

COMPLIANCE REPORT

**MICRO TECH TRAINING CENTER, INC.
DBA EASTERN INTERNATIONAL COLLEGE
JERSEY CITY, NJ 07306**

**ENTITY No. 22-3145831
OPE ID No. 031226-00
DUNS No. 783-984-073
ACCSC No. M70039 & B70386**

COMPLIANCE AUDIT
OF THE TITLE IV PROGRAMS
AT
684 NEWARK AVENUE
JERSEY CITY, NJ 07306

WITH AN ADDITIONAL LOCATION AT:
251 WASHINGTON AVENUE
BELLEVILLE, NJ 07109

FEDERAL PELL GRANT PROGRAM (84.063)

FEDERAL SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANT (84.007)

FEDERAL DIRECT LOAN PROGRAM (84.268)

FOR THE INSTITUTION'S FISCAL YEAR ENDED DECEMBER 31, 2018

FOR THE PERIOD JANUARY 1, 2018 THROUGH DECEMBER 31, 2018

TABLE OF CONTENTS

	<u>PAGE</u>
AUDITOR INFORMATION SHEET.....	1
SERVICER INFORMATION SHEET.....	3
REPORT ON COMPLIANCE FOR STUDENT FINANCIAL ASSISTANCE PROGRAMS AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE GUIDE FOR AUDITS OF PROPRIETARY SCHOOLS AND FOR COMPLIANCE ATTESTATION ENGAGEMENTS OF THIRD-PARTY SERVICERS ADMINISTERING TITLE IV PROGRAMS (<i>UNMODIFIED OPINION ON COMPLIANCE, NO MATERIAL WEAKNESSES OR SIGNIFICANT DEFICIENCIES IN INTERNAL CONTROL OVER COMPLIANCE IDENTIFIED</i>)	4
SCHEDULE OF FINDINGS AND QUESTIONED COSTS.....	7
AUDITOR’S COMMENTS ON THE RESOLUTION OF PRIOR AUDIT FINDINGS	10
CORRECTIVE ACTION PLAN.....	11
SCHEDULE A-STUDENT ELIGIBILITY	12
SCHEDULE B-DISBURSEMENTS	14
SCHEDULE C-REFUNDS	16

AUDITOR INFORMATION SHEET

**EASTERN INTERNATIONAL COLLEGE
684 NEWARK AVENUE
JERSEY CITY, NJ 07306**

**ENTITY No. : 22-3145831
OPE ID No. : 031226-00
DUNS No. : 783-98-4073**

Institution's Information:

Telephone Number: (201) 216 - 9901
Fax Number: (201) 216 - 9225
President: Mr. Bashir Moshen
Contact Person & Title: Mr. Bashir Moshen, President

Audit Firm Information:

Lead Auditor: David A Levy CPA
Email Address: dlevy@dalcpapc.net
License Number: (Home State) CA 678 C Massachusetts
License Number: (Out of State): 20CC02214400, NJ
Firm's Name: David A Levy CPA PC
Partner in Charge: David A Levy CPA
Street: 20 Freeman Place
City, State, Zip: Needham, MA 02492
Telephone Number: (617) 566-3645 (866) 842-0108
Fax Number: (866) 681-2377

Programs Audited ("X" indicates program audited)

FSEOG	84.007	<u> X </u>
FWS	84.033	<u> </u>
Perkins	84.037 and 84.038	<u> </u>
PELL	84.063	<u> X </u>
Direct Loan	84.268	<u> X </u>
TEACH	84.379	<u> </u>
IASG	84.408	<u> </u>

For the award year that ended during the audit period, the audited ratios for establishing institutional eligibility required by 34 CFR 600.7 (Chapter 3, Section C.1.9.) are as follows:

- | | |
|--|-----|
| 1. Correspondence to total courses: | 0% |
| 2. Regular Students enrolled in correspondence courses to total regular students | 0% |
| 3. Regular Students that are incarcerated to total regular students | 0% |
| 4. Students enrolled based on ability to benefit to total regular students | N/A |
| 5. Completion/Placement for Short Programs | N/A |

**EASTERN INTERNATIONAL COLLEGE
684 NEWARK AVENUE
JERSEY CITY, NJ 07306**

The campus considered as part of this entity consists of the location noted below:

