

**MICRO TECH TRAINING CENTER, INC.
D/B/A EASTERN INTERNATIONAL COLLEGE
684 NEWARK AVENUE
JERSEY CITY, NJ 07306**

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

**EASTERN INTERNATIONAL COLLEGE-BELLEVILLE
WITH AN ADDITIONAL LOCATION AT:
251 WASHINGTON AVENUE
BELLEVILLE, NEW JERSEY 07109
OPE ID No. 031226-01**

**COMPLIANCE ATTESTATION EXAMINATION
OF THE TITLE IV STUDENT FINANCIAL ASSISTANCE PROGRAMS**

FOR THE INSTITUTION'S FISCAL YEAR ENDED DECEMBER 31, 2016

MICRO TECH TRAINING CENTER, INC.
D/B/A EASTERN INTERNATIONAL COLLEGE

FOR THE PERIOD JANUARY 1, 2016 THROUGH DECEMBER 31, 2016

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COMPLIANCE REPORT SECTION

**MICRO TECH TRAINING CENTER, INC.
D/B/A EASTERN INTERNATIONAL COLLEGE
JERSEY CITY, NEW JERSEY 07306**

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

COMPLIANCE ATTESTATION EXAMINATION
OF THE TITLE IV STUDENT FINANCIAL ASSISTANCE PROGRAMS

AT

JERSEY CITY, NEW JERSEY 07306
&
BELLEVILLE, NEW JERSEY 07109

FEDERAL SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANT (84.007)

FEDERAL PELL GRANT PROGRAM (84.063)

FEDERAL DIRECT LOAN PROGRAM (FDLP 84.268)

FOR THE INSTITUTION'S FISCAL YEAR ENDED DECEMBER 31, 2016

REPORT PACKAGE COVER PAGE-SERVICER

FINANCIAL AID SERVICES, INC.
90 STILES ROAD #101
SALEM, NEW HAMPSHIRE 03079-4884

COMPLIANCE ATTESTATION EXAMINATION
OF THE TITLE IV STUDENT FINANCIAL ASSISTANCE PROGRAMS

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2015

**AUDITOR'S INFORMATION SHEET
MICRO TECH TRAINING CENTER, INC.
D/B/A EASTERN INTERNATIONAL COLLEGE
JERSEY CITY, NEW JERSEY 07306
WITH AN ADDITIONAL LOCATION AT:
251 WASHINGTON AVENUE
BELLEVILLE, NJ 07109**

**ENTITY # 22-3145831
OPE # 031226-00
DUNS # 783-98-4073**

**TEL. (201) 216-9901
FAX (201) 216-9225**

President: Mr. Bashir Mohsen

Contact Person & Title: Mr. Bashir Mohsen, President and Financial Aid Director

Lead Auditor: David A. Levy CPA

**Firm's Name: David A Levy CPA PC
20 Freeman Place
Needham, MA 02492**

License # CA 678C - Massachusetts. Approved to practice under the Uniform Accountancy Act as a substantially equivalent jurisdiction.

Telephone # (617) 566-3645 (866) 842-0108 Fax # (866) 681-2377

Programs Examined

<u>FSEOG</u>	<u>84.007</u>
<u>PELL</u>	<u>84.063</u>
<u>FDLP</u>	<u>84.268</u>

For the Award Year ended closest to the Institution's fiscal year, the percentage of:

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

**EASTERN INTERNATIONAL COLLEGE
JERSEY CITY, NEW JERSEY 07306**

The campuses considered as part of this entity consist of the two locations noted below:

Eastern International College
684 Newark Avenue
Jersey City, New Jersey 07306

Eastern International College
251 Washington Avenue
Belleville, New Jersey 07109

> 50% of Program Offered @ site	Location on Eligibility Letter	Notice to ED Prior to Offering Instruction	Date Opened	Date Closed	CPA Visit	Exclusion Reason
YES	YES	YES	1990	N/A	3/23-3/24/2017	None

Institution's Accrediting Organization: Accredited Commission of Career Schools and Colleges (ACCSC)

Records for the accounting and administration of the SFA programs are located at the Institution's locations noted above.

