [Independent Auditor's Report]/[A-133 Report] it needs to specify the correct current year finding of 2017 & not 2016 as indicated (pg. 6 & 7 of 11 in the PDF).
02204200	Chattanooga College - Medical, Dental and Technical Careers	Chattanooga	TN	Proprietary	12/31/2016	Annual	05/21/2017	4. Opinion Type,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.
02205000	College of Wilmington	Wilmington	NC	Proprietary	12/31/2013	Annual	06/29/2017	Other:- Other is not viewable.	
02211000	Salon Success Academy	Riverside	CA	Proprietary	12/31/2017	Annual	06/29/2018	Service Information Sheet is incomplete.	Service 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 Administering Title IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
02212700	Lancaster School of Cosmetology & Therapeutic Bodywork	Lancaster	PA	Proprietary	12/31/2017	Annual	07/10/2018	Service Information Sheet is incomplete.	Service 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
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.	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
02217100	Pima Medical Institute	Tucson	AZ	Proprietary	12/31/2017	Annual	07/22/2018	Service Information Sheet is incomplete.	Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Service 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
02218300	Southwest School of Business & Technical Careers	San Antonio	TX	Proprietary	12/31/2017	Annual	06/18/2018	Other:	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

Incomplete Letter Listing

OPE ID	Institution Name	City	State	Institution Type	Submission FYE	Submission Reason	Incomplete Date	Reasons Deemed Incomplete	Incomplete Letter Comments
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.	The attached [Independent Auditors Report]/[A-133 Report] is incomplete because the [Independent Auditors 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.
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.
02220400	Catherine Hinds Institute of Esthetics	Woburn	MA	Proprietary	12/31/2017	Annual	07/09/2018	Server Information Sheet is incomplete.,Corrective Action Plan is incomplete.	The Corrective Action Plan (CAP) needs to include the correct status of current year findings. See referenced Guide at: 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://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.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://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
02238100	Minnesota School of Cosmetology	Woodbury	MN	Proprietary	12/31/2017	Annual	07/20/2018	Server 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	TX	Proprietary	12/31/2017	Annual	07/25/2018	Server 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	Server 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 (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
02241800	American Career College	Los Angeles	CA	Proprietary	12/31/2017	Annual	07/17/2018	Server 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.
02247000	New England School of Hair Design	West Lebanon	NH	Proprietary		Stub Audit	06/19/2018	Server 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
02251600	Academy of Hair Design #6 (The)	Hattiesburg	MS	Proprietary	12/31/2017	Annual	06/21/2018	Server 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
02251600	Academy of Hair Design #6 (The)	Hattiesburg	MS	Proprietary	12/31/2017	Annual	06/13/2018	Other:	The entire Compliance Audit is incorrect. The PDF attachment indicates an OPEID # of 02251660 instead of the proper OPEID # of 02251600. 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	Server 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
02251700	Foster's Cosmetology College	Ripley	MS	Proprietary	12/31/2017	Annual	07/16/2018	Server 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	OK	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/list/oig/nonfed/schoolservicerauditguide.pdf
02257400	Arnold's Beauty School	Milan	TN	Proprietary	12/31/2017	Annual	07/18/2018	Server 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
02257400	Arnold's Beauty School	Milan	TN	Proprietary	12/31/2017	Annual	08/09/2018	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/list/oig/nonfed/schoolservicerauditguide.pdf

Incomplete Letter Listing

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	08/01/2018	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 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
02258600	Avalon School of Cosmetology	Alameda	CA	Proprietary	12/31/2017	Annual	06/25/2018	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'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.
02260800	Huertas College	Caguas	PR	Proprietary	05/31/2017	Annual	01/23/2018	Corrective Action Plan is incomplete.; Other is not viewable.	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 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.
02262500	Faust Institute of Cosmetology	Storm Lake	IA	Proprietary	12/31/2017	Annual	07/15/2018	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
02265600	John Jay Beauty College	Kenner	LA	Proprietary	12/31/2017	Annual	07/25/2018	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
02267100	Exposito School of Hair Design	Amarillo	TX	Proprietary	12/31/2017	Annual	07/27/2018	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/list/oig/nonfed/schoolservicerauditguide.pdf
02267100	Exposito School of Hair Design	Amarillo	TX	Proprietary	12/31/2017	Annual	07/17/2018	Servicer Information Sheet is incomplete.	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. 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	Annual	01/05/2017	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).
02269700	Aveda Institute Maryland	Bel Air	MD	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'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
02270500	Bucks County School of Beauty Culture	Feasterville	PA	Proprietary	12/31/2017	Annual	07/14/2018	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
02271300	Wisconsin School Of Professional Psychology	Milwaukee	WI	Non-Profit	08/31/2017	Annual	05/04/2018	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.
02275900	Modern Welding School, Inc	Schenectady	NY	Proprietary	06/30/2017	Annual	10/05/2017	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.
02277300	Sisseton Wahpeton College	Sisseton	SD	Public	06/30/2015	Annual	03/06/2017	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 Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).
02278700	Mister Wayne's School of Unisex Hair Design	Cookeville	TN	Proprietary	12/31/2017	Annual	07/01/2018	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
02278700	Mister Wayne's School of Unisex Hair Design	Cookeville	TN	Proprietary	12/31/2017	Annual	07/23/2018	Servicer Information Sheet is incomplete.	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
02278800	Southern Technical College	Fort Myers	FL	Proprietary	12/31/2017	Annual	07/21/2018	Other:	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 referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
02280500	Charles of Italy Beauty College	Lake Havasu City	AZ	Proprietary	12/31/2016	Annual	07/11/2017	Corrective Action Plan is incomplete.; Other is not viewable.	The Corrective Action Plan (CAP) references findings that are numbered incorrectly.
02282100	High Plains Technology Center, School District No. 24	Woodward	OK	Public	06/30/2017	Annual	04/04/2018	Compliance Audit is missing.	Below the Threshold letter (PDF) attached to the Audit (2017). Please detach & use for the Institutions statement for Waiver request. 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
02282100	High Plains Technology Center, School District No. 24	Woodward	OK	Public	06/30/2017	Annual	04/16/2018	Compliance Audit is missing.	Below the Threshold letter (PDF) attached to the Audit (2017). Must use the proper link for Waiver Request.
02282300	Alhambra Beauty College	Alhambra	CA	Proprietary	12/31/2017	Annual	07/14/2018	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. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
02282300	Alhambra Beauty College	Alhambra	CA	Proprietary	12/31/2017	Annual	07/30/2018	Other:	Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance (language) and Servicer Information Sheet (grid) is not in the format required by the U.S. Department of Education's Office of Inspector General's 2016 Guide For Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf

OPE ID	Institution Name	City	State	Institution Type	Submission FYE	Submission Reason	Incomplete Date	Reasons Deemed Incomplete	Incomplete Letter Comments
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	Other:	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 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	04/02/2018	Other:	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 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	06/03/2018	Other:	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. 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 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
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 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
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.
02285900	UCAS University of Cosmetology Arts & Sciences	McAllen	TX	Proprietary	12/31/2017	Annual	07/20/2018	Servicer Information Sheet is missing.	The Corrective Action Plan is missing. Please include the CAP and resubmit along with all previously submitted PDF documents.
02285900	UCAS University of Cosmetology Arts & Sciences	McAllen	TX	Proprietary	12/31/2017	Annual	07/30/2018	Servicer Information Sheet is missing.	The Servicer Information Sheet is missing from the submission. If a Third Party Servicer was not used, please state this information on your report.
02287100	La Belle Beauty School	Hialeah	FL	Proprietary	12/31/2017	Annual	07/16/2018	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
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
02290400	Altoona Beauty School	Altoona	PA	Proprietary	12/31/2017	Annual	07/16/2018	Other:;Servicer Information Sheet is incomplete.;Report on Compliance with specified Requirements Applicable to the FSA Programs 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. 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: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
02292700	Lansdale School of Cosmetology	Lansdale	PA	Proprietary	12/31/2017	Annual	07/13/2018	Other:	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
02293900	Volunteer Beauty Academy	Madison	TN	Proprietary		Closeout Audit	05/21/2018	Other:	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? ? 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.

Incomplete Letter Listing

OPE ID	Institution Name	City	State	Institution Type	Submission FYE	Submission Reason	Incomplete Date	Reasons Deemed Incomplete	Incomplete Letter Comments
02293900	Volunteer Beauty Academy	Madison	TN	Proprietary		Closeout Audit	04/30/2018	Other: Report on Compliance with specified Requirements Applicable to the FSA Programs did not disclose use of the appropriate 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
02294900	Institute Of Audio Research	New York	NY	Proprietary		Closeout Audit	02/15/2018	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.
02298200	Headquarters Academy of Hair Design (The)	Minot	ND	Proprietary	06/30/2017	Annual	01/07/2018	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.
02303800	American Educational College	Bayamon	PR	Proprietary	12/31/2017	Annual	08/13/2018	Other:	The PDF is not viewable. Please rescan your PDF attachments and resubmit.
02303800	American Educational College	Bayamon	PR	Proprietary	12/31/2016	Annual	07/20/2017	4. Opinion Type, 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.
02303800	American Educational College	Bayamon	PR	Proprietary	12/31/2017	Annual	07/23/2018	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 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
02304700	Tri-Rivers Career Center	Marion	OH	Public	06/30/2016	Annual	02/10/2017	Independent Auditors Report on Compliance with Requirements Applicable to Each Major Program and Internal Controls Over Compliance in Accordance with OMB Circular A-133 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.
02304700	Tri-Rivers Career Center	Marion	OH	Public	06/30/2016	Annual	03/16/2017	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.	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.
02304700	Tri-Rivers Career Center	Marion	OH	Public	06/30/2017	Annual	03/01/2018	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.
02305300	Parker University	Dallas	TX	Non-Profit	08/31/2016	Annual	04/21/2017	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.	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 signed.
02305800	Florida Career College	Miami	FL	Proprietary	12/31/2017	Annual	06/26/2018	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://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
02306300	Brightwood College	Salida	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
02306500	Professional Business College	New York	NY	Non-Profit		Stub Audit	01/11/2017	All,- Other is not viewable.	The entire Compliance Audit Report is incorrect. The Audit indicates a two year fiscal span. Also, 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 Report, The Summary of Auditor's Results, The Schedule of findings and Questioned Costs and all other necessary documents.
02306700	Fort Worth Beauty School	Granbury	TX	Proprietary	03/31/2017	Annual	09/08/2017	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.
02309100	American College of Hair Design	Sedalia	MO	Proprietary	06/30/2017	Annual	12/27/2017	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.
02311000	Paul Mitchell the School	Portland	OR	Proprietary	12/31/2017	Annual	07/16/2018	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
02311200	American School of Technology	Columbus	OH	Proprietary		Closeout Audit	02/16/2017	Report on Compliance with specified Requirements Applicable to the FSA Programs did not list all required Management Assertions,- Other is not viewable.	Report on Compliance with specified Requirements Applicable to the FSA Programs did not list the Closeout Assertion.
02312000	Bergen County Technical Schools	Hackensack	NJ	Public	06/30/2016	Annual	02/08/2017	Other 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 missing documentation.
02312200	Brightwood College	Houston	TX	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
02314100	Schiller International University	Largo	FL	Proprietary	12/31/2017	Annual	07/24/2018	Corrective Action Plan has an improper signature.	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-Party Servicers Administering Title IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
02315500	Toledo Academy of Beauty Culture - East	Oregon	OH	Proprietary	08/31/2016	Annual	03/15/2017	Report on Compliance with specified Requirements Applicable to the FSA Programs did not disclose use of Government Auditing Standards,- 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 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.
02317300	Tricoci University of Beauty Culture	Danville	IL	Proprietary	12/31/2017	Annual	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 Engagements of Third-Party Servicers Administering Title IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
02317300	Tricoci University of Beauty Culture	Danville	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.	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.
02317300	Tricoci University of Beauty Culture	Danville	IL	Proprietary	12/31/2016	Annual	07/18/2017	Corrective Action Plan is not signed,- Other is not viewable.	The Corrective Action Plan (CAP) is incomplete because it is not signed by an institution official. You must make the necessary revisions to your compliance audit and resubmit.

Incomplete Letter Listing

OPE ID	Institution Name	City	State	Institution Type	Submission FYE	Submission Reason	Incomplete Date	Reasons Deemed Incomplete	Incomplete Letter Comments
02317300	Tricoci University of Beauty Culture	Danville	IL	Proprietary	12/31/2017	Annual	06/12/2018	Servicer Information Sheet is incomplete.	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
02318200	KD Conservatory College of Film and Dramatic Arts	Dallas	TX	Proprietary	12/31/2017	Annual	06/28/2018	Servicer Information Sheet is incomplete.	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 referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
02320900	Tidewater Tech	Norfolk	VA	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 (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
02321200	Orange Technical College - Westside Campus	Winter Garden	FL	Public	06/30/2016	Annual	03/01/2017	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.
02321200	Orange Technical College - Westside Campus	Winter Garden	FL	Public	06/30/2016	Annual	03/15/2017	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.
02324400	Allstate Hairstyling & Barber College	Cleveland	OH	Proprietary	12/31/2017	Annual	07/18/2018	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
02324500	Michigan College of Beauty-Monroe	Monroe	MI	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
02325100	Key College	Fort Lauderdale	FL	Proprietary	12/31/2017	Annual	06/25/2018	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
02325100	Key College	Fort Lauderdale	FL	Proprietary	12/31/2016	Annual	05/05/2017	Other,- Other is not viewable.	The entire Compliance Audit attachment is incorrect because it is a revised draft PDF. Please provide the finished product &/or missing information and resubmit the audit documentation.
02326000	UCAS University of Cosmetology Arts & Sciences	San Antonio	TX	Proprietary	12/31/2017	Annual	07/20/2018	Servicer Information Sheet is missing.	The Servicer Information Sheet is missing. Please include the SIS and resubmit along with all previously submitted PDF documents.
02326000	UCAS University of Cosmetology Arts & Sciences	San Antonio	TX	Proprietary	12/31/2017	Annual	08/02/2018	Servicer Information Sheet is missing.	The Servicer Information Sheet is missing. Please include and resubmit along with all previously submitted PDF documents.
02326200	Brightwood College	Nashville	TN	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
02330600	Pennsylvania Gunsmith School	Pittsburgh	PA	Proprietary	12/31/2017	Annual	07/21/2018	Summary Schedule A is missing,Summary Schedule B is missing,Summary Schedule C is missing,Servicer Information Sheet is incomplete.	The Summary A,B,C is missing. 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
02332800	Center for Employment Training	San Jose	CA	Non-Profit	06/30/2017	Annual	12/28/2017	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.
02333000	Hair Academy	New Carrollton	MD	Proprietary	12/31/2017	Annual	07/11/2018	Other:	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
02334400	Centura College	Virginia Beach	VA	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 (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
02337400	Bancroft School of Massage Therapy	Worcester	MA	Proprietary	10/31/2017	Annual	03/28/2018	Report on Compliance with Specified Requirements Applicable to the FSA Programs was not signed.	The attached [Independent Auditor's Report]/[A-133 Report] is incomplete because the 1st paragraph of the [Independent Auditor's Report]/[A-133 Report] need to specify &/or indicate correctly to chapter 3 & not 4. Please have your auditor provide the revised &/or missing information and resubmit with all previous audit documentation.
02338000	Cloyd's Barber School #2	Monroe	LA	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. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
02338500	Glendale Career College	Glendale	CA	Proprietary	12/31/2017	Annual	07/16/2018	Servicer Information Sheet is missing.	The Servicer Information Sheet is missing. Please include and resubmit along with all previously submitted PDF documents
02339400	Rob Roy Academy	New Bedford	MA	Proprietary	12/31/2017	Annual	06/26/2018	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
02339400	Rob Roy Academy	New Bedford	MA	Proprietary	12/31/2017	Annual	07/12/2018	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
02339800	Southern Institute of Cosmetology	Memphis	TN	Proprietary		Closeout Audit	04/18/2017	- Other is not viewable.	The Corrective Action Plan is missing. Please include the CAP and resubmit along with all previously submitted PDF documents.
02339800	Southern Institute of Cosmetology	Memphis	TN	Proprietary		Closeout Audit	04/21/2017	Compliance Audit is missing,- Other is not viewable.	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 for the CAP) and all other missing documentation.
02339800	Southern Institute of Cosmetology	Memphis	TN	Proprietary		Closeout Audit	04/25/2017	- 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.

Incomplete Letter Listing

OPE ID	Institution Name	City	State	Institution Type	Submission FYE	Submission Reason	Incomplete Date	Reasons Deemed Incomplete	Incomplete Letter Comments
02339800	Southern Institute of Cosmetology	Memphis	TN	Proprietary		Closeout Audit	03/24/2017	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.
02341700	Career Academy of Hair Design	Springdale	AR	Proprietary	09/30/2017	Annual	04/02/2018	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.
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.
02350600	Yeshiva and Kollel Harbotzas Torah	Brooklyn	NY	Non-Profit		Stub Audit	11/21/2017	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.
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.
02351900	Brightwood College	Sacramento	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
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
02361600	Concorde Career College	Kansas City	MO	Proprietary	12/31/2017	Annual	06/20/2018	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
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://www2.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://www2.ed.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.
02490800	Hair Fashions By Kaye Beauty College	Noblesville	IN	Proprietary	12/31/2016	Annual	05/19/2017	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 e2-Audit.
02490800	Hair Fashions By Kaye Beauty College	Noblesville	IN	Proprietary	12/31/2016	Annual	05/11/2017	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 e2-Audit.
02491000	West Michigan College of Barbering and Beauty	Kalamazoo	MI	Proprietary	12/31/2017	Annual	07/22/2018	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/list/oig/nonfed/schoolservicerauditguide.pdf
02494300	Gill-Tech Academy of Hair Design	Appleton	WI	Proprietary		Closeout Audit	08/31/2017	Other,- Other is not viewable.	The Closeout assertion was excluded from the assertions listed in the 1st paragraph of the Independent Auditor's Report. Please consult with your auditor to include the Closeout assertion and resubmit along with all previously submitted PDF documents. The Auditor Information Sheet is incomplete because it does not mention any Bank information on the close-out (please refer to example C, pg. 2 of 2 in the Audit Guide). Please provide the revised &/or missing information and resubmit with all previous audit documentation.
02497300	Milan Institute	Visalia	CA	Proprietary	12/31/2016	Annual	07/21/2017	Other,- Other is not viewable.	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 audit/attachment.
02497300	Milan Institute	Visalia	CA	Proprietary	12/31/2016	Annual	07/28/2017	Other,- Other is not viewable.	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 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	Institution 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.
02517100	Sarasota School of Massage Therapy	Sarasota	FL	Proprietary	12/31/2017	Annual	06/25/2018	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/list/oig/nonfed/schoolservicerauditguide.pdf
02517100	Sarasota School of Massage Therapy	Sarasota	FL	Proprietary	12/31/2017	Annual	06/15/2018	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/list/oig/nonfed/schoolservicerauditguide.pdf
02517100	Sarasota School of Massage Therapy	Sarasota	FL	Proprietary	12/31/2017	Annual	06/05/2018	Other:	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

Incomplete Letter Listing

OPE ID	Institution Name	City	State	Institution Type	Submission FYE	Submission Reason	Incomplete Date	Reasons Deemed Incomplete	Incomplete Letter Comments
02517100	Sarasota School of Massage Therapy	Sarasota	FL	Proprietary	12/31/2017	Annual	05/18/2018	Other:	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
02518900	Barrett & Co School of Hair Design	Nicholasville	KY	Proprietary	12/31/2017	Annual	07/09/2018	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
02520200	California Career School	Anaheim	CA	Proprietary	12/31/2017	Annual	07/20/2018	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 is not in the 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
02521800	Seguin Beauty School-Seguín	Seguin	TX	Proprietary	12/31/2017	Annual	06/25/2018	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://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
02521800	Seguin Beauty School-Seguín	Seguin	TX	Proprietary	12/31/2017	Annual	07/15/2018	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
02524500	Ralph R Willis Career and Technical Center	Stollings	WV	Public	06/30/2015	Annual	01/26/2017	Independent Auditors Report on Compliance with Requirements Applicable to Each Major Program and Internal Controls Over Compliance in Accordance with OMB Circular A-133 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).
02524500	Ralph R Willis Career and Technical Center	Stollings	WV	Public	06/30/2015	Annual	01/17/2017	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 Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).
02527500	Houston Training Schools	Houston	TX	Proprietary	12/31/2017	Annual	07/14/2018	Servicer Information Sheet is incomplete.	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 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
02527500	Houston Training Schools	Houston	TX	Proprietary	12/31/2017	Annual	08/13/2018	Servicer Information Sheet is incomplete.	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 IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
02527500	Houston Training Schools	Houston	TX	Proprietary	12/31/2017	Annual	07/31/2018	Servicer Information Sheet is incomplete.	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
02530700	Sebring Career Schools	Houston	TX	Proprietary	12/31/2017	Annual	07/27/2018	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. 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/list/oig/nonfed/schoolservicerauditguide.pdf
02530700	Sebring Career Schools	Houston	TX	Proprietary	12/31/2017	Annual	07/10/2018	Other:	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
02531800	Paul Mitchell The School Provo	Provo	UT	Proprietary	12/31/2016	Annual	04/30/2017	Corrective Action Plan has an improper signature,- 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.
02537200	Palomar Institute of Cosmetology	San Marcos	CA	Proprietary	12/31/2017	Annual	07/25/2018	Report on Compliance with specified Requirements Applicable to the FSA Programs is incomplete,-Corrective Action Plan is not signed.	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, and then resubmit along with all previously submitted PDF documents.
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.	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.
02538500	Arthur's Beauty College	Jacksonville	AR	Proprietary	12/31/2017	Annual	07/11/2018	Other:	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
02538500	Arthur's Beauty College	Jacksonville	AR	Proprietary	12/31/2017	Annual	06/25/2018	Other:	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
02539100	Brightwood College	Van Nuys	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
02540000	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 e2-Audit.

