

**From:** Fred Pfeffer  
**Sent:** 20 Jan 2017 14:40:22 +0000  
**To:** AltEarningsAppeals  
**Subject:** Correction to "Notice of Intent to File Alternate Earnings Appeal" - OPEID #035554

Correction to	510801	02	Medical/Clinical
Assistant			
The grade level is		01	

Sorry for the inconvenience this has caused.  
Respectfully,

Frederick A. Pfeffer  
Director Student Financial Services  
Office of the Chairman  
954 – 776 – 4476 office  
954 – 275 – 6140 cell

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**From:** Fred Pfeffer  
**Sent:** Friday, January 20, 2017 9:25 AM  
**To:** 'AltEarningsAppeals@ed.gov' <AltEarningsAppeals@ed.gov>  
**Subject:** "Notice of Intent to File Alternate Earnings Appeal" - OPEID #035554

Southeastern Institute – North Charleston, OPEID #035554, herein files Notice of Intent to File Alternative Appeal for the following programs:

CIP Code	Credential Level	CIP Name
510801	02	Medical/Clinical Assistant
513501	01	Massage
Therapy/Therapeutic Massage		

Please send a reply of receipt.

Thank you,

Frederick A. Pfeffer  
Director Student Financial Services  
Office of the Chairman  
954 – 776 – 4476 office  
954 – 275 – 6140 cell

**From:** Kalli Blackwell  
**Sent:** 13 Mar 2017 21:50:57 +0000  
**To:** AltEarningsAppeals  
**Subject:** Alternate Earnings Appeal Package\_021178 Aveda Institute Lafayette  
**Attachments:** Attachment A-Aveda Institute Lafayette-RGEES Results and Calculation.pdf, 021178 President Certification Letter.pdf, Aveda Institute Lafayette-OPE ID 021178 Examination Level Attestation.pdf

Please accept the attached documents as part of Aveda Institute Lafayette's Appeal Package:

- Recalculated D/E Rates
- CEO/President Certification
- Independent Accountant's Attestation

Please let me know if any supporting documentation is required upon review.

Respectfully Submitted,

**Kalli Blackwell Peterman** | VP Operations | **AI South**  
303 South Pine Street, Hammond, Louisiana 70403  
T: 985 520 4776 | C: 985 966 6102 | [KalliB@AIsouth.com](mailto:KalliB@AIsouth.com) | <http://AIsouth.com>



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**Aveda Institute Lafayette**  
**RGEES RESULTS**

<b>1</b>	<b><u>Recalculated D/E Rates</u></b>	As published January 2017	Revised per Alternate Earnings Recalculated D/E
	A Annual Loan Payment	\$ 1,356	\$ 1,356
	B Mean Annual Earnings	12,504	18,816
	C Median Annual Earnings	11,495	17,140
	D <b>Higher of Mean or Median</b>	<b>\$ 12,504</b>	<b>\$ 18,816</b>
	E 150% of HHS Amount-1 Person used (Year 2015)	17,655	17,655
	F <b>Earnings for Discretionary</b>	-	1,161
	G <b>Annual Earning Rate (See below)</b>	<b>10.84%</b>	<b>7.21%</b>
	H Discretionary Income Rate (See below)	100%	100%
	I Result	Zone	Pass
		<b>D=Higher of B or C</b>	
		<b>G=A/D</b>	
		<b>H=A/F</b>	
<b>2</b>	<b><u>Response rate</u></b>		85.00%
	Number of survey respondents	34	
	Number of graduates in the cohort	40	
<b>3</b>	<b><u>Mean and Median</u></b>		\$ 18,816
	Mean	\$ 18,816	
	Median	\$ 17,140	
<b>4</b>	<b><u>Non Response Bias</u></b>	N/A	
	Graduates with Pell Grants		
	Graduates with a zero expected family contribution		
	Females		

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.

<b>Number of survey respondents</b>	<b>Number of graduates in the cohort</b>	<b>Response rate</b>
34	40	85.00%



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.

<b>MEAN</b>	<b>\$18,816</b>
<b>MEDIAN</b>	<b>\$17,140</b>
<b>Name (or unique ID):</b>	<b>Total Earnings:</b>
(b)(6)	\$0
	\$0
	\$0
	\$0
	\$0
	\$0
	\$200
	\$1,500
	\$3,000
	\$3,137
	\$5,000
	\$8,000
	\$8,000
	\$8,000
	\$9,600
	\$10,000
	\$10,000
	\$12,634
	\$14,000
	\$14,407
	\$15,000
	\$15,000
	\$15,000
	\$15,368
	\$16,000
	\$16,000
	\$16,000
	\$16,000
	\$17,000
	\$17,280
	\$17,536
	\$18,000
	\$20,000
	\$21,500
	\$22,000
	\$22,700
	\$25,000
	\$25,000
	\$25,000
	\$25,500
	\$26,500
	\$27,000
	\$27,000
	\$27,974
	\$28,000
	\$28,000
	\$30,000
	\$30,000
	\$31,000
	\$32,893
	\$35,000
	\$35,000
	\$35,600
	\$37,756
	\$40,000
	\$41,000
	\$42,252
	\$48,000

This template calculates the nonresponse bias analysis for your survey.

Enter the number of respondents with each characteristic in column C. Then enter the number of nonrespondents with each characteristic in column E.

The average absolute relative bias will be automatically calculated in cell I10.

Graduate characteristic	Number of respondents	Percentage of respondents	Number of nonrespondents	Percentage of nonrespondents	Estimated bias	Relative bias	Absolute value of relative bias
Total	34		6				
Graduates with Pell Grants		0.00		0.00	0.00	#DIV/0!	#DIV/0!
Graduates with a zero expected family contribution		0.00		0.00	0.00	#DIV/0!	#DIV/0!
Females		0.00		0.00	0.00	#DIV/0!	#DIV/0!
<b>AVERAGE</b>							<b>#DIV/0!</b>

**N/A since response rate is >80%**

235 Third Street S, Suite 200 | St. Petersburg, FL 33701  
727.820.3199 | [AvedaInstitutesSouth.edu](http://AvedaInstitutesSouth.edu)

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 Survey Standards in the Earnings Survey Form

Dear Mr. 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)

James Petrillo as President  
Beauty Basics, Inc.  
OPE ID 021178  
727.820.3173

3.6.17

Date

**BEAUTY BASICS, INC  
D/B/A  
AVEDA INSTITUTE LAFAYETTE  
2922 JOHNSON STREET  
LAFAYETTE, LA 70503**

**ENTITY NO. 72-134-0047  
OPE ID No. 021178-00  
DUNS No. 829-00-1460**

**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](http://www.DALCPAPC.net)

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## **INDEPENDENT ACCOUNTANTS' REPORT**

Board of Directors  
Aveda Institute Lafayette  
2922 Johnson Street  
Lafayette, LA 70503

### **REPORT ON COMPLIANCE**

We have examined the written assertions of the management of Aveda Institute Lafayette, OPE #021178, 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.

### **MANAGEMENT'S RESPONSIBILITY**

The management of Aveda Institute Lafayette is responsible for the school's compliance with those requirements.

### **ACCOUNTANTS' RESPONSIBILITY**

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 National Center for Education Statistics (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 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 Aveda Institute Lafayette'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 Aveda Institute Lafayette's compliance with specified requirements.

**OPINION ON COMPLIANCE**

In our opinion, management's written assertions that Aveda Institute Lafayette's 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 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.

**PURPOSE OF REPORT**

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

(b)(6)

A rectangular box with a black border, used to redact the signature of David A. Levy. The text "(b)(6)" is written in the top-left corner of the box. To the right of the box, the word "CPA" is handwritten in black ink.

David A Levy CPA PC  
Needham, Massachusetts  
March 7, 2017

**From:** Kalli Blackwell  
**Sent:** 13 Mar 2017 21:53:36 +0000  
**To:** AltEarningsAppeals  
**Subject:** Alternate Earnings Appeal Package\_022584 Aveda Institute Baton Rouge  
**Attachments:** Aveda Institute Baton Rouge-OPE ID 022584 Examination Level Attestation-RGEES.pdf, Attachment A-Aveda Institute Baton Rouge-RGEES Results and Calculation.pdf, 022584 President Certification Letter.pdf

Please accept the attached documents as Aveda Institute Baton Rouge's Appeal Package:

- Recalculated D/E Rates
- CEO/President Certification
- Independent Accountant's Attestation

Please let me know if any supporting documentation is required upon review.

Respectfully Submitted,

**Kalli Blackwell Peterman** | VP Operations | **AI South**  
303 South Pine Street, Hammond, Louisiana 70403  
T: 985 520 4776 | C: 985 966 6102 | [KalliB@AIsouth.com](mailto:KalliB@AIsouth.com) | <http://AIsouth.com>



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**BEAUTY BASICS, INC  
D/B/A  
AVEDA INSTITUTE BATON ROUGE  
2834 S. SHERWOOD FOREST BLVD. SUITE A  
BATON ROUGE, LA 70816**

**ENTITY No. 721-34-0047  
OPE ID No. 022584-00  
DUNS No. 02-156-5564**

**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](http://www.DALCPAPC.net)

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## **INDEPENDENT ACCOUNTANTS' REPORT**

Board of Directors  
Aveda Institute Baton Rouge  
2834 S. Sherwood Forest Blvd. Suite A  
Baton Rouge, LA 70816

### **REPORT ON COMPLIANCE**

We have examined the written assertions of the management of Aveda Institute Baton Rouge, OPE #022584, 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.

### **MANAGEMENT'S RESPONSIBILITY**

The management of Aveda Institute Baton Rouge is responsible for the school's compliance with those requirements.

### **ACCOUNTANTS' RESPONSIBILITY**

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 National Center for Education Statistics (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 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 Aveda Institute Baton Rouge'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 Aveda Institute Baton Rouge's compliance with specified requirements.

## OPINION ON COMPLIANCE

In our opinion, management's written assertions that Aveda Institute Baton Rouge's RGEES, for the cohort period ending on December 31, 2014 was conducted in accordance with the requirements set forth in the NCEES earnings survey form and in accordance with the Standards for Conducting the 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.

## PURPOSE OF REPORT

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

(b)(6)

A rectangular box with a black border, used to redact information. The text "(b)(6)" is written in the top-left corner of the box.

CPA PC

David A Levy CPA PC  
Needham, Massachusetts  
March 7, 2017

**Aveda Institute Baton Rouge**  
**RGEES RESULTS**

<b>1</b>	<b><u>Recalculated D/E Rates</u></b>	As published January 2017	Revised per Alternate Earnings Recalculated D/E
	A Annual Loan Payment	\$ 1,357	\$ 1,357
	B Mean Annual Earnings	15,072	27,822
	C Median Annual Earnings	12,648	27,750
	D <b>Higher of Mean or Median</b>	<b>\$ 15,072</b>	<b>\$ 27,822</b>
	E 150% of HHS Amount-1 Person used (Year 2015)	17,655	17,655
	F <b>Earnings for Discretionary</b>	-	10,167
	G <b>Annual Earning Rate (See below)</b>	<b>9.00%</b>	<b>4.88%</b>
	H Discretionary Income Rate (See below)	100%	13.35%
	I Result	Zone	Pass
		<b>D=Higher of B or C</b>	
		<b>G=A/D</b>	
		<b>H=A/F</b>	
<b>2</b>	<b><u>Response rate</u></b>		55.10%
	Number of survey respondents	81	
	Number of graduates in the cohort	147	
<b>3</b>	<b><u>Mean and Median</u></b>		\$ 27,822
	Mean	\$ 27,822	
	Median	\$ 27,750	
<b>4</b>	<b><u>Non Response Bias</u></b>		7.70
	Graduates with Pell Grants	13.58	
	Graduates with a zero expected family contribution	9.26	
	Females	0.26	

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.

<b>Number of survey respondents</b>	<b>Number of graduates in the cohort</b>	<b>Response rate</b>
81	147	55.10%





235 Third Street S, Suite 200 | St. Petersburg, FL 33701  
727.820.3199 | [AvedaInstitutesSouth.edu](http://AvedaInstitutesSouth.edu)

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 Survey Standards in the Earnings Survey Form

Dear Mr. 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)

James Petrillo as President  
Beauty Basics, Inc.  
OPE ID 022584  
727.820.3173

3-6-17

Date

**From:** Kalli Blackwell  
**Sent:** 13 Mar 2017 21:55:23 +0000  
**To:** AltEarningsAppeals  
**Subject:** Alternate Earnings Appeal Package\_041194 Aveda Institute South Florida  
**Attachments:** Aveda Institue South Florida-OPE ID 041194-00-Examination Level Attestation.pdf, Attachment A-Aveda Institue South Florida-RGEES Results and Calculation.pdf, 041194 President Certification Letter.pdf

Please accept the attached documents as Aveda Institute South Florida's Appeal Package:

- Recalculated D/E Rates
- CEO/President Certification
- Independent Accountant's Attestation

Please let me know if any supporting documentation is required upon review.

Respectfully Submitted,

**Kalli Blackwell Peterman** | VP Operations | **AI South**  
303 South Pine Street, Hammond, Louisiana 70403  
T: 985 520 4776 | C: 985 966 6102 | [KalliB@AIsouth.com](mailto:KalliB@AIsouth.com) | <http://AIsouth.com>



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**TSP INSTITUTE, INC.  
D/B/A AVEDA INSTITUTE- SOUTH FLORIDA  
4186 SOUTH UNIVERSITY DRIVE  
DAVIE, FLORIDA 33328**

**ENTITY No. 85-0487541  
OPE ID No. 041194-00/ 01  
DUNS No. 168-45-6593  
NACCAS No. 019113-00/B19113-01/B19113-02**

**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](http://www.DALCPAPC.net)

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## **INDEPENDENT ACCOUNTANTS' REPORT**

Board of Directors  
TSP Institute, Inc.  
d/b/a Aveda Institute-South Florida  
4186 South University Drive  
Davie, Florida 33314

### **REPORT ON COMPLIANCE**

We have examined the written assertions of the management of Aveda Institute-South Florida, OPE #041194, 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.

### **MANAGEMENT'S RESPONSIBILITY**

The management of Aveda Institute-South Florida is responsible for the school's compliance with those requirements.

### **ACCOUNTANTS' RESPONSIBILITY**

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 National Center for Education Statistics (NCES) earnings survey form and in accordance with the Standards for Conducting the RGEES.

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 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 Aveda Institute-South Florida'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 Aveda Institute-South Florida's compliance with specified requirements.

## OPINION ON COMPLIANCE

In our opinion, management's written assertions that Aveda Institute-South Florida's 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 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.

### PURPOSE OF REPORT

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

(b)(6)

A rectangular box with a black border, used to redact the signature of the auditor. The text "(b)(6)" is written in the top-left corner of the box.

CPA PC

David A Levy CPA PC  
Needham, Massachusetts  
March 7, 2017

**Aveda Institute South Florida**  
**OPE ID: 041194-00**  
**RGEES RESULTS**

		As published January 2017	Revised per Alternate Earnings Recalculated D/E
<b>1</b>	<b><u>Recalculated D/E Rates</u></b>		
	Program	Cosmetology	
	CIP Code (6 digit)	120401	
A	Annual Loan Payment	\$ 1,788	\$ 1,788
B	Mean Annual Earnings	18,248	23,374
C	Median Annual Earnings	16,643	21,000
D	<b>Higher of Mean or Median</b>	<b>\$ 18,248</b>	<b>\$ 23,374</b>
E	150% of HHS Amount-1 Person used (Year 2015)	17,655	17,655
F	<b>Earnings for Discretionary</b>	593	5,719
<b>G</b>	<b>Annual Earning Rate (See below)</b>	<b>9.798%</b>	<b>7.65%</b>
H	Discretionary Income Rate (See below)	301.518%	31.26%
I	Result	Zone	Pass
<b>2</b>	<b><u>Response rate</u></b>		50.89%
	Number of survey respondents	258	
	Number of graduates in the cohort	507	
<b>3</b>	<b><u>Mean and Median</u></b>		\$ 23,374
	Mean	\$ 23,374	
	Median	\$ 21,000	
			3.87
<b>4</b>	<b><u>Non Response Bias</u></b>		
	Graduates with Pell Grants	2.74	
	Graduates with a zero expected family contribution	5.64	
	Females	3.23	

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.

<b>Number of survey respondents</b>	<b>Number of graduates in the cohort</b>	<b>Response rate</b>
258	507	50.89%



Name (or unique ID):	Total Earnings:
(b)(6)	\$5,000
	\$5,000
	\$6,000
	\$6,000
	\$6,000
	\$6,000
	\$7,000
	\$7,000
	\$7,200
	\$8,000
	\$8,000
	\$9,600
	\$10,000
	\$10,000
	\$10,000
	\$10,000
	\$10,603
	\$11,000
	\$12,000
	\$12,000
	\$12,500
	\$12,840
	\$13,000
	\$14,000
	\$14,500
	\$14,600
	\$14,600
	\$14,976
	\$15,000
	\$15,000
	\$15,360
	\$15,500
	\$16,000
	\$16,000
	\$16,500
	\$16,955
	\$17,000
	\$17,000
	\$17,000
	\$17,000
\$17,469	
\$18,000	
\$18,000	
\$18,260	
\$18,500	
\$18,500	
\$18,520	
\$19,000	
\$19,500	
\$20,000	
\$20,000	
\$20,000	
\$20,000	
\$20,000	
\$20,000	
\$20,000	
\$20,000	
\$20,000	
\$20,000	
\$20,000	
\$20,160	
\$20,500	
\$20,500	
\$20,556	
\$20,650	
\$21,000	
\$21,000	





Name (or unique ID):	Total Earnings:
(b)(6)	\$35,000
	\$35,000
	\$36,000
	\$36,000
	\$36,000
	\$36,000
	\$36,000
	\$37,000
	\$37,000
	\$38,000
	\$38,000
	\$38,000
	\$38,000
	\$38,000
	\$38,494
	\$39,000
	\$39,000
	\$40,000
	\$40,000
	\$40,000
	\$40,000
	\$40,000
	\$40,000
	\$40,500
	\$41,000
	\$42,000
	\$42,000
	\$42,000
	\$42,636
	\$45,000
	\$45,000
	\$45,000
	\$45,000
	\$45,000
	\$45,000
	\$45,000
	\$45,000
	\$45,000
	\$45,000
	\$47,000
	\$47,000
	\$47,500
	\$49,500
	\$50,000
	\$50,000
\$50,000	
\$51,000	
\$52,000	
\$52,000	
\$54,000	
\$54,000	
\$55,000	
\$60,300	
\$62,000	
\$62,000	
\$63,742	
\$68,000	
\$70,000	
\$71,000	
\$77,000	
\$80,000	
\$80,000	
\$91,000	
\$95,000	



235 Third Street S, Suite 200 | St. Petersburg, FL 33701  
727.820.3199 | [AvedaInstitutesSouth.edu](http://AvedaInstitutesSouth.edu)

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 Survey Standards in the Earnings Survey Form

Dear Mr. 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)

James Petrillo as President  
TSR Institute, Inc.  
OPE ID 041194  
727.820.3173

3-6-17

Date

**From:** Kalli Blackwell  
**Sent:** 13 Mar 2017 21:57:14 +0000  
**To:** AltEarningsAppeals  
**Subject:** Alternate Earnings Appeal Package\_041194 Aveda Institute Tallahassee  
**Attachments:** Aveda Institute Tallahassee-OPE ID 041348 Examination Level Attestation.pdf, Attachment A-Aveda Institute-Tallahassee-RGEES Results and Calculation (2).pdf, 041348 President Certification Letter.pdf

Please accept the attached documents as Aveda Institute Tallahassee's Appeal Package:

- Recalculated D/E Rates
- CEO/President Certification
- Independent Accountant's Attestation

Please let me know if any supporting documentation is required upon review.

Respectfully Submitted,

**Kalli Blackwell Peterman** | VP Operations | **AI South**  
303 South Pine Street, Hammond, Louisiana 70403  
T: 985 520 4776 | C: 985 966 6102 | [KalliB@AIsouth.com](mailto:KalliB@AIsouth.com) | <http://AIsouth.com>



 Please consider the environment before printing this e-mail

**TSP INSTITUTE, INC.  
D/B/A AVEDA INSTITUTE-TALLAHASSEE  
2020 WEST PENSACOLA STREET  
TALLAHASSEE, FL 32304**

**ENTITY No. 85-0487541  
OPE ID No. 041348-00/01/02  
DUNS No. 803-59-1945**

**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](http://www.DALCPAPC.net)

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## **INDEPENDENT ACCOUNTANTS' REPORT**

Board of Directors  
Aveda Institute - Tallahassee  
2020 West Pensacola street  
Tallahassee, FL 32304

### **REPORT ON COMPLIANCE**

We have examined the written assertions of the management of Aveda Institute - Tallahassee, OPE #041348, 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.

### **MANAGEMENT'S RESPONSIBILITY**

The management of Aveda Institute - Tallahassee is responsible for the school's compliance with those requirements.

### **ACCOUNTANTS' RESPONSIBILITY**

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 National Center for Education Statistics (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 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 Aveda Institute - Tallahassee'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 Aveda Institute - Tallahassee's compliance with specified requirements.

## OPINION ON COMPLIANCE

In our opinion, management's written assertions that Aveda Institute - Tallahassee's 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 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.

## PURPOSE OF REPORT

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

(b)(6)

A rectangular box with a black border, used for redaction of a signature. The text "(b)(6)" is written in the top-left corner of the box.

*CPA PC*

David A Levy CPA PC  
Needham, Massachusetts  
March 7, 2017

**Aveda Institute Tallahassee**  
**RGEES RESULTS**

<b>1    <u>Recalculated D/E Rates</u></b>		As published January 2017	Revised per Alternate Earnings Recalculated D/E
A	Annual Loan Payment	\$ 1,311	\$ 1,311
B	Mean Annual Earnings	15,878	18,797
C	Median Annual Earnings	11,623	17,640
D	<b>Higher of Mean or Median</b>	<b>\$ 15,878</b>	<b>\$ 18,797</b>
E	150% of HHS Amount-1 Person used (Year 2015)	17,655	17,655
F	<b>Earnings for Discretionary</b>	-	1,142
G	<b>Annual Earning Rate (See below)</b>	<b>8.26%</b>	<b>6.97%</b>
H	Discretionary Income Rate (See below)	100%	100.00%
I	Result	Zone	Pass
<b>2</b>	<b><u>Response rate</u></b>		85.00%
	Number of survey respondents	34	
	Number of graduates in the cohort	40	
<b>3</b>	<b><u>Mean and Median</u></b>		\$ 18,797
	Mean	\$ 18,797	
	Median	\$ 17,640	
<b>4</b>	<b><u>Non Response Bias</u></b>	N/A	
	Graduates with Pell Grants		
	Graduates with a zero expected family contribution		
	Females		



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.

<b>Number of survey respondents</b>	<b>Number of graduates in the cohort</b>	<b>Response rate</b>
34	40	85.00%

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.

<b>MEAN</b>	<b>\$18,797</b>
<b>MEDIAN</b>	<b>\$17,640</b>
<b>Name (or unique ID):</b>	<b>Total Earnings:</b>
(b)(6)	\$0
	\$0
	\$0
	\$0
	\$0
	\$0
	\$0
	\$27
	\$1,800
	\$3,500
	\$6,500
	\$9,760
	\$12,000
	\$12,480
	\$15,000
	\$17,000
	\$17,280
	\$18,000
	\$18,840
	\$19,000
	\$19,915
	\$21,000
	\$24,000
	\$25,000
	\$28,000
	\$30,000
	\$30,000
	\$30,000
	\$40,000
	\$41,000
	\$44,000
	\$45,000
	\$50,000
	\$60,000

This template calculates the nonresponse bias analysis for your survey.

Enter the number of respondents with each characteristic in column C. Then enter the number of nonrespondents with each characteristic in column E.

The average absolute relative bias will be automatically calculated in cell I10.

