

**RICHARD GROSS ENTERPRISES, INC.
D/B/A SALON SUCCESS ACADEMY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
DEBT MEASUREMENT YEAR 2015**

FINDING 15-1 - IMPROPER RESPONSE RATE CALCULATION

1. The response rate provided by the RGEES Platform did not match the audited vetted cohort.
2. The response rate for an individual program must be at least fifty percent of the data to be used to support an appeal under the Gainful Employment Regulations appeal process (Best Practice Guide, Standard 5: Calculation Response Rates).
3. The result is the Institution may not have met the required fifty percent response rate needed to submit a completed survey.
4. The condition was caused by the NSLDS GE (Gainful Employment) Completer List not including thirty graduated students.
5. We recommend the Institution determine if the thirty students meet any exceptions to not be counted in the adjusted vetted cohort.

**RICHARD GROSS ENTERPRISES, INC.
D/B/A SALON SUCCESS ACADEMY
SURVEY INFORMATION TABLE
DEBT MEASUREMENT YEAR 2015**

OPE ID: 00720300
 Program: Cosmetology/Cosmetologist, General
 CIP: 120401

From the RGEES Platform Reports:	
Adjusted Vetted Cohort Response Rate	50.9%
Average of Absolute Values of Relative Bias	6%
Mean Earnings	\$22,829
Median Earnings	\$20,000

	Standard Rates		Transitional Rates		Result
	Annual	Discretionary	Annual	Discretionary	
Original	10.12	100.00	13.52	100.00	Zone
Appeal	5.35	23.60	7.14	31.50	Pass



"a people helping company"

Richard Gross Enterprises, Inc.
D/B/A Salon Success Academy
1385 E. Foothill Blvd
Upland, CA 91786

Knutte & Associates
Debt Measurement Year 2015

Corrective Action Plan

A. Comments on Findings and Recommendations:

We agree the adjusted vetted cohort does not match the NSLDS GE Completer List. However, we conducted our alternative earnings appeal based upon output from the RGEES platform. The Platform excluded thirty students that were considered to be in-school from the Response Rate Report.

B. Actions Taken or Planned:

We will continue to work with NSLDS to understand why the thirty students in question were excluded from the Response Rate Report.

C. Status of Corrective Action on Prior Findings:

None.

(b)(6)

Kyle Bumbel, Controller

Phone (909) 982-4200

June 26, 2017

RE: RGEES Appeal Submission

OPEID 0720300

I certify that the survey was conducted in accordance with the Standards for Conducting the Recent Graduates Employment and Earnings Survey and that the mean or median earnings used to recalculate the debt-to-earnings ratios was accurately determined from the survey results.

(b)(6)



Robert Gross
President/Owner
Salon Success Academy

From: Cathy Waxter
Sent: 7 Mar 2017 16:06:41 -0500
To: AltEarningsAppeals
Subject: Alternate Earnings Appeal - Triangle Tech (00783900) - CIP Code 460201 Carpentry/Carpenter - Credential Level 02
Attachments: CEO Certification Letter 3-7-17.pdf, 0918 CARPENTRY-CARPENTER REPORT 16RGEES (FINAL 3-7-17).pdf, RGEES Reports.pdf

To Whom It May Concern:

Please find attached Triangle Tech's (OE#00783900) documents for an Alternate Earnings Appeal of the 2016 Gainful Employment Debt-to-Earnings Rate Calculation for the Carpentry and Construction Technology program:

CIP Name: Carpentry/Carpenter
CIP Code: 460201
Credential Level: 02

The recalculated Debt-to-Earnings rate is 8.06%, moving this program from failing to the zone.
Annual Debt Service \$2,419/RGEES Annual Median Salary \$30,000 = 8.06%

The following documents are attached:

1. The Triangle Tech CEO Certification attesting that the alternate earnings survey was conducted in accordance with RGEES standards.
2. The Independent Auditor Compliance Attestation Examination report
3. A PDF attachment which includes the RGEES Response Rate Report, the RGEES Mean and Median Earnings Report, and the RGEES Nonresponse Bias Report.

Should you have any questions related to this appeal, please feel free to contact me at (724)832-1050.

Thank you.

Sincerely,
Catherine A. Waxter
Director of Financial Aid
The Triangle Tech Group



CHAIRMAN & CEO

Corporate Offices
1940 Perrysville Avenue
Pittsburgh, PA 15214-3897
www.triangle-tech.edu

March 7, 2017

To Whom It May Concern:

I attest that the Alternate Earnings Survey for Triangle Tech's (OE#00783900) Associate Degree program (Credential Level 02) in Carpentry and Construction Technology (Carpentry/Carpenter, CIP Code 460201) was conducted in accordance with the *Standards for Conducting the Recent Graduates Employment and Earnings Survey*, and that the median earnings used to recalculate the 2016 Gainful Employment Debt-to-Earnings ratio was accurately determined from the survey results.

Sincerely,

(b)(6)

James R. Agras

CEO

The Triangle Tech Group

TRIANGLE TECH
Pittsburgh, Pennsylvania

OPE ID NUMBER: 00783900

**COMPLIANCE ATTESTATION EXAMINATION
OF THE RECENT GRADUATES EMPLOYMENT AND EARNINGS SURVEY
FOR THE CARPENTRY/CARPENTERS PROGRAM**

**DEBT MEASURE YEAR 2015
2016 GAINFUL EMPLOYMENT DEBT-TO-EARNINGS (D/E) RATES**

TRIANGLE TECH
 1940 PERRYSVILLE AVENUE
 PITTSBURGH, PA 15214

OPE ID NUMBER: 00783900
 TELEPHONE: (412) 359-1000
 FAX: (412) 359-1012

PRESIDENT: TIMOTHY J. MCMAHON

CONTACT PERSON & TITLE: CATHY A. WAXTER
 DIRECTOR OF FINANCIAL AID

LEAD AUDITOR: MICHAEL T. WHERRY, CPA

EMAIL ADDRESS: mwherry@mcclintockcpa.com

LICENSE NUMBER: AF-001648-L
 PENNSYLVANIA

FIRM'S NAME: MCCLINTOCK & ASSOCIATES, P.C.
 ADDRESS: 1370 WASHINGTON PIKE
 BRIDGEVILLE, PA 15017

TELEPHONE: (412) 257-5980
 FAX: (412) 257-2549

GAINFUL EMPLOYMENT (GE) SUMMARY:

GE RATES YEAR 2016
 DEBT MEASURE YEAR 2015

<u>ED 2015 Debt-to-Earnings Calculations (DM)</u>				<u>RGEES 2015 DM</u>			
<u>CIP Code</u>	<u>Credential Level</u>	<u>CIP Program Name</u>	<u>Annual D/E Rate</u>	<u>Annual Debt Service</u>	<u>Annual Median / Mean Salary</u>	<u>Annual Median / Mean Salary</u>	<u>Annual D/E Rate</u>
460201	02	Carpentry/Carpenter	12.22%	\$ 2,419	\$ 19,785	\$ 30,000	8.06%

INDEPENDENT AUDITOR'S REPORT

To the Shareholders
Triangle Tech
Pittsburgh, Pennsylvania

We have examined Triangle Tech's compliance with the requirements set forth in the *Standards for Conducting the Recent Graduates Employment and Earnings Survey* relative to the Carpentry/Carpenter program's 2016 Gainful Employment Debt-to-Earnings Rates and the 2015 Debt Measure Year as part of Triangle Tech's participation in the Federal Student Financial Assistance Programs. Management is responsible for Triangle Tech's compliance with those requirements. Our responsibility is to express an opinion on Triangle Tech's compliance based on our examination.

Our examination was conducted in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States; attestation standards established by the American Institute of Certified Public Accountants; and accordingly, included examining, on a test basis, evidence about Triangle Tech's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on Triangle Tech's compliance with specified requirements.

In our opinion, Triangle Tech complied in all material respects, with the aforementioned requirements for the Carpentry/Carpenter program's 2016 Debt-to-Earnings Rates and the 2015 Debt Measure Year.

This report is intended solely for the information and use of management and the U.S. Department of Education and is not intended to be and should not be used by anyone other than these specified parties.

McClintock & Associates, P.C.

Pittsburgh, Pennsylvania
March 6, 2017

RGEES Response Rate Report

03/01/2017 08:57

DATA_COLLECTION	GRADUATES_IN_BC	GRADUATES_IN_VC	GRADUATES_IN_AVC	BC_RESPONSE_RATE	VC_RESPONSE_RATE	AVC_RESPONSE_RATE
GE Survey 2014-2015	52	46	46	75	82.6	82.6
Carpentry	52	46	46	75	82.6	82.6
ME Test Collection	3	2	2	66.7	100	100
ME Test	3	2	2	66.7	100	100
TEST WELD	3	2	2	0	0	0
TEST WELD	3	2	2	0	0	0
TEST CAD	3	2	2	33.3	50	50
TEST CAD	3	2	2	33.3	50	50

RGEES Mean and Median Earnings Report

03/01/2017 08:58

EARNINGS	MEAN	MEDIAN	ZERO_EARNINGS	RESPONDENTS	NUMBER_OF_TRIMMED_ RESPONDENTS	PERCENT_OF_TRIMMED_ RESPONDENTS
Total	29768.03	30000	1	38		0
Carpentry	29768.03	30000	1	38	NA	NA
From Employer	24553.55	29000	1	38		0
Carpentry	24553.55	29000	1	38	NA	NA
From Own Business	4250	0	1	38		0
Carpentry	4250	0	1	38	NA	NA
Other	964.47	0	1	38		0
Carpentry	964.47	0	1	38	NA	NA

RGEES Nonresponse Bias Report
03/01/2017 09:00

CHARACTERISTIC	GRADUATE_ NUMBER	GRADUATE_ PERCENT	RESPONDENT_ NUMBER	RESPONDENT_ PERCENT	ESTIMATED_BIAS	RELATIVE_BIAS
Pell Grant Recipient	40	87	34	89.5	-2.5	-0.03
Zero expected family contribution	27	58.7	23	60.5	-1.8	-0.03
Female	5	10.9	5	13.2	-2.3	-0.21
Average of absolute values of relative bias						0.09

From: Amanda R. Moller
Sent: 17 Apr 2017 21:52:28 +0000
To: AltEarningsAppeals
Cc: Lauren R. Walker;Teresa Drzewiecki;Deborah L. Zimic
Subject: Alternate Earnings Appeal
Attachments: Kendall College Reports and President's Attestation - FINAL.pdf, Kendall College - 2015 GE DE Rate - FINAL auditor's attestation.pdf

Please find Kendall College's Alternate Earnings Appeal documentation attached.

Amanda Moller | Director of Institutional Effectiveness and Quality Assurance

KENDALL COLLEGE

Office 312.752.2170

Fax 312.752.2171



Kendall College cultivates students' passions into rewarding professions through rigorous learning experiences in the classroom, local communities, and the world.

Kendall College | 900 N North Branch St., Chicago, IL 60642 | Kendall.edu

Disclaimer: Data distributed by the Office of Institutional Research is for internal use only, unless otherwise authorized. Our Office reserves the right to refuse any data requests that are not accompanied by a legitimate educational interest. Please do not publish, distribute, or otherwise share student, staff, or faculty data with others without the consent of Kendall College. For more information on restrictions for student information reporting & distribution, please consult [FERPA](#).



March 6, 2017

Secretary of Education
U.S. Department of Education
400 Maryland Avenue, SW
Washington, D.C. 20202

Dear Madam Secretary:

RE: Recent Graduates Employment and Earnings Survey Results

This letter is to affirm the results and manner in which the survey was administered. I can attest that the survey was conducted in accordance with the *Standards for Conducting the Recent Graduates Employment and Earning Survey*. Also, Kendall College utilized the RGEES platform to collect all alumni responses and therefore the mean and median earnings calculations from the RGEES platform were utilized for our appeal.

If there are any questions regarding the survey results, please contact Deborah Zimic at (410) 843-6995.

Sincerely,

(b)(6)

Linda Bacin
Interim President
Kendall College

Kendall College

RGEES Platform Final Reports and Screenshots

RGEES Response Rate Report

02/23/2017 04:47

DATA_COLLECTION	GRADUATES_IN_BC	GRADUATES_IN_VC	GRADUATES_IN_AVC	BC_RESPONSE_RATE	VC_RESPONSE_RATE	AVC_RESPONSE_RATE
CUL BA 2014	44	43	44	75	74.4	75
BA CUL	44	43	44	75	74.4	75

RGEES Case Disposition Report

02/23/2017 04:49

GRAD_ID	USERNAME	STATUS	COHORT_TYPE
(b)(6)		Completed	Vetted
		Completed	Vetted
		Completed	Vetted
		Completed	Vetted
		Nonresponse	Vetted
		Completed	Vetted
		Completed	Vetted
		Nonresponse	Vetted
		Completed	Vetted
		Completed	Vetted
		Completed	Vetted
		Completed	Vetted
		Completed	Vetted
		Completed	Vetted
		Completed	Vetted
		Completed	Vetted
		Completed	Vetted
		Completed	Vetted
		Completed	Vetted
		Completed	Vetted
		Nonresponse	Vetted
		Nonresponse	Vetted
		Nonresponse	Vetted
		Nonresponse	Vetted
		Completed	Vetted
		Nonresponse	Vetted
		Completed	Vetted
		Nonresponse	Vetted
		Completed	Vetted
		Completed	Vetted
		Completed	Vetted
		Completed	Vetted
		Nonresponse	Vetted
		Completed	Vetted
	Completed	Vetted	
	Nonresponse	Vetted	
	Nonresponse	Vetted	
	Completed	Vetted	
	Completed	Vetted	

(b)(6)

Completed	Vetted
Completed	Adjusted Vetted
Completed	Vetted
Completed	Vetted
Completed	Vetted

RGEES Mean and Median Earnings Report

02/23/2017 04:49

EARNINGS	MEAN	MEDIAN	ZERO_EARNINGS	RESPONDENTS	NUMBER_OF_TRIMMED_RESPONDENTS	PERCENT_OF_TRIMMED_RESPONDENTS
Total	33255.79	30000	1	33	0	0
BA CUL	33255.79	30000	1	33	NA	NA
From Employer	32770.94	30000	1	33	0	0
BA CUL	32770.94	30000	1	33	NA	NA
From Own Business	469.7	0	0	33	0	0
BA CUL	469.7	0	0	33	NA	NA
Other	15.15	0	1	33	0	0
BA CUL	15.15	0	1	33	NA	NA

RGEES Individual Earnings Report

02/23/2017 04:53

GRAD_ID	USERNAME	TOTAL_EARNINGS
---------	----------	----------------



RECENT GRADUATES EMPLOYMENT AND EARNINGS SURVEY (RGEES)

[HOME](#) [MANAGE](#) [DATA COLLECTIONS](#) [LOG OUT](#)

PRODUCE REPORTS

Response Rate Disposition Mean & Median Earnings **Individual Earnings** Item Frequency Nonresponse Bias

INDIVIDUAL EARNINGS REPORT FOR RESPONDENTS NOT IN VETTED COHORT

Data Collection Name:

Report Date: Feb 23, 2017 3:38 PM Refresh Export >

Page 1 of 1 0 Respondent(s)

<u>GRAD ID</u>	<u>USERNAME</u>	<u>TOTAL EARNINGS</u>
No data available in table		



RECENT GRADUATES EMPLOYMENT AND EARNINGS SURVEY (RGEES)

HOME MANAGE DATA COLLECTIONS LOG OUT

PRODUCE REPORTS

Response Rate Disposition Mean & Median Earnings Individual Earnings **Item Frequency** Nonresponse Bias

SURVEY ITEM FREQUENCY REPORT FOR ADJUSTED VETTED COHORT

Data Collection Name:

Report Date: Feb 23, 2017 4:07 PM Refresh

SURVEY ITEMS	COUNTS		
	YES	NO	MISSING
Name	33	0	11
Earning from employer	31	2	11
Earnings from own business	4	29	11
Earnings from other	2	31	11

RGEES Nonresponse Bias Report

02/23/2017 04:51

CHARACTERISTIC	GRADUATE_NUMBER	GRADUATE_PERCENT	RESPONDENT_NUMBER	RESPONDENT_PERCENT	ESTIMATED_BIAS	RELATIVE_BIAS
Pell Grant Recipient	27	61.4	17	51.5	9.9	0.16
Zero expected family contribution	6	13.6	3	9.1	4.5	0.33
Female	15	34.1	13	39.4	-5.3	-0.16
Average of absolute values of relative bias						0.22

KENDALL COLLEGE
CHICAGO, IL 60642

EIN NUMBER(S): 331202243
OPE ID NUMBER(S): 00170300
DUNS NUMBER(S): 828993811

COMPLIANCE ATTESTATION EXAMINATION
OF THE RECENT GRADUATES EMPLOYMENT
AND EARNINGS SURVEY FOR THE
BACHELOR OF ARTS IN CULINARY ARTS PROGRAM

YEAR 2015 GAINFUL EMPLOYMENT DEBT-TO-EARNINGS RATE

AUDITOR INFORMATION SHEET

KENDALL COLLEGE
CHICAGO, IL 60642

FISCAL YEAR-END : December 31st
EIN NUMBER(S) : 331202243
OPE ID NUMBER(S) : 00170300
DUNS NUMBER(S) : 828993811
TEL. NO. : (312) 752-2112
FAX. NO. : (312) 752-2055
PRESIDENT : Linda Bacin
CONTACT PERSON : Lauren Walker
TITLE : Director of
Financial Aid

LEAD AUDITOR : Kenneth P. Wood
EMAIL ADDRESS : ken.wood@tjsdd.com
LICENSES : GA – CPA018124
LICENSES : IL – 239.019709
LICENSES : MD – 36105
FIRM'S NAME : TJS Deemer Dana LLP
ADDRESS : 118 Park of Commerce Drive
Suite 200
Savannah, Georgia 31405
TEL. NO. : (877) 238-1008
FAX. NO. : (912) 238-1701

**REPORT ON COMPLIANCE WITH SPECIFIED
REQUIREMENTS APPLICABLE TO THE
RECENT GRADUATES EMPLOYMENT AND EARNINGS SURVEY
INDEPENDENT ACCOUNTANT'S REPORT**

To the Board of Directors
Kendall College

We have examined Kendall College's compliance with the specified compliance requirements regarding the *Standards for Conducting the Recent Graduates Employment and Earnings Survey*, relative to the Bachelor of Arts in Culinary Arts program's Year 2015 Gainful Employment Debt-to-Earnings Rate as part of Kendall College's participation in the Federal Student Financial Assistance Programs. Management is responsible for Kendall College's compliance with those requirements. Our responsibility is to express an opinion on Kendall College's compliance based on our examination.

Our examination was conducted in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States; attestation standards established by the American Institute of Certified Public Accountants; and the Audit Guide, *Audits of Federal Student Financial Assistance Programs At Participating Institutions and Institution Servicers*, issued by the U.S. Department of Education, Office of the Inspector General, January 2000, and accordingly, included examining, on a test basis, evidence about Kendall College's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on Kendall College's compliance with specified requirements.

In our opinion, Kendall College complied, in all material respects, with the aforementioned requirements for the Bachelor of Arts in Culinary Arts program's Year 2015 Gainful Employment Debt-to-Earnings Rate.

This report is intended solely for the information and use of management, and the U.S. Department of Education, and is not intended to be and should not be used by anyone other than these specified parties.

TJS Deemer Dana LLP

Savannah, Georgia
March 8, 2017

Management assertions examined, as reflected in the accompanying Report on Management's Assertions on Compliance with Specified Requirements Applicable to the SFA Programs:

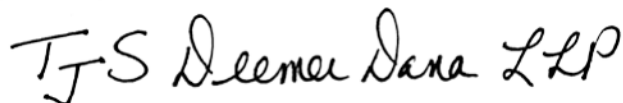
Kendall College complied with the specified compliance requirements regarding the *Standards for Conducting the Recent Graduates Employment and Earnings Survey*, relative to the Bachelor of Arts in Culinary Arts program Year 2015 Gainful Employment Debt-to-Earnings Rate.

REPORT ON INTERNAL CONTROL OVER COMPLIANCE

In planning and performing our audit of Kendall College's compliance for the Year 2015 Gainful Employment Debt-to-Earnings Rate, we considered its internal control over compliance with the federal student financial aid programs in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and not to provide assurance on internal control. However, we noted no matters involving internal control over compliance and its operation that we consider to be significant deficiencies. Significant deficiencies involve matters coming to our attention relating to deficiencies in the design or operation of internal control that, in our judgment, could adversely affect Kendall College's ability to administer the federal student financial aid programs in accordance with the applicable requirements of laws, regulations, contracts, and grants.

A material weakness is a significant deficiency in which the design or operation of one or more internal control components does not reduce to a relatively low level the risk that noncompliance with the applicable requirements of laws, regulations, contracts, and grants that would be material in relation to the federal student financial aid programs being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of internal control over compliance would not necessarily disclose all matters in internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses.

This report is intended solely for the information and use of an audit committee, management, and the U.S. Department of Education, and is not intended to be and should not be used by anyone other than these specified parties.