Incomplete Letter Listing

OPE ID	Institution Name	City	State	Institution Type	Submission FYE	Submission Reason	Incomplete 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	B's Beauty & Barber College	Tacoma	WA	Proprietary	12/31/2017	Annual	07/24/2018	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. 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/list/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. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
02544300	Butler Beauty Academy	Butler	PA	Proprietary	12/31/2017	Annual	07/23/2018	4. Opinion Type, 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
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://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
02545900	Hypnosis Motivation Institute	Tarzana	CA	Non-Profit	06/30/2016	Annual	02/17/2017	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 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 Tecnologia	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.pdf . 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 Tecnologia	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 resubmit.
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://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
02553600	Diversified Vocational College	Los Angeles	CA	Proprietary	12/31/2017	Annual	07/20/2018	Other:	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
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://www2.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.
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.	Independent Auditors Report on Internal Control Over Financial Reporting and on Compliance is not in the format required by the U.S. Department of Education's Office of Inspector General's 2016 Guide For Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
02556500	Yukon Beauty College	Yukon	OK	Proprietary	12/31/2017	Annual	07/11/2018	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/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 Technology	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-Party Servicers Administering Title IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf

Incomplete Letter Listing

OPE ID	Institution Name	City	State	Institution Type	Submission FYE	Submission Reason	Incomplete Date	Reasons Deemed Incomplete	Incomplete Letter Comments
02559300	United Education Institute	Huntington Park	CA	Proprietary	12/31/2017	Annual	07/22/2018	Servicer Information Sheet is incomplete.	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 IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
02559300	United Education Institute	Huntington Park	CA	Proprietary	12/31/2017	Annual	06/26/2018	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://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
02560000	Casal Aveda Institute	Austintown	OH	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.	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: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
02564700	Elaine Steven Beauty College	Saint Louis	MO	Proprietary	12/31/2017	Annual	06/19/2018	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
02568500	Grabber School of Hair Design	St. Louis	MO	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
02569600	Searcy Beauty College	Searcy	AR	Proprietary	12/31/2017	Annual	07/16/2018	Other:	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: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
02569600	Searcy Beauty College	Searcy	AR	Proprietary	12/31/2017	Annual	07/30/2018	Other:	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: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
02569600	Searcy Beauty College	Searcy	AR	Proprietary	12/31/2017	Annual	08/08/2018	Other:	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 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
02569600	Searcy Beauty College	Searcy	AR	Proprietary	12/31/2017	Annual	08/14/2018	Other:	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 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
02570400	Educational Technical College (EDUTECH)	Bayamon	PR	Proprietary	08/31/2017	Annual	05/16/2018	Other:	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
02570400	Educational Technical College (EDUTECH)	Bayamon	PR	Proprietary	08/31/2017	Annual	04/24/2018	Other:	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: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
02570400	Educational Technical College (EDUTECH)	Bayamon	PR	Proprietary	08/31/2017	Annual	04/27/2018	Other:	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
02572000	Vista College	El Paso	TX	Proprietary	12/31/2017	Annual	07/13/2018	Servicer Information Sheet is incomplete.	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 Administering Title IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
02572700	Evans Hairstyling College	St George	UT	Proprietary	12/31/2017	Annual	07/19/2018	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
02572800	Vista College	Richardson	TX	Proprietary	12/31/2017	Annual	07/13/2018	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
02573200	La Belle Beauty Academy	Miami	FL	Proprietary	12/31/2017	Annual	07/14/2018	Servicer Information Sheet is incomplete.,Corrective Action Plan is incomplete.	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 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
02573700	Institute for Clinical Social Work	Chicago	IL	Non-Profit	06/30/2017	Annual	12/20/2017	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.
02575400	International Culinary Center	New York	NY	Proprietary	12/31/2017	Annual	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 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
02578400	Maryland University of Integrative Health	Laurel	MD	Non-Profit	07/31/2016	Annual	04/04/2017	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 required by Uniform Guidance was not on letterhead.
02578400	Maryland University of Integrative Health	Laurel	MD	Non-Profit	07/31/2016	Annual	04/21/2017	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 required by Uniform Guidance was not on letterhead.
02581100	Claremore Beauty College	Claremore	OK	Proprietary	12/31/2017	Annual	07/13/2018	Summary Schedule A is missing,Summary Schedule B is missing,Summary Schedule C is missing	The Summary A,B,C is missing. Please include and resubmit along with all previously submitted PDF documents
02586400	Trumbull Career and Technical Center-Adult Training Center	Warren	OH	Public	06/30/2017	Annual	03/20/2018	Compliance in Accordance with OMB Circular A-133 is Incomplete	The entire Compliance Audit attachment is incorrect because it is a revised draft PDF. Please provide the finished product &/or missing information and resubmit the audit documentation.

Incomplete Letter Listing

OPE ID	Institution Name	City	State	Institution Type	Submission FYE	Submission Reason	Incomplete Date	Reasons Deemed Incomplete	Incomplete Letter Comments
02588200	Douglas J Aveda Institute	East Lansing	MI	Proprietary	12/31/2017	Annual	07/02/2018	Servicer Information Sheet is incomplete.	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 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	02/23/2017	Report on Compliance with specified Requirements Applicable to the FSA Programs did not list all required Management Assertions.- Other is not viewable.	Report on Compliance with specified Requirements Applicable to the FSA Programs did not list all required Management Assertions.(Closeout Assertion)
02591600	North-West College	Van Nuys	CA	Proprietary	12/31/2017	Annual	07/16/2018	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
02591900	Brightwood College	El Paso	TX	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
02595000	Fayetteville College of Cosmetology Arts & Sciences	Fayetteville	TN	Proprietary	12/31/2017	Annual	07/16/2018	Corrective Action Plan has an improper signature.	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-Party Servicers Administering Title IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
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.	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).
02596400	Spartan College of Aeronautics & Technology	Inglewood	CA	Proprietary	12/31/2017	Annual	07/30/2018	Servicer Information Sheet is incomplete.	Servicer Information Sheet (Global)is not in the 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
02596400	Spartan College of Aeronautics & Technology	Inglewood	CA	Proprietary	12/31/2017	Annual	07/23/2018	Servicer Information Sheet is incomplete.	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 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	04/01/2017	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 Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).
02599700	Vatterott College	St. Charles	MO	Proprietary	12/31/2017	Annual	07/22/2018	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
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
02603100	Crave Beauty Academy	Wichita	KS	Proprietary	12/31/2017	Annual	07/17/2018	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
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	Summary schedule A, B, & C is still missing. Please include missing information or N/A on the information and resubmit along with all previously submitted PDF documents. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.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	The Servicer & Summary schedule A, B, & C is missing. Please include missing information and resubmit along with all previously submitted PDF documents. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
02607000	Tricoci University of Beauty Culture	Bloomington	IN	Proprietary	12/31/2017	Annual	06/12/2018	Servicer Information Sheet is incomplete.	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
02607000	Tricoci University of Beauty Culture	Bloomington	IN	Proprietary	12/31/2017	Annual	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 Engagements of Third-Party Servicers Administering Title IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
02608000	Neosho Beauty College	Neosho	MO	Proprietary	06/30/2016	Annual	01/11/2017	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 e2-Audit. Please have your auditor remove this information from the document and resubmit a revised compliance audit/attachment.
02609200	Vatterott College	Des Moines	IA	Proprietary	12/31/2017	Annual	07/22/2018	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
02612700	Salon Professional Academy - Melbourne, The	Melbourne	FL	Proprietary	12/31/2017	Annual	07/20/2018	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
02612700	Salon Professional Academy - Melbourne, The	Melbourne	FL	Proprietary	12/31/2017	Annual	08/05/2018	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
02616600	Shear Ego International School of Hair Design	Rochester	NY	Proprietary	12/31/2017	Annual	07/25/2018	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.
02616600	Shear Ego International School of Hair Design	Rochester	NY	Proprietary	12/31/2017	Annual	07/10/2018	Compliance Audit is missing.	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 missing documentation.

OPE ID	Institution Name	City	State	Institution Type	Submission FYE	Submission Reason	Incomplete Date	Reasons Deemed Incomplete	Incomplete Letter Comments
02621300	Academy of Cosmetology	Bozeman	MT	Proprietary	12/31/2017	Annual	07/24/2018	Other:	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 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
02621300	Academy of Cosmetology	Bozeman	MT	Proprietary	12/31/2017	Annual	08/16/2018	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
02622000	Southwest Acupuncture College	Santa Fe	NM	Proprietary	12/31/2017	Annual	07/24/2018	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	07/17/2018	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
03005000	Safford College of Beauty Culture	Safford	AZ	Proprietary	12/31/2017	Annual	08/02/2018	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
03005000	Safford College of Beauty Culture	Safford	AZ	Proprietary	12/31/2017	Annual	07/17/2018	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) is not in the 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	08/07/2018	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 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
03005400	Georgia Career Institute	Conyers	GA	Proprietary	12/31/2017	Annual	07/09/2018	Other:	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: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
03005400	Georgia Career Institute	Conyers	GA	Proprietary	12/31/2016	Annual	07/10/2017	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 and resubmit along with all previously submitted PDF documents.
03007900	Gallipolis Career College	Gallipolis	OH	Proprietary		Closeout Audit	03/15/2018	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	07/20/2018	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
03009400	Nuvani Institute	San Antonio	TX	Proprietary	12/31/2017	Annual	07/16/2018	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
03009400	Nuvani Institute	San Antonio	TX	Proprietary	12/31/2017	Annual	06/20/2018	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. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
03009400	Nuvani Institute	San Antonio	TX	Proprietary	12/31/2017	Annual	06/27/2018	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
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	07/20/2018	Servicer Information Sheet is missing.	The Corrective Action Plan is missing. Please include the SIS and resubmit along with all previously submitted PDF documents.
03011800	UCAS University of Cosmetology Arts & Sciences	San Antonio	TX	Proprietary	12/31/2017	Annual	08/02/2018	Servicer Information Sheet is missing.	The Servicer Information Sheet is missing. Please include and resubmit along with all previously submitted PDF documents.
03012300	ASM Beauty World Academy	Davie	FL	Proprietary	06/30/2017	Annual	01/17/2018	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	01/11/2018	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.
03014900	Platt College	Aurora	CO	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 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
03017800	Travel Institute of the Pacific	Honolulu	HI	Proprietary	12/31/2016	Annual	07/10/2017	Corrective Action Plan is incomplete.; - Corrective Action Plan is not viewable.	The Corrective Action Plan (CAP) references findings that are numbered incorrectly.

Incomplete Letter Listing

OPE ID	Institution Name	City	State	Institution Type	Submission FYE	Submission Reason	Incomplete Date	Reasons Deemed Incomplete	Incomplete Letter Comments
03018500	Bene's Career Academy	New Port Richey	FL	Proprietary	12/31/2016	Annual	07/26/2017	Schedule of Findings and Questioned Costs is incomplete.,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 and current year findings. If there were no prior or 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.
03018500	Bene's Career Academy	New Port Richey	FL	Proprietary	12/31/2016	Annual	07/19/2017	Schedule of Findings and Questioned Costs is missing.,Schedule of Findings and Questioned Costs is incomplete.,- Other is not 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.
03019900	Capstone College	Pasadena	CA	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
03019900	Capstone College	Pasadena	CA	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
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.	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
03021500	Nuvani Institute	Eagle Pass	TX	Proprietary	12/31/2017	Annual	06/20/2018	Other:	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
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.	?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
03023500	Camelot College	Baton Rouge	LA	Proprietary	12/31/2017	Annual	07/24/2018	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
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 e2-Audit.
03025800	Dawn Career Institute	Newark	DE	Proprietary	12/31/2017	Annual	07/02/2018	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
03025900	Liceo de Arte, Disenos y Comercio	Caguas	PR	Proprietary	12/31/2017	Annual	06/13/2018	Other:	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	06/22/2018	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.
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.	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
03027100	Fairview Academy	Fairview Park	OH	Proprietary	09/30/2017	Annual	04/03/2018	Servicer Information Sheet is incomplete.	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 guide. Have your auditor provide the revised &/or missing information and resubmit with all previous audit documentation.
03029700	Universal Technology College of Puerto Rico	Aguadilla, PR	PR	Non-Profit	09/30/2016	Annual	07/19/2017	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 on letterhead.- Other is not viewable.	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. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
03030900	Diesel Driving Academy	Baton Rouge	LA	Proprietary	06/30/2016	Annual	01/04/2017	Compliance Audit is missing.,- 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.
03031400	Sanford-Brown College	Seattle	WA	Proprietary	12/31/2017	Annual	07/17/2018	Servicer Information Sheet is incomplete.	The entire Compliance Audit is incorrect. The PDF attachment indicates an OPEID # of 02260200 instead of the proper OPEID # of 03030900. Please have your auditor provide the correct OPEID and resubmit.
03032300	School of Automotive Machinists & Technology	Houston	TX	Proprietary	12/31/2017	Annual	06/28/2018	Servicer Information Sheet is incomplete.	Servicer Information Sheet language(should read Division of Duties/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
03032400	KC's School of Hair Design	Pontotoc	MS	Proprietary	12/31/2017	Annual	06/14/2018	Servicer Information Sheet is incomplete.	The 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://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
03035200	Tint School of Makeup & Cosmetology	Grand Prairie	TX	Proprietary	12/31/2017	Annual	07/11/2018	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://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
03035300	Southern Careers Institute	Austin	TX	Proprietary	12/31/2017	Annual	07/12/2018	Corrective Action Plan is missing.	The Corrective Action Plan is missing. Please include and resubmit along with all previously submitted PDF documents

Incomplete Letter Listing

OPE ID	Institution Name	City	State	Institution Type	Submission FYE	Submission Reason	Incomplete Date	Reasons Deemed Incomplete	Incomplete Letter Comments
03035900	National Aviation Academy	Clearwater	FL	Proprietary	06/30/2016	Annual	01/12/2017	3. Does this Audit contain any findings related to the FSA Title IV programs?; 4. Opinion Type, 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.
03035900	National Aviation Academy	Clearwater	FL	Proprietary	06/30/2017	Annual	12/12/2017	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.
03043200	Brightwood College	Las Vegas	NV	Proprietary	12/31/2017	Annual	07/23/2018	Server Information Sheet is incomplete.	Server 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
03051900	Adler Graduate School	Richfield	MN	Non-Profit	06/30/2016	Annual	03/24/2017	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.
03061100	Genesis Career College	Lebanon	TN	Proprietary	12/31/2017	Annual	07/23/2018	Server Information Sheet is incomplete.	Server 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
03062700	Platt College	Alhambra	CA	Proprietary	12/31/2017	Annual	07/13/2018	Server Information Sheet is incomplete.	Title Page and Server 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
03062700	Platt College	Alhambra	CA	Proprietary	12/31/2017	Annual	08/02/2018	Other.; Server Information Sheet is incomplete.	Title Page and Server 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
03062700	Platt College	Alhambra	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 Corrective Action Plan is missing. Also list all current findings. Please include and resubmit along with all previously submitted PDF documents.
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.	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.
03063400	Modern Technology School	Fountain Valley	CA	Proprietary	12/31/2016	Annual	07/03/2017	Compliance Audit 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 Server Information Sheet (if applicable), The Schedule of Findings and Questioned Costs and all other missing documentation.
03065300	Paul Mitchell The School Bradley	Bourbonnais	IL	Proprietary	12/31/2017	Annual	06/27/2018	Server Information Sheet is incomplete.	The Server 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 Title 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.
03067000	Antonelli Medical & Professional Institute	Pottstown	PA	Proprietary	06/30/2016	Annual	01/11/2017	Corrective Action Plan is incomplete. - Other is not viewable.	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 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.
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.	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
03071800	ITT Technical Institute	Spokane Valley	WA	Proprietary		Closeout Audit	06/13/2017	Report on Compliance with specified Requirements Applicable to the FSA Programs did not list all required Management Assertions. - Other is not viewable.	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 Reporting assertions and resubmit along with all previously submitted PDF documents.
03072600	DCI Career Institute	Monaca	PA	Proprietary	12/31/2017	Annual	07/17/2018	Server Information Sheet is incomplete.	Server 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
03074400	Phagans' Newport Academy of Cosmetology 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.
03074400	Phagans' Newport Academy of Cosmetology 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.
03075200	Twin City Beauty College	St Joseph	MI	Proprietary	12/31/2017	Annual	04/07/2018	Corrective Action Plan is not signed.	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.
03075600	Emma's Beauty Academy	Juana Diaz	PR	Proprietary	12/31/2017	Annual	07/13/2018	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. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
03076300	Beulah Heights University	Atlanta	GA	Non-Profit	06/30/2017	Annual	01/05/2018	All. - Other is not viewable.	The entire Compliance Audit attachment is incorrect because it is a revised draft PDF. Please provide the finished product &/or missing information and resubmit the audit documentation.
03081900	YTI Career Institute - Altoona	Altoona	PA	Proprietary	07/31/2017	Annual	02/01/2018	Server Information Sheet is missing. - Other is not viewable.	The Server Information Sheet is missing. Please include and resubmit along with all previously submitted PDF documents.
03082900	Rosel School of Cosmetology	Chicago	IL	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.
03087200	Moler Barber College of Hair Styling	Fargo	ND	Proprietary	12/31/2017	Annual	07/31/2018	Other:	Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Server 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
03087200	Moler Barber College of Hair Styling	Fargo	ND	Proprietary	12/31/2017	Annual	08/14/2018	Other:	Independent Auditors Report on Internal Control Over Financial Reporting and on Compliance is not in the format required by the U.S. Department of Education's Office of Inspector General's 2016 Guide For Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
03087200	Moler Barber College of Hair Styling	Fargo	ND	Proprietary	12/31/2017	Annual	07/19/2018	Other:	Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Server 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

OPE ID	Institution Name	City	State	Institution Type	Submission FYE	Submission Reason	Incomplete Date	Reasons Deemed Incomplete	Incomplete Letter Comments
03087200	Moler Barber College of Hair Styling	Fargo	ND	Proprietary	12/31/2017	Annual	08/16/2018	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'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
03087200	Moler Barber College of Hair Styling	Fargo	ND	Proprietary	12/31/2017	Annual	08/15/2018	Other:	Independent Auditors Report on Internal Control Over Financial Reporting and on Compliance is not in the format required by the U.S. Department of Education's Office of Inspector General's 2016 Guide For Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
03089100	Georgia Institute of Cosmetology	Athens	GA	Proprietary	12/31/2017	Annual	06/04/2018	Servicer Information Sheet is incomplete.	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 .
03089100	Georgia Institute of Cosmetology	Athens	GA	Proprietary	12/31/2017	Annual	05/22/2018	Other:	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: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf .
03090600	Cobb Beauty College	Kennesaw	GA	Proprietary	06/30/2017	Annual	04/10/2018	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
03090600	Cobb Beauty College	Kennesaw	GA	Proprietary	06/30/2017	Annual	01/07/2018	Compliance Audit 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 missing documentation.
03096200	Charles Stuart School	Brooklyn	NY	Proprietary	12/31/2017	Annual	06/26/2018	Servicer Information Sheet is incomplete.	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 Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
03096200	Charles Stuart School	Brooklyn	NY	Proprietary	12/31/2016	Annual	07/05/2017	Servicer Information Sheet is missing.- Other is not viewable.	The Servicer Information Sheet is missing. Please include Servicer Information Sheet and resubmit along with all previously submitted PDF documents.
03097700	Central California School of Continuing Education	San Luis Obispo	CA	Proprietary	12/31/2017	Annual	08/01/2018	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
03097700	Central California School of Continuing Education	San Luis Obispo	CA	Proprietary	12/31/2017	Annual	08/09/2018	Other is missing.	The PDF attachment is OPEID 04185600 instead of OPEID 03097700. Please have your auditor provide the report for OPEID 03097700 and 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://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
03098700	Milan Institute	Palm Desert	CA	Proprietary	12/31/2016	Annual	07/28/2017	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	Milan Institute	Palm Desert	CA	Proprietary	12/31/2016	Annual	07/21/2017	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.
03099600	Mercy Hospital School of Practical Nursing, A Program of Plantation Ge	Miami	FL	Proprietary	12/31/2016	Annual	05/21/2017	Auditor Information Sheet is incomplete.- Other is not viewable.	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, Example C of the January 2000 Audit Guide.)
03101000	New Dimension School of Hair Design	Joplin	MO	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://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
03101000	New Dimension School of Hair Design	Joplin	MO	Proprietary	12/31/2017	Annual	06/07/2018	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
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	07/20/2017	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	07/02/2018	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
03109000	School of Communication Arts of North Carolina	Raleigh	NC	Proprietary	12/31/2016	Annual	04/01/2017	Report on Compliance with specified Requirements Applicable to the FSA Programs did not disclose use of the appropriate Audit Guide.- Other is not viewable.	The Independent Auditor's Report does not indicate that the Audit was prepared according to the January 2000 Audit Guide. Please refer to the Audit guide, Example D, page 1 of 2. Have your auditor provide the revised &/or missing information and resubmit with all previous audit documentation.