Graduate characteristic	Number of respondents	Percentage of respondents	Number of nonrespondents	Percentage of nonrespondents	Estimated bias	Relative bias	Absolute value of relative bias
Total	34		6				
Graduates with Pell Grants		0.00		0.00	0.00	#DIV/0!	#DIV/0!
Graduates with a zero expected family contribution		0.00		0.00	0.00	#DIV/0!	#DIV/0!
Females		0.00		0.00	0.00	#DIV/0!	#DIV/0!
<b>AVERAGE</b>							<b>#DIV/0!</b>

**N/A since response rate is >80%**

235 Third Street S, Suite 200 | St. Petersburg, FL 33701  
727.820.3199 | [AvedaInstitutesSouth.edu](http://AvedaInstitutesSouth.edu)

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 Survey Standards in the Earnings Survey Form

Dear Mr. 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)



James Petrillo as President  
TSP Institute, Inc.  
**OPE ID 041348**  
727.820.3173

3-16/17

Date

**From:** Jody Castillo  
**Sent:** 29 Jun 2017 23:30:56 +0000  
**To:** AltEarningsAppeals  
**Cc:** Brian D. Stewart  
**Subject:** Alternate Earnings Appeal Submission - Bryan University  
**Attachments:** img-629174349-0001.pdf, GE Earnings Appeal - CEO Certification.pdf

Dear FSA:

In accordance with the instructions set out in *Gainful Employment Electronic Announcement #95 - Debt-to-Earnings Rate Alternate Earnings Appeals*, **Bryan University (OPEID: 03066300)** hereby notifies the Department of our Alternate Earnings Appeal for the following program:

CIP Code	Credential Level	Program Name
51.0713	01	Medical Insurance Coding Specialist/Coder.

**We respectfully request that the Department confirm that this email has been received and that the Alternate Earnings Appeal submission has been received.**

If you have any questions, please do not hesitate to contact me at this email address, or by telephone at 417.862.0098, Ext. 149.

Sincerely,

*Jody Castillo*

Jody Castillo  
Systems Director of Financial Assistance  
Bryan University  
237 South Florence Avenue  
Springfield, MO 65806  
PH: 417-862-0098  
Fax:417-862-1992  
[jcastillo@bryanu.edu](mailto:jcastillo@bryanu.edu)  
[www.bryanu.edu](http://www.bryanu.edu)

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 the system manager and delete the email from your system. Please note that any views or opinions presented in this email are solely those of the author and do not necessarily represent those of the company. Finally, the recipient should check this email and any attachments for the

presence of viruses. The company accepts no liability for any damage caused by any virus transmitted by this email. --

# BLACKMAN & ASSOCIATES, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

## INDEPENDENT ACCOUNTANTS' REPORT

To the Board of Directors of  
Bryan University  
Springfield, MO

We have examined Bryan University's Recent Graduates Employment and Earnings Survey for the Medical Billing and Coding – Diploma Program. Bryan University's management is responsible for conducting the survey in accordance with the *Standards for Conducting the Recent Graduates Employment and Earnings Survey*. Our responsibility is to express an opinion on whether the survey was conducted in accordance with the requirements set forth in the *Standards for Conducting the Recent Graduates Employment and Earnings Survey*, in all material respects, based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and *Government Auditing Standards*. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the survey was conducted in accordance with *Standards for Conducting the Recent Graduates Employment and Earnings Survey*, in all material respects. An examination involves performing procedures to obtain evidence about the Employment and Earnings survey results. 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.

Please see the following attached reports from the Recent Graduates Employment and Earnings Survey (RGEES):

- Summary Results of the Appeal Survey – Standard Rate, Transitional Rate and Mean/Median Salary
- RGEES Case Disposition Report
- RGEES Mean and Median Report
- RGEES Nonresponse Bias Report
- RGEES Response Rate Report

In our opinion, Bryan University's Recent Graduates Employment and Earnings Survey for the Medical Billing and Coding – Diploma Program 2015 Gainful Employment Debt to Earnings Ratios is presented in accordance with *Standards for Conducting the Recent Graduates Employment and Earnings Survey*, in all material respects.

*Blackman & Associates, P.C.*

Blackman & Associates, PC  
Omaha, Nebraska  
June 28, 2017

	Standard Rate		Transitional Rate		Mean/Median	Result
	Annual	Discretionary	Annual	Discretionary		
Original	12.57%	100%	NA	NA	\$13,967	Fail
Appeal	7.53%	31.13%	NA	NA	\$23,295	Pass



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

(b)(6)	(b)(6)	Nonresponse	Vetted
		Completed	Vetted
		Completed	Vetted
		Completed	Vetted
		Completed	Adjusted Vetted
		Completed	Vetted
		Nonresponse	Base
		Nonresponse	Vetted
		Completed	Vetted
		Nonresponse	Base
		Completed	Vetted

RGEES Mean and Median Earnings Report  
 06/29/2017 08:27

EARNINGS	MEAN	MEDIAN	ZERO_EARNINGS	RESPONDENTS	NUMBER_OF_TRIMMED_RESPONDENTS	PERCENT_OF_TRIMMED_RESPONDENTS
Total	23294.61	21000	1	23	0	0
Medical Billing and Coding	23294.61	21000	1	23	NA	NA
From Employer	23294.61	21000	1	23	0	0
Medical Billing and Coding	23294.61	21000	1	23	NA	NA
From Own Business	0	0	0	23	0	0
Medical Billing and Coding	0	0	0	23	NA	NA
Other	0	0	0	23	0	0
Medical Billing and Coding	0	0	0	23	NA	NA

RGEES Nonresponse Bias Report  
06/29/2017 08:31

CHARACTERISTIC	GRADUATE_NUMBER	GRADUATE_PERCENT	RESPONDENT_NUMBER	RESPONDENT_PERCENT	ESTIMATED_BIAS	RELATIVE_BIAS
Pell Grant Recipient	36	85.7	20	87	-1.3	-0.02
Zero expected family contribution	28	66.7	15	65.2	1.5	0.02
Female	40	95.2	22	95.7	-0.5	-0.01
Average of absolute values of relative bias						0.02

RGEES Response Rate Report  
 06/29/2017 08:26

DATA_COLLECTION	GRADUATES_IN_BC	GRADUATES_IN_VC	GRADUATES_IN_AVC	BC_RESPONSE_RATE	VC_RESPONSE_RATE	AVC_RESPONSE_RATE
Test	3	0	3	100	0	100
Test	3	0	3	100	0	100
Medical Billing and Coding - Diploma	50	38	42	50	50	54.8
Medical Billing and Coding	50	38	42	50	50	54.8
Medical Assistant - Associate	38	32	36	57.9	56.3	61.1
Medical Assistant - Associate	38	32	36	57.9	56.3	61.1
Medical Assistant - Diploma	37	34	34	48.6	52.9	52.9
Medical Assistant - Diploma	37	34	34	48.6	52.9	52.9

June 29, 2017

I, Brian Stewart, do by certify by my signature, that the survey for the Alternate Earnings Appeal for the Medical Insurance Coding Specialist/Coder. (CIP Code – 51.0713) for Bryan University (OPEID: 03066300) 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 form the survey results.

(b)(6)

Brian Stewart, President and CEO

6/29/17  
Date

**From:** Matthew Dodd  
**Sent:** 30 Jun 2017 20:03:32 +0000  
**To:** AltEarningsAppeals  
**Subject:** Alternate Earnings Appeal VMCAD 012896  
**Attachments:** 8C8C6DA3-372D-4C8D-9105-409AF9150C83[1].png, Signed VMCAD - Compliance Examination of Alternate Earnings Survey[1].pdf, VMCAD Signed CEO.pdf

Alternate Earnings Appeal  
Virginia Marti College of Art and Design (VMCAD)  
OPEID 012896

Please find attached the required materials for Alternate Earnings Appeal. Attached per instructions in the Best Practices Guide (pg34) Guide and EA # 95:

1. Certification signed by the institutions chief executive officer (VMCAD signed CEO.pdf)
2. Examination-level attestation engagement report of findings (signed VMCAD Compliance Examination of Alternate Earnings Survey.pdf)

Please feel free to contact me with any questions.

Thank you,

Matthew K. Dodd  
Director: Career Services & Alumni Association  
[cid:BF167BF1-E479-4EEB-98EC-066DAF05D66C]  
VMCAD College – Where Design and Business Converge  
11724 Detroit Avenue, Lakewood, OH 44107  
[www.vmcad.edu<https://mail.vmcad.edu/owa/redir.aspx?C=c01d5e51a87b46e6ba1cfdb66433e721&URL=http%3a%2f%2fwww.vmcad.edu>](https://mail.vmcad.edu/owa/redir.aspx?C=c01d5e51a87b46e6ba1cfdb66433e721&URL=http%3a%2f%2fwww.vmcad.edu)

P: (216) 221-8584

F: (216) 221-2311

E:mdodd@vmcad.edu<https://mail.vmcad.edu/owa/UrlBlockedError.aspx>



# WMCAD

l'vim-kad I college

[www.vim-kad.com](http://www.vim-kad.com)



**VIRGINIA MARTI, INC.**  
**d/b/a**  
**VIRGINIA MARTI COLLEGE OF ART & DESIGN**  
**LAKWOOD, OH**

OPE ID NUMBER: 01289600  
CIP CODE: 500407 FASHION/APPAREL DESIGN  
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

Virginia Marti, Inc. d/b/a  
Virginia Marti College of Art & Design  
OPE# 01289600

**AUDITOR INFORMATION SHEET**

VIRGINIA MARTI, INC.  
d/b/a  
VIRGINIA MARTI COLLEGE OF ART & DESIGN  
11724 DETROIT AVENUE  
LAKEWOOD, OH 44107

EIN NUMBER: 341115643  
OPE ID NUMBER: 01289600  
DUNS NUMBER: 017796038

TEL. NO. (216) 221-8584

FAX NO. (216) 228-9739

PRESIDENT: Milan Milasinovic

CONTACT PERSON & TITLE: Mathew Dodd, Director of Career Services

LEAD AUDITOR : David J. Mesko  
EMAIL ADDRESS : Mesko@CaseSabatini.com  
LICENSE NUMBER: Home State : AF001369L  
Out of State : Not required by state statute  
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 3, 2017

To the Shareholder  
Virginia Marti College of Art and Design  
Lakewood, OH

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 Virginia Marti, Inc. d/b/a Virginia Marti College of Art and Design 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 500407 Fashion/Apparel Design for the 2014 Debt-to-Earnings Rates. Virginia Marti, Inc. d/b/a Virginia Marti College of Art and Design'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 Virginia Marti, Inc. d/b/a Virginia Marti College of Art and Design'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 Virginia Marti, Inc. d/b/a Virginia Marti College of Art and Design's compliance with the specified requirements.

To the Shareholder  
Virginia Marti College of Art and Design  
Page 2  
March 3, 2017

### **Opinion on Compliance Applicable**

In our opinion, Virginia Marti, Inc. d/b/a Virginia Marti College of Art and Design 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

PROFESSIONAL ACCOUNTING,  
CONSULTING & BUSINESS  
ADVISORY SERVICES

March 3, 2017

To the Shareholders  
Virginia Marti College of Art and Design  
Lakewood, Ohio

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

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

Independent Accountant's Report

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

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 Virginia Marti College of Art and Design, and have issued our report thereon dated March 3, 2017.

Internal Control over Compliance

In planning and performing our examination, we considered Virginia Marti College of Art and Design'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 Virginia Marti College of Art and Design's internal control. Accordingly, we do not express an opinion on the effectiveness of Virginia Marti College of Art and Design'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  
Virginia Marti College of Art and Design  
Page 2  
March 3, 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 Virginia Marti College of Art and Design'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 Virginia Marti College of Art and Design'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

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**Debt-to-Earnings Alternate Earnings Survey:**

**CIP Code 500407 Fashion/Apparel Design  
Credential Level 02-Associate's Degree**

Mean Earnings	\$26,417
Median Earnings	\$23,000
Debt-to-Earnings Annual Rate Numerator	\$2,842
Debt-to-Earnings Ratio	10.8%
Discretionary Earnings Ratio	32.4%
Response Rate	52.8%
Average of Absolute Values of Relative Nonresponse Bias	9.0%

February 28, 2017

As part of the Gainful Employment Alternate Earnings Appeal, VMCAD has chosen to participate in the Recent Graduates Employment and Earnings Survey. VMCAD (OPEID 012896) has chosen to appeal the status of program 500407, Fashion/Apparel Design. The planning, development, execution, and collection of accurate data have been at the core of this process.

To ensure the best possible results from the survey, as well as to ensure quality and security of data, VMCAD has used the information provided in the "Standards for Conduction the Recent Graduates Employment and Earnings Survey" documentation as the guiding model throughout each phase.

This document is to be included as part of the final Appeal Submission, under my authority as the institutions chief executive officer, attesting that the survey has been conducted in accordance to the written Standards. Additionally, this attests to the fact that the mean and median earnings used to recalculate the debt-to-earnings ratios have been accurately collected and presented.

VMCAD appreciates the opportunity to submit the data for consideration in our appeal. We also look forward to a continuing relationship with the Department of Education as we both work toward our singular goal of providing educational training that leads to individual student fulfillment and employment.

Respectfully submitted,

(b)(6)

Milan Milasinovic

President

[MMilasinovic@VMCAD.edu](mailto:MMilasinovic@VMCAD.edu)  
(216) 221-8584



**From:** Amanda Phillips  
**Sent:** 6 Mar 2017 21:01:49 +0000  
**To:** AltEarningsAppeals  
**Subject:** Alternate Earnings Appeal  
**Attachments:** 500602 02 Alternate Earnings Appeal Data.zip, 509999 02 Alternate Earnings Appeal Data.zip

Good afternoon,

Douglas School of Business d/b/a Douglas Education Center, OPEID: 02068300 has elected to submit an alternate earnings appeal for the following two (2) programs:

CIP: 500602; Credential Level: 02; and  
CIP: 509999; Credential Level: 02

Attached you will find the required documentation for each program appeal.

Please do not hesitate to contact me if additional information is required. I would like to thank you in advance for your attention to this matter.

Sincerely,  
Amanda Phillips  
Executive Director of Financial Aid  
Douglas Education Center  
130 Seventh Street  
Monessen, PA 15062  
1-800-413-6013 ext 2195  
Fax: 724-684-7463

For more information about graduation rates, median debt of students who completed the program, and consumer information, please visit: [www.dec.edu/consumerinfo](http://www.dec.edu/consumerinfo)

**Chief Executive Officer's Certification  
Recent Graduates Employment and Earnings Survey**

Douglas Education Center has conducted the Recent Graduates Employment and Earnings Survey (RGEES) to appeal the average earnings of graduates for the following Gainful Employment program(s) and cohort year(s).

<u>Program Name</u>	<u>Graduate Cohort</u>	<u>Earnings Year</u>
Cinematography and Film/Video Production	2010-2011 & 2011-2012	2014

Douglas Education Center contacted every graduate on the final completers list to participate in the survey; has a response rate in excess of 50%; and a nonresponse bias rate of less than 10% for each program listed.

Douglas Education Center has exercised diligence in conducting the survey and protecting graduates' PII. Douglas Education Center has conducted its survey(s) in accordance with the *Standards for Conducting the Recent Graduates Employment and Earnings Survey* as follows:

- Standard 1: Planning the Data Collection
- Standard 2: Data Collection Methodology
- Standard 3: Maintaining Graduates Confidentiality
- Standard 4: Data Editing
- Standard 5: Calculation of the Response Rate
- Standard 6: Nonresponse Bias Analysis
- Standard 7: Calculating the Mean and Median
- Standard 8: Documenting a Survey System

I certify that Douglas Education Center has conducted the Recent Graduate Employment and Earnings Survey in accordance with the *Standards for Conducting the Recent Graduates Employment and Earnings Survey*. I certify that the mean and median earnings used to recalculate the debt-to-earnings ratios were accurately determined from the survey results.

(b)(6)

[Redacted Signature]

Chief Executive's Signature

1-27-17  
Date

Chief Executive's Name: Jeffrey D. Imbrescia  
Chief Executive's Title: President/Chief Executive Officer

***DOUGLAS SCHOOL OF BUSINESS, INC.***  
***D/B/A***  
***DOUGLAS EDUCATION CENTER***  
***Monessen, Pennsylvania***

**OPE ID NUMBER: 02068300**

**COMPLIANCE ATTESTATION EXAMINATION  
OF THE RECENT GRADUATES EMPLOYMENT AND EARNINGS SURVEY  
FOR THE CINEMATOGRAPHY AND FILM/VIDEO PRODUCTION PROGRAM**

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

**DOUGLAS SCHOOL OF BUSINESS, INC.**

**D/B/A**

**DOUGLAS EDUCATION CENTER**

130 SEVENTH STREET

MONESSEN, PA 15062

OPE ID NUMBER: 02068300

TELEPHONE: (724) 684-3684

FAX: (724) 684-7463

PRESIDENT: JEFFREY D. IMBRESCIA

CONTACT PERSON & TITLE: AMANDA PHILLIPS  
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

**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>
500602	02	Cinematography & Film/Video Production	15.37%	\$ 1,657	\$ 10,777	\$ 28,436	5.83%

**INDEPENDENT AUDITOR'S REPORT**

To the Shareholder  
Douglas School of Business, Inc.  
d/b/a Douglas Education Center  
Monessen, Pennsylvania

We have examined Douglas School of Business, Inc. d/b/a Douglas Education Center's compliance with the requirements set forth in the *Standards for Conducting the Recent Graduates Employment and Earnings Survey* relative to the Cinematography and Film/Video Production program's 2016 Gainful Employment Debt-to-Earnings Rates and the 2015 Debt Measure Year as part of Douglas School of Business, Inc. d/b/a Douglas Education Center's participation in the Federal Student Financial Assistance Programs. Management is responsible for Douglas School of Business, Inc. d/b/a Douglas Education Center's compliance with those requirements. Our responsibility is to express an opinion on Douglas School of Business, Inc. d/b/a Douglas Education Center'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 Douglas School of Business, Inc. d/b/a Douglas Education Center'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 Douglas School of Business, Inc. d/b/a Douglas Education Center's compliance with specified requirements.

In our opinion, Douglas School of Business, Inc. d/b/a Douglas Education Center complied in all material respects, with the aforementioned requirements for the Cinematography and Film/Video Production 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 28, 2017

**Recalculated Debt to Earnings Rate  
Recent Graduates Employment and Earnings Survey**

Douglas Education Center has conducted the Recent Graduates Employment and Earnings Survey (RGEES) to appeal the average earnings of graduates for the following Gainful Employment program(s) and cohort year(s).

<u>Program Name</u>	<u>Graduate Cohort</u>	<u>Earnings Year</u>
Cinematography & Film/ Video Production	2010-2011 & 2011-2012	2014
<u>CIP Code</u>	<u>Credential Level</u>	
50.0602	02	

Rate received from U.S. Department of Education:

Annual loan amount	\$1,657
Mean Annual Earnings	\$10,777
Annual D/E Rate	15.37%

Douglas Education Center has calculated the new rate as follows:

Annual loan amount	\$1,657
Mean Annual Earnings	\$28,436
Annual D/E Rate	5.83%

**Chief Executive Officer's Certification  
Recent Graduates Employment and Earnings Survey**

Douglas Education Center has conducted the Recent Graduates Employment and Earnings Survey (RGEES) to appeal the average earnings of graduates for the following Gainful Employment program(s) and cohort year(s).

<u>Program Name</u>	<u>Graduate Cohort</u>	<u>Earnings Year</u>
Visual and Performing Arts, Other	2010-2011 & 2011-2012	2014

Douglas Education Center contacted every graduate on the final completers list to participate in the survey; has a response rate in excess of 50%; and a nonresponse bias rate of less than 10% for each program listed.

Douglas Education Center has exercised diligence in conducting the survey and protecting graduates' PII. Douglas Education Center has conducted its survey(s) in accordance with the *Standards for Conducting the Recent Graduates Employment and Earnings Survey* as follows:

- Standard 1: Planning the Data Collection
- Standard 2: Data Collection Methodology
- Standard 3: Maintaining Graduates Confidentiality
- Standard 4: Data Editing
- Standard 5: Calculation of the Response Rate
- Standard 6: Nonresponse Bias Analysis
- Standard 7: Calculating the Mean and Median
- Standard 8: Documenting a Survey System

I certify that Douglas Education Center has conducted the Recent Graduate Employment and Earnings Survey in accordance with the *Standards for Conducting the Recent Graduates Employment and Earnings Survey*. I certify that the mean and median earnings used to recalculate the debt-to-earnings ratios were accurately determined from the survey results.

(b)(6)

Chief Executive's Signature

Date

1-27-17

Chief Executive's Name: Jeffrey D. Imbrescia  
Chief Executive's Title: President/Chief Executive Officer

***DOUGLAS SCHOOL OF BUSINESS, INC.***  
***D/B/A***  
***DOUGLAS EDUCATION CENTER***  
***Monessen, Pennsylvania***

**OPE ID NUMBER: 02068300**

**COMPLIANCE ATTESTATION EXAMINATION  
OF THE RECENT GRADUATES EMPLOYMENT AND EARNINGS SURVEY  
FOR THE VISUAL PERFORMING ARTS, OTHER PROGRAM**

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



**DOUGLAS SCHOOL OF BUSINESS, INC.**

**D/B/A**

**DOUGLAS EDUCATION CENTER**

130 SEVENTH STREET

MONESSEN, PA 15062

OPE ID NUMBER: 02068300

TELEPHONE: (724) 684-3684

FAX: (724) 684-7463

PRESIDENT: JEFFREY D. IMBRESCIA

CONTACT PERSON & TITLE: AMANDA PHILLIPS  
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

**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>
509999	02	Visual Performing Arts, Other	9.54%	\$ 1,657	\$ 17,364	\$ 25,940	6.39%

**INDEPENDENT AUDITOR'S REPORT**

To the Shareholder  
Douglas School of Business, Inc.  
d/b/a Douglas Education Center  
Monessen, Pennsylvania

We have examined Douglas School of Business, Inc. d/b/a Douglas Education Center's compliance with the requirements set forth in the *Standards for Conducting the Recent Graduates Employment and Earnings Survey* relative to the Visual Performing Arts, Other program's 2016 Gainful Employment Debt-to-Earnings Rates and the 2015 Debt Measure Year as part of Douglas School of Business, Inc. d/b/a Douglas Education Center's participation in the Federal Student Financial Assistance Programs. Management is responsible for Douglas School of Business, Inc. d/b/a Douglas Education Center's compliance with those requirements. Our responsibility is to express an opinion on Douglas School of Business, Inc. d/b/a Douglas Education Center'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 Douglas School of Business, Inc. d/b/a Douglas Education Center'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 Douglas School of Business, Inc. d/b/a Douglas Education Center's compliance with specified requirements.

In our opinion, Douglas School of Business, Inc. d/b/a Douglas Education Center complied in all material respects, with the aforementioned requirements for the Visual Performing Arts, Other 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 28, 2017

**Recalculated Debt to Earnings Rate  
Recent Graduates Employment and Earnings Survey**

Douglas Education Center has conducted the Recent Graduates Employment and Earnings Survey (RGEES) to appeal the average earnings of graduates for the following Gainful Employment program(s) and cohort year(s).