Savannah, Georgia
March 8, 2017

Gainful Employment ("GE") Summary:

Debt Measure Year 2015

U.S. DOE 2015 Debt-to-Earnings Calculations

<u>CIP Code</u>	<u>Credential Level</u>	<u>CIP Program Name</u>	<u>Debt-to-Earnings Annual Rate Numerator</u>	<u>Debt-to-Earnings Annual Rate Denominator</u>	<u>Debt-to-Earnings Annual Rate</u>	<u>Debt-to-Earnings Discretionary Income Rate</u>
12.0503	Bachelor's - 3	Bachelor of Arts in Culinary Arts	\$ 2,876	\$ 27,472	10.46%	29.29%

**Recent Graduates Employment and Earnings Survey ("RGEES")
2015 Debt-to-Earnings Calculations**

<u>Debt-to-Earnings Annual Rate Denominator</u>	<u>Debt-to-Earnings Annual Rate</u>	<u>Debt-to-Earnings Discretionary Income Rate</u>
\$ 33,256	8.65%	18.43%

From: Amy Ruff
Sent: 1 Mar 2017 16:02:12 -0600
To: AltEarningsAppeals
Subject: Alternate Earnings Appeal
Attachments: Capri Beauty College - CEO Certification Letter (2).pdf, Capri Beauty College - 2015 RGEES Attestation Report FINAL (1).PDF

OPE ID #01308800

U.S. Department of Education,

Please find the attached documents supporting an appeal of Capri Beauty College's 2015 Gainful Employment Debt Measurement.

--

Shaping Hair & Minds Since 1960!

--

Amy Ruff
President



Capri Beauty College
<http://capri.edu/>

Confidentiality Notice

This message is intended only for the use of the individual or entity to which it is addressed and is covered by the Electronic Communications Privacy Act, 18 U.S.C. §§2510-2521. This message is legally privileged and confidential and may contain information that is privileged, confidential and exempt from disclosure under applicable law. If the reader of this message is not the intended recipient, or the employee or agent responsible for delivering the message to the intended recipient, you are hereby notified that any dissemination, distribution or copying of this communication is strictly prohibited. If you have received this communication in error, please notify us immediately by telephone at (815) 485-3020 ext 217 and delete the original message, and all copies, from your system. Thank you. Capri School of Beauty Culture, Inc.

CAPRI

Beauty College

capri.edu

15815 rob roy drive
oak forest, illinois 60452
708-687-3020

1938 e. lincoln hwy
new lenox, illinois 60451
815-485-3020

pivot point.
MEMBER SCHOOL



February 27, 2017

U.S. Department of Education
400 Maryland Avenue, SW
Washington, D.C. 20202

Re: OPE ID: 01308800
Official GE Debt to Income Ratio Appeal using RGEES Survey

Secretary of Education,

I attest that this survey was conducted in accordance with the *Standards for Conducting the Recent Graduates Employment and Earnings Survey* and that the mean or median earnings used to recalculate the debt-to-earnings ratios was accurately determined from the survey results.

Regards,

(b)(6)

Amy Ruff
President
15815 Rob Roy Drive
Oak Forest, IL 60452

**CAPRI SCHOOL OF BEAUTY CULTURE, INC.
D/B/A CAPRI BEAUTY COLLEGE
COMPLIANCE ATTESTATION EXAMINATION OF
THE STANDARDS FOR CONDUCTING
THE RECENT GRADUATES EMPLOYMENT AND EARNINGS SURVEY
DEBT MEASUREMENT YEAR 2015**

CAPRI BEAUTY COLLEGE

TABLE OF CONTENTS

	<u>Page(s)</u>
Report on Compliance with Specified Requirements Applicable to the Standards for Conducting the Recent Graduates Employment and Earnings Survey	2 - 3
Standards Regarding Recent Graduates Employment and Earnings Survey Debt Measurement Year 2015	4
Schedule of Findings and Questioned Costs	5
Survey Information Table	6



**REPORT ON COMPLIANCE WITH SPECIFIED
REQUIREMENTS APPLICABLE TO THE STANDARDS FOR CONDUCTING THE
RECENT GRADUATES EMPLOYMENT AND EARNINGS SURVEY**

INDEPENDENT ACCOUNTANTS' REPORT

To the Stockholders
Capri Beauty College

**Report on Compliance with Specified Requirements Applicable to the Standards
for Conducting the Recent Graduates Employment and Earnings Survey**

We have examined management's assertions, that Capri Beauty College conducted its Recent Graduates Employment and Earnings Survey for the Year 2015 in accordance with the requirements set forth in the Standards for Conducting the Recent Graduates Employment and Earnings Survey listed in Appendix A of the *Best Practices Guide for Recent Graduates Employment and Earnings Survey* published in November 2015.

Management's Responsibility

Management is responsible for conducting the Recent Graduates Employment and Earnings Survey in accordance with the requirements set forth in the Standards for Conducting the Recent Graduates Employment and Earnings Survey listed in Appendix A of the *Best Practices Guide for Recent Graduates Employment and Earnings Survey* published in November 2015.

Accountants' Responsibility

Our responsibility is to express an opinion on Capri Beauty College's compliance based on our examination of the types of compliance requirements referred to above. We conducted our examination of compliance in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States; attestation standards established by the American Institute of Certified Public Accountants; and the *Best Practices Guide for Recent Graduates Employment and Earnings Survey* issued by the U.S. Department of Education in November 2015, and accordingly, included examining, on a test basis, evidence about Capri Beauty College's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our examination provides a reasonable basis for our opinion on compliance with the Standards for Conducting the Recent Graduates Employment Survey. However, our examination does not provide a legal determination on Capri Beauty College's compliance with specified requirements.

Opinion on Compliance with the Standards for Conducting the Recent Graduates Employment Survey

In our opinion, Capri Beauty College complied with the types of compliance requirements referred to above that could have a direct and material effect on its survey appeal conforming to the Standards for Conducting the Recent Graduates Employment and Earnings Survey for the programs subject to the Department of Education's Gainful Employment regulations for Debt Measurement Year 2015.

Other Matters

Capri Beauty College's results from the Recent Graduates Employment and Earnings Survey are presented in the accompanying Survey Information Table. The Survey Information Table was not subjected to the testing procedures applied in the examination of compliance, and accordingly, we express no opinion on the Survey Information Table.

Purpose of this Report

This report is intended solely for the information and use of the audit committee, management, and U.S. Department of Education, and is not intended to be and should not be used by anyone other than these specified parties.

Knuttle & Associates, P.C.

March 1, 2017
Darien, Illinois

**CAPRI BEAUTY COLLEGE
STANDARDS REGARDING RECENT GRADUATES
EMPLOYMENT AND EARNINGS SURVEY
DEBT MEASUREMENT YEAR 2015**

Capri Beauty College (the "Institution") asserts that the Standards for Conducting the Recent Graduates Employment and Earnings Survey for Debt Measurement Year 2015 were followed as listed below:

1. Planning Your Data Collection
2. Data Collection Methodology
3. Maintaining Confidentiality
4. Data Editing
5. Calculation of Response Rates
6. Nonresponse Bias Analysis
7. Calculating the Mean and Median
8. Documenting a Survey System

**CAPRI BEAUTY COLLEGE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
DEBT MEASUREMENT YEAR 2015**

There are no findings.

**CAPRI BEAUTY COLLEGE
SURVEY INFORMATION TABLE
DEBT MEASUREMENT YEAR 2015**

Program: Cosmetology/Cosmetologist, General
CIP: 120401

From the RGEES Platform Reports:	
Adjusted Vetted Cohort Response Rate	53.4%
Average of Absolute Values of Relative Bias	3%
Mean Earnings	\$24,460
Median Earnings	\$25,000

	Standard Rates		Transitional Rates		Result
	Annual	Discretionary	Annual	Discretionary	
Original	8.46	100.00	8.46	100.00	Zone
Appeal	5.43	18.48	5.43	18.48	Pass

From: Ana Roman
Sent: 30 Jun 2017 17:34:57 +0000
To: AltEarningsAppeals
Subject: Alternate Earnings Appeal
Attachments: BSA Barber-2015 GE DE Rate-Audit Results.PDF, BSA Cosmetology-2015 GE DE Rate-Audit Results.PDF, President Attestation-Recent Graduates Employment and Earnings Survey Results .pdf
Importance: High

Let this email serve as a formal submission of the survey results for our school's alternate earnings appeals (Copy 3).

As instructed on the Gainful Employment Electronic Announcement #95 - Debt-to-Earnings Rate Alternate Earnings Appeals, please find attached the certification from the President/CEO attesting that the survey was conducted in accordance with the Standards and that the mean or median earnings used to recalculate the GE program's D/E rate were accurately determined from the survey results.

Also attached, the examination-level attestation engagement report from an independent auditor certifying that the survey was conducted in accordance with the Standards.

BEAUTY SCHOOLS OF AMERICA

OPEID: 022838

PROGRAMS THAT ARE BE PART OF THE APPEAL:

	CIP CODE	CREDENTIAL LEVEL
COSMETOLOGY	12.0401	01
BARBER	12.0402	01

Please let us know if additional information is necessary.

Regards,



Ana Roman

Regional Fiscal Director & Student Success Specialist

P: 305.824.2130

E: aroman@bsa.edu

A: 1176 SW 67th Ave | Miami, FL 33144

**SOUTH BEACH | MIAMI | HIALEAH
HOMESTEAD | NORTH MIAMI BEACH**

This email and any files transmitted with it are confidential and intended solely for the use of the individual or entity to whom they are addressed. If you have received this email in error, please notify us at itsupport@bsa.edu. If you are not the intended recipient, please delete this email immediately. You are notified that disclosing, copying, distributing or taking any action in reliance on the contents of this information is strictly prohibited.

THE CORALSPRINGS SCHOOLS, INC.
d/b/a BEAUTY SCHOOLS OF AMERICA
HIALEAH, FL 33012

EIN NUMBER(S): 650132657
OPE ID NUMBER(S): 02283800
DUNS NUMBER(S): 807440888

COMPLIANCE ATTESTATION EXAMINATION
OF THE RECENT GRADUATES EMPLOYMENT
AND EARNINGS SURVEY FOR THE
BARBER PROGRAM

YEAR 2015 GAINFUL EMPLOYMENT DEBT-TO-EARNINGS RATE

AUDITOR INFORMATION SHEET

THE CORALSPRINGS SCHOOLS, INC.
d/b/a BEAUTY SCHOOLS OF AMERICA
HIALEAH, FL 33012

FISCAL YEAR-END : December 31st
EIN NUMBER(S) : 650132657
OPE ID NUMBER(S) : 02283800
DUNS NUMBER(S) : 807440888
TEL. NO. : (305) 362-9003
FAX. NO. : (305) 362-9346
PRESIDENT : John W. Rebstock
CONTACT PERSON : Kimberly Verga
TITLE : Finance Director

LEAD AUDITOR : Kenneth P. Wood
EMAIL ADDRESS : ken.wood@tjsdd.com
LICENSES : GA – CPA018124
LICENSES : FL – AC-0033566
FIRM'S NAME : TJS Deemer Dana LLP
ADDRESS : 118 Park of Commerce Drive
Suite 200
Savannah, Georgia 31405
TEL. NO. : (877) 238-1008
FAX. NO. : (912) 238-1701

**REPORT ON COMPLIANCE WITH SPECIFIED
REQUIREMENTS APPLICABLE TO THE
RECENT GRADUATES EMPLOYMENT AND EARNINGS SURVEY**

INDEPENDENT ACCOUNTANT'S REPORT

To the Board of Directors
The Coral Springs Schools, Inc.
d/b/a Beauty Schools of America

We have examined The Coral Springs Schools, Inc. d/b/a Beauty Schools of America's compliance with the specified compliance requirements regarding the *Standards for Conducting the Recent Graduates Employment and Earnings Survey*, relative to the Barber program's Year 2015 Gainful Employment Debt-to-Earnings Rate as part of The Coral Springs Schools, Inc. d/b/a Beauty Schools of America's participation in the Federal Student Financial Assistance Programs. Management is responsible for The Coral Springs Schools, Inc. d/b/a Beauty Schools of America's compliance with those requirements. Our responsibility is to express an opinion on The Coral Springs Schools, Inc. d/b/a Beauty Schools of America's compliance based on our examination.

Our examination was conducted in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States; attestation standards established by the American Institute of Certified Public Accountants; and the Audit Guide, *Audits of Federal Student Financial Assistance Programs At Participating Institutions and Institution Servicers*, issued by the U.S. Department of Education, Office of the Inspector General, January 2000, and accordingly, included examining, on a test basis, evidence about The Coral Springs Schools, Inc. d/b/a Beauty Schools of America's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on The Coral Springs Schools, Inc. d/b/a Beauty Schools of America's compliance with specified requirements.

In our opinion, The Coral Springs Schools, Inc. d/b/a Beauty Schools of America complied, in all material respects, with the aforementioned requirements for the Barber program's Year 2015 Gainful Employment Debt-to-Earnings Rate.

This report is intended solely for the information and use of management, and the U.S. Department of Education, and is not intended to be and should not be used by anyone other than these specified parties.

TJS Deemer Dana LLP

Savannah, Georgia
June 14, 2017

Management assertions examined, as reflected in the accompanying Report on Management's Assertions on Compliance with Specified Requirements Applicable to the SFA Programs:

The Coral Springs Schools, Inc. d/b/a Beauty Schools of America complied with the specified compliance requirements regarding the *Standards for Conducting the Recent Graduates Employment and Earnings Survey*, relative to the Barber program Year 2015 Gainful Employment Debt-to-Earnings Rate.

REPORT ON INTERNAL CONTROL OVER COMPLIANCE

In planning and performing our audit of The Coral Springs Schools, Inc. d/b/a Beauty Schools of America's compliance for the Barber program's Year 2015 Gainful Employment Debt-to-Earnings Rate, we considered its internal control over compliance with the federal student financial aid programs in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and not to provide assurance on internal control. However, we noted no matters involving internal control over compliance and its operation that we consider to be significant deficiencies. Significant deficiencies involve matters coming to our attention relating to deficiencies in the design or operation of internal control that, in our judgment, could adversely affect The Coral Springs Schools, Inc. d/b/a Beauty Schools of America's ability to administer the federal student financial aid programs in accordance with the applicable requirements of laws, regulations, contracts, and grants.

A material weakness is a significant deficiency in which the design or operation of one or more internal control components does not reduce to a relatively low level the risk that noncompliance with the applicable requirements of laws, regulations, contracts, and grants that would be material in relation to the federal student financial aid programs being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of internal control over compliance would not necessarily disclose all matters in internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses.

This report is intended solely for the information and use of an audit committee, management, and the U.S. Department of Education, and is not intended to be and should not be used by anyone other than these specified parties.

TJS Deemer Dana LLP

Savannah, Georgia
June 14, 2017

Gainful Employment ("GE") Summary:

Debt Measure Year 2015

U.S. DOE 2015 Debt-to-Earnings Calculations

<u>CIP Code</u>	<u>Credential Level</u>	<u>CIP Program Name</u>	<u>Debt-to-Earnings Annual Rate Numerator</u>	<u>Debt-to-Earnings Annual Rate Denominator</u>	<u>Debt-to-Earnings Annual Rate</u>	<u>Debt-to-Earnings Discretionary Income Rate</u>
12.0402	01	Barbering/Barber	\$ 1,311	\$ 9,512	13.78%	100.00%

**Recent Graduates Employment and Earnings Survey ("RGEES")
2015 Debt-to-Earnings Calculations**

<u>Debt-to-Earnings Annual Rate Denominator</u>	<u>Debt-to-Earnings Annual Rate</u>	<u>Debt-to-Earnings Discretionary Income Rate</u>
\$ 25,500	5.14%	16.71%

THE CORALSPRINGS SCHOOLS, INC.
d/b/a BEAUTY SCHOOLS OF AMERICA
HIALEAH, FL 33012

EIN NUMBER(S): 650132657
OPE ID NUMBER(S): 02283800
DUNS NUMBER(S): 807440888

COMPLIANCE ATTESTATION EXAMINATION
OF THE RECENT GRADUATES EMPLOYMENT
AND EARNINGS SURVEY FOR THE
COSMETOLOGY PROGRAM

YEAR 2015 GAINFUL EMPLOYMENT DEBT-TO-EARNINGS RATE

AUDITOR INFORMATION SHEET

THE CORALSPRINGS SCHOOLS, INC.
d/b/a BEAUTY SCHOOLS OF AMERICA
HIALEAH, FL 33012

FISCAL YEAR-END : December 31st
EIN NUMBER(S) : 650132657
OPE ID NUMBER(S) : 02283800
DUNS NUMBER(S) : 807440888
TEL. NO. : (305) 362-9003
FAX. NO. : (305) 362-9346
PRESIDENT : John W. Rebstock
CONTACT PERSON : Kimberly Verga
TITLE : Finance Director

LEAD AUDITOR : Kenneth P. Wood
EMAIL ADDRESS : ken.wood@tjsdd.com
LICENSES : GA – CPA018124
LICENSES : FL – AC-0033566
FIRM'S NAME : TJS Deemer Dana LLP
ADDRESS : 118 Park of Commerce Drive
Suite 200
Savannah, Georgia 31405
TEL. NO. : (877) 238-1008
FAX. NO. : (912) 238-1701

**REPORT ON COMPLIANCE WITH SPECIFIED
REQUIREMENTS APPLICABLE TO THE
RECENT GRADUATES EMPLOYMENT AND EARNINGS SURVEY**

INDEPENDENT ACCOUNTANT'S REPORT

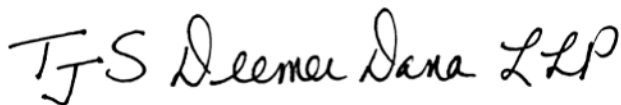
To the Board of Directors
The Coral Springs Schools, Inc.
d/b/a Beauty Schools of America

We have examined The Coral Springs Schools, Inc. d/b/a Beauty Schools of America's compliance with the specified compliance requirements regarding the *Standards for Conducting the Recent Graduates Employment and Earnings Survey*, relative to the Cosmetology program's Year 2015 Gainful Employment Debt-to-Earnings Rate as part of The Coral Springs Schools, Inc. d/b/a Beauty Schools of America's participation in the Federal Student Financial Assistance Programs. Management is responsible for The Coral Springs Schools, Inc. d/b/a Beauty Schools of America's compliance with those requirements. Our responsibility is to express an opinion on The Coral Springs Schools, Inc. d/b/a Beauty Schools of America's compliance based on our examination.

Our examination was conducted in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States; attestation standards established by the American Institute of Certified Public Accountants; and the Audit Guide, *Audits of Federal Student Financial Assistance Programs At Participating Institutions and Institution Servicers*, issued by the U.S. Department of Education, Office of the Inspector General, January 2000, and accordingly, included examining, on a test basis, evidence about The Coral Springs Schools, Inc. d/b/a Beauty Schools of America's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on The Coral Springs Schools, Inc. d/b/a Beauty Schools of America's compliance with specified requirements.

In our opinion, The Coral Springs Schools, Inc. d/b/a Beauty Schools of America complied, in all material respects, with the aforementioned requirements for the Cosmetology program's Year 2015 Gainful Employment Debt-to-Earnings Rate.

This report is intended solely for the information and use of management, and the U.S. Department of Education, and is not intended to be and should not be used by anyone other than these specified parties.



Savannah, Georgia
June 14, 2017

Management assertions examined, as reflected in the accompanying Report on Management's Assertions on Compliance with Specified Requirements Applicable to the SFA Programs:

The Coral Springs Schools, Inc. d/b/a Beauty Schools of America complied with the specified compliance requirements regarding the *Standards for Conducting the Recent Graduates Employment and Earnings Survey*, relative to the Cosmetology program Year 2015 Gainful Employment Debt-to-Earnings Rate.

REPORT ON INTERNAL CONTROL OVER COMPLIANCE

In planning and performing our audit of The Coral Springs Schools, Inc. d/b/a Beauty Schools of America's compliance for the Cosmetology program's Year 2015 Gainful Employment Debt-to-Earnings Rate, we considered its internal control over compliance with the federal student financial aid programs in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and not to provide assurance on internal control. However, we noted no matters involving internal control over compliance and its operation that we consider to be significant deficiencies. Significant deficiencies involve matters coming to our attention relating to deficiencies in the design or operation of internal control that, in our judgment, could adversely affect The Coral Springs Schools, Inc. d/b/a Beauty Schools of America's ability to administer the federal student financial aid programs in accordance with the applicable requirements of laws, regulations, contracts, and grants.

A material weakness is a significant deficiency in which the design or operation of one or more internal control components does not reduce to a relatively low level the risk that noncompliance with the applicable requirements of laws, regulations, contracts, and grants that would be material in relation to the federal student financial aid programs being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of internal control over compliance would not necessarily disclose all matters in internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses.

This report is intended solely for the information and use of an audit committee, management, and the U.S. Department of Education, and is not intended to be and should not be used by anyone other than these specified parties.

