

SAN JOAQUIN VALLEY COLLEGE

VISALIA, CALIFORNIA

TIN NUMBER: 942589126

OPE ID NUMBER: 02120700

DUNS NUMBER: 083845776

COMPLIANCE ATTESTATION EXAMINATION
OF THE TITLE IV STUDENT FINANCIAL ASSISTANCE PROGRAMS

at

VISALIA, CALIFORNIA
FRESNO, CALIFORNIA
BAKERSFIELD, CALIFORNIA
ONTARIO, CALIFORNIA
HANFORD, CALIFORNIA
SALIDA, CALIFORNIA
RANCHO CORDOVA, CALIFORNIA
HESPERIA, CALIFORNIA
TEMECULA, CALIFORNIA
LANCASTER, CALIFORNIA
CHULA VISTA, CALIFORNIA
MADERA, CALIFORNIA
DELANO, CALIFORNIA

FEDERAL PELL GRANT PROGRAM (84.063)
FEDERAL SUPPLEMENTAL EDUCATIONAL OPPORTUNITY
GRANT PROGRAM (84.007)
FEDERAL WORK STUDY PROGRAM (84.033)
FEDERAL DIRECT LOAN PROGRAM (84.268)

FOR THE FISCAL YEAR ENDING DECEMBER 31, 2016

ALMICH & ASSOCIATES
CERTIFIED PUBLIC ACCOUNTANTS

SAN JOAQUIN VALLEY COLLEGE
VISALIA, CALIFORNIA

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AUDITOR INFORMATION SHEET

SAN JOAQUIN VALLEY COLLEGE
8344 WEST MINERAL KING AVENUE
VISALIA, CALIFORNIA 93291-9283

TIN NUMBER: 942589126
OPE ID NUMBER: 02120700
DUNS NUMBER: 083845776
TEL. NUMBER: (559) 734-9000
FAX NUMBER: (559) 734-9048
PRESIDENT: Michael Perry
CONTACT PERSON & TITLE: Kevin Robinson
Vice President of Student Financial Services

LEAD AUDITOR : John F. Woll
LICENSE NUMBER : Home State: 51024 Out of State(s): N/A
ENGAGEMENT PARTNER : Linda H. Cooley
FIRM'S NAME : Almich & Associates
ADDRESS : 26463 Rancho Parkway South
Lake Forest, California 92630
TEL. NO. : (949) 600-7550
FAX NO. : (949) 600-7558

Programs Examined:

FSEOG	84.007	X
FFELP	84.032	
FWS	84.033	X
FPL	84.038	
Pell	84.063	X
FDLP	84.268	X

For the Award Year that ended during the institution's fiscal year, the percentage of:

Correspondence or telecommunication courses to total courses	<u>N/A</u>
Regular students enrolled in correspondence courses	<u>N/A</u>
Regular students that are incarcerated	<u>N/A</u>
Regular students enrolled based on ability to benefit	<u>N/A</u>
For short term programs:	
Completion	<u>N/A</u>
Placement	<u>N/A</u>

The campuses/locations considered as part of this entity and covered or excluded by this examination are:

All Locations	>50% of Program Offered @ Site	Location On Eligibility Letter	Notice to ED Prior to Offering Instruction	Date		Of CPA's Last Visit	Exclusion Reason
				Opened	Closed		
Visalia, CA Main Campus	Yes	Yes	Yes	1977	N/A	8/17/15	N/A
Fresno, CA Additional Location	Yes	Yes	Yes	1985	N/A	8/18/15	N/A
Fresno, CA Additional Location	Yes	Yes	Yes	1991	N/A	8/18/15	N/A