Servicer Information Sheet
Fiscal Year 2015

Financial Aid Services, Inc.
90 Stiles Road #101
Salem, New Hampshire 03079-4884
Tel: (603) 328-1550
Fax: (603) 328-1560
www.financialaidservices.com

President: Mr. Al Gillis
Contact Person & Title: Mr. Ron Berton, VP- Finance, Ms. Sandi O'Connell, VP-Operations

Lead Auditor: David A. Levy, CPA
Firm's Name: David A Levy CPA PC
20 Freeman Place
Needham, MA 02492

License # CA 678C- Massachusetts, Approved To Practice Under The Uniform Accountancy Act As A Substantially Equivalent Jurisdiction.
Telephone # (617) 566-3645 (866) 842-0108
Fax (866) 681-2377 www.DALCPAPC.net

Financial Aid Services, Inc.
DIVISION OF RESPONSIBILITY FOR COMPLIANCE REQUIREMENTS

Compliance Requirement	Responsibility of Institution	Responsibility of Financial Aid Services, Inc.	Explanation of Divided Responsibility
I. Computer Operations			
A. Terminal & software security	x	x	1.
B. Data integrity	x	x	1.
C. Systems and data backup	x	x	1.
D. Disaster recovery plan	x	x	1.
II. Cash Management			
A. Drawdowns	x	x	2.
B. Authorizations vs. expenditures		x	3.
C. Reconcile G/L to Bank	x	x	4.
D. Bank account notes federal funds	x		
III. Financial Reporting			
A. FISAP	x	x	5.
B. G5 Payment System		x	5.
C. Pell IPS		x	5.

Financial Aid Services, Inc.
DIVISION OF RESPONSIBILITY FOR COMPLIANCE REQUIREMENTS

Compliance Requirement	Responsibility of Institution	Responsibility of Financial Aid Services, Inc.	Explanation of Divided Responsibility
IV. Institutional eligibility			
A. Participation agreement/ ECAR	x	x	6.
B. Accreditation status	x	x	6.
C. Admissions policy	x		
D. Eligible Programs	x		
E. Calculation of inst. eligibility ratios	x		
F. Licenses	x		
G. Administrative capability items		x	6.
V. Student Eligibility			
A. High School/ equivalent/ ATB	x		
B. Regularly enrolled in eligible program	x		
C. Citizen or permanent resident	x		
D. Satisfactory progress	x		
E. Default/ refund status	x		
F. Match of social security number	x		
G. Other student eligibility requirements	x		
VI. Coordination of Programs			
A. Financial aid organization	x		
B. Other information available	x		
C. Needs analysis	x	x	7.
D. Documentation of professional judgment	x		
VII. Administrative Capability			
A. Student file maintenance	x		
B. Record retention	x	x	8.
C. Verification	x	x	8.
VIII. Disbursements			
A. Financial aid transcript/ NSLDS info	x	x	9.
B. Determine independent/ dependent status	x	x	10.
C. Timing and amount of disbursements	x	x	11.
IX. Refunds or overpayments			
A. Policy	x		
B. Refund calculations	x	x	12.
C. Overpayment calculations	x	x	12.
D. Disb. & accounting for refunds/ overpays	x	x	12.
X. Institutional Disclosure			
A. Accuracy of institutional data	x		
B. Disclosure to students	x		

Financial Aid Services, Inc.
DIVISION OF RESPONSIBILITY FOR COMPLIANCE REQUIREMENTS

Compliance Requirement	Responsibility of Institution	Responsibility of Financial Aid Services, Inc.	Explanation of Divided Responsibility
XI. Pell Grant			
A. Types of expenditures	x		
B. Program performance			
1. Award calculation & disbursement	x	x	13.
2. Timing of payment & cutoff dates	x		
C. Financial reports	x	x	14.
XII. Campus-based Programs (general)			
A. Types of expenditures			
1. Program expenditures	x		
2. Administrative cost allowance	x	x	15.
B. Program performance			
1. Accuracy of FISAP data	x	x	16.
2. Software to submit data			17.
XIII. Campus-based Programs (Perkins)			
A. Type of expenditures allowed	x		
B. Matching	x		
C. Program performance			
1. Student eligibility	x		
2. Approved promissory note	x		
3. Due diligence	x		
4. Repayment records	x		
D. Special compliance requirements			
1. Minimum balance/ cash planning	x		
2. Treatment of interest earned	x		
XIV. Campus-based Programs (FSEOG)			
A. Eligible expenditures	x		
B. Matching/ disbursing	x	x	18.
C. Student selection for FSWOG awards	x		
XV. Campus-based Programs (FWS)			
A. Types of expenditures/ employment			
1. Types of employment allowed	x		
2. Types of expenditures allowed	x		
B. Matching/ disbursing	x	x	18.
C. Program performance			
1. Selection of students	x		
2. Approval of time & payment	x		
D. Special compliance requirements	x		
1. JLD & CSFLD programs	x		
2. CSL programs (5% minimum)	x		