TJS Deemer Dana LLP

Savannah, Georgia
June 14, 2017

Gainful Employment ("GE") Summary:

Debt Measure Year 2015

U.S. DOE 2015 Debt-to-Earnings Calculations

<u>CIP Code</u>	<u>Credential Level</u>	<u>CIP Program Name</u>	<u>Debt-to-Earnings Annual Rate Numerator</u>	<u>Debt-to-Earnings Annual Rate Denominator</u>	<u>Debt-to-Earnings Annual Rate</u>	<u>Debt-to-Earnings Discretionary Income Rate</u>
12.0401	01	Cosmetology	\$ 1,311	\$ 10,717	12.23%	100.00%

**Recent Graduates Employment and Earnings Survey ("RGEES")
2015 Debt-to-Earnings Calculations**

<u>Debt-to-Earnings Annual Rate Denominator</u>	<u>Debt-to-Earnings Annual Rate</u>	<u>Debt-to-Earnings Discretionary Income Rate</u>
\$ 25,000	5.24%	17.85%



March 6, 2017

The Honorable Betsy DeVos
Secretary of Education
U.S. Department of Education
400 Maryland Avenue, SW.
Washington, DC 20202

RE: Recent Graduates Employment and Earnings Survey Results

Dear Madam Secretary:

This letter is to affirm the results and the manner in which the survey was administered. I can attest that the survey was conducted in accordance with the *Standards for Conducting the Recent Graduates Employment and Earning Survey*. Also, Beauty Schools of America utilized the RGEES platform to collect all alumni responses and therefore, the mean and median earnings calculations from the RGEES platform were utilized for our appeal.

If there are any questions regarding the survey results, please contact Ana Roman at (305) 824-2130.

Sincerely,

(b)(6)

John Rebstock
President

SOUTH BEACH

1011 Fifth St
Miami Beach, FL 33139
T: 305.824.2500
F: 305.532.3016

MIAMI

1176 SW 67th Ave
Miami, FL 33144
T: 305.267.6604
F: 305.267.5105

HIALEAH

1060 W 49th St
Hialeah, FL 33012
T: 305.362.9003
F: 305.362.9346

HOMESTEAD

600 NE 22nd Terr. #108
Homestead, FL 33030
T: 305.231.2302
F: 305.246.8206

NORTH MIAMI BEACH

1813 NE 163rd St
North Miami Beach, FL 33162
T: 305.947.0832
F: 305.947.6807

From: Andrew Oswald
Sent: 13 Jun 2017 16:27:47 -0500
To: AltEarningsAppeals
Cc: Andrew Oswald
Subject: Alternate Earnings Appeal
Attachments: 02306900 alt earnings results.pdf, ISB Ottumwa alt earnings appeal certification.pdf, Iowa School Ottumwa GE Attestation Report final issued.pdf

To whom it concerns,

Iowa School of Beauty , OPE ID number 02306900, is proving the Department of Education results of the Alternate Earning Appeal for the Cosmetology program (CIP Code, 12.0499). Iowa School of Beauty is an Undergraduate Certificate or Diploma Program credential level.

Please see the three attachments documents required for an appeal submission:

1. Certification letter signed by institution's CEO.
2. Attestation engagement report from an auditor.
3. Supporting documentation – Gainful Employment Results

If you have any questions, please contact me.

Sincerely,

Andrew Oswald, President
Iowa School of Beauty
Office: 515-278-9939
Cell:515-210-2288
Fax: 515-278-0793



IOWA SCHOOL OF BEAUTY

June 13, 2017

To whom it may concern:

Iowa School of Beauty, OPE ID 02306900, is writing this letter to notify the United States Department of Education the results of our Alternate Earnings Appeal for our Cosmetology program (CIP code 12.0499), which is currently receiving a failing D/E rate. Based on our numbers after completing the Alternate Earnings Appeal/RGEES and final approval from the Department of Education, we are now in the zone D/E rate.

Iowa School of Beauty Alternate Earnings Appeal Results

Response Rate:

Iowa School of Beauty had 51 graduates in the cohort. 31 completed the RGEES, which makes our response rate 60.78%. Iowa School of Beauty met the minimum threshold of 50% response rate.

Mean/Median incomes:

Iowa School of Beauty calculated the schools RGEES income to find a mean of \$18,097 and a median of \$15,000. The Department of Education allows the greater of the two numbers; the **mean of \$18,097**

Non-response bias analysis:

Iowa School of Beauty did not achieve an 80% response rate, therefore was required to compute non-response bias analysis. The school had an absolute value of relative bias of 4.58

Please see the chart below for details:

Graduate characteristic	Number of respondents	Percentage of respondents	Number of nonrespondents	Percentage of nonrespondents	Estimated bias	Relative bias	Absolute value of relative bias
Total	31		20				
Graduates with Pell Grants	26	83.87	17	85.00	-0.44	-0.53	0.53
Graduates with a zero expected family contribution	17	54.84	15	75.00	-7.91	-12.60	12.60
Females	29	93.55	19	95.00	-0.57	-0.60	0.60
AVERAGE							4.58

3305 70th Street
Des Moines, Iowa 50322
515-278-9939



609 West Second Street
Ottumwa, Iowa 52501
641-684-6504



112 Nicholas Drive
Marshalltown, Iowa 50158
641-752-4223



3320 Line Drive
Sioux City, Iowa 51106
712-274-9733



423 S. Ankeny Blvd.
Ankeny, Iowa 50023
515-965-3991



ISB

IOWA SCHOOL OF BEAUTY

Conclusion:

After the final Department of Education approval, Iowa School of Beauty is now in the **Zone D/E** rate.

If you have any questions or concerns, feel free to contact me at your convenience.

Sincerely,

(b)(6)

Andrew Oswald, President
Iowa School of Beauty
O: 515-278-9939 Ext 20
C: 515-210-2288

3305 70th Street
Des Moines, Iowa 50322
515-278-9939



609 West Second Street
Ottumwa, Iowa 52501
641-684-6504



112 Nicholas Drive
Marshalltown, Iowa 50158
641-752-4223



3320 Line Drive
Sioux City, Iowa 51106
712-274-9733



423 S. Ankeny Blvd.
Ankeny, Iowa 50023
515-965-3991



ISB

IOWA SCHOOL OF BEAUTY

To whom it concerns,

I, Andrew Oswald, President and Chief Executive Officer of Iowa School of Beauty, OPE ID 02306900 am attesting that the enclosed survey was conducted in accordance with the Standards for Conducting the Recent Graduates Employment and Earnings Survey and that the mean or median earnings used to recalculate the debt-to-earnings ratio was accurately determined from the survey results.

The results of the survey showed a mean income for the 2014 calendar year of \$18,097 for graduates in the cohort (CIP Code 12.0499). The calculated D/E rate for CIP Code 12.0499 is 9.45% based off of the RGEES mean income for the 2014 calendar year.

President Print Name: Andrew Oswald

President Signature: (b)(6)

Date: 6/13/2017

3305 70th Street
Des Moines, Iowa 50322
515-278-9939



609 West Second Street
Ottumwa, Iowa 52501
641-684-6504



112 Nicholas Drive
Marshalltown, Iowa 50158
641-752-4223



3320 Line Drive
Sioux City, Iowa 51106
712-274-9733



423 S. Ankeny Blvd.
Ankeny, Iowa 50023
515-965-3991





KESSLER ORLEAN SILVER
CERTIFIED PUBLIC ACCOUNTANTS

1101 Lake Cook Road, Suite C
Deerfield, Illinois 60015-5233

T 847.580.4100
F 847.580.4199
www.koscpa.com

To the Board of Directors
Iowa School of Beauty, Inc.
Ottumwa, Iowa

Independent Accountant's Report

We have examined management of Iowa School of Beauty, Inc. – Ottumwa's (OPE ID 023069-00) assertion that it conducted its gainful employment survey of its cosmetology educational program in accordance with the Standards for Conducting the Recent Graduates Employment and Earnings Survey (GE Standards) and that the mean and medium earnings used to recalculate the debt-to-earnings ratios was accurately determined from the Survey results. Iowa School of Beauty, Inc.'s management is responsible for its assertion. Our responsibility is to express an opinion on management's assertion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, the requirements set forth in the GE Standards and with the attestation standards contained in the Government Accountability Office's Government Auditing Standards promulgated by the Comptroller General of the United States and with procedures for attestations contained in guides developed by and available from the Department of Education's Office of Inspector General. Those Standards require that we plan and perform the examination to obtain reasonable assurance about whether management's assertion is fairly stated, in all material respects. An examination involves performing procedures to obtain evidence about management's assertion. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of management's assertion, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

In our opinion, management's assertion that it conducted its gainful employment survey of its cosmetology educational program in accordance with the Standards for Conducting the Recent Graduates Employment and Earnings Survey (GE Standards) and that the mean and medium earnings used to recalculate the debt-to-earnings ratios is fairly stated in all material respects.

This report is intended solely for the information and use of the audit committee, management, and the U.S. Department of Education and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,

Kessler, Orlean, Silver & Company, P.C.

Certified Public Accountants

March 3, 2017

From: Angela Handel
Sent: 31 Mar 2017 18:02:52 +0000
To: AltEarningsAppeals
Cc: Jonathan Edwards;Lori Kruiuzenga
Subject: Alternate Earnings Appeal
Attachments: President Signed Certification_ECE.pdf, 0080-010 EARLY CHILDHOOD EDUCATION AND TEACHING REPORT 16RGEES (FINAL 2-27-17).pdf, Rasmussen GE Recalculated D-E Rates_ECE.xlsx

Rasmussen College
OPEID: 008694

Early Childhood Education Associate's

CIP Code: 131210
Credential Level: 02

Enclosed is documentation of the survey conducted for the Alternate Earnings Appeal of this program.

1. 131210.02 – Early Childhood Education Associate's
 - a. Signed Certification from President
 - b. Examination-Level Attestation Engagement Report from Independent Auditor
 - c. Recalculation of GE Program's D/E Rate

Please contact me directly with any questions.

Thank you,

Angie Handel | Manager of Student Loan Management
Rasmussen College – Oak Brook Office
Office: 630.366.2947
Fax: 877.307.5869
Rasmussen.edu

Confidentiality.

This electronic transmission is strictly confidential to the sender and intended solely for the addressee. It may contain information which is covered by legal, professional or other privilege. If you are not the intended addressee, or someone authorized by the intended addressee to receive transmissions on behalf of the addressee, you must not retain, disclose in any form, copy or take any action in reliance on this transmission. If you have received this transmission in error, please notify the sender as soon as possible and destroy this message.



March 1, 2017

To: AltEarningsAppeals@ed.gov
Subject - Alternate Earnings Appeal

Rasmussen College Inc.
008694

I attest that the Alternate Earnings Survey for Rasmussen College Inc. OPEID 008694 for Early Childhood Education Credential Level 02, CIP Code 131210 was conducted in accordance with the Standards for Conducting the Recent Graduates Employment and Earning Survey, and that the mean earnings used to recalculate the 2016 Gainful Employment Debt-to-Earnings ratio was accurately determined from the survey results.

- 131210.02 - Early Childhood Education Associates

Sincerely,

(b)(6)

Dr. Trena Boyum-Breen
President, Rasmussen College

RASMUSSEN COLLEGE

St. Cloud, Minnesota

OPE ID NUMBER: 00869400

**COMPLIANCE ATTESTATION EXAMINATION
OF THE RECENT GRADUATES EMPLOYMENT AND EARNINGS SURVEY
FOR THE EARLY CHILDHOOD EDUCATION AND TEACHING PROGRAM**

**DEBT MEASURE YEAR 2015
2016 GAINFUL EMPLOYMENT DEBT-TO-EARNINGS (D/E) RATES**

RASMUSSEN COLLEGE
 226 PARK AVENUE, SOUTH
 ST. CLOUD, MN 56301

OPE ID NUMBER: 00869400
 TELEPHONE: (800) 852-0460
 FAX: (320) 251-3702

PRESIDENT: TREND A BOYUM-BREEN

CONTACT PERSON & TITLE: ANGELA HANDEL
 MANAGER OF STUDENT LOAN MANAGEMENT

LEAD AUDITOR: MICHAEL T. WHERRY, CPA

EMAIL ADDRESS: mwherry@mcclintockcpa.com

LICENSE NUMBER: AF-001648-L 01452
 PENNSYLVANIA MINNESOTA

FIRM'S NAME: MCCLINTOCK & ASSOCIATES, P.C.
 ADDRESS: 1370 WASHINGTON PIKE
 BRIDGEVILLE, PA 15017

TELEPHONE: (412) 257-5980
 FAX: (412) 257-2549

GAINFUL EMPLOYMENT (GE) SUMMARY:

GE RATES YEAR 2016
 DEBT MEASURE YEAR 2015

ED 2015 Debt-to-Earnings Calculations (DM)					RGEES 2015 DM		
<u>CIP Code</u>	<u>Credential Level</u>	<u>CIP Program Name</u>	<u>Annual D/E Rate</u>	<u>Annual Debt Service</u>	<u>Annual Median / Mean Salary</u>	<u>Annual Median / Mean Salary</u>	<u>Annual D/E Rate</u>
131210	02	Early Childhood Education and Teaching	12.12%	\$ 2,409	\$ 19,875	\$ 21,003	11.47%

INDEPENDENT AUDITOR'S REPORT

To the Shareholders
Rasmussen College
St. Cloud, Minnesota

We have examined Rasmussen College's compliance with the requirements set forth in the *Standards for Conducting the Recent Graduates Employment and Earnings Survey* relative to the Early Childhood Education and Teaching program's 2016 Gainful Employment Debt-to-Earnings Rates and the 2015 Debt Measure Year as part of Rasmussen College's participation in the Federal Student Financial Assistance Programs. Management is responsible for Rasmussen College's compliance with those requirements. Our responsibility is to express an opinion on Rasmussen College's compliance based on our examination.

Our examination was conducted in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States; attestation standards established by the American Institute of Certified Public Accountants; and accordingly, included examining, on a test basis, evidence about Rasmussen College's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on Rasmussen College's compliance with specified requirements.

In our opinion, Rasmussen College complied in all material respects, with the aforementioned requirements for the Early Childhood Education and Teaching program's 2016 Debt-to-Earnings Rates and the 2015 Debt Measure Year.

This report is intended solely for the information and use of management and the U.S. Department of Education and is not intended to be and should not be used by anyone other than these specified parties.

McClintock & Associates, P.C.

Pittsburgh, Pennsylvania
February 24, 2017

Rasmussen College
Gainful Employment
Debt Measure Year 2015
Alternate Earnings Appeal

Program Name	EARLY CHILDHOOD EDUCATION AND TEACHING.		
CIP Code	131210		
Credential Level	02		
Institution Code (OPEID)	008694		
	Final		Appeal
Standard Cohort			
Annual Loan Payment	\$ 2,409	\$	2,409
Annual Earnings	\$ 19,875	\$	21,003
<i>DtoE Ratio</i>	<i>12.12%</i>		<i>11.47%</i>
Annual Loan Payment	\$ 2,409	\$	2,409
Discretionary Income	\$ 2,220	\$	3,348
<i>DtoDI Ratio</i>	<i>108.51%</i>		<i>71.95%</i>
Transitional Cohort			
Annual Loan Payment	\$ 2,412	\$	2,412
Annual Earnings	\$ 19,875	\$	21,003
<i>DtoE Ratio</i>	<i>12.13%</i>		<i>11.48%</i>
Annual Loan Payment	\$ 2,412	\$	2,412
Discretionary Income	\$ 2,220	\$	3,348
<i>DtoDI Ratio</i>	<i>108.64%</i>		<i>72.04%</i>

From: Angela Lema
Sent: 1 Mar 2017 16:51:18 -0700
To: AltEarningsAppeals
Subject: Alternate Earnings Appeal
Attachments: CEO Certification.pdf, TSPA GJ 2015 RGEES Attestation Report FINAL.pdf
Importance: High

To whom it may concern:

Please find attached our appeal documents. Please contact me at the below locations if there is any problem with the attached documents or for any questions.

Sincerely,

Angela Lema

Director

The Salon Professional Academy

432 North Avenue

Grand Junction, CO 81501

970-245-1110

www.grandjunctionbeautyschool.com

www.facebook.com/tspagrandjunction

**THE
SALON
PROFESSIONAL
ACADEMY**

February 3, 2017

The Department of Education and to whom it may concern:

I, Angela Lema, CEO and Owner of Learning Quest, LLC d/b/a The Salon Professional Academy attest that the survey was conducted in accordance with the Standards for Conducting the Recent Graduates Employment and Earnings Survey and that the mean or median earnings used to recalculate the debt-to-earnings ratios was accurately determined from the survey results.

Sincerely,

(b)(6)

Angela K Lema

CEO/Owner

The Salon Professional Academy

**LEARNING QUEST, LLC
D/B/A THE SALON PROFESSIONAL ACADEMY
COMPLIANCE ATTESTATION EXAMINATION OF
THE STANDARDS FOR CONDUCTING
THE RECENT GRADUATES EMPLOYMENT AND EARNINGS SURVEY
DEBT MEASUREMENT YEAR 2015**

**LEARNING QUEST, LLC
D/B/A THE SALON PROFESSIONAL ACADEMY**

TABLE OF CONTENTS

	<u>Page(s)</u>
Report on Compliance with Specified Requirements Applicable to the Standards for Conducting the Recent Graduates Employment and Earnings Survey	2 - 3
Standards Regarding Recent Graduates Employment and Earnings Survey Debt Measurement Year 2015	4
Schedule of Findings and Questioned Costs	5
Survey Information Table	6



**REPORT ON COMPLIANCE WITH SPECIFIED
REQUIREMENTS APPLICABLE TO THE STANDARDS FOR CONDUCTING THE
RECENT GRADUATES EMPLOYMENT AND EARNINGS SURVEY**

INDEPENDENT ACCOUNTANTS' REPORT

To the Members
Learning Quest, LLC
d/b/a The Salon Professional Academy

**Report on Compliance with Specified Requirements Applicable to the Standards
for Conducting the Recent Graduates Employment and Earnings Survey**

We have examined management's assertions, that Learning Quest, LLC d/b/a The Salon Professional Academy conducted its Recent Graduates Employment and Earnings Survey for Debt Measurement Year 2015 in accordance with the requirements set forth in the Standards for Conducting the Recent Graduates Employment and Earnings Survey listed in Appendix A of the *Best Practices Guide for Recent Graduates Employment and Earnings Survey* published in November 2015.

Management's Responsibility

Management is responsible for conducting the Recent Graduates Employment and Earnings Survey in accordance with the requirements set forth in the Standards for Conducting the Recent Graduates Employment and Earnings Survey listed in Appendix A of the *Best Practices Guide for Recent Graduates Employment and Earnings Survey* published in November 2015.

Accountants' Responsibility

Our responsibility is to express an opinion on Learning Quest, LLC's d/b/a The Salon Professional Academy compliance based on our examination of the types of compliance requirements referred to above. We conducted our examination of compliance in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States; attestation standards established by the American Institute of Certified Public Accountants; and the *Best Practices Guide for Recent Graduates Employment and Earnings Survey* issued by the U.S. Department of Education in November 2015, and accordingly, included examining, on a test basis, evidence about Success Shared's d/b/a Paul Mitchell the School compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our examination provides a reasonable basis for our opinion on compliance with the Standards for Conducting the Recent Graduates Employment Survey. However, our examination does not provide a legal determination on Success Shared, LLC's d/b/a Paul Mitchell the School compliance with specified requirements.

Opinion on Compliance with the Standards for Conducting the Recent Graduates Employment Survey

In our opinion, Learning Quest, LLC d/b/a The Salon Professional Academy complied with the types of compliance requirements referred to above that could have a direct and material effect on its survey appeal conforming to the Standards for Conducting the Recent Graduates Employment and Earnings Survey for the programs subject to the Department of Education's Gainful Employment regulations for Debt Measurement Year 2015.

Other Matters

Learning Quest, LLC's d/b/a The Salon Professional Academy results from the Recent Graduates Employment and Earnings Survey are presented in the accompanying Survey Information Table. The Survey Information Table was not subjected to the testing procedures applied in the examination of compliance, and accordingly, we express no opinion on the Survey Information Table.

Purpose of this Report

This report is intended solely for the information and use of the audit committee, management, and U.S. Department of Education, and is not intended to be and should not be used by anyone other than these specified parties.

Knuttle & Associates, P.C.

**LEARNING QUEST, LLC
D/B/A THE SALON PROFESSIONAL ACADEMY
STANDARDS REGARDING RECENT GRADUATES
EMPLOYMENT AND EARNINGS SURVEY
DEBT MEASUREMENT YEAR 2015**

Learning Quest, LLC d/b/a The Salon Professional Academy (the “Institution”) asserts that the Standards for Conducting the Recent Graduates Employment and Earnings Survey for Debt Measurement Year 2015 were followed as listed below:

1. Planning Your Data Collection
2. Data Collection Methodology
3. Maintaining Confidentiality
4. Data Editing
5. Calculation of Response Rates
6. Nonresponse Bias Analysis
7. Calculating the Mean and Median
8. Documenting a Survey System

**LEARNING QUEST, LLC
D/B/A THE SALON PROFESSIONAL ACADEMY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
DEBT MEASUREMENT YEAR 2015**

There are no findings.