<u>Program Name</u>	<u>Graduate Cohort</u>	<u>Earnings Year</u>
Visual Performing Arts, Other	2010-2011 & 2011-2012	2014
<u>CIP Code</u>	<u>Credential Level</u>	
50.9999	02	

Rate received from U.S. Department of Education:

Transitional Annual loan amount	\$1,657
Mean Annual Earnings	\$17,364
Annual D/E Rate	9.54%

Douglas Education Center has calculated the new rate as follows:

Annual loan amount	\$1,657
Mean Annual Earnings	\$25,940
Annual D/E Rate	6.39%

**From:** Annette Dejournett  
**Sent:** 26 Jun 2017 09:37:13 -0400  
**To:** AltEarningsAppeals  
**Cc:** 'Mez Varol'  
**Subject:** Alternate Earnings Appeal-for School OPE ID 022579-00  
**Attachments:** doc03385420170626092633.pdf

- Recalculated D/E rates including response rate, mean and median and non response bias analysis- See Attachment A
- A signed certification from the President/CEO attesting that
  - a. The survey was conducted in accordance with the Standards and,
  - b. That the mean or median earnings used to recalculate the GE program's D/E rate were accurately determinedFrom the survey results - See Attachment B
- An examination-level attestation engagement report from an independent accountant certifying that the survey was  
Conducted in accordance with the Standards - See Attachment C
- Completion of the Recent Graduates Employment and Earnings Survey Design Plan with attachments – See Attachment D

Awaiting final appeal approval,  
Annette Dejournett, General Manager  
International Academy- 022579-00  
[Annette@intl-academy.com](mailto:Annette@intl-academy.com)



Virus-free. [www.avast.com](http://www.avast.com)

INTERNATIONAL ACADEMY  
 OPE ID #02257900  
 RGEES RESULTS

	As published January 2017	Revised per Alternate Earnings Recalculated D/E
<b>1</b>		
<b>Recalculated D/E Rates</b>		
A Annual Loan Payment	1,795	1,795
B Mean Annual Earnings	13,254	25,618
C Median Annual Earnings	12,269	23,000
D Higher of Mean or Median	13,254	25,618
E 150% of HHS Amount-1 Person used (Year 2015)	17,655	17,655
F Earnings for Discretionary	-	7,963
G Annual Earning Rate (See below)	13.54%	7.01%
H Discretionary Income Rate (See below)	100.00%	22.54%
I Result	Fail	Pass

<b>2</b>		
<b>Response rate</b>		
Number of survey respondents	56	51.38%
Number of graduates in the cohort	109	

<b>3</b>		
<b>Mean and Median</b>		
Mean	\$ 25,618	\$ 25,618
Median	\$ 23,000	

<b>4</b>		
<b>Non Response Bias</b>		
Graduates with Pell Grants	0.09	2.97
Graduates with a zero expected family contribution	0.91	
Females	7.92	

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	\$25,618
	MEDIAN	\$23,000
#	(b)(6)	Total Earnings:
1		-
2		-
3		-
4		-
5		-
6		2,000
7		3,400
8		10,000
9		10,000
10		11,000
11		11,000
12		11,740
13		12,000
14		13,000
15		14,000
16		15,000
17		15,000
18		16,000
19		17,000
20		17,000
21		18,384
22		20,000
23		20,000
24		20,000
25		20,230
26		21,000
27		22,000
28		23,000
29		23,000
30		23,000
31		23,000
32		23,500
33		24,000
34		24,500
35		24,900
36		25,000
37		25,000
38		25,000
39		25,700
40		26,300
41		26,780
42		27,000
43		28,500
44		29,500
45		30,000
46		32,000
47		32,000
48		35,000
49		35,000
50		35,500
51		40,000
52		41,000
53		50,000
54		50,680
55		150,000
56		156,000



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
56	109	51.38%





Attachment B

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 Survey Standards in the Earnings Survey Form

Dear Mr. 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)

Mez Varol  
International Academy  
386-767-4600

6/24/2017  
Date



2550 S. RIDGEWOOD AVENUE • SOUTH DAYTONA, FLORIDA 32119-3536

FUN-USA-HAIR • [www.intl-academy.com](http://www.intl-academy.com)  
386-872-4247



**VAROL INVESTMENTS, INC  
D/B/A**

**INTERNATIONAL ACADEMY  
2550 S RIDGEWOOD AVENUE-  
SOUTH DAYTONA, FLORIDA 32119**

**ENTITY NO. 59-2124125  
OPE ID NO. 022579-00  
DUNS NO. 108-94-2707**

**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](http://www.DALCPAPC.net)

---

## INDEPENDENT ACCOUNTANTS' REPORT

International Academy  
2550 S Ridgewood Avenue-  
South Daytona, Florida 32119

### REPORT ON COMPLIANCE

We have examined the written assertions of the management of International Academy, OPE #022579-00, 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) and the requirements set forth in the NCES Earnings Survey Form, for the cohort period December 31, 2014, used to calculate the final Debt to Earnings Rates issued in January, 2017.

### MANAGEMENT'S RESPONSIBILITY

The management of International Academy is responsible for the school's compliance with those requirements.

### ACCOUNTANTS' RESPONSIBILITY

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 National Center for Education Statistics (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 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 International Academy'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 International Academy's compliance with specified requirements.

**OPINION ON COMPLIANCE**

In our opinion, International Academy complied, in all material respects, with the compliance requirements referred to above for the Recent Graduate Employment and Earnings Survey (RGEES), for the cohort period ending on December 31, 2014.

**PURPOSE OF THE REPORT**

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,

(b)(6)

David A Levy CPA PC  
Needham, Massachusetts  
March 4, 2017

# Recent Graduates Employment and Earning Survey Design Plan

Program: Cosmetology

CIP Code: 12.0401

Attachment D

Cohort Period Surveyed: 2010/2011 & 2011/2012

## Standard 1: PLANNING YOUR DATA COLLECTION

### The objectives of the survey:

The goals of the survey is to remain eligible for federal financial aid, allowing future students the same help and assistance as provided to those students on our completers list for the Cosmetology program. The objective of the survey is to find a truer measure of our Cosmetology program graduates' earnings than the rating we were previously issued. The information needed to accomplish the truer debt measure will come directly from the graduates on our completers list (2010-2011 & 2011-2012) asking them to supply information about their earnings in the year 2014 in an effort to calculate the average earnings of students who graduated from our Cosmetology program. Attached to this Survey Design Plan is a list of the Cosmetology Program Completers as established by ED.

### The Survey Design:

The exact RGEES survey, as supplied by ED in their materials, will be used verbatim. The following is a listing of all data items from the RGEES that will be used to collect the necessary data. The RGEES survey will not be conducted in conjunction with any other survey.

1. Please verify that you are <First-Name Last-Name>. Is this correct? Yes/No
2. Have you ever gone by <First-Name Last-Name>? If you have legally changed your name but once went By <First-Name Last-Name > please answer Yes
3. Did you receive any wages, salary, tips, overtime pay, bonuses, or commissions from an employer in Earning year 2014? Y/N If yes think about the job you held the longest during 2014. In total, how much did you earn from that employer, before taxes and other deductions \$\_\_\_\_\_ All other jobs you held during 2014, how much did you receive from all other employers, before taxes and other deductions ? \$ \_\_\_\_\_
4. Excluding any income mentioned above, did you receive any self-employment income, including income from your own business, in 2014 ? Y/N What was the amount you received in net self-employment income in 2014, minus expenses. If the amount is negative please enter zero \$ \_\_\_\_\_
5. People sometimes earn extra money doing work outside of their regular jobs, such as freelancing, consulting, moonlighting, or doing other casual jobs. In 2014 did you earn any other money from work you did that you have not already reported on this survey? Y/N If yes what was the amount of your additional earnings in 2014 that are not already reported above? \$ \_\_\_\_\_

### The Data Collection Plan:

The timing of the data collection will begin on or about January 1, 2017 and will concluded February 28, 2017. The primary mode of collection will be by e-mail, telephone, facebook and through our alumni page on our website and the survey should take a graduate approximately 5 minutes. There will be four (4) administrative staff persons conducting the surveys behind closed doors, in a manner that achieves the best balance between maximizing data quality and controlling measurement error. All four (4) staff persons will be trained using ED materials, such as: the "Best Practices Guide"; "Standards for Conducting the Recent Graduates Employment and Earnings Survey" materials;

and all Electronic Announcements #85-104 that pertain to Gainful Employment. It is the goal of the staff to collect responses from at least 50% of the Cosmetology program completers on the list. In order to achieve this goal the staff will be reaching out to the graduates prior to beginning the survey in order to let them know that we will be conducting a Recent Graduates Employment and Earnings Survey in the coming months and that the survey will be used to determine our Debt to Earnings Ratio mandated by the Department of Education's Gainful Employment Regulations. We will be offering a \$25.00 Walmart gift card as a token of our appreciation for taking the time to complete the survey.

#### **The Confidentiality Pledge:**

The Family Educational Rights and Privacy Act (FERPA) requires the confidentiality of the data to be collected and the individuals identifiers (ie; personally identifiable information-PII) must be protected. All of the four (4) staff members working on the survey who will have access to this information understand the importance of protecting the confidentiality of the survey respondent's information, will be cognizant of the requirements of the law, and will monitor the confidentiality of PII in their daily activities and in the release of information to the public. All steps will be taken through the data collection, processing, and reporting activities to ensure that data are handled in such a way as to avoid disclosure of PII. The respondents will be informed of these protections, and must be assured that their individual data, including their employment and earnings data, will be protected from unauthorized disclosure, will be combined with those of other respondents from their program, and will only be reported in the aggregate when there are a sufficient number of graduates to protect each respondent's data. All graduates background information, and their contact information from their student education records is kept in an upstairs Administrative Office that has a sprinkler system in case of fire, and maintained in lockable, heavy gauge metal file cabinets. The computers that hold student information is backed up weekly, and kept off site. Archived files are kept in file cabinets in a file room and periodically scanned to a storage computer and then shredded. Students enrollment, academic and attendance records will be kept permanently by the school (scanned to a storage computer in a locked office), and financial aid records kept for only three (3) years. Personal information from a student's file that is no longer needed is shredded to prevent identity theft.

#### **The Data Security Plan:**

All graduates background information, and their contact information from their student education records is kept in an upstairs Administrative Office that has a sprinkler system in case of fire, and maintained in lockable, heavy gauge metal file cabinets. No students PII will be transmitted to the auditor who will be conducting the analysis of each survey and income data. The computers that hold student information is backed up weekly, and kept off site. Archived files are kept in file cabinets in a file room and periodically scanned to a storage computer and then shredded. Students enrollment, academic and attendance records will be kept permanently by the school (scanned to a storage computer in a locked office), and financial aid records kept for only three (3) years. Personal information from a student's file that is no longer needed is shredded to prevent identity theft. At no time in the future will the collected survey earnings data be used for any purpose beyond the appeal process.

#### **The Human and Fiscal Resources:**

Although the survey for the graduate will only take 5-minutes to complete, the prep work for the four (4) staff members conducting the surveys it will take months of preparation. First phase is reaching out to the graduates to see if phone numbers, e-mail addresses, facebook and home address information is still accurate and letting the graduate know that the RGEES is coming in the months ahead. Time will be spent e-mailing, calling, facebooking and texting the current information we have on file and identifying any disconnected phone #'s, undeliverable e-mails and persons who may have moved. Second phase, should it be necessary, will be to contact our Default Management Servicer with

a list of graduate names to see what current contact information they might have on file. That manpower resource will be approximately eighty (80) hours a week for the staff. The general parameters for monitoring non-response will be to continue to do follow up to the graduate where permitted. If the non-response is due to a disconnected or bad phone number then alternate number (if available) will be tried or another e-mail will be sent or facebook tagged.

Prep work for the surveys will take months, getting the surveys out will take months with a deadline of 2/28/2017, getting the survey responses reviewed and compiled for the auditor will take approximately 3 days, with all survey materials for the auditor being sent to him by 3/3/2017 for his review, mean and median re-calculation and all signed certificates and attestations and required documentation being sent to the Appeals Office on 3/9/2017.

#### **Time Needed to Achieve High Data Quality:**

1. Planning and development – 2 months (Nov – January 1<sup>st</sup>)
2. Data collection – 2 months (January 1<sup>st</sup> to February 28<sup>th</sup>)
3. Processing and data editing – 3 days (March 1<sup>st</sup> to March 3<sup>rd</sup>)
4. Disclosure avoidance plan and analysis, if data will be used for any purpose other than the Aggregated data from the RGEES – NOT APPLICABLE
5. File construction- 3 days (March 1<sup>st</sup> – March 3<sup>rd</sup>)
6. Survey documentation - 2 weeks
7. Completion and review of the reporting template and any additional internal reports- 7 days (March 3-9)  
TO BE FILED BY 3/9/2017, BUT NO LATER THAN 3/10/2017.

#### **Standard 2: DATA COLLECTION METHODOLOGY**

The primary mode of collection will be by e-mail, facebook, telephone, texting and through our alumni page on our website and the survey should take a graduate approximately 5 minutes. There will be four (4) administrative staff persons conducting the surveys behind closed doors, in a manner that achieves the best balance between maximizing data quality and controlling measurement error, while minimizing respondent burden using best practices established in the field of survey methodology.

In order to achieve this goal the staff will encourage graduates to participate by reaching out to the graduates prior to beginning the survey in order to let them know that we will be conducting a Recent Graduates Employment and Earnings Survey in the coming months and that the survey will be used to determine our Debt to Earnings Ratio mandated by the Department of Education's Gainful Employment Regulations. The general parameters for monitoring non-response will be to continue to do follow up to the graduate where permitted. If the non-response is due to a disconnected or bad phone number then alternate number (if available) will be tried or another e-mail will be sent.

The protocol for survey collection will be as a survey comes in off our website, or is taken over the phone the survey is immediately given to the one staff member who is responsible for the collection and compilation of all the survey data in preparation of handing it over to the auditor. The survey data is kept exclusively in one office.

#### **Standard 3: MAINTAINING CONFIDENTIALITY**

The Family Educational Rights and Privacy Act (FERPA) requires the confidentiality of the data to be collected and the individuals identifiers (ie; personally identifiable information-PII) must be protected. All of the four (4) staff members working on the survey who will have access to this information understand the importance of protecting the confidentiality of the survey respondent's information, will be cognizant of the requirements of the law, and will monitor the confidentiality of PII in their daily activities and in the release of information to the public. All steps will be taken through the data collection, processing, and reporting activities to ensure that data are handled in such a way as

to avoid disclosure of PII. The respondents will be informed of these protections, and will be assured that their individual data, including their employment and earnings data, will be protected from unauthorized disclosure, will be combined with those of other respondents from their program, and will only be reported in the aggregate when there are a sufficient number of graduates to protect each respondent's data. All graduates background information, and their contact information from their student education records will be kept in an upstairs Administrative Office that has a sprinkler system in case of fire, and maintained in lockable, heavy gauge metal file cabinets. The computers that hold student information is backed up weekly, and kept off site. Archived files are kept in file cabinets in a file room and periodically scanned to a storage computer and then shredded. Students enrollment, academic and attendance records will be kept permanently by the school (scanned to a storage computer in a locked office), and financial aid records kept for only three (3) years. Personal information from a student's file that is no longer needed will be shredded to prevent identity theft.

#### **Standard 4: DATA EDITING**

Data editing will be performed by the auditor to correct inconsistent data. Any negative values for any of the income questions will be replaced with zeros. Any edited data will be retained along with the unedited data.

#### **Standard 5: CALCULATION OF RESPONSE RATES**

In order to consider that enough data has been collected to support the appeal of the Cosmetology program, at a minimum, at least 50% of the graduates surveyed must submit a completed survey through one of the modes used for data collection. A survey will be considered completed when the respondent has filled out at least one of the earnings items (including zero [0] earnings). The survey response rate will be calculated as the ratio of the number of completed surveys (minimum 55) to the number of graduates in the cohort (109) and this calculation will be performed on the Excel spreadsheet provided to us by the independent auditor that has been engaged. (David A. Levy CPA PC)

#### **Standard 6: NONRESPONSE BIAS ANALYSIS**

Based on the criteria for assessing nonresponse bias (comparing respondents and non-respondents student information) a review of ALL 109 Cosmetology program graduates listed on the completers list from ED determined that there will be no substantially and systematic differences between those who choose to respond to the survey and those who do not. Analysis of the three variables ie; graduates with Pell grants, graduates with zero EFC, and graduates who are female, found that of the 109 Cosmetology program graduates 92% received PELL with 0 EFC, and 93% of the 109 Cosmetology program graduates are female. Based on this information nonresponse bias is not a factor for calculating the survey Debt to Earnings measures. This analysis was confirmed by the Independent Auditor through column questions on their spreadsheet.

#### **Standard 7: CALCULATING THE MEAN AND MEDIAN**

The **MEAN** average will be computed as the **sum** of all earnings across graduates who responded to the survey **divided** by the **number** of graduates who responded to the survey. Non-respondents will be excluded from the calculation, but respondents who reported \$0 income will be included.

The **MEDIAN** is the midpoint of the distribution of all reported earnings, including zeros (\$0). Half of the respondents with earnings will be reported (including zeros) above the median and half will be reported below the median. The order of the respondents' earnings will be arranged from lowest (\$0) to the highest (\$999,999). If multiple graduates have equal income amounts, the amount will be listed once per each graduate. The middlemost earnings value will be the median earnings value. If the number of respondents is even (there is no middle value) then the median is calculated as the mean of the two earnings values closest to the middle.



Both of these calculations will be conducted by the independent Auditor (David A. Levy, CPA PC) through their required spreadsheet. The auditor will download their spreadsheet in Excel form, the school will complete it with Survey response information and then upload the spreadsheet back to the auditor along with the survey responses for verification and completion of the new Mean and Median figures.

## **Standard 8: DOCUMENTING A SURVEY SYSTEM**

### **Survey Documentation**

The RGEES Platform will not be used, but the survey itself will be used in its exact form with no alterations. All surveys will be conducted in accordance with the standards set forth in the *"Best Practices Guide"*. The primary mode of collection will be by e-mail, facebook, telephone, texting and through our alumni page on our website and the survey should take a graduate approximately 5 minutes. Staff persons will be conducting the surveys behind closed doors, in a manner that achieves the best balance between maximizing data quality and controlling measurement error, while minimizing respondent burden using best practices established in the field of survey methodology. In order to achieve this goal the staff will encourage graduates to participate by reaching out to the graduates prior to beginning the survey in order to let them know that we will be conducting a Recent Graduates Employment and Earnings Survey in the coming months and that the survey will be used to determine our Debt to Earnings Ratio mandated by the Department of Education's Gainful Employment Regulations. All survey materials will be scanned and sent to the Independent Auditor, David A. Levy, for his complete review and analysis that the survey was conducted in accordance with the requirements set forth in the *Standards for Conducting the Recent Graduates Employment and Earnings Survey*. The final results of the auditors analysis will establish a new mean and median Debt to Earnings rate resulting in a pass for the Cosmetology program.

### **Alternate Use of the Data**

The survey data will not be used for any purpose other than the appeal under the Gainful Employment Regulations.

### **System Documentation**

All survey responses will be placed on an Excel Spreadsheet made available by the independent auditor, David A. Levy, CPA PC. All survey materials will be scanned and sent to the Independent Auditor, David A. Levy, for his complete review and analysis that the survey was conducted in accordance with the requirements set forth in the *Standards for Conducting the Recent Graduates Employment and Earnings Survey*. The Excel Spreadsheet has an information page that asks for the program name, cip code and credential code, as well as the original D/E rates information as calculated by DOE. For confidentiality purposes the auditor has asked that the school not identify individual students by name, but to code the surveys being sent with a code number that correlates to the Excel spreadsheet and their corresponding earnings. The Excel spreadsheet will have the capabilities to establish nonresponse bias analysis, if applicable, as well as establish the new mean and median annual earnings rates. Frequency counts of all survey items, including counts of the number missing are part of the Excel Spreadsheet Information page and will calculate the nonresponse bias analysis. All surveys, survey documents and Excel spreadsheets will be maintained on school premises.

## **DOCUMENTS REQUIRED FOR APPEAL SUBMISSION**

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 and independent auditor, 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. Three sets of the supporting documentation requested by the Secretary: Survey Design Plan; Completers List; Signed certification by the CEO of the institution and the Auditors examination level attestation engagement report with the newly calculated men and median rates.

## COMPLETERS LIST

Award Year: 2010-2011 and 2011-2012

OPEID : 02257900

Program: Cosmetology

CIP Code: 12.0401

(b)(6)



**Annette Dejournett**

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**From:** Event Coordinator / Planner <susan@intl-academy.com>  
**Sent:** Friday, February 17, 2017 11:49 AM  
**To:** 'Annette Dejournett'  
**Subject:** FW: Keeping Up with Our Graduates  
**Attachments:** REGES2 Contact Information Email.pdf

**SAMPLE E-MAIL LETTER TO GRADUATES  
USED IN RGEES APPEAL**

**From:** Event Coordinator / Planner [<mailto:susan@intl-academy.com>]  
**Sent:** Thursday, January 05, 2017 3:19 PM  
**To:** ██████████  
**Subject:** Keeping Up with Our Graduates

Happy New Year? Please take a moment to read the attached letter regarding your current contact information and upcoming survey. Don't forget to check us out on Facebook at intl-academy and on our website alumni portal [www.intl-academy.com](http://www.intl-academy.com). Thanks so much.

*Susan Pirolo  
Education Service Coordinator  
International Academy  
386.767.4600, ext. 234*



This email has been checked for viruses by Avast antivirus software.  
[www.avast.com](http://www.avast.com)

# INTERNATIONAL ACADEMY

January 3, 2017

## SAMPLE E-MAIL LETTER TO GRADUATES USED IN RGEES APPEAL

Dear Graduate,

We know that every graduate has a story that continues after their time at International Academy. Just as we will always be a part of your story, we hope that you will remain a part of ours.

We want to make it easy for our graduates to stay in touch with us – and one of the simplest ways of keeping that relationship intact is by continuing to keep your contact information updated. Did you move to a new city? Did you change your e-mail address? Tell us about it! Keep us in the loop when your contact information changes and we promise we'll do the same for you.

*Maintaining a strong vibrant relationship with International Academy allows you to stay connected to the community and fellow Alumni. It also keeps you up to date with happenings at International Academy, of which there are many.*

We are conducting a Recent Graduates Employment and Earnings Survey (RGEES). This survey will be used to determine International Academy's Debt-to-Earnings Ratio as mandated by the Department of Education's Gainful Employment Regulations. We value your input as a graduate of International Academy, and we want to make sure we are able to contact you when the time comes for us to send out the RGEES survey.

We thank you for your time and value you as an important part of the International Academy family.

Sincerely,

Mez Varol  
President/CEO

**Annette Dejournett**

---

**From:** [REDACTED]  
**Sent:** Monday, February 20, 2017 2:08 PM  
**To:** Annette Dejournett  
**Subject:** Re: URGENTLY NEED YOUR ASISTANCE. Please complete the RGEES by 2-25-2017

My current address is as follows: [REDACTED]  
[REDACTED]

**SAMPLE E-MAIL LETTER TO GRADUATES  
USED IN RGEES APPEAL**

Thanks

On Feb 20, 2017 2:00 PM, "Annette Dejournett" <[annette@intl-academy.com](mailto:annette@intl-academy.com)> wrote:

February 20, 2017

Dear Cosmetology Graduate

As a graduate of International Academy's Cosmetology Program, you have been selected to participate in the Recent Graduates Employment and Earnings Survey (RGEES).

By completing this simple, 5-minute survey about your earnings since graduation, you can help International Academy remain eligible for federal financial aid, allowing future students at International Academy the same help and assistance that was provided to you when you were a student. Since our institution grants certificates and diplomas that prepare students like you for jobs, we are subject to the U.S. Department of Education's Gainful Employment Regulations. To determine continuing eligibility for federal financial aid, institutions like ours will be issued a "Debt-to-Earnings Rating" by the U.S. Department of Education based upon a calculation of our graduates' earnings compared to their debt. By participating in this survey, you will be helping International Academy find a truer measure of our Cosmetology program graduates' earnings than the rating we were previously issued.