Address and Name of Location	Was 50% or more of a program offered at this location? Yes/ No	Is location listed on the school's eligibility letter? Yes/ No	Did school notify ED before offering instruction here? Yes/ No	Date location was opened (mm/dd/yyyy)	Date location was closed (mm/dd/yyyy)	Date of auditor's last visit to the location (mm/dd/yyyy)	Reason the location was not visited for this audit
Eastern International College 684 Newark Avenue Jersey City, NJ 07306	Yes	Yes	Yes	3/18/1990	N/A	5/15/2019	None
Eastern International College 251 Washington Avenue Belleville, NJ 07109	Yes	Yes	Yes	8/17/2005	N/A	2/16/2018	None

INSTITUTION'S PRIMARY ACCREDITING ORGANIZATION:

Accrediting Commission of Career Schools and Colleges (ACCSC)
2101 Wilson Boulevard, Suite 302
Arlington, VA 22201

SERVICER

Does the school use a servicer to help it administer all or any portion of its Title IV program responsibilities?

Yes X No

Location of the school's accounting and administrative records for Title IV programs administered:

684 Newark Avenue
Jersey City, NJ 07306

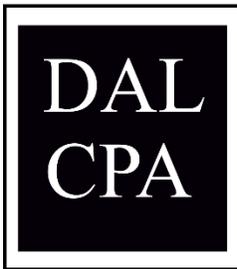
Has the school stopped participating in all Title IV programs?

Yes No X

SERVICER INFORMATION SHEET

FINANCIAL AID SERVICES
90 STILES RD. #101
SALEM, NH 03079

This Institution's Servicer Information Sheet, Division of Duties and related information are submitted via the eZ-Audit system under a separate attachment.



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

**REPORT ON COMPLIANCE FOR STUDENT FINANCIAL ASSISTANCE PROGRAMS AND REPORT ON
INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE GUIDE FOR AUDITS OF
PROPRIETARY SCHOOLS AND FOR COMPLIANCE ATTESTATION ENGAGEMENTS OF THIRD-
PARTY SERVICERS ADMINISTERING TITLE IV PROGRAMS (*UNMODIFIED OPINION ON
COMPLIANCE, NO MATERIAL WEAKNESSES OR SIGNIFICANT DEFICIENCIES IN INTERNAL CONTROL
OVER COMPLIANCE IDENTIFIED*)**

INDEPENDENT AUDITOR'S REPORT

To the Stockholder
Micro Tech Training Center, Inc.
d/b/a Eastern International College
684 Newark Avenue
Jersey City, NJ 07306

REPORT ON COMPLIANCE

We have audited Micro Tech Training Center, Inc. d/b/a Eastern International College (hereinafter referred to as Eastern International College)'s compliance with the compliance requirements regarding Institutional Eligibility and Participation; Reporting; Student Eligibility; Disbursements; Return of Title IV Funds; G5 and Cash Management; Perkins Loan Program; Administrative Requirements; and Close Out Audit Requirements (as applicable) described in Chapter 3 of the 2016 edition of the U. S. Department of Education's *Guide For Audits of Proprietary Schools and For Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs* (Guide) relative to Eastern International College's Student Financial Assistance (SFA) programs, for the year ended December 31, 2018.

MANAGEMENT'S RESPONSIBILITY

Management is responsible for Eastern International College's compliance with requirements of laws, regulations, contracts, and grants applicable to its SFA programs.

AUDITOR'S RESPONSIBILITY

Our responsibility is to express an opinion on compliance for Eastern International College's SFA Programs based on our audit of the compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the Guide. Those standards and the Guide require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above occurred.

An audit includes examining, on a test basis, evidence about Eastern International College's compliance with those requirements and performing such other procedures, as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for SFA programs. However, our audit does not provide a legal determination of Eastern International College's compliance.

In our opinion, Eastern International College complied, in all material respects, with the compliance requirements referred to above for the year ended December 31, 2018.

REPORT ON INTERNAL CONTROL OVER COMPLIANCE

Management of Eastern International College is responsible for establishing and maintaining effective internal control over compliance with the compliance requirements referred to above. In planning and performing our audit of compliance, we considered Eastern International College's internal control over compliance with the compliance requirements to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for SFA programs and to test and report on internal control over compliance in accordance with the Guide, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Eastern International College's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses or significant deficiencies. However, material weaknesses may exist that have not been identified.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a compliance requirement applicable to SFA programs on a timely basis.

A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that a material noncompliance with a compliance requirement applicable to SFA programs will not be prevented, or detected and corrected, on a timely basis.

A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance requirements of applicable SFA programs that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

PURPOSE OF REPORT

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Guide. Accordingly, this report is not suitable for any other purpose.