**LEARNING QUEST, LLC
D/B/A THE SALON PROFESSIONAL ACADEMY
SURVEY INFORMATION TABLE
DEBT MEASUREMENT YEAR 2015**

Program: Cosmetology/Cosmetologist, General
CIP: 120401

From the Nonresponse Bias Analysis (NRBA) Template:	
Adjusted Vetted Cohort Response Rate	50.57%
Average of Absolute Values of Relative Bias	1.15%
Mean Earnings	\$27,142
Median Earnings	\$28,000

	Standard Rates		Transitional Rates		Result
	Annual	Discretionary	Annual	Discretionary	
Original	12.51	100.00	13.04	100.00	Fail
Appeal	5.20	14.07	5.42	14.67	Pass

From: Angela Policano
Sent: 10 Mar 2017 15:46:53 -0500
To: AltEarningsAppeals
Subject: Alternate Earnings Appeal
Attachments: scan.pdf

Please find included 2015 RGEES Attestation and CEO signed Certification

-----Original Message-----

From: cburgba <cburgba@aol.com>
To: cburgba <cburgba@aol.com>
Sent: Fri, Mar 10, 2017 3:36 pm

**CLARKSBURG BEAUTY ACADEMY AND SCHOOL OF MASSAGE THERAPY
COMPLIANCE ATTESTATION EXAMINATION OF
THE STANDARDS FOR CONDUCTING
THE RECENT GRADUATES EMPLOYMENT AND EARNINGS SURVEY
DEBT MEASUREMENT YEAR 2015**

CLARKSBURG BEAUTY ACADEMY AND SCHOOL OF MASSAGE THERAPY

TABLE OF CONTENTS

	<u>Page(s)</u>
Report on Compliance with Specified Requirements Applicable to the Standards for Conducting the Recent Graduates Employment and Earnings Survey	2 - 3
Standards Regarding Recent Graduates Employment and Earnings Survey Debt Measurement Year 2015	4
Schedule of Findings and Questioned Costs	5
Survey Information Table	6



KNUTTE & ASSOCIATES, P.C.

Certified Public Accountants
7900 S. Cass Avenue
Darien, Illinois 60561
(630) 960-3317
FAX (630) 960-9960
www.knutte.com

**REPORT ON COMPLIANCE WITH SPECIFIED
REQUIREMENTS APPLICABLE TO THE STANDARDS FOR CONDUCTING THE
RECENT GRADUATES EMPLOYMENT AND EARNINGS SURVEY**

INDEPENDENT ACCOUNTANTS' REPORT

To the Stockholders
Clarksburg Beauty Academy and School of Massage Therapy

**Report on Compliance with Specified Requirements Applicable to the Standards
for Conducting the Recent Graduates Employment and Earnings Survey**

We have examined management's assertions, that Clarksburg Beauty Academy and School of Massage Therapy conducted its Recent Graduates Employment and Earnings Survey for Debt Measurement Year 2015 in accordance with the requirements set forth in the Standards for Conducting the Recent Graduates Employment and Earnings Survey listed in Appendix A of the *Best Practices Guide for Recent Graduates Employment and Earnings Survey* published in November 2015.

Management's Responsibility

Management is responsible for conducting the Recent Graduates Employment and Earnings Survey in accordance with the requirements set forth in the Standards for Conducting the Recent Graduates Employment and Earnings Survey listed in Appendix A of the *Best Practices Guide for Recent Graduates Employment and Earnings Survey* published in November 2015.

Accountants' Responsibility

Our responsibility is to express an opinion on Clarksburg Beauty Academy and School of Massage Therapy's compliance based on our examination of the types of compliance requirements referred to above. We conducted our examination of compliance in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States; attestation standards established by the American Institute of Certified Public Accountants; and the *Best Practices Guide for Recent Graduates Employment and Earnings Survey* issued by the U.S. Department of Education in November 2015, and accordingly, included examining, on a test basis, evidence about Clarksburg Beauty Academy and School of Massage Therapy's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our examination provides a reasonable basis for our opinion on compliance with the Standards for Conducting the Recent Graduates Employment Survey. However, our examination does not provide a legal determination on Clarksburg Beauty Academy and School of Massage Therapy's compliance with specified requirements.

Opinion on Compliance with the Standards for Conducting the Recent Graduates Employment Survey

In our opinion, Clarksburg Beauty Academy and School of Massage Therapy complied with the types of compliance requirements referred to above that could have a direct and material effect on its survey appeal conforming to the Standards for Conducting the Recent Graduates Employment and Earnings Survey for the programs subject to the Department of Education's Gainful Employment regulations for Debt Measurement Year 2015.

Other Matters

Clarksburg Beauty Academy and School of Massage Therapy's results from the Recent Graduates Employment and Earnings Survey are presented in the accompanying Survey Information Table. The Survey Information Table was not subjected to the testing procedures applied in the examination of compliance, and accordingly, we express no opinion on the Survey Information Table.

Purpose of this Report

This report is intended solely for the information and use of the audit committee, management, and U.S. Department of Education, and is not intended to be and should not be used by anyone other than these specified parties.

Knuttle & Associates, P.C.

**CLARKSBURG BEAUTY ACADEMY AND SCHOOL OF MASSAGE THERAPY
STANDARDS REGARDING RECENT GRADUATES
EMPLOYMENT AND EARNINGS SURVEY
DEBT MEASUREMENT YEAR 2015**

Clarksburg Beauty Academy and School of Massage Therapy (the "Institution") asserts that the Standards for Conducting the Recent Graduates Employment and Earnings Survey for Debt Measurement Year 2015 were followed as listed below:

1. Planning Your Data Collection
2. Data Collection Methodology
3. Maintaining Confidentiality
4. Data Editing
5. Calculation of Response Rates
6. Nonresponse Bias Analysis
7. Calculating the Mean and Median
8. Documenting a Survey System

**CLARKSBURG BEAUTY ACADEMY AND SCHOOL OF MASSAGE THERAPY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
DEBT MEASUREMENT YEAR 2015**

There are no findings.

**CLARKSBURG BEAUTY ACADEMY AND SCHOOL OF MASSAGE THERAPY
SURVEY INFORMATION TABLE
DEBT MEASUREMENT YEAR 2015**

Program: Cosmetology/Cosmetologist, General
CIP: 120401

From the Nonresponse Bias Analysis: (NRBA) Template:	
Adjusted Vetted Cohort Response Rate	54.1%
Average of Absolute Values of Relative Bias	6.67%
Mean Earnings	\$22,486
Median Earnings	\$19,000

	Standard Rates		Transitional Rates		Result
	Annual	Discretionary	Annual	Discretionary	
Original	18.29	100.00	15.44	100.00	Zone
Appeal	6.91	32.15	5.83	27.14	Pass

Clarksburg Beauty Academy, Inc.
&
School of Massage Therapy

120 SOUTH THIRD STREET
CLARKSBURG, WEST VIRGINIA 26301
PHONE 304-624-6475 FAX 304-624-6465

March 7, 2017

To Whom It May Concern;

This is my certification attesting the survey was conducted in accordance with the Standards for Conducting the Recent Graduates and Employment and Earnings Survey and that the man or median earnings used to recalculate the debt-to-earnings ratios was accurately determined from the survey results.

Sincerely,

(b)(6)

Larry J Policano

Owner

From: Angie Carlson
Sent: 9 Jun 2017 17:48:26 +0000
To: AltEarningsAppeals
Cc: Fiegen, Matt@Hotmail;Chuck Fiegen;Hoefer, Crystal
(Crystal.Hoefer@rsmus.com)
Subject: Alternate Earnings Appeal
Attachments: 007717 CEO attestation.pdf, davenport de rate.xlsx, SVA RGEES Opinion_DAV
(unsecured).pdf

Hello,

Institution Name: Capri College (also known as Fiegen & Bisenius d/b/a Capri College)
OPE ID: 007717
CIP Code: 120401
Credential Level: 01

Please let me know if anything further is required.

Do what you love!

Angie Carlson

Capri College
Financial Aid Director
PO Box 873
Dubuque, IA 52004
563-588-8085



For more information about our programs, including Federally required disclosures please visit our website at, <http://www.capricollege.com/ConsumerInformation.pdf> or ask our admissions department to mail/email information directly to you.

Institution Name: Capri College (also known as Fiegen & Bisenius d/b/a Capri College)

OPE ID: 00771700

CIP Code: 120401

Credential Level: 01

I, Mr. Charles Fiegen, attest that the survey was conducted in accordance with the survey standards in the Earnings Survey Form, and that the mean or median earnings used to recalculate the D/E rates was accurately determined from the survey results.

(b)(6)

President/CEO Signature

6-9-2017

Date

do what you love



Institution Code (six-digit OPEID)	Institution Name	City	State	Zip	Institution Type	CIP Code	CIP Name	Credential Level	Debt-to-Earnings Annual Rate	Debt-to-Earnings Annual Rate Numerator	Debt-to-Earnings Annual Rate Denominator	Mean Annual Earnings	Median Annual Earnings
007717	CAPRI COLLEGE	DAVENPORT	IA	528072622	PROPRIETARY 2 TO 3 YEARS	120401	COSMETOLOGY/COSMETOLOGIST, GENERAL	01 - UNDERGRADUATE CERTIFICATE	5.44	1429	26282	26282	25000



RSM US LLP

Independent Accountant's Report

To the Board of Directors
Fiegen & Bisenius, Inc.
d/b/a Capri College
Dubuque, Iowa

We have examined management of Fiegen & Bisenius, Inc. d/b/a Capri College's assertion that the survey of the Davenport location of Fiegen & Bisenius, Inc. d/b/a Capri College's Cosmetology program for the 2014 calendar year was conducted in accordance with the requirements set forth in the U.S Department of Education *Standards for Conducting the Recent Graduates Employment and Earnings Survey* (November 2015). Fiegen & Bisenius, Inc. d/b/a Capri College's management is responsible for its assertion. Our responsibility is to express an opinion on management's assertion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether management's assertion is fairly stated, in all material respects. An examination involves performing procedures to obtain evidence about management's assertion. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of management's assertion, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

In our opinion, management's assertion that the survey conducted by the Davenport location of Fiegen & Bisenius, Inc. d/b/a Capri College's Cosmetology program for the 2014 calendar year complied with the *Standards for Conducting the Recent Graduates Employment and Earnings Survey* is fairly stated, in all material respects.

RSM US LLP

Dubuque, Iowa
June 6, 2017

THE POWER OF BEING UNDERSTOOD
AUDIT | TAX | CONSULTING

From: Arlene Lyons
Sent: 27 Feb 2017 15:31:59 -0500
To: AltEarningsAppeals
Cc: dmoran@esani.com
Subject: Alternate Earnings Appeal
Attachments: Alternate Earnings Appeal Letter - PMTS Esani - 025770.pdf, President-CEO Certification - 025770.pdf, Esani-Examination level attestation-RGEES.pdf

In accordance with the instructions set out in Gainful Employment Electronic Announcement #95 - "Debt-to-Earnings Rate Alternate Earnings Appeals", and having given "Notice of Intent to File Alternate Earnings Appeal" on January 20, 2017, **Paul Mitchell The School-Esani (OPEID: 025770)** hereby files its **Alternate Earnings Appeal** for the following program and cohort:

- *CIP Code:* 12.0401
- *Credential Level:* 01 - Undergraduate Certificate or Diploma Program

- *Program Name:* Cosmetology
- *Completers' Cohort:* 2010 - 2012
- *Completers' Earnings Year:* 2014

Attached please find the following documents in support of our Appeal:

1. Alternate Earnings Appeal Letter signed by our President/CEO providing the details of our appeal.
2. Certification (signed by President/CEO) attesting that survey was conducted in accordance with the Recent Graduates Employment and Earnings Survey (RGEES) standards and that the mean/median earnings used in the recalculated Debt-to-Earnings rate were accurately determined.
3. Examination-level attestation engagement report from independent auditor, David A. Levy, CPA PC.

If you have any questions or need additional information, please do not hesitate to contact me at this email address (alyons@esani.com) or by telephone at 770.789.4505.

We respectfully request that the Department confirm that this appeal has been received.

Sincerely,

Arlene Lyons
President/CEO
Paul Mitchell The School-Esani
1003 Mansell Road
Roswell, GA 30076

c. 770.789.4505 | f. 770.407.5626
alyons@esani.com | esani.paulmitchell.edu



1003 Mansell Road
 Roswell, GA 30076
 Phone (678) 795-0999
 Fax (678) 795-0152

February 27, 2017

Federal Student Aid (FSA)
 U.S. Department of Education

Dear FSA:

Alternate Earnings Appeal – Paul Mitchell The School-Esani (OPE ID 025770)

In accordance with the instructions set out in Gainful Employment Electronic Announcement #95 – Debt-to-Earnings Rate Alternate Earnings Appeal, Paul Mitchell The School-Esani (OPE ID 025770) hereby submits its Alternate Earnings Appeal for the following program and cohort.

<i>CIP Code:</i>	12.0401
<i>Credential Level:</i>	01 – Undergraduate Certificate or Diploma Program
<i>Program Name:</i>	Cosmetology
<i>Completers' Cohort:</i>	2010 - 2012
<i>Completers' Earnings Year:</i>	2014

The Institution successfully completed a survey of the above-referenced completers' cohort using the Department's Recent Graduates Employment and Earnings Survey (RGEES) platform and standards.

The RGEES survey yielded the following results:

1	Recalculated D/E Rates			As published	Revised per
				January 2017	Alternate Earnings Recalculated D/E
	A	Annual Loan Payment		\$1,585	\$1,585
	B	Mean Annual Earnings		\$18,302	\$27,118
	C	Median Annual Earnings		\$16,454	\$28,173
	D	Higher of Mean or Median	D=Higher of B or C	\$18,302	\$28,173
	E	150% of 2015 HHS Poverty Guideline for a single person		\$17,655	\$17,655
	F	Earnings for Discretionary		\$647	\$10,518
	G	Annual Debt-to-Earnings Rate	G=A/D	8.66%	5.63%
	H	Discretionary Rate	H=A/F	244.97%	15.07%
	I	Result		Zone	Pass
2	Response Rate		53.33%		
		Number of graduates in the cohort	165		
		Number of survey respondents	88		
4	Non-Response Bias (Absolute Value of Relative Bias) – see Appendix A for details		5.00		
		Graduates with Pell Grants	7.18		
		Graduates with zero Expected Family Contribution	7.57		
		Females	0.24		



Based on the recalculated Debt-to-Earnings rate for our Institution, the Institution is requesting that its Final D/E rate be replaced with the recalculated rate and the final result be revised from “Zone” to “Pass”.

In support of our appeal, we are submitting along with this letter the following two documents:

1. President/CEO’s signed certification attesting that survey was conducted in accordance with the RGEES standards and that the mean/median earnings used in recalculated D/E rate were accurately determined.
2. Examination-level attestation engagement report from independent auditor, David A. Levy, CPA PC.

Should you have any questions or require additional information, you may contact me at alyons@esani.com or **770-789-4505**.

Thank you for the opportunity to submit this Alternate Earnings Appeal.

Sincerely,

(b)(6)

Arlene Lyons
President/CEO
Paul Mitchell The School-Esani

Appendix A

Response Bias Calculation

Graduate Characteristic	Number of Respondents	Percent of Respondents	Number of Non-respondents	Number of Non-respondents	Estimated Bias	Relative Bias	Absolute Value of Relative Bias
Total	88		77				
Graduates with Pell Grants	50	56.82	51	66.23	-4.39	-7.18	7.18
Graduates with Zero Expected Family Contribution	35	39.77	36	46.75	-3.26	-7.57	7.57
Females	83	94.32	73	94.81	-0.23	-0.24	0.24
Average							5.00

The Secretary
US Department of Education
400 Maryland Avenue, SW
Washington, D.C. 20202

Re: Certification attesting that the Survey was conducted in accordance with the Standards for Conducting the Recent Graduates Employment and Earnings Survey

Dear Secretary:

In connection with our alternate earnings appeal allowed under 34 CFR 668.406 of the final debt-to-earnings (D/E) rates published by the U.S. Department of Education (the department), we certify that the survey was conducted in accordance with the Standards for Conducting the Recent Graduates Employment and Earnings Survey (RGEES) and that the mean or median earnings used to recalculate the debt-to-earnings ratios was accurately determined from the survey results.

(b)(6)

Arlene Lyons, President/CEO
Paul Mitchell The School Esani
OPE ID: 025770
770-789-4505

02/01/2017
Date

WRITE US

1003 Mansell Road
Roswell, GA 30076

CALL US

678.795.0999

CHECK US OUT

esani.paulmitchell.edu

**BE
Amazing**

**PAUL MITCHELL THE SCHOOL ESANI
1003 MANSELL RD.
ROSWELL, GA 30076
&**

ROSWELL, GA 30076

**ENTITY No. 13-4289699
OPE ID No. 025770-00
DUNS NO. 964-74-2253**

**EXAMINATION LEVEL ATTESTATION
RECENT GRADUATE EMPLOYMENT
AND EARNINGS SURVEY (RGEES)
FOR THE YEAR ENDED DECEMBER 31, 2014**

**ALTERNATE EARNINGS APPEAL
SUBMISSION UNDER
34 CFR 668.406**

**DEBT MEASURE YEAR 2015
GAINFUL EMPLOYMENT (GE)
FINAL DEBT-TO-EARNINGS (D/E) RATES
PUBLISHED IN JANUARY 2017**



David A Levy CPA PC

Certified Public Accountants

20 Freeman Place

Needham, MA 02492

Tel. (617) 566-3645 (866) 842-0108

Fax. (866) 681-2377

www.DALCPAPC.net

INDEPENDENT ACCOUNTANTS' REPORT

To the Members
The Esani Institute, LLC
d/b/a Paul Mitchell The School - Esani
1003 Mansell Road
Roswell, GA 30076
Dear Ms. Lyons,

We have examined the written assertions of the management of Paul Mitchell The School - Esani ("The Institution"), OPE # 025770-00, stating that the alternate earnings information obtained utilizing the Recent Graduate Employment and Earnings Survey (RGEES) of the Gainful Employment Regulations is in accordance with the Standards Requirements of Section 668.406 of Title 34 of the Code of Federal Regulations (34 CFR 668.406) for the cohort period December 31, 2014, used to calculate the final Debt to Earnings Rates issued in January, 2017. The management of Paul Mitchell The School - Esani is responsible for the school's compliance with those requirements. Our responsibility is to express an opinion on management's written assertions about the institution's compliance that the survey was conducted in accordance with the requirements set forth in the NCES earnings survey form.

Our examination was made in accordance with standards established by the American Institute of Certified Public Accountants (AICPA), attestation standards contained in *Government Accountability Office's Government Auditing Standards*, promulgated by the Comptroller General of the United States, requirements set forth in the Standards for Conducting the Recent Graduates Employment and Earnings Survey (RGEES) and with procedures for attestations contained in guides developed by the Department of Education's Office of Inspector General accordingly

We examined, on a test basis, evidence about Paul Mitchell The School - Esani's compliance with 34 CFR 668.406, and performed other procedures that we considered necessary under the circumstances. We believe our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on Paul Mitchell The School - Esani's compliance with specified requirements.

In our opinion, management's written assertions that Paul Mitchell The School - Esani's Recent Graduate Employment and Earnings Survey (RGEES), for the cohort period ending on December 31, 2014 was conducted in accordance with the requirements set forth in the NCES earnings survey form and in accordance with the Standards for Conducting the Recent Graduate Employment Earnings Survey (RGEES). Our examination-level attestation is in accordance with the attestation standards contained in the Government Accountability Office's Government Auditing Standards promulgated by the Comptroller General of the United States, and with the procedures for attestations contained in guides developed by the Department of Education's Office of Inspector General.

This report is intended solely for the information of the Institution's management and the U.S. Department of Education.

Thank you for your consideration.

Sincerely,

A handwritten signature in black ink that reads "David A. Levy CPA PC". The signature is written in a cursive, slightly slanted style.

David A Levy CPA PC
Needham, Massachusetts
February 24, 2017

From: Brad Kuykendall
Sent: 30 Jun 2017 17:02:51 +0000
To: AltEarningsAppeals
Cc: Danielle Picchi
Subject: Alternate Earnings Appeal
Attachments: Western Technical College GE Appeal.pdf

**El Paso Trade School
d/b/a
Western Technical College**

**OPE ID Number: 02098300
CIP Code: 470604 Automobile/Automotive Mechanics Technology/Technician
Credential Level: 02-Associate's Degree**

To whom it may concern:

Please see the attached file for Western Technical College's alternate earnings appeal. The file contains:

1. A certification signed by me (CEO) attesting that our survey was conducted in accordance with the *Standards for Conducting the Recent Graduates Employment and Earnings Survey* and that the mean earnings used to recalculate the debt-to-earnings ratios was accurately determined from the survey results.
2. An examination-level attestation engagement report prepared by Case Sabatini, an independent public accounting firm, that the survey was conducted in accordance with requirements set forth in the *Standards for Conducting the Recent Graduates Employment and Earnings Survey*.