Incomplete Letter Listing

OPE ID	Institution Name	City	State	Institution Type	Submission FYE	Submission Reason	Incomplete Date	Reasons Deemed Incomplete	Incomplete Letter Comments
03109000	School of Communication Arts of North Carolina	Raleigh	NC	Proprietary	12/31/2017	Annual	06/13/2018	Servicer Information Sheet is incomplete.	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 referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
03109000	School of Communication Arts of North Carolina	Raleigh	NC	Proprietary	12/31/2016	Annual	04/12/2017	Report on Compliance with specified Requirements Applicable to the FSA Programs did not disclose use of the appropriate Audit Guide.,- Other is not viewable.	The Independent Auditor's Report does not indicate that the Audit was prepared according to the January 2000 Audit Guide. Please refer to the Audit guide, Example D, page 1 of 2. Have your auditor provide the revised &/or missing information and resubmit with all previous audit documentation.
03109000	School of Communication Arts of North Carolina	Raleigh	NC	Proprietary	12/31/2017	Annual	06/05/2018	Servicer Information Sheet is incomplete.	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
03109000	School of Communication Arts of North Carolina	Raleigh	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.	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).
03109700	Cadillac Institute of Cosmetology	Cadillac	MI	Proprietary	12/31/2017	Annual	05/28/2018	Other:	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: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
03110300	Salon Academy (The)	Coldwater	MI	Proprietary	12/31/2016	Annual	07/12/2017	Corrective Action Plan is incomplete.,- Other is not viewable.	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 revised &/or missing information and resubmit with all previous audit documentation.
03110400	Hairitage Hair Academy	Saint George	UT	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
03110400	Hairitage Hair Academy	Saint George	UT	Proprietary	12/31/2017	Annual	08/01/2018	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
03110400	Hairitage Hair Academy	Saint George	UT	Proprietary	12/31/2017	Annual	08/13/2018	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
03110700	Aviation Institute of Maintenance	Philadelphia	PA	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 (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
03113300	UEI College	Fresno	CA	Proprietary	12/31/2017	Annual	06/26/2018	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://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
03115000	Arizona College	Glendale	AZ	Proprietary	03/31/2017	Annual	09/19/2017	4. Opinion Type,Other.,- Other is not viewable.	The attached Corrective Action Plan (CAP) is incomplete because it is not numbered correctly. You must make the necessary revisions to your compliance audit and resubmit.
03115200	MotoRing Technical Training Institute	Seekonk	MA	Proprietary		Stub Audit	07/10/2018	Other;,Servicer Information Sheet is incomplete.,Corrective Action Plan 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. 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: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
03115200	MotoRing Technical Training Institute	Seekonk	MA	Proprietary		Stub Audit	06/25/2018	Other:	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
03115800	Brightwood College	San Antonio	TX	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
03116100	Vogue Beauty and Barber School	Hiram	GA	Proprietary	12/31/2017	Annual	06/22/2018	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 Action Plan 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. 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
03116100	Vogue Beauty and Barber School	Hiram	GA	Proprietary	12/31/2016	Annual	06/26/2017	Schedule of Findings and Questioned Costs is incomplete.,- Other is not viewable.	Findings are numbered incorrectly. Please resubmit with along with all other attached PDF's.
03116100	Vogue Beauty and Barber School	Hiram	GA	Proprietary	12/31/2017	Annual	07/09/2018	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
03116200	Dayton Barber College	Miamisburg	OH	Proprietary	12/31/2017	Annual	06/28/2018	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://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf

Incomplete Letter Listing

OPE ID	Institution Name	City	State	Institution Type	Submission FYE	Submission Reason	Incomplete Date	Reasons Deemed Incomplete	Incomplete Letter Comments
03124200	Nova College of Puerto Rico	Bayamon	PR	Proprietary	12/31/2017	Annual	07/24/2018	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/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.
03126300	Aviation Institute of Maintenance	Chesapeake	VA	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 (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
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	TN	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.
03127500	Advanced Technology Institute	Virginia Beach	VA	Proprietary	12/31/2017	Annual	07/17/2018	Servicer Information Sheet is incomplete.	Servicer Information Sheet should read:(Duties instead of responsibility)is not in the 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
03128100	College of Health Care Professions (The)	Houston	TX	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 (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: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
03128700	Mt. Sierra College	Monrovia	CA	Proprietary	12/31/2017	Annual	08/05/2018	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.
03128700	Mt. Sierra College	Monrovia	CA	Proprietary	12/31/2017	Annual	07/19/2018	Corrective Action Plan has an improper signature.	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 Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
03131300	Five Branches University	Santa Cruz	CA	Proprietary	12/31/2017	Annual	07/30/2018	Summary Schedule B is missing,Summary Schedule C is missing	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 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
03131300	Five Branches University	Santa Cruz	CA	Proprietary	12/31/2017	Annual	08/09/2018	Corrective Action Plan is missing,-Other:	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 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
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.	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: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
03144300	National Beauty College	Ennis	TX	Proprietary		Closeout Audit	04/16/2018	Other:	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-Party Servicers Administering Title IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
03144400	American College of Healthcare and Technology	Riverside	CA	Proprietary	12/31/2017	Annual	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 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
03144400	American College of Healthcare and Technology	Riverside	CA	Proprietary	12/31/2017	Annual	07/31/2018	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/list/oig/nonfed/schoolservicerauditguide.pdf
03150500	A - Technical College	Los Angeles	CA	Proprietary	12/31/2017	Annual	05/29/2018	Servicer Information Sheet is incomplete.	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. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
03156400	AOMA Graduate School of Integrative Medicine	Austin	TX	Proprietary	12/31/2017	Annual	06/28/2018	Servicer Information Sheet is incomplete.	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
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	NE	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.
03164300	Creative Center (The)	Omaha	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.
03169300	Studio Jewelers	New York	NY	Proprietary	12/31/2017	Annual	06/20/2018	Other:	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

OPE ID	Institution Name	City	State	Institution Type	Submission FYE	Submission Reason	Incomplete Date	Reasons Deemed Incomplete	Incomplete Letter Comments
03169300	Studio Jewelers	New York	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	Indianapolis	IN	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 (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
03179500	Texas Health and Science University	Austin	TX	Proprietary	12/31/2017	Annual	06/29/2018	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
03214300	Velvatex College of Beauty Culture	Little Rock	AR	Proprietary	12/31/2017	Annual	07/30/2018	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
03214300	Velvatex College of Beauty Culture	Little Rock	AR	Proprietary	12/31/2017	Annual	08/09/2018	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
03214300	Velvatex College of Beauty Culture	Little Rock	AR	Proprietary	12/31/2017	Annual	07/12/2018	Servicer Information Sheet is missing.,Other:,Report on Compliance with specified Requirements Applicable to the FSA Programs is incomplete.	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 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: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
03216300	Unification Theological Seminary	Barrytown	NY	Non-Profit		Stub Audit	04/20/2017	Other:	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 Below Threshold Financial Statements will be available.
03235300	Massachusetts School of Law at Andover	Andover	MA	Non-Profit	07/31/2016	Annual	05/09/2017	Other is missing.,- Other is not viewable.	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 Report, The Summary of Auditor's Results, The Schedule of findings and Questioned Costs and all other necessary documents.
03242300	Career Networks Institute	Orange	CA	Proprietary	12/31/2017	Annual	07/19/2018	Servicer Information Sheet is incomplete.	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: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
03266300	Bethesda University	Anaheim	CA	Non-Profit	06/30/2016	Annual	04/13/2017	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 Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).
03267300	Capella University	Minneapolis	MN	Proprietary	12/31/2017	Annual	06/26/2018	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
03272300	Brightwood College	Dallas	TX	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
03279300	Myotherapy Institute	Lincoln	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.	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
03279300	Myotherapy Institute	Lincoln	NE	Proprietary	12/31/2017	Annual	07/27/2018	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
03279300	Myotherapy Institute	Lincoln	NE	Proprietary	12/31/2016	Annual	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.
03279300	Myotherapy Institute	Lincoln	NE	Proprietary	12/31/2017	Annual	08/07/2018	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
03284300	Michigan Jewish Institute	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.	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 Schedule of Findings and Questioned Costs and all other missing documentation.
03293300	Strand College of Hair Design	Myrtle Beach	SC	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://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
03303300	Northwest Educational Center	Houston	TX	Proprietary	12/31/2017	Annual	07/21/2018	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 is not in the 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
03303300	Northwest Educational Center	Houston	TX	Proprietary	12/31/2017	Annual	08/04/2018	Report on Compliance with specified Requirements Applicable to the FSA Programs is incomplete.	Independent Auditors Report on Internal Control Over Financial Reporting and on Compliance is not in the format required by the U.S. Department of Education's Office of Inspector General's 2016 Guide For Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf

Incomplete Letter Listing

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	07/12/2018	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
03316300	Lincoln Technical Institute - Hartford	Hartford	CT	Proprietary		Closeout Audit	02/24/2017	Other,- Other is not viewable.	The Corrective Action Plan is missing. Please include the CAP and resubmit along with all previously submitted PDF documents.
03316400	FINE Mortuary College	Norwood	MA	Proprietary	05/31/2017	Annual	11/07/2017	Summary Schedule A is missing,Summary Schedule B is missing,- Other is not viewable.	Summary Schedule A and B is missing. Please include Summary Schedule A and B and resubmit along with all previously submitted PDF documents.
03346300	Academy for Nursing and Health Occupations	West Palm Beach	FL	Non-Profit	07/31/2017	Annual	03/27/2018	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.
03358300	Allen School	Jamaica	NY	Proprietary	12/31/2017	Annual	07/09/2018	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
03359300	American Career College	Lynwood	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 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: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
03367300	Professional Golfers Career College	Temecula	CA	Proprietary	12/31/2017	Annual	07/24/2018	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/list/oig/nonfed/schoolservicerauditguide.pdf
03380300	Star Career Academy	Syosset	NY	Proprietary		Closeout Audit	01/06/2017	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.
03399300	Bryan College	Gold River	CA	Proprietary		Closeout Audit	07/19/2017	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.
03399300	Bryan College	Gold River	CA	Proprietary		Closeout Audit	06/12/2017	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.
03400300	Quest College	San Antonio	TX	Proprietary	12/31/2017	Annual	06/27/2018	Other:	An error has been discovered & the auditor would like the audit returned.
03409500	Chester Career College	Chester	VA	Proprietary	12/31/2017	Annual	06/27/2018	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
03409500	Chester Career College	Chester	VA	Proprietary	12/31/2017	Annual	06/28/2018	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
03409500	Chester Career College	Chester	VA	Proprietary	12/31/2017	Annual	07/17/2018	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
03409600	Bennett Career Institute	Washington	DC	Proprietary	12/31/2017	Annual	07/16/2018	Other:	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
03409600	Bennett Career Institute	Washington	DC	Proprietary	12/31/2017	Annual	06/29/2018	Other:	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
03426300	College of Health Care Professions (The)	Austin	TX	Proprietary	12/31/2017	Annual	06/27/2018	Servicer Information Sheet is incomplete.	The Servicer Information Sheet is not in the format (all 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
03426300	College of Health Care Professions (The)	Austin	TX	Proprietary	12/31/2017	Annual	06/22/2018	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
03427500	University of Antelope Valley	Lancaster	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. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
03427500	University of Antelope Valley	Lancaster	CA	Proprietary	12/31/2017	Annual	08/02/2018	Corrective Action Plan is missing.	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	07/20/2018	Corrective Action Plan is missing.	The Corrective Action Plan is missing. Please include and resubmit along with all previously submitted PDF documents.
03430300	Universal Therapeutic Massage Institute	Albuquerque	NM	Proprietary	12/31/2017	Annual	06/20/2018	Other:	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
03433400	New Concept Massage and Beauty School	Miami	FL	Proprietary	12/31/2017	Annual	06/19/2018	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, 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
03433400	New Concept Massage and Beauty School	Miami	FL	Proprietary	12/31/2016	Annual	06/22/2017	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.
03440400	Marian Health Careers Center	Los Angeles	CA	Proprietary	12/31/2017	Annual	06/14/2018	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

Incomplete Letter Listing

OPE ID	Institution Name	City	State	Institution Type	Submission FYE	Submission Reason	Incomplete Date	Reasons Deemed Incomplete	Incomplete Letter Comments
03440400	Marian Health Careers Center	Los Angeles	CA	Proprietary	12/31/2017	Annual	06/28/2018	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
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.	The attached [Independent Auditor's Report]/[A-133 Report] is missing. Please include attached [Independent Auditor's Report]/[A-133 Report] and resubmit along with all previously submitted PDF documents.
03445300	HDS Truck Driving Institute	Tucson	AZ	Proprietary	12/31/2016	Annual	07/20/2017	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.
03445300	HDS Truck Driving Institute	Tucson	AZ	Proprietary	12/31/2017	Annual	07/18/2018	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 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
03445500	Fayette Beauty Academy	Fayetteville	GA	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	GA	Proprietary	12/31/2015	Annual	07/12/2018	Other:	Please submit the revised compliance audit per letter previously sent to the auditor.
03445500	Fayette Beauty Academy	Fayetteville	GA	Proprietary	12/31/2015	Annual	01/25/2018	Other is not viewable,Other:	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.
03457300	Allegheny Wesleyan College	Salem	OH	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	OH	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.
03458300	My Le's Beauty College	Sacramento	CA	Proprietary	12/31/2017	Annual	07/23/2018	Other:	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. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
03463300	Careers Unlimited	Orem	UT	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 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
03463300	Careers Unlimited	Orem	UT	Proprietary	12/31/2017	Annual	07/17/2018	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
03479300	PCI College	Cerritos	CA	Proprietary	12/31/2017	Annual	07/21/2018	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/list/oig/nonfed/schoolservicerauditguide.pdf
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:	Summary A,B,C 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 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
03498400	Omega Institute of Cosmetology	Houma	LA	Proprietary	12/31/2017	Annual	07/14/2018	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
03519300	Missouri College of Cosmetology North	Springfield	MO	Proprietary	12/31/2017	Annual	07/21/2018	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
03520300	Lubbock Hair Academy	Lubbock	TX	Proprietary		Closeout Audit	07/09/2018	Other:	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: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
03523300	Aviation Institute Of Maintenance	Duluth	GA	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 (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
03532400	Advanced Training Associates	El Cajon	CA	Proprietary	12/31/2017	Annual	06/18/2018	4. Opinion Type,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
03534400	American Institute of Alternative Medicine	Columbus	OH	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://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
03545300	University of the Rockies	Denver	CO	Proprietary	12/31/2017	Annual	05/17/2018	Corrective Action Plan is missing.	The Corrective Action Plan is missing. Please reference page 171 of the 2016 guide and resubmit along with all previously submitted PDF documents.
03552300	Leston College	Bayamon	PR	Proprietary	06/30/2017	Annual	03/20/2018	Other:	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.
03552300	Leston College	Bayamon	PR	Proprietary	06/30/2017	Annual	03/19/2018	Other:	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.
03552300	Leston College	Bayamon	PR	Proprietary	06/30/2017	Annual	03/29/2018	Compliance Audit is missing.	The entire compliance audit report is missing from your submission. You must reload the audit report and resubmit.
03552300	Leston College	Bayamon	PR	Proprietary	06/30/2017	Annual	03/14/2018	Report on Compliance with Specified Requirements Applicable to the FSA Programs is missing,- Other:- Compliance Audit is not viewable.	The entire compliance audit report is missing from your submission. You must reload the audit report and resubmit.

Incomplete Letter Listing

OPE ID	Institution Name	City	State	Institution Type	Submission FYE	Submission Reason	Incomplete Date	Reasons Deemed Incomplete	Incomplete Letter Comments
03552300	Leston College	Bayamon	PR	Proprietary	06/30/2017	Annual	03/22/2018	Other:	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: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
03557300	North Florida Cosmetology Institute	Tallahassee	FL	Proprietary	12/31/2017	Annual	07/01/2018	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.
03570500	Northpoint Bible College	Haverhill	MA	Non-Profit	06/30/2016	Annual	02/28/2017	All;- Other is not viewable.	The entire Compliance Audit attachment is incorrect because it is a revised draft PDF. Please provide the finished product &/or missing information and resubmit the audit documentation.
03570500	Northpoint Bible College	Haverhill	MA	Non-Profit	06/30/2016	Annual	03/22/2017	All;- Other is not viewable.	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 report for the fiscal year ended 6/30/2016 and resubmit through e2-Audit.
03573300	Aviation Institute of Maintenance	Irving	TX	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 (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
03593300	Southwest Institute of Healing Arts	Tempe	AZ	Proprietary	12/31/2017	Annual	07/16/2018	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
03593300	Southwest Institute of Healing Arts	Tempe	AZ	Proprietary	12/31/2017	Annual	07/02/2018	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. 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: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
03610300	MJ's Beauty Academy	Dallas	TX	Proprietary	06/30/2017	Annual	02/12/2018	Report on Compliance with specified Requirements Applicable to the FSA Programs did not disclose use of Government Auditing Standards.,Report on Compliance with specified Requirements Applicable to the FSA Programs did not disclose use of attestation standards established by AICPA.,Report on Compliance with specified Requirements Applicable to the FSA Programs did not disclose use of the appropriate Audit Guide.,- Other is not viewable.	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. Please have your auditor provide the revised &/or missing information and resubmit with all previous audit documentation.
03610300	MJ's Beauty Academy	Dallas	TX	Proprietary	06/30/2016	Annual	01/12/2017	Report on Compliance with specified Requirements Applicable to the FSA Programs did not disclose use of Government Auditing Standards.,Report on Compliance with specified Requirements Applicable to the FSA Programs did not disclose use of attestation standards established by AICPA.,Report on Compliance with specified Requirements Applicable to the FSA Programs did not disclose use of the appropriate Audit Guide.,- 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). Also, The attached [Independent Auditor's Report]/[A-133 Report] 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 9 in the PDF). It is currently indicating the year-end June 30, 2015 instead of June 30, 2016.
03610300	MJ's Beauty Academy	Dallas	TX	Proprietary	06/30/2017	Annual	02/28/2018	Other;- Other is not viewable.	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.
03610300	MJ's Beauty Academy	Dallas	TX	Proprietary	06/30/2017	Annual	03/21/2018	Report on Compliance with specified Requirements Applicable to the FSA Programs did not disclose use of the appropriate Audit Guide.	The Independent Auditor's Report is incorrect must follow the September 2016 Audit Guide and resubmit.
03612300	Birthwise Midwifery School	Bridgton	ME	Proprietary	12/31/2017	Annual	06/08/2018	Servicer Information Sheet is incomplete.	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
03616300	Aviation Institute of Maintenance	Kansas City	MO	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://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
03635300	Carver Bible College	Atlanta	GA	Non-Profit	06/30/2017	Annual	08/14/2018	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	Independent Auditors Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with Uniform Guidance (Title 2) is Missing.
03635300	Carver Bible College	Atlanta	GA	Non-Profit		Stub Audit	07/13/2018	Compliance Audit 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 Auditor's Results, The Schedule of findings and Questioned Costs and all other necessary documents.
03635300	Carver Bible College	Atlanta	GA	Non-Profit		Stub Audit	06/29/2018	Compliance Audit is missing.	The entire compliance audit report is missing from your submission. You must reload the audit report for Non Profit not a Proprietary and resubmit.
03635300	Carver Bible College	Atlanta	GA	Non-Profit		Stub Audit	07/19/2018	Compliance Audit is missing.	The entire compliance audit report is missing from your submission. You must reload the audit report for Non Profit not a Proprietary and resubmit.
03635300	Carver Bible College	Atlanta	GA	Non-Profit		Stub Audit	05/01/2018	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.
03645400	Rudy & Kelly Academy, a Paul Mitchell Partner School	Virginia Beach	VA	Proprietary	12/31/2017	Annual	07/09/2018	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://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
03654300	Eastern Virginia Career College	Fredericksburg	VA	Proprietary	12/31/2017	Annual	07/19/2018	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
03661400	South Florida Institute of Technology	Miami	FL	Proprietary	12/31/2016	Annual	06/29/2017	Compliance Audit 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 missing documentation.