The RGEES will ask you about your earnings in an effort to calculate the average earnings of students who graduated from International Academy's Cosmetology program. This information will be used only in the recalculation of International Academy's Cosmetology program's Debt-to-Earnings Ratio and never for any other purpose. Information will only be sent to the Department of Education in aggregate form. Your individual survey responses will never be shared with anyone outside of International Academy's Administrative Offices. There will be no cost to you if you choose to participate in the RGEES. As a token of our appreciation, we will send you a \$25.00 Walmart Gift card to thank you for your participation.

International Academy will provide you with a number of options for completing the survey. You will be able to complete the RGEES survey by telephone by calling [386-767-4600](tel:386-767-4600) x224 or at our alumni website. For you to access the survey on our website please follow the directions in this e-mail in order to begin the RGEES. We will be here to guide you through this process, and we have set up a help desk reachable at : [tracy@intl-academy.com](mailto:tracy@intl-academy.com) or [386-767-4600](tel:386-767-4600) x224 for any questions.

The more graduates who complete the survey, the more accurate International Academy's earnings data will be. Your involvement actively helps International Academy and your fellow students.

Survey site: <https://www.intlacademyevents.com/survey/>

Enter Password: HELP2017

Respectfully,

Mez Varol, President/CEO/Administrator

International Academy



This email has been checked for viruses by Avast antivirus software.

[www.avast.com](http://www.avast.com)



## SAMPLE LETTER TO GRADUATES

### USED IN RGEES APPEAL

February 24, 2017

Dear [REDACTED]

Recently, you participated in the Recent Graduates Employment and Earnings Survey, more easily read as RGEES. This survey is vitally important in helping International Academy continue to receive federal financial aid for students that wish to enroll in our cosmetology program. As a private institution, we are issued a Debt to Earnings Rating by the U.S. Department of Education. The information you furnished will help us find a truer measure of our cosmetology graduates' earning than the ratings we were previously furnished.

Please accept our sincere thanks for your participation. We have enclosed is a gift card as a small gesture of our gratitude. As a graduate of International Academy you will always be a part of our family. Stay in touch with us on Facebook and on our website's alumni portal. And, if you aren't signed up on the alumni page, please do so.

Kind regards,

(b)(6)

Susan Pirolo  
Education Service Coordinator



**From:** Angela Policano  
**Sent:** 20 Jan 2017 11:13:35 -0500  
**To:** AltEarningsAppeals  
**Subject:** Alternate Earnings Appeals Deadline

I submitted an Alternate Earnings Appeal on Tuesday Jan 17 and have not received a reply that it was received. Should I resend it and should I have received a response that it was received?

Larry J. Policano  
President

Angela Policano  
cba.fin.aid@aol.com

**From:** Kitty O. Stover  
**Sent:** 10 Jan 2017 09:04:02 -0500  
**To:** AltEarningsAppeals  
**Subject:** Alternate Earnings Appeals question  
**Importance:** High

We have recently had some major personnel changes in our business office. I believe that we have already filed an appeal, but I am not sure. How can I find out if this has been done?

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](mailto:financialaid@jennyleaacademy.com)

[www.jennyleaacademy.com](http://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/>

**From:** rbc6110@juno.com  
**Sent:** 19 Jan 2017 10:56:41 -0500  
**To:** AltEarningsAppeals  
**Subject:** Alternate Earnings Appeals  
**Attachments:** 2017GEintenttoappeal\_20170118182733.pdf

To Whom It May Concern:

Please find attached, our formal letter of intent to make an alternate earnings appeal as regards the first year release of Gainful Employment Rates.

Please confirm that you have received this e-mail and that it has been submitted through the proper channel.

Respectfully,  
Sid McQueary  
Executive Director  
Ravenscroft Beauty College  
OPEID# 020848-00

# *Ravenscroft Beauty College*

*4530 Lafimeyer Road  
Fort Wayne, IN 46835  
260-486-8868*

1/18/2017

Alternate Earnings Appeals (AltEarningsAppeals@ed.gov)

Gainful Employment Operations

Operations Performance Management Services

Business Operations

To Alternate Earnings Appeals:

In compliance with the Gainful Employment Electronic Announcement #101  
Our Institution would like to file a Notice of Intent for the Alternate Earnings  
appeal for the following 2 GE programs that are in the zone.

Our Institution Code is: 02084800

1<sup>st</sup> Program: Cosmetology  
CIP Code: 120401  
Credential Level: 01

2<sup>nd</sup> Program: Barbering  
CIP Code: 120402  
Credential Level: 01

Sincerely,

(b)(6)

Sid McQueary  
Executive Director  
Ravenscroft Beauty College

**From:** Kyle Rumbel  
**Sent:** 26 Jun 2017 08:26:34 -0700  
**To:** AltEarningsAppeals  
**Subject:** Alternative Earnings Appeal; OPEID 0130950  
**Attachments:** CEO Certification.pdf, Salon Success Academy 2015 RGEES Corona - Final.pdf

Please find our Alternative Earnings Appeal and CEO certification attached.

Thanks

--

***Kyle Rumbel***  
***Salon Success Academy***  
***Controller***  
***(909) 982-4200 - office***  
***(909) 982-7318 - Fax***  
***[www.gotobeautyschool.com](http://www.gotobeautyschool.com)***

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Please Hug Trees. Print only when necessary

March 1, 2017

RE: RGEES Appeal Submission

OPEID 0130950

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

**R&M BEAUTY COLLEGES, INC.  
D/B/A SALON SUCCESS ACADEMY  
COMPLIANCE ATTESTATION EXAMINATION OF  
THE STANDARDS FOR CONDUCTING  
THE RECENT GRADUATES EMPLOYMENT AND EARNINGS SURVEY  
DEBT MEASUREMENT YEAR 2015**

**R&M BEAUTY COLLEGES, INC.  
D/B/A SALON SUCCESS ACADEMY**

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**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  
R&M Beauty Colleges, Inc.  
d/b/a Salon Success 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 R&M Beauty Colleges, Inc. d/b/a Salon Success 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 R&M Beauty Colleges, Inc.'s d/b/a Salon Success 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 R&M Beauty Colleges, Inc.'s d/b/a Salon Success 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 R&M Beauty Colleges, Inc.'s d/b/a Salon Success Academy compliance with specified requirements.

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

In our opinion, R&M Beauty Colleges, Inc. d/b/a Salon Success 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**

R&M Beauty Colleges, Inc.'s d/b/a Salon Success 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.

*Kuntle & Associates, P.C.*

**R&M BEAUTY COLLEGES, INC.  
D/B/A SALON SUCCESS ACADEMY  
STANDARDS REGARDING RECENT GRADUATES  
EMPLOYMENT AND EARNINGS SURVEY  
DEBT MEASUREMENT YEAR 2015**

R&M Beauty Colleges, Inc. d/b/a Salon Success 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

**R&M BEAUTY COLLEGES, INC.  
D/B/A SALON SUCCESS ACADEMY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
DEBT MEASUREMENT YEAR 2015**

There are no findings.

**R&M BEAUTY COLLEGES, INC.  
D/B/A SALON SUCCESS ACADEMY  
SURVEY INFORMATION TABLE  
DEBT MEASUREMENT YEAR 2015**

OPE ID: 01309500  
 Program: Cosmetology/Cosmetologist, General  
 CIP: 120401

From the RGEES Platform Reports:	
Adjusted Vetted Cohort Response Rate	51.6%
Average of Absolute Values of Relative Bias	1%
Mean Earnings	\$20,825
Median Earnings	\$19,000

	Standard Rates		Transitional Rates		Result
	Annual	Discretionary	Annual	Discretionary	
Original	13.52	100.00	17.64	100.00	Fail
Appeal	6.56	43.10	8.56	56.22	Pass

**From:** Edie Simpson  
**Sent:** 8 Mar 2017 16:41:05 -0600  
**To:** AltEarningsAppeals  
**Subject:** Alternative Earnings Appeal  
**Attachments:** PM Texas 2015 RGEES Attestation Report FINAL.pdf, CEO Certification - Texas.pdf

Good afternoon, please find attached the Final 2015 RGEES Attestation Audit Report and CEO Certification for Paul Mitchell The School Dallas' OPEID #01248300 alternative earnings appeal.

Please let me know if you have any questions or if there is additional information you require

Sincerely,

**Edie Simpson**

Exec. Director Financial Aid and Compliance  
Cosmetology Career Center, LLC  
Paul Mitchell the School Dallas, Arlington, San Antonio  
**972-669-0494 x-5002**

Our purpose: to develop technically strong professionals who have been given the skill sets to be successful in the industry.

Our vision: Treat people the way we want to be treated!

Our goal: Always do the right thing!

The information transmitted is intended only for the person or entity to which it is addressed and may contain confidential and/or privileged material. If the reader of this message is not the intended recipient, you are hereby notified that your access is unauthorized, and any review, dissemination, distribution or copying of this message including any attachments is strictly prohibited. If you are not the intended recipient, please contact the sender and delete the material from any computer.

**COSMETOLOGY CAREER CENTER, 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**

**COSMETOLOGY CAREER CENTER, LLC  
D/B/A PAUL MITCHELL THE SCHOOL**

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**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  
Cosmetology Career Center, 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 Cosmetology Career Center, 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 Cosmetology Career Center, 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 Cosmetology Career Center, 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 Cosmetology Career Center, 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, Cosmetology Career Center, 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**

Cosmetology Career Center, 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.*

March 7, 2017  
Darien, Illinois

**COSMETOLOGY CAREER CENTER, LLC  
D/B/A PAUL MITCHELL THE SCHOOL  
STANDARDS REGARDING RECENT GRADUATES  
EMPLOYMENT AND EARNINGS SURVEY  
DEBT MEASUREMENT YEAR 2015**

Cosmetology Career Center, 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

**COSMETOLOGY CAREER CENTER, LLC  
D/B/A PAUL MITCHELL THE SCHOOL  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
DEBT MEASUREMENT YEAR 2015**

There are no findings.

**COSMETOLOGY CAREER CENTER, 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	54%
Average of Absolute Values of Relative Bias	6%
Mean Earnings	\$30,937
Median Earnings	\$28,000

	Standard Rates		Transitional Rates		Result
	Annual	Discretionary	Annual	Discretionary	
Original	10.34	235.22	9.85	224.01	Zone
Appeal	6.17	14.38	5.88	13.70	Pass



2389 Midway Road, Suite A • Carrollton • TX • 75006  
T: 972.669.0494 • F: 972.231.7749  
www.pmtsDallas.com

2/24/2017

RE: Alternative Earnings Survey Certification from CEO

I, John W. Turnage, as owner and Director of Paul Mitchell the School Dallas 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)

John W. Turnage



**From:** Pam Freund  
**Sent:** 20 Jan 2017 13:34:08 +0000  
**To:** AltEarningsAppeals  
**Subject:** FW: Notice of Intent to File Alternate Earnings Appeal  
**Attachments:** image001.png

Gainful Employment Operations Team:

We have had email problems, this could be a duplicate notification; however we wanted to be sure our notice was received timely.

Best Regards,  
Pam Freund

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

From: Pam Freund  
Sent: Wednesday, January 18, 2017 1:13 PM  
To: AltEarningsAppeals@ed.gov  
Subject: Notice of Intent to File Alternate Earnings Appeal

Gainful Employment Operations Team,

Please accept this email as official notification that OPE ID 023209 intends to submit an alternate earnings appeal for the below listed program.

Sincerely,  
Pam Freund

CIP Code 4706.04

Credential Level 01

Pam Freund  
AIM/Centura/Tidewater Tech  
757-456-5065  
pfreund@centura.edu<mailto:pfreund@centura.edu>

[cid:image001.png@01D26B41.07E26710]



Centennial  
COLLEGE



Midwestern Tech



**From:** Kathleen Colt  
**Sent:** 17 Jan 2017 19:45:07 +0000  
**To:** AltEarningsAppeals  
**Subject:** FW: Notice of Intent to File Alternate Earnings Appeal

I am just making sure this notice is received. Thank you.

---

**From:** Kathleen Colt  
**Sent:** Monday, October 31, 2016 3:31 PM  
**To:** 'AltEarningsAppeals@ed.gov' <AltEarningsAppeals@ed.gov>  
**Subject:** Notice of Intent to File Alternate Earnings Appeal

Dear U.S. Department of Education,

I am writing on behalf of Texas Barber Colleges & Hairstyling Schools ("TBC") to notify you of TBC's intent to file an alternate earnings appeal of the final D/E rates for its 1500-hour barber program. Per Electronic Announcement #95, Instructions for Appeal, I am providing the following information:

Institution Name: **Texas Barber Colleges & Hairstyling Schools**

OPEID: **025681**

CIP code: **12.0402**

Credential Level: **01**

If possible, I would like to receive an acknowledgment that you have received this Notice of Appeal. Thank you.

Sincerely,

Kathleen B. Colt  
President  
Texas Barber Colleges & Hairstyling Schools  
9275 Richmond Ave., Suite 184  
Houston, Texas 77063  
713.953.0262, ext. 1406  
713.574.2731 fax

**From:** Cindy Palermo  
**Sent:** 10 Jan 2017 10:16:32 -0600  
**To:** AltEarningsAppeals  
**Cc:** 'Lisa Palermo'; 'Lisa Palermo'  
**Subject:** FW: Notice of Intent to File Alternative Earnings Appeal

Good morning,

Can you please confirm you have received Vanguard College of Cosmetology's Notice of Intent to File Alternative Earnings Appeal as per the below email from November 3, 2016?

We greatly appreciate it.

Kindest regards,

***Cindy Palermo***

Controller

Vanguard College of Cosmetology,

A Paul Mitchell Partner School

985-643-2614 x 6113

**BE**  
*Amazing*



---

**From:** Cindy Palermo [mailto:cindyp@vanguardcollege.edu]  
**Sent:** Thursday, November 03, 2016 3:39 PM  
**To:** 'AltEarningsAppeals@ed.gov' <AltEarningsAppeals@ed.gov>  
**Cc:** 'Lisa Palermo' <LisaP@vssinc.biz>; 'Mark Palermo' <markpalermo@charter.net>; 'Melissa Tierney' <melissat@vanguardcollege.edu>  
**Subject:** Notice of Intent to File Alternative Earnings Appeal

Regarding: Vanguard College of Cosmetology A Paul Mitchell Partner School  
OPEID: 025548  
CIP: 120401  
CL: 01  
Cosmetology Program

**NOTICE OF INTENT TO FILE ALTERNATIVE EARNINGS**

**APPEAL**

To Whom it May Concern:

Please accept this as Vanguard College of Cosmetology's Notice of Intent to File Alternative Earnings Appeal of its Gainful Employment (GE) Debt-to-Earnings (D/E) Rates for its Cosmetology program.

Thank you.

Kindest regards,

***Cindy Palermo***

Controller

Vanguard College of Cosmetology,

A Paul Mitchell Partner School

740 Oak Harbor Boulevard

Slidell, LA 70458

985-643-2614 x 6113

**BE  
Amazing**



**From:** Greenhouse, Jeremy  
**Sent:** 11 Jan 2017 16:40:26 -0500  
**To:** AltEarningsAppeals  
**Subject:** D/E Rates

Hello-

Can you please clarify which rate this verbiage is referencing:

As part of the Gainful Employment (GE) regulations, an institution may submit an alternate earnings appeal if it has a GE program with a final Debt-to-Earnings (D/E) rate that is failing or in the zone.

Does this mean failing: D/E discretionary rates, D/E annual rates or either?

Thank you.

--

Jeremy Greenhouse, M.Ed.  
Dean of Student Financial Services  
Springfield Technical Community College  
1 Armory Square  
Springfield, MA 01102-9000  
Phone (413) 755-4524  
Fax (413) 755-5175  
[www.stcc.edu](http://www.stcc.edu)  
Have Questions About Financial Aid? Check Out Financial Aid TV!

*SPRINGFIELD TECHNICAL COMMUNITY COLLEGE*

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**From:** Maria L. Gomez  
**Sent:** 19 Jan 2017 16:56:02 +0000  
**To:** AltEarningsAppeals  
**Subject:** Data for Appellate Process

Good morning,

Aside from the survey we will be sending to our former graduated students which details earnings for 2014, (to appeal earnings) do they need to provide proof of income such as W2's, 1099 etc. ? We will be installing RGEES to gather and submit the data once it's received.

Thank you in advance,

*Maria L Gomez*

Loan Default Management



19151 S Dixie Highway #205

Cutler Bay , FL 33157

Ph: 786-693-8827

Fax: (305) 238-2302

maria.gomez@cbt.edu

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CBT College is proud to be a GREEN company.  Please do not print this email unless you really need to.

**From:** Bandana Koirala  
**Sent:** 7 Mar 2017 11:42:13 -0500  
**To:** AltEarningsAppeals  
**Subject:** DE Rate Final Appeal Documents List and number of sets  
**Attachments:** Page 34-Best Practices Guide.pdf, 10-26-2016-IFAP - Electronic Announcements-Alternate Earnings Appeal-Final DE Rates.pdf

Dear Sir/Madam

Please find attached page 34 of Best Practices Guide that requires Institution to submit three sets of appeal documents

"Once the independent auditor has conducted his or her review, three sets of appeal documents must be submitted to the Secretary of Education as part of the appeal. "

However, the IFAP announcement dated 10/26/16 (attached) requires appeal package to be submitted via email the following documents

- CEO Certification
- Recalculated Rates
- CPA Attestation
- Other docs as requested by the Secretary

Can you please clarify

- list of documents that need to be attached
- one set attachment is enough or 3 sets need to be attached as per best practice guide

Thank you

Bandana , MSA, BBS

## Documents Required for Appeal Submission

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*. The attestation must be conducted 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 (available at [www.gao.gov/yellowbook/overview](http://www.gao.gov/yellowbook/overview) or its successor site), and with procedures for attestations contained in guides developed by and available from the Department of Education's Office of Inspector General (See <http://www2.ed.gov/about/offices/list/oig/nonfed/sfgd2000.pdf> and <http://www2.ed.gov/about/offices/list/oig/nonfed/sfa.html>);
3. Supporting documentation requested by the Secretary.

Once the independent auditor has conducted his or her review, three sets of appeal documents must be submitted to the Secretary of Education as part of the appeal.



Posted Date: October 26, 2016

Author: Jeff Baker, Director, Policy Liaison and Implementation, Federal Student Aid

Subject: Gainful Employment Electronic Announcement #95 - Debt-to-Earnings Rate Alternate Earnings Appeals

As part of the Gainful Employment (GE) regulations, an institution may submit an alternate earnings appeal if it has a GE program with a final Debt-to-Earnings (D/E) rate that is failing or in the zone. While final D/E rates will not be issued until January 2017, institutions may submit their Notice of Intent to appeal upon receipt of their draft D/E rates. The sections below provide further information about the alternate earnings appeals process.

### **Alternate Earnings Appeals**

Appeals may be submitted if using the alternate earnings would change a program's D/E rate from zone to pass or from fail to either zone or pass. An institution electing to submit an alternate earnings appeal must file a Notice of Intent to appeal with the Department no later than 14 days after the issuance of the final D/E rates, which is planned for January 2017. Instructions on how to submit a Notice of Intent are provided below.

For institutions that have filed a proper Notice of Intent to appeal with the Department, the materials to substantiate the appeal are due no later than 60 days following the issuance of the final D/E rates. As indicated in the regulations, appeal submissions must be complete, timely, accurate, correctly formatted, and consistent with any instructions issued by the Department. Institutions failing to submit a Notice of Intent to appeal and the appeal itself within the relevant timeframe waive their right to appeal the GE program's D/E rate. For GE programs with appeals under consideration, the D/E rate consequences under 34 CFR 668.410 will not apply while the appeal is under review by the Department. If a program's final D/E rate is under appeal when final rates are made public, the program's final D/E rate will be annotated to indicate that it is under appeal.

Under the GE regulations at 34 CFR 668.406, the institution submitting the appeal must calculate the GE program's new D/E rates using, as the numerator, the annual loan payment amount from the final D/E rate calculated by the Department and the higher of the mean or median alternate earnings as the denominator. If the appeal is approved, the recalculated D/E rate becomes the GE program's final D/E rate. If the appeal is denied, the previously issued final

D/E rate remains the program's final D/E rate. Institutions will be notified of appeal results and of any consequences resulting from the final D/E rate.

### **Instructions for Appeal**

To submit a Notice of Intent, institutions must send an email to [AltEarningsAppeals@ed.gov](mailto:AltEarningsAppeals@ed.gov). While a Notice of Intent must be received by the Department no later than 14 days after the issuance of the final D/E rates, institutions may submit their notice upon receipt of their draft D/E rates. Notice of Intent email messages must have the subject line "Notice of Intent to File Alternate Earnings Appeal" and the body of the email must include the institution's name, 6-digit OPEID, and the CIP codes and credential levels for each program that will be part of the appeal.

Income data for alternate earnings appeals must be from the same calendar year used by the Department in its calculation of the program's D/E rates; 2014 for the current cycle of calculations.

Alternate earnings data for D/E rate appeals may be obtained by the institution from either an institutional survey of the GE program's former students or from a state-sponsored data system. In either instance, the students included in the appeal must be those who were in the cohort that was used by the Department or in a comparable cohort period.

As described in [Gainful Employment Electronic Announcement #85](#), the Department has created a survey and calculation tool to assist institutions, at their option, with conducting their own survey. The RGEES Platform and a [Best Practices Guide](#) are available in the "[Resources](#)" section of the [Gainful Employment Information Page](#) on the IFAP website. Regardless of whether institutions elect to use the RGEES Platform, the survey must be conducted in accordance with the Department's [Standards for Conducting the Recent Graduates Employment and Earnings Survey \(RGEES\)](#). When submitting documentation of survey results for an alternate earnings appeal, institutions must include a signed certification from their 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. An examination-level attestation engagement report from an independent accountant or independent auditor must also be included, certifying that the survey was conducted in accordance with the Standards.

When submitting documentation of alternate earnings data from a state-sponsored data system, the institution must demonstrate that the data were obtained for at least 50 percent of the completers in the cohort period and that it included at least 30 completers. The submission must be accompanied by the President's/CEO's signed certification that the state-provided earnings data were accurately used to recalculate D/E results.

Completed appeal packages must be emailed to [AltEarningsAppeals@ed.gov](mailto:AltEarningsAppeals@ed.gov) with the subject line "Alternate Earnings Appeal" and must include all required documentation as attachments to the email. Appeals submitted after the 60-day period or with incomplete documentation will be denied.

### **Contact Information**

If you have questions about the information in this Electronic Announcement, contact the Gainful Employment Operations Team at [AltEarningsAppeals@ed.gov](mailto:AltEarningsAppeals@ed.gov).

The [Gainful Employment Information Page](#) on the IFAP website contains publications and resources on GE as well as Frequently Asked Questions (FAQs). If you have a policy question about the GE regulations that has not already been addressed in the FAQs section of the [Gainful Employment Information Page](#), please submit the question to [ge-questions@ed.gov](mailto:ge-questions@ed.gov).

**From:** Microsoft Outlook  
**Sent:** 28 Sep 2017 13:57:11 +0000  
**To:** AltEarningsAppeals  
**Subject:** Delivered: RE: Atlantic Beauty & Spa Academy, LLC Wishes to Appeal Earnings Data for 2015 Debt Measure  
**Attachments:** RE: Atlantic Beauty & Spa Academy, LLC Wishes to Appeal Earnings Data for 2015 Debt Measure

**Your message has been delivered to the following recipients:**

[AltEarningsAppeals \(AltEarningsAppeals@ed.gov\)](mailto:AltEarningsAppeals@ed.gov)

Subject: RE: Atlantic Beauty & Spa Academy, LLC Wishes to Appeal Earnings Data for 2015 Debt Measure

**From:** AltEarningsAppeals  
**Sent:** 28 Sep 2017 13:57:09 +0000  
**To:** Kameron Rabenou  
**Cc:** AltEarningsAppeals  
**Subject:** RE: Atlantic Beauty & Spa Academy, LLC Wishes to Appeal Earnings Data for 2015 Debt Measure  
**Importance:** High

Good Morning Kameron Rabenou,

The process for submitting an Alternate Earnings Appeals Notice of Intent is your school would need to send an email to the Alternate Earnings Appeals mailbox [AltEarningsAppeals@ed.gov](mailto:AltEarningsAppeals@ed.gov) with your schools name, OPEID, the program(s) and CIP/CL you would like to appeal, and those program(s) official pass/zone/fail level.