Bakersfield, CA							
Additional Location	Yes	Yes	Yes	1985	N/A	8/17/15	N/A
Ontario, CA							
Additional Location	Yes	Yes	Yes	12/5/01	N/A	8/11/15	N/A
Hanford, CA							
Additional Location	Yes	Yes	Yes	9/21/04	N/A	8/17/15	N/A
Salida, CA							
Additional Location	Yes	Yes	Yes	10/28/04	N/A	8/18/15	N/A
Rancho Cordova, CA							
Additional Location	Yes	Yes	Yes	9/27/05	N/A	8/19/15	N/A
Hesperia, CA							
Additional Location	Yes	Yes	Yes	7/30/09	N/A	8/11/15	N/A
Temecula, CA							
Additional Location	Yes	Yes	Yes	7/21/11	N/A	8/11/15	N/A
Lancaster, CA							
Additional Location	Yes	Yes	Yes	11/1/12	N/A	8/17/15	N/A
Chula Vista, CA							
Additional Location	Yes	Yes	Yes	11/1/12	N/A	8/11/15	N/A
Madera, CA							
Additional Location	Yes	Yes	Yes	11/19/15	N/A	8/18/15	N/A
Delano, CA							
Additional Location	Yes	Yes	Yes	11/19/15	N/A	10/27/15	N/A

Corporate headquarters – Visalia, California: Visited March 14-17, 2016

Institution's Primary Accrediting Organization: Western Association of Schools and Colleges-Community/Jr. Colleges

Other accrediting organizations: N/A

Records for the accounting and administration of the SFA programs are located at:

Corporate Office:

San Joaquin Valley College
3828 W. Caldwell Avenue
Visalia, California 93277

Main Campus:

San Joaquin Valley College
8344 West Mineral King Avenue
Visalia, California 93291-9283

Additional Locations:

San Joaquin Valley College - Fresno
295 East Sierra Avenue
Fresno, California 93710-3616

San Joaquin Valley College - Fresno Aviation
4985 East Anderson Avenue
Fresno, California 93727-1501

San Joaquin Valley College - Bakersfield
201 New Stine Road
Bakersfield, California 93309-2659

Additional Locations (continued):

San Joaquin Valley College - Ontario
4580 Ontario Mills Parkway
Ontario, California 91764-5107

San Joaquin Valley College - Hanford Classroom
215 West 7th Street
Hanford, California 93230-4523

San Joaquin Valley College - Modesto
5380 Pirrone Road
Salida, California 95368-9090

San Joaquin Valley College - Rancho Cordova
11050 Olson Drive
Rancho Cordova, California 95670-5642

San Joaquin Valley College - Hesperia
9331 Mariposa Road
Hesperia, California 92344-8086

San Joaquin Valley College - Temecula
27270 Madison Avenue
Temecula, California 92590-5678

San Joaquin Valley College - Lancaster
42135 10th Street West
Lancaster, California 93534-7018

San Joaquin Valley College - San Diego
333 H Street Suite 1065
Chula Vista, California 91910-5557

San Joaquin Valley College – Madera
2185-J West Cleveland Avenue
Madera, California 93637-8724

San Joaquin Valley College – Delano
1920 Cecil Avenue
Delano, California 93215-9691

Service Information:

The Institution did not utilize a third-party service during the audit period. As such, the Service Information section of this report is not applicable.

ALMICH & ASSOCIATES

AN ACCOUNTANCY CORPORATION

• Certified Public Accounting and Business Services •

REPORT ON COMPLIANCE WITH SPECIFIED REQUIREMENTS APPLICABLE TO THE SFA PROGRAMS

INDEPENDENT ACCOUNTANTS' REPORT

To the Board of Directors of
San Joaquin Valley College:

We have examined management's assertions that San Joaquin Valley College complied with the specified compliance requirements, listed on the accompanying schedule, regarding Institutional Eligibility, Reporting, Pell Grant reporting, Loan reporting (including SSCRs) and FISAP reporting, Student Eligibility, Disbursements, Refunds/Return of Title IV Funds, GAPS and Cash Management, and Administrative Capability listed in Section II of the U.S. Department of Education's Audit Guide, *Audits of Federal Student Financial Assistance Programs at Participating Institutions and Institution Servicers*, relative to participation in the Federal Student Financial Assistance Programs for the year ended December 31, 2016. Management is responsible for San Joaquin Valley College's compliance with those requirements. Our responsibility is to express an opinion on San Joaquin Valley College's compliance based on our examination.

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

In our opinion, San Joaquin Valley College complied, in all material respects, with the aforementioned requirements for the year ended December 31, 2016.

This report is intended solely for the information and use of the board of directors, 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.



