



CALIFORNIA
STUDENT AID
COMMISSION

**REPORT ON
PROGRAM COMPLIANCE REVIEWS
FISCAL YEAR 2008-09**

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EXECUTIVE SUMMARY

The California Student Aid Commission (Commission) is responsible for the effective oversight and efficient administration of the Cal Grant, Assumption Program of Loans for Education (APLE) and other financial aid programs. This includes ensuring program integrity through compliance audits and reviews of the institutions participating in the programs. These reviews give the Commission a measure and process to safeguard the assets it has entrusted to the institution, to check the accuracy and reliability of the data submitted, and to ensure and protect the overall integrity of the Commission's programs.

The Commission uses a risk-based approach in selecting the institutions and student records for audit. The Commission's Cal Grant audit program includes High Risk and Low Risk (Focused) audit reviews. The High Risk review emphasizes the verification of applicant eligibility, fund disbursement, and payment reconciliation and is applied to institutions with a high risk of material findings. The Focused review is a more streamlined audit program that focuses on the most common areas of non-compliance and is applied to lower risk institutions.

The Commission's audit reviews of the APLE and California Community College Transfer Entitlement Cal Grant (E2) programs use a Focused review format. Institutions that are scheduled for audit and are participating in both the APLE and E2 programs are audited together as a combined review.

From July 1, 2008 through June 30, 2009, one hundred twenty-four (124) audits were in various stages of completion. The table below shows the number of audits being conducted within each audit type. Approximately 18% of the total participating Cal Grant institutions had audits completed during the 2008-09 fiscal year.

Audit Type	Number of Audits
Cal Grant - High Risk	58
Cal Grant - Focused	16
E2	6
APLE	22
APLE/E2 (Combined)	22
Total	124

Of the completed high risk Cal Grant institutional audits:

- 61% had a finding in the area of applicant eligibility
- 43% had a finding in the area of fund disbursement
- 61% had a finding in the area of accounting and payment reconciliation
- 61% had a finding in more than one area

Of the completed focused Cal Grant institutional audits:

- 17% had a finding in the area of applicant eligibility
- 34% had a finding in the area of fund disbursement
- 34% of the audits had a finding in the area of accounting and payment reconciliation
- 17% of the audits had a finding in more than one area

The completed E2 and APLE audits indicate that institutions are properly verifying applicant eligibility.

Institutions are required to revise their policies and procedures to be consistent with statutory requirements and to return any ineligible funds to address audit findings before an audit is considered complete.

INTRODUCTION

The California Student Aid Commission (Commission) is the state's principal provider of intersegmental statewide grant aid to postsecondary students. Founded in 1955 as the California State Scholarship Commission, the Commission's primary programmatic responsibilities include administration of the Cal Grant Program, the Chafee Grant Program and several targeted state scholarship and loan assumption programs. The Commission administers financial aid awareness and outreach programs, such as the California Student Opportunity and Access Program (Cal-SOAP) and Cash for College, in collaboration with business, private industry, and community-based organizations. The Commission is also the designated State guaranty agency responsible for the Federal Family Education Loan (FFEL) Program which it administers through its auxiliary organization, EDFUND. The Commission maintains responsibility in the FFEL Program with financial aid program administration, policy leadership, program evaluation and information development and coordination.

The Commission consists of 15 appointed members. Eleven members are appointed by the Governor and represent segments of the state's higher education community, postsecondary education students, and the general public. In addition, the Speaker of the Assembly and the Senate Rules Committee each appoint two Commission members as representatives of the general public.

In its policy decision-making, the Commission receives advice and recommendations from staff; advisory committees, including the Grant Advisory Committee, the Loan Advisory Council, and the Cal-SOAP Advisory Committee; and ad hoc committees comprised of individuals that represent colleges and universities, secondary schools, student groups, the business community, lending institutions, and various levels of government. The Commission's strong tradition of public participation stems from its commitment to continuous improvement and responsiveness in the development and delivery of its financial aid programs and services.