I appreciate your time and consideration in this appeal. If there is any need for further supplementary information please feel to reach out to myself, or the Director of Financial Aid for Western Technical College, Ms. Danielle Picchi, at dpicchi@westerntech.edu or (915)760-8105. Thank you.

Respectfully,

Brad Kuykendall
Chief Executive Officer



E-mail: bkuykendall@westerntech.edu

Office: (915) 760-8103

Cell: (915) 487-8086

[Visit Website!](#)

[Join WT Newsletter](#)

*****LEGAL DISCLAIMER*****

This E-mail message and any attachments may contain legally privileged, confidential or proprietary information. If you are not the intended recipient(s), or the employee or agent responsible for delivery of this message to the intended recipient(s), you are hereby notified that any dissemination, distribution or copying of this E-mail message is strictly prohibited. If you have received this message in error, please immediately notify the sender and delete this E-mail message from your computer.



westerntech.edu

June 27, 2017

To whom it may concern:

I hereby attest that Western Technical College's survey was conducted in accordance with the *Standards for Conducting the Recent Graduate Employment and Earnings Survey* and that the mean earnings used to recalculate the debt-to-earnings ratios was accurately determined from the survey results. I declare that the above statement is true and accurate to the best of my knowledge.

Regards,

(b)(6)

Brad Kuykendall

Chief Executive Officer

**EL PASO TRADE SCHOOL, INC.
d/b/a
WESTERN TECHNICAL COLLEGE**

**EL PASO, TX
EL PASO TRADE SCHOOL, INC.**

OPE ID NUMBER: 02098300

CIP CODE: 470604 AUTOMOBILE/AUTOMOTIVE MECHANICS TECHNOLOGY / TECHNICIAN
CREDENTIAL LEVEL: 02-ASSOCIATE'S DEGREE

COMPLIANCE ATTESTATION EXAMINATION
OF THE DEBT-TO-EARNINGS RATE ALTERNATE EARNINGS SURVEY

FOR THE 2014 DEBT-TO-EARNINGS RATES

CASE | SABATINI

Certified Public Accountants

El Paso Trade School Inc. d/b/a
Western Technical College
OPE# 02098300

AUDITOR INFORMATION SHEET

EL PASO TRADE SCHOOL INC.
d/b/a
WESTERN TECHNICAL COLLEGE
9624 PLAZA CIRCLE
EL PASO, TX 79927

EIN NUMBER: 741657982
OPE ID NUMBER: 02098300
DUNS NUMBER: 075105445

TEL. NO. (915) 532-3737

FAX NO. (915) 532-6946

PRESIDENT: Allan Sharpe

CONTACT PERSON & TITLE: Danielle Picchi, Financial Aid Director

LEAD AUDITOR : David J. Mesko
EMAIL ADDRESS : Mesko@CaseSabatini.com
LICENSE NUMBER: Home State : AF001369L
Out of State : C09495
FIRM'S NAME : Case, Sabatini & Company
ADDRESS : 470 Streets Run Road
Pittsburgh, PA 15236

TEL. NO. (724) 940-9444

FAX NO. (724) 940-9452



CASE | SABATINI

PROFESSIONAL ACCOUNTING,
CONSULTING & BUSINESS
ADVISORY SERVICES

**REPORT ON COMPLIANCE WITH SPECIFIED
REQUIREMENTS APPLICABLE TO THE DEBT-TO-EARNINGS
ALTERNATE EARNINGS SURVEY**

INDEPENDENT ACCOUNTANTS' REPORT

March 6, 2017

To the Shareholder
Western Technical College
El Paso, TX

P.O. BOX 10885
WHITEHALL TOWERS
470 STREETS RUN ROAD
PITTSBURGH, PA 15236-2023

**Report on Compliance Applicable to the Debt-to-Earnings
Alternate Earnings Survey**

TELEPHONE: (412) 881-4411
FAX: (412) 881-4421
WEB: WWW.CASESABATINI.COM

We have examined that El Paso Trade School, Inc. d/b/a Western Technical College complied with the specified compliance requirements set forth in the *STANDARDS FOR CONDUCTING THE RECENT GRADUATES EMPLOYMENT AND EARNINGS SURVEY* in its performance of the Debt-to-Earnings Alternate Earnings Survey for CIP Code 470604 Automobile/Automotive Mechanics Technology/Technician for the 2014 Debt-to-Earnings Rates. El Paso Trade School Inc. d/b/a Western Technical College's Alternate Earnings Survey results are identified in the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations and contracts applicable to its Debt-to-Earnings Alternate Earnings Survey.

Accountant's Responsibility

Our responsibility is to express an opinion on compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We conducted our examination of compliance in accordance with the attestation standards contained in the Government Accountability Office's *Government Auditing Standards* promulgated by the Comptroller General of the United States; attestation standards established by the American Institute of Certified Public Accountants; and the Audit Guide, Audits of Federal Student Financial Assistance Programs at Participating Institutions and Institution Servicers, issued by the U.S. Department of Education, Office of the Inspector General, January 2000 revision and accordingly, included examining, on a test basis, evidence about El Paso Trade School, Inc. d/b/a Western Technical College's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. However, our examination does not provide a legal determination on El Paso Trade School, Inc. d/b/a Western Technical College's compliance with the specified requirements.

To the Shareholder
Western Technical College
Page 2

Opinion on Compliance Applicable

In our opinion, El Paso Trade School, Inc. d/b/a Western Technical College complied, in all material respects, with the types of compliance requirements referred to above for the 2014 Debt-To-Earnings Alternate Earnings Survey.

Purpose of this Report

This report is intended solely for the information and use of management, and the U.S. Department of Education and is not intended to be and should not be used by anyone other than these specified parties.

(b)(6)

CASE | SABATINI
Pittsburgh, Pennsylvania

CASE | SABATINI ▶ P.O. BOX 10885 ▶ WHITEHALL TOWERS ▶ 470 STREETS RUN ROAD ▶ PITTSBURGH, PA 15236-2023
TELEPHONE: (412) 881-4411 ▶ FAX: (412) 881-4421 ▶ WEB: WWW.CASESABATINI.COM

PITTSBURGH ▶ WEXFORD ▶ PALM BEACH

Members of the American and Pennsylvania Institute of Certified Public Accountants



CASE | SABATINI

PROFESSIONAL ACCOUNTING,
CONSULTING & BUSINESS
ADVISORY SERVICES

March 6, 2017

To the Shareholders
Western Technical College
El Paso, TX

P.O. BOX 10885
WHITEHALL TOWERS
470 STREETS RUN ROAD
PITTSBURGH, PA 15236-2023

TELEPHONE: (412) 881-4411
FAX: (412) 881-4421
WEB: WWW.CASESABATINI.COM

REPORT ON INTERNAL CONTROL ON COMPLIANCE AND OTHER MATTERS BASED ON AN EXAMINATION-LEVEL ATTESTATION OF COMPLIANCE PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Independent Accountant's Report

We have examined, in accordance with the attestation standards established by the American Institute of Certified Public Accountants and the attestation standards contained in the Government Accountability Office's *Government Auditing Standards* issued by the Comptroller General of the United States, the Debt-to-Earnings Alternate Earnings Survey Process of Western Technical College, and have issued our report thereon dated March 6, 2017.

Internal Control over Compliance

In planning and performing our examination, we considered Western Technical College's internal control over compliance with the specified requirements to determine attestation procedures that are appropriate in the circumstances for the purpose of expressing our opinions on compliance with the specified requirements, but not for the purpose of expressing an opinion on the effectiveness of Western Technical College's internal control. Accordingly, we do not express an opinion on the effectiveness of Western Technical College's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with the specified requirements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that material noncompliance with the specified requirements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

To the Shareholders
Western Technical College
Page 2
March 6, 2017

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Western Technical College's Debt-to-Earnings Alternate Earnings Survey is free from material noncompliance, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of compliance with the specified requirements. However, providing an opinion on compliance with those provisions was not an objective of our attestation, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Western Technical College's internal control or on compliance. This report is an integral part of an examination-level attestation performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

(b)(6)

Certified Public Accountants
Pittsburgh, PA

**El Paso Trade School Inc. d/b/a
Western Technical College
OPE# 02098300**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Debt-to-Earnings Alternate Earnings Survey:

**CIP Code 470604 Automobile/Automotive Mechanics Technology/Technician
Credential Level 02-Associate's Degree**

Mean Earnings	\$32,646
Median Earnings	\$28,281
Debt-to-Earnings Annual Rate Numerator	\$2,292
Debt-to-Earnings Ratio	7.0%
Discretionary Earnings Ratio	15.3%
Response Rate	51.4%

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Finding -1: Standard 6 “Nonresponse Bias Analysis” of the *Recent Graduates Employment and Earnings Survey Platform (RGEES)*

Condition:

The relative bias reported for the Female portion of the Graduates cohort is calculated by the Recent Graduates Employment and Earnings Survey platform (RGEES) as negative 43%, due to the Female response rate of 75% exceeding the overall population response rate of 51%. This high response rate from the small cohort of Female graduates of the Automobile/Automotive Mechanics Technology/Technician program resulted in the following Relative Bias rates reported by the RGEES Nonresponse Bias Report:

Pell Grant Recipient	(0) %
Zero Expected Family Contribution	17 %
Female	<u>(43) %</u>
Average of Absolute Values of Relative Bias	17 %

Criteria:

Standard 6 of the *Standards for Conducting the Recent Graduates Employment and Earnings Survey*, published by the U.S. Department of Education in November 2015, states “The potential impact of nonresponse on the quality of information obtained from the survey must be taken into consideration.” Standard 6.2 of RGEES states “...the average bias due to nonresponse...must not exceed 10 percent.” Standard 6.1 of RGEES computes the “...relative bias due to nonresponse...” as “...the average of the absolute value of the relative bias due to nonresponse measured for each of the three attributes examined.”

Cause:

The relative bias does not arise from nonresponse; it instead reflects the higher response rate for the small Female cohort than the response rate for the entire population. The program in question had a total population of 177 graduates, of which 4 were Female. Of the small sub-population of 4 Female graduates, 3 responded to the survey.

Effect:

Although the Debt-to-Earnings Rate calculated from amounts reported by the RGEES platform is a “Pass” rate of 7.0%, and both the overall Response Rate and Female Response Rate reported by RGEES exceeds the 50% minimum published requirement, the Institution’s Alternate Earnings Survey appeal may be rejected.

Recommendation:

None, as the Institution may not discriminate against students who wish to enroll in its academic programs based on gender, their likelihood of receiving a Pell grant, or the amount of their Expected Family Contribution.

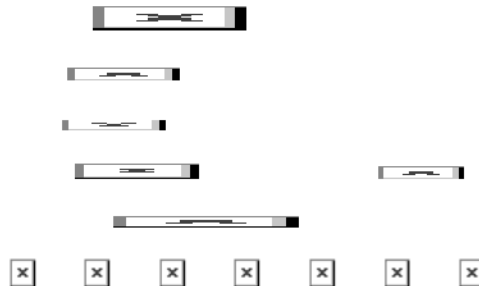
From: Brandon Martin
Sent: 1 Jul 2017 10:17:35 -0500
To: AltEarningsAppeals
Subject: Alternate Earnings Appeal
Attachments: RGEESCertification.pdf, Report for GE Appeal.pdf

An independent auditor has completed their review of the RGEES survey and Alternate Earning Appeal for Avenue Five Institute (OPEID 04160700). In accordance with the RGEES Best Practices guide, our completed appeal package is now being submitted to AltEarningsAppeals@ed.gov. This submission includes that attached required documentation:

1. A certification signed by the institution's chief executive officer attesting that the survey was conducted in accordance with the Standards for Conducting the Recent Graduates Employment and Earnings Survey and that the mean or median earnings used to recalculate the debt-to-earnings ratios was accurately determined from the survey results;
2. An examination-level attestation engagement report prepared by an independent public accountant or independent governmental auditor, as appropriate, that the survey was conducted in accordance with the requirements set forth in the Standards for Conducting the Recent Graduates Employment and Earnings Survey.
3. Supporting documentation requested by the Secretary. We have not received any request for supporting documentation from the Secretary at this time. The RGEES Best Practices Guide also says to submit three sets of appeal documents must be submitted to the Secretary of Education as part of the appeal. However, no address is provided for submission. Please advise where to send the three sets of appeal documents and advise which appeal documents you are seeking.

Thanks,
Brandon

--





AVENUE FIVE
INSTITUTE

RGEES Certification

6/30/17

Avenue Five Institute
8620 Burnet Rd. Ste 300
Austin, TX 78757

OPEID: 04160700

I attest that this survey was conducted in accordance with the Standards for Conducting the Recent Graduates Employment and Earnings Survey and that the mean or median earnings used to recalculate the debt-to-earnings ratios was accurately determined from the survey results.

(b)(6)

X

Brandon Martin, CEO
Avenue Five Institute



SALMON SIMS THOMAS

Accountants and Consultants

June 29, 2017

Mr. Brandon Martin, President
Avenue Five Institute, Inc.
Austin, Texas

We have examined managements assertion that Avenue Five Institute, Inc. conducted its gainful employment survey of its cosmetology program in accordance with the Standards for Conducting the Recent Graduates Employment and Earnings Survey (GE Standards) and that the mean or median earnings used to recalculate the debt-to earnings ratios was accurately determined from the survey results for the 2015 cohort year. The objectives of our examination were to (1) obtain reasonable assurance about whether the survey is free from material misstatement based on the GE Standards; and (2) to express an opinion whether the survey results are presented, in all material respects, in accordance with the Standards and are fairly stated, in all material respects.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether management's assertion is fairly stated, in all material respects. An examination involves performing procedures to obtain evidence about management's assertion. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of management's assertion, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

In our opinion, management's assertion that Avenue Five Institute, Inc. conducted its gainful employment survey for the 2015 cohort year, is presented in accordance with the requirements set forth in the Standards for Conducting the Recent Graduates Employment and Earnings Survey. This attestation was conducted in accordance with standards contained in the Government Accountability Office's Auditing Standards promulgated by the Comptroller General of the United States, and criteria set forth is fairly stated, in all material respects.

This report is intended solely for the information of management and the U.S. Department of Education. However, this report is a matter of public record and its distribution is not limited.

Thank you for your consideration.

Sincerely,

(b)(6)

Salmon Sims Thomas & Associates
A Professional Limited Liability Company

From: Briana Oborn
Sent: 11 Apr 2017 13:44:02 -0700
To: AltEarningsAppeals
Cc: paul mantea;Ryan Claybaugh
Subject: Alternate Earnings Appeal
Attachments: PM-Sherman Oaks 2015 RGEES Attestation FINAL.pdf, CEO Certification of RGEES.pdf

Attached please find:

1. Electronic version of 2015 RGEES Attestation
2. CEO Signed Certification

For the Alternate Earnings Appeal for Paul Mitchell the School - Sherman Oaks located in Sherman Oaks, California.

Thank you,
Briana Oborn

Briana Oborn

Director

Paul Mitchell the school - Sherman Oaks

PHONE: (818)380-8120 ext. 2918

15301 Ventura Blvd, Suite P2, Sherman Oaks, CA 91403

brianao@pmtsshermanoaks.net

<https://paulmitchell.edu/shermanoaks>

<https://paulmitchell.edu/ge>

Please help us in our FUNraising efforts <https://andrewgomez.org/fun2017/>



<https://www.instagram.com/paulmitchellshermanoaks/>



<https://www.facebook.com/paulmitchell.shermanoaks/>



<https://paulmitchell.edu/shermanoaks/blog>



<https://twitter.com/PMTSShermanOak1>

"I fall in love with people's passion, the way their eyes light up when they talk about the thing they love and the way they fill with light." -unknown

BE
Amazing

**P2W LEARNING SYSTEMS, LLC
D/B/A PAUL MITCHELL THE SCHOOL
COMPLIANCE ATTESTATION EXAMINATION OF
THE STANDARDS FOR CONDUCTING
THE RECENT GRADUATES EMPLOYMENT AND EARNINGS SURVEY
DEBT MEASUREMENT YEAR 2015**

**P2W LEARNING SYSTEMS, LLC
D/B/A PAUL MITCHELL THE SCHOOL**

TABLE OF CONTENTS

	<u>Page(s)</u>
Report on Compliance with Specified Requirements Applicable to the Standards for Conducting the Recent Graduates Employment and Earnings Survey	2 - 3
Standards Regarding Recent Graduates Employment and Earnings Survey Debt Measurement Year 2015	4
Schedule of Findings and Questioned Costs	5
Survey Information Table	6



**REPORT ON COMPLIANCE WITH SPECIFIED
REQUIREMENTS APPLICABLE TO THE STANDARDS FOR CONDUCTING THE
RECENT GRADUATES EMPLOYMENT AND EARNINGS SURVEY**

INDEPENDENT ACCOUNTANTS' REPORT

To the Members
P2W Learning Systems, LLC
d/b/a Paul Mitchell the School

**Report on Compliance with Specified Requirements Applicable to the Standards
for Conducting the Recent Graduates Employment and Earnings Survey**

We have examined management's assertions, that P2W Learning Systems, LLC d/b/a Paul Mitchell the School conducted its Recent Graduates Employment and Earnings Survey for Debt Measurement Year 2015 in accordance with the requirements set forth in the Standards for Conducting the Recent Graduates Employment and Earnings Survey listed in Appendix A of the *Best Practices Guide for Recent Graduates Employment and Earnings Survey* published in November 2015.

Management's Responsibility

Management is responsible for conducting the Recent Graduates Employment and Earnings Survey in accordance with the requirements set forth in the Standards for Conducting the Recent Graduates Employment and Earnings Survey listed in Appendix A of the *Best Practices Guide for Recent Graduates Employment and Earnings Survey* published in November 2015.

Accountants' Responsibility

Our responsibility is to express an opinion on P2W Learning Systems, LLC's d/b/a Paul Mitchell the School compliance based on our examination of the types of compliance requirements referred to above. We conducted our examination of compliance in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States; attestation standards established by the American Institute of Certified Public Accountants; and the *Best Practices Guide for Recent Graduates Employment and Earnings Survey* issued by the U.S. Department of Education in November 2015, and accordingly, included examining, on a test basis, evidence about P2W Learning Systems, LLC's d/b/a Paul Mitchell the School compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our examination provides a reasonable basis for our opinion on compliance with the Standards for Conducting the Recent Graduates Employment Survey. However, our examination does not provide a legal determination on P2W Learning Systems, LLC's d/b/a Paul Mitchell the School compliance with specified requirements.

Opinion on Compliance with the Standards for Conducting the Recent Graduates Employment Survey

In our opinion, P2W Learning Systems, LLC d/b/a Paul Mitchell the School complied with the types of compliance requirements referred to above that could have a direct and material effect on its survey appeal conforming to the Standards for Conducting the Recent Graduates Employment and Earnings Survey for the programs subject to the Department of Education's Gainful Employment regulations for Debt Measurement Year 2015.

Other Matters

P2W Learning Systems, LLC's d/b/a Paul Mitchell the School results from the Recent Graduates Employment and Earnings Survey are presented in the accompanying Survey Information Table. The Survey Information Table was not subjected to the testing procedures applied in the examination of compliance, and accordingly, we express no opinion on the Survey Information Table.

Purpose of this Report

This report is intended solely for the information and use of the audit committee, management, and U.S. Department of Education, and is not intended to be and should not be used by anyone other than these specified parties.

Knuttle & Associates, P.C.

**P2W LEARNING SYSTEMS, LLC
D/BA PAUL MITCHELL THE SCHOOL
STANDARDS REGARDING RECENT GRADUATES
EMPLOYMENT AND EARNINGS SURVEY
DEBT MEASUREMENT YEAR 2015**

P2W Learning Systems, LLC d/b/a Paul Mitchell the School (the "Institution") asserts that the Standards for Conducting the Recent Graduates Employment and Earnings Survey for Debt Measurement Year 2015 were followed as listed below:

1. Planning Your Data Collection
2. Data Collection Methodology
3. Maintaining Confidentiality
4. Data Editing
5. Calculation of Response Rates
6. Nonresponse Bias Analysis
7. Calculating the Mean and Median
8. Documenting a Survey System

**P2W LEARNING SYSTEMS, LLC
D/B/A PAUL MITCHELL THE SCHOOL
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
DEBT MEASUREMENT YEAR 2015**

There are no findings.

**P2W LEARNING SYSTEMS, LLC
D/B/A PAUL MITCHELL THE SCHOOL
SURVEY INFORMATION TABLE
DEBT MEASUREMENT YEAR 2015**

Program: Cosmetology/Cosmetologist, General
CIP: 120401

From the RGEES Platform Reports:	
Adjusted Vetted Cohort Response Rate	51.7%
Average of Absolute Values of Relative Bias	9%
Mean Earnings	\$39,244
Median Earnings	\$38,700

	Standard Rates		Transitional Rates		Result
	Annual	Discretionary	Annual	Discretionary	
Original	9.36	100.00	11.80	100.00	Zone
Appeal	3.71	6.75	4.68	8.50	Pass

3/01/2017

RE: Alternative Earnings Survey Certification from CEO

I, Paul Mantea, as owner and Director of Paul Mitchell the School Sherman Oaks attest that the Alternative Earnings survey was conducted in accordance with the Standards for Conducting the Recent Graduates and Employment and Earnings Survey and that the mean or median earnings used to recalculate the debt-to-earnings ratios was accurately determined from the survey results.