OPE ID	Institution Name	City	State	Institution Type	Submission FYE	Submission Reason	Incomplete Date	Reasons Deemed Incomplete	Incomplete Letter Comments
03665400	Christie's Education	New York	NY	Proprietary	12/31/2017	Annual	07/27/2018	Other:	Service 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 See referenced Guide at:
03665400	Christie's Education	New York	NY	Proprietary	12/31/2017	Annual	07/09/2018	Other:	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
03666300	Pillar College	Newark	NJ	Non-Profit	06/30/2017	Annual	04/25/2018	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	The entire Compliance Audit attachment is incorrect because it is a revised draft PDF. Please provide the finished product &/or missing information and resubmit the audit documentation.
03666300	Pillar College	Newark	NJ	Non-Profit	06/30/2017	Annual	04/10/2018	Compliance Audit is missing.	The entire compliance audit report is missing from your submission. You must reload the audit report and resubmit.
03670300	TONI&GUY Hairdressing Academy	Colorado Springs	CO	Proprietary	12/31/2017	Annual	06/29/2018	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/list/oig/nonfed/schoolservicerauditguide.pdf
03678300	Pima Medical Institute	Albuquerque	NM	Proprietary	12/31/2017	Annual	07/22/2018	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 is not in the 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
03680300	Jay's Technical Institute	Houston	TX	Proprietary	12/31/2017	Annual	07/11/2018	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. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
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.	The Report on Compliance with Specified Requirements is incomplete because it is not signed by an institution official nor is it on the letterhead. You must make the necessary revisions to your compliance audit and resubmit.
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.	[Independent Auditor's Report]/[A-133 Report] is incorrect because the opinion paragraph requires the correct fiscal year date of 2014 instead of the date in error of 2013.
03683300	International Barber & Style College	Nashville	TN	Proprietary	12/31/2013	Annual	06/15/2017	Other:- Other is not viewable.	The entire Compliance Audit is incorrect. The PDF attachment indicates an OPEID # of 01260600 instead of the proper OPEID # of 00966400. Please have your auditor provide the correct OPEID and resubmit.
03683300	International Barber & Style College	Nashville	TN	Proprietary	12/31/2013	Annual	04/24/2017	-Other is not viewable.	The attached [Independent Auditor's Report]/[A-133 Report] is incomplete because the 1st paragraph of the [Independent Auditor's Report]/[A-133 Report] needs to specify the correct year-end date (pg. 40 of 47 in the PDF). It is currently indicating the year-end December 31, 2014 instead of December 31, 2013.
03695500	Arizona School of Acupuncture and Oriental Medicine	Tucson	AZ	Proprietary	12/31/2017	Annual	05/02/2018	Corrective Action Plan is missing.,Report on Compliance with specified Requirements Applicable to the FSA Programs is incomplete.	The Corrective Action Plan is missing. Also, 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.documents.
03695500	Arizona School of Acupuncture and Oriental Medicine	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.
03698300	West Coast University	Los Angeles	CA	Proprietary	12/31/2017	Annual	07/17/2018	Service Information Sheet is incomplete.	Service 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
03698300	West Coast University	Los Angeles	CA	Proprietary	12/31/2017	Annual	07/23/2018	Corrective Action Plan is missing.	The Corrective Action Plan is missing. Please include and resubmit along with all previously submitted PDF documents.
03702300	Delaware Learning Institute of Cosmetology	Dagsboro	DE	Proprietary	12/31/2017	Annual	08/13/2018	Other:,Report on Compliance with specified Requirements Applicable to the FSA Programs 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'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
03702300	Delaware Learning Institute of Cosmetology	Dagsboro	DE	Proprietary	12/31/2017	Annual	07/17/2018	Service 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(Service 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
03723300	Culinary Institute LeNotre	Houston	TX	Proprietary	10/31/2016	Annual	05/11/2017	Compliance Audit is missing.,Other:- Other is not viewable.	The entire Compliance Audit is missing. The PDF attachment is for the Fiscal Year End October 31, 2015 instead of the proper Fiscal Year End October 31, 2016. Please have your auditor provide the Reports for Fiscal Year End October 31, 2016 and resubmit.
03727500	Moore Career College	Baton Rouge	LA	Proprietary	12/31/2017	Annual	07/10/2018	Service Information Sheet is incomplete.,Corrective Action Plan is not signed.	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. Also, Service 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
03727600	Auguste Escoffier School of Culinary Arts	Austin	TX	Proprietary	12/31/2017	Annual	06/29/2018	Service Information Sheet is missing.	The Service Information Sheet is missing. Please include Service Information Sheet and resubmit along with all previously submitted PDF documents.
03727600	Auguste Escoffier School of Culinary Arts	Austin	TX	Proprietary	12/31/2017	Annual	06/27/2018	Service Information Sheet is missing.	The Service Information Sheet is missing. Please include Service Information Sheet and resubmit along with all previously submitted PDF documents.
03735300	Institute of Clinical Acupuncture and Oriental Medicine	Honolulu	HI	Proprietary	12/31/2017	Annual	06/20/2018	Other:	Service 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
03735300	Institute of Clinical Acupuncture and Oriental Medicine	Honolulu	HI	Proprietary	12/31/2017	Annual	06/11/2018	Other:	Title Page and Service 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

Incomplete Letter Listing

OPE ID	Institution Name	City	State	Institution Type	Submission FYE	Submission Reason	Incomplete Date	Reasons Deemed Incomplete	Incomplete Letter Comments
03736300	Advance Beauty College	Garden Grove	CA	Proprietary	12/31/2017	Annual	08/09/2018	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 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
03736300	Advance Beauty College	Garden Grove	CA	Proprietary	12/31/2017	Annual	07/23/2018	Other:	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
03736300	Advance Beauty College	Garden Grove	CA	Proprietary	12/31/2017	Annual	08/02/2018	Other:	Title page and Servicer Information Sheet 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 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
03740400	ATI College	Norwalk	CA	Proprietary	12/31/2017	Annual	07/26/2018	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.
03746300	LeGrand Institute of Cosmetology	Camden	SC	Proprietary	12/31/2017	Annual	06/08/2018	Servicer Information Sheet is incomplete.	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
03751300	Escuela Hotelera De San Juan	Hato Rey	PR	Proprietary	06/30/2017	Annual	03/14/2018	Compliance Audit is missing.,Report on Compliance with specified Requirements Applicable to the FSA Programs is incomplete.,- Other is not viewable.	The entire compliance audit report is missing from your submission. You must reload the correct audit report and resubmit. Ref. page 156 in the 2016 guide.
03752400	School of Urban Missions	El Dorado Hills	CA	Non-Profit	06/30/2017	Annual	04/30/2018	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.
03752400	School of Urban Missions	El Dorado Hills	CA	Non-Profit	06/30/2017	Annual	05/10/2018	Schedule of Findings and Questioned Costs is incomplete.	The Schedule of Finding & Question Cost is incomplete due to the PDF not reporting the correct status of the current year findings. The indication 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.
03752400	School of Urban Missions	El Dorado Hills	CA	Non-Profit	06/30/2017	Annual	04/20/2018	Other:	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 of 2017 & not 2016.
03757300	Advance Science College	Hialeah	FL	Proprietary	12/31/2017	Annual	06/25/2018	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
03758300	Bayamon Community College	Bayamon	PR	Proprietary	12/31/2017	Annual	07/23/2018	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	07/16/2018	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	MA	Proprietary		Closeout Audit	11/14/2017	Auditor Information Sheet is incomplete.,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 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.
03763300	Medical Professional Institute	Malden	MA	Proprietary	12/31/2016	Annual	08/03/2017	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.
03772300	Saginaw Chippewa Tribal College	Mount Pleasant	MI	Public	09/30/2017	Annual	06/26/2018	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.
03772300	Saginaw Chippewa Tribal College	Mount Pleasant	MI	Public	09/30/2017	Annual	07/10/2018	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.
03772300	Saginaw Chippewa Tribal College	Mount Pleasant	MI	Public	09/30/2016	Annual	07/14/2017	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.	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	06/27/2017	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	07/15/2018	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
03776300	Auguste Escoffier School of Culinary Arts	Boulder	CO	Proprietary	12/31/2017	Annual	06/29/2018	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.
03776300	Auguste Escoffier School of Culinary Arts	Boulder	CO	Proprietary	12/31/2017	Annual	06/27/2018	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	OH	Proprietary	12/31/2017	Annual	07/02/2018	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
03778300	Health Works Institute	Bozeman	MT	Proprietary	12/31/2017	Annual	07/26/2018	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

Incomplete Letter Listing

OPE ID	Institution Name	City	State	Institution Type	Submission FYE	Submission Reason	Incomplete Date	Reasons Deemed Incomplete	Incomplete Letter Comments
03778300	Health Works Institute	Bozeman	MT	Proprietary	12/31/2017	Annual	07/14/2018	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
03781300	PITC Institute	Wyncote	PA	Proprietary	12/31/2017	Annual	07/18/2018	Other:	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: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
03783300	Blue Cliff Career College	Mobile	AL	Proprietary	12/31/2016	Annual	07/20/2017	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.
03786300	Advanced College	South Gate	CA	Proprietary	12/31/2017	Annual	08/14/2018	Other:,Servicer Information Sheet 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. 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
03786300	Advanced College	South Gate	CA	Proprietary	12/31/2017	Annual	08/16/2018	Other:,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
03786300	Advanced College	South Gate	CA	Proprietary	12/31/2017	Annual	07/20/2018	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
03786300	Advanced College	South Gate	CA	Proprietary	12/31/2017	Annual	08/08/2018	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
03786300	Advanced College	South Gate	CA	Proprietary	12/31/2016	Annual	07/11/2017	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 of the Audit Guide.
03797400	Career Care Institute	Lancaster	CA	Proprietary	09/30/2017	Annual	04/19/2018	Report on Compliance with specified Requirements Applicable to the FSA Programs did not disclose use of the appropriate 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
03797400	Career Care Institute	Lancaster	CA	Proprietary	09/30/2017	Annual	05/03/2018	Auditor's Comments on Resolution Matters Related to Prior Audit Findings is missing.,Schedule of Findings and Questioned Costs 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 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 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.
03800300	Colegio Tcnico de Electricidad Galloza	Aguada	PR	Proprietary	12/31/2017	Annual	08/16/2018	Servicer Information Sheet is missing.,Other is missing.	The Auditor Information Sheet & Servicer Information Sheet is missing. Please include AIS & SIS and resubmit along with all previously submitted PDF documents.
03800300	Colegio Tcnico de Electricidad Galloza	Aguada	PR	Proprietary	12/31/2017	Annual	07/21/2018	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.
03800400	Institute of Beauty Occupations and Technology Course	Moca	PR	Proprietary	06/30/2017	Annual	07/16/2018	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	Institute of Beauty Occupations and Technology Course	Moca	PR	Proprietary	06/30/2016	Annual	01/30/2017	Other:,- Other is not viewable.	The fiscal year end date you entered states 06/30/2016 (pdf). However, the attached compliance audit report states 06/30/2014.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	Moca	PR	Proprietary	06/30/2016	Annual	01/11/2017	Corrective Action Plan is incomplete.,- Other is not viewable.	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. A corrected CAP must be resubmitted that includes the status of corrective actions taken on current and prior year findings. You must make the necessary revisions to your compliance audit and resubmit.
03800400	Institute of Beauty Occupations and Technology Course	Moca	PR	Proprietary	06/30/2016	Annual	01/23/2017	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
03801400	Beauty Institute (The)	West Palm Beach	FL	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
03804400	Gwinnett College	Marietta	GA	Proprietary	12/31/2017	Annual	07/18/2018	Compliance Audit is missing.	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.
03804400	Gwinnett College	Marietta	GA	Proprietary	12/31/2017	Annual	07/24/2018	Corrective Action Plan is missing.	The Corrective Action Plan is missing. Please include and resubmit along with all previously submitted PDF documents.
03811300	Eastern School of Acupuncture and Traditional Medicine	Bloomfield	NJ	Proprietary	08/31/2017	Annual	03/16/2018	Corrective action plan is not on school letterhead.,- Other is not viewable.	The attached Corrective Action Plan (CAP) is incomplete because it is not on the institution's letterhead.
03813300	Northcentral University	San Diego	CA	Proprietary	12/31/2016	Annual	04/30/2017	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.
03814300	Turning Point Beauty College	Casa Grande	AZ	Proprietary	12/31/2017	Annual	08/16/2018	Other:	The auditor uploaded the incorrect Compliance Audit for the school (Via Terri Tom).
03814300	Turning Point Beauty College	Casa Grande	AZ	Proprietary	12/31/2017	Annual	07/24/2018	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.
03814300	Turning Point Beauty College	Casa Grande	AZ	Proprietary	12/31/2017	Annual	07/20/2018	Report on Compliance with Specified Requirements Applicable to the FSA Programs was not signed.,Report on Compliance with specified Requirements Applicable to the FSA Programs not on letterhead.,Schedule of Findings and Questioned Costs 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 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. Also, 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.
03821400	Universal College of Healing Arts	Omaha	NE	Proprietary	12/31/2017	Annual	07/10/2018	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://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf

Incomplete Letter Listing

OPE ID	Institution Name	City	State	Institution Type	Submission FYE	Submission Reason	Incomplete Date	Reasons Deemed Incomplete	Incomplete Letter Comments
03821400	Universal College of Healing Arts	Omaha	NE	Proprietary	12/31/2017	Annual	06/25/2018	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
03823300	Florida Academy of Health & Beauty	Oakland Park	FL	Proprietary	12/31/2017	Annual	06/26/2018	Other:	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: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
03823300	Florida Academy of Health & Beauty	Oakland Park	FL	Proprietary	12/31/2017	Annual	06/17/2018	Other:	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: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
03823300	Florida Academy of Health & Beauty	Oakland Park	FL	Proprietary	12/31/2016	Annual	06/23/2017	Report on Compliance with specified Requirements Applicable to the FSA Programs is incomplete,- Other is not viewable.	The attached [Independent Auditor's Report]/[A-133 Report] is incomplete because the 1st paragraph of the [Independent Auditor's Report]/[A-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.
03823300	Florida Academy of Health & Beauty	Oakland Park	FL	Proprietary	12/31/2017	Annual	06/04/2018	Other:	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
03823300	Florida Academy of Health & Beauty	Oakland Park	FL	Proprietary	12/31/2017	Annual	07/16/2018	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. See referenced Guide at: 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	07/17/2017	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.
03833300	American Academy of Traditional Chinese Medicine	Roseville	MN	Proprietary	12/31/2017	Annual	07/19/2018	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/list/oig/nonfed/schoolservicerauditguide.pdf
03838300	Nightingale College	Salt Lake City	UT	Proprietary	12/31/2017	Annual	07/23/2018	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
03838300	Nightingale College	Salt Lake City	UT	Proprietary	12/31/2017	Annual	07/14/2018	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
03841300	Career Beauty College	Lawrenceburg	TN	Proprietary	12/31/2017	Annual	07/09/2018	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://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
03849300	Xtreme Career Institute	Aguailla	PR	Proprietary	12/31/2016	Annual	07/25/2017	Corrective Action Plan is incomplete,- Other is not viewable.	The Corrective Action Plan (CAP) needs to include all status of current year findings. Please provide the revised &/or missing information and resubmit with all previous audit documentation.
03868400	Los Angeles Music Academy	Pasadena	CA	Proprietary	09/30/2016	Annual	04/20/2017	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 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).
03872500	Northland International University	Dunbar	WI	Non-Profit	05/31/2015	Annual	10/19/2017	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).
03872500	Northland International University	Dunbar	WI	Non-Profit	05/31/2015	Annual	11/28/2017	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).
03874400	Community Christian College	Redlands	CA	Non-Profit	06/30/2017	Annual	03/03/2018	Compliance Audit is missing,- Other is not viewable.	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	Community Christian College	Redlands	CA	Non-Profit	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 a Non Profit audit report and resubmit.
03881400	Estelle Medical Academy	Skokie	IL	Proprietary	12/31/2017	Annual	07/20/2018	Summary Schedule A is missing,Summary Schedule B is missing,Summary Schedule C is missing	The Summary A,B,C is missing. Please include and resubmit along with all previously submitted PDF documents.
03883400	Aviation Institute of Maintenance	Manassas	VA	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 (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
03883400	Aviation Institute of Maintenance	Manassas	VA	Proprietary	12/31/2016	Annual	06/23/2017	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.
03903400	American Beauty School	Bronx, NY	NY	Proprietary	12/31/2017	Annual	06/29/2018	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
03903500	Southern Technical College	Orlando	FL	Proprietary	12/31/2017	Annual	07/21/2018	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
03910400	National Polytechnic College	Lakewood	CA	Proprietary	12/31/2017	Annual	07/19/2018	Servicer Information Sheet is incomplete.	Servicer Information Sheet(Wright's 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

Incomplete Letter Listing

OPE ID	Institution Name	City	State	Institution Type	Submission FYE	Submission Reason	Incomplete Date	Reasons Deemed Incomplete	Incomplete Letter Comments
03914300	CALC, Institute of Technology	Alton	IL	Proprietary	12/31/2017	Annual	07/11/2018	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
03915300	Career Quest Learning Center	Lansing	MI	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 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
03916300	eClips School of Cosmetology and Barbering	Overland	MO	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.
03916300	eClips School of Cosmetology and Barbering	Overland	MO	Proprietary	12/31/2016	Annual	07/16/2018	Servicer Information Sheet is incomplete.	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. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
03916300	eClips School of Cosmetology and Barbering	Overland	MO	Proprietary	12/31/2016	Annual	12/21/2017	Other,- Other is not viewable.	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.
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.
03917300	Evergreen Beauty and Barber College	Everett	WA	Proprietary	12/31/2017	Annual	06/20/2018	Servicer Information Sheet is incomplete.	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 referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
03917300	Evergreen Beauty and Barber College	Everett	WA	Proprietary	12/31/2017	Annual	06/11/2018	Servicer Information Sheet is incomplete.	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 referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
03924300	Hair Academy 110 (The)	Kirkville	MO	Proprietary		Closeout Audit	07/11/2018	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
03924300	Hair Academy 110 (The)	Kirkville	MO	Proprietary		Closeout Audit	06/24/2018	Other:	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
03924300	Hair Academy 110 (The)	Kirkville	MO	Proprietary		Closeout Audit	06/13/2018	Other:	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 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 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 Report. Please consult with your auditor to include the Closeout assertion. The Cover sheet should imply or indicate that this is a Closeout Audit. Along with The Auditor Information Sheet being incomplete because it does not mention any Bank information on the close-out (please refer to example C, pg. 2 of 2 in the Audit Guide). Please resubmit along with all previously submitted PDF documents.
03933300	Mueller College	San Diego	CA	Proprietary		Closeout Audit	05/22/2017	Corrective Action Plan is incomplete,-Corrective Action Plan is not signed,-Corrective Action Plan has an improper signature,-Corrective action plan is not on school letterhead,- Other is not viewable.	The Corrective Action Plan is missing. Please include CAP and resubmit along with all previously submitted PDF documents.
03963300	Healing Touch Career College	Hattiesburg	MS	Proprietary	12/31/2017	Annual	07/16/2018	Other,-Servicer Information Sheet is incomplete,-Report on Compliance with specified Requirements Applicable to the FSA Programs 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. 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 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
03964400	International School of Beauty	Palm Desert	CA	Proprietary	12/31/2017	Annual	06/26/2018	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. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
03965300	New England College of Business and Finance	Boston	MA	Proprietary	12/31/2017	Annual	07/23/2018	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	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
03965400	MyrAngel Beauty Institute	San Lorenzo	PR	Proprietary	06/30/2016	Annual	01/13/2017	-Other is not viewable.	The attached [Independent Auditor's Report]/[A-133 Report] is incomplete because the 3rd 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).
03969600	UEI College	Gardena	CA	Proprietary	12/31/2017	Annual	06/26/2018	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://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
03971300	American Career College	Ontario	CA	Proprietary	12/31/2017	Annual	07/23/2018	Corrective Action Plan is missing.	The Corrective Action Plan is missing. Please include and resubmit along with all previously submitted PDF documents.
03971300	American Career College	Ontario	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 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: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
03986300	Aviator College of Aeronautical Science & Technology	Fort Pierce	FL	Proprietary	12/31/2017	Annual	07/20/2018	Other:	Not all Findings are listed. Please include and resubmit along with all previously submitted PDF documents.