Lake Forest, California
June 2, 2017

SAN JOAQUIN VALLEY COLLEGE
VISALIA, CALIFORNIA

SCHEDULE OF MANAGEMENT'S ASSERTIONS REGARDING
SPECIFIED COMPLIANCE REQUIREMENTS ^A

1. San Joaquin Valley College complied with the Institutional Eligibility and Participation compliance requirements listed in Section II of the ED SFA Guide.
2. San Joaquin Valley College complied with the Reporting requirements, Pell Grant reporting, Loan reporting (including SSCRs) and FISAP reporting listed in Section II of the ED SFA Guide.
3. San Joaquin Valley College complied with the Student Eligibility compliance requirements listed in Section II of the ED SFA Guide.
4. San Joaquin Valley College complied with the Disbursements compliance requirements listed in Section II of the ED SFA Guide.
5. San Joaquin Valley College complied with the Refund/Return of Title IV Funds compliance requirements listed in Section II of the ED SFA Guide.
6. San Joaquin Valley College complied with the Grant Administration and Payment System (GAPS) and Cash Management compliance requirements listed in Section II of the ED SFA Guide.
7. San Joaquin Valley College complied with the Administrative Capability compliance requirements listed in Section II of the ED SFA Guide.

^A Reference to the ED SFA Guide refers to the *Audit Guide, Compliance Audits (Attestation Engagements) of Federal Student Financial Assistance Programs at Participating Institutions and Institution Servicers*, prepared by the U.S. Department of Education, Office of Inspector General, 2000 Revision.

SAN JOAQUIN VALLEY COLLEGE
VISALIA, CALIFORNIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2016

POPULATION SUMMARY

Total population:

	Pell	FFELP	FDLP	FSEOG	FPL	FWS
Universe -						
Dollars	\$ 27,127,481	\$ -	\$ 57,412,303	\$ 411,541	\$ -	\$ 96,669
Students	4,562	-	6,359	1,115	-	34

Enrolled, graduated or students on an approved leave of absence:

	Pell	FFELP	FDLP	FSEOG	FPL	FWS
Universe -						
Dollars	\$ 23,020,168	\$ -	\$ 50,586,488	\$ 356,891	\$ -	\$ 96,669
Students	3,293	-	5,266	938	-	34
Sample -						
Dollars	\$ 217,613	\$ -	\$ 547,293	\$ 3,000	\$ -	\$ 10,955
Students	40	-	50	8	-	5

Withdrew, dropped or terminated students:

	Pell	FFELP	FDLP	FSEOG	FPL	FWS
Universe -						
Dollars	\$ 4,107,313	\$ -	\$ 6,825,815	\$ 54,650	\$ -	\$ -
Students	1,269	-	1,093	177	-	-
Dollars Refunded	\$ 667,382	\$ -	\$ 2,336,815	\$ 3,978	\$ -	\$ -
Students with Refunds	395	-	556	18	-	-
Sample -						
Dollars	\$ 80,854	\$ -	\$ 150,241	\$ 1,000	\$ -	\$ -
Students	23	-	22	4	-	-
Dollars Refunded	\$ 9,950	\$ -	\$ 40,719	\$ -	\$ -	\$ -
Students with Refunds	4	-	11	-	-	-

Benchmark withdrawal rate calculation and sample criteria:

Total students in universe	7,317
Enrolled, graduated or students on an approved leave of absence	5,836
Withdrew, dropped or terminated students	1,481
Benchmark withdrawal rate	20.24%
Sample criteria	Approach 1
Number of students selected from enrolled, graduated or students on approved leave of absence	50
Number of students selected from withdrew, dropped or terminated students	25
Total number of students with refunds paid in universe	930
Total number of students with refunds paid in sample	14

Summary of questioned costs from noncompliance (See accompanying findings):

	Pell	FFELP	FDLP	FSEOG	FPL	FWS
Dollars	\$ 5,796	\$ -	\$ 3,464	\$ -	\$ -	\$ -
Students	2	-	1	-	-	-

SAN JOAQUIN VALLEY COLLEGE
VISALIA, CALIFORNIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED DECEMBER 31, 2016

DEFINITION OF MATERIAL NON-COMPLIANCE

The following thresholds, in relation to management's assertions, have been established with respect to material non-compliance. If the instances of non-compliance exceed these thresholds of materiality, the exceptions are considered material requiring appropriate further action:

	<u>Percent Instances of Non-Compliance</u>
1. Institutional Eligibility and Participation	0%
2. Reporting	10%
3. Student Eligibility	10%
4. Disbursements	10%
5. Refund Compliance (except timeliness as to which the percentage is 5% - see Refund Timeliness discussion below)	10%
6. Cash Management	5% of federal Title IV funds
7. Perkins Collections and Due Diligence	10%
8. Administrative Capability	0%

Refund Timeliness

With respect to refund timeliness, all instances of non-compliance are reported in the schedules of findings and questioned costs when the refund check clearance date exceeds the required timeframe prescribed in regulation. Expanded samples are performed based on the following criteria:

- (a) If more than 5% (and more than two student refunds) of refunds are *issued and cleared* the bank after the required timeframe.
- (b) If more than 5% (and more than two student refunds) of refunds are *issued prior* to their due date but *clear* the bank more than 15 days after the required timeframe.
- (c) A combination of (a) and (b) above which yields more than 5% (and more than two student refunds) late refunds based on this definition of material non-compliance.

SAN JOAQUIN VALLEY COLLEGE
VISALIA, CALIFORNIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED DECEMBER 31, 2016

FINDING NO. 16-1

Statement of Condition

An award disbursement was made to one student who was not eligible at the time of the disbursement.

Criteria

The Institution is required to disburse Title IV awards only to students who meet the specific eligibility requirements.

Effect

Of 75 files tested, 1 student received funds though not eligible at the time of the disbursement. A 2016-17 Federal Pell Grant disbursement was made after the student withdrew from the academic program. The student had not previously established eligibility for the funds in the amount of \$2,908 in the 2016-17 award year. Total questioned costs are \$2,908.

Cause

In this isolated instance, the Institution failed to adequately verify the student's eligibility for Title IV funds prior to disbursement of awards.

Recommendation

The Institution should follow its procedures to ensure that student recipients meet all eligibility requirements prior to disbursement of funds.

Additional Information

Upon learning of this finding, the Institution returned \$2,908 to the Federal Pell Grant Program for the student in this finding. We reviewed the repayment documentation and found it to be accurate. There are no remaining questioned costs associated with this finding.

Summary Schedules A, B and C Reference

This finding is included on the accompanying summary schedule A.

SAN JOAQUIN VALLEY COLLEGE
VISALIA, CALIFORNIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2016

FINDING NO. 16-2

Statement of Condition

Certain students were underawarded in Federal Pell Grant funds.

Criteria

An institution is required to pro-rate Federal Pell Grant award amounts, perform need analysis calculations, and review student enrollment status prior to disbursement to ensure that students are appropriately awarded.

Effect

In 2 of 63 Federal Pell Grant files tested, the students were underawarded in Federal Pell Grant funds. Student No. 1 was underawarded in the amount of \$1,886 in the 2015-16 award year. Student No. 2 was underawarded in the amount of \$50 in the 2016-17 award year.

Cause

The Institution did not always follow its procedures with respect to the awarding of Title IV funds.

Recommendation

The Institution should closely follow its procedures to ensure that students are appropriately awarded.

Additional Information

Upon learning of this finding, the Institution paid the underpayments in the amount of \$1,886 to Student No. 1 with institutional funds and \$50 to Student No. 2 with Federal Pell Grant funds. We reviewed the documentation and found it to be accurate.

Summary Schedules A, B and C Reference

This finding is not included on the accompanying summary schedules A, B and C since there are no questioned costs associated with this finding.

SAN JOAQUIN VALLEY COLLEGE
VISALIA, CALIFORNIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED DECEMBER 31, 2016

FINDING NO. 16-3

Statement of Condition

Subsequent disbursements of Title IV funds proceeds were made prior to completion of the previous payment period for one student.

Criteria

Institutions are required to disburse Title IV funds in a minimum of two disbursements based on payment periods or terms corresponding to the institution's academic calendar. For non-term based programs the disbursements should be at the beginning of the program and the midpoint of the defined academic year or program length (whichever is less). For term-based schools, payments can be made no sooner than ten (10) days prior to the beginning of the term.