Thank You,

Alternate Earnings Appeals  
Gainful Employment Operations  
Operations Performance Management Services  
Business Operations

---

**From:** Kameron Rabenou [mailto:[krabenou@shorebeautyschool.com](mailto:krabenou@shorebeautyschool.com)]  
**Sent:** Friday, September 22, 2017 3:17 PM  
**To:** AltEarningsAppeals; Gainful Employment  
**Subject:** Atlantic Beauty & Spa Academy, LLC Wishes to Appeal Earnings Data for 2015 Debt Measure

Please inform me the process for notifying the Department of my School's desire to appeal OEPED: 02234600.

Thank you,

**Kameron K. Rabenou**

President & Director  
Shore Beauty School  
3003 English Creek Avenue  
Egg Harbor Township, NJ 08234  
Phone: (609) 645-3635  
Fax: (609) 645-0024  
Email: [krabenou@shorebeautyschool.com](mailto:krabenou@shorebeautyschool.com)  
[www.shorebeautyschool.com](http://www.shorebeautyschool.com)

**From:** Microsoft Outlook  
**Sent:** 28 Sep 2017 13:57:11 +0000  
**To:** AltEarningsAppeals  
**Subject:** Delivered: RE: Atlantic Beauty & Spa Academy, LLC Wishes to Appeal Earnings Data for 2015 Debt Measure  
**Attachments:** RE: Atlantic Beauty & Spa Academy, LLC Wishes to Appeal Earnings Data for 2015 Debt Measure

**Your message has been delivered to the following recipients:**

[AltEarningsAppeals \(AltEarningsAppeals@ed.gov\)](mailto:AltEarningsAppeals@ed.gov)

Subject: RE: Atlantic Beauty & Spa Academy, LLC Wishes to Appeal Earnings Data for 2015 Debt Measure

**From:** AltEarningsAppeals  
**Sent:** 28 Sep 2017 13:57:09 +0000  
**To:** Kameron Rabenou  
**Cc:** AltEarningsAppeals  
**Subject:** RE: Atlantic Beauty & Spa Academy, LLC Wishes to Appeal Earnings Data for 2015 Debt Measure  
**Importance:** High

Good Morning Kameron Rabenou,

The process for submitting an Alternate Earnings Appeals Notice of Intent is your school would need to send an email to the Alternate Earnings Appeals mailbox [AltEarningsAppeals@ed.gov](mailto:AltEarningsAppeals@ed.gov) with your schools name, OPEID, the program(s) and CIP/CL you would like to appeal, and those program(s) official pass/zone/fail level.

Thank You,

Alternate Earnings Appeals  
Gainful Employment Operations  
Operations Performance Management Services  
Business Operations

---

**From:** Kameron Rabenou [mailto:[krabenou@shorebeautyschool.com](mailto:krabenou@shorebeautyschool.com)]  
**Sent:** Friday, September 22, 2017 3:17 PM  
**To:** AltEarningsAppeals; Gainful Employment  
**Subject:** Atlantic Beauty & Spa Academy, LLC Wishes to Appeal Earnings Data for 2015 Debt Measure

Please inform me the process for notifying the Department of my School's desire to appeal OEPED: 02234600.

Thank you,

**Kameron K. Rabenou**

President & Director  
Shore Beauty School  
3003 English Creek Avenue  
Egg Harbor Township, NJ 08234  
Phone: (609) 645-3635  
Fax: (609) 645-0024  
Email: [krabenou@shorebeautyschool.com](mailto:krabenou@shorebeautyschool.com)  
[www.shorebeautyschool.com](http://www.shorebeautyschool.com)

**From:** Microsoft Outlook  
**Sent:** 28 Sep 2017 13:52:15 +0000  
**To:** AltEarningsAppeals  
**Subject:** Delivered: RE: Notice of Intent to File Alternate Earnings Appeal  
**Attachments:** RE: Notice of Intent to File Alternate Earnings Appeal

**Your message has been delivered to the following recipients:**

[AltEarningsAppeals \(AltEarningsAppeals@ed.gov\)](mailto:AltEarningsAppeals@ed.gov)

Subject: RE: Notice of Intent to File Alternate Earnings Appeal



**From:** AltEarningsAppeals  
**Sent:** 28 Sep 2017 13:52:14 +0000  
**To:** Pam Freund  
**Cc:** AltEarningsAppeals  
**Subject:** RE: Notice of Intent to File Alternate Earnings Appeal  
**Importance:** High

Good Morning Pam Freund,

This message confirms that your Gainful Employment Alternate Earnings Notice of Intent to Appeal email was received on September 22<sup>nd</sup>, 2017. The contents have not yet been reviewed for completeness or content, but your message has been successfully transmitted.

Thank You,

Alternate Earnings Appeals  
Gainful Employment Operations  
Operations Performance Management Services  
Business Operations

---

**From:** Pam Freund [mailto:[pfreund@centura.edu](mailto:pfreund@centura.edu)]  
**Sent:** Friday, September 22, 2017 8:31 AM  
**To:** AltEarningsAppeals  
**Subject:** Notice of Intent to File Alternate Earnings Appeal

Gainful Employment Operations Team,  
Please accept this email as official notification that OPE ID 023344 intends to submit an alternate earnings appeal for the below listed program.

Sincerely,  
Pam Freund

CIP Code 5203.02 | Credential Level 02  
CIP Code 5202.04 | Credential Level 02  
CIP Code 2203.02 | Credential Level 02  
CIP Code 1110.02 | Credential Level 02  
CIP Code 4301.02 | Credential Level 02  
CIP Code 5135.01 | Credential Level 02  
CIP Code 5107.10 | Credential Level 02  
CIP Code 5202.04 | Credential Level 03

Pam Freund  
AIM/Centura/Tidewater Tech  
Corporate Director, Financial Aid

757-456-5065  
[pfreund@centura.edu](mailto:pfreund@centura.edu)



**From:** Microsoft Outlook  
**Sent:** 28 Sep 2017 13:51:59 +0000  
**To:** AltEarningsAppeals  
**Subject:** Delivered: RE: Notice of Intent to File Alternate Earnings Appeal  
**Attachments:** RE: Notice of Intent to File Alternate Earnings Appeal

**Your message has been delivered to the following recipients:**

[AltEarningsAppeals \(AltEarningsAppeals@ed.gov\)](mailto:AltEarningsAppeals@ed.gov)

Subject: RE: Notice of Intent to File Alternate Earnings Appeal

**From:** AltEarningsAppeals  
**Sent:** 28 Sep 2017 13:51:57 +0000  
**To:** Pam Freund  
**Cc:** AltEarningsAppeals  
**Subject:** RE: Notice of Intent to File Alternate Earnings Appeal  
**Importance:** High

Good Morning Pam Freund,

This message confirms that your Gainful Employment Alternate Earnings Notice of Intent to Appeal email was received on September 22<sup>nd</sup>, 2017. The contents have not yet been reviewed for completeness or content, but your message has been successfully transmitted.

Thank You,

Alternate Earnings Appeals  
Gainful Employment Operations  
Operations Performance Management Services  
Business Operations

---

**From:** Pam Freund [mailto:[pfreund@centura.edu](mailto:pfreund@centura.edu)]  
**Sent:** Friday, September 22, 2017 8:27 AM  
**To:** AltEarningsAppeals  
**Subject:** Notice of Intent to File Alternate Earnings Appeal

Gainful Employment Operations Team,  
Please accept this email as official notification that OPE ID 031264 intends to submit an alternate earnings appeal for the below listed program.  
Sincerely,  
Pam Freund

CIP Code 1110.02 | Credential Level 02  
CIP Code 5107.10 | Credential Level 02

Pam Freund  
AIM/Centura/Tidewater Tech  
Corporate Director, Financial Aid  
757-456-5065  
[pfreund@centura.edu](mailto:pfreund@centura.edu)



**From:** Microsoft Outlook  
**Sent:** 28 Sep 2017 13:51:59 +0000  
**To:** AltEarningsAppeals  
**Subject:** Delivered: RE: Notice of Intent to File Alternate Earnings Appeal  
**Attachments:** RE: Notice of Intent to File Alternate Earnings Appeal

**Your message has been delivered to the following recipients:**

[AltEarningsAppeals \(AltEarningsAppeals@ed.gov\)](mailto:AltEarningsAppeals@ed.gov)

Subject: RE: Notice of Intent to File Alternate Earnings Appeal

**From:** AltEarningsAppeals  
**Sent:** 28 Sep 2017 13:51:57 +0000  
**To:** Pam Freund  
**Cc:** AltEarningsAppeals  
**Subject:** RE: Notice of Intent to File Alternate Earnings Appeal  
**Importance:** High

Good Morning Pam Freund,

This message confirms that your Gainful Employment Alternate Earnings Notice of Intent to Appeal email was received on September 22<sup>nd</sup>, 2017. The contents have not yet been reviewed for completeness or content, but your message has been successfully transmitted.

Thank You,

Alternate Earnings Appeals  
Gainful Employment Operations  
Operations Performance Management Services  
Business Operations

---

**From:** Pam Freund [mailto:[pfreund@centura.edu](mailto:pfreund@centura.edu)]  
**Sent:** Friday, September 22, 2017 8:27 AM  
**To:** AltEarningsAppeals  
**Subject:** Notice of Intent to File Alternate Earnings Appeal

Gainful Employment Operations Team,  
Please accept this email as official notification that OPE ID 031264 intends to submit an alternate earnings appeal for the below listed program.  
Sincerely,  
Pam Freund

CIP Code 1110.02 | Credential Level 02  
CIP Code 5107.10 | Credential Level 02

Pam Freund  
AIM/Centura/Tidewater Tech  
Corporate Director, Financial Aid  
757-456-5065  
[pfreund@centura.edu](mailto:pfreund@centura.edu)



**From:** Microsoft Outlook  
**Sent:** 28 Sep 2017 13:52:15 +0000  
**To:** AltEarningsAppeals  
**Subject:** Delivered: RE: Notice of Intent to File Alternate Earnings Appeal  
**Attachments:** RE: Notice of Intent to File Alternate Earnings Appeal

**Your message has been delivered to the following recipients:**

[AltEarningsAppeals \(AltEarningsAppeals@ed.gov\)](mailto:AltEarningsAppeals@ed.gov)

Subject: RE: Notice of Intent to File Alternate Earnings Appeal

**From:** AltEarningsAppeals  
**Sent:** 28 Sep 2017 13:52:14 +0000  
**To:** Pam Freund  
**Cc:** AltEarningsAppeals  
**Subject:** RE: Notice of Intent to File Alternate Earnings Appeal  
**Importance:** High

Good Morning Pam Freund,

This message confirms that your Gainful Employment Alternate Earnings Notice of Intent to Appeal email was received on September 22<sup>nd</sup>, 2017. The contents have not yet been reviewed for completeness or content, but your message has been successfully transmitted.

Thank You,

Alternate Earnings Appeals  
Gainful Employment Operations  
Operations Performance Management Services  
Business Operations

---

**From:** Pam Freund [mailto:[pfreund@centura.edu](mailto:pfreund@centura.edu)]  
**Sent:** Friday, September 22, 2017 8:31 AM  
**To:** AltEarningsAppeals  
**Subject:** Notice of Intent to File Alternate Earnings Appeal

Gainful Employment Operations Team,  
Please accept this email as official notification that OPE ID 023344 intends to submit an alternate earnings appeal for the below listed program.

Sincerely,  
Pam Freund

CIP Code 5203.02 | Credential Level 02  
CIP Code 5202.04 | Credential Level 02  
CIP Code 2203.02 | Credential Level 02  
CIP Code 1110.02 | Credential Level 02  
CIP Code 4301.02 | Credential Level 02  
CIP Code 5135.01 | Credential Level 02  
CIP Code 5107.10 | Credential Level 02  
CIP Code 5202.04 | Credential Level 03

Pam Freund  
AIM/Centura/Tidewater Tech  
Corporate Director, Financial Aid



757-456-5065

[pfreund@centura.edu](mailto:pfreund@centura.edu)



**From:** tcmhealth@aol.com  
**Sent:** 23 Jan 2017 19:08:55 -0500  
**To:** AltEarningsAppeals  
**Subject:** Earnings Appeal

## Earnings Appeal

American Academy of Traditional Chinese Medicine, OPE ID # 038333 (“College”), hereby gives notice of its intent to pursue an alternate earnings appeal, pursuant to 34 C.F.R. 668.406, of the AY 2015 debt to regular earnings rate of 17% and the debt to discretionary earnings rate of 68% calculated by the Secretary for the College’s Acupuncture and Oriental Medicine Program, CIP #513301. The program’s credential level is 05-Masters Degree.

The College will be conducting an earnings survey of its graduates and will be submitting its earnings appeal materials on or before March 10,2017.

Please confirm, by reply email, that you have received this email notice.

If you have any questions, please feel to call me at 651-631-0204.

Thankyou.

Changzhen Gong, Ph.D.  
President  
American Academy of Acupuncture and Oriental Medicine  
1925 West County Road B2  
Roseville, MN 55113  
651-631-0204  
[www.aaaom.edu](http://www.aaaom.edu)

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

From: AltEarningsAppeals <AltEarningsAppeals@ed.gov>  
To: tcmhealth <tcmhealth@aol.com>; AltEarningsAppeals <AltEarningsAppeals@ed.gov>  
Sent: Mon, Jan 23, 2017 6:00 pm  
Subject: RE: Earnings Appeal

Hello Changzhen Gong,  
Please include the Credential Level of this program.

Alternate Earnings Appeals  
Gainful Employment Operations  
Operations Performance Management Services  
Business Operations

**Federal Student Aid** | PROUD SPONSOR of  
An OFFICE of the U.S. DEPARTMENT of EDUCATION | the AMERICAN MIND™

**From:** [tcmhealth@aol.com](mailto:tcmhealth@aol.com) [mailto:tcmhealth@aol.com]

**Sent:** Monday, January 23, 2017 6:53 PM

**To:** AltEarningsAppeals

**Subject:** Earnings Appeal

Earnings Appeal

American Academy of Traditional Chinese Medicine, OPE ID # 038333 ("College"), hereby gives notice of its intent to pursue an alternate earnings appeal, pursuant to 34 C.F.R. 668.406, of the AY 2015 debt to regular earnings rate of 17% and the debt to discretionary earnings rate of 68% calculated by the Secretary for the College's Acupuncture and Oriental Medicine Program, CIP #513301.

The College will be conducting an earnings survey of its graduates and will be submitting its earnings appeal materials on or before March 10, 2017.

Please confirm, by reply email, that you have received this email notice.

If you have any questions, please feel to call me at 651-631-0204.

Thank you.

Changzhen Gong, Ph.D.

President

American Academy of Acupuncture and Oriental Medicine

1925 West County Road B2

Roseville, MN 55113

651-631-0204

[www.aaaom.edu](http://www.aaaom.edu)

**From:** tcmhealth@aol.com  
**Sent:** 23 Jan 2017 18:53:19 -0500  
**To:** AltEarningsAppeals  
**Subject:** Earnings Appeal

Earnings Appeal

American Academy of Traditional Chinese Medicine, OPE ID # 038333 (“College”), hereby gives notice of its intent to pursue an alternate earnings appeal, pursuant to 34 C.F.R. 668.406, of the AY 2015 debt to regular earnings rate of 17% and the debt to discretionary earnings rate of 68% calculated by the Secretary for the College’s Acupuncture and Oriental Medicine Program, CIP #513301.

The College will be conducting an earnings survey of its graduates and will be submitting its earnings appeal materials on or before March 10, 2017.

Please confirm, by reply email, that you have received this email notice.

If you have any questions, please feel to call me at 651-631-0204.

Thank you.

Changzhen Gong, Ph.D.  
President  
American Academy of Acupuncture and Oriental Medicine  
1925 West County Road B2  
Roseville, MN 55113  
651-631-0204  
[www.aaaom.edu](http://www.aaaom.edu)

**From:** Academy of Hair Design  
**Sent:** 28 Jun 2017 15:19:05 +0000  
**To:** AltEarningsAppeals  
**Subject:** Earnings Appeal  
**Attachments:** Administrtrive Director Letter.pdf, RGEES Survey - Auditor Attestation Final.pdf

These documents are presented for our Earnings Appeal. Thanks!

Beverly Quick  
Financial Aid Director  
405.842.2031



[www.academyofhairdesignok.com](http://www.academyofhairdesignok.com)



www.academyofhairdesignok.com

June 20, 2017

To Whom It May Concern:

I, Jean Ann Duncan, Administrative Director/Partner of The Academy of Hair Design, 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.

*JEAN ANN DUNCAN*

Administrative Director/Partner Print Name

(b)(6)

Jean Ann Duncan, Administrative Director/Partner Signature

Date

*June 20, 2017*

**THE ACADEMY OF HAIR DESIGN LLC  
COMPLIANCE ATTESTATION EXAMINATION OF  
THE STANDARDS FOR CONDUCTING  
THE RECENT GRADUATES EMPLOYMENT AND EARNINGS SURVEY  
DEBT MEASUREMENT YEAR 2015**

**THE ACADEMY OF HAIR DESIGN LLC**

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Schedule of Findings and Questioned Costs	5
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**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  
The Academy of Hair Design LLC

**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 Academy of Hair Design LLC 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 Academy of Hair Design LLC'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 The Academy of Hair Design LLC'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 The Academy of Hair Design LLC's compliance with specified requirements.

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

In our opinion, The Academy of Hair Design LLC 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 Academy of Hair Design LLC'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.*

**THE ACADEMY OF HAIR DESIGN LLC  
STANDARDS REGARDING RECENT GRADUATES  
EMPLOYMENT AND EARNINGS SURVEY  
DEBT MEASUREMENT YEAR 2015**

The Academy of Hair Design LLC (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 ACADEMY OF HAIR DESIGN LLC  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
DEBT MEASUREMENT YEAR 2015**

There are no findings.

**THE ACADEMY OF HAIR DESIGN LLC  
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	54.41%
Average of Absolute Values of Relative Bias	0.99%
Mean Earnings	\$29,635
Median Earnings	\$30,000

	Standard Rates		Transitional Rates		Result
	Annual	Discretionary	Annual	Discretionary	
Original	10.92	100.00	11.64	100.00	Zone
Appeal	5.26	12.77	5.61	13.62	Pass

**From:** Diondrae P. Collier  
**Sent:** 17 Jan 2017 22:17:56 +0000  
**To:** AltEarningsAppeals  
**Subject:** Error in file upload RGEES

Hello,

I get the following error message when attempting to upload the GE Alternative Earnings Survey file from NSLDS into the RGEES survey system. Is there a phone number to contact to assist with this error?

Column count is incorrect on line 1.

(ES)

**Thank you,**

**Diondraé P. Collier**

Director of Financial Aid Regulatory Projects

Laureate Global Products and Services

[Diondrae.Collier@laureate.net](mailto:Diondrae.Collier@laureate.net)

[dcollier@newschoolarch.edu](mailto:dcollier@newschoolarch.edu)

443.537.1377 (O)

410.209.8036 E-fax

**From:** Flo Woodward  
**Sent:** 18 Jan 2017 17:33:44 +0000  
**To:** AltEarningsAppeals  
**Subject:** Filing an appeal.

Hello,

Our Institution would like to file a letter of intent for an appeal for 2 of our GE programs that is in the zone. Is this the email that we will send the letter to?

Thank you,

*Flo Woodward*  
Cosmetology Manager  
Ravenscroft Beauty College

**From:** Larry Nienhueser  
**Sent:** 19 Jan 2017 16:50:51 +0000  
**To:** AltEarningsAppeals  
**Cc:** 'djohn@gotodja.com'  
**Subject:** Follow up

The following was emailed to you on January 9, 2017. Please acknowledge receipt of same.  
Thank you.

Dear FSA:

In accordance with the instructions set out in *Gainful Employment Electronic Announcement #95 - Debt-to-Earnings Rate Alternate Earnings Appeals*, Old Town Barber College (**OPEID: 021348**) hereby notifies the Department of its intent to file an Alternate Earnings Appeal for the following program:

CIP Code	Credential Level	Program Name
12.0402	01	Barbering/Barber

**We respectfully request that the Department confirm that this email has been received and that this Notice of Appeal has been accepted.**

If you have any questions, please do not hesitate to contact me at this email address, or by telephone at 316.264.4891.

Sincerely,

Paulette Foster    Financial Assistance

Larry Nienhueser    CEO



**From:** Kristie Davis  
**Sent:** 28 Jun 2017 10:08:40 -0700  
**To:** AltEarningsAppeals  
**Subject:** FW: Alternate Earnings Appeal OPEID #012347-00  
**Attachments:** GE State Sponsored Data Appeal Letter-012347 Bend.pdf, GE-Phagans' Central Oregon Beauty College OPEID #012347-00.pdf

Dear US Department of Education,

I have not received confirmation that these have been received, I have heard from other school owners that they received confirmation, so I am resending.

Thank you,  
Kristie Davis

---

**From:** Kristie Davis [mailto:kristie@phagans-schools.com]  
**Sent:** Tuesday, June 06, 2017 9:04 AM  
**To:** 'AltEarningsAppeals@ed.gov'  
**Cc:** 'Kristie Davis'  
**Subject:** Alternate Earnings Appeal OPEID #012347-00

Dear US Department of Education,

We are submitting the required documentation from the Higher Education Coordinating Commission (HECC) for the alternate earnings state-sponsored data system appeal they conducted on our behalf. Please see the attached letter from HECC, confirming the earnings and cohort analysis.

We are also submitting the required documentation, the signed certification, from the President/CEO attesting that the state-provided earnings data were accurately used to recalculate the D/E results. Please see attached.

Please let me know if you need any further information.

Sincerely,  
Kristie Davis





February 28<sup>th</sup>, 2017

RE: Alternate Earnings Gainful Employment Appeal  
Phagans' Central Oregon Beauty College OPEID #012347-00  
CIP Code 12.0401

Dear US Department of Education,

This letter is to inform the Department that we utilized earnings data provided by the Higher Education Coordinating Commission (HECC) to complete our state sponsored data appeal process.

HECC was able to ascertain:

For CIP Code 12.0401

- The cohort size requirement of 30 matches and 50+%,
- Mean earnings resulting in 11.43% Debt to Earnings GE Rate: from Failing to Zone category

I, Karen Dieckman, am the President and CEO of Phagans' Central Oregon Beauty College. I certify and attest that the state-provided earnings data from the Oregon Higher Education Coordinating Commission were accurately used to recalculate D/E result.

(b)(6)

Karen Dieckman President & CEO

*Phagans' School  
of Beauty*  
622 Lancaster Drive, NE  
Salem, OR 97301  
503-363-6800 phone  
503-363-5097 fax  
saalem@phagans-schools.com

*Phagans' Beauty College*  
1565 SW 53rd Street  
Corvallis, OR 97333  
541-753-6466 phone  
541-752-2647 fax  
corvallis@phagans-schools.com

*Phagans' Central  
Oregon Beauty College*  
1310 NE Cushing Drive  
Bend, OR 97701  
541-382-6171 phone  
541-385-0782 fax  
bend@phagans-schools.com

*Phagans' Grants Pass  
College of Beauty*  
304 Agness Avenue, Suite F  
Grants Pass, OR 97526  
541-479-6678 phone  
541-479-5585 fax  
g\_pass@phagans-schools.com

*Phagans' Medford  
Beauty School*  
2320 Poplar Drive  
Medford, OR 97504  
541-772-6155 phone  
541-779-4365 fax  
medford@phagans-schools.com

*Phagans' Newport Academy  
of Cosmetology Careers*  
158 East Olive  
Newport, OR 97365  
541-265-3083 phone  
541-265-9147 fax  
newport@phagans-schools.com



# Oregon

Kate Brown, Governor

## Higher Education Coordinating Commission

Office of Private Postsecondary Education

255 Capitol Street NE

Salem, OR 97310

[www.oregon.gov/HigherEd](http://www.oregon.gov/HigherEd)

April 3, 2017

U.S. Department of Education  
Lyndon Baines Johnson (LBJ) Building  
400 Maryland Avenue, S.W.  
Washington, DC 20202

RE: Alternate Earnings Gainful Employment Appeal  
Phagans' Central Oregon Beauty College OPEID #012347-00  
CIP Code 12.0401

Dear U.S. Department of Education,

This letter is to inform the Department that earnings data was calculated and provided by the Higher Education Coordinating Commission (HECC) to Phagans' Central Oregon Beauty College OPEID #012347-00 to complete their state sponsored data appeal process.