(b)(6)

WRITE US

15301 Ventura Blvd., #P2
Sherman Oaks, CA 91403

CALL US

818.380.8120

CHECK US OUT

shermanoaks.paulmitchell.edu

**BE
Amazing**

From: Brown, Melissa
Sent: 10 Feb 2017 21:14:45 +0000
To: AltEarningsAppeals
Cc: DeFeo, Greg;Pry, GeorgeL;Farrell, Terry
Subject: Alternate Earnings Appeal
Attachments: 007437 - Alternate Earnings Appeal, 110803.pdf, 007437 - Alternate Earnings Appeal, 520904.pdf

Please find attached the alternate earnings appeals for the following PTC programs.

110803 – Computer Graphics (Graphic Design)

520904 – Hotel/Motel Administration/Management (Hospitality Administration)

Each appeal includes the President’s Attestation, the Independent Auditor Attestation, and PTC added three RGEES system reports for your reference.

The remaining program appeals, listed below, will not be submitted to the Department.

439999 – Homeland Security

510711 – Medical/Health Management

510909 – Surgical Technology

520201 – Business Administration

Regards,

Melissa Brown | Manager of Compliance | **Pittsburgh Technical College** | 1111 McKee Road | Oakdale, PA 15071 | 412-809-5337 | brown.melissa@ptcollege.edu | www.ptcollege.edu

This message and any attachments are intended only for the use of the addressee and may contain information that is privileged and confidential. If the reader of the message is not the intended recipient or an authorized representative of the intended recipient, you are hereby notified that any dissemination of this communication is strictly prohibited. If you have received this communication in error, notify the sender immediately by return email and delete the message and any attachments from your system.

February 8, 2017

U.S. Department of Education
Department of Education Building
Gainful Employment Office
400 Maryland Ave, SW
Washington, DC 20202

Re: Alternate Earnings Appeal
Pittsburgh Technical College, 007437; Computer Graphics, 110803

I, Gregory DeFeo, certify that the alternate earnings appeal survey for the Computer Graphics program at Pittsburgh Technical College was conducted in accordance with *The Standards for Conducting the Recent Graduates Employment and Earnings Survey* and the mean or median earnings used to recalculate the Gainful Employment program's Debt-to-Earnings rate was accurately determined from the RGEES survey results.

Sincerely,

(b)(6)

Gregory DeFeo
President

Enclosure: Compliance Attestation Examination of the RGEES for the Computer Graphics Program

GD/mb

PITTSBURGH TECHNICAL COLLEGE

Oakdale, Pennsylvania

OPE ID NUMBER: 00743700

**COMPLIANCE ATTESTATION EXAMINATION
OF THE RECENT GRADUATES EMPLOYMENT AND EARNINGS SURVEY
FOR THE COMPUTER GRAPHICS PROGRAM**

**DEBT MEASURE YEAR 2015
2016 GAINFUL EMPLOYMENT DEBT-TO-EARNINGS (D/E) RATES**

PITTSBURGH TECHNICAL COLLEGE

1111 MCKEE ROAD
OAKDALE, PA 15071-3205

OPE ID NUMBER: 00743700
TELEPHONE: (412) 809-5100
FAX: (412) 809-5320

PRESIDENT: GREGORY DEFEO

CONTACT PERSON & TITLE: TERRY FARRELL
SR VICE PRESIDENT OF FINANCE & INFORMATION TECHNOLOGY

LEAD AUDITOR: MICHAEL T. WHERRY, CPA

EMAIL ADDRESS: mwherry@mcclintockcpa.com

LICENSE NUMBER: AF-001648-L
PENNSYLVANIA

FIRM'S NAME: MCCLINTOCK & ASSOCIATES, P.C.
ADDRESS: 1370 WASHINGTON PIKE
BRIDGEVILLE, PA 15017

TELEPHONE: (412) 257-5980
FAX: (412) 257-2549

GAINFUL EMPLOYMENT (GE) SUMMARY:

GE RATES YEAR 2016
DEBT MEASURE YEAR 2015

ED 2015 Debt-to-Earnings Calculations (DM)

RGEES 2015 DM

<u>CIP Code</u>	<u>Credential</u>	<u>CIP Program Name</u>	<u>Annual D/E</u>	<u>Annual Debt</u>	<u>Annual</u>	<u>Annual</u>	<u>Annual D/E</u>
	<u>Level</u>		<u>Rate</u>	<u>Service</u>	<u>Median /</u>	<u>Median /</u>	<u>Rate</u>
					<u>Mean Salary</u>	<u>Mean Salary</u>	
110803	02	Computer Graphics	12.50%	\$ 2,577	\$ 20,602	\$ 24,300	10.60%

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Pittsburgh Technical College
Oakdale, Pennsylvania

We have examined Pittsburgh Technical College's compliance with the requirements set forth in the *Standards for Conducting the Recent Graduates Employment and Earnings Survey* relative to the Computer Graphics program's 2016 Gainful Employment Debt-to-Earnings Rates and the 2015 Debt Measure Year as part of Pittsburgh Technical College's participation in the Federal Student Financial Assistance Programs. Management is responsible for Pittsburgh Technical College's compliance with those requirements. Our responsibility is to express an opinion on Pittsburgh Technical College's compliance based on our examination.

Our examination was conducted in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States; attestation standards established by the American Institute of Certified Public Accountants; and accordingly, included examining, on a test basis, evidence about Pittsburgh Technical College's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on Pittsburgh Technical College's compliance with specified requirements.

In our opinion, Pittsburgh Technical College complied, in all material respects, with the aforementioned requirements for the Computer Graphics program's 2016 Debt-to-Earnings Rates and the 2015 Debt Measure Year.

This report is intended solely for the information and use of management and the U.S. Department of Education and is not intended to be and should not be used by anyone other than these specified parties.

McClintock & Associates, P.C.

Pittsburgh, Pennsylvania
January 25, 2017



RECENT GRADUATES EMPLOYMENT AND EARNINGS SURVEY (RGEES)

HOME (/ADMINS) CUSTOMIZE (/CUSTOMIZATIONS) MANAGE DATA COLLECTIONS
LOG OUT (/ADMINS/LOGOUT)

PRODUCE REPORTS

Response Rate	Disposition	Mean & Median Earnings	Individual Earnings	Item Frequency	Nonresponse Bias
---------------	-------------	------------------------	---------------------	----------------	------------------

MEAN AND MEDIAN EARNING REPORT FOR ADJUSTED VETTED COHORT

Data Collection Name: Pittsburgh Technical College, RGEES Survey ▼

Report Date: Feb 9, 2017 3:26 PM

Refresh Export

	EARNINGS	MEAN	MEDIAN	NUMBER OF ZERO EARNINGS	NUMBER OF RESPONDENTS	NUMBER OF RESPONDENTS WHOSE EARNINGS WERE TRIMMED	PERCENT OF RESPONDENTS WHOSE EARNINGS WERE TRIMMED
⊖	Total	\$23,507.55	\$24,300.00	2	107	0	0%
	Graphic Design	\$23,792.26	\$24,300.00	1	65	NA	NA
	Hospitality Administration	\$23,066.93	\$24,000.00	1	42	NA	NA
⊖	From Employer	\$22,878.79	\$22,880.00	2	107	NA	NA
	Graphic Design	\$22,915.69	\$21,300.00	1	65	NA	NA
	Hospitality Administration	\$22,821.69	\$24,000.00	1	42	NA	NA
⊖	From Own Business	\$342.03	\$0.00	1	107	NA	NA
	Graphic Design	\$563.03	\$0.00	1	65	NA	NA
	Hospitality Administration	\$0.00	\$0.00	0	42	NA	NA
⊖	Other	\$286.73	\$0.00	0	107	NA	NA
	Graphic Design	\$313.54	\$0.00	0	65	NA	NA

(/)



RECENT GRADUATES EMPLOYMENT AND EARNINGS SURVEY (RGEES)

HOME (/ADMINS) CUSTOMIZE (/CUSTOMIZATIONS) MANAGE DATA COLLECTIONS
LOG OUT (/ADMINS/LOGOUT)

PRODUCE REPORTS

Response Rate
Disposition
Mean & Median Earnings
Individual Earnings
Item Frequency
Nonresponse Bias

RESPONSE RATE REPORT

Report Date: Feb 9, 2017 3:24 PM

Refresh
Export

DATA COLLECTION NAME	NUMBER OF GRADUATES IN BC	NUMBER OF GRADUATES IN VC	NUMBER OF GRADUATES IN AVC	BC RESPONSE RATE	VC RESPONSE RATE	AVC RESPONSE RATE
<div style="display: flex; align-items: flex-start;"> <div style="margin-right: 10px;"> ⊖ </div> <div> Pittsburgh Technical College, RGEES Survey </div> </div>	167	166	166	64.1% ▲	64.5% ▲	64.5% ▲
Graphic Design	99	98	98	65.7% ▲	66.3% ▲	66.3% ▲
Hospitality Administration	68	68	68	61.8% ▲	61.8% ▲	61.8% ▲
<div style="display: flex; align-items: flex-start;"> <div style="margin-right: 10px;"> ⊖ </div> <div> PTC 2014 Earnings RGEES Survey - Surg Tech </div> </div>	75	66	72	54.7% ▲	53% ▲	56.9% ▲
Surgical Technology/Technologist.	75	66	72	54.7% ▲	53% ▲	56.9% ▲

February 8, 2017

U.S. Department of Education
Department of Education Building
Gainful Employment Office
400 Maryland Ave, SW
Washington, DC 20202

Re: Alternate Earnings Appeal
Pittsburgh Technical College, 007437; Hotel/Motel Administration, 520904

I, Gregory DeFeo, certify that the alternate earnings appeal survey for the Hotel/Motel Administration program at Pittsburgh Technical College was conducted in accordance with *The Standards for Conducting the Recent Graduates Employment and Earnings Survey* and the mean or median earnings used to recalculate the Gainful Employment program's Debt-to-Earnings rate was accurately determined from the RGEES survey results.

Sincerely,

(b)(6)

Gregory DeFeo
President

Enclosure: Compliance Attestation Examination of the RGEES for Hotel/Motel Administration

GD/mb

PITTSBURGH TECHNICAL COLLEGE

Oakdale, Pennsylvania

OPE ID NUMBER: 00743700

**COMPLIANCE ATTESTATION EXAMINATION
OF THE RECENT GRADUATES EMPLOYMENT AND EARNINGS SURVEY
FOR THE HOTEL/MOTEL ADMINISTRATION PROGRAM**

**DEBT MEASURE YEAR 2015
2016 GAINFUL EMPLOYMENT DEBT-TO-EARNINGS (D/E) RATES**

PITTSBURGH TECHNICAL COLLEGE

1111 MCKEE ROAD
OAKDALE, PA 15071-3205

OPE ID NUMBER: 00743700
TELEPHONE: (412) 809-5100
FAX: (412) 809-5320

PRESIDENT: GREGORY DEFEO

CONTACT PERSON & TITLE: TERRY FARRELL
SR VICE PRESIDENT OF FINANCE & INFORMATION TECHNOLOGY

LEAD AUDITOR: MICHAEL T. WHERRY, CPA

EMAIL ADDRESS: mwherry@mcclintockcpa.com

LICENSE NUMBER: AF-001648-L
PENNSYLVANIA

FIRM'S NAME: MCCLINTOCK & ASSOCIATES, P.C.
ADDRESS: 1370 WASHINGTON PIKE
BRIDGEVILLE, PA 15017

TELEPHONE: (412) 257-5980
FAX: (412) 257-2549

GAINFUL EMPLOYMENT (GE) SUMMARY:

GE RATES YEAR 2016
DEBT MEASURE YEAR 2015

ED 2015 Debt-to-Earnings Calculations (DM)

RGES 2015 DM

<u>CIP Code</u>	<u>Credential Level</u>	<u>CIP Program Name</u>	<u>Annual D/E Rate</u>	<u>Annual Debt Service</u>	<u>Annual Median / Mean Salary</u>	<u>Annual Median / Mean Salary</u>	<u>Annual D/E Rate</u>
520904	02	Hotel/Motel Administration	12.70%	\$ 2,656	\$ 20,897	\$ 24,000	11.07%

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Pittsburgh Technical College
Oakdale, Pennsylvania

We have examined Pittsburgh Technical College's compliance with the requirements set forth in the *Standards for Conducting the Recent Graduates Employment and Earnings Survey* relative to the Hotel/Motel Administration program's 2016 Gainful Employment Debt-to-Earnings Rates and the 2015 Debt Measure Year as part of Pittsburgh Technical College's participation in the Federal Student Financial Assistance Programs. Management is responsible for Pittsburgh Technical College's compliance with those requirements. Our responsibility is to express an opinion on Pittsburgh Technical College's compliance based on our examination.

Our examination was conducted in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States; attestation standards established by the American Institute of Certified Public Accountants; and accordingly, included examining, on a test basis, evidence about Pittsburgh Technical College's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on Pittsburgh Technical College's compliance with specified requirements.

In our opinion, Pittsburgh Technical College complied, in all material respects, with the aforementioned requirements for the Hotel/Motel Administration program's 2016 Debt-to-Earnings Rates and the 2015 Debt Measure Year.

This report is intended solely for the information and use of management and the U.S. Department of Education and is not intended to be and should not be used by anyone other than these specified parties.

McClintock & Associates, P.C.

Pittsburgh, Pennsylvania
January 25, 2017



RECENT GRADUATES EMPLOYMENT AND EARNINGS SURVEY (RGEES)

HOME (/ADMINS) CUSTOMIZE (/CUSTOMIZATIONS) MANAGE DATA COLLECTIONS
LOG OUT (/ADMINS/LOGOUT)

PRODUCE REPORTS

Response Rate	Disposition	Mean & Median Earnings	Individual Earnings	Item Frequency	Nonresponse Bias
---------------	-------------	------------------------	---------------------	----------------	------------------

MEAN AND MEDIAN EARNING REPORT FOR ADJUSTED VETTED COHORT

Data Collection Name: Pittsburgh Technical College, RGEES Survey ▼

Report Date: Feb 9, 2017 3:26 PM

[Refresh](#) [Export](#)

	EARNINGS	MEAN	MEDIAN	NUMBER OF ZERO EARNINGS	NUMBER OF RESPONDENTS	NUMBER OF RESPONDENTS WHOSE EARNINGS WERE TRIMMED	PERCENT OF RESPONDENTS WHOSE EARNINGS WERE TRIMMED
⊖	Total	\$23,507.55	\$24,300.00	2	107	0	0%
	Graphic Design	\$23,792.26	\$24,300.00	1	65	NA	NA
	Hospitality Administration	\$23,066.93	\$24,000.00	1	42	NA	NA
⊖	From Employer	\$22,878.79	\$22,880.00	2	107	NA	NA
	Graphic Design	\$22,915.69	\$21,300.00	1	65	NA	NA
	Hospitality Administration	\$22,821.69	\$24,000.00	1	42	NA	NA
⊖	From Own Business	\$342.03	\$0.00	1	107	NA	NA
	Graphic Design	\$563.03	\$0.00	1	65	NA	NA
	Hospitality Administration	\$0.00	\$0.00	0	42	NA	NA
⊖	Other	\$286.73	\$0.00	0	107	NA	NA
	Graphic Design	\$313.54	\$0.00	0	65	NA	NA

(/)



RECENT GRADUATES EMPLOYMENT AND EARNINGS SURVEY (RGEES)

[HOME \(/ADMINS\)](#) [CUSTOMIZE \(/CUSTOMIZATIONS\)](#) [MANAGE](#) [DATA COLLECTIONS](#)
[LOG OUT \(/ADMINS/LOGOUT\)](#)

PRODUCE REPORTS

Response Rate | Disposition | Mean & Median Earnings | Individual Earnings | Item Frequency | Nonresponse Bias

NONRESPONSE BIAS ANALYSIS RESULTS FOR ADJUSTED VETTED COHORT

Data Collection Name: Pittsburgh Technical College, RGEES Survey ▼

Program Name: Hotel/Motel Administration/Management. ▼

Report Date: Feb 9, 2017 3:27 PM

Refresh Export

AVC GRADUATE CHARACTERISTIC	NUMBER OF GRADUATES	PERCENT OF GRADUATES	NUMBER OF RESPONDENTS	PERCENT OF RESPONDENTS	ESTIMATED BIAS	RELATIVE BIAS
Pell Grant recipient	56	82.4%	34	81%	1.4	0.02
Zero expected family contribution	29	42.6%	17	40.5%	2.1	0.05
Female	43	63.2%	31	73.8%	-10.6	-0.17
Average of absolute values of relative bias						0.08

(/)



RECENT GRADUATES EMPLOYMENT AND EARNINGS SURVEY (RGEES)

HOME (/ADMINS) CUSTOMIZE (/CUSTOMIZATIONS) MANAGE DATA COLLECTIONS
LOG OUT (/ADMINS/LOGOUT)

PRODUCE REPORTS

Response Rate
Disposition
Mean & Median Earnings
Individual Earnings
Item Frequency
Nonresponse Bias

RESPONSE RATE REPORT

Report Date: Feb 9, 2017 3:24 PM

DATA COLLECTION NAME	NUMBER OF GRADUATES IN BC	NUMBER OF GRADUATES IN VC	NUMBER OF GRADUATES IN AVC	BC RESPONSE RATE	VC RESPONSE RATE	AVC RESPONSE RATE
<div style="display: flex; align-items: flex-start;"> <div style="margin-right: 10px;"> <input type="checkbox"/> </div> <div> Pittsburgh Technical College, RGEES Survey </div> </div>	167	166	166	64.1% ▲	64.5% ▲	64.5% ▲
Graphic Design	99	98	98	65.7% ▲	66.3% ▲	66.3% ▲
Hospitality Administration	68	68	68	61.8% ▲	61.8% ▲	61.8% ▲
<div style="display: flex; align-items: flex-start;"> <div style="margin-right: 10px;"> <input type="checkbox"/> </div> <div> PTC 2014 Earnings RGEES Survey - Surg Tech </div> </div>	75	66	72	54.7% ▲	53% ▲	56.9% ▲
Surgical Technology/Technologist.	75	66	72	54.7% ▲	53% ▲	56.9% ▲

From: Bryan Johnk
Sent: 9 Mar 2017 18:45:00 +0000
To: AltEarningsAppeals
Cc: 'evanf@knutte.com'; 'Michael Knutte (michaelk@knutte.com)'
Subject: Alternate Earnings Appeal
Attachments: The California Academy, Inc. 2015 RGEES Attestation Report FINAL.pdf, CEO Certification.pdf

To Whom it may concern:

Attached please find for the documents requested as part of the Alternative Earning Appeal for the California Academy, Inc.

1. Final electronic version of 2015 RGEES Attestation
2. CEO Signed Certification

Regards,

Bryan Johnk
President
Paul Mitchell The School Sacramento & San Jose
2100 Arden Way Suite 265
Sacramento, CA 95825
888.345.4569 ext 707



sacramento.paulmitchell.edu

sanjose.paulmitchell.edu

**THE CALIFORNIA ACADEMY, INC.
D/B/A PAUL MITCHELL THE SCHOOL
COMPLIANCE ATTESTATION EXAMINATION OF
THE STANDARDS FOR CONDUCTING
THE RECENT GRADUATES EMPLOYMENT AND EARNINGS SURVEY
DEBT MEASUREMENT YEAR 2015**

**THE CALIFORNIA ACADEMY, INC.
D/B/A PAUL MITCHELL THE SCHOOL**

TABLE OF CONTENTS

	<u>Page(s)</u>
Report on Compliance with Specified Requirements Applicable to the Standards for Conducting the Recent Graduates Employment and Earnings Survey	2 - 3
Standards Regarding Recent Graduates Employment and Earnings Survey Debt Measurement Year 2015	4
Schedule of Findings and Questioned Costs	5
Survey Information Table	6



**REPORT ON COMPLIANCE WITH SPECIFIED
REQUIREMENTS APPLICABLE TO THE STANDARDS FOR CONDUCTING THE
RECENT GRADUATES EMPLOYMENT AND EARNINGS SURVEY**

INDEPENDENT ACCOUNTANTS' REPORT

To the Stockholder
The California Academy, Inc.
d/b/a Paul Mitchell the School

**Report on Compliance with Specified Requirements Applicable to the Standards
for Conducting the Recent Graduates Employment and Earnings Survey**

We have examined management's assertions, that The California Academy, Inc. d/b/a Paul Mitchell the School conducted its Recent Graduates Employment and Earnings Survey for Debt Measurement Year 2015 in accordance with the requirements set forth in the Standards for Conducting the Recent Graduates Employment and Earnings Survey listed in Appendix A of the *Best Practices Guide for Recent Graduates Employment and Earnings Survey* published in November 2015.