The Commission administers the Cal Grant and specialized programs for the State of California. Below is a general description of Cal Grant and Specialized Programs:

Cal Grant A - assists with tuition and fees at public and independent colleges, and some occupational and career colleges. At the University of California and the California State University, the award covers up to full system-wide fees. Coursework must be for at least two academic years. There are two Cal Grant A awards: Entitlement and Competitive. A Cal Grant A award is held in reserve for students attending a California Community College until they transfer to a four-year college. Awards are renewable for up to four years, with an additional year if the student is attending a mandatory five year program.

Cal Grant B - assists with a living allowance and tuition and fee assistance for low-income students. Awards for most first-year students are limited to an allowance for books and living expenses. When renewed or awarded beyond the freshman year, the award also helps pay for tuition and fees. The awards for tuition and fees are the same as those for Cal Grant A. For Cal Grant B, coursework must be for at least one academic year. There are two types of Cal Grant B awards: Entitlement and Competitive. Awards are renewable for up to four years, with an additional year if the student is attending a mandatory five year program.

Cal Grant C - assist with tuition and training costs at occupational or vocational programs. The award includes an amount for books, tools and equipment. Funding is available for up to two years, depending on the length of the program.

California Community College Transfer Entitlement Cal Grant (E2) - High school students who graduated July 1, 2000 or after, and go to a California Community College may receive a Cal Grant award to attend a four-year college. Awards are guaranteed for students who have at least a 2.4 community college GPA, meet the admissions requirements for the qualifying four-year college, meet the Cal Grant eligibility and financial requirements, apply by March 2 of the award year and are under age 28 as of December 31 of the award year.

Assumption Program of loans for Education (APLE) - The APLE is a competitive teacher incentive program designed to encourage outstanding students, district interns, and out-of-state teachers to become California teachers in subject areas where a critical teacher shortage has been identified or in designated schools meeting specific criteria established by the Superintendent of Public Instruction. Participants may receive up to \$19,000 in loan assumption benefits over four years for completing teaching service.

The Commission conducts audits of participating Cal Grant and the Assumption Program of Loans for Education (APLE) institutions to determine the institutions' compliance with applicable state, federal and Commission requirements. This report provides data on the institutions audited, the rate of noncompliance with each major program requirement, and steps taken to address noncompliance.

COMPLIANCE AUDITS

Compliance audits are conducted to review and analyze the administration of the Commission's programs at each participating institution and to provide information and feedback to institutional staff to assist them in taking corrective action, if necessary. By conducting interviews and reviewing records and internal controls, the Commission auditors are able to help safeguard the operational and fiscal integrity of the Commission's programs. A compliance audit provides an opportunity to:

- evaluate the institution's administration of the program;
- ensure compliance with applicable laws, regulations, Commission policies and procedures, and the Institutional Participation Agreement;
- evaluate the institution's controls and procedures, including routine processing and exceptions monitoring;
- document necessary administrative actions to ensure appropriate use of funds; and
- identify corrective action, including recovery of funds.

The following major program requirements may be audited:

- General Eligibility - *school and program eligibility, administrative responsibility and system security*
- Applicant Eligibility - *student eligibility and satisfactory academic progress*
- Fund Disbursement/Refunds – *enrollment status, authorization, verification of disbursement and refunds*
- Completion of Rosters and Reports – *renewal unmet need, education level verification, grade point average and any other reports*
- File Maintenance/Record Retention - *record keeping*
- Fiscal Responsibility for Program Funds - *Accounting practices (GAAP, etc.), return of interest and reconciliation*

Information obtained during the audit is analyzed and a determination is made regarding the institution's compliance with applicable laws, policies, contracts and agreements. At the conclusion of the audit a report is issued that identifies all areas of non-compliance and, if necessary, initiates required action and restitution.

Institutions are required to revise their policies and procedures to be consistent with statutory requirements and to return any ineligible funds to address audit findings before an audit is considered complete.

Cal Grant Program Audits

Institutions are selected for an audit based on a risk analysis that includes the following risk categories: number of students receiving Cal Grant funds, amount of Cal Grant funds received by the institution, time frame of last audit or no prior audit conducted, severity of findings noted in a prior audit and information that was brought to the Commission's attention. All major program requirements may be audited.