Effect

In 1 of 75 files tested, a second disbursement of a Federal Pell Grant in the amount of \$1,432 was credited to the student's tuition account prior to the beginning of the subsequent term.

Cause

In this isolated instance, the Institution did not follow its procedures for determining that the student had reached the appropriate point in the academic program to qualify for the subsequent disbursement of Title IV funds.

Recommendation

The Institution should follow its procedures for determining payment period completion prior to disbursement of Title IV funds.

Additional Information

We noted that the student began the second payment period and remained eligible for the Title IV funds received. There are no questioned costs associated with this finding.

Summary Schedules A, B and C Reference

This finding is included on the accompanying summary schedule B.

SAN JOAQUIN VALLEY COLLEGE
VISALIA, CALIFORNIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED DECEMBER 31, 2016

FINDING NO. 16-4 (Repeat Finding)

Statement of Condition

Conflicting information was not resolved prior to disbursement of funds in the file of one student selected for verification.

Criteria

Federal regulations require that institutions verify certain need analysis data for students selected for verification by the U.S. Department of Education and for any student whose file contains conflicting data. Under certain conditions for the Federal Pell Grant and campus-based programs, the Institution may make initial payment to the student for the first payment period while verification is being completed. If the student graduates or withdraws prior to completing verification, the Institution is liable for the amount(s) disbursed.

Effect

Of 75 files tested, the file of 1 student selected for verification was missing the student's income tax transcript and conflicting information with respect to the household size was not resolved. The student received a Federal Pell Grant in the amount of \$2,888 and a Federal Direct Subsidized Loan in the amount of \$3,464 in the 2015-16 award year. Total net aid received was \$6,352.

Cause

In this isolated instance, the Institution did not apply its procedures for obtaining and reviewing all required documentation and resolving conflicting information.

Recommendation

The Institution should follow its procedures for determining a student's aid eligibility and resolving conflicting information prior to disbursement.

Additional Information

Upon learning of this finding, the Institution returned \$2,888 to the Federal Pell Grant Program and \$3,464 to the Federal Direct Subsidized Loan Program for the student in this finding. We reviewed the repayment documentation and found it to be accurate. There are no remaining questioned costs associated with this finding.

Summary Schedules A, B and C Reference

This finding is included on the accompanying summary schedule A.

SAN JOAQUIN VALLEY COLLEGE
VISALIA, CALIFORNIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED DECEMBER 31, 2016

FINDING NO. 16-5

Statement of Condition

A Return to Title IV funds calculation was not completed correctly when a student withdrew from an instructional program.

Criteria

Refunds for withdrawn students are to be properly calculated in accordance with applicable refund policies.

Effect

Of 25 files tested for refund compliance, 1 student's file contained an incorrect refund calculation. The Return to Title IV funds calculation did not contain the correct amount that could have been disbursed.

Cause

In this isolated instance, procedures to ensure the proper completion of refund calculations and appropriate payment of resulting refunds due were not followed.

Recommendation

Due diligence and care must be exercised in completing refund calculations in accordance with SFA program requirements.

Additional Information

Upon learning of this finding, the Institution recalculated the refund using the correct data and we reviewed the revised calculation. The recalculation resulted in an additional refund in the amount of \$1,434 due to the Federal Direct Unsubsidized Loan Program. The Institution paid the refund due to the Federal Direct Unsubsidized Loan Program for the student in this finding. We reviewed a copy of the refund documentation and found it to be accurate. There are no remaining questioned costs associated with this finding.

Summary Schedules A, B and C Reference

This finding is included on the accompanying summary schedule C.

SAN JOAQUIN VALLEY COLLEGE
VISALIA, CALIFORNIA
FOR THE YEAR ENDED DECEMBER 31, 2016

Summary Schedule B: DISBURSEMENTS

Student/ Number	Credited Student's acct more than 10 days before the start of classes			Paid student directly more than 10 days before the 1st day of classes					Release funds to student on a LOA		Delivered 1st Installment Before 30 days after the 1st day of classes		Failed to conduct counseling				Untimely ineligible returns and/or Untimely paid credit balance		Made 2nd payment prior to the completion of 1st payment period		Incorrect OPE # on loan app	Missing signed prom note
	P E L L	S E O G	P e r k i n s	Pell	SEOG	Perkins	FFEL	FDLP	F F E L	FDLP	FFEL	F D L P	FFEL	FDLP	F F E L	FDLP	P E L L	F D L P	F F E L	P E L L	FFEL	P e r k i n s
A1																				X		
Total																					1	