HECC was able to ascertain the following:

For CIP Code 12.0401

- The cohort size requirement of 30 matches and 50+%,
- Mean earnings of \$14,488.79 resulting in the school reporting a change in their Debt to Earnings GE Rate to 11.43%: from Failing to Zone category

I, Juan Báez-Arévalo, am the Director of the State of Oregon Higher Education Coordinating Commission Private Career Schools. I certify and attest that the above information was gathered and calculated in accordance with the alternate earnings appeals guidelines from the U.S. Department of Education for state sponsored appeals.

(b)(6)

Juan Báez-Arévalo, HECC Private Career Schools Director

**From:** Kristie Davis  
**Sent:** 28 Jun 2017 10:08:40 -0700  
**To:** AltEarningsAppeals  
**Subject:** FW: Alternate Earnings Appeal OPEID 012351-00  
**Attachments:** GE State Sponsored Data Appeal Letter-012351 Salem.pdf, GE-Phagans' School of Beauty OPEID #012351-00.pdf, Kristie Davis.vcf

Dear US Department of Education,

I have not received confirmation that these have been received, I have heard from other school owners that they received confirmation, so I am resending.

Thank you,  
Kristie Davis

---

**From:** Kristie Davis [mailto:kristie@phagans-schools.com]  
**Sent:** Tuesday, June 06, 2017 9:00 AM  
**To:** 'AltEarningsAppeals@ed.gov'  
**Cc:** 'Kristie Davis'  
**Subject:** Alternate Earnings Appeal OPEID 012351-00

Dear US Department of Education,

We are submitting the required documentation from the Higher Education Coordinating Commission (HECC) for the alternate earnings state-sponsored data system appeal they conducted on our behalf. Please see the attached letter from HECC, confirming the earnings and cohort analysis.

We are also submitting the required documentation, the signed certification, from the President/CEO attesting that the state-provided earnings data were accurately used to recalculate the D/E results. Please see attached.

Please let me know if you need any further information.

Sincerely,  
Kristie Davis



---

BEGIN:VCARD  
VERSION:2.1  
X-MS-SIGNATURE:YES  
N:Davis;Kristie  
FN:Kristie Davis  
ORG:Phagans' Cosmetology Colleges  
TITLE:Vice President & CFO  
TEL;WORK;VOICE:(541) 317-4802  
TEL;CELL;VOICE:(541) 408-2043  
TEL;WORK;FAX:(541) 317-4814  
ADR;WORK;PREF;;;355 NE Second Street;Bend;OR;97701;UNITED STATES  
LABEL;WORK;PREF;ENCODING=QUOTED-PRINTABLE:355 NE Second Street=0D=0A=  
Bend, OR 97701  
X-MS-OL-DEFAULT-POSTAL-ADDRESS:2  
EMAIL;PREF;INTERNET:kristie@phagans-schools.com  
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/

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dON3r/wDuy+FOrTILEvldtDvUkWRQynIoqK2t/IQ5OSetFdGHIVnSUqsbS6mTSvoULbUpv7  
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REV:20150113T163439Z

END:VCARD



February 28<sup>th</sup>, 2017

RE: Alternate Earnings Gainful Employment Appeal  
Phagans' School of Beauty OPEID #012351-00  
CIP Code 12.0401 & 12.0407

Dear US Department of Education,

This letter is to inform the Department that we utilized earnings data provided by the Higher Education Coordinating Commission (HECC) to complete our state sponsored data appeal process.

HECC was able to ascertain:

For CIP Code 12.0401

- The cohort size requirement of 30 matches and 50+%,
- Mean earnings resulting in 10.93% Debt to Earnings GE Rate: from Failing to Zone category

For CIP Code 12.0407

- The cohort match requirement of 51.28%, but was not able to meet the 30 match requirement. We are humbling requesting the Dept to consider our appeal as the cohort size was so small.
- Median earnings resulting in 10.69% Debt to Earnings GE Rate: from Failing to Zone category

I, Karen Dieckman, am the President and CEO of Phagans' School of Beauty. I certify and attest that the state-provided earnings data from the Oregon Higher Education Coordinating Commission were accurately used to recalculate D/E result.

(b)(6)

Karen Dieckman President & CEO

*Phagans' School of Beauty*  
622 Lancaster Drive, NE  
Salem, OR 97301  
503-363-6800 phone  
503-363-5097 fax  
saalem@phagans-schools.com

*Phagans' Beauty College*  
1565 SW 53rd Street  
Corvallis, OR 97333  
541-753-6466 phone  
541-752-2647 fax  
corvallis@phagans-schools.com

*Phagans' Central Oregon Beauty College*  
1310 NE Cushing Drive  
Bend, OR 97701  
541-382-6171 phone  
541-385-0782 fax  
bend@phagans-schools.com

*Phagans' Grants Pass College of Beauty*  
304 Agness Avenue, Suite F  
Grants Pass, OR 97526  
541-479-6678 phone  
541-479-5585 fax  
g\_pass@phagans-schools.com

*Phagans' Medford Beauty School*  
2320 Poplar Drive  
Medford, OR 97504  
541-772-6155 phone  
541-779-4365 fax  
medford@phagans-schools.com

*Phagans' Newport Academy of Cosmetology Careers*  
158 East Olive  
Newport, OR 97365  
541-265-3083 phone  
541-265-9147 fax  
newport@phagans-schools.com



# Oregon

Kate Brown, Governor

## Higher Education Coordinating Commission

Office of Private Postsecondary Education

255 Capitol Street NE

Salem, OR 97310

[www.oregon.gov/HigherEd](http://www.oregon.gov/HigherEd)

April 3, 2017

U.S. Department of Education  
Lyndon Baines Johnson (LBJ) Building  
400 Maryland Avenue, S.W.  
Washington, DC 20202

RE: Alternate Earnings Gainful Employment Appeal  
Phagans' School of Beauty OPEID #012351-00  
CIP Code 12.0401 & 12.0407

Dear U.S. Department of Education,

This letter is to inform the Department that earnings data was calculated and provided by the Higher Education Coordinating Commission (HECC) to Phagans' School of Beauty OPEID #012351-00 to complete their state sponsored data appeal process.

The HECC was able to ascertain the following:

For CIP Code 12.0401

- The cohort size requirement of 30 matches and 50+%,
- Mean earnings of \$18,434.83 resulting in the school reporting a change in their Debt to Earnings GE Rate to 10.93%: from Failing to Zone category

For CIP Code 12.0407

- The cohort match requirement of 51.28%, but was not able to meet the 30 match requirement as the cohort size was too small.
- Median earnings of \$14,990.50 resulting in the school reporting a change in their Debt to Earnings GE Rate to 10.69%: from Failing to Zone category

I, Juan Báez-Arévalo, am the Director of the State of Oregon Higher Education Coordinating Commission Private Career Schools. I certify and attest that the above information was gathered and calculated in accordance with the alternate earnings appeals guidelines from the U.S. Department of Education for state sponsored appeals.

(b)(6)

Juan Báez-Arévalo, HECC Private Career Schools Director

**From:** Kristie Davis  
**Sent:** 28 Jun 2017 10:08:40 -0700  
**To:** AltEarningsAppeals  
**Subject:** FW: Alternate Earnings Appeal OPEID# 012348-00  
**Attachments:** GE State Sponsored Data Appeal Letter-012348 Corvallis.pdf, GE-Phagans' Beauty College OPEID #012348-00.pdf

Dear US Department of Education,

I have not received confirmation that these have been received, I have heard from other school owners that they received confirmation, so I am resending.

Thank you,  
Kristie Davis

---

**From:** Kristie Davis [mailto:kristie@phagans-schools.com]  
**Sent:** Tuesday, June 06, 2017 9:08 AM  
**To:** 'AltEarningsAppeals@ed.gov'  
**Cc:** 'Kristie Davis'  
**Subject:** Alternate Earnings Appeal OPEID# 012348-00

Dear US Department of Education,

We are submitting the required documentation from the Higher Education Coordinating Commission (HECC) for the alternate earnings state-sponsored data system appeal they conducted on our behalf. Please see the attached letter from HECC, confirming the earnings and cohort analysis.

We are also submitting the required documentation, the signed certification, from the President/CEO attesting that the state-provided earnings data were accurately used to recalculate the D/E results. Please see attached.

Please let me know if you need any further information.

Sincerely,  
Kristie Davis





February 28<sup>th</sup>, 2017

RE: Alternate Earnings Gainful Employment Appeal  
Phagans' Beauty College OPEID #012348-00  
CIP Code 12.0401

Dear US Department of Education,

This letter is to inform the Department that we utilized earnings data provided by the Higher Education Coordinating Commission (HECC) to complete our state sponsored data appeal process.

HECC was able to ascertain:

For CIP Code 12.0401

- The cohort size requirement of 30 matches and 50+%,
- Mean earnings resulting in 9.94% Debt to Earnings GE Rate: from Failing to Zone category

I, Karen Dieckman, am the President and CEO of Phagans' Beauty College. I certify and attest that the state-provided earnings data from the Oregon Higher Education Coordinating Commission were accurately used to recalculate D/E result.

(b)(6)

Karen Dieckman President & CEO

*Phagans' School  
of Beauty*  
622 Lancaster Drive, NE  
Salem, OR 97301  
503-363-6800 phone  
503-363-5097 fax  
saalem@phagans-schools.com

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*Phagans' Medford  
Beauty School*  
2320 Poplar Drive  
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medford@phagans-schools.com

*Phagans' Newport Academy  
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newport@phagans-schools.com



# Oregon

Kate Brown, Governor

## Higher Education Coordinating Commission

Office of Private Postsecondary Education

255 Capitol Street NE

Salem, OR 97310

[www.oregon.gov/HigherEd](http://www.oregon.gov/HigherEd)

April 3<sup>rd</sup>, 2017

U.S. Department of Education  
Lyndon Baines Johnson (LBJ) Building  
400 Maryland Avenue, S.W.  
Washington, DC 20202

RE: Alternate Earnings Gainful Employment Appeal  
Phagans' Beauty College OPEID #012348-00  
CIP Code 12.0401

Dear U.S. Department of Education,

This letter is to inform the Department that earnings data was calculated and provided by the Higher Education Coordinating Commission (HECC) to Phagans' Beauty College OPEID #012348-00 to complete their state sponsored data appeal process.

HECC was able to ascertain the following:

For CIP Code 12.0401

- The cohort size requirement of 30 matches and 50+%,
- Mean earnings of \$19,957.43 resulting in the school reporting a change in their Debt to Earnings GE Rate to 9.94%: from Failing to Zone category

I, Juan Báez-Arévalo, am the Director of the State of Oregon Higher Education Coordinating Commission Private Career Schools. I certify and attest that the above information was gathered and calculated in accordance with the alternate earnings appeals guidelines from the U.S. Department of Education for state sponsored appeals.

(b)(6)

Juan Báez-Arévalo, HECC Private Career Schools Director

**From:** Kristie Davis  
**Sent:** 28 Jun 2017 10:08:40 -0700  
**To:** AltEarningsAppeals  
**Subject:** FW: Alternate Earnings Appeal OPEID# 031853-00  
**Attachments:** GE State Sponsored Data Appeal Letter-031853 GPass.pdf, GE-Phagans' Grants Pass College of Beauty OPEID #031853-00.pdf

Dear US Department of Education,

I have not received confirmation that these have been received, I have heard from other school owners that they received confirmation, so I am resending.

Thank you,  
Kristie Davis

---

**From:** Kristie Davis [mailto:kristie@phagans-schools.com]  
**Sent:** Tuesday, June 06, 2017 9:11 AM  
**To:** 'AltEarningsAppeals@ed.gov'  
**Cc:** 'Kristie Davis'  
**Subject:** Alternate Earnings Appeal OPEID# 031853-00

Dear US Department of Education,

We are submitting the required documentation from the Higher Education Coordinating Commission (HECC) for the alternate earnings state-sponsored data system appeal they conducted on our behalf. Please see the attached letter from HECC, confirming the earnings and cohort analysis.

We are also submitting the required documentation, the signed certification, from the President/CEO attesting that the state-provided earnings data were accurately used to recalculate the D/E results. Please see attached.

Please let me know if you need any further information.

Sincerely,  
Kristie Davis







February 28<sup>th</sup>, 2017

RE: Alternate Earnings Gainful Employment Appeal  
Phagans' Grants Pass College of Beauty OPEID #031853-00  
CIP Code 12.0401

Dear US Department of Education,

This letter is to inform the Department that we utilized earnings data provided by the Higher Education Coordinating Commission (HECC) to complete our state sponsored data appeal process.

HECC was able to ascertain:

For CIP Code 12.0401

- The cohort size requirement of 30 matches and 50+%,
- Mean earnings resulting in 10.31% Debt to Earnings GE Rate: from Failing to Zone category

I, Karen Dieckman, am the President and CEO of Phagans' Grants Pass College of Beauty. I certify and attest that the state-provided earnings data from the Oregon Higher Education Coordinating Commission were accurately used to recalculate D/E result.

(b)(6)

Karen Dieckman President & CEO

*Phagans' School  
of Beauty*  
622 Lancaster Drive, NE  
Salem, OR 97301  
503-363-6800 phone  
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# Oregon

Kate Brown, Governor

## Higher Education Coordinating Commission

Office of Private Postsecondary Education

255 Capitol Street NE

Salem, OR 97310

[www.oregon.gov/HigherEd](http://www.oregon.gov/HigherEd)

April 3, 2017

U.S. Department of Education  
Lyndon Baines Johnson (LBJ) Building  
400 Maryland Avenue, S.W.  
Washington, DC 20202

RE: Alternate Earnings Gainful Employment Appeal  
Phagans' Grants Pass College of Beauty OPEID #031853-00  
CIP Code 12.0401

Dear U.S. Department of Education,

This letter is to inform the Department that earnings data was calculated and provided by the Higher Education Coordinating Commission (HECC) to Phagans' Grants Pass College of Beauty OPEID #031853-00 to complete their state sponsored data appeal process.

HECC was able to ascertain the following:

For CIP Code 12.0401

- The cohort size requirement of 30 matches and 50+%,
- Mean earnings of \$17,404.06 resulting in the school reporting a change in their Debt to Earnings GE Rate to 10.31%: from Failing to Zone category

I, Juan Báez-Arévalo, am the Director of the state of Oregon Higher Education Coordinating Commission Private Career Schools. I certify and attest that the above information was gathered and calculated in accordance with the alternate earnings appeals guidelines from the U.S. Department of Education for state sponsored appeals.

(b)(6)

Juan Báez-Arévalo, HECC Private Career Schools Director

**From:** Kalli Blackwell  
**Sent:** 13 Mar 2017 21:58:13 +0000  
**To:** AltEarningsAppeals  
**Subject:** FW: Alternate Earnings Appeal Package\_041348 Aveda Institute Tallahassee  
**Attachments:** Aveda Institute Tallahassee-OPE ID 041348 Examination Level Attestation.pdf, Attachment A-Aveda Institute-Tallahassee-RGEES Results and Calculation (2).pdf, 041348 President Certification Letter.pdf

\*Updated with correct OPE ID number in the Subject Line

**Kalli Blackwell Peterman** | VP Operations | **AI South**  
303 South Pine Street, Hammond, Louisiana 70403  
T: 985 520 4776 | C: 985 966 6102 | [KalliB@AIsouth.com](mailto:KalliB@AIsouth.com) | <http://AIsouth.com>



Please consider the environment before printing this e-mail

---

**From:** Kalli Blackwell  
**Sent:** Monday, March 13, 2017 4:57 PM  
**To:** [AltEarningsAppeals@ed.gov](mailto:AltEarningsAppeals@ed.gov)  
**Subject:** Alternate Earnings Appeal Package\_041194 Aveda Institute Tallahassee

Please accept the attached documents as Aveda Institute Tallahassee's Appeal Package:

- Recalculated D/E Rates
- CEO/President Certification
- Independent Accountant's Attestation

Please let me know if any supporting documentation is required upon review.

Respectfully Submitted,

**Kalli Blackwell Peterman** | VP Operations | **AI South**  
303 South Pine Street, Hammond, Louisiana 70403  
T: 985 520 4776 | C: 985 966 6102 | [KalliB@AIsouth.com](mailto:KalliB@AIsouth.com) | <http://AIsouth.com>



Please consider the environment before printing this e-mail

**TSP INSTITUTE, INC.  
D/B/A AVEDA INSTITUTE-TALLAHASSEE  
2020 WEST PENSACOLA STREET  
TALLAHASSEE, FL 32304**

**ENTITY No. 85-0487541  
OPE ID No. 041348-00/01/02  
DUNS No. 803-59-1945**

**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](http://www.DALCPAPC.net)

---

## **INDEPENDENT ACCOUNTANTS' REPORT**

Board of Directors  
Aveda Institute - Tallahassee  
2020 West Pensacola street  
Tallahassee, FL 32304

### **REPORT ON COMPLIANCE**

We have examined the written assertions of the management of Aveda Institute - Tallahassee, OPE #041348, 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.

### **MANAGEMENT'S RESPONSIBILITY**

The management of Aveda Institute - Tallahassee is responsible for the school's compliance with those requirements.

### **ACCOUNTANTS' RESPONSIBILITY**

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 National Center for Education Statistics (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 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 Aveda Institute - Tallahassee'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 Aveda Institute - Tallahassee's compliance with specified requirements.

**OPINION ON COMPLIANCE**

In our opinion, management's written assertions that Aveda Institute - Tallahassee's 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 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.

**PURPOSE OF REPORT**

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

(b)(6)

CPAR

David A Levy CPA PC  
Needham, Massachusetts  
March 7, 2017

**Aveda Institute Tallahassee**  
**RGEES RESULTS**

<b>1</b>	<b><u>Recalculated D/E Rates</u></b>	As published January 2017	Revised per Alternate Earnings Recalculated D/E
	A Annual Loan Payment	\$ 1,311	\$ 1,311
	B Mean Annual Earnings	15,878	18,797
	C Median Annual Earnings	11,623	17,640
	D <b>Higher of Mean or Median</b>	<b>\$ 15,878</b>	<b>\$ 18,797</b>
	E 150% of HHS Amount-1 Person used (Year 2015)	17,655	17,655
	F <b>Earnings for Discretionary</b>	-	1,142
	G <b>Annual Earning Rate (See below)</b>	<b>8.26%</b>	<b>6.97%</b>
	H Discretionary Income Rate (See below)	100%	100.00%
	I Result	Zone	Pass
		<b>D=Higher of B or C</b>	
		<b>G=A/D</b>	
		<b>H=A/F</b>	
<b>2</b>	<b><u>Response rate</u></b>		85.00%
	Number of survey respondents	34	
	Number of graduates in the cohort	40	
<b>3</b>	<b><u>Mean and Median</u></b>		\$ 18,797
	Mean	\$ 18,797	
	Median	\$ 17,640	
<b>4</b>	<b><u>Non Response Bias</u></b>	N/A	
	Graduates with Pell Grants		
	Graduates with a zero expected family contribution		
	Females		

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.

<b>Number of survey respondents</b>	<b>Number of graduates in the cohort</b>	<b>Response rate</b>
34	40	85.00%



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.

<b>MEAN</b>		<b>\$18,797</b>
<b>MEDIAN</b>		<b>\$17,640</b>
<b>Name (or unique ID):</b>	<b>Total Earnings:</b>	
(b)(6)		\$0
		\$0
		\$0
		\$0
		\$0
		\$0
		\$0
		\$27
		\$1,800
		\$3,500
		\$6,500
		\$9,760
		\$12,000
		\$12,480
		\$15,000
		\$17,000
		\$17,280
		\$18,000
		\$18,840
		\$19,000
		\$19,915
		\$21,000
		\$24,000
		\$25,000
		\$28,000
		\$30,000
		\$30,000
		\$30,000
		\$40,000
		\$41,000
		\$44,000
		\$45,000
		\$50,000
		\$60,000

This template calculates the nonresponse bias analysis for your survey.

Enter the number of respondents with each characteristic in column C. Then enter the number of nonrespondents with each characteristic in column E.

The average absolute relative bias will be automatically calculated in cell I10.

Graduate characteristic	Number of respondents	Percentage of respondents	Number of nonrespondents	Percentage of nonrespondents	Estimated bias	Relative bias	Absolute value of relative bias
Total	34		6				
Graduates with Pell Grants		0.00		0.00	0.00	#DIV/0!	#DIV/0!
Graduates with a zero expected family contribution		0.00		0.00	0.00	#DIV/0!	#DIV/0!
Females		0.00		0.00	0.00	#DIV/0!	#DIV/0!
<b>AVERAGE</b>							<b>#DIV/0!</b>

**N/A since response rate is >80%**

235 Third Street S, Suite 200 | St. Petersburg, FL 33701  
727.820.3199 | [AvedaInstitutesSouth.edu](http://AvedaInstitutesSouth.edu)

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 Survey Standards in the Earnings Survey Form

Dear Mr. 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)

James Petrillo as President  
TSP Institute, Inc.  
**OPE ID 041348**  
727.820.3173

3-16/17

Date

**From:** Shelton, Kathleen  
**Sent:** 27 Mar 2017 18:43:23 +0000  
**To:** AltEarningsAppeals  
**Cc:** Brandow, Jan  
**Subject:** FW: Alternate earnings appeal question  
**Attachments:** Ott RGEES Certification.pdf, Iowa School Ottumwa GE Attestation Report final issued.pdf  
**Importance:** High

The school had sent an email a couple of weeks ago and has not received a response so they contacted me. I understand that you might be very busy and wanting to make sure my response was accurate. According to what the school provided me I believe the signed letter from the school should be on school letterhead and they also need to provide a copy of all surveys used in the calculation. Let me know if that is all that is required.

Thanks,

Kathleen Shelton

Institutional Review Specialist/Payment Analyst

Kansas City School Participation Division

Federal Student Aid

United States Department of Education

1010 Walnut Street, Suite 336

Kansas City, MO 64106-2147

816-268-0445 Direct

816-268-0444 Fax

[kathleen.shelton@ed.gov](mailto:kathleen.shelton@ed.gov)

**From:** Andrew Oswald [mailto:[andrew@iowaschoolofbeauty.com](mailto:andrew@iowaschoolofbeauty.com)]

**Sent:** Monday, March 27, 2017 12:06 PM

**To:** Shelton, Kathleen

**Subject:** Fwd: Alternate earnings appeal question

Hi Kathleen,

I'm sorry I missed your phone call this morning. Here is the question I had sent to [altearningsappeal@ed.gov](mailto:altearningsappeal@ed.gov). I just want to be certain that I'm sending all necessary info as part of this appeal while at the same time, protecting any PII. I've attached what, in my interpretation is necessary, but want to be certain that I'm not leaving anything out since we have spent a lot of resources on completing this process.