Financial Aid Services, Inc.
DIVISION OF RESPONSIBILITY FOR COMPLIANCE REQUIREMENTS

Compliance Requirement	Responsibility of Institution	Responsibility of Financial Aid Services, Inc.	Explanation of Divided Responsibility
XVI. Federal Direct Loan Program (FDLP)			
A. Program performance			
1. Determination of eligibility	x	x	19.
2. Entrance/ exit counseling	x		
3. Export/ import of files to/ from COD		x	20.
4. Loan disbursement	x	x	21.
5. Monthly data matching with:			
a. Loan & cash detail records	x	x	22.
b. Summary records	x	x	23.
B. Student status reporting			
1. ERRs (SSCRs)	x	x	24.
2. Student status changes	x	x	25.
XVII NSLDS/ Gainful Employment			
A. NSLDS/ GE data submission	x	x	26.
B. Institutional website updates	x		26.
C. Completers list	x	x	26.

Financial Aid Services, Inc.
FOOTNOTES TO DIVISION OF RESPONSIBILITY FOR COMPLIANCE
REQUIREMENTS

1. **Compliance Requirement: Computer Operations:** Each location is responsible for their own location's terminal and software security; data integrity; systems and data backup; and disaster recovery plan.
2. **Cash Management: Drawdowns:** FAS determines the timing and amount of the cash disbursements after contact by the Institution that the student is eligible for Title IV funds and has attended first day/week of classes. Subsequent disbursements are determined by the Institution through internal student attendance and academic progress records.
3. **Cash Management: Authorization/Expenditures:** FAS determines that authorization equals expenditures through comparison of student receipt files with Pell Grant Authorization. Expenditures are reconciled with authorizations through general ledger documentation, IPS and bank reconciliations.
4. **Cash Management: Reconciliation of General Ledger to Bank reporting:** The school must send FAS their internal Student General ledgers monthly for FAS to reconcile against its own General Ledger or Transaction Journal. Transaction Journals are maintained by FAS. Upon timely receipt of the bank statements from the Institution, FAS will reconcile the federal funds accounts and the G5 account. All drawdowns are reconciled at the student authorization level; allowing for individual authorization and expenditure tracking by student. This detail provides protection from unauthorized requests or disbursements.
5. **Financial Reports: FISAP/EDPMTS/EDGAPS/PELL IPS:** FISAPs are created from the information supplied by the Institution and information maintained by FAS. ED GAPS reports are reconciled from the institution's reconciled ledger; and the Department of Education database. Origination and Disbursement reports are submitted within the appropriate time periods.
6. **Institutional Eligibility: Participation Agreement/ECAR; Accreditation status; and Administrative capability items:** FAS provides additional support for their clients to fulfill their administrative capability requirements to participate in the Title IV programs. FAS employees are fully trained in participation requirements, and acts as a support for their clients. The Institution takes full responsibility of the maintenance and administration of its institutional eligibility.
7. **Needs Analysis:** School performs needs analysis and FAS double checks needs analysis during loan certification process.
8. **Administrative Capabilities: Record retention and Verification:** FAS maintains financial aid records for the current award year only, and provides its clients with a closeout package of all materials at the end of the award year for appropriate retention. Backups are maintained at FAS. FAS has the responsibility as a reviewing agent for the institution's verification of their files. Institution is required to comply with all applicable record retention regulations regarding in house record keeping.
9. **Disbursements: NSLDS info:** If the school elects FAS to do so, FAS will perform NSLDS function of adding students to transfer monitoring list. This is an optional service and institution

must contract for this service up front if it would like FAS to add the students to the list.

Financial Aid Services, Inc.