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

David A Levy CPA PC
Needham, Massachusetts
June 10, 2019

**EASTERN INTERNATIONAL COLLEGE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE PERIOD ENDED DECEMBER 31, 2018**

TOTAL POPULATION:

	Pell	Direct Loan	FSEOG	Total
Universe				
Dollars	\$2,314,770	\$5,155,620	\$51,363	\$7,521,753
Number of Students	576	632	105	763

Students Enrolled, graduated or students on an approved leave of absence (Attribute 1):

	Pell	Direct Loan	FSEOG	Total
Universe				
Dollars	\$1,768,136	\$4,339,595	\$37,400	\$6,145,131
Number of Students for Attribute 1	409	485	78	565
Sample				
Dollars	\$197,587	\$473,730	\$6,600	\$677,917
Number of Students for Attribute 1	45	51	13	60

Withdrew, dropped out, enrolled but never began attendance during the audit, or terminated students (Attribute 2):

	Pell	Direct Loan	FSEOG	Total
Universe				
Number of Students for Attribute 2	167	147	27	198
Returned / Refunded				
Dollars (G5)	\$20,754	\$87,066	\$300	\$108,120
Sample				
Number of Students for Attribute 2	43	36	8	50
Returned / Refunded				
Dollars (Sch C)	\$2,080	\$0	\$0	\$2,080
Number of Students	1	0	0	1

**EASTERN INTERNATIONAL COLLEGE
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 FOR THE ONE YEAR PERIOD ENDED DECEMBER 31, 2018**

MATERIALITY THRESHOLD

To determine the materiality of management’s compliance with the compliance requirements, we have determined the following materiality thresholds:

Category:	Level of Materiality:
1. Institutional Eligibility & Participation	0% issues of non-compliance
2. Reporting	5% issues of non-compliance & >1
3: Student Eligibility	5% issues of non-compliance & >1
4: Disbursements	5% issues of non-compliance & >1
5: Refunds	5% issues of non-compliance & >1

If the Institution exceeds these thresholds of materiality, we, the auditors will use professional judgment to determine if there is a materiality threshold violation and take appropriate action. These materiality threshold violations are not always considered material weaknesses as defined within the Auditor's Report on Internal Control over Compliance enclosed herein. Since this sample size is 110 files, 5% of this or 6 instances or greater of noncompliance of any of the tested attributes would be considered a materiality threshold violation and thereby reported on, quantified and acted upon.

SAMPLING METHODOLOGY

As outlined in the U.S. Department of Education’s SFA audit/attestation guide (September, 2016) for our sampling methodology, the Institution’s population is divided into two universes; (a) Universe 1- students who were enrolled, graduated or on approved leave of absence (Attribute 1). (b) Universe 2- students who withdrew, dropped out, enrolled but never begun attendance, or were terminated (Attribute 2).

The sample size is determined by the size of each universe as detailed below:

Universe	Sample Size
>250	60 students from each universe
100-249	25% of students from each universe
26-99	25 students from each universe
<25	100% of students from each universe

Our sample size is 110 files as shown below:

Student Status	# of Students in Population	Sample Size
Currently Attending / Graduate	565	60
Withdrawn	198	50
Total	763	110

Included in the sample, is the required number of transfer and verification students as outlined in the audit guide.

**EASTERN INTERNATIONAL COLLEGE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE ONE YEAR PERIOD ENDED DECEMBER 31, 2018**

CURRENT AUDIT

There were no instances of noncompliance noted within the sample population during the current audit.

EASTERN INTERNATIONAL COLLEGE
AUDITOR'S COMMENTS ON THE RESOLUTION OF PRIOR AUDIT FINDINGS

The office of David A Levy CPA PC performed the annual audit for the fiscal year ended December 31, 2017. There were no instances of noncompliance noted within the sample population.

**EASTERN INTERNATIONAL COLLEGE
684 NEWARK AVENUE
JERSEY CITY, NJ 07306**

**CORRECTIVE ACTION PLAN
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2018**

Audit Firm: David A Levy CPA PC
Audit Period: January 1, 2018 – December 31, 2018

Signed Corrective Action Plan from Eastern International College on findings on compliance for SFA programs and Internal control over compliance are attached via the eZ audit system under a separate attachment.