Thank you very much,

Andrew Oswald, President

Iowa School of Beauty

P: 515-210-2288

F: 515-278-0793

----- Forwarded message -----

From: **Andrew Oswald** <[andrew@iowaschoolofbeauty.com](mailto:andrew@iowaschoolofbeauty.com)>

Date: Fri, Mar 3, 2017 at 4:44 PM

Subject: Alternate earnings appeal question

To: [AltEarningsAppeals@ed.gov](mailto:AltEarningsAppeals@ed.gov)

Hello,

I'm preparing to submit my documentation for my alternate earnings appeal and wanted to know exactly what I needed to send. On page 34 of the RGEES best practices guide, item number 3 it says "supporting documentation requested by secretary" and I'm not certain what exactly that is and I want to be mindful and not send any PII. The attestation by CPA and CEO/President is understood.

Any guidance would be greatly appreciated. I can be reached either via email, or if it's easier to explain on telephone, my cell phone is best: [515-210-2288](tel:515-210-2288)

Thank you very much,

Andrew Oswald, President

Iowa School of Beauty

P: [515-210-2288](tel:515-210-2288)

F: [515-278-0793](tel:515-278-0793)

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: 3/8/2017



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:** Dakenya Douglas  
**Sent:** 30 Jun 2017 21:04:26 +0000  
**To:** AltEarningsAppeals  
**Subject:** FW: Blue Cliff College: Documentation to Support Alternate Earnings Appeal Final  
**Attachments:** Attestation certifying use of state.docx.pdf, Copy of Blue Cliff College State Sponsored Data.xlsx

Please disregard the prior email and use this one to serve as Blue Cliff College's final appeal supporting documentation.

Regards.

DaKenya V. Douglas  
Sr. Vice President, Operations  
Education Management, Inc.  
Dba Blue Cliff College  
Office (225) 292-7078 (Ext 322)  
Cell (225) 200-7274  
dakenyad@bluecliffcollege.com

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**From:** Dakenya Douglas  
**Sent:** Friday, June 30, 2017 3:56 PM  
**To:** Basil Katsamakias <basil@quadpartners.com>; Reggie Moore <Reggiem@bluecliffcollege.com>  
**Subject:** FW: Blue Cliff College: Documentation to Support Alternate Earnings Appeal

**Good afternoon:**

**Blue Cliff College submitted the following information to file a notice of appeal to the final D/E Rates. The email contained the prescribed information as directed by the Department in the communication to the school subject: 2016 Gainful Employment Draft Debt-To-Earnings Rates.**

**Institution Name: Blue Cliff College**  
**OPEID: 03294300**

**The following programs are part of the appeal:**

<b>CIP Code</b>	<b>Credential Level</b>	<b>Program Name</b>	<b>Status</b>
<b>120401</b>	<b>01</b>	<b>Cosmetology</b>	<b>Fail</b>
<b>511011</b>	<b>01</b>	<b>Renal Dialysis/Technician</b>	<b>Fail</b>
<b>510801</b>	<b>01</b>	<b>Medical Assisting</b>	<b>Zone</b>
<b>510601</b>	<b>01</b>	<b>Dental Assisting</b>	<b>Zone</b>



<b>513501</b>	<b>01</b>	<b>Massage Therapy</b>	<b>Zone</b>
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**Subsequently Blue Cliff College followed the outlined steps to file an appeal by obtaining state-sponsored survey data and has consequently determined alternative median annual earnings for each of the gainful employment programs as identified by the highlighted portion of the chart below. As a result all indications show that the programs that were previously in either the “fail” or “zone”, now “pass” with annual loan payments less than or equal to 8% of total earnings.**

<b>CIP Code</b>	<b>Credential Level</b>	<b>Program Name</b>	<b>Alternative Median Annual Earnings</b>	<b>Transition Rate Numerator</b>	<b>Revised Rate</b>
<b>120401</b>	<b>01</b>	<b>Cosmetology</b>	<b>25,619</b>	<b>1566</b>	<b>6.1%</b>
<b>511011</b>	<b>01</b>	<b>Renal Dialysis/Technician</b>	<b>32,057</b>	<b>1920</b>	<b>5.9%</b>
<b>510801</b>	<b>01</b>	<b>Medical Assisting</b>	<b>20,480</b>	<b>1467</b>	<b>7.1%</b>
<b>510601</b>	<b>01</b>	<b>Dental Assisting</b>	<b>21,414</b>	<b>1365</b>	<b>6.3%</b>
<b>513501</b>	<b>01</b>	<b>Massage Therapy</b>	<b>29,089</b>	<b>1311</b>	<b>4.5%</b>

**The Attachment titled “Attestation Certifying Use of State” is the attestation signed by our CEO/President attesting to the following, as required per the guidelines outlined in the FSA Handbook (June 2016, Chapter 4- Audits, Standards, Limitations, & Cohort Default Rates):**

- Blue Cliff College obtained annual earnings data for more than 50% of the number of students in the cohort period and alternative earnings data for 30 or more of those students; and**
- The state-provided data has been accurately used to recalculate the D/E rates.**

**The second attachment, includes the data received from the state.**

Regards.

DaKenya V. Douglas  
 Sr. Vice President, Operations  
 Education Management, Inc.  
 Dba Blue Cliff College

Office (225) 292-7078 (Ext 322)  
Cell (225) 200-7274  
[dakenyad@bluecliffcollege.com](mailto:dakenyad@bluecliffcollege.com)

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**From:** Dakenya Douglas  
**Sent:** Friday, June 30, 2017 3:44 PM  
**To:** 'altearningsappeals@ed.gov' <[altearningsappeals@ed.gov](mailto:altearningsappeals@ed.gov)>  
**Cc:** Reggie Moore <[Reggiem@bluecliffcollege.com](mailto:Reggiem@bluecliffcollege.com)>; Basil Katsamakias <[basil@quadpartners.com](mailto:basil@quadpartners.com)>;  
'dakenyadouglas@gmail.com' <[dakenyadouglas@gmail.com](mailto:dakenyadouglas@gmail.com)>  
**Subject:** FW: Blue Cliff College: Documentation to Support Alternate Earnings Appeal

**Good afternoon:**

**Blue Cliff College submitted the following information to file a notice of appeal to the final D/E Rates. The email contained the prescribed information as directed by the Department in the communication to the school subject: 2016 Gainful Employment Draft Debt-To-Earnings Rates.**

**Institution Name: Blue Cliff College**  
**OPEID: 03294300**

**The following programs are part of the appeal:**

<b>CIP Code</b>	<b>Credential Level</b>	<b>Program Name</b>	<b>Status</b>
<b>120401</b>	<b>01</b>	<b>Cosmetology</b>	<b>Fail</b>
<b>511011</b>	<b>01</b>	<b>Renal Dialysis/Technician</b>	<b>Fail</b>
<b>510801</b>	<b>01</b>	<b>Medical Assisting</b>	<b>Zone</b>
<b>510601</b>	<b>01</b>	<b>Dental Assisting</b>	<b>Zone</b>
<b>513501</b>	<b>01</b>	<b>Massage Therapy</b>	<b>Zone</b>

**Subsequently Blue Cliff College followed the outlined steps to file an appeal by obtaining state-sponsored survey data and has consequently determined alternative median annual earnings for each of the gainful employment programs as identified by the highlighted portion of the chart below. As a result all indications show that the programs that were previously in either the “fail” or “zone”, now “pass” with annual loan payments less than or equal to 20% of discretionary earnings.**

<b>CIP Code</b>	<b>Credential Level</b>	<b>Program Name</b>	<b>Alternative Median Annual</b>	<b>Transition Rate Numerator</b>	<b>Revised Rate</b>
-----------------	-------------------------	---------------------	----------------------------------	----------------------------------	---------------------

			<b>Earnings</b>		
<b>120401</b>	<b>01</b>	<b>Cosmetology</b>	<b>25,619</b>	<b>2268</b>	<b>8.8%</b>
<b>511011</b>	<b>01</b>	<b>Renal Dialysis/Technician</b>	<b>22,626</b>	<b>1920</b>	<b>8.4%</b>
<b>510801</b>	<b>01</b>	<b>Medical Assisting</b>	<b>20,480</b>	<b>1363</b>	<b>6.6%</b>
<b>510601</b>	<b>01</b>	<b>Dental Assisting</b>	<b>21,414</b>	<b>1655</b>	<b>7.7%</b>
<b>513501</b>	<b>01</b>	<b>Massage Therapy</b>	<b>29,089</b>	<b>1311</b>	<b>4.5%</b>

The Attachment titled "Attestation Certifying Use of State" is the attestation signed by our CEO/President attesting to the following, as required per the guidelines outlined in the FSA Handbook (June 2016, Chapter 4- Audits, Standards, Limitations, & Cohort Default Rates):

- Blue Cliff College obtained annual earnings data for more than 50% of the number of students in the cohort period and alternative earnings data for 30 or more of those students; and
- The state-provided data has been accurately used to recalculate the D/E rates.

The second attachment, includes the data received from the state.

Regards.

**DaKenya V. Douglas**  
**Sr. Vice President, Operations**  
**Education Management, Inc.**  
**Db a Blue Cliff College**  
**Office (225) 292-7078 (Ext 322)**  
**Cell (225) 200-7274**  
[dakenyad@bluecliffcollege.com](mailto:dakenyad@bluecliffcollege.com)

---

**From: Dakenya Douglas**  
**Sent: Thursday, January 19, 2017 4:11 PM**  
**To: 'altearningsappeals@ed.gov' <altearningsappeals@ed.gov>**  
**Cc: Reggie Moore <Reggiem@bluecliffcollege.com>; Dakenya Douglas <dakenyad@bluecliffcollege.com>**  
**Subject: Notice of Intent to File Alternate Earnings Appeal**  
**Importance: High**

**Good afternoon:**

**Blue Cliff College is submitting the following information to file a notice of appeal to the final D/E Rates. This email contains the prescribed information as directed by the Department in the communication to the school subject: 2016 Gainful Employment Draft Debt-To-Earnings Rates.**

**Institution Name: Blue Cliff College  
OPEID: 03294300**

**The following programs will be part of the appeal:**

<b>CIP Code</b>	<b>Credential Level</b>	<b>Program Name</b>
<b>120401</b>	<b>01</b>	<b>Cosmetology</b>
<b>511011</b>	<b>01</b>	<b>Renal Dialysis/Technician</b>
<b>510801</b>	<b>01</b>	<b>Medical Assisting</b>
<b>510601</b>	<b>01</b>	<b>Dental Assisting</b>
<b>513501</b>	<b>01</b>	<b>Massage Therapy</b>

**Thank you.**

**DaKenya V. Douglas  
Vice President Compliance  
EMI, dba Blue Cliff College  
11744 Haymarket Ave, Ste D.  
Baton Rouge, LA 70816  
(225) 292-7078 Ext 322  
(225) 200-7274 (cell)**





# Blue Cliff College

June 30, 2017

RE: Institution Name: Blue Cliff College (OPEID: 03294300) Attestation for Use of State-Sponsored Earnings Data

Blue Cliff College submitted the appropriate information to file a notice of appeal to the final D/E Rates. The email contained the prescribed information as directed by the Department in the communication to the school subject: 2016 Gainful Employment Draft Debt-To-Earnings Rates.

Subsequently, Blue Cliff College followed the outlined steps to file an appeal by obtaining state-sponsored survey data and has consequently determined alternative median annual earnings for each of the gainful employment programs as identified by the highlighted portion of the chart below. As a result all indications show that the programs that were previously in either the "fail" or "zone" are now "pass".

CIP Code	Credential Level	Program Name	Alternative Median Annual Earnings
120401	01	Cosmetology	25619
511011	01	Renal Dialysis/Technician	32057
510801	01	Medical Assisting	20480
510601	01	Dental Assisting	21414
513501	01	Massage Therapy	29089

This letter serves as my attestation of the following:

- Blue Cliff College obtained annual earnings data for more than 50% of the number of students in the cohort period and alternative earnings data for 30 or more of those students; and
- The state-provided data has been accurately used to recalculate the D/E rates.

Regards.

(b)(6)

Reginald L. Moore, Sr.  
CEO/President  
Education Management, Inc.  
Dba Blue Cliff College  
Office (225) 292-7078  
reggiem@bluecliffcollege.com

Academic Year of Exit	Program Year	Institution	CIP Title	Star Rating	Completers	Employed	% of Completers Employed	Average Wage
2008	11	Blue Cliff College - Lafayette	Criminal Justice/Law Enforcement Administration	2	14	11	78.57%	\$ 4,908.44
2008	11	Blue Cliff College - Lafayette	Massage Therapy/Therapeutic Massage	3	35	25	71.43%	\$ 5,485.06
2008	11	Blue Cliff College - New Orleans	Criminal Justice/Law Enforcement Administration	2	8	8	100.00%	\$ 4,231.50
2008	11	Blue Cliff College - New Orleans	Medical/Clinical Assistant	3	14	10	71.43%	\$ 4,527.33
2008	11	Blue Cliff College - New Orleans	Massage Therapy/Therapeutic Massage	4	52	31	59.62%	\$ 6,148.08
2008	11	Blue Cliff College - Shreveport	Cosmetology/Cosmetologist, General	3	18	12	66.67%	\$ 4,704.38
2008	11	Blue Cliff College - Shreveport	Criminal Justice/Law Enforcement Administration	2	10	5	50.00%	\$ 3,911.50
2008	11	Blue Cliff College - Shreveport	Medical/Clinical Assistant	2	22	14	63.64%	\$ 5,341.29
2008	11	Blue Cliff College - Shreveport	Massage Therapy/Therapeutic Massage	4	20	13	65.00%	\$ 5,887.19
2008	11	Blue Cliff College - Alexandria	Cosmetology/Cosmetologist, General	4	23	11	47.83%	\$ 4,141.17
2008	11	Blue Cliff College - Alexandria	Criminal Justice/Law Enforcement Administration	2	10	7	70.00%	\$ 3,960.25
2008	11	Blue Cliff College - Alexandria	Medical/Clinical Assistant	3	8	7	87.50%	\$ 4,435.90
2008	11	Blue Cliff College - Alexandria	Massage Therapy/Therapeutic Massage	4	27	17	62.96%	\$ 5,134.00
2008	11	Blue Cliff College - Houma	Cosmetology/Cosmetologist, General	2	3		0.00%	
2008	11	Blue Cliff College - Houma	Criminal Justice/Law Enforcement Administration	2	9	7	77.78%	\$ 6,545.88
2008	11	Blue Cliff College - Houma	Medical/Clinical Assistant	2	44	36	81.82%	\$ 4,464.65
2008	11	Blue Cliff College - Houma	Massage Therapy/Therapeutic Massage	4	6	0	0.00%	
2009	12	Blue Cliff College - Lafayette	Criminal Justice/Law Enforcement Administration	2	6	5	83.33%	\$ 6,499.00
2009	12	Blue Cliff College - Lafayette	Massage Therapy/Therapeutic Massage	3	77	44	57.14%	\$ 5,696.59
2009	12	Blue Cliff College - New Orleans	Criminal Justice/Law Enforcement Administration	2	7	5	71.43%	\$ 4,801.83
2009	12	Blue Cliff College - New Orleans	Dental Assisting/Assistant	3	9	8	88.89%	\$ 5,296.00
2009	12	Blue Cliff College - New Orleans	Medical/Clinical Assistant	3	66	45	68.18%	\$ 5,775.56
2009	12	Blue Cliff College - New Orleans	Massage Therapy/Therapeutic Massage	4	75	52	69.33%	\$ 6,001.72
2009	12	Blue Cliff College - Shreveport	Cosmetology/Cosmetologist, General	3	41	29	70.73%	\$ 4,098.40
2009	12	Blue Cliff College - Shreveport	Criminal Justice/Law Enforcement Administration	2	8	6	75.00%	\$ 3,853.00
2009	12	Blue Cliff College - Shreveport	Medical/Clinical Assistant	2	2		0.00%	
2009	12	Blue Cliff College - Shreveport	Massage Therapy/Therapeutic Massage	4	38	19	50.00%	\$ 7,084.29
2009	12	Blue Cliff College - Alexandria	Cosmetology/Cosmetologist, General	4	35	20	57.14%	\$ 4,747.25
2009	12	Blue Cliff College - Alexandria	Criminal Justice/Law Enforcement Administration	2	17	14	82.35%	\$ 4,525.00
2009	12	Blue Cliff College - Alexandria	Medical/Clinical Assistant	3	49	41	83.67%	\$ 4,593.47
2009	12	Blue Cliff College - Alexandria	Massage Therapy/Therapeutic Massage	4	35	25	71.43%	\$ 4,944.78
2009	12	Blue Cliff College - Houma	Cosmetology/Cosmetologist, General	2	21	15	71.43%	\$ 4,744.38
2009	12	Blue Cliff College - Houma	Criminal Justice/Law Enforcement Administration	2	9	4	44.44%	
2009	12	Blue Cliff College - Houma	Medical Office Assistant/Specialist	2	7	6	85.71%	\$ 4,263.00
2009	12	Blue Cliff College - Houma	Medical/Clinical Assistant	2	47	29	61.70%	\$ 4,179.65
2009	12	Blue Cliff College - Houma	Massage Therapy/Therapeutic Massage	4	43	29	67.44%	\$ 4,776.50
2010	13	Blue Cliff College - Lafayette	Criminal Justice/Law Enforcement Administration	2	2		0.00%	
2010	13	Blue Cliff College - Lafayette	Massage Therapy/Therapeutic Massage	3	63	42	66.67%	\$ 4,670.62
2010	13	Blue Cliff College - New Orleans	Criminal Justice/Law Enforcement Administration	2	6	5	83.33%	\$ 5,581.88
2010	13	Blue Cliff College - New Orleans	Dental Assisting/Assistant	3	64	48	75.00%	\$ 5,237.91
2010	13	Blue Cliff College - New Orleans	Medical/Clinical Assistant	3	137	108	78.83%	\$ 5,546.24
2010	13	Blue Cliff College - New Orleans	Massage Therapy/Therapeutic Massage	4	89	61	68.54%	\$ 6,020.12
2010	13	Blue Cliff College - Shreveport	Cosmetology/Cosmetologist, General	3	77	51	66.23%	\$ 5,519.17
2010	13	Blue Cliff College - Shreveport	Esthetician	2	10	6	60.00%	\$ 4,610.00
2010	13	Blue Cliff College - Shreveport	Medical Office Assistant/Specialist	3	1		0.00%	
2010	13	Blue Cliff College - Shreveport	Medical/Clinical Assistant	2	25	16	64.00%	\$ 4,479.25
2010	13	Blue Cliff College - Shreveport	Massage Therapy/Therapeutic Massage	4	26	10	38.46%	\$ 6,358.90
2010	13	Blue Cliff College - Alexandria	Cosmetology/Cosmetologist, General	4	60	44	73.33%	\$ 4,615.28
2010	13	Blue Cliff College - Alexandria	Criminal Justice/Law Enforcement Administration	2	2		0.00%	
2010	13	Blue Cliff College - Alexandria	Medical/Clinical Assistant	3	84	70	83.33%	\$ 5,149.24
2010	13	Blue Cliff College - Alexandria	Renal/Dialysis Technologist/Technician	4	4		0.00%	
2010	13	Blue Cliff College - Alexandria	Massage Therapy/Therapeutic Massage	4	29	17	58.62%	\$ 4,937.07
2010	13	Blue Cliff College - Houma	Cosmetology/Cosmetologist, General	2	38	27	71.05%	\$ 4,270.83
2010	13	Blue Cliff College - Houma	Criminal Justice/Law Enforcement Administration	2	9	7	77.78%	\$ 6,176.40
2010	13	Blue Cliff College - Houma	Medical Office Assistant/Specialist	2	31	20	64.52%	\$ 4,565.23
2010	13	Blue Cliff College - Houma	Medical/Clinical Assistant	2	85	63	74.12%	\$ 4,730.81
2010	13	Blue Cliff College - Houma	Massage Therapy/Therapeutic Massage	4	31	20	64.52%	\$ 4,847.86
2011	14	Blue Cliff College - Lafayette	Cosmetology/Cosmetologist, General	2	26	18	69.23%	\$ 6,781.13
2011	14	Blue Cliff College - Lafayette	Renal/Dialysis Technologist/Technician	3	31	22	70.97%	\$ 5,016.79
2011	14	Blue Cliff College - Lafayette	Massage Therapy/Therapeutic Massage	3	52	34	65.38%	\$ 6,568.40
2011	14	Blue Cliff College - New Orleans	Dental Assisting/Assistant	3	67	54	80.60%	\$ 5,353.71
2011	14	Blue Cliff College - New Orleans	Medical/Clinical Assistant	3	122	93	76.23%	\$ 5,120.16
2011	14	Blue Cliff College - New Orleans	Renal/Dialysis Technologist/Technician	4	53	42	79.25%	\$ 5,656.64
2011	14	Blue Cliff College - New Orleans	Massage Therapy/Therapeutic Massage	4	74	51	68.92%	\$ 7,272.30
2011	14	Blue Cliff College - Shreveport	Cosmetology/Cosmetologist, General	3	110	73	66.36%	\$ 6,028.79
2011	14	Blue Cliff College - Shreveport	Esthetician	2	25	19	76.00%	\$ 7,358.85
2011	14	Blue Cliff College - Shreveport	Medical/Clinical Assistant	2	16	12	75.00%	\$ 5,139.75
2011	14	Blue Cliff College - Shreveport	Massage Therapy/Therapeutic Massage	4	34	22	64.71%	\$ 5,803.56
2011	14	Blue Cliff College - Alexandria	Cosmetology/Cosmetologist, General	4	77	48	62.34%	\$ 5,764.65
2011	14	Blue Cliff College - Alexandria	Medical/Clinical Assistant	3	75	53	70.67%	\$ 4,926.50
2011	14	Blue Cliff College - Alexandria	Renal/Dialysis Technologist/Technician	11	4		36.36%	\$ 4,580.00
2011	14	Blue Cliff College - Alexandria	Massage Therapy/Therapeutic Massage	4	35	24	68.57%	\$ 5,173.38
2011	14	Blue Cliff College - Houma	Cosmetology/Cosmetologist, General	2	60	32	53.33%	\$ 5,399.30
2011	14	Blue Cliff College - Houma	Medical Office Assistant/Specialist	2	45	32	71.11%	\$ 4,765.82
2011	14	Blue Cliff College - Houma	Medical/Clinical Assistant	2	64	49	76.56%	\$ 5,107.50
2011	14	Blue Cliff College - Houma	Renal/Dialysis Technologist/Technician	12	8		66.67%	\$ 5,066.80
2011	14	Blue Cliff College - Houma	Massage Therapy/Therapeutic Massage	4	21	16	76.19%	\$ 5,391.40
2012	15	Blue Cliff College - Lafayette	Cosmetology/Cosmetologist, General	2	7	6	85.71%	\$ 4,164.00
2012	15	Blue Cliff College - Lafayette	Renal/Dialysis Technologist/Technician	11	11		100.00%	\$ 4,725.60
2012	15	Blue Cliff College - Lafayette	Massage Therapy/Therapeutic Massage	3	7	5	71.43%	\$ 4,832.67
2012	15	Blue Cliff College - New Orleans	Dental Assisting/Assistant	3	10	9	90.00%	\$ 4,565.00
2012	15	Blue Cliff College - New Orleans	Medical/Clinical Assistant	3	32	21	65.63%	\$ 4,843.55
2012	15	Blue Cliff College - New Orleans	Renal/Dialysis Technologist/Technician	12	8		66.67%	\$ 4,607.88
2012	15	Blue Cliff College - New Orleans	Massage Therapy/Therapeutic Massage	4	24	19	79.17%	\$ 4,964.33
2012	15	Blue Cliff College - Shreveport	Cosmetology/Cosmetologist, General	3	4		0.00%	
2012	15	Blue Cliff College - Shreveport	Medical/Clinical Assistant	2	6	3	50.00%	
2012	15	Blue Cliff College - Shreveport	Renal/Dialysis Technologist/Technician	2	5	5	100.00%	\$ 5,811.88
2012	15	Blue Cliff College - Alexandria	Cosmetology/Cosmetologist, General	4	8	6	75.00%	
2012	15	Blue Cliff College - Alexandria	Medical/Clinical Assistant	3	19	17	89.47%	\$ 5,685.10
2012	15	Blue Cliff College - Alexandria	Renal/Dialysis Technologist/Technician	4	4		0.00%	
2012	15	Blue Cliff College - Alexandria	Massage Therapy/Therapeutic Massage	4	10	7	70.00%	\$ 4,140.00
2012	15	Blue Cliff College - Houma	Cosmetology/Cosmetologist, General	2	4		0.00%	
2012	15	Blue Cliff College - Houma	Medical Office Assistant/Specialist	2	3		0.00%	
2012	15	Blue Cliff College - Houma	Medical/Clinical Assistant	2	10	6	60.00%	\$ 4,645.00
2012	15	Blue Cliff College - Houma	Renal/Dialysis Technologist/Technician	3	3		0.00%	
2012	15	Blue Cliff College - Houma	Massage Therapy/Therapeutic Massage	4	8	5	62.50%	\$ 4,780.75

For the data used to generate this output only completers were included, so this figure will not include exiters who did not complete the program.