FOOTNOTES TO DIVISION OF RESPONSIBILITY FOR COMPLIANCE
REQUIREMENTS

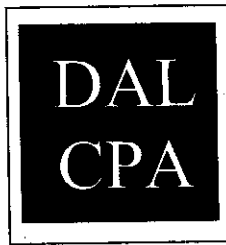
10. **Disbursements: Determine Independent/Dependent Status:** FAS reviews and verifies the students Dependent or Independent status before scheduling disbursement.
11. **Disbursements: Timing and amount of disbursements:** FAS calculates the amount and the timing of the appropriate disbursements based on the institution's Program Notification form set up and policy. The institution takes full responsibility for the actual disbursements of the FPELL and Federal Campus Based Program funds based on its internal student attendance and academic performance records which it must review and verify before disbursement. (see #19 below for FDLP disbursements)
12. **Refunds: Refund calculations; Overpayment calculations; and Disbursements and accounting for refunds:** As they occur, Pell grants adjustments are submitted to the Department of Education for corrections and return of funds is requested on G5. Overpayments are transferred to the institution for investigation and resolution. The Institution takes full responsibility for the identification, calculation and repayment of refunds and overpayments. Either an offset of next drawdown or a direct refund to the department if there is no pending voucher.
13. **Pell Grant: Calculation and disbursement of award:** FAS calculates the student's Pell grant based on the student's EFC and cost of attendance (COA). This COA is created from information provided by the institution including student's dependent/independence status, number of dependents, if applicable, and living situation (parents). Student contracted enrollment status indicates the timing of these disbursements. The actual disbursement is done by the Institution, who takes responsibility for disbursing these funds within the three day requirement. Since all disbursements are reconciled to the actual student authorizations, over awards are avoided.
14. **Pell Grant: Financial reports:** FISAPs are created by FAS from the information supplied by the Institution. ED GAPS reports are reconciled from the institution's reconciled ledger; and the Department of Education database. PELL IPS are submitted within the appropriate time periods.
15. **Campus based programs: Administrative cost allowance:** FAS calculates the amount of administrative cost allowance due the institution. The institution retains responsibility for actually disbursing this cost allowance.
16. **Campus based programs: Accuracy of FISAP data:** FAS reports the FISAP information provided by the institution based on their FISAP documentation. The institution takes responsibility for the accuracy of this information.
17. **Campus based programs: Software:** FAS's provides software to institution to collect student data to complete FISAP. The institution must provide accurate data for FISAP report to be submitted properly.
18. **FSEOG: Matching/Disbursing:** FAS will process/disburse the federal share and the institution is responsible for matching the appropriate amount. The institution retains the

responsibility of actually posting and or depositing their matching contribution.

Financial Aid Services, Inc.

**FOOTNOTES TO DIVISION OF RESPONSIBILITY FOR COMPLIANCE
REQUIREMENTS**

19. **FDLP: Determine Loan Eligibility** FAS confirms eligibility for sub and unsub based on the needs analysis that they perform. The institution retains responsibility for the accuracy of this data.
20. **FDLP: Electronic transfer of files:** FAS maintains the system to import and export the federal direct loan files. The institution retains responsibility for the accuracy of this data. The institution is responsible for submitting required Loan Period Updates for any Title IV borrower as soon as possible after they graduate or withdraw. FAS will make the required updates to loan period, academic year and payment period start dates and electronically transmit this data to COD.
21. **FDLP: Loan disbursement:** FAS will draw down Direct loan funds based on a school's acceptance of individual student disbursements. Institutions accept disbursements on *FASLine's* Anticipated Disbursement List. The Institution retains responsibility for ensuring that all eligibility criteria have been met prior to accepting first or subsequent disbursements.
22. **FDLP: Loan and cash detail records:** Within the first week of each month, the institution is required to submit a report listing all Direct Loan disbursements made for the prior month. This report should include student name, disbursement date and disbursement amount. Upon receipt, FAS will reconcile G5, COD, FAS' in-house disbursement records and the institutions disbursement records. A copy of this reconciliation packet will be uploaded to the EDGE portal for the institution's records and a copy will be retained by FAS. This internal control system avoids any unauthorized disbursements.
23. **FDLP: Summary records:** Upon timely receipt of the bank statements from the institution, FAS performs the monthly bank reconciliation to the G5 report.
24. **FDLP status reporting: ERR (previously SSCRs):** The accuracy of the information provided on the ERR remains with the institution. FAS provides the import/export "batch" link between the Department of Education's database, and the institution's record reporting system. This two-way link is based on the ability to interface between the two receiving systems.
25. **FDLP status reporting: Change in status:** The institution must notify FAS of any changes in the student status. (i.e. discontinued and no longer needs second disbursement; student requests reduced amount; refunds, payment period, and/or loan period changes, etc.) FAS will update the Origination Record and export it to the ED Servicer. FAS will import acknowledgement and update the Origination Record. Institution updates FAS on student's payment period start dates, as well as, loan period/academic year end dates per regulation. FAS then updates COD.
26. **Gainful Employment (GE): NSLDS upload/Website Update:** FAS provides a template for Gainful Employment Data Reporting including the Completers List. The Institution retains responsibility for ensuring that the template is completed accurately and in a timely manner. FAS will transmit institution submitted data to NSLDS via SAIG. Institution retain responsibility for updating their websites with the required Gainful Employment Disclosure information. For student status changes that occur between required ERR reporting periods, FAS will advise the Institution to make manual changes on the NSLDS for FAA's website.