Management's Responsibility

Management is responsible for conducting the Recent Graduates Employment and Earnings Survey in accordance with the requirements set forth in the Standards for Conducting the Recent Graduates Employment and Earnings Survey listed in Appendix A of the *Best Practices Guide for Recent Graduates Employment and Earnings Survey* published in November 2015.

Accountants' Responsibility

Our responsibility is to express an opinion on The California Academy, Inc.'s d/b/a Paul Mitchell the School compliance based on our examination of the types of compliance requirements referred to above. We conducted our examination of compliance in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States; attestation standards established by the American Institute of Certified Public Accountants; and the *Best Practices Guide for Recent Graduates Employment and Earnings Survey* issued by the U.S. Department of Education in November 2015, and accordingly, included examining, on a test basis, evidence about The California Academy, Inc.'s d/b/a Paul Mitchell the School compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our examination provides a reasonable basis for our opinion on compliance with the Standards for Conducting the Recent Graduates Employment Survey. However, our examination does not provide a legal determination on The California Academy, Inc.'s d/b/a Paul Mitchell the School compliance with specified requirements.

Opinion on Compliance with the Standards for Conducting the Recent Graduates Employment Survey

In our opinion, The California Academy, Inc. d/b/a Paul Mitchell the School complied with the types of compliance requirements referred to above that could have a direct and material effect on its survey appeal conforming to the Standards for Conducting the Recent Graduates Employment and Earnings Survey for the programs subject to the Department of Education's Gainful Employment regulations for Debt Measurement Year 2015.

Other Matters

The California Academy, Inc.'s d/b/a Paul Mitchell the School results from the Recent Graduates Employment and Earnings Survey are presented in the accompanying Survey Information Table. The Survey Information Table was not subjected to the testing procedures applied in the examination of compliance, and accordingly, we express no opinion on the Survey Information Table.

Purpose of this Report

This report is intended solely for the information and use of the audit committee, management, and U.S. Department of Education, and is not intended to be and should not be used by anyone other than these specified parties.

Knuttle & Associates, P.C.

March 8, 2017
Darien, Illinois

**THE CALIFORNIA ACADEMY, INC.
D/B/A PAUL MITCHELL THE SCHOOL
STANDARDS REGARDING RECENT GRADUATES
EMPLOYMENT AND EARNINGS SURVEY
DEBT MEASUREMENT YEAR 2015**

The California Academy, Inc. d/b/a Paul Mitchell the School (the "Institution") asserts that the Standards for Conducting the Recent Graduates Employment and Earnings Survey for Debt Measurement Year 2015 were followed as listed below:

1. Planning Your Data Collection
2. Data Collection Methodology
3. Maintaining Confidentiality
4. Data Editing
5. Calculation of Response Rates
6. Nonresponse Bias Analysis
7. Calculating the Mean and Median
8. Documenting a Survey System

**THE CALIFORNIA ACADEMY, INC.
D/B/A PAUL MITCHELL THE SCHOOL
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
DEBT MEASUREMENT YEAR 2015**

There are no findings.

**THE CALIFORNIA ACADEMY, INC.
D/B/A PAUL MITCHELL THE SCHOOL
SURVEY INFORMATION TABLE
DEBT MEASUREMENT YEAR 2015**

Program: Cosmetology/Cosmetologist, General
CIP: 120401

From the RGEES Platform Reports:	
Adjusted Vetted Cohort Response Rate	52%
Average of Absolute Values of Relative Bias	0.04%
Mean Earnings	\$28,661
Median Earnings	\$25,000

	Standard Rates		Transitional Rates		Result
	Annual	Discretionary	Annual	Discretionary	
Original	12.24	100.00	13.88	100.00	Fail
Appeal	7.51	19.55	8.51	22.16	Pass



The California Academy, Inc.
2100 Arden Way, Suite 265
Sacramento, Ca 95825. Tel. 916.646.3523

2/27/2017

RE: Alternative Earnings Survey Certification from CEO

I, Bryan Johnk, as owner and Director of Paul Mitchell the School Sacramento and Paul Mitchell the San Jose attest that the Alternative Earnings survey was conducted in accordance with the Standards for Conducting the Recent Graduates and Employment and Earnings Survey and that the mean or median earnings used to recalculate the debt-to-earnings ratios was accurately determined from the survey results.

(b)(6)

Bryan Johnk
President

From: Cat Barrons
Sent: 2 Mar 2017 15:13:42 +0000
To: AltEarningsAppeals
Cc: Jill Kohler
Subject: Alternate Earnings Appeal
Attachments: Penrose Academy 2015 RGEES Attestation Report (Final) (2).pdf, CEO Signed Certification.pdf

Please find attached attached Attestation Report and CEO Signed Certification for Penrose Academy 04175300.

Thank you,
Cat Barrons

cat barrons | senior director of financial aid | **penrose** academy | 480.222.9540 | penrose.edu

**THE MILESTONES GROUP, LLC
D/B/A PENROSE ACADEMY
COMPLIANCE ATTESTATION EXAMINATION OF
THE STANDARDS FOR CONDUCTING
THE RECENT GRADUATES EMPLOYMENT AND EARNINGS SURVEY
DEBT MEASUREMENT YEAR 2015**

**THE MILESTONES GROUP, LLC
D/B/A PENROSE ACADEMY**

TABLE OF CONTENTS

	<u>Page(s)</u>
Report on Compliance with Specified Requirements Applicable to the Standards for Conducting the Recent Graduates Employment and Earnings Survey	2 - 3
Standards Regarding Recent Graduates Employment and Earnings Survey Debt Measurement Year 2015	4
Schedule of Findings and Questioned Costs	5
Survey Information Table	6



**REPORT ON COMPLIANCE WITH SPECIFIED
REQUIREMENTS APPLICABLE TO THE STANDARDS FOR CONDUCTING THE
RECENT GRADUATES EMPLOYMENT AND EARNINGS SURVEY**

INDEPENDENT ACCOUNTANTS' REPORT

To the Stockholder
The Milestones Group, LLC
d/b/a Penrose Academy

**Report on Compliance with Specified Requirements Applicable to the Standards
for Conducting the Recent Graduates Employment and Earnings Survey**

We have examined management's assertions, that The Milestones Group, LLC d/b/a Penrose Academy conducted its Recent Graduates Employment and Earnings Survey Debt Measurement Year 2015 in accordance with the requirements set forth in the Standards for Conducting the Recent Graduates Employment and Earnings Survey listed in Appendix A of the *Best Practices Guide for Recent Graduates Employment and Earnings Survey* published in November 2015.

Management's Responsibility

Management is responsible for conducting the Recent Graduates Employment and Earnings Survey in accordance with the requirements set forth in the Standards for Conducting the Recent Graduates Employment and Earnings Survey listed in Appendix A of the *Best Practices Guide for Recent Graduates Employment and Earnings Survey* published in November 2015.

Accountants' Responsibility

Our responsibility is to express an opinion on The Milestones Group, LLC's d/b/a Penrose Academy compliance based on our examination of the types of compliance requirements referred to above. We conducted our examination of compliance in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States; attestation standards established by the American Institute of Certified Public Accountants; and the *Best Practices Guide for Recent Graduates Employment and Earnings Survey* issued by the U.S. Department of Education in November 2015, and accordingly, included examining, on a test basis, evidence about The Milestones Group, LLC's d/b/a Penrose Academy compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our examination provides a reasonable basis for our opinion on compliance with the Standards for Conducting the Recent Graduates Employment Survey. However, our examination does not provide a legal determination on The Milestones Group, LLC's d/b/a Penrose Academy compliance with specified requirements.

Opinion on Compliance with the Standards for Conducting the Recent Graduates Employment Survey

In our opinion, The Milestones Group, LLC d/b/a Penrose Academy complied with the types of compliance requirements referred to above that could have a direct and material effect on its survey appeal conforming to the Standards for Conducting the Recent Graduates Employment and Earnings Survey for the programs subject to the Department of Education's Gainful Employment regulations for Debt Measurement Year 2015.

Other Matters

The Milestones Group, LLC's d/b/a Penrose Academy results from the Recent Graduates Employment and Earnings Survey are presented in the accompanying Survey Information Table. The Survey Information Table was not subjected to the testing procedures applied in the examination of compliance, and accordingly, we express no opinion on the Survey Information Table.

Purpose of this Report

This report is intended solely for the information and use of the audit committee, management, and U.S. Department of Education, and is not intended to be and should not be used by anyone other than these specified parties.

Knuttle & Associates, P.C.

March 1, 2017
Darien, Illinois

**THE MILESTONES GROUP, LLC
D/BA PENROSE ACADEMY
STANDARDS REGARDING RECENT GRADUATES
EMPLOYMENT AND EARNINGS SURVEY
DEBT MEASUREMENT YEAR 2015**

The Milestones Group, LLC d/b/a Penrose Academy (the “Institution”) asserts that the Standards for Conducting the Recent Graduates Employment and Earnings Survey for Debt Measurement Year 2015 were followed as listed below:

1. Planning Your Data Collection
2. Data Collection Methodology
3. Maintaining Confidentiality
4. Data Editing
5. Calculation of Response Rates
6. Nonresponse Bias Analysis
7. Calculating the Mean and Median
8. Documenting a Survey System

**THE MILESTONES GROUP, LLC
D/BA PENROSE ACADEMY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
DEBT MEASUREMENT YEAR 2015**

There are no findings.

**THE MILESTONES GROUP, LLC
D/BA PENROSE ACADEMY
SURVEY INFORMATION TABLE
DEBT MEASUREMENT YEAR 2015**

Program: Cosmetology/Cosmetologist, General
CIP: 120401

From the RGEES Platform Reports:	
Adjusted Vetted Cohort Response Rate	52.4%
Average of Absolute Values of Relative Bias	0%
Mean Earnings	\$34,593
Median Earnings	\$31,600

	Standard Rates		Transitional Rates		Result
	Annual	Discretionary	Annual	Discretionary	
Original	11.03	148.13	10.05	135.04	Zone
Appeal	6.09	12.43	5.55	11.33	Pass

penrose academy


February 20, 2017

To Whom It May Concern

RE: RGEES Standards

I hereby submit that the survey was conducted in accordance with the Standards for Conducting the Recent Graduates Employment and Earnings Survey and that the mean or median earnings used to recalculate the debt-to-earnings ratios was accurately determined from the survey results.

(b)(6)


Jill Kohler
President/Founder
Penrose Academy

From: Kathy Tyner
Sent: 30 Jun 2017 15:59:02 -0500
To: AltEarningsAppeals
Subject: Alternate Earnings Appeal
Attachments: CEO Attestation.pdf, Independent Accountants Report.pdf, Gainful Employment appeal_data-calculations_20170307.xlsx

As instructed, the following documentation for the Alternate Earnings Appeal has been attached:

- 1) CEO Attestation.pdf
- 2) Independent Accountants Report.pdf
- 3) Gainful Employment appeal data-calculations 20170307.xlsx

Please contact us if additional information is required.

Thank you for your consideration.

Kathy Tyner, Founder & CEO
2600 N. Stemmons Fwy, Suite 117
Dallas, Texas 75207
Ph: 214-638-0484 | Fax: 214-630-5140
KDSTUDIO.COM



June 30, 2017

Re: Appeal of Gainful Employment Debt to Earnings Ratio

To Whom It May Concern:

I, Kathy Tyner, C.E.O. of KD Conservatory, attest that the attached appeal documentation was conducted in accordance with the *Standards for Conducting the Recent Graduates Employment and Earnings Survey* and the mean or median earnings used to recalculate the debt-to-earnings ratios was accurately determined from the survey results.

An examination level attestation engagement report by W A Vandiver & Company, an independent public accountant, concludes that this appeal was conducted in accordance with the *Standards for Conducting the Recent Graduates Employment and Earnings Survey* and is included in the documentation of this appeal.

Please note that it was determined, while contacting the students selected by the Department of Education for inclusion, that some of the students were still in school or had just recently graduated and, therefore, would have no income that would be relevant to their education at this institution.

Sincerely,

(b)(6)

Kathy Tyner, C.E.O.

**KD CONSERVATORY COLLEGE
OF FILM AND DRAMATIC ARTS**

Independent Accountant's Report
For the Debt Measure Year 2015

INDEPENDENT ACCOUNTANT'S REPORT

To KD Conservatory College of
Film and Dramatic Arts

We have examined the compliance criteria applied to the Recent Graduates Employment and Earnings Survey for the debt measure year 2015. The management of KD Conservatory College of Film and Dramatic Arts is responsible for presenting the Recent Graduates Employment and Earnings Survey in accordance with the Standards for Conducting the Recent Graduates Employment and Earnings Survey. Our responsibility is to express an opinion on the compliance criteria applied to the Recent Graduates Employment and Earnings Survey based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Recent Graduates Employment and Earnings Survey is based on the criteria in all material respects. An examination involves performing procedures to obtain evidence about the compliance criteria applied to the Recent Graduates Employment and Earnings Survey. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of the Recent Graduates Employment and Earnings Survey, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

The procedures performed by the personnel of KD Conservatory College of Film and Dramatic Arts were designed based upon information in the Standards for Conducting the Recent Graduates Employment and Earnings Survey. Such procedures included:

- discussions of goals and objectives of the survey, data collection, security, and monitoring of nonresponses
- identify, utilize, and monitor the most effective methods / modes of data collection
- data editing was utilized to mitigate inconsistent data (e.g. negative values were replaced by zero values, etc.)
- calculation of representative response rates as well as nonresponse bias analysis and other statistical information
- appropriate documentation of the survey and summary of the related results

In our opinion, the compliance criteria applied to the Recent Graduates Employment and Earnings Survey are based on Standards for Conducting the Recent Graduates Employment and Earnings Survey for the debt measure year 2015 in all material respects.

W A Vandiver & Company

June 30, 2017
Addison, Texas

This template calculates the response rate for graduates in your survey.

Simply enter the number of graduates who completed the survey in cell B6 and the total number of graduates in the cohort in cell C6.

The survey response rate will be automatically calculated in cell D6.

Number of survey respondents	Number of graduates in the cohort	Response rate
32	43	74.42%

This template calculates the mean and median income for graduates in your program. Simply copy the name and total income for each survey respondent starting in row 8. Mean and median income will be automatically calculated in cells C5 and C6, respectively.

MEAN	\$19,706
MEDIAN	\$15,779
Name (or unique ID):	Total Earnings:
(b)(6)	\$19,000
	\$12,480
	\$0
	\$20,000
	\$22,500
	\$52,000
	\$0
	\$7,000
	\$6,500
	\$10,400
	\$12,400
	\$13,400
	\$20,000
	\$12,000
	\$8,000
	\$15,000
	\$36,000
	\$15,000
	\$25,000
	\$20,000
	\$0
	\$14,000
	\$32,000
	\$40,000
	\$12,000
	\$8,650
	\$41,000
	\$16,559
	\$19,000
	\$35,500
	\$46,200
	\$39,000

NUMBER OF RESPONDENTS (Yes) vs NONRESPONDENTS (No)

Row Labels	Count of Responded
Yes	32
No	11
Grand Total	43

NUMBER OF FEMALES (RESPONDENTS (Yes) vs NONRESPONDENTS (No))

Sex	Female
Row Labels	Count of Sex
Yes	7
No	3
Grand Total	10

NUMBER OF PELL (RESPONDENTS (Yes) vs NONRESPONDENTS (No))

Pell (Yes or No Yes

Row Labels	Count of Pell (Yes or No)
Yes	24
No	8
Grand Total	32

NUMBER OF EFC = 0 (RESPONDENTS (Yes) vs NONRESPONDENTS (No))

EFC code	0
Row Labels	Count of EFC code
Yes	17
No	4
Grand Total	21

[Redacted]

[Redacted]

[Redacted]

[Redacted]

From: Kitty O. Stover
Sent: 6 Mar 2017 12:27:25 -0500
To: AltEarningsAppeals
Subject: Alternate Earnings Appeal
Attachments: Jenny Lea Academy of Cosmetology, Inc. - 2015 RGEES Attestation Report.pdf,
Jenny Lea Academy of Cosmetology, Inc. - Letter of Attestation of RGEES.pdf
Importance: High

OPEID: 022750

Attached is our 2015 RGEES Attestation Report and Letter of Attestation of RGEES.

Thank you,

Kitty O. Stover

Financial Aid Administrator
Jenny Lea Academy

222 E. Unaka Ave
Johnson City, TN 37601

Ph. 423-926-9095 Ext. 6
Fax 423-202-7024
financialaid@jennyleaacademy.com

www.jennyleaacademy.com

Instructions for completing your 2015/2016 FAFSA can be found at
<http://jennyleaacademy.com/financial-aid/>

You can also apply to Jenny Lea Academy online at
<http://jennyleaacademy.com/application-form/>

**JENNY LEA ACADEMY OF COSMETOLOGY, INC.
COMPLIANCE ATTESTATION EXAMINATION OF
THE STANDARDS FOR CONDUCTING
THE RECENT GRADUATES EMPLOYMENT AND EARNINGS SURVEY
DEBT MEASUREMENT YEAR 2015**

JENNY LEA ACADEMY OF COSMETOLOGY, INC.

TABLE OF CONTENTS

	<u>Page(s)</u>
Report on Compliance with Specified Requirements Applicable to the Standards for Conducting the Recent Graduates Employment and Earnings Survey	2 - 3
Standards Regarding Recent Graduates Employment and Earnings Survey Debt Measurement Year 2015	4
Schedule of Findings and Questioned Costs	5
Survey Information Table	6



**REPORT ON COMPLIANCE WITH SPECIFIED
REQUIREMENTS APPLICABLE TO THE STANDARDS FOR CONDUCTING THE
RECENT GRADUATES EMPLOYMENT AND EARNINGS SURVEY**

INDEPENDENT ACCOUNTANTS' REPORT

To the Stockholder
Jenny Lea Academy of Cosmetology, Inc.

**Report on Compliance with Specified Requirements Applicable to the Standards
for Conducting the Recent Graduates Employment and Earnings Survey**

We have examined management's assertions, that Jenny Lea Academy of Cosmetology, Inc. conducted its Recent Graduates Employment and Earnings Survey for the Year 2015 in accordance with the requirements set forth in the Standards for Conducting the Recent Graduates Employment and Earnings Survey listed in Appendix A of the *Best Practices Guide for Recent Graduates Employment and Earnings Survey* published in November 2015.

Management's Responsibility

Management is responsible for conducting the Recent Graduates Employment and Earnings Survey in accordance with the requirements set forth in the Standards for Conducting the Recent Graduates Employment and Earnings Survey listed in Appendix A of the *Best Practices Guide for Recent Graduates Employment and Earnings Survey* published in November 2015.

Accountants' Responsibility

Our responsibility is to express an opinion on Jenny Lea Academy of Cosmetology, Inc.'s compliance based on our examination of the types of compliance requirements referred to above. We conducted our examination of compliance in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States; attestation standards established by the American Institute of Certified Public Accountants; and the *Best Practices Guide for Recent Graduates Employment and Earnings Survey* issued by the U.S. Department of Education in November 2015, and accordingly, included examining, on a test basis, evidence about Jenny Lea Academy of Cosmetology, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our examination provides a reasonable basis for our opinion on compliance with the Standards for Conducting the Recent Graduates Employment Survey. However, our examination does not provide a legal determination on Jenny Lea Academy of Cosmetology, Inc.'s compliance with specified requirements.

Opinion on Compliance with the Standards for Conducting the Recent Graduates Employment Survey

In our opinion, Jenny Lea Academy of Cosmetology, Inc. complied with the types of compliance requirements referred to above that could have a direct and material effect on its survey appeal conforming to the Standards for Conducting the Recent Graduates Employment and Earnings Survey for the programs subject to the Department of Education's Gainful Employment regulations for Debt Measurement Year 2015.

Other Matters

Jenny Lea Academy of Cosmetology, Inc.'s results from the Recent Graduates Employment and Earnings Survey are presented in the accompanying Survey Information Table. The Survey Information Table was not subjected to the testing procedures applied in the examination of compliance, and accordingly, we express no opinion on the Survey Information Table.

Purpose of this Report

This report is intended solely for the information and use of the audit committee, management, and U.S. Department of Education, and is not intended to be and should not be used by anyone other than these specified parties.

Knuttle & Associates, P.C.

March 1, 2017
Darien, Illinois

**JENNY LEA ACADEMY OF COSMETOLOGY, INC.
STANDARDS REGARDING RECENT GRADUATES
EMPLOYMENT AND EARNINGS SURVEY
DEBT MEASUREMENT YEAR 2015**

Jenny Lea Academy of Cosmetology, Inc. (the "Institution") asserts that the Standards for Conducting the Recent Graduates Employment and Earnings Survey for Debt Measurement Year 2015 were followed as listed below:

1. Planning Your Data Collection
2. Data Collection Methodology
3. Maintaining Confidentiality
4. Data Editing
5. Calculation of Response Rates
6. Nonresponse Bias Analysis
7. Calculating the Mean and Median
8. Documenting a Survey System

**JENNY LEA ACADEMY OF COSMETOLOGY, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
DEBT MEASUREMENT YEAR 2015**

There are no findings.