The major areas of non-compliance are:

- Applicant Eligibility - *student eligibility and satisfactory academic progress*
- Fund Disbursement/Refunds – *enrollment status, authorization, verification of disbursement and refunds*
- Fiscal Responsibility for Program Funds - *Accounting practices (GAAP, etc.), return of interest and reconciliation*

If major findings are noted, a follow up audit will be scheduled within three years. If major findings are noted in chain institutions (Heald, ITT etc.) additional audits will be conducted at other institutions in the chain.

The Cal Grant program is administered on an eighteen month cycle (July 1 through December 31). Compliance audits are conducted on a closed Cal Grant year. For example, from March 2008 through February 2009, the records for the 2007-08 award year are audited.

Sampling Criteria

The audit sample is selected "randomly" from the total institutional student population and by Cal Grant program type (Cal Grant A, B, C or T). The number of student records audited is determined as noted below.

High Risk Institution Audits:

- Institutions with over 100 Cal Grant students have 40 students selected.
- Institutions with between 15 and 99 Cal Grant students have 15 students selected.
- Institutions with less than 15 Cal Grant students have all students selected.

Low Risk Institution Audits

- Institutions with over 100 Cal Grant students have 20 students selected.
- Institutions with between 10 and 99 Cal Grant students have 10 students selected.
- Institutions with less than 10 Cal Grant students have all students selected.

If significant exceptions are found in the sample, the institution may be asked to fully reconcile all awards. However, if there are no significant exceptions, findings are limited to the selected student records.

High Risk Institution Audits

Cal Grant high risk institutional audits cover all major program requirements with emphasis on applicant eligibility, fund disbursement, and fiscal responsibility for program funds. An institution is considered a high risk institution if there were major findings noted in the prior audit. In addition, a pool of high risk institutions is developed annually using the following risk factors:

- ✓ amount of Cal Grant funds received;
- ✓ previous number of findings;
- ✓ Cal Grant funds returned to the Commission from a prior audit finding;
- ✓ date of last review;
- ✓ input from a prior audit; and
- ✓ other information received concerning the institution.

As indicated in Displays 1.A and 1.B, high risk audits were conducted on institutions from all five segments of higher education. Sixty percent of the institutions with completed audits were found to be noncompliant with a major program requirement.

Display 1.A: High Risk Cal Grant Institutional Audits

Segment Type	Audit Stage			
	Audit Work	Draft Report	Final Report	Total
University of California (UC)	2	1	0	3
California State University (CSU)	0	2	3	5
California Community Colleges (CCC)	5	0	8	13
Independent Colleges	5	11	8	24
Proprietary Colleges	6	3	4	13
Total	18	17	23	58

Display 1.B: Major Areas of Noncompliance in Completed Audits of High Risk Cal Grant Institutions

Segment Type	Audit Findings				
	Applicant Eligibility	Fund Disbursement	Fiscal Responsibility for Program Funds	Funds Disbursed to the Institution	Funds Returned to the State
UC	0	0	0	\$ 0	\$ 0
CSU	1	1	1	26,938,461	12,090
CCC	4	2	5	5,646,666	31,140
Independent Colleges	6	4	6	10,144,091	191,001
Proprietary Colleges	3	3	2	1,032,354	150,237
Total	14	10	14	\$43,761,572	\$ 384,468

Low Risk Institution Audits

The low risk focused audit verifies applicant eligibility, fund disbursement, and payment reconciliation. A low risk institution is defined as having minor or no findings noted in prior audits. In addition, a pool of low risk institutions is developed annually using the following risk factors:

- ✓ the number of findings,
- ✓ the amount of funds returned to the Commission, and
- ✓ the amount of time elapsed since last review and any input from the prior auditor.

As indicated in Displays 2.A and 2.B, low risk audits were conducted on institutions from all five segments of higher education. Thirty-three percent of the institutions with completed audits were found to be noncompliant with a major program requirement.