Incomplete Letter Listing

OPE ID	Institution Name	City	State	Institution Type	Submission FYE	Submission Reason	Incomplete Date	Reasons Deemed Incomplete	Incomplete Letter Comments
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.	The Corrective Action Plan (CAP) must include the status of prior year findings. Your CAP did not include the status . A corrected CAP must be 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 and resubmit with all previous audit documentation.
03995300	University of East-West Medicine	Sunnyvale	CA	Proprietary	12/31/2017	Annual	06/03/2018	Servicer Information Sheet is incomplete.	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 Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
03997300	Arkansas Beauty College	Russellville	AR	Proprietary	12/31/2017	Annual	07/27/2018	Other:	Independent Auditor's Report on Internal Control Over Financial Reporting (language) 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
03997300	Arkansas Beauty College	Russellville	AR	Proprietary	12/31/2017	Annual	07/17/2018	Other:	Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters(Title Page/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
04001300	Palace Beauty College	Los Angeles	CA	Proprietary	12/31/2017	Annual	07/20/2018	Servicer Information Sheet is missing.	The Servicer Information Sheet is missing. Please include and resubmit along with all previously submitted PDF documents.
04002400	Ecumenical Theological Seminary	Detroit	MI	Non-Profit	07/31/2017	Annual	06/20/2018	Other:	Fiscal Year End: 07/31/2017 Determination: Denied User Name: ebarne04 Date: 06/19/2018 Notes: G5 records confirm that net draws between August 1, 2016 and July 31, 2017 totaled \$759,510.
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.	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.
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.	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
04028300	Mountain State School of Massage	Charleston	WV	Proprietary	12/31/2017	Annual	07/16/2018	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. 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: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
04028300	Mountain State School of Massage	Charleston	WV	Proprietary	12/31/2017	Annual	08/06/2018	Report on Compliance with specified Requirements Applicable to the FSA Programs is incomplete.	Independent Auditors Report on Internal Control Over Financial Reporting and on Compliance is not in the format required by the U.S. Department of Education's Office of Inspector General's 2016 Guide For Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
04029300	Trendsetters of FL. School of Beauty & Barbering	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.
04029300	Trendsetters of FL. School of Beauty & Barbering	Jacksonville	FL	Proprietary	12/31/2017	Annual	05/03/2018	Other is missing, Other:	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
04031300	Salon Professional Academy (The)	Fargo	ND	Proprietary	12/31/2017	Annual	06/21/2018	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
04031300	Salon Professional Academy (The)	Fargo	ND	Proprietary	12/31/2017	Annual	06/27/2018	Servicer Information Sheet is incomplete.	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 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
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.	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 resubmit with all previous audit documentation.
04035300	Tennessee Career Institute	Columbia	TN	Proprietary	12/31/2017	Annual	07/13/2018	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
04035300	Tennessee Career Institute	Columbia	TN	Proprietary	12/31/2017	Annual	07/26/2018	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

Incomplete Letter Listing

OPE ID	Institution Name	City	State	Institution Type	Submission FYE	Submission Reason	Incomplete Date	Reasons Deemed Incomplete	Incomplete Letter Comments
04037500	Academy of Hair Design	Springfield	MO	Proprietary	12/31/2016	Annual	07/05/2017	Auditor Information Sheet is incomplete,- Other is not viewable.	The Auditor Information Sheet is incorrect. The PDF attachment indicates an OPEID # of 04100300 instead of the proper OPEID # of 04037500. Please have your auditor provide the correct OPEID and resubmit.
04039300	Sullivan and Cogliano Training Centers	Miami Gardens	FL	Proprietary	12/31/2017	Annual	07/16/2018	Servicer Information Sheet is incomplete.	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. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
04043300	Ace Institute of Technology	New York	NY	Proprietary	12/31/2017	Annual	06/28/2018	Other:	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
04043300	Ace Institute of Technology	New York	NY	Proprietary	12/31/2017	Annual	06/29/2018	Other:	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 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	01/06/2017	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	01/17/2017	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.
04059300	Tucson College of Beauty	Tucson	AZ	Proprietary	12/31/2017	Annual	07/12/2018	Servicer Information Sheet is incomplete.	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. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
04076400	Gnomon	Hollywood	CA	Proprietary	12/31/2017	Annual	06/01/2018	Other:	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 referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
04082300	Professional Career Training Institute	Houston	TX	Proprietary	12/31/2017	Annual	07/30/2018	Other; Auditor Information Sheet is incomplete,- Servicer Information Sheet is incomplete.	Independent Auditors Report on Internal Control Over Financial Reporting and on Compliance is not in the format required by the U.S. Department of Education's Office of Inspector General's 2016 Guide For Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
04082300	Professional Career Training Institute	Houston	TX	Proprietary	12/31/2017	Annual	08/16/2018	Compliance Audit is missing.	The entire compliance audit report is missing from your submission. You must reload the audit report and resubmit
04082300	Professional Career Training Institute	Houston	TX	Proprietary	12/31/2017	Annual	07/18/2018	Other; Auditor Information Sheet is incomplete,- Servicer Information Sheet is incomplete.	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 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
04089400	CCI Training Center	Arlington	TX	Proprietary	12/31/2017	Annual	06/25/2018	Other:	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
04089400	CCI Training Center	Arlington	TX	Proprietary	12/31/2017	Annual	06/26/2018	Servicer Information Sheet 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
04092400	Make-Up Designory	Burbank	CA	Proprietary	12/31/2017	Annual	07/23/2018	Corrective Action Plan is not signed.	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.
04093300	Academy of Natural Therapy	Greeley	CO	Proprietary	12/31/2017	Annual	07/18/2018	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
04096300	Charleston School of Law	Charleston	SC	Proprietary	12/31/2016	Annual	06/07/2017	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 correct current year findings (16 & not 15). Please provide the revised &/or missing information and resubmit with all previous audit documentation.
04096300	Charleston School of Law	Charleston	SC	Proprietary	12/31/2017	Annual	07/13/2018	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
04100400	Taft University System (The)	Lakewood	CO	Proprietary	12/31/2017	Annual	07/24/2018	Corrective Action Plan is missing.	The Corrective Action Plan is missing. Please include and resubmit along with all previously submitted PDF documents.
04100400	Taft University System (The)	Lakewood	CO	Proprietary	12/31/2017	Annual	07/30/2018	Servicer Information Sheet is incomplete.	Servicer Information Sheet-Wright (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
04100400	Taft University System (The)	Lakewood	CO	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
04100400	Taft University System (The)	Lakewood	CO	Proprietary	12/31/2017	Annual	08/01/2018	Corrective Action Plan is missing.	The Corrective Action Plan is missing. Please include and resubmit along with all previously submitted PDF documents.
04101300	Carolina School of Broadcasting	Charlotte	NC	Proprietary	12/31/2017	Annual	07/09/2018	Other:	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
04101300	Carolina School of Broadcasting	Charlotte	NC	Proprietary	12/31/2017	Annual	07/26/2018	Other:	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: 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
04102300	New Age Training	New York	NY	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-Party Servicers Administering Title IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
04104300	Academy Di Capelli	Wallingford	CT	Proprietary	12/31/2017	Annual	07/23/2018	Other:	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.
04104300	Academy Di Capelli	Wallingford	CT	Proprietary	12/31/2017	Annual	07/13/2018	Servicer Information Sheet is incomplete.	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: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
04105400	Pensacola School of Massage Therapy & Health Careers	Pensacola	FL	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 "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
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.
04110300	University of Management and Technology (The)	Arlington	VA	Proprietary	12/31/2017	Annual	07/19/2018	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
04110300	University of Management and Technology (The)	Arlington	VA	Proprietary	12/31/2017	Annual	07/31/2018	Servicer Information Sheet is incomplete.	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 referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
04115600	Mayfield College	Cathedral City	CA	Proprietary	12/31/2017	Annual	07/30/2018	Compliance Audit is missing.	The entire compliance audit report is missing from your submission. You must reload the audit report and resubmit.
04115600	Mayfield College	Cathedral City	CA	Proprietary	12/31/2017	Annual	07/19/2018	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
04115600	Mayfield College	Cathedral City	CA	Proprietary	12/31/2017	Annual	07/24/2018	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://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
04116900	DiGrigoli School of Cosmetology	West Springfield	MA	Proprietary	12/31/2017	Annual	06/26/2018	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/list/oig/nonfed/schoolservicerauditguide.pdf
04117200	Instituto Educativo Premier	Ponce	PR	Proprietary	06/30/2017	Annual	01/24/2018	Other is missing,-Other,- Other is not viewable.	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 Below Threshold Financial Statements will be available.
04117600	Larry's Barber College	Chicago	IL	Proprietary	12/31/2017	Annual	06/07/2018	Other:	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
04117600	Larry's Barber College	Chicago	IL	Proprietary	12/31/2017	Annual	05/16/2018	Other:	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
04117600	Larry's Barber College	Chicago	IL	Proprietary	12/31/2017	Annual	04/25/2018	Other:	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
04117600	Larry's Barber College	Chicago	IL	Proprietary	12/31/2017	Annual	05/10/2018	Other:	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
04117600	Larry's Barber College	Chicago	IL	Proprietary	12/31/2017	Annual	05/04/2018	Other:	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
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.	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
04118600	Tricoci University of Beauty Culture LLC	Janesville	WI	Proprietary	12/31/2017	Annual	07/16/2018	Compliance Audit is missing,-Other:	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 Costs and all other missing documentation. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
04118600	Tricoci University of Beauty Culture LLC	Janesville	WI	Proprietary	12/31/2017	Annual	06/26/2018	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

Incomplete Letter Listing

OPE ID	Institution Name	City	State	Institution Type	Submission FYE	Submission Reason	Incomplete Date	Reasons Deemed Incomplete	Incomplete Letter Comments
04118600	Tricoci University of Beauty Culture LLC	Janesville	WI	Proprietary	12/31/2017	Annual	06/05/2018	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
04118700	American Business & Technology University	Saint Joseph	MO	Proprietary	12/31/2017	Annual	07/14/2018	Other: Servicer Information Sheet 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
04118700	American Business & Technology University	Saint Joseph	MO	Proprietary	12/31/2016	Annual	07/16/2017	Other: 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.
04118800	New York Film Academy	Burbank	CA	Proprietary	12/31/2017	Annual	06/08/2018	Other: Compliance Audit is missing.	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 missing documentation.
04118800	New York Film Academy	Burbank	CA	Proprietary	12/31/2016	Annual	06/09/2017	Other: 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.
04119200	Eagle Rock College	Los Angeles	CA	Proprietary	12/31/2017	Annual	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 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
04119400	Aveda Institute - South Florida	Davie	FL	Proprietary	12/31/2017	Annual	06/26/2018	Other: Servicer Information Sheet is incomplete.	Other: 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
04119400	Aveda Institute - South Florida	Davie	FL	Proprietary	12/31/2017	Annual	06/19/2018	Other: Servicer Information Sheet is incomplete.	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
04120300	Health and Style Institute	Greensboro	NC	Proprietary	12/31/2017	Annual	07/09/2018	Other: Servicer Information Sheet 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
04120300	Health and Style Institute	Greensboro	NC	Proprietary	12/31/2016	Annual	07/01/2017	Other:,- Other is not viewable.	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.
04120900	Arizona Culinary Institute	Scottsdale	AZ	Proprietary	12/31/2016	Annual	05/29/2017	Other: 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	AZ	Proprietary	12/31/2017	Annual	04/19/2018	Other: Compliance Audit is missing.	The entire compliance audit report is missing from your submission. You must reload the audit report and resubmit.
04123800	Williamson Free School of Mechanical Trades (The)	Media	PA	Non-Profit		Stub Audit	04/20/2018	Other: 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.
04123900	Lexington Healing Arts Academy	Lexington	KY	Proprietary	12/31/2017	Annual	07/14/2018	Other: Servicer Information Sheet is incomplete.	Other: 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
04124100	Elite College of Cosmetology	Lexington	TN	Proprietary	12/31/2017	Annual	07/17/2018	Other: Servicer Information Sheet is incomplete.	Other: 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: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
04124100	Elite College of Cosmetology	Lexington	TN	Proprietary	12/31/2017	Annual	08/02/2018	Other: Servicer Information Sheet is incomplete,-Schedule of Findings and Questioned Costs is incomplete.	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 Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
04124600	Professional Academy of Cosmetology	Norristown	PA	Proprietary	12/31/2017	Annual	06/21/2018	Other: 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
04124600	Professional Academy of Cosmetology	Norristown	PA	Proprietary	12/31/2016	Annual	07/10/2017	Other: 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.
04124600	Professional Academy of Cosmetology	Norristown	PA	Proprietary	12/31/2016	Annual	08/14/2017	Other: 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.
04126900	Academy of Career Training	Kissimmee	FL	Proprietary	12/31/2017	Annual	06/20/2018	Other: Servicer Information Sheet is incomplete.	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
04127200	Victoria's Academy of Cosmetology	Kennewick	WA	Proprietary	12/31/2017	Annual	07/09/2018	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: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
04127200	Victoria's Academy of Cosmetology	Kennewick	WA	Proprietary	12/31/2017	Annual	07/24/2018	Other: Servicer Information Sheet is incomplete.	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
04127200	Victoria's Academy of Cosmetology	Kennewick	WA	Proprietary	12/31/2017	Annual	06/26/2018	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 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

Incomplete Letter Listing

OPE ID	Institution Name	City	State	Institution Type	Submission FYE	Submission Reason	Incomplete Date	Reasons Deemed Incomplete	Incomplete Letter Comments
04127300	Columbia College	Vienna	VA	Proprietary	12/31/2017	Annual	07/20/2018	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-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.
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.	The Servicer Information Sheet & Corrective Action Plan is missing. Please include SIS, CAP, and resubmit along with all previously submitted PDF documents.
04127400	Digital Media Arts College	Boca Raton	FL	Proprietary		Closeout Audit	02/08/2018	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.
04127700	American Sentinel University	Aurora	CO	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	CO	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
04130200	Institute of Production and Recording (The)	Minneapolis	MN	Proprietary	12/31/2017	Annual	07/30/2018	Servicer Information Sheet is missing.	The Servicer Information Sheet is missing. If no servicer is used please make that statement.Please include and resubmit along with all previously submitted PDF documents.
04130200	Institute of Production and Recording (The)	Minneapolis	MN	Proprietary	12/31/2017	Annual	07/21/2018	Servicer Information Sheet is missing.	The Servicer Information Sheet is missing. Please include and resubmit along with all previously submitted PDF 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	WA	Proprietary	12/31/2017	Annual	08/01/2018	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
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.	The Corrective Action Plan (CAP) is incomplete because it is not signed by an institution official. You must make the necessary revisions to your 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	TX	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 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
04132900	Z Hair Academy	Lawrence	KS	Proprietary	12/31/2017	Annual	07/09/2018	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
04134000	John Paolo's Xtreme Beauty Institute, Goldwell Products Artistry	Ballston Spa	NY	Proprietary	12/31/2017	Annual	07/23/2018	Compliance Audit is missing.	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 report for the fiscal year ended 12/31/2017 and resubmit through eZ-Audit.
04134800	Aveda Institute - Tallahassee	Tallahassee	FL	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://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
04134800	Aveda Institute - Tallahassee	Tallahassee	FL	Proprietary	12/31/2017	Annual	06/26/2018	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
04135000	Cozmo Beauty School	Bonita Springs	FL	Proprietary	12/31/2017	Annual	07/13/2018	Servicer Information Sheet is incomplete.	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. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
04136400	American Institute of Medical Sciences & Education	Piscataway	NJ	Proprietary	12/31/2017	Annual	06/24/2018	Other:	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
04136400	American Institute of Medical Sciences & Education	Piscataway	NJ	Proprietary	12/31/2016	Annual	05/30/2017	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.
04136500	PCCenter	Farmers Branch	TX	Proprietary	12/31/2012	Annual	05/30/2017	-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.
04136500	PCCenter	Farmers Branch	TX	Proprietary	12/31/2017	Annual	07/20/2018	Report on Compliance with specified Requirements Applicable to the FSA Programs 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 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. 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.
04136900	University of Aesthetics & Cosmetology	Chicago	IL	Proprietary	12/31/2017	Annual	06/13/2018	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
04137000	University of Aesthetics & Cosmetology (The)	Downers Grove	IL	Proprietary	12/31/2017	Annual	06/13/2018	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
04137200	Borner's Barber College	Los Angeles	CA	Proprietary	12/31/2017	Annual	08/02/2018	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
04137200	Borner's Barber College	Los Angeles	CA	Proprietary	12/31/2017	Annual	07/10/2018	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
04137500	Tricoci University of Beauty Culture	Chicago	IL	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
04137500	Tricoci University of Beauty Culture	Chicago	IL	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
04137800	Aveda Institute Columbus	Columbus	OH	Proprietary	06/30/2016	Annual	01/05/2017	Other,- Other is not viewable.	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.
04138700	Paul Mitchell The School - Pasadena	Pasadena	CA	Proprietary	12/31/2017	Annual	06/28/2018	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
04139000	Midwestern Career College	Chicago	IL	Proprietary	12/31/2017	Annual	07/16/2018	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
04139300	National Beauty College	Denver	CO	Proprietary	12/31/2017	Annual	06/25/2018	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. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
04139400	Hair Academy (The)	Bismarck	ND	Proprietary	12/31/2017	Annual	07/11/2018	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.
04140700	Aveda Institute Chapel Hill	Chapel Hill	NC	Proprietary	06/30/2016	Annual	01/05/2017	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.
04140800	North Florida Academy	Orange Park	FL	Proprietary		Closeout Audit	10/31/2017	Servicer Information Sheet is missing,- Other is not viewable.	The Servicer Information Sheet is missing. Please include Servicer Information Sheet and resubmit along with all previously submitted PDF documents.
04140900	International Cosmetology Academy	Grand Rapids	MI	Proprietary	12/31/2017	Annual	06/17/2018	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
04141000	Douglas J Aveda Institute Chicago	Chicago	IL	Proprietary	12/31/2017	Annual	07/02/2018	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

Incomplete Letter Listing

OPE ID	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	MI	Proprietary	12/31/2017	Annual	07/20/2018	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	07/17/2018	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
04141700	Healing Hands School of Holistic Health	Escondido	CA	Proprietary	12/31/2017	Annual	07/30/2018	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/list/oig/nonfed/schoolservicerauditguide.pdf
04141700	Healing Hands School of Holistic Health	Escondido	CA	Proprietary	12/31/2017	Annual	07/23/2018	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/list/oig/nonfed/schoolservicerauditguide.pdf
04142000	Austin's Beauty College	Clarksville	TN	Proprietary	12/31/2016	Annual	07/19/2017	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.
04143200	Hult International Business School	Cambridge	MA	Non-Profit	09/30/2016	Annual	05/15/2017	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 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 Circular Uniform Guidance was not on letterhead.
04144200	Career Development Institute	Los Angeles	CA	Proprietary	12/31/2017	Annual	07/19/2018	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
04144400	Academy of Hair Design (The)	Oklahoma City	OK	Proprietary	12/31/2017	Annual	07/16/2018	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
04145400	Oxford Academy of Hair Design	Seymour	CT	Proprietary	12/31/2017	Annual	06/28/2018	Servicer Information Sheet is missing.,Other:	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 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
04145400	Oxford Academy of Hair Design	Seymour	CT	Proprietary	12/31/2017	Annual	06/27/2018	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://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
04145600	International College of Cosmetology	Oakland	CA	Proprietary	12/31/2017	Annual	08/08/2018	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
04145600	International College of Cosmetology	Oakland	CA	Proprietary	12/31/2017	Annual	07/16/2018	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
04145900	Celebrity School of Beauty	Miami	FL	Proprietary	12/31/2017	Annual	07/16/2018	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
04146700	Aviation Institute of Maintenance	Houston	TX	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 (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
04146800	South Texas Training Center	San Benito	TX	Proprietary	12/31/2017	Annual	07/18/2018	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
04147100	Tricoci University of Beauty Culture	Libertyville	IL	Proprietary	12/31/2016	Annual	07/18/2017	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.
04147100	Tricoci University of Beauty Culture	Libertyville	IL	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.
04147100	Tricoci University of Beauty Culture	Libertyville	IL	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
04147100	Tricoci University of Beauty Culture	Libertyville	IL	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
04147200	Tricoci University of Beauty Culture	Bridgeview	IL	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
04147200	Tricoci University of Beauty Culture	Bridgeview	IL	Proprietary	12/31/2016	Annual	07/18/2017	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.

Incomplete Letter Listing

OPE ID	Institution Name	City	State	Institution Type	Submission FYE	Submission Reason	Incomplete Date	Reasons Deemed Incomplete	Incomplete Letter Comments
04147200	Tricoci University of Beauty Culture	Bridgeview	IL	Proprietary	12/31/2017	Annual	07/02/2018	Other:	Service 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
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.	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 along with all previously submitted PDF documents.
04147300	Tricoci University of Beauty Culture	Glendale Heights	IL	Proprietary	12/31/2017	Annual	07/02/2018	Other:	Service 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
04147300	Tricoci University of Beauty Culture	Glendale Heights	IL	Proprietary	12/31/2017	Annual	06/12/2018	Other:	Service 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
04147600	Aveda Institute Las Vegas	Las Vegas	NV	Proprietary	12/31/2017	Annual	07/14/2018	Service Information Sheet is incomplete.	Service 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
04147700	Lake Lanier School of Massage	Gainesville	GA	Proprietary	12/31/2017	Annual	07/19/2018	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/list/oig/nonfed/schoolservicerauditguide.pdf
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.	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.
04148000	New Life Business Institute	Jamaica	NY	Proprietary	12/31/2014	Annual	08/28/2017	Compliance Audit is missing,- Other is not viewable.	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. 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. Please update the eZ-Audit system to reflect the above information.
04148000	New Life Business Institute	Jamaica	NY	Proprietary		Closeout Audit	09/25/2017	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 Questioned Costs is incomplete.,Auditor's Comments on Resolution Matters related to prior audit findings 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. 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]/[A-133 Report] is incomplete because the 1st paragraph of the [Independent Auditor's Report]/[A-133 Report] needs to specify the correct year-end date. Please provide the revised &/or missing information and resubmit with all previous audit documentation.
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.	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. Please provide the revised &/or missing information and resubmit with all previous audit documentation.
04148000	New Life Business Institute	Jamaica	NY	Proprietary		Closeout Audit	10/05/2017	Auditor Information Sheet is incomplete.,Schedule of Findings and Questioned Costs is incomplete.,Auditor's Comments on Resolution Matters related to prior audit findings 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. 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.
04148000	New Life Business Institute	Jamaica	NY	Proprietary		Closeout Audit	10/06/2017	Auditor Information Sheet is incomplete.,Schedule of Findings and Questioned Costs is incomplete.,Auditor's Comments on Resolution Matters related to prior audit findings is incomplete.,Corrective Action Plan 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 Schedule of Finding & Question Cost is incomplete due to the PDF reporting incorrectly the current & prior year findings, & The 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	12/31/2016	Annual	11/08/2017	Other:,Report on Compliance with specified Requirements Applicable to the FSA Programs is incomplete,- Other is not viewable.	The entire PDF indicates the incorrect Fiscal Year information, it should reflect FYE December 31, 2016. Please provide the revised &/or missing information and resubmit with all previous audit documentation.
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.	The entire PDF indicates the incorrect Fiscal Year information, it should reflect FYE December 31, 2016. Please provide the revised &/or missing information and resubmit with all previous audit documentation.
04148000	New Life Business Institute	Jamaica	NY	Proprietary		Closeout Audit	09/29/2017	Auditor Information Sheet is incomplete.,Report on Compliance with specified Requirements Applicable to the FSA Programs did not list all required Management Assertions.,Schedule of Findings and Questioned Costs is incomplete.,Auditor's Comments on Resolution Matters related to prior audit findings is incomplete.,Corrective Action Plan is incomplete,- Other is not viewable.	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 Audit Guide), the Schedule of Finding & Question Cost is incomplete due to the PDF reporting incorrectly the current & prior year findings, & The 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.	
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.	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.