**EASTERN INTERNATIONAL COLLEGE
SCHEDULE A-STUDENT ELIGIBILITY
FOR THE PERIOD ENDED DECEMBER 31, 2018**

	A	B	C	D	E	F	G	H	I
Student / Number	Student file not found	Not meeting satisfactory academic progress (SAP)	Original ISIR not found	Not a regular student	Non-eligible citizen	Incorrect SSN	Dependency override not documented	Professional judgment not documented	Title IV exceeds need
1	N	N	N	N	N	N	N	N	N
2	N	N	N	N	N	N	N	N	N
3	N	N	N	N	N	N	N	N	N
4	N	N	N	N	N	N	N	N	N
5	N	N	N	N	N	N	N	N	N
6	N	N	N	N	N	N	N	N	N
7	N	N	N	N	N	N	N	N	N
8	N	N	N	N	N	N	N	N	N
9	N	N	N	N	N	N	N	N	N
10	N	N	N	N	N	N	N	N	N
11	N	N	N	N	N	N	N	N	N
12	N	N	N	N	N	N	N	N	N
13	N	N	N	N	N	N	N	N	N
14	N	N	N	N	N	N	N	N	N
15	N	N	N	N	N	N	N	N	N
16	N	N	N	N	N	N	N	N	N
17	N	N	N	N	N	N	N	N	N
18	N	N	N	N	N	N	N	N	N
19	N	N	N	N	N	N	N	N	N
20	N	N	N	N	N	N	N	N	N
21	N	N	N	N	N	N	N	N	N
22	N	N	N	N	N	N	N	N	N
23	N	N	N	N	N	N	N	N	N
24	N	N	N	N	N	N	N	N	N
25	N	N	N	N	N	N	N	N	N
26	N	N	N	N	N	N	N	N	N
27	N	N	N	N	N	N	N	N	N
28	N	N	N	N	N	N	N	N	N
29	N	N	N	N	N	N	N	N	N
30	N	N	N	N	N	N	N	N	N
31	N	N	N	N	N	N	N	N	N
32	N	N	N	N	N	N	N	N	N
33	N	N	N	N	N	N	N	N	N
34	N	N	N	N	N	N	N	N	N
35	N	N	N	N	N	N	N	N	N
36	N	N	N	N	N	N	N	N	N
37	N	N	N	N	N	N	N	N	N
38	N	N	N	N	N	N	N	N	N
39	N	N	N	N	N	N	N	N	N
40	N	N	N	N	N	N	N	N	N
41	N	N	N	N	N	N	N	N	N
42	N	N	N	N	N	N	N	N	N
43	N	N	N	N	N	N	N	N	N
44	N	N	N	N	N	N	N	N	N
45	N	N	N	N	N	N	N	N	N
46	N	N	N	N	N	N	N	N	N
47	N	N	N	N	N	N	N	N	N
48	N	N	N	N	N	N	N	N	N
49	N	N	N	N	N	N	N	N	N
50	N	N	N	N	N	N	N	N	N
51	N	N	N	N	N	N	N	N	N
52	N	N	N	N	N	N	N	N	N
53	N	N	N	N	N	N	N	N	N
54	N	N	N	N	N	N	N	N	N
55	N	N	N	N	N	N	N	N	N
56	N	N	N	N	N	N	N	N	N
57	N	N	N	N	N	N	N	N	N