Display 2.A: Low Risk Cal Grant Institutional Audits

Segment Type	Audit Stage			
	Audit Work	Draft Report	Final Report	Total
UC	0	2	0	2
CSU	0	1	0	1
CCC	0	0	7	7
Independent Colleges	1	0	4	5
Proprietary Colleges	0	0	1	1
Total	1	3	12	16

Display 2.B: Major Areas of Noncompliance in Completed Audits of Low Risk Cal Grant Institutions

Segment Type	Audit Findings				
	Applicant Eligibility	Fund Disbursement	Fiscal Responsibility for Program Funds	Funds Disbursed to the Institution	Funds Returned to the State
UC	0	0	0	\$ 0	\$ 0
CSU	0	0	0	0	0
CCC	2	2	2	3,587,145	20,341
Independent Colleges	0	1	2	4,026,344	3,766
Proprietary Colleges	0	1	0	140,868	725
Total	2	4	4	7,754,357	24,832

California Community College Transfer Entitlement Cal Grant (E2) and Assumption Program of loans for Education (APLE) Audits

California Education Code Section 69436(d)(3)(B) requires the Commission to randomly select a minimum of 10 percent of the new and renewal E2 awards. The institutions must verify that the selected recipient graduated from a California high school. The Commission audits only those institutions required to verify the high school graduation requirement. The E2 Focused audit program verifies:

- the applicant's eligibility at completion of the Community College attendance and transfer to a four year college;
- the institutions eligibility to participate in the program;
- that the institution specifically verified the student's high school graduation requirement; and,
- that the verification was done correctly.

The APLE Focused audit program verifies the institution's and the applicant's eligibility. Institutions are required to verify the student's eligibility at time they apply. The number of APLE applicants at the institution determines the number of students selected for verification.

Institutions that are scheduled for audit and are participating in both the APLE and E2 programs are audited together as a combined review.

E2 Focused Audits

As indicated in Displays 3.A and 3.B, none of the six E2 institutions audited had an area of noncompliance.

Display 3.A: E2 Focused Institutional Audits

Segment Type	Audit Stage			Total
	Audit Work	Draft Report	Final Report	
UC	0	0	0	0
CSU	0	0	2	2
Independent Colleges	0	0	3	3
Proprietary Colleges	0	0	1	1
Total	0	0	6	6

Display 3.B: Major Areas of Noncompliance in Completed Audits of E2 Focused Institutions

Segment Type	Audit Findings		
	Institutional Criteria	Applicant Eligibility	No Findings
UC	0	0	0
CSU	0	0	2
Independent Colleges	0	0	3
Proprietary Colleges	0	0	1
Total	0	0	6

APLE Focused Audits

As indicated in Displays 4.A and 4.B, four of the twenty-two APLE institutions audited were found to be noncompliant in a major program requirement.

Display 4.A: APLE Focused Institutional Audits

Segment Type	Audit Stage			Total
	Audit Work	Draft Report	Final Report	
UC	0	0	0	0
CSU	0	0	3	3
CCC	0	0	0	0
Independent Colleges	0	0	18	18
Proprietary Colleges	0	0	1	1
Total	0	0	22	22

Display 4.B: Major Areas of Noncompliance in Completed Audits of APLE Focused Institutions

Segment Type	Audit Findings		
	Institutional Criteria	Applicant Eligibility	No Findings
UC	0	0	0
CSU	0	0	3
CCC	0	0	0
Independent Colleges	0	4	14
Proprietary Colleges	0	0	1
Total	0	4	18

APLE/E2 Combination Focused Audits

As indicated in Displays 5.A and 5.B, none of the twenty-two APLE/E2 institutions audited had an area of noncompliance.

Display 5.A: APLE/E2 Combination Focused Institutional Audits

Segment Type	Audit Stage			Total
	Audit Work	Draft Report	Final Report	
UC	0	0	5	5
CSU	0	0	7	7
CCC	0	0	0	0
Independent Colleges	0	0	10	10
Proprietary Colleges	0	0	0	0
Total	0	0	22	22

**Display 5.B: Major Areas of Noncompliance for
Completed Audits of APLE/E2 Combination Institutions**

Segment Type	Audit Findings		
	Institutional Criteria	Applicant Eligibility	No Findings
UC	0	0	5
CSU	0	0	7
CCC	0	0	0
Independent Colleges	0	0	10
Proprietary Colleges	0	0	0
Total	0	0	22

Additional details on the audits can be found in the Appendix.

CONCLUSION

The Commission is responsible for the effective oversight and efficient administration of authorized Federal and State financial aid programs. This includes ensuring program integrity through compliance audits and reviews of the institutions participating in the Commission's programs.