OPE ID	Institution Name	City	State	Institution Type	Submission FYE	Submission Reason	Incomplete Date	Reasons Deemed Incomplete	Incomplete Letter Comments
04148400	European Academy of Cosmetology and Hairdressing (The)	Guilford	CT	Proprietary	12/31/2017	Annual	06/28/2018	Corrective Action Plan 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
04148400	European Academy of Cosmetology and Hairdressing (The)	Guilford	CT	Proprietary	12/31/2017	Annual	06/27/2018	Corrective Action Plan is incomplete.	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 Engagements of Third-Party Servicers Administering Title IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
04148500	Medical Institute of Palm Beach	Greenacres	FL	Proprietary	12/31/2017	Annual	06/26/2018	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
04149300	Park West Barber School	Durham	NC	Proprietary	12/31/2014	Annual	06/27/2017	Other:	
04150100	Golden State College of Court Reporting & Captioning	Pleasanton	CA	Proprietary	12/31/2017	Annual	07/02/2018	Other:	The entire Compliance Audit Report is incorrect. Please resubmit and include all the necessary and required components of a SFA (Proprietary Audit)/the Compliance Audit, i.e., The Auditor Information Sheet, The Servicer Information Sheet (if applicable), The Schedule of Findings and Questioned Costs and all other missing documentation.
04150100	Golden State College of Court Reporting & Captioning	Pleasanton	CA	Proprietary		Closeout Audit	06/26/2018	Other:	The entire Compliance Audit Report is incorrect. Please resubmit and include all the necessary and required components of a SFA (Proprietary Audit)/the Compliance Audit, i.e., The Auditor Information Sheet, The Servicer Information Sheet (if applicable), The Schedule of Findings and Questioned Costs and all other missing documentation.
04150600	Urban 113 School of Cosmetology	Twin Falls	ID	Proprietary	12/31/2017	Annual	08/06/2018	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/list/oig/nonfed/schoolservicerauditguide.pdf
04150600	Urban 113 School of Cosmetology	Twin Falls	ID	Proprietary	12/31/2017	Annual	07/23/2018	Other: 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 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: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
04150900	Keune Academy by 124	Lawrenceville	GA	Proprietary	12/31/2017	Annual	07/14/2018	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, The Servicer Information Sheet is incomplete because it does not indicate any division of duties & grid information. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
04151400	Elevate Salon Institute	Middleburg Heights	OH	Proprietary	12/31/2017	Annual	07/25/2018	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.
04151600	My-Le's Beauty College	Gretna	LA	Proprietary	12/31/2017	Annual	08/08/2018	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 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
04151600	My-Le's Beauty College	Gretna	LA	Proprietary	12/31/2017	Annual	07/19/2018	Other:	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
04151800	Temple (The): A Paul Mitchell Partner School	Frederick	MD	Proprietary	12/31/2017	Annual	07/14/2018	Other: Servicer Information Sheet is incomplete.	Other: 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
04152300	Georgia Beauty Academy	Dalton	GA	Proprietary	12/31/2016	Annual	05/26/2017	Other: Corrective Action Plan is incomplete.	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).
04152300	Georgia Beauty Academy	Dalton	GA	Proprietary	12/31/2016	Annual	06/07/2017	Other: Corrective Action Plan is incomplete.	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).
04152400	International Institute of Cosmetology	Wethersfield	CT	Proprietary	12/31/2017	Annual	05/09/2018	Other:	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 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.
04152700	Astrodome Career Centers	Houston	TX	Proprietary	12/31/2017	Annual	06/22/2018	Other: 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
04152700	Astrodome Career Centers	Houston	TX	Proprietary	12/31/2017	Annual	07/09/2018	Other: 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
04155300	Onondaga School of Therapeutic Massage	Syracuse	NY	Proprietary	12/31/2017	Annual	07/18/2018	Other: Servicer Information Sheet is incomplete.	Other: 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
04155800	Advanced Beauty College	Irving	TX	Proprietary	12/31/2017	Annual	07/23/2018	Other: Summary Schedule B is incomplete	Summary schedule B doesn't reflect the current year findings. Please review the current year findings & do so accordingly.
04156100	Toni & Guy Hairdressing Academy	Modesto	CA	Proprietary	12/31/2017	Annual	07/30/2018	Other:	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 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
04156100	Toni & Guy Hairdressing Academy	Modesto	CA	Proprietary	12/31/2017	Annual	08/10/2018	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.

Incomplete Letter Listing

OPE ID	Institution Name	City	State	Institution Type	Submission FYE	Submission Reason	Incomplete Date	Reasons Deemed Incomplete	Incomplete Letter Comments
04156100	Toni & Guy Hairdressing Academy	Modesto	CA	Proprietary	12/31/2017	Annual	07/19/2018	Other:	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: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
04156400	Aviation Institute of Maintenance	Casselberry	FL	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 (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
04157400	National Paralegal College	Phoenix	AZ	Proprietary	12/31/2017	Annual	07/17/2018	Servicer Information Sheet is missing.,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 is still required) is not in the 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
04157600	Nova Academy of Cosmetology	Rochester	MN	Proprietary	12/31/2017	Annual	07/30/2018	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/list/oig/nonfed/schoolservicerauditguide.pdf
04157600	Nova Academy of Cosmetology	Rochester	MN	Proprietary	12/31/2017	Annual	07/20/2018	Summary Schedule A is missing,Summary Schedule B is missing,Summary Schedule C is missing,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. Summary A,B,C is missing. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
04157600	Nova Academy of Cosmetology	Rochester	MN	Proprietary	12/31/2017	Annual	08/13/2018	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/list/oig/nonfed/schoolservicerauditguide.pdf
04158100	Aiken School of Cosmetology and Barbering	Aiken	SC	Proprietary	12/31/2017	Annual	07/25/2018	Other:,Servicer Information Sheet is incomplete.,Report on Compliance with specified Requirements Applicable to the FSA Programs 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. 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 Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
04158100	Aiken School of Cosmetology and Barbering	Aiken	SC	Proprietary	12/31/2017	Annual	08/08/2018	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
04158100	Aiken School of Cosmetology and Barbering	Aiken	SC	Proprietary	12/31/2017	Annual	07/13/2018	Report on Compliance with specified Requirements Applicable to the FSA Programs is incomplete.,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. And 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
04158200	Paul Mitchell The School Sherman Oaks	Sherman Oaks	CA	Proprietary	12/31/2017	Annual	07/12/2018	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
04158800	Theatre of Arts	Hollywood	CA	Proprietary	09/30/2016	Annual	04/20/2017	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 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). 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 and resubmit with all previous audit documentation.
04158900	Flair Beauty College	Valencia	CA	Proprietary	12/31/2017	Annual	07/23/2018	Servicer Information Sheet is incomplete.	Servicer Information Sheet(Wright International 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
04159700	American Medical Sciences Center	Glendale	CA	Proprietary	12/31/2017	Annual	05/25/2018	Servicer Information Sheet is incomplete.	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 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
04162500	Hollywood Institute of Beauty Careers	Hollywood	FL	Proprietary	12/31/2017	Annual	06/20/2018	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
04162500	Hollywood Institute of Beauty Careers	Hollywood	FL	Proprietary	12/31/2017	Annual	06/27/2018	Servicer Information Sheet is incomplete.	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 referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
04162700	Eric Fisher Academy	Wichita	KS	Proprietary	12/31/2017	Annual	06/06/2018	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

Incomplete Letter Listing

OPE ID	Institution Name	City	State	Institution Type	Submission FYE	Submission Reason	Incomplete Date	Reasons Deemed Incomplete	Incomplete Letter Comments
04164100	Montana Academy of Salons	Great Falls	MT	Proprietary	12/31/2017	Annual	07/10/2018	Servicer Information Sheet is incomplete.	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 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.
04164300	Global Institute	Caguas	PR	Proprietary		Closeout Audit	04/05/2018	Other:	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
04165000	Meridian Institute of Surgical Assisting	Nashville	TN	Proprietary	12/31/2017	Annual	07/23/2018	Other:	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.
04165500	Acaydia Spa and School of Aesthetics	Provo	UT	Proprietary	12/31/2017	Annual	06/18/2018	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
04166000	Manhattan Institute (The)	New York	NY	Proprietary	03/31/2017	Annual	10/03/2017	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.	The Corrective Action Plan (CAP) needs to include the status of prior year findings. Also, 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).
04167300	Salon Professional Academy (The)	Fort Myers	FL	Proprietary	12/31/2017	Annual	07/09/2018	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
04167300	Salon Professional Academy (The)	Fort Myers	FL	Proprietary	12/31/2017	Annual	06/22/2018	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
04167600	Finger Lakes School of Massage (The)	Ithaca	NY	Proprietary	12/31/2017	Annual	07/13/2018	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
04167800	Innovations Design Academy	Canton	IL	Proprietary	12/31/2017	Annual	05/28/2018	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
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.
04168600	College of Massage Therapy	Blackfoot	ID	Proprietary	12/31/2017	Annual	07/11/2018	Other:	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
04168600	College of Massage Therapy	Blackfoot	ID	Proprietary	12/31/2016	Annual	06/13/2017	Compliance Audit is missing.,Other:, - Compliance Audit 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 missing documentation.
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.	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 the bank information, resubmit along with all previously submitted PDF documents.
04169700	Unitek College	Fremont	CA	Proprietary	12/31/2017	Annual	06/28/2018	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://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
04170300	Beauty Academy of South Florida	Hialeah Gardens	FL	Proprietary	12/31/2017	Annual	06/28/2018	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
04170300	Beauty Academy of South Florida	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.
04172000	Southern California University SOMA	Los Angeles	CA	Proprietary	12/31/2017	Annual	07/26/2018	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.
04173200	Taylor Andrews Academy Of Hair Design	West Jordan	UT	Proprietary	12/31/2017	Annual	07/16/2018	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://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
04173400	Santa Ana Beauty Academy	Santa Ana	CA	Proprietary	12/31/2017	Annual	07/24/2018	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/list/oig/nonfed/schoolservicerauditguide.pdf
04173900	Cosmetology College of Franklin County	St. Clair	MO	Proprietary	12/31/2017	Annual	07/18/2018	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 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

Incomplete Letter Listing

OPE ID	Institution Name	City	State	Institution Type	Submission FYE	Submission Reason	Incomplete Date	Reasons Deemed Incomplete	Incomplete Letter Comments
04173900	Cosmetology College of Franklin County	St. Clair	MO	Proprietary	12/31/2017	Annual	08/09/2018	Other is missing.	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 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	MO	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.
04174000	Skin Institute	Saint Louis	MO	Proprietary	12/31/2017	Annual	06/27/2018	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
04174000	Skin Institute	Saint Louis	MO	Proprietary	12/31/2017	Annual	07/13/2018	Servicer Information Sheet is incomplete.	The Servicer Information Sheet is incomplete because it does not indicate any division of duties & the Grid. Also, Summary schedule "A" is missing. Please include Summary schedule A and resubmit along with all previously submitted PDF documents.
04174200	All Beauty College	Fort Mohave	AZ	Proprietary	12/31/2016	Annual	04/28/2017	Auditor's Comments on Resolution Matters related to prior audit findings is incomplete., Corrective Action Plan 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. Also, The Corrective Action Plan (CAP) needs to include the correctly numbered current year findings. Please provide the revised &/or missing information and resubmit with all previous audit documentation.
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.
04174800	American Trade School	Saint Ann	MO	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 (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
04175300	Penrose Academy	Scottsdale	AZ	Proprietary	12/31/2017	Annual	05/17/2018	Other:	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. 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.
04177100	Pima Medical Institute	Aurora	CO	Proprietary	12/31/2017	Annual	07/22/2018	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 is not in the 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
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	OH	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.
04177300	Ohio Medical Career College	Dayton	OH	Proprietary	12/31/2016	Annual	06/27/2017	Compliance Audit 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 missing documentation.
04177400	Capilo School of Hair Design	Augusta	ME	Proprietary	12/31/2017	Annual	06/25/2018	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://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.
04178100	Carolina College of Hair Design	Asheville	NC	Proprietary	12/31/2017	Annual	06/12/2018	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
04178100	Carolina College of Hair Design	Asheville	NC	Proprietary	12/31/2017	Annual	06/20/2018	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
04179100	Verve College	Oak Brook	IL	Proprietary	12/31/2017	Annual	06/28/2018	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 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
04179200	Advanced College of Cosmetology	Waupun	WI	Proprietary	12/31/2017	Annual	06/20/2018	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
04179700	United Beauty College	Denver	CO	Proprietary	12/31/2017	Annual	07/11/2018	Servicer Information Sheet is incomplete.	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. 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.
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
04181200	Southern California Health Institute (SOCHI)	Reseda	CA	Proprietary	06/30/2016	Annual	01/11/2017	Report on Compliance with specified Requirements Applicable to the FSA Programs did not disclose use of the 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.

OPE ID	Institution Name	City	State	Institution Type	Submission FYE	Submission Reason	Incomplete Date	Reasons Deemed Incomplete	Incomplete Letter Comments
04181400	Best Care College	East Orange	NJ	Proprietary	12/31/2017	Annual	06/22/2018	Auditor's Comments on Resolution Matters Related to Prior Audit Findings is missing.,Other:	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
04181600	Integrity College of Health	Pasadena	CA	Proprietary	12/31/2017	Annual	07/31/2018	Compliance Audit is missing.	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.
04181600	Integrity College of Health	Pasadena	CA	Proprietary	12/31/2017	Annual	07/19/2018	Servicer Information Sheet is incomplete.	The entire compliance audit report is missing from your submission. You must reload the audit report and resubmit.
04182500	Millennia Atlantic University	Doral	FL	Proprietary	12/31/2017	Annual	05/01/2018	Other:	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
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.	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: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
04183400	Salon Professional Academy (The)	North Little Rock	AR	Proprietary	12/31/2017	Annual	06/29/2018	Servicer Information Sheet is incomplete.	The Corrective Action Plan (CAP) needs to include the status of prior year findings. Refer to Example "H", part "C" of the Audit Guide. 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.
04184200	Taylor Andrews Academy-St. George	St. George	UT	Proprietary	12/31/2017	Annual	07/12/2018	Servicer Information Sheet is incomplete.	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. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
04184200	Taylor Andrews Academy-St. George	St. George	UT	Proprietary	12/31/2017	Annual	06/27/2018	Servicer Information Sheet is incomplete.	The 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 IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
04184400	Seymour Beauty Academy	Seymour	MO	Proprietary	12/31/2016	Annual	06/26/2017	Report on Compliance with Specified Requirements Applicable to the FSA Programs was not signed.,- Other is not viewable.	The Servicer Information Sheet is not in the format (language & grid) required by the U.S. Department of Education's 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
04184800	Vantage College	El Paso	TX	Proprietary	12/31/2016	Annual	08/07/2017	Other:,- Other is not viewable.	Report on Compliance with Specified Requirements Applicable to the FSA Programs was not signed.
04184800	Vantage College	El Paso	TX	Proprietary		Closeout Audit	08/16/2017	- Other is not viewable.	The PDF attachment is for the fiscal year ended 01/19/2017 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.
04185000	Colorado Academy of Veterinary Technology	Colorado Springs	CO	Proprietary	12/31/2017	Annual	07/22/2018	Corrective Action Plan 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 missing documentation.
04185100	Northeast Technical Institute	Scarborough	ME	Proprietary	12/31/2017	Annual	06/29/2018	Servicer Information Sheet is incomplete.	The Corrective Action Plan (CAP) must include the status of all 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 all findings. You must make the necessary revisions to your compliance audit and resubmit.
04185500	Beverly Hills Design Institute	Beverly Hills	CA	Proprietary	12/31/2017	Annual	07/24/2018	Other:,Report on Compliance with specified Requirements Applicable to the FSA Programs is incomplete.	Servicer Information Sheet should read: Division of Duties. Is not in the format (it has both versions attached) 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
04185600	Medical Allied Career Center	Santa Fe Springs	CA	Proprietary	12/31/2017	Annual	07/31/2018	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'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
04185600	Medical Allied Career Center	Santa Fe Springs	CA	Proprietary	12/31/2017	Annual	07/24/2018	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
04185600	Medical Allied Career Center	Santa Fe Springs	CA	Proprietary	12/31/2017	Annual	08/01/2018	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
04185700	Academy for Salon Professionals (The)	Santa Clara	CA	Proprietary		Closeout Audit	11/29/2017	Corrective Action Plan is missing.,- Corrective Action Plan is not viewable.	Servicer Information Sheet-Shamrock(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
04186900	International College of Beauty, Arts & Sciences	Los Angeles	CA	Proprietary	12/31/2017	Annual	07/22/2018	Servicer Information Sheet is incomplete.	The Corrective Action Plan is missing. Please include Corrective Action Plan, and resubmit along with all previously submitted PDF documents.
04187300	Hair Academy (The)	Montgomery	AL	Proprietary	06/30/2017	Annual	06/04/2018	Servicer Information Sheet is incomplete.	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
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.	Servicers 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 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.