**EASTERN INTERNATIONAL COLLEGE
SCHEDULE A-STUDENT ELIGIBILITY
FOR THE PERIOD ENDED DECEMBER 31, 2018**

	A	B	C	D	E	F	G	H	I
Student / Number	Student file not found	Not meeting satisfactory academic progress (SAP)	Original ISIR not found	Not a regular student	Non-eligible citizen	Incorrect SSN	Dependency override not documented	Professional judgment not documented	Title IV exceeds need
58	N	N	N	N	N	N	N	N	N
59	N	N	N	N	N	N	N	N	N
60	N	N	N	N	N	N	N	N	N
61	N	N	N	N	N	N	N	N	N
62	N	N	N	N	N	N	N	N	N
63	N	N	N	N	N	N	N	N	N
64	N	N	N	N	N	N	N	N	N
65	N	N	N	N	N	N	N	N	N
66	N	N	N	N	N	N	N	N	N
67	N	N	N	N	N	N	N	N	N
68	N	N	N	N	N	N	N	N	N
69	N	N	N	N	N	N	N	N	N
70	N	N	N	N	N	N	N	N	N
71	N	N	N	N	N	N	N	N	N
72	N	N	N	N	N	N	N	N	N
73	N	N	N	N	N	N	N	N	N
74	N	N	N	N	N	N	N	N	N
75	N	N	N	N	N	N	N	N	N
76	N	N	N	N	N	N	N	N	N
77	N	N	N	N	N	N	N	N	N
78	N	N	N	N	N	N	N	N	N
79	N	N	N	N	N	N	N	N	N
80	N	N	N	N	N	N	N	N	N
81	N	N	N	N	N	N	N	N	N
82	N	N	N	N	N	N	N	N	N
83	N	N	N	N	N	N	N	N	N
84	N	N	N	N	N	N	N	N	N
85	N	N	N	N	N	N	N	N	N
86	N	N	N	N	N	N	N	N	N
87	N	N	N	N	N	N	N	N	N
88	N	N	N	N	N	N	N	N	N
89	N	N	N	N	N	N	N	N	N
90	N	N	N	N	N	N	N	N	N
91	N	N	N	N	N	N	N	N	N
92	N	N	N	N	N	N	N	N	N
93	N	N	N	N	N	N	N	N	N
94	N	N	N	N	N	N	N	N	N
95	N	N	N	N	N	N	N	N	N
96	N	N	N	N	N	N	N	N	N
97	N	N	N	N	N	N	N	N	N
98	N	N	N	N	N	N	N	N	N
99	N	N	N	N	N	N	N	N	N
100	N	N	N	N	N	N	N	N	N
101	N	N	N	N	N	N	N	N	N
102	N	N	N	N	N	N	N	N	N
103	N	N	N	N	N	N	N	N	N
104	N	N	N	N	N	N	N	N	N
105	N	N	N	N	N	N	N	N	N
106	N	N	N	N	N	N	N	N	N
107	N	N	N	N	N	N	N	N	N
108	N	N	N	N	N	N	N	N	N
109	N	N	N	N	N	N	N	N	N
110	N	N	N	N	N	N	N	N	N

N= No instance of noncompliance
Y= Instance of noncompliance

EASTERN INTERNATIONAL COLLEGE
SCHEDULE B-DISBURSEMENTS
FOR THE PERIOD ENDED DECEMBER 31, 2018

Student/ Number	A Credited Student's account or paid student directly more than 10 days before the	B Released funds to a student on LOA	C First time borrower, released first payment before 30 days after the first day of	D Made payment prior to student completing the previous payment	E Verification not complete within the period of time specified by the school, loan proceeds not	F Notification of crediting loan funds to student account not provided	G Deficient entrance or exit counseling	H Credit balance in student account not paid timely
1	N	N	N	N	N	N	N	N
2	N	N	N	N	N	N	N	N
3	N	N	N	N	N	N	N	N
4	N	N	N	N	N	N	N	N
5	N	N	N	N	N	N	N	N
6	N	N	N	N	N	N	N	N
7	N	N	N	N	N	N	N	N
8	N	N	N	N	N	N	N	N
9	N	N	N	N	N	N	N	N
10	N	N	N	N	N	N	N	N
11	N	N	N	N	N	N	N	N
12	N	N	N	N	N	N	N	N
13	N	N	N	N	N	N	N	N
14	N	N	N	N	N	N	N	N
15	N	N	N	N	N	N	N	N
16	N	N	N	N	N	N	N	N
17	N	N	N	N	N	N	N	N
18	N	N	N	N	N	N	N	N
19	N	N	N	N	N	N	N	N
20	N	N	N	N	N	N	N	N
21	N	N	N	N	N	N	N	N
22	N	N	N	N	N	N	N	N
23	N	N	N	N	N	N	N	N
24	N	N	N	N	N	N	N	N
25	N	N	N	N	N	N	N	N
26	N	N	N	N	N	N	N	N
27	N	N	N	N	N	N	N	N
28	N	N	N	N	N	N	N	N
29	N	N	N	N	N	N	N	N
30	N	N	N	N	N	N	N	N
31	N	N	N	N	N	N	N	N
32	N	N	N	N	N	N	N	N
33	N	N	N	N	N	N	N	N
34	N	N	N	N	N	N	N	N
35	N	N	N	N	N	N	N	N
36	N	N	N	N	N	N	N	N
37	N	N	N	N	N	N	N	N
38	N	N	N	N	N	N	N	N
39	N	N	N	N	N	N	N	N
40	N	N	N	N	N	N	N	N
41	N	N	N	N	N	N	N	N
42	N	N	N	N	N	N	N	N
43	N	N	N	N	N	N	N	N
44	N	N	N	N	N	N	N	N
45	N	N	N	N	N	N	N	N
46	N	N	N	N	N	N	N	N
47	N	N	N	N	N	N	N	N
48	N	N	N	N	N	N	N	N
49	N	N	N	N	N	N	N	N
50	N	N	N	N	N	N	N	N
51	N	N	N	N	N	N	N	N
52	N	N	N	N	N	N	N	N
53	N	N	N	N	N	N	N	N
54	N	N	N	N	N	N	N	N
55	N	N	N	N	N	N	N	N
56	N	N	N	N	N	N	N	N
57	N	N	N	N	N	N	N	N