## Louisiana

Academic Year of Exit	CIP Title	Completers	Employed	% of Completers Employed	Average Wage
2008	Massage Therapy/Therapeutic Massage	12	7	58.33%	\$ 7,144.25
2008	Renal/Dialysis Technologist/Technician	9	6	66.67%	\$ 5,250.50
2008	Medical/Clinical Assistant	25	20	80.00%	\$ 5,281.02
2008	Medical Office Assistant/Specialist	8	7	87.50%	\$ 5,294.25
2008	Criminal Justice/Law Enforcement Administration	20	17	85.00%	\$ 7,045.78
2008	Cosmetology/Cosmetologist, General	44	20	45.45%	\$ 4,860.13
2009	Massage Therapy/Therapeutic Massage	140	81	57.86%	\$ 6,593.78
2009	Renal/Dialysis Technologist/Technician	14	12	85.71%	\$ 5,182.00
2009	Medical/Clinical Assistant	655	461	70.38%	\$ 5,288.57
2009	Medical Office Assistant/Specialist	15	14	93.33%	\$ 5,967.13
2009	Dental Assisting/Assistant	79	57	72.15%	\$ 5,542.58
2009	Criminal Justice/Law Enforcement Administration	19	15	78.95%	\$ 4,969.21
2009	Cosmetology/Cosmetologist, General	73	40	54.79%	\$ 5,500.47
2010	Massage Therapy/Therapeutic Massage	147	82	55.78%	\$ 8,655.89
2010	Renal/Dialysis Technologist/Technician	8	6	75.00%	\$ 6,548.50
2010	Medical/Clinical Assistant	713	505	70.83%	\$ 5,492.28
2010	Medical Office Assistant/Specialist	20	15	75.00%	\$ 6,444.33
2010	Dental Assisting/Assistant	160	120	75.00%	\$ 5,540.65
2010	Criminal Justice/Law Enforcement Administration	38	28	73.68%	\$ 6,988.22
2010	Cosmetology/Cosmetologist, General	78	46	58.97%	\$ 5,932.46
2011	Massage Therapy/Therapeutic Massage	117	63	53.85%	\$ 6,165.10
2011	Renal/Dialysis Technologist/Technician	13	11	84.62%	\$ 5,422.00
2011	Medical/Clinical Assistant	932	639	68.56%	\$ 5,491.70
2011	Medical Office Assistant/Specialist	127	98	77.17%	\$ 5,832.91
2011	Dental Assisting/Assistant	181	129	71.27%	\$ 5,639.48
2011	Criminal Justice/Law Enforcement Administration	24	14	58.33%	\$ 4,598.25
2011	Cosmetology/Cosmetologist, General	195	116	59.49%	\$ 5,702.69
2012	Massage Therapy/Therapeutic Massage	118	79	66.95%	\$ 6,848.29
2012	Renal/Dialysis Technologist/Technician	7	6	85.71%	\$ 6,223.40
2012	Medical/Clinical Assistant	1059	740	69.88%	\$ 5,594.31
2012	Medical Office Assistant/Specialist	94	74	78.72%	\$ 5,570.08
2012	Dental Assisting/Assistant	193	137	70.98%	\$ 5,618.60
2012	Criminal Justice/Law Enforcement Administration	29	20	68.97%	\$ 6,772.20
2012	Cosmetology/Cosmetologist, General	162	83	51.23%	\$ 5,408.12

**From:** Dakenya Douglas  
**Sent:** 30 Jun 2017 20:44:09 +0000  
**To:** AltEarningsAppeals  
**Cc:** Reggie Moore;B Katsamakias;D Douglas  
**Subject:** FW: Blue Cliff College: Documentation to Support Alternate Earnings Appeal  
**Attachments:** Attestation certifying use of state.docx.pdf, Copy of Blue Cliff College State Sponsored Data.xlsx

**Good afternoon:**

**Blue Cliff College submitted the following information to file a notice of appeal to the final D/E Rates. The email contained the prescribed information as directed by the Department in the communication to the school subject: 2016 Gainful Employment Draft Debt-To-Earnings Rates.**

**Institution Name: Blue Cliff College**  
**OPEID: 03294300**

**The following programs are part of the appeal:**

<b>CIP Code</b>	<b>Credential Level</b>	<b>Program Name</b>	<b>Status</b>
<b>120401</b>	<b>01</b>	<b>Cosmetology</b>	<b>Fail</b>
<b>511011</b>	<b>01</b>	<b>Renal Dialysis/Technician</b>	<b>Fail</b>
<b>510801</b>	<b>01</b>	<b>Medical Assisting</b>	<b>Zone</b>
<b>510601</b>	<b>01</b>	<b>Dental Assisting</b>	<b>Zone</b>
<b>513501</b>	<b>01</b>	<b>Massage Therapy</b>	<b>Zone</b>

**Subsequently Blue Cliff College followed the outlined steps to file an appeal by obtaining state-sponsored survey data and has consequently determined alternative median annual earnings for each of the gainful employment programs as identified by the highlighted portion of the chart below. As a result all indications show that the programs that were previously in either the “fail” or “zone”, now “pass” with annual loan payments less than or equal to 20% of discretionary earnings.**

<b>CIP Code</b>	<b>Credential Level</b>	<b>Program Name</b>	<b>Alternative Median Annual Earnings</b>	<b>Transition Rate Numerator</b>	<b>Revised Rate</b>
<b>120401</b>	<b>01</b>	<b>Cosmetology</b>	<b>25,619</b>	<b>2268</b>	<b>8.8%</b>
<b>511011</b>	<b>01</b>	<b>Renal</b>	<b>22,626</b>	<b>1920</b>	<b>8.4%</b>



		Dialysis/Technician			
510801	01	Medical Assisting	20,480	1363	6.6%
510601	01	Dental Assisting	21,414	1655	7.7%
513501	01	Massage Therapy	29,089	1311	4.5%

The Attachment titled "Attestation Certifying Use of State" is the attestation signed by our CEO/President attesting to the following, as required per the guidelines outlined in the FSA Handbook (June 2016, Chapter 4- Audits, Standards, Limitations, & Cohort Default Rates):

- Blue Cliff College obtained annual earnings data for more than 50% of the number of students in the cohort period and alternative earnings data for 30 or more of those students; and
- The state-provided data has been accurately used to recalculate the D/E rates.

The second attachment, includes the data received from the state.

Regards.

**DaKenya V. Douglas**  
**Sr. Vice President, Operations**  
**Education Management, Inc.**  
**Db a Blue Cliff College**  
**Office (225) 292-7078 (Ext 322)**  
**Cell (225) 200-7274**  
**[dakenyad@bluecliffcollege.com](mailto:dakenyad@bluecliffcollege.com)**

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**From: Dakenya Douglas**  
**Sent: Thursday, January 19, 2017 4:11 PM**  
**To: 'altearningsappeals@ed.gov' <[altearningsappeals@ed.gov](mailto:altearningsappeals@ed.gov)>**  
**Cc: Reggie Moore <[Reggiem@bluecliffcollege.com](mailto:Reggiem@bluecliffcollege.com)>; Dakenya Douglas <[dakenyad@bluecliffcollege.com](mailto:dakenyad@bluecliffcollege.com)>**  
**Subject: Notice of Intent to File Alternate Earnings Appeal**  
**Importance: High**

Good afternoon:

Blue Cliff College is submitting the following information to file a notice of appeal to the final D/E Rates. This email contains the prescribed information

**as directed by the Department in the communication to the school subject:  
2016 Gainful Employment Draft Debt-To-Earnings Rates.**

**Institution Name: Blue Cliff College  
OPEID: 03294300**

**The following programs will be part of the appeal:**

<b>CIP Code</b>	<b>Credential Level</b>	<b>Program Name</b>
<b>120401</b>	<b>01</b>	<b>Cosmetology</b>
<b>511011</b>	<b>01</b>	<b>Renal Dialysis/Technician</b>
<b>510801</b>	<b>01</b>	<b>Medical Assisting</b>
<b>510601</b>	<b>01</b>	<b>Dental Assisting</b>
<b>513501</b>	<b>01</b>	<b>Massage Therapy</b>

**Thank you.**

**DaKenya V. Douglas  
Vice President Compliance  
EMI, dba Blue Cliff College  
11744 Haymarket Ave, Ste D.  
Baton Rouge, LA 70816  
(225) 292-7078 Ext 322  
(225) 200-7274 (cell)**





# Blue Cliff College

June 30, 2017

RE: Institution Name: Blue Cliff College (OPEID: 03294300) Attestation for Use of State-Sponsored Earnings Data

Blue Cliff College submitted the appropriate information to file a notice of appeal to the final D/E Rates. The email contained the prescribed information as directed by the Department in the communication to the school subject: 2016 Gainful Employment Draft Debt-To-Earnings Rates.

Subsequently, Blue Cliff College followed the outlined steps to file an appeal by obtaining state-sponsored survey data and has consequently determined alternative median annual earnings for each of the gainful employment programs as identified by the highlighted portion of the chart below. As a result all indications show that the programs that were previously in either the "fail" or "zone" are now "pass".

CIP Code	Credential Level	Program Name	Alternative Median Annual Earnings
120401	01	Cosmetology	25619
511011	01	Renal Dialysis/Technician	22626
510801	01	Medical Assisting	20480
510601	01	Dental Assisting	21414
513501	01	Massage Therapy	29089

This letter serves as my attestation of the following:

- Blue Cliff College obtained annual earnings data for more than 50% of the number of students in the cohort period and alternative earnings data for 30 or more of those students; and
- The state-provided data has been accurately used to recalculate the D/E rates.

Regards

(b)(6)

Reginald L. Moore, Sr.  
CEO/President  
Education Management, Inc.  
Db a Blue Cliff College  
Office (225) 292-7078  
reggiem@bluecliffcollege.com

Academic Year of Exit	Program Year	Institution	CIP Title	Star Rating	Completers	Employed	% of Completers Employed	Average Wage
2008	11	Blue Cliff College - Lafayette	Criminal Justice/Law Enforcement Administration	2	14	11	78.57%	\$ 4,908.44
2008	11	Blue Cliff College - Lafayette	Massage Therapy/Therapeutic Massage	3	35	25	71.43%	\$ 5,485.06
2008	11	Blue Cliff College - New Orleans	Criminal Justice/Law Enforcement Administration	2	8	8	100.00%	\$ 4,231.50
2008	11	Blue Cliff College - New Orleans	Medical/Clinical Assistant	3	14	10	71.43%	\$ 4,527.33
2008	11	Blue Cliff College - New Orleans	Massage Therapy/Therapeutic Massage	4	52	31	59.62%	\$ 6,148.08
2008	11	Blue Cliff College - Shreveport	Cosmetology/Cosmetologist, General	3	18	12	66.67%	\$ 4,704.38
2008	11	Blue Cliff College - Shreveport	Criminal Justice/Law Enforcement Administration	2	10	5	50.00%	\$ 3,911.50
2008	11	Blue Cliff College - Shreveport	Medical/Clinical Assistant	2	22	14	63.64%	\$ 5,341.29
2008	11	Blue Cliff College - Shreveport	Massage Therapy/Therapeutic Massage	4	20	13	65.00%	\$ 5,887.19
2008	11	Blue Cliff College - Alexandria	Cosmetology/Cosmetologist, General	4	23	11	47.83%	\$ 4,141.17
2008	11	Blue Cliff College - Alexandria	Criminal Justice/Law Enforcement Administration	2	10	7	70.00%	\$ 3,960.25
2008	11	Blue Cliff College - Alexandria	Medical/Clinical Assistant	3	8	7	87.50%	\$ 4,435.90
2008	11	Blue Cliff College - Alexandria	Massage Therapy/Therapeutic Massage	4	27	17	62.96%	\$ 5,134.00
2008	11	Blue Cliff College - Houma	Cosmetology/Cosmetologist, General	2	3		0.00%	
2008	11	Blue Cliff College - Houma	Criminal Justice/Law Enforcement Administration	2	9	7	77.78%	\$ 6,545.88
2008	11	Blue Cliff College - Houma	Medical/Clinical Assistant	2	44	36	81.82%	\$ 4,464.65
2008	11	Blue Cliff College - Houma	Massage Therapy/Therapeutic Massage	4	6	0	0.00%	
2009	12	Blue Cliff College - Lafayette	Criminal Justice/Law Enforcement Administration	2	6	5	83.33%	\$ 6,499.00
2009	12	Blue Cliff College - Lafayette	Massage Therapy/Therapeutic Massage	3	77	44	57.14%	\$ 5,696.59
2009	12	Blue Cliff College - New Orleans	Criminal Justice/Law Enforcement Administration	2	7	5	71.43%	\$ 4,801.83
2009	12	Blue Cliff College - New Orleans	Dental Assisting/Assistant	3	9	8	88.89%	\$ 5,296.00
2009	12	Blue Cliff College - New Orleans	Medical/Clinical Assistant	3	66	45	68.18%	\$ 5,775.56
2009	12	Blue Cliff College - New Orleans	Massage Therapy/Therapeutic Massage	4	75	52	69.33%	\$ 6,001.72
2009	12	Blue Cliff College - Shreveport	Cosmetology/Cosmetologist, General	3	41	29	70.73%	\$ 4,098.40
2009	12	Blue Cliff College - Shreveport	Criminal Justice/Law Enforcement Administration	2	8	6	75.00%	\$ 3,853.00
2009	12	Blue Cliff College - Shreveport	Medical/Clinical Assistant	2	2		0.00%	
2009	12	Blue Cliff College - Shreveport	Massage Therapy/Therapeutic Massage	4	38	19	50.00%	\$ 7,084.29
2009	12	Blue Cliff College - Alexandria	Cosmetology/Cosmetologist, General	4	35	20	57.14%	\$ 4,747.25
2009	12	Blue Cliff College - Alexandria	Criminal Justice/Law Enforcement Administration	2	17	14	82.35%	\$ 4,525.00
2009	12	Blue Cliff College - Alexandria	Medical/Clinical Assistant	3	49	41	83.67%	\$ 4,593.47
2009	12	Blue Cliff College - Alexandria	Massage Therapy/Therapeutic Massage	4	35	25	71.43%	\$ 4,944.78
2009	12	Blue Cliff College - Houma	Cosmetology/Cosmetologist, General	2	21	15	71.43%	\$ 4,744.38
2009	12	Blue Cliff College - Houma	Criminal Justice/Law Enforcement Administration	2	9	4	44.44%	
2009	12	Blue Cliff College - Houma	Medical Office Assistant/Specialist	2	7	6	85.71%	\$ 4,263.00
2009	12	Blue Cliff College - Houma	Medical/Clinical Assistant	2	47	29	61.70%	\$ 4,179.65
2009	12	Blue Cliff College - Houma	Massage Therapy/Therapeutic Massage	4	43	29	67.44%	\$ 4,776.50
2010	13	Blue Cliff College - Lafayette	Criminal Justice/Law Enforcement Administration	2	2		0.00%	
2010	13	Blue Cliff College - Lafayette	Massage Therapy/Therapeutic Massage	3	63	42	66.67%	\$ 4,670.62
2010	13	Blue Cliff College - New Orleans	Criminal Justice/Law Enforcement Administration	2	6	5	83.33%	\$ 5,581.88
2010	13	Blue Cliff College - New Orleans	Dental Assisting/Assistant	3	64	48	75.00%	\$ 5,237.91
2010	13	Blue Cliff College - New Orleans	Medical/Clinical Assistant	3	137	108	78.83%	\$ 5,546.24
2010	13	Blue Cliff College - New Orleans	Massage Therapy/Therapeutic Massage	4	89	61	68.54%	\$ 6,020.12
2010	13	Blue Cliff College - Shreveport	Cosmetology/Cosmetologist, General	3	77	51	66.23%	\$ 5,519.17
2010	13	Blue Cliff College - Shreveport	Esthetician	2	10	6	60.00%	\$ 4,610.00
2010	13	Blue Cliff College - Shreveport	Medical Office Assistant/Specialist	3	1		0.00%	
2010	13	Blue Cliff College - Shreveport	Medical/Clinical Assistant	2	25	16	64.00%	\$ 4,479.25
2010	13	Blue Cliff College - Shreveport	Massage Therapy/Therapeutic Massage	4	26	10	38.46%	\$ 6,358.90
2010	13	Blue Cliff College - Alexandria	Cosmetology/Cosmetologist, General	4	60	44	73.33%	\$ 4,615.28
2010	13	Blue Cliff College - Alexandria	Criminal Justice/Law Enforcement Administration	2	2		0.00%	
2010	13	Blue Cliff College - Alexandria	Medical/Clinical Assistant	3	84	70	83.33%	\$ 5,149.24
2010	13	Blue Cliff College - Alexandria	Renal/Dialysis Technologist/Technician	4	4		0.00%	
2010	13	Blue Cliff College - Alexandria	Massage Therapy/Therapeutic Massage	4	29	17	58.62%	\$ 4,937.07
2010	13	Blue Cliff College - Houma	Cosmetology/Cosmetologist, General	2	38	27	71.05%	\$ 4,270.83
2010	13	Blue Cliff College - Houma	Criminal Justice/Law Enforcement Administration	2	9	7	77.78%	\$ 6,176.40
2010	13	Blue Cliff College - Houma	Medical Office Assistant/Specialist	2	31	20	64.52%	\$ 4,565.23
2010	13	Blue Cliff College - Houma	Medical/Clinical Assistant	2	85	63	74.12%	\$ 4,730.81
2010	13	Blue Cliff College - Houma	Massage Therapy/Therapeutic Massage	4	31	20	64.52%	\$ 4,847.86
2011	14	Blue Cliff College - Lafayette	Cosmetology/Cosmetologist, General	2	26	18	69.23%	\$ 6,781.13
2011	14	Blue Cliff College - Lafayette	Renal/Dialysis Technologist/Technician	3	31	22	70.97%	\$ 5,016.79
2011	14	Blue Cliff College - Lafayette	Massage Therapy/Therapeutic Massage	3	52	34	65.38%	\$ 6,568.40
2011	14	Blue Cliff College - New Orleans	Dental Assisting/Assistant	3	67	54	80.60%	\$ 5,353.71
2011	14	Blue Cliff College - New Orleans	Medical/Clinical Assistant	3	122	93	76.23%	\$ 5,120.16
2011	14	Blue Cliff College - New Orleans	Renal/Dialysis Technologist/Technician	4	53	42	79.25%	\$ 5,656.64
2011	14	Blue Cliff College - New Orleans	Massage Therapy/Therapeutic Massage	4	74	51	68.92%	\$ 7,272.30
2011	14	Blue Cliff College - Shreveport	Cosmetology/Cosmetologist, General	3	110	73	66.36%	\$ 6,028.79
2011	14	Blue Cliff College - Shreveport	Esthetician	2	25	19	76.00%	\$ 7,358.85
2011	14	Blue Cliff College - Shreveport	Medical/Clinical Assistant	2	16	12	75.00%	\$ 5,139.75
2011	14	Blue Cliff College - Shreveport	Massage Therapy/Therapeutic Massage	4	34	22	64.71%	\$ 5,803.56
2011	14	Blue Cliff College - Alexandria	Cosmetology/Cosmetologist, General	4	77	48	62.34%	\$ 5,764.65
2011	14	Blue Cliff College - Alexandria	Medical/Clinical Assistant	3	75	53	70.67%	\$ 4,926.50
2011	14	Blue Cliff College - Alexandria	Renal/Dialysis Technologist/Technician	3	11	4	36.36%	\$ 4,580.00
2011	14	Blue Cliff College - Alexandria	Massage Therapy/Therapeutic Massage	4	35	24	68.57%	\$ 5,173.38
2011	14	Blue Cliff College - Houma	Cosmetology/Cosmetologist, General	2	60	32	53.33%	\$ 5,399.30
2011	14	Blue Cliff College - Houma	Medical Office Assistant/Specialist	2	45	32	71.11%	\$ 4,765.82
2011	14	Blue Cliff College - Houma	Medical/Clinical Assistant	2	64	49	76.56%	\$ 5,107.50
2011	14	Blue Cliff College - Houma	Renal/Dialysis Technologist/Technician	2	12	8	66.67%	\$ 5,066.80
2011	14	Blue Cliff College - Houma	Massage Therapy/Therapeutic Massage	4	21	16	76.19%	\$ 5,391.40
2012	15	Blue Cliff College - Lafayette	Cosmetology/Cosmetologist, General	2	7	6	85.71%	\$ 4,164.00
2012	15	Blue Cliff College - Lafayette	Renal/Dialysis Technologist/Technician	3	11	11	100.00%	\$ 4,725.60
2012	15	Blue Cliff College - Lafayette	Massage Therapy/Therapeutic Massage	3	7	5	71.43%	\$ 4,832.67
2012	15	Blue Cliff College - New Orleans	Dental Assisting/Assistant	3	10	9	90.00%	\$ 4,565.00
2012	15	Blue Cliff College - New Orleans	Medical/Clinical Assistant	3	32	21	65.63%	\$ 4,843.55
2012	15	Blue Cliff College - New Orleans	Renal/Dialysis Technologist/Technician	4	12	8	66.67%	\$ 4,607.88
2012	15	Blue Cliff College - New Orleans	Massage Therapy/Therapeutic Massage	4	24	19	79.17%	\$ 4,964.33
2012	15	Blue Cliff College - Shreveport	Cosmetology/Cosmetologist, General	3	4		0.00%	
2012	15	Blue Cliff College - Shreveport	Medical/Clinical Assistant	2	6	3	50.00%	
2012	15	Blue Cliff College - Shreveport	Renal/Dialysis Technologist/Technician	2	5	5	100.00%	\$ 5,811.88
2012	15	Blue Cliff College - Alexandria	Cosmetology/Cosmetologist, General	4	8	6	75.00%	
2012	15	Blue Cliff College - Alexandria	Medical/Clinical Assistant	3	19	17	89.47%	\$ 5,685.10
2012	15	Blue Cliff College - Alexandria	Renal/Dialysis Technologist/Technician	4	4		0.00%	
2012	15	Blue Cliff College - Alexandria	Massage Therapy/Therapeutic Massage	4	10	7	70.00%	\$ 4,140.00
2012	15	Blue Cliff College - Houma	Cosmetology/Cosmetologist, General	2	4		0.00%	
2012	15	Blue Cliff College - Houma	Medical Office Assistant/Specialist	2	3		0.00%	
2012	15	Blue Cliff College - Houma	Medical/Clinical Assistant	2	10	6	60.00%	\$ 4,645.00
2012	15	Blue Cliff College - Houma	Renal/Dialysis Technologist/Technician	3	3		0.00%	
2012	15	Blue Cliff College - Houma	Massage Therapy/Therapeutic Massage	4	8	5	62.50%	\$ 4,780.75

For the data used to generate this output only completers were included, so this figure will not include exiters who did not complete the program.