Incomplete Letter Listing

OPE ID	Institution Name	City	State	Institution Type	Submission FYE	Submission Reason	Incomplete Date	Reasons Deemed Incomplete	Incomplete Letter Comments
04187300	Hair Academy (The)	Montgomery	AL	Proprietary	06/30/2017	Annual	02/09/2018	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.
04187300	Hair Academy (The)	Montgomery	AL	Proprietary	06/30/2017	Annual	05/16/2018	Corrective Action Plan is not signed.	The Correction Action Plan is not signed. Must mention if there 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 Administering Title IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
04187300	Hair Academy (The)	Montgomery	AL	Proprietary	06/30/2017	Annual	05/02/2018	Other:	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
04187400	John Amico School of Hair Design	Oak Forest	IL	Proprietary	12/31/2017	Annual	07/09/2018	Report on Compliance with specified Requirements Applicable to the FSA Programs is incomplete.	
04187800	CyberTex Institute of Technology	Austin	TX	Proprietary	12/31/2017	Annual	07/20/2018	Corrective Action Plan 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: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
04187800	CyberTex Institute of Technology	Austin	TX	Proprietary	12/31/2017	Annual	08/05/2018	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.
04188700	ASI Career Institute	Turnersville	NJ	Proprietary	12/31/2017	Annual	07/16/2018	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.
04189000	Long Island Barber Institute (The)	Hempstead	NY	Proprietary	12/31/2016	Annual	07/10/2017	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.
04189100	Salon Institute - Toledo Campus	Toledo	OH	Proprietary	12/31/2017	Annual	06/28/2018	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
04189200	Salon Professional Academy (The)	Shorewood	IL	Proprietary	12/31/2017	Annual	07/14/2018	Servicer Information Sheet is incomplete.	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: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
04190500	New York School of Esthetics & Day Spa	White Plains	NY	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
04192100	American Medical Academy	Miami	FL	Proprietary	12/31/2017	Annual	06/27/2018	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
04192100	American Medical Academy	Miami	FL	Proprietary	12/31/2017	Annual	06/29/2018	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
04192200	Athena Career Academy	Toledo	OH	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.	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
04192500	Westchester College of Nursing & Allied Health	Los Angeles	CA	Proprietary	12/31/2017	Annual	07/17/2018	Other:-Servicer Information Sheet is incomplete.-Report on Compliance with specified Requirements Applicable to the FSA Programs 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. 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 format (language throughout/ no wording of responsibility) 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
04192500	Westchester College of Nursing & Allied Health	Los Angeles	CA	Proprietary	12/31/2017	Annual	07/31/2018	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
04193000	Rio Grande Valley College	Pharr	TX	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. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
04193100	Alexander Academy	Lunenburg	MA	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-Party Servicers Administering Title IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
04193200	Rocky Mountain University of Health Professions	Provo	UT	Proprietary	12/31/2017	Annual	05/25/2018	4. Opinion Type,Servicer Information Sheet is incomplete.	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

Incomplete Letter Listing

OPE ID	Institution Name	City	State	Institution Type	Submission FYE	Submission Reason	Incomplete Date	Reasons Deemed Incomplete	Incomplete Letter Comments
04193200	Rocky Mountain University of Health Professions	Provo	UT	Proprietary	12/31/2017	Annual	06/01/2018	Servicer Information Sheet is incomplete.	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
04194000	School District of Indian River County, Technical Center for Career	Vero Beach	FL	Public	06/30/2016	Annual	02/16/2017	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.
04194300	Colton-Redlands-Yucaipa Regional Occupational Program	Redlands	CA	Public	06/30/2016	Annual	02/11/2017	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.
04194300	Colton-Redlands-Yucaipa Regional Occupational Program	Redlands	CA	Public	06/30/2016	Annual	02/27/2017	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.
04194400	American College of Healthcare Sciences	Portland	OR	Proprietary	12/31/2017	Annual	07/22/2018	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
04194400	American College of Healthcare Sciences	Portland	OR	Proprietary	12/31/2016	Annual	07/05/2017	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.
04194500	Aveda Institute Tucson	Tucson	AZ	Proprietary	12/31/2017	Annual	07/23/2018	Other:	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: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
04194500	Aveda Institute Tucson	Tucson	AZ	Proprietary	12/31/2017	Annual	07/16/2018	Other:	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: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
04195200	Diamond Beauty College	South El Monte	CA	Proprietary	12/31/2017	Annual	07/21/2018	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/list/oig/nonfed/schoolservicerauditguide.pdf
04195400	Unitek College	Hayward	CA	Proprietary	12/31/2016	Annual	05/05/2017	Corrective Action Plan is missing,- Other is not viewable.	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 (as shown on example E). You must make the necessary revisions to your compliance audit and resubmit.
04195400	Unitek College	Hayward	CA	Proprietary	12/31/2017	Annual	06/28/2018	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://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.
04195500	Southern States University	San Diego	CA	Proprietary	12/31/2017	Annual	07/23/2018	Servicer Information Sheet is incomplete.	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
04195500	Southern States University	San Diego	CA	Proprietary	12/31/2017	Annual	07/30/2018	Servicer Information Sheet is incomplete.	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
04195600	Tribeca Flashpoint College	Chicago	IL	Proprietary		Stub Audit	06/27/2018	Servicer Information Sheet is incomplete.	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
04197600	Florida Institute of Recording, Sound and Technology	Orlando	FL	Proprietary	12/31/2017	Annual	06/04/2018	Report on Compliance with specified Requirements Applicable to the FSA Programs 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 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.
04203200	Boise Barber College a d.MARTIN Academy	Boise	ID	Proprietary	12/31/2017	Annual	08/02/2018	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. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
04203200	Boise Barber College a d.MARTIN Academy	Boise	ID	Proprietary	12/31/2017	Annual	07/12/2018	Other:	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
04203300	Aveda Institute Des Moines	Des Moines	IA	Proprietary	12/31/2017	Annual	07/10/2018	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
04203300	Aveda Institute Des Moines	Des Moines	IA	Proprietary	12/31/2017	Annual	07/27/2018	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
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.
04203600	Franklin Hair Academy School of Cosmetology	Franklin	TN	Proprietary	12/31/2017	Annual	07/20/2018	Servicer Information Sheet is incomplete.	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 Administering Title IV Programs. See 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	07/21/2017	Other,- Other is not viewable.	The PDF shows OPEID 05207200 should be 04203600. Rescan your PDF attachment(s) and resubmit.
04203800	Woodruff Medical Training and Testing	Tucker	GA	Proprietary	12/31/2017	Annual	07/19/2018	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/list/oig/nonfed/schoolservicerauditguide.pdf

Incomplete Letter Listing

OPE ID	Institution Name	City	State	Institution Type	Submission FYE	Submission Reason	Incomplete Date	Reasons Deemed Incomplete	Incomplete Letter Comments
04204500	Elaine Sterling Institute(The)	Sandy Springs	GA	Proprietary	12/31/2017	Annual	06/21/2018	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
04205100	Great Lakes Truck Driving School	Columbia Station	OH	Proprietary	06/30/2017	Annual	01/11/2018	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.
04205200	Wade Gordon Hairdressing Academy	Amarillo	TX	Proprietary	12/31/2017	Annual	07/10/2018	Servicer Information Sheet is incomplete.	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 Administering Title IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
04205300	Mitsu Sato Hair Academy	Overland Park	KS	Proprietary	12/31/2016	Annual	08/14/2017	Corrective Action Plan is missing.,Schedule of Findings and Questioned Costs is incomplete,- Other is not viewable.	The Corrective Action Plan (CAP) is missing. 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.
04205300	Mitsu Sato Hair Academy	Overland Park	KS	Proprietary	12/31/2016	Annual	08/14/2017	Corrective Action Plan is missing.,Schedule of Findings and Questioned Costs is incomplete,- Other is not viewable.	The Corrective Action Plan (CAP) is missing. 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.
04205300	Mitsu Sato Hair Academy	Overland Park	KS	Proprietary	12/31/2016	Annual	07/15/2017	Corrective Action Plan is missing.,Corrective Action Plan is incomplete,- Corrective Action Plan is not viewable.	The Corrective Action Plan is missing. Please include Corrective Action Plan and resubmit along with all previously submitted PDF documents.
04205300	Mitsu Sato Hair Academy	Overland Park	KS	Proprietary	12/31/2017	Annual	07/17/2018	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
04205300	Mitsu Sato Hair Academy	Overland Park	KS	Proprietary	12/31/2016	Annual	08/04/2017	Compliance Audit is missing.,Corrective Action Plan is incomplete,- 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.
04205300	Mitsu Sato Hair Academy	Overland Park	KS	Proprietary	12/31/2016	Annual	08/13/2017	Auditor'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 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.
04205500	Lil Lou's Beauty and Barber College LLC	Gary	IN	Proprietary	12/31/2017	Annual	07/20/2018	Other:	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 no current & 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.
04206300	Florida Vocational Institute	Miami	FL	Proprietary	12/31/2017	Annual	06/26/2018	Servicer Information Sheet 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: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
04206300	Florida Vocational Institute	Miami	FL	Proprietary	12/31/2017	Annual	07/25/2018	Corrective Action Plan is not signed.	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
04206300	Florida Vocational Institute	Miami	FL	Proprietary	12/31/2016	Annual	07/06/2017	4. Opinion Type,Corrective action plan is not on school letterhead,- 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.
04206300	Florida Vocational Institute	Miami	FL	Proprietary	12/31/2017	Annual	08/06/2018	Report on Compliance with specified Requirements Applicable to the FSA Programs not on letterhead.	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.
04206700	Elite Welding Academy	Cincinnati	OH	Proprietary	09/30/2016	Annual	05/05/2017	Compliance Audit 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 missing documentation.
04206700	Elite Welding Academy	Cincinnati	OH	Proprietary	09/30/2017	Annual	03/27/2018	Corrective Action Plan is not signed,- Other is not viewable.	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.
04206700	Elite Welding Academy	Cincinnati	OH	Proprietary	09/30/2016	Annual	04/19/2017	Report on Compliance with specified 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). Please provide the revised &/or missing information and resubmit with all previous audit documentation.
04207200	Academy di Firenze	Jerome	ID	Proprietary	12/31/2016	Annual	06/19/2017	Schedule of Findings and Questioned Costs is incomplete,- Other is not viewable.	The Auditor's Comments on Resolution Matters Relating to Prior Audit Findings are Missing.
04207500	Medical Career Institute	Ocean	NJ	Proprietary	12/31/2017	Annual	07/18/2018	Other:	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: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
04207500	Medical Career Institute	Ocean	NJ	Proprietary	12/31/2017	Annual	08/03/2018	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
04207500	Medical Career Institute	Ocean	NJ	Proprietary	12/31/2016	Annual	07/20/2017	- 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 resubmit.
04208900	Advanced Career Institute	Visalia	CA	Proprietary	12/31/2017	Annual	06/27/2018	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. It should read: Division of Duties for Compliance Requirements. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
04208900	Advanced Career Institute	Visalia	CA	Proprietary	12/31/2017	Annual	07/17/2018	Servicer Information Sheet is incomplete.	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 should read: Division of Duties for Compliance Requirements. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf

Incomplete Letter Listing

OPE ID	Institution Name	City	State	Institution Type	Submission FYE	Submission Reason	Incomplete Date	Reasons Deemed Incomplete	Incomplete Letter Comments
04208900	Advanced Career Institute	Visalia	CA	Proprietary	12/31/2017	Annual	06/14/2018	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. It should read: Division of Duties for Compliance Requirements. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
04208900	Advanced Career Institute	Visalia	CA	Proprietary	12/31/2017	Annual	05/23/2018	Servicer Information Sheet is incomplete.	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 Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
04209000	San Francisco College of Cosmetology	San Francisco	CA	Proprietary	12/31/2016	Annual	07/19/2017	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.
04209500	Shear Finesse Hairstyling Academy	Jacksonville	FL	Proprietary	12/31/2017	Annual	07/19/2018	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
04209600	Institute of Health Sciences	Hunt Valley	MD	Proprietary	12/31/2017	Annual	06/22/2018	Compliance Audit is missing.	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 missing documentation.
04209600	Institute of Health Sciences	Hunt Valley	MD	Proprietary	12/31/2017	Annual	07/24/2018	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.
04210300	Medspa Academies	South Jordan	UT	Proprietary	09/30/2016	Annual	02/18/2017	Corrective Action Plan is missing,-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. Also, the Corrective Action Plan is missing. 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.
04210300	Medspa Academies	South Jordan	UT	Proprietary	09/30/2016	Annual	03/02/2017	Corrective Action Plan is missing,-Other,-Corrective action plan is not on school letterhead,- Other is not viewable.	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 compliance audit/attachment.
04210800	NRI Institute of Health Sciences	Royal Palm Beach	FL	Proprietary	12/31/2017	Annual	07/25/2018	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.
04210800	NRI Institute of Health Sciences	Royal Palm Beach	FL	Proprietary	12/31/2016	Annual	05/17/2017	Report on Compliance with Specified Requirements Applicable to the FSA Programs 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.
04210800	NRI Institute of Health Sciences	Royal Palm Beach	FL	Proprietary	12/31/2017	Annual	07/09/2018	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.
04210800	NRI Institute of Health Sciences	Royal Palm Beach	FL	Proprietary	12/31/2017	Annual	06/19/2018	Corrective Action Plan is missing,-Other:	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
04211900	Xavier College School of Nursing	Stockton	CA	Proprietary	12/31/2017	Annual	06/27/2018	Servicer Information Sheet is incomplete.	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. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
04211900	Xavier College School of Nursing	Stockton	CA	Proprietary	12/31/2017	Annual	07/16/2018	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
04212000	Lawrence & Company College of Cosmetology	Hanford	CA	Proprietary	12/31/2017	Annual	06/25/2018	Other;-Servicer Information Sheet is incomplete.	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 Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
04212100	Academy of Salon Professionals	Sedalia	MO	Proprietary	12/31/2017	Annual	07/12/2018	Servicer Information Sheet is incomplete.	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 IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
04212100	Academy of Salon Professionals	Sedalia	MO	Proprietary	12/31/2017	Annual	06/27/2018	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://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
04212400	Mingo Extended Learning Center	Delbarton	WV	Public	06/30/2017	Annual	04/11/2018	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.
04212500	Cactus Academy (The)	Garden City	NY	Proprietary		Closeout Audit	10/30/2017	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.

Incomplete Letter Listing

OPE ID	Institution Name	City	State	Institution Type	Submission FYE	Submission Reason	Incomplete Date	Reasons Deemed Incomplete	Incomplete Letter Comments
04213400	Access Careers	Hempstead	NY	Proprietary	12/31/2017	Annual	07/22/2018	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
04215300	Cosmo Factory Cosmetology Academy (The)	Santa Cruz	CA	Proprietary	12/31/2016	Annual	06/30/2017	Other is missing.,Report on Compliance with Specified Requirements Applicable to the FSA Programs 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. Also, the Auditor Information Sheet is missing. Please have your auditor provide the revised & missing information and resubmit with all previous audit documentation.
04215500	Champ's Barber School	Lancaster	PA	Proprietary	12/31/2017	Annual	05/18/2018	Schedule of Findings and Questioned Costs is incomplete.	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, then a statement to that effect must be made. Please provide the revised &/or missing information and resubmit with all previous audit documentation.
04216000	Universal Training Institute	Perth Amboy	NJ	Proprietary	12/31/2017	Annual	08/10/2018	Other:	The auditor did not disclose the findings appropriately. The auditor indicated that there were two findings, but they were not listed in the audit (via email from Henry Johnson).
04216000	Universal Training Institute	Perth Amboy	NJ	Proprietary	12/31/2017	Annual	07/02/2018	3. Does this Audit contain any findings related to the FSA Title IV programs?.,Other:.,Servicer Information Sheet is incomplete.	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: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
04216000	Universal Training Institute	Perth Amboy	NJ	Proprietary	12/31/2016	Annual	06/07/2017	Report on Compliance with Specified Requirements Applicable to the FSA Programs is missing.,- Other is not viewable.	The Compliance Audit Report is incorrect. Please resubmit and include all the necessary and required components of a SFA (Proprietary Audit)/the Compliance Audit. Have your auditor provide the revised &/or missing information and resubmit with all previous audit documentation.
04216600	Azure College	Miami Gardens	FL	Proprietary		Closeout Audit	11/15/2017	Schedule of Findings and Questioned Costs is incomplete.	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 the audit ended in 2016. Please provide the revised &/or missing information and resubmit with all previous audit documentation.
04217000	Healthcare Training Institute	Kenner	LA	Proprietary	12/31/2017	Annual	07/20/2018	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 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
04217200	Veritas Evangelical Seminary	Murrieta	CA	Non-Profit		Stub Audit	01/16/2018	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.
04217400	High Tech High Graduate School of Education	San Diego	CA	Non-Profit		Stub Audit	03/08/2018	3. Was the Student Financial Aid Cluster as a major program?.,Other:.,- Other is not viewable.	The entire Compliance Audit is incorrect. The Ez Audit form indicates that the audit should be a Stub Audit & not a regular audit.It is possible that this was done by mistake & needed to be added to the 2017 incomplete audit. Please resubmit along with all previously submitted PDF documents.
04217400	High Tech High Graduate School of Education	San Diego	CA	Non-Profit	06/30/2017	Annual	03/01/2018	Compliance Audit is missing.,- Compliance Audit 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.
04217600	Sessions College for Professional Design	Tempe	AZ	Proprietary	03/31/2018	Annual	07/09/2018	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. 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/list/oig/nonfed/schoolservicerauditguide.pdf
04218500	Innovate Salon Academy	South Plainfield	NJ	Proprietary	12/31/2017	Annual	05/15/2018	Other:	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: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
04219000	IGlobal University	Vienna	VA	Proprietary	12/31/2017	Annual	07/19/2018	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/list/oig/nonfed/schoolservicerauditguide.pdf
04219300	East-West Healing Arts Institute	Madison	WI	Proprietary	12/31/2017	Annual	06/18/2018	Other:.,Auditor Information Sheet 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. (need to remove the old Independent Accountant Report & 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
04219300	East-West Healing Arts Institute	Madison	WI	Proprietary	12/31/2017	Annual	06/07/2018	Other:.,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 is not in the 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
04219300	East-West Healing Arts Institute	Madison	WI	Proprietary	12/31/2017	Annual	05/29/2018	3. Does this Audit contain any findings related to the FSA Title IV programs?.,Other:.,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 is not in the 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
04220000	Designer Barber & Stylist School	Ft Smith	AR	Proprietary	12/31/2017	Annual	06/12/2018	Other:	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
04220000	Designer Barber & Stylist School	Ft Smith	AR	Proprietary	12/31/2017	Annual	06/22/2018	Other:	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

Incomplete Letter Listing

OPE ID	Institution Name	City	State	Institution Type	Submission FYE	Submission Reason	Incomplete Date	Reasons Deemed Incomplete	Incomplete Letter Comments
04220000	Designer Barber & Stylist School	Ft Smith	AR	Proprietary	12/31/2017	Annual	07/09/2018	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'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 (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
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.	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.
04220900	National Personal Training Institute of Columbus	Powell	OH	Proprietary	12/31/2016	Annual	07/16/2017	Auditor'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.
04220900	National Personal Training Institute of Columbus	Powell	OH	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.	The Summary A,B,C is missing, missing AIS & the Title page has the wrong OPEID number. Please 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
04220900	National Personal Training Institute of Columbus	Powell	OH	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.	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 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
04220900	National Personal Training Institute of Columbus	Powell	OH	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
04221000	Standard Healthcare Services, College of Nursing	Falls Church	VA	Proprietary	12/31/2017	Annual	06/27/2018	Servicer Information Sheet is incomplete.	Servicer Information Sheet should read:Division of Duties for Compliance Requirements. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
04221800	Toni & Guy Hairdressing Academy	Manteca	CA	Proprietary	12/31/2017	Annual	08/10/2018	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.
04221800	Toni & Guy Hairdressing Academy	Manteca	CA	Proprietary	12/31/2017	Annual	07/30/2018	Other:	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 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
04221800	Toni & Guy Hairdressing Academy	Manteca	CA	Proprietary	12/31/2017	Annual	07/19/2018	Other:	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: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
04223200	Grace International Beauty School	Flushing	NY	Proprietary	12/31/2017	Annual	07/27/2018	3. Does this Audit contain any findings related to the FSA Title IV programs?:,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. See referenced Guide at: 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.8-2 in the 2016 audit guide. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
04223400	InterAmerican Technical Institute	Miami	FL	Proprietary	12/31/2017	Annual	06/22/2018	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
04223400	InterAmerican Technical Institute	Miami	FL	Proprietary	12/31/2017	Annual	06/13/2018	Compliance Audit is missing.	The entire compliance audit report is missing from your submission. You must reload the audit report and resubmit.
04223800	Electrical Training Center (The)	Copague	NY	Proprietary	12/31/2017	Annual	07/10/2018	Summary Schedule A is missing,Servicer Information Sheet is incomplete.	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: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
04224200	Belle Academy of Cosmetology	Waterbury	CT	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://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
04224400	Networks Barber College	Calumet City	IL	Proprietary	12/31/2017	Annual	04/12/2018	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	IL	Proprietary	12/31/2017	Annual	05/01/2018	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

OPE ID	Institution Name	City	State	Institution Type	Submission FYE	Submission Reason	Incomplete Date	Reasons Deemed Incomplete	Incomplete Letter Comments
04224400	Networks Barber College	Calumet City	IL	Proprietary	12/31/2017	Annual	05/29/2018	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	IL	Proprietary	12/31/2017	Annual	05/15/2018	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
04224500	Trenz Beauty Academy	Calumet City	IL	Proprietary	12/31/2017	Annual	04/26/2018	Other:	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/nonfed/schoolservicerauditguide.pdf
04224500	Trenz Beauty Academy	Calumet City	IL	Proprietary	12/31/2017	Annual	04/10/2018	Other:	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/nonfed/schoolservicerauditguide.pdf
04225500	Westchester School for Dental Assistants	Elmsford	NY	Proprietary	12/31/2017	Annual	07/15/2018	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
04225900	Setting the Standard Barbering and Natural Hair Academy	Shreveport	LA	Proprietary	12/31/2017	Annual	07/26/2018	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
04225900	Setting the Standard Barbering and Natural Hair Academy	Shreveport	LA	Proprietary	12/31/2017	Annual	07/13/2018	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
04226000	Bos-Man's Barber College	Shreveport	LA	Proprietary	12/31/2017	Annual	06/26/2018	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	07/16/2018	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	Annual	06/28/2018	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://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
04226300	Divine Crown Academy of Cosmetology	Harrisburg	PA	Proprietary	12/31/2017	Annual	06/25/2018	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://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
04226400	MT Training Center	Grand Prairie	TX	Proprietary	12/31/2017	Annual	07/18/2018	3. Does this Audit contain any findings related to the FSA Title IV programs?; 4. Opinion Type; Other:	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
04226400	MT Training Center	Grand Prairie	TX	Proprietary	12/31/2017	Annual	07/30/2018	Other:	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: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
04226400	MT Training Center	Grand Prairie	TX	Proprietary	12/31/2017	Annual	08/13/2018	Other:	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 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
04227500	Merryfield School of Pet Grooming	Oakland Park	FL	Proprietary	12/31/2017	Annual	06/26/2018	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. https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
04227800	Bethany Global University	Bloomington	MN	Non-Profit	06/30/2016	Annual	04/17/2017	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	Annual	06/25/2018	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
04228400	Beyond Measure Barbering Institute	Mebane	NC	Proprietary	12/31/2017	Annual	07/10/2018	Servicer Information Sheet is incomplete.	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 Administering Title IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
04229000	Barber Institute of Texas	Longview	TX	Proprietary	12/31/2017	Annual	07/30/2018	Other:	Independent Auditors Report on Internal Control Over Financial Reporting and on Compliance and is not in the 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