**EASTERN INTERNATIONAL COLLEGE
SCHEDULE B-DISBURSEMENTS
FOR THE PERIOD ENDED DECEMBER 31, 2018**

	A	B	C	D	E	F	G	H
	Credited Student's account or paid student directly more than 10 days before the	Released funds to a student on LOA	First time borrower, released first payment before 30 days after the first day of	Made payment prior to student completing the previous payment	Verification not complete within the period of time specified by the school, loan proceeds not	Notification of crediting loan funds to student account not provided	Deficient entrance or exit counseling	Credit balance in student account not paid timely
Student/ Number	days before the	on LOA	first day of	payment	proceeds not	provided	counseling	timely
58	N	N	N	N	N	N	N	N
59	N	N	N	N	N	N	N	N
60	N	N	N	N	N	N	N	N
61	N	N	N	N	N	N	N	N
62	N	N	N	N	N	N	N	N
63	N	N	N	N	N	N	N	N
64	N	N	N	N	N	N	N	N
65	N	N	N	N	N	N	N	N
66	N	N	N	N	N	N	N	N
67	N	N	N	N	N	N	N	N
68	N	N	N	N	N	N	N	N
69	N	N	N	N	N	N	N	N
70	N	N	N	N	N	N	N	N
71	N	N	N	N	N	N	N	N
72	N	N	N	N	N	N	N	N
73	N	N	N	N	N	N	N	N
74	N	N	N	N	N	N	N	N
75	N	N	N	N	N	N	N	N
76	N	N	N	N	N	N	N	N
77	N	N	N	N	N	N	N	N
78	N	N	N	N	N	N	N	N
79	N	N	N	N	N	N	N	N
80	N	N	N	N	N	N	N	N
81	N	N	N	N	N	N	N	N
82	N	N	N	N	N	N	N	N
83	N	N	N	N	N	N	N	N
84	N	N	N	N	N	N	N	N
85	N	N	N	N	N	N	N	N
86	N	N	N	N	N	N	N	N
87	N	N	N	N	N	N	N	N
88	N	N	N	N	N	N	N	N
89	N	N	N	N	N	N	N	N
90	N	N	N	N	N	N	N	N
91	N	N	N	N	N	N	N	N
92	N	N	N	N	N	N	N	N
93	N	N	N	N	N	N	N	N
94	N	N	N	N	N	N	N	N
95	N	N	N	N	N	N	N	N
96	N	N	N	N	N	N	N	N
97	N	N	N	N	N	N	N	N
98	N	N	N	N	N	N	N	N
99	N	N	N	N	N	N	N	N
100	N	N	N	N	N	N	N	N
101	N	N	N	N	N	N	N	N
102	N	N	N	N	N	N	N	N
103	N	N	N	N	N	N	N	N
104	N	N	N	N	N	N	N	N
105	N	N	N	N	N	N	N	N
106	N	N	N	N	N	N	N	N
107	N	N	N	N	N	N	N	N
108	N	N	N	N	N	N	N	N
109	N	N	N	N	N	N	N	N
110	N	N	N	N	N	N	N	N