**JENNY LEA ACADEMY OF COSMETOLOGY, INC.
SURVEY INFORMATION TABLE
DEBT MEASUREMENT YEAR 2015**

Program: Cosmetology/Cosmetologist, General
CIP: 120401

From the RGEES Platform Reports:	
Adjusted Vetted Cohort Response Rate	56.6%
Average of Absolute Values of Relative Bias	4%
Mean Earnings	\$27,965
Median Earnings	\$27,000

	Standard Rates		Transitional Rates		Result
	Annual	Discretionary	Annual	Discretionary	
Original	12.52	100.00	12.94	100.00	Fail
Appeal	5.57	15.12	5.76	15.64	Pass



**222 East Unaka Avenue Johnson City, TN 37601
423-926-9095**

Letter of Attestation of RGEES Survey

February 28, 2017

Dear Department of Education
In Re: IFAP - Gainful Employment, RGEES Survey

I hereby attest I have completed all of the necessary documents and all of the required steps to accurately submit the RGEES survey. I declare the above statement is true and accurate to the best of my knowledge.

Sincerely

(b)(6)

Virginia Lewis, President
Jenny Lea Academy of Cosmetology

Virginia Lea Lewis - Owner
Website: www.JennyLeaAcademy.com
Where vision, design, and form create style!

From: Kristen Kent
Sent: 28 Feb 2017 10:04:57 -0500
To: AltEarningsAppeals
Subject: Alternate Earnings Appeal
Attachments: RAMJ, LLC 2015 RGEES Attestation Report FINAL.pdf, CEO Certification.pdf

Alternate Earnings Appeal documents attached for Rudy & Kelly Academy, a Paul Mitchell Partner School.

OPEID: 036454-00

CIP: 120401

Kristen Kent
Operations Leader
Rudy & Kelly Academy, Paul Mitchell Partner School
757.473.9797 x215

**RAMJ, LLC
D/B/A RUDY & KELLY ACADEMY, PAUL MITCHELL PARTNER SCHOOL
COMPLIANCE ATTESTATION EXAMINATION OF
THE STANDARDS FOR CONDUCTING
THE RECENT GRADUATES EMPLOYMENT AND EARNINGS SURVEY
DEBT MEASUREMENT YEAR 2015**

**RAMJ, LLC
D/B/A RUDY & KELLY ACADEMY, PAUL MITCHELL PARTNER SCHOOL**

TABLE OF CONTENTS

	<u>Page(s)</u>
Report on Compliance with Specified Requirements Applicable to the Standards for Conducting the Recent Graduates Employment and Earnings Survey	2 - 3
Standards Regarding Recent Graduates Employment and Earnings Survey Debt Measurement for Debt Measurement Year 2015	4
Schedule of Findings and Questioned Costs	5
Survey Information Table	6



KNUTTE & ASSOCIATES, P.C.

Certified Public Accountants
7900 S. Cass Avenue
Darien, Illinois 60561
(630) 960-3317
FAX (630) 960-9960
www.knutte.com

**REPORT ON COMPLIANCE WITH SPECIFIED
REQUIREMENTS APPLICABLE TO THE STANDARDS FOR CONDUCTING THE
RECENT GRADUATES EMPLOYMENT AND EARNINGS SURVEY**

INDEPENDENT ACCOUNTANTS' REPORT

To the Members
RAMJ, LLC
d/b/a Rudy & Kelly Academy, Paul Mitchell Partner School

**Report on Compliance with Specified Requirements Applicable to the Standards
for Conducting the Recent Graduates Employment and Earnings Survey**

We have examined management's assertions, that RAMJ, LLC d/b/a Rudy & Kelly Academy, Paul Mitchell Partner School conducted its Recent Graduates Employment and Earnings Survey for Debt Measurement Year 2015 in accordance with the requirements set forth in the Standards for Conducting the Recent Graduates Employment and Earnings Survey listed in Appendix A of the *Best Practices Guide for Recent Graduates Employment and Earnings Survey* published in November 2015.

Management's Responsibility

Management is responsible for conducting the Recent Graduates Employment and Earnings Survey in accordance with the requirements set forth in the Standards for Conducting the Recent Graduates Employment and Earnings Survey listed in Appendix A of the *Best Practices Guide for Recent Graduates Employment and Earnings Survey* published in November 2015.

Accountants' Responsibility

Our responsibility is to express an opinion on RAMJ, LLC's d/b/a Rudy & Kelly Academy, Paul Mitchell Partner School compliance based on our examination of the types of compliance requirements referred to above. We conducted our examination of compliance in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States; attestation standards established by the American Institute of Certified Public Accountants; and the *Best Practices Guide for Recent Graduates Employment and Earnings Survey* issued by the U.S. Department of Education in November 2015, and accordingly, included examining, on a test basis, evidence about RAMJ, LLC's d/b/a Rudy & Kelly Academy, Paul Mitchell Partner School compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our examination provides a reasonable basis for our opinion on compliance with the Standards for Conducting the Recent Graduates Employment Survey. However, our examination does not provide a legal determination on RAMJ, LLC's d/b/a Rudy & Kelly Academy, Paul Mitchell Partner School compliance with specified requirements.

Opinion on Compliance with the Standards for Conducting the Recent Graduates Employment Survey

In our opinion, RAMJ, LLC d/b/a Rudy & Kelly Academy, Paul Mitchell Partner School complied with the types of compliance requirements referred to above that could have a direct and material effect on its survey appeal conforming to the Standards for Conducting the Recent Graduates Employment and Earnings Survey for the programs subject to the Department of Education's Gainful Employment regulations for Debt Measurement Year 2015.

Other Matters

RAMJ, LLC's d/b/a Rudy & Kelly Academy, Paul Mitchell Partner School results from the Recent Graduates Employment and Earnings Survey are presented in the accompanying Survey Information Table. The Survey Information Table was not subjected to the testing procedures applied in the examination of compliance, and accordingly, we express no opinion on the Survey Information Table.

Purpose of this Report

This report is intended solely for the information and use of the audit committee, management, and U.S. Department of Education, and is not intended to be and should not be used by anyone other than these specified parties.

Knuttle & Associates, P.C.

**RAMJ, LLC
D/BA RUDY & KELLY ACADEMY, PAUL MITCHELL PARTNER SCHOOL
STANDARDS REGARDING RECENT GRADUATES
EMPLOYMENT AND EARNINGS SURVEY
DEBT MEASUREMENT YEAR 2015**

RAMJ, LLC d/b/a Rudy & Kelly Academy, Paul Mitchell Partner School (the "Institution") asserts that the Standards for Conducting the Recent Graduates Employment and Earnings Survey for Debt Measurement Year 2015 were followed as listed below:

1. Planning Your Data Collection
2. Data Collection Methodology
3. Maintaining Confidentiality
4. Data Editing
5. Calculation of Response Rates
6. Nonresponse Bias Analysis
7. Calculating the Mean and Median
8. Documenting a Survey System

**RAMJ, LLC
D/B/A RUDY & KELLY ACADEMY, PAUL MITCHELL PARTNER SCHOOL
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
DEBT MEASUREMENT YEAR 2015**

There are no findings.

RAMJ, LLC.
D/B/A RUDY & KELLY ACADEMY, PAUL MITCHELL PARTNER SCHOOL
SURVEY INFORMATION TABLE
DEBT MEASUREMENT YEAR 2015

Program: Cosmetology/Cosmetologist, General
 CIP: 120401

From the RGEES Platform Reports:	
Adjusted Vetted Cohort Response Rate	51.0%
Average of Absolute Values of Relative Bias	6%
Mean Earnings	\$20,825
Median Earnings	\$19,000

	Standard Rates		Transitional Rates		Result
	Annual	Discretionary	Annual	Discretionary	
Original	11.45	100.00	11.36	100.00	Zone
Appeal	7.96	52.27	7.89	51.83	Pass



2/16/2017

RE: Alternative Earnings Survey Certification from CEO

I, Rudolph Russo, as owner of Rudy & Kelly Academy, a Paul Mitchell Partner School attest that the Alternative Earnings survey was conducted in accordance with the Standards for Conducting the Recent Graduates and Employment and Earnings Survey and that the mean or median earnings used to recalculate the debt-to-earnings ratios was accurately determined from the survey results.

(b)(6)

Rudolph Russo

WRITE US

1920 Centerville Turnpike, #114
Virginia Beach, VA 23464

CALL US

757.473.9797

CHECK US OUT

paulmitchell.edu/virginiabeach

*ABE
Amazing*

From: Kyle Spiller
Sent: 4 May 2017 09:07:23 -0600
To: AltEarningsAppeals
Cc: Micah McDougale;Kathy McDougale;Dave Robb;Tim Gaber
Subject: Alternate Earnings Appeal
Attachments: PM Colorado Springs 2015 RGEES Attestation (Final).pdf, CEO Signed Certification.pdf

Good morning,

Please find the following attached for Paul Mitchell the School Colorado Springs:

1. Final electronic version of 2015 RGEES Attestation
2. CEO Signed Certification

Thank you,

Kyle Spiller
Co-Director
Paul Mitchell The School Colorado Springs
719-636-1426



Confidential Communication: The information contained in this e-mail, including all attachments and replies, is protected by the Electronic Communications Privacy Act, 18 U.S.C. Sections [2510-2521](#) and is legally privileged. The information herein is confidential and intended only for the use of the individual or entity named above. If the reader of this message is not the intended recipient or the employee or agent responsible to deliver it to the intended recipient, you are hereby notified that any dissemination, distribution or copying of this communication is strictly prohibited. If you have received this communication in error, please immediately notify us by telephone and return the original message to us at the above email address.

**DSKM GROUP, LLC
D/B/A PAUL MITCHELL THE SCHOOL - COLORADO SPRINGS
COMPLIANCE ATTESTATION EXAMINATION OF
THE STANDARDS FOR CONDUCTING
THE RECENT GRADUATES EMPLOYMENT AND EARNINGS SURVEY
DEBT MEASUREMENT YEAR 2015**

**DSKM GROUP, LLC
D/B/A PAUL MITCHELL THE SCHOOL - COLORADO SPRINGS**

TABLE OF CONTENTS

	<u>Page(s)</u>
Report on Compliance with Specified Requirements Applicable to the Standards for Conducting the Recent Graduates Employment and Earnings Survey	2 - 3
Standards Regarding Recent Graduates Employment and Earnings Survey Debt Measurement Year 2015	4
Schedule of Findings and Questioned Costs	5
Survey Information Table	6

**REPORT ON COMPLIANCE WITH SPECIFIED
REQUIREMENTS APPLICABLE TO THE STANDARDS FOR CONDUCTING THE
RECENT GRADUATES EMPLOYMENT AND EARNINGS SURVEY**

INDEPENDENT ACCOUNTANTS' REPORT

To the Stockholder
DSKM Group, LLC
d/b/a Paul Mitchell the School - Colorado Springs

**Report on Compliance with Specified Requirements Applicable to the Standards
for Conducting the Recent Graduates Employment and Earnings Survey**

We have examined management's assertions, that DSKM Group, LLC d/b/a Paul Mitchell the School - Colorado Springs conducted its Recent Graduates Employment and Earnings Survey Debt Measurement Year 2015 in accordance with the requirements set forth in the Standards for Conducting the Recent Graduates Employment and Earnings Survey listed in Appendix A of the *Best Practices Guide for Recent Graduates Employment and Earnings Survey* published in November 2015.

Management's Responsibility

Management is responsible for conducting the Recent Graduates Employment and Earnings Survey in accordance with the requirements set forth in the Standards for Conducting the Recent Graduates Employment and Earnings Survey listed in Appendix A of the *Best Practices Guide for Recent Graduates Employment and Earnings Survey* published in November 2015.

Accountants' Responsibility

Our responsibility is to express an opinion on DSKM Group, LLC's d/b/a Paul Mitchell the School - Colorado Springs compliance based on our examination of the types of compliance requirements referred to above. We conducted our examination of compliance in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States; attestation standards established by the American Institute of Certified Public Accountants; and the *Best Practices Guide for Recent Graduates Employment and Earnings Survey* issued by the U.S. Department of Education in November 2015, and accordingly, included examining, on a test basis, evidence about DSKM Group, LLC's d/b/a Paul Mitchell the School - Colorado Springs compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our examination provides a reasonable basis for our opinion on compliance with the Standards for Conducting the Recent Graduates Employment Survey. However, our examination does not provide a legal determination on DSKM Group, LLC's d/b/a Paul Mitchell the School - Colorado Springs compliance with specified requirements.

Opinion on Compliance with the Standards for Conducting the Recent Graduates Employment Survey

In our opinion, DSKM Group, LLC d/b/a Paul Mitchell the School - Colorado Springs complied with the types of compliance requirements referred to above that could have a direct and material effect on its survey appeal conforming to the Standards for Conducting the Recent Graduates Employment and Earnings Survey for the programs subject to the Department of Education's Gainful Employment regulations for Debt Measurement Year 2015.

Other Matters

DSKM Group, LLC's d/b/a Paul Mitchell the School - Colorado Springs results from the Recent Graduates Employment and Earnings Survey are presented in the accompanying Survey Information Table. The Survey Information Table was not subjected to the testing procedures applied in the examination of compliance, and accordingly, we express no opinion on the Survey Information Table.

Purpose of this Report

This report is intended solely for the information and use of the audit committee, management, and U.S. Department of Education, and is not intended to be and should not be used by anyone other than these specified parties.

Knuttle & Associates, P.C.

**DSKM GROUP, LLC
D/BA PAUL MITCHELL THE SCHOOL - COLORADO SPRINGS
STANDARDS REGARDING RECENT GRADUATES
EMPLOYMENT AND EARNINGS SURVEY
DEBT MEASUREMENT YEAR 2015**

DSKM Group, LLC d/b/a Paul Mitchell the School - Colorado Springs (the "Institution") asserts that the Standards for Conducting the Recent Graduates Employment and Earnings Survey for Debt Measurement Year 2015 were followed as listed below:

1. Planning Your Data Collection
2. Data Collection Methodology
3. Maintaining Confidentiality
4. Data Editing
5. Calculation of Response Rates
6. Nonresponse Bias Analysis
7. Calculating the Mean and Median
8. Documenting a Survey System

**DSKM GROUP, LLC
D/BA PAUL MITCHELL THE SCHOOL - COLORADO SPRINGS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
DEBT MEASUREMENT YEAR 2015**

There are no findings.

**DSKM GROUP, LLC
D/BA PAUL MITCHELL THE SCHOOL - COLORADO SPRINGS
SURVEY INFORMATION TABLE
DEBT MEASUREMENT YEAR 2015**

Program: Cosmetology/Cosmetologist, General
CIP: 120401

From the RGEES Platform Reports:	
Adjusted Vetted Cohort Response Rate	54.60%
Average of Absolute Values of Relative Bias	9.00%
Mean Earnings	\$26,139
Median Earnings	\$25,000

	Standard Rates		Transitional Rates		Result
	Annual	Discretionary	Annual	Discretionary	
Original	8.74	100.00	10.02	100.00	Zone
Appeal	5.41	16.68	6.21	19.12	Pass

PAUL MITCHELL

the school

COLORADO SPRINGS

118 west colorado avenue, colorado springs, co 80903
t: 719.636.1426 / f: 719.667.7137
e: admissions.coloradosprings@paulmitchelltheschool.com

CEO Attestation Statement

I, Micah McDougale, Owner/Director of Paul Mitchell the School Colorado Springs attest that the survey was conducted in accordance with the *Standards for Conducting the Recent Graduates Employment and Earnings Survey* and that the mean or median earnings used to recalculate the debt-to-earnings ratios was accurately determined from the survey results.

(b)(6)

March 6th, 2017

From: Lauren Weymouth
Sent: 30 Jun 2017 21:53:41 +0000
To: AltEarningsAppeals
Cc: Terry Weymouth AOL
Subject: Alternate Earnings Appeal
Attachments: Ridley-Lowell 2015 RGEES Attestation Report FINAL.pdf,
CEOCertification.pdf

Dear Alternative Earnings Appeal Committee,

Please find our submission for the appeal attached. Please note that I am your contact to notify of appeal results and of any consequences resulting from the final D/E rate.

Best,

(b)(6)

Lauren Crossett Weymouth
VP Business Development
Ridley-Lowell Business & Technical Institute Inc.
<http://www.ridley.edu>
Mobile: 516.641.0449
Office: 203.797.0551

"Education is the most powerful weapon which you can use to change the world." Nelson Mandela

YouTube: <http://www.youtube.com/user/RidleyLowelledu/>
Facebook: <https://www.facebook.com/RidleyLowell>
Instagram: #ridleylowell
LinkedIn: <https://www.linkedin.com/company/ridley-lowell>

**RIDLEY-LOWELL BUSINESS AND TECHNICAL INSTITUTE, INC.
COMPLIANCE ATTESTATION EXAMINATION OF
THE STANDARDS FOR CONDUCTING
THE RECENT GRADUATES EMPLOYMENT AND EARNINGS SURVEY
DEBT MEASUREMENT YEAR 2015**

RIDLEY-LOWELL BUSINESS AND TECHNICAL INSTITUTE, INC.

TABLE OF CONTENTS

	<u>Page(s)</u>
Report on Compliance with Specified Requirements Applicable to the Standards for Conducting the Recent Graduates Employment and Earnings Survey	2 - 3
Standards Regarding Recent Graduates Employment and Earnings Survey Debt Measurement Year 2015	4
Schedule of Findings and Questioned Costs	5
Survey Information Table	6



**REPORT ON COMPLIANCE WITH SPECIFIED
REQUIREMENTS APPLICABLE TO THE STANDARDS FOR CONDUCTING THE
RECENT GRADUATES EMPLOYMENT AND EARNINGS SURVEY**

INDEPENDENT ACCOUNTANTS' REPORT

To the Stockholders
Ridley-Lowell Business & Technical Institute, Inc.

**Report on Compliance with Specified Requirements Applicable to the Standards
for Conducting the Recent Graduates Employment and Earnings Survey**

We have examined management's assertions, that Ridley-Lowell Business & Technical Institute, Inc. conducted its Recent Graduates Employment and Earnings Survey Debt Measurement Year 2015 in accordance with the requirements set forth in the Standards for Conducting the Recent Graduates Employment and Earnings Survey listed in Appendix A of the *Best Practices Guide for Recent Graduates Employment and Earnings Survey* published in November 2015.

Management's Responsibility

Management is responsible for conducting the Recent Graduates Employment and Earnings Survey in accordance with the requirements set forth in the Standards for Conducting the Recent Graduates Employment and Earnings Survey listed in Appendix A of the *Best Practices Guide for Recent Graduates Employment and Earnings Survey* published in November 2015.

Accountants' Responsibility

Our responsibility is to express an opinion on Ridley-Lowell Business & Technical Institute, Inc.'s compliance based on our examination of the types of compliance requirements referred to above. We conducted our examination of compliance in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States; attestation standards established by the American Institute of Certified Public Accountants; and the *Best Practices Guide for Recent Graduates Employment and Earnings Survey* issued by the U.S. Department of Education in November 2015, and accordingly, included examining, on a test basis, evidence about Ridley-Lowell Business & Technical Institute, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our examination provides a reasonable basis for our opinion on compliance with the Standards for Conducting the Recent Graduates Employment Survey. However, our examination does not provide a legal determination on Ridley-Lowell Business & Technical Institute, Inc.'s compliance with specified requirements.

Opinion on Compliance with the Standards for Conducting the Recent Graduates Employment Survey

In our opinion, Ridley-Lowell Business & Technical Institute, Inc. complied with the types of compliance requirements referred to above that could have a direct and material effect on its survey appeal conforming to the Standards for Conducting the Recent Graduates Employment and Earnings Survey for the programs subject to the Department of Education's Gainful Employment regulations for Debt Measurement Year 2015.

Other Matters

Ridley-Lowell Business & Technical Institute, Inc.'s results from the Recent Graduates Employment and Earnings Survey are presented in the accompanying Survey Information Table. The Survey Information Table was not subjected to the testing procedures applied in the examination of compliance, and accordingly, we express no opinion on the Survey Information Table.

Purpose of this Report

This report is intended solely for the information and use of the audit committee, management, and U.S. Department of Education, and is not intended to be and should not be used by anyone other than these specified parties.

Knuttle & Associates, P.C.

**RIDLEY-LOWELL BUSINESS AND TECHNICAL INSTITUTE, INC.
STANDARDS REGARDING RECENT GRADUATES
EMPLOYMENT AND EARNINGS SURVEY
DEBT MEASUREMENT YEAR 2015**

Ridley-Lowell Business & Technical Institute, Inc. (the "Institution") asserts that the Standards for Conducting the Recent Graduates Employment and Earnings Survey for Debt Measurement Year 2015 were followed as listed below:

1. Planning Your Data Collection
2. Data Collection Methodology
3. Maintaining Confidentiality
4. Data Editing
5. Calculation of Response Rates
6. Nonresponse Bias Analysis
7. Calculating the Mean and Median
8. Documenting a Survey System

**RIDLEY-LOWELL BUSINESS AND TECHNICAL INSTITUTE, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
DEBT MEASUREMENT YEAR 2015**

There are no findings.