Incomplete Letter Listing

OPE ID	Institution Name	City	State	Institution Type	Submission FYE	Submission Reason	Incomplete Date	Reasons Deemed Incomplete	Incomplete Letter Comments
04229000	Barber Institute of Texas	Longview	TX	Proprietary	12/31/2017	Annual	07/20/2018	Other:	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: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
04229200	Jupiter Beauty Academy	Boston	MA	Proprietary	12/31/2017	Annual	07/01/2018	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://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
04229200	Jupiter Beauty Academy	Boston	MA	Proprietary	12/31/2017	Annual	06/25/2018	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://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
04229600	Ruby's Academy for Health Occupations	Plantation	FL	Proprietary		Closeout Audit	09/06/2017	Compliance Audit is missing.,Other:,- 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 missing documentation.
04229600	Ruby's Academy for Health Occupations	Plantation	FL	Proprietary		Closeout Audit	09/26/2017	Compliance Audit is missing.,Other:,- 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 missing documentation.
04229600	Ruby's Academy for Health Occupations	Plantation	FL	Proprietary		Stub Audit	11/17/2017	Compliance Audit is missing.,- Other is not viewable.	The entire Compliance Audit Report is incorrect. Please resubmit and include all the necessary and required components of a SFA (Proprietary Audit)/the Compliance Audit, i.e., The Auditor Information Sheet, The Servicer Information Sheet (if applicable), The Schedule of Findings and Questioned Costs and all other missing documentation. Also, a needed explanation on why this is a stub audit.
04229600	Ruby's Academy for Health Occupations	Plantation	FL	Proprietary		Closeout Audit	12/07/2017	4. Opinion Type,Corrective Action Plan 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 Gaps and Cash Management 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 Gaps and Cash Management assertion. Also the Corrective Action Plan is missing. Please include The CAP and resubmit along with all previously submitted PDF documents.
04229600	Ruby's Academy for Health Occupations	Plantation	FL	Proprietary		Closeout Audit	11/20/2017	4. Opinion Type,Other:,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.
04229600	Ruby's Academy for Health Occupations	Plantation	FL	Proprietary		Closeout Audit	11/28/2017	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 the report for the fiscal year ended June 15, 2017 and resubmit through eZ-Audit.
04229600	Ruby's Academy for Health Occupations	Plantation	FL	Proprietary		Closeout Audit			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	FL	Proprietary		Closeout Audit	12/04/2017	4. Opinion Type,Other:,- Other is not viewable.	The Gaps and Cash Management 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 Gaps and Cash Management assertion and resubmit along with all previously submitted PDF documents.
04229600	Ruby's Academy for Health Occupations	Plantation	FL	Proprietary		Closeout Audit	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.
04229600	Ruby's Academy for Health Occupations	Plantation	FL	Proprietary		Closeout Audit	09/08/2017	Compliance Audit is missing.,Other:,- Compliance Audit 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 missing documentation.
04229600	Ruby's Academy for Health Occupations	Plantation	FL	Proprietary		Closeout Audit	12/18/2017	4. Opinion Type,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.
04229600	Ruby's Academy for Health Occupations	Plantation	FL	Proprietary		Closeout Audit	09/26/2017	Compliance Audit is missing.,Other:,- Compliance Audit 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 missing documentation.
04229700	First Coast Barber Academy	Jacksonville	FL	Proprietary	12/31/2017	Annual	07/25/2018	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.
04229700	First Coast Barber Academy	Jacksonville	FL	Proprietary	12/31/2016	Annual	07/18/2017	Report on Compliance with specified Requirements Applicable to the FSA Programs is incomplete.,- Other is not viewable.	The attached [Independent Auditor's Report]/[A-133 Report] is incomplete because the 1st paragraph of the [Independent Auditor's Report]/[A-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.
04230100	Rabbinical College Ohr Yisroel	Brooklyn	NY	Non-Profit	06/30/2016	Annual	03/31/2017	Schedule of Findings and Questioned Costs is missing.,Summary Schedule of prior audit findings is missing,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	Most of the Compliance Audit Report is missing. Please resubmit and The Summary of Auditor's Results, The Schedule of findings and Questioned Costs and also the attached [Independent Auditor's Report]/[OMB Report] is incomplete because the [Independent Auditor's Report]/[OMB 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.
04230900	Ricci's Toni & Guy Hairdressing Academy/ TIGI Creative School	Newtown	CT	Proprietary	12/31/2017	Annual	07/10/2018	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
04231000	Studio Beauty School	Spokane Valley	WA	Proprietary	12/31/2017	Annual	07/02/2018	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
04231300	Yahweh Beauty Academy	Killeen	TX	Proprietary	12/31/2017	Annual	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
04231900	Alamo City Barber College	San Antonio	TX	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
04232400	Vantage College - San Antonio	San Antonio	TX	Proprietary	12/31/2016	Annual	08/08/2017	3. Does this Audit contain any findings related to the FSA Title IV programs?,- Other:,- Other is not viewable.	The PDF attachment is for the fiscal year ended 1/19/2017 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.

Incomplete Letter Listing

OPE ID	Institution Name	City	State	Institution Type	Submission FYE	Submission Reason	Incomplete Date	Reasons Deemed Incomplete	Incomplete Letter Comments
04233500	Med-Life Institute	Naples	FL	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.
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.	The Schedule of Finding and Question Cost is incomplete because it does not indicate finding 16-1. Please have your auditor provide the revised &/or missing information and resubmit with all previous audit documentation.
04233600	Med-Life Institute	Lauderdale Lakes	FL	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.
04233600	Med-Life Institute	Lauderdale Lakes	FL	Proprietary	12/31/2016	Annual	08/23/2017	Report on Compliance with Specified Requirements Applicable to the FSA Programs was not signed.,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 signed by the auditor. Please note a computer-generated signature is not acceptable. 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. 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.
04234200	Center for Ultrasound Research & Education	White Plains	NY	Proprietary	12/31/2017	Annual	07/23/2018	Other 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 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
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.	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.
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.	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 information and resubmit with all previous audit documentation.
04234200	Center for Ultrasound Research & Education	White Plains	NY	Proprietary	12/31/2016	Annual	07/23/2018	Other 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 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
04234500	Burnett International College	Boynton Beach	FL	Proprietary	12/31/2016	Annual	04/27/2018	Compliance Audit is missing.	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 missing documentation.
04234500	Burnett International College	Boynton Beach	FL	Proprietary	12/31/2016	Annual	04/04/2018	Compliance Audit is missing.	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 missing documentation.
04234500	Burnett International College	Boynton Beach	FL	Proprietary	12/31/2016	Annual	03/19/2018	Compliance Audit 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 missing documentation.
04234900	AMG School of License Practical Nursing	Brooklyn	NY	Proprietary	12/31/2017	Annual	07/09/2018	Servicer Information Sheet is incomplete.	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
04234900	AMG School of License Practical Nursing	Brooklyn	NY	Proprietary	12/31/2017	Annual	06/21/2018	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
04235000	Felbry College-School of Nursing	Columbus	OH	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.
04235400	Saint Michael College of Allied Health	Alexandria	VA	Proprietary	12/31/2017	Annual	05/11/2018	Schedule of Findings and Questioned Costs is incomplete.	The Schedule of Findings and Questioned Costs is incomplete does not mention of prior year findings.. Please include and resubmit along with all previously submitted PDF documents.
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.	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.
04235400	Saint Michael College of Allied Health	Alexandria	VA	Proprietary	12/31/2016	Annual	06/30/2017	Compliance Audit is missing.,Other:,- Compliance Audit 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 missing documentation.
04235500	Presidio Graduate School	San Francisco	CA	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.
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.
04236400	Sandra Academy of Salon Services	New Tazewell	TN	Proprietary	10/31/2017	Annual	04/12/2018	Other:	The entire Compliance Audit is incorrect. The PDF attachment indicates an OPEID # of 0426400 instead of the proper OPEID # of 04236400. Please have your auditor provide the correct OPEID and resubmit.
04237800	California Barber and Beauty College	San Diego	CA	Proprietary	12/31/2017	Annual	07/18/2018	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
04238400	Florida International Training Institute	Miami	FL	Proprietary	12/31/2017	Annual	06/26/2018	Compliance Audit is missing.	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 missing documentation.
04238600	Gould's Academy	Memphis	TN	Proprietary	12/31/2017	Annual	07/09/2018	Servicer Information Sheet is incomplete.	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
04238700	Dermal Science International Aesthetics & Nail Academy	Reston	VA	Proprietary	12/31/2016	Annual	07/01/2017	Corrective Action Plan is incomplete.,- Other is not viewable.	The Corrective Action Plan (CAP) references findings that are numbered incorrectly (16-3 & not 16-2).
04239000	B-Unique Beauty and Barber Academy	Greenville	SC	Proprietary	12/31/2017	Annual	07/22/2018	Other:.,Servicer Information Sheet is incomplete.,Report on Compliance with specified Requirements Applicable to the FSA Programs 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 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.

Incomplete Letter Listing

OPE ID	Institution Name	City	State	Institution Type	Submission FYE	Submission Reason	Incomplete Date	Reasons Deemed Incomplete	Incomplete Letter Comments
04239000	B-Unique Beauty and Barber Academy	Greenville	SC	Proprietary	12/31/2017	Annual	08/09/2018	Other: Servicer Information Sheet is incomplete, Report on Compliance with specified Requirements Applicable to the FSA Programs 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'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 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
04239700	Vocational Nursing Institute (The)	Houston	TX	Non-Profit	12/31/2016	Annual	05/03/2017	Other is missing... Other is not viewable.	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 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://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
04240600	Tri-State Barber College	Ashland	KY	Proprietary	12/31/2017	Annual	07/24/2018	Servicer Information Sheet is incomplete.	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 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	07/10/2018	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
04240700	Image Maker Beauty Institute	Hendersonville	TN	Proprietary	12/31/2017	Annual	07/25/2018	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.
04240900	PPG Technical College	Caguas	PR	Proprietary	12/31/2017	Annual	06/14/2018	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 "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
04241900	River Valley School of Massage	Russellville	AR	Proprietary	12/31/2017	Annual	06/11/2018	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, &/or 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://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
04242100	University of North Texas at Dallas	Dallas	TX	Public	08/31/2016	Annual	05/09/2017	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.
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.
04242300	Dalton Institute of Esthetics and Cosmetology	Dalton	GA	Proprietary	12/31/2017	Annual	06/13/2018	Other:	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 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
04242600	ABCO Technology	Inglewood	CA	Proprietary	12/31/2017	Annual	07/31/2018	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 Page 156 in 2016 audit guide.
04242600	ABCO Technology	Inglewood	CA	Proprietary	12/31/2017	Annual	07/16/2018	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. 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
04242800	Coalition of African American Nurses	Matteson	IL	Non-Profit	12/31/2017	Annual	06/25/2018	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.
04242800	Coalition of African American Nurses	Matteson	IL	Non-Profit	12/31/2016	Annual	09/13/2017	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.
04243400	International Sports Sciences Association	Carpinteria	CA	Proprietary	12/31/2016	Annual	07/01/2017	Servicer Information Sheet is incomplete... Other is not viewable.	The Servicer Information Sheet is incomplete. Please include the complete Servicer Information Sheet and resubmit along with all previously submitted PDF documents.
04243400	International Sports Sciences Association	Carpinteria	CA	Proprietary	12/31/2017	Annual	07/24/2018	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

Incomplete Letter Listing

OPE ID	Institution Name	City	State	Institution Type	Submission FYE	Submission Reason	Incomplete Date	Reasons Deemed Incomplete	Incomplete Letter Comments
04243600	International Hair and Barber Academy	Boca Raton	FL	Proprietary	12/31/2017	Annual	06/19/2018	Other:	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
04243600	International Hair and Barber Academy	Boca Raton	FL	Proprietary	12/31/2017	Annual	07/01/2018	Other:	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 Administering Title IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
04243800	Abraham Lincoln University	Glendale	CA	Proprietary	12/31/2017	Annual	07/02/2018	Servicer Information Sheet is incomplete.	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
04244300	Antioch College	Yellow Springs	OH	Non-Profit	06/30/2016	Annual	04/20/2017	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 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.
04244300	Antioch College	Yellow Springs	OH	Non-Profit	06/30/2017	Annual	04/09/2018	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.
04244900	Sonoran Desert Institute	Scottsdale	AZ	Proprietary	12/31/2017	Annual	07/24/2018	Corrective Action Plan is not signed, Corrective action plan is not on school letterhead.	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.
04245500	Universal Healthcare Careers College	Los Angeles	CA	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 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
04245500	Universal Healthcare Careers College	Los Angeles	CA	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
04246000	MKG Beauty & Business	Cranston	RI	Proprietary	06/30/2017	Annual	01/08/2018	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.
04246300	EduMed Partners	Goodlettsville	TN	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
04246500	Massage Institute of Memphis (The)	Memphis	TN	Proprietary	12/31/2017	Annual	07/14/2018	Compliance Audit is missing.	The entire compliance audit report is missing from your submission. You must reload the audit report and resubmit.
04246600	Textures Institute of Cosmetology	Indianapolis	IN	Proprietary	12/31/2017	Annual	07/12/2018	Compliance Audit is missing.	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 missing documentation. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
04247100	Academy of Cosmetology and Esthetics	Nevada	MO	Proprietary	12/31/2017	Annual	06/29/2018	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
04247600	New Beginnings Beauty Academy	Pine Bluff	AR	Proprietary	12/31/2016	Annual	07/13/2017	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.
04248300	Los Angeles Academy of Figurative Art	Van Nuys	CA	Proprietary	12/31/2017	Annual	06/25/2018	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://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
04248300	Los Angeles Academy of Figurative Art	Van Nuys	CA	Proprietary	12/31/2017	Annual	07/01/2018	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://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	05/30/2017	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	05/18/2017	- 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	01/20/2017	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.
04249000	Medical Career and Technical College	Richmond	KY	Proprietary	06/30/2016	Annual	02/06/2017	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 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	Annual	01/06/2017	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.
04249300	Salon Boutique Academy	Addison	TX	Proprietary	12/31/2017	Annual	06/01/2018	Report on Compliance with Specified Requirements Applicable to the FSA Programs was not signed, Summary Schedule B is incomplete	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 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
04249300	Salon Boutique Academy	Addison	TX	Proprietary	12/31/2017	Annual	05/24/2018	Servicer Information Sheet is incomplete.	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 at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
04249300	Salon Boutique Academy	Addison	TX	Proprietary	12/31/2017	Annual	05/22/2018	Servicer Information Sheet is incomplete.	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 at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf

Incomplete Letter Listing

OPE ID	Institution Name	City	State	Institution Type	Submission FYE	Submission Reason	Incomplete Date	Reasons Deemed Incomplete	Incomplete Letter Comments
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.	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 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
04249600	Westcliff University	Irvine	CA	Proprietary	12/31/2017	Annual	07/24/2018	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
04250300	Hair Academy School of Barbering & Beauty	Newark	DE	Proprietary	12/31/2017	Annual	07/02/2018	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
04250500	National Personal Training Institute	Winter Park	FL	Proprietary	12/31/2016	Annual	04/25/2017	Report on Compliance with specified 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).
04251600	National Personal Training Institute of Massachusetts	Waltham	MA	Proprietary	12/31/2016	Annual	08/31/2017	4. Opinion Type,Other.,- Other is not viewable.	The entire Compliance Audit is incorrect. The Ez Audit form indicates that the audit should be a Close Out Audit & not a regular audit. The Report on Compliance is incomplete. The Closeout assertion was excluded from the assertions listed in the 1st paragraph of the Independent Auditor's Report. Please consult with your auditor to include the Closeout assertion. The Cover sheet should imply or indicate that this is a Closeout Audit. Along with The Auditor Information Sheet being incomplete because it does not mention any Bank information on the close-out (please refer to example C, pg. 2 of 2 in the Audit Guide). Please resubmit along with all previously submitted PDF documents.
04252900	International Beauty Education Center	Airway Heights	WA	Proprietary	12/31/2017	Annual	07/12/2018	Servicer Information Sheet is incomplete.	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. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
04252900	International Beauty Education Center	Airway Heights	WA	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://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
04252900	International Beauty Education Center	Airway Heights	WA	Proprietary	12/31/2017	Annual	06/26/2018	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
04254000	Ultimate Touch Barber College	Richton Park	IL	Proprietary	12/31/2017	Annual	07/13/2018	Servicer Information Sheet is incomplete.	Servicer Information Sheet (language - 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
04254300	Pets Playground Grooming School	Pompano Beach	FL	Proprietary	12/31/2017	Annual	05/10/2018	Compliance Audit is missing.	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 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	AR	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 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.
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.	The Compliance Audit is missing or Wavier request. Please include Compliance Audit and resubmit along with all previously submitted PDF 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.
04255400	Regan Career Institute	El Monte	CA	Proprietary	12/31/2017	Annual	07/16/2018	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
04255500	Alabama School of Nail Technology & Cosmetology	Jackson	AL	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://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
04255500	Alabama School of Nail Technology & Cosmetology	Jackson	AL	Proprietary	12/31/2017	Annual	06/26/2018	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
04255500	Alabama School of Nail Technology & Cosmetology	Jackson	AL	Proprietary	12/31/2017	Annual	07/02/2018	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://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
04256100	Indiana College of Sports & Medical Massage	Indianapolis	IN	Proprietary	12/31/2017	Annual	06/25/2018	Servicer Information Sheet is incomplete.	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. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
04256400	San Bernardino Beauty College	San Bernardino	CA	Proprietary	12/31/2017	Annual	06/20/2018	Other.,Servicer Information Sheet is incomplete.	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 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
04256400	San Bernardino Beauty College	San Bernardino	CA	Proprietary	12/31/2017	Annual	07/10/2018	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
04258900	Master's Barber & Styling College	Old Hickory	TN	Proprietary	12/31/2017	Annual	07/21/2018	Corrective Action Plan is not signed.	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-Party Servicers Administering Title IV Programs. See referenced Guide at: https://www2.ed.gov/about/offices/list/oig/nonfed/schoolservicerauditguide.pdf
04258900	Master's Barber & Styling College	Old Hickory	TN	Proprietary	12/31/2017	Annual	08/15/2018	Other:	The PDF Title Page and Auditors Information Sheet has incorrect OPEID number. Rescan your PDF attachment(s) and resubmit.
04260200	Elite Cosmetology, Barber & Spa Academy	Yakima	WA	Proprietary	12/31/2017	Annual	07/12/2018	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
04260200	Elite Cosmetology, Barber & Spa Academy	Yakima	WA	Proprietary	12/31/2017	Annual	08/01/2018	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
04260900	Mystros Barber Academy	Houston	TX	Non-Profit	12/31/2017	Annual	07/20/2018	All:	The Wavier request was attached improperly. The Institution needs to redo the Wavier in its correct format under the Wavier link within the Institutional web page.
04262800	C. Alexander School of Cosmetology	Little Rock	AR	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
04263500	American Beauty Schools	Miami	FL	Proprietary	12/31/2017	Annual	07/17/2018	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
04264800	J's Barber College	New Iberia	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
04265400	Ann Webb Skin Institute	Austin	TX	Proprietary	12/31/2017	Annual	07/19/2018	Compliance Audit is missing.	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 missing documentation.
04266100	Apex Academy Hair Skin Nails School of Cosmetology	Ontario	OH	Proprietary	12/31/2017	Annual	07/09/2018	Servicer Information Sheet is incomplete.	Servicer Information Sheet is not in the format (remove old version of the SIS on the PDF) 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
04267200	Allgood Beauty Institute	Frisco	TX	Proprietary	12/31/2017	Annual	07/20/2018	Summary Schedule B is incomplete	The Summary Schedule B 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
04268100	Ray J's College of Hair	Baton Rouge	LA	Proprietary	12/31/2017	Annual	07/23/2018	Other:	The Cover sheet is incorrect. The PDF attachment indicates an OPEID # of 03356300 instead of the proper OPEID # of 04268100. Please have your auditor provide the correct OPEID and resubmit.
04268300	Rexburg College of Massage Therapy	Rexburg	ID	Proprietary	12/31/2017	Annual	04/09/2018	Report on Compliance with specified Requirements Applicable to the FSA Programs did not list all required Management Assertions.	The Reporting 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 Reporting assertion and resubmit along with all previously submitted PDF documents.
04271700	Salon Professional Academy of San Antonio (The)	San Antonio	TX	Proprietary	12/31/2017	Annual	06/25/2018	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
04274100	Arkansas Welding Academy	Jacksonville	AR	Proprietary	12/31/2017	Annual	07/30/2018	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
04274100	Arkansas Welding Academy	Jacksonville	AR	Proprietary	12/31/2017	Annual	07/09/2018	Other:	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
04277800	Pro Beauty Academy (The)	Edison	NJ	Proprietary		Stub Audit	07/23/2018	Compliance Audit is missing.	The entire compliance audit report is missing from your submission. You must reload the audit report and resubmit.
04277800	Pro Beauty Academy (The)	Edison	NJ	Proprietary		Stub Audit	07/10/2018	Compliance Audit is missing.	The entire compliance audit report is missing from your submission. You must reload the audit report and resubmit.