N= No instance of noncompliance
Y= Instance of noncompliance

EASTERN INTERNATIONAL COLLEGE
SCHEDULE C-REFUNDS
FOR THE PERIOD ENDED DECEMBER 31, 2018

Student/ Number	Start Date	Status	PELL															FDLP				
			A	B	C	D	E	F	G	H	I	J	K	L	M	N	O					
			If known, Last Day of Attendance	Date the School Determined the Student Withdrew or Never Attended	School Return Amount	Auditor Return Amount	Refund over paid / (Due)	Refund Amount	Return Due Date (B+ 45 days or B+30 days if student never began attendance)	Date Return Deposited or Transferred to School Federal Funds Account or EFT Initiated	Date of Payee's First Endorsement on Canceled Check	Number of Days Late (J-I) or (K-(B+60) or K-(B+45) if the student never began attendance	Refund Amount	Return Due Date (B+ 45 days or B+30 days if student never began attendance)	Date Return Deposited or Transferred to School Federal Funds Account or EFT Initiated	Date of Payee's First Endorsement on Canceled Check	Number of Days Late (O-N) or (P-(B+60) or K-(B+45) if the student never began attendance)					
1	1/16/2018	Withdrawn	5/7/2018	8/22/2018	-	-	-	-														
2	1/17/2017	Withdrawn	4/26/2018	9/21/2018	-	-	-	-														
3	9/5/2017	Withdrawn	4/26/2018	5/3/2018	-	-	-	-														
4	1/16/2018	Withdrawn	5/7/2018	8/22/2018	-	-	-	-														
5	9/10/2018	Withdrawn	12/20/2018	1/14/2019	-	-	-	-														
6	1/17/2017	Withdrawn	4/20/2018	9/21/2018	-	-	-	-														
7	1/16/2018	Withdrawn	9/20/2018	9/24/2018	-	-	-	-														
8	5/7/2018	Withdrawn	5/7/2018	9/21/2018	-	-	-	-														
9	9/10/2018	Withdrawn	10/17/2018	10/31/2018	2,080	-	2,080	2,080	12/15/2018	11/20/2018												
10	9/5/2017	Withdrawn	12/18/2018	1/10/2019	-	-	-	-														
11	9/5/2017	Withdrawn	12/18/2018	1/11/2019	-	-	-	-														
12	1/17/2017	Withdrawn	12/20/2018	2/4/2019	-	-	-	-														
13	9/14/2015	Withdrawn	4/26/2018	9/4/2018	-	-	-	-														
14	1/16/2018	Withdrawn	4/25/2018	9/21/2018	-	-	-	-														
15	9/5/2017	Withdrawn	4/27/2018	9/21/2018	-	-	-	-														
16	1/16/2018	Currently Attending																				
17	5/7/2018	Withdrawn	4/23/2019	4/26/2019	-	-	-	-														
18	1/17/2017	Withdrawn	12/17/2018	1/14/2019	-	-	-	-														
19	1/17/2017	Withdrawn	12/20/2018	1/5/2019	-	-	-	-														
20	1/19/2016	Withdrawn	4/25/2018	5/29/2018	-	-	-	-														
21	1/19/2016	Graduated		1/10/2019																		
22	1/16/2018	Graduated	4/26/2019																			
23	5/8/2017	Currently Attending																				
24	1/16/2018	Withdrawn	4/24/2019	5/9/2019	-	-	-	-														
25	9/6/2016	Currently Attending																				
26	1/16/2018	Currently Attending																				
27	1/16/2018	Currently Attending																				
28	1/19/2016	Currently Attending																				
29	9/6/2016	Currently Attending																				
30	9/14/2015	Graduated	4/27/2019																			
31	9/6/2016	Currently Attending																				
32	1/19/2016	Graduated	4/27/2019																			
33	1/17/2017	Currently Attending																				
34	5/8/2017	Currently Attending																				
35	1/16/2018	Currently Attending																				
36	1/16/2018	Currently Attending																				
37	1/16/2018	Currently Attending																				
38	9/5/2019	Currently Attending																				
39	9/10/2018	Currently Attending																				
40	9/6/2016	Currently Attending																				
41	1/20/2015	Currently Attending																				
42	9/10/2018	Currently Attending																				
43	5/7/2018	Currently Attending																				
44	9/10/2018	Currently Attending																				
45	9/5/2017	Withdrawn	4/24/2018	9/21/2018	-	-	-	-														
46	9/10/2018	Withdrawn	12/19/2018	2/4/2019	-	-	-	-														
47	1/16/2018	Withdrawn	4/27/2018	9/21/2018	-	-	-	-														
48	5/7/2018	Withdrawn	8/15/2018	9/21/2018	-	-	-	-														
49	9/5/2017	Withdrawn	4/25/2018	5/1/2018	-	-	-	-														
50	9/5/2017	Withdrawn	4/27/2018	9/21/2018	-	-	-	-														
51	5/7/2018	Withdrawn	12/20/2018	1/3/2019	-	-	-	-														
52	5/7/2018	Currently Attending																				
53	9/8/2014	Withdrawn	12/19/2018	1/2/2019	-	-	-	-														
54	9/10/2018	Withdrawn	11/29/2018	12/13/2018	-	-	-	-														
55	1/19/2016	Withdrawn	4/21/2018	9/21/2018	-	-	-	-														
56	5/8/2017	Withdrawn	4/26/2018	5/1/2018	-	-	-	-														
57	9/10/2018	Withdrawn	12/10/2018	2/4/2019	-	-	-	-														