The major areas of noncompliance found in the Cal Grant compliance audits completed in 2008-09 were primarily in the areas of applicant eligibility, fund disbursement and fiscal responsibility for programs funds. A summary of the most common reasons for these findings are noted below.

1. Applicant Eligibility

Participating institutions are required to confirm that a Cal Grant recipient meets eligibility and program requirements at the time Cal Grant funds are paid to the recipient or the recipient's account using all existing information including the Institutional Student Information Record (ISIR). Most of the audit findings in this area are the result of the institution not determining that a student became ineligible for a Cal Grant, as a result of changes to the Institution Student Aid Report (ISAR), which increased the student's income ceiling.

2. Fund Disbursement

The institution is required to disburse Cal Grant funds based on a student's attendance at the time of disbursement. The majority of the findings in this area resulted from institutions disbursing a full time payment although the student was attending three-quarter or half-time.

3. Fiscal Responsibility for Program Funds

Institutions must reconcile the funds received from the Commission for each student to the funds disbursed to each student. The institution's financial aid office reports the student Cal Grant payments through the Commission's WebGrants system. The institution should, at specific times throughout the year, reconcile the Cal Grant payments reported on WebGrants to the institutional records. The most common audit

finding occurred when the institution did not reconcile the Cal Grant student payments with the institutional payments.

Approximately 18% of the total participating Cal Grant institutions were being audited by the Commission during the 2008-09 fiscal year. Approximately half of the institutions with completed Cal Grant audits (23 high risk and 12 focused audits) had a least one major area of noncompliance. In the high risk institutional audits, 61% of the institutions had more than two areas of non-compliance and over \$384,000 was returned to the State.

The Commission's California Community College Transfer Entitlement Program (E2) and APLE compliance audits focus on participant eligibility. The E2 audit results indicate that the institutions are properly verifying that selected recipients meet the requirements regarding graduating from a California high school. The APLE audit results indicated that institutions are nominating qualified applicants to participate in the APLE Program.

Institutions are required to revise their policies and procedures to be consistent with statutory requirements and to return any ineligible funds to address audit findings before an audit is considered complete.

APPENDIX

DATA SUMMARY – CAL GRANT HIGH RISK AUDITS

Table 1.A: High Risk Cal Grant Institutional Audits

Institutions Audited	Audit Stage		
	Audit Work	Draft Report	Final Report
University of California (UC)			
Davis		X	
Irvine	X		
Los Angeles	X		
California State University (CSU)			
Channel Islands			X
Fresno			X
Long Beach			X
Los Angeles		X	
Sacramento		X	
California Community College (CCC)			
Cabrillo College			X
Chabot College			X
City College of San Francisco	X		
College of the Desert	X		
Folsom Lake College			X
Fresno City College			X
Fullerton College	X		
Gavilan College			X
Pasadena City College	X		
San Jose City College			X
Santa Ana College			X
Santiago Canyon College			X
Southwestern College	X		
Independent Colleges			
California Institute of the Arts			X
Chapman University	X		
Concordia University			X
Dominican University of California			X
Fresno Pacific College		X	
Golden Gate University	X		
Heald College - Hayward		X	
Heald College - Roseville			X
Heald College of Business & Technology – San Francisco			X
Heald College of Business & Technology – Fresno		X	
La Sierra University			X
Life Pacific College		X	

continued on next page

DATA SUMMARY – CAL GRANT HIGH RISK AUDITS

Table 1.A: High Risk Cal Grant Institutional Audits (continued)

Institutions Audited	Audit Stage		
	Audit Work	Draft Report	Final Report
Independent Colleges (continued)			
Loyola Marymount University		X	
Mount St. Mary's College		X	
San Diego Christian College		X	
Santa Clara University		X	
Soka University of America		X	
So CA Institute of Architecture			X
The Masters College			X
University of San Diego	X		
University of San Francisco	X		
University of Southern California	X		
Vanguard University of Southern California		X	
Woodbury University		X	
Proprietary Colleges			
California College of San Diego	X		
California School of Culinary Arts			X
Devry Institute of Technology - Pomona	X		
Empire College			X
Fashion Institute of Design & Merchandising		X	
ITT Technical Institute – San Diego		X	
Musician's Institution			X
San Joaquin Valley College - Fresno	X		
The Art Institute Of California – Orange County	X		
Universal Technical Institute - Sacramento	X		
Western Career College – Citrus Heights			X
Western Career College – Stockton	X		
Westwood College of Technology - Upland		X	