SAN JOAQUIN VALLEY COLLEGE
VISALIA, CALIFORNIA

AUDITORS' COMMENTS ON RESOLUTION MATTERS
RELATING TO PRIOR AUDIT FINDINGS

FOR THE YEAR ENDED DECEMBER 31, 2016

The Institution's compliance audit for the year ended December 31, 2015, dated May 16, 2016, was performed by Almich & Associates.

The Institution received a final audit determination letter from the U.S. Department of Education dated December 21, 2016 (ACN: 09-2015-60419). The final audit determination letter required the Institution to take the necessary actions to correct any deficiencies noted. The auditor is required as part of the next audit report to comment on actions taken by the Institution to correct any findings noted in the audit report.

The findings noted in the independent auditors' report and corrective actions taken are as follows:

Finding No. 15-1

The auditors found that in 1 of 66 FDLF files tested, the expected family contribution (EFC) exceeded the student's cost of attendance (COA). Total questioned costs are \$3,500. Upon learning of this finding, the Institution returned \$3,500 to the Federal Direct Subsidized Loan Program for the student. The auditors reviewed the documentation and found it to be accurate. There are no remaining questioned costs associated with this finding.

Action Taken

In its corrective action plan, the Institution stated that it concurs with the auditors' finding and believes this was an isolated occurrence. The Institution further stated that it has retrained the appropriate staff members to ensure unmet financial need for each student is reviewed accurately going forward. We found no exceptions with respect to EFC exceeding COA during our file testing for the current audit period.

Finding No. 15-2

The auditors found that of 75 files tested for student eligibility, 1 student's Institutional Student Information Record (ISIR) contained information that was not resolved prior to the disbursement of Title IV funds. The Institution did not satisfactorily resolve conflicting information with respect to the number in college. Total net aid received was \$12,515. Upon learning of this finding, the Institution recalculated the need analysis for the student using the accurate data. The auditors reviewed the documentation and determined that the student remained eligible for all Title IV funds disbursed. There are no remaining questioned costs associated with this finding.

Action Taken

In its corrective action plan, the Institution stated that it concurs with the auditors' finding and believes this was an isolated occurrence. The Institution further stated that it has gone over procedures with the financial aid staff to insure that they are following established procedures. As described in Finding No. 16-4, the Institution must resolve conflicting information and obtain all necessary documentation prior to disbursement of Title IV funds.

Finding No. 15-3

The auditors found that in 3 of 66 FDLP files tested, the documentation indicated that exit counseling was not performed in a timely manner.

Action Taken

In its corrective action plan, the Institution stated that it concurs with the auditors' finding. The Institution further stated that it has added a position to the financial aid staff to conduct internal audits during the year and to provide staff with training to ensure compliance on sending loan exit documents in a timely manner. We found no exceptions with respect to untimely exit counseling during our file testing for the current audit period.

Finding No. 15-4

The auditors found that the Institution did not report crime statistics to the U. S. Department of Education for the Chula Vista campus during the year ended December 31, 2015. The Chula Vista campus maintained a crime log and timely distributed the annual security report and crime statistics to its students and employees, however the statistics were not submitted to the U. S. Department of Education Campus Safety and Security survey website by October 1, 2015, as required.

Action Taken

In its corrective action plan, the Institution stated that it concurs with the auditors' finding. The Institution further stated that it will ensure the Chula Vista campus is added to the list of campuses which it is required to report to U.S.D.E. Additionally, the Institution stated that it will have a second employee audit the information prior to final submission. These steps will ensure the accuracy and completeness of the reported crime statistics. We confirmed that the Institution timely reported the required statistical crime data for each of its campuses to U.S.D.E. during our testing of administrative capability for the current audit period.

In the final audit determination letter, U.S.D.E. noted that it had requested additional information from the Institution which was promptly provided. Additionally, the Institution's corrective action plan met minimum requirements for resolution of the finding and avoiding reoccurrence. As such, U.S.D.E. accepted the response and considers the finding closed.