EASTERN INTERNATIONAL COLLEGE
SCHEDULE C-REFUNDS
FOR THE PERIOD ENDED DECEMBER 31, 2018

Student/Number	Start Date	Status	PELL															FDLP				
			A	B	C	D	E	F	G	H	I	J	K	L	M	N	O					
			If known, Last Day of Attendance	Date the School Determined the Student Withdrew or Never Attended	School Return Amount	Auditor Return Amount	Refund over paid (Due)	Refund Amount	Return Due Date (B+ 45 days or B+30 days if student never began attendance)	Date Return Deposited or Transferred to School Federal Funds Account or EFT Initiated	Date of Payee's First Endorsement on Canceled Check	Number of Days Late (J-I) or (K-(B+45) if the student never began attendance)	Refund Amount	Return Due Date (B+ 45 days or B+30 days if student never began attendance)	Date Return Deposited or Transferred to School Federal Funds Account or EFT Initiated	Date of Payee's First Endorsement on Canceled Check	Number of Days Late (O-N) or (P-(B+60) or K-(B+45) if the student never began attendance)					
58	5/7/2018	Withdrawn	8/16/2018	8/27/2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
59	9/10/2018	Withdrawn	12/21/2018	1/4/2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
60	1/16/2018	Withdrawn	4/26/2018	9/21/2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
61	5/8/2017	Withdrawn	4/26/2018	9/21/2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
62	1/17/2017	Withdrawn	4/26/2018	5/1/2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
63	5/7/2018	Withdrawn	8/17/2018	9/21/2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
64	1/16/2018	Withdrawn	4/26/2018	9/21/2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
65	1/17/2017	Withdrawn	12/20/2018	1/5/2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
66	9/14/2015	Withdrawn	4/5/2018	9/21/2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
67	9/10/2018	Withdrawn	12/21/2018	1/5/2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
68	1/16/2018	Withdrawn	8/17/2018	8/22/2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
69	1/17/2017	Withdrawn	12/19/2018	1/6/2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
70	1/16/2018	Withdrawn	4/19/2018	9/21/2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
71	9/10/2018	Withdrawn	12/20/2018	1/4/2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
72	1/26/2018	Withdrawn	8/16/2018	9/21/2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
73	1/17/2017	Withdrawn	12/21/2018	1/5/2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
74	9/5/2017	Withdrawn	12/21/2018	1/4/2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
75	1/19/2016	Graduated	4/27/2018																			
76	9/6/2016	Graduated	12/21/2018																			
77	9/6/2016	Graduated	12/21/2018																			
78	1/20/2015	Graduated	8/17/2018																			
79	9/6/2016	Graduated	4/27/2018																			
80	9/8/2014	Graduated	4/27/2018																			
81	1/16/2018	Currently Attending																				
82	9/5/2017	Currently Attending																				
83	1/16/2018	Currently Attending																				
84	9/10/2018	Currently Attending																				
85	5/7/2018	Currently Attending																				
86	9/10/2018	Currently Attending																				
87	9/5/2017	Graduated	4/28/2019																			
88	9/5/2017	Currently Attending																				
89	5/7/2018	Currently Attending																				
90	9/10/2018	Currently Attending																				
91	5/8/2017	Graduated	4/28/2019																			
92	9/10/2018	Currently Attending																				
93	9/10/2018	Currently Attending																				
94	9/15/2017	Currently Attending																				
95	9/10/2018	Currently Attending																				
96	5/8/2017	Graduated	4/27/2019																			
97	9/10/2018	Currently Attending																				
98	9/10/2018	Currently Attending																				
99	1/17/2017	Currently Attending																				
100	9/10/2018	Currently Attending																				
101	5/8/2017	Graduated	4/28/2019																			
102	5/7/2018	Currently Attending																				
103	9/5/2017	Currently Attending																				
104	5/7/2018	Currently Attending																				
105	9/5/2017	Currently Attending																				
106	1/17/2017	Currently Attending																				
107	5/8/2017	Graduated	4/27/2019																			
108	1/16/2018	Currently Attending																				
109	9/10/2018	Currently Attending																				
110	1/14/2019	Currently Attending																				
					\$ 2,080	-	2,080	\$ 2,080	R2Pell				\$ -									
								-	R2FDLP													
								\$ 2,080	R2T4 Total													