DATA SUMMARY – CAL GRANT HIGH RISK AUDITS

Table 1.B: Major Areas of Noncompliance in Completed Audits of High Risk Cal Grant Institutions

Institutions Audited	Audit Findings				
	Verification of Applicant Eligibility	Fund Disbursement	Accounting & Payment Reconciliation	Funds Disbursed to the Institution	Funds Returned to the State
CSU					
Channel Islands	X	X		1,037,279	6,794
Fresno				14,228,051	0
Sacramento			X	11,673,131	5,296
<i>Total</i>				<i>26,938,461</i>	<i>12,090</i>
CCC					
Cabrillo	X	X		567,376	500
Chabot	X		X	615,855	0
Folsom Lake		X	X	80,411	15,106
Fresno City				2,677,219	0
Gavilan	X		X	287,086	3,235
San Jose City	X		X	261,063	11,909
Santa Ana			X	685,558	390
Santiago Canyon				131,691	0
<i>Total</i>				<i>5,646,666</i>	<i>31,140</i>
Independent Colleges					
California Institute of the Arts	X	X		903,046	19,746
Concordia University	X		X	2,153,490	31,099
Dominican University of California	X	X	X	2,162,083	34,266
Heald - Roseville			X	1,139,260	104,254
Heald College of Business & Tech – San Francisco			X	356,318	26,807
La Sierra University	X	X	X	2,546,782	19,667
So Cal Institute of Architecture	X			249,792	38,518
The Masters College	X	X	X	1,772,580	20,898
<i>Total</i>				<i>10,144,091</i>	<i>191,001</i>
Proprietary Colleges					
California School of Culinary Arts	X	X		506,584	125,669
Empire College		X	X	119,057	11,938
Musician's Institution	X	X	X	186,444	12,630
Western Career – Citrus Heights	X			220,269	0
<i>Total</i>				<i>1,032,354</i>	<i>150,237</i>
Grand Total				43,761,572	384,468

DATA SUMMARY – CAL GRANT FOCUSED AUDITS

Table 2.A: Low Risk Cal Grant Institutional Audits

Institutions Audited	Audit Stage		
	Audit Work	Draft Report	Final Report
UC			
Santa Barbara		X	
San Diego		X	
CSU			
San Diego State University		X	
CCC			
American River College			X
College of Marin – Indian Valley Camp			X
College of San Mateo			X
College of the Canyons			X
Napa Valley College			X
Santa Barbara City College			X
Sierra College			X
Independent Colleges			
Bethany College			X
Humphreys College			X
Point Loma Nazarene	X		
Thomas Aquinas College			X
Westmont College			X
Proprietary Colleges			
Sage College			X

DATA SUMMARY – CAL GRANT FOCUSED AUDITS

Table 2.B: Major Areas of Noncompliance in Completed Audits of High Risk Cal Grant Institutions

Institutions Audited	Audit Findings				
	Verification of Applicant Eligibility	Fund Disbursement	Accounting & Payment Reconciliation	Funds Disbursed to the Institution	Funds Returned to the State
CCC					
American River College		X	X	1,531,753	15,882
College of Marin – Indian Valley Camp		X		8,774	144
College of San Mateo				204,033	0
College of the Canyons				340,407	0
Napa Valley College	X			286,373	3,102
Santa Barbara City College	X		X	401,805	1,357
Sierra College				814,000	0
<i>Total</i>				<i>3,587,145</i>	<i>20,341</i>
Independent Colleges					
Bethany College			X	792,808	3,766
Humphreys College		X		1,289,019	0
Thomas Aquinas College			X	369,441	0
Westmont College				1,575,076	0
<i>Total</i>				<i>4,026,344</i>	<i>3,766</i>
Proprietary Colleges					
Sage College		X		140,868	725
<i>Total</i>				<i>140,868</i>	<i>725</i>
Grand Total				7,754,357	24,832

**DATA SUMMARY – CALIFORNIA COMMUNITY COLLEGE TRANSFER
ENTITLEMENT CAL GRANT (E2) FOCUSED AUDITS**

Table 3.A: E2 Focused Institutional Audits

Institutions Audited	Audit Stage		
	Audit Work	Draft Report	Final Report
CSU			
San Marcos			X
Sonoma			X
Independent Colleges			
Fresno Pacific College			X
Simpson University			X
So CA Institute of Architecture			X
Propriety Colleges			
Brooks Institute			X

**Table 3.B: Major Areas of Noncompliance in
Completed Audits of E2 Focused Institutions**

Institutions Audited	Audit Findings		
	Institutional Criteria	Applicant Eligibility	No Findings
CSU			
San Marcos			X
Sonoma			X
Independent Colleges			
Fresno Pacific College			X
Simpson University			X
So CA Institute of Architecture			X
Propriety Colleges			
Brooks Institute			X

DATA SUMMARY – APLE FOCUSED AUDITS

Table 4.A: APLE Focused Institutional Audits

Institutions Audited	Audit Stage		
	Audit Work	Draft Report	Final Report
CSU			
Dominguez Hills			X
San Luis Obispo (Polytechnic University)			X
Sonoma			X
Independent Colleges			
Alliant International University – San Diego			X
Antioch University-Santa Barbara			X
Chapman University			X
Claremont Graduate School			X
Holy Names College			X
Loyola Marymount University			X
New College of California			X
National Hispanic University			X
Notre Dame de Namur University			X
Occidental College			X
Patten University			X
Simpson University			X
St Mary's College of California			X
Stanford University			X
University of Phoenix			X
University of Redlands			X
Vanguard University of Southern California			X
Whittier College			X
Propriety Colleges			
Argosy University-Orange County			X

DATA SUMMARY – APLE FOCUSED AUDITS

**Table 4.B: Major Areas of Noncompliance in Completed Audits of
APLE Focused Institutions**

Institutions Audited	Audit Findings		
	Institutional Criteria	Applicant Eligibility	No Findings
CSU			
Dominguez Hills			X
San Luis Obispo (Polytechnic University)			X
Sonoma			X
Independent Colleges			
Alliant International University – San Diego			X
Antioch University-Santa Barbara			X
Chapman University			X
Claremont Graduate School			X
Holy Names College			X
Loyola Marymount University			X
New College of California			X
National Hispanic University		X	
Notre Dame de Namur University		X	
Occidental College			X
Patten University		X	
Simpson University			X
St Mary's College of California		X	
Stanford University			X
University of Phoenix			X
University of Redlands			X
Vanguard University of Southern California			X
Whittier College			X
Propriety Colleges			
Argosy University-Orange County			X

DATA SUMMARY – APLE/E2 COMBINATION FOCUSED AUDITS

Table 5.A: APLE/E2 Combination Focused Institutional Audits

Institutions Audited	Audit Stage		
	Audit Work	Draft Report	Final Report
UC			
Berkeley			X
Davis			X
Irvine			X
Riverside			X
Santa Cruz			X
CSU			
East Bay			X
Fresno			X
Fullerton			X
Northridge			X
Pomona (Polytechnic University)			X
San Francisco			X
San Jose			X
Independent Colleges			
Biola University			X
California Baptist University			X
Concordia University			X
Hope International University			X
Mount St. Mary's College			X
Pacific Oaks College			X
Pacific Union College			X
Santa Clara University			X
The Masters College			X
University of Southern California			X

DATA SUMMARY – APLE/E2 COMBINATION FOCUSED AUDITS

**Table 5.B: Major Areas of Noncompliance in
Completed Audits of APLE/E2 Combination Focused Institutions**

Institutions Audited	Audit Findings		
	Institutional Criteria	Applicant Eligibility	No Findings
UC			
Berkeley			X
Davis			X
Irvine			X
Riverside			X
Santa Cruz			X
CSU			
East Bay			X
Fresno			X
Fullerton			X
Northridge			X
Pomona (Polytechnic University)			X
San Francisco			X
San Jose			X
Independent Colleges			
Biola University			X
California Baptist University			X
Concordia University			X
Hope International University			X
Mount St. Mary's College			X
Pacific Oaks College			X
Pacific Union College			X
Santa Clara University			X
The Masters College			X
University of Southern California			X