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**REPORT ON COMPLIANCE FOR
STUDENT FINANCIAL ASSISTANCE PROGRAMS
(UNMODIFIED OPINION ON COMPLIANCE FOR SFA PROGRAMS)**

INDEPENDENT AUDITOR'S REPORT

To the Stockholders
Eastern International College
684 Newark Avenue
Jersey City, NJ 07306

REPORT ON COMPLIANCE

We have audited Micro Tech Training Center, Inc. Eastern International College (here after 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 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, 2016.

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 consider 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.

OPINION ON COMPLIANCE

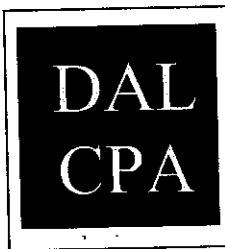
In our opinion, Eastern International College complied, in all material respects, with the compliance requirements referred to above for the year ended December 31, 2016.

PURPOSE OF REPORT

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



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



David A Levy CPA PC
Certified Public Accountants
20 Freeman Place
Needham, Massachusetts 02492
Tel. (617) 566-3645 (866) 842-0108
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**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
(NO MATERIAL WEAKNESSES OR SIGNIFICANT DEFICIENCIES
IN INTERNAL CONTROL OVER COMPLIANCE IDENTIFIED)**

INDEPENDENT AUDITOR'S REPORT

To the Stockholders
Eastern International College
684 Newark Avenue
Jersey City, NJ 07306

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 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 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 Student Financial Assistance (SFA) programs, for the year ended December 31, 2016.

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.

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.

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

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.



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

**EASTERN INTERNATIONAL COLLEGE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE ONE YEAR PERIOD ENDED DECEMBER 31, 2016**

		FPELL	FSEOG	FDLP	TOTAL
TOTAL POPULATION:					
<u>Universe</u>					
Dollars (G5)	\$	1,541,999	56,205	3,574,636	5,172,840
Number of Students		417	157	442	538
 <u>Students Enrolled, graduated or students on an approved leave of absence:</u>					
<u>Universe</u>					
Dollars	\$	1,309,931	47,605	3,210,828	4,520,759
Number of Students		343	132	375	445
<u>Sample</u>					
Dollars	\$	159,801	5,650	370,067	529,868
Number of Students		36	15	40	42
 <u>Withdrawn, dropped out, enrolled but never began attendance during the audit, or terminated students:</u>					
<u>Universe</u>					
Dollars Returned/ Refunded (G5)	\$	9,615	150	50,303	60,068
Number of Students for this attribute		74	25	67	93
 <u>Sample</u>					
Dollars Returned/Refunded (Sch.C)	\$	300	-	5,993	6,293
Number of Students for this attribute		18	6	16	20

**EASTERN INTERNATIONAL COLLEGE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE ONE YEAR PERIOD ENDED DECEMBER 31, 2016**

MATERIALITY THRESHOLD

To determine the materiality of management's assertions about compliance, 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 Auditors' Report on Internal Control over Compliance enclosed herein. Since this sample size is 62 files, 5% of this or 3 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

This Institution has a withdrawal benchmark of less than 33%. Our approach utilized 41 number of students (graduate/currently attending) and 21 number of students who withdrew, dropped, or were terminated. Our sample size is 62 files.

Student status	#of student in population	Sample size
Currently attending/Graduate	445	41
Withdrawn	93	21*
Total	538	62

(*Includes Students that withdrew in 2017)

CURRENT ATTESTATION

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

**EASTERN INTERNATIONAL COLLEGE
RESOLUTION MATTERS RELATING TO THE STUDENT FINANCIAL
ASSISTANCE PROGRAMS
PRIOR AUDIT FINDINGS**

The office of David A Levy CPA PC performed the one-year attestation for the period ended December 31, 2015. There were no instances of noncompliance noted within the sample population during that attestation.

MICRO TECH TRAINING CENTER, INC.
D/B/A EASTERN INTERNATIONAL COLLEGE
JERSEY CITY, NEW JERSEY 07306
(201) 216-9901

CORRECTIVE ACTION PLAN
FOR THE ONE YEAR PERIOD ENDED DECEMBER 31, 2016

Audit Firm: David A Levy CPA PC
Audit Period: January 1, 2016 - December 31, 2016

*Please see the attached, signed PDF file:
Corrective Action Plan
MicroTech Training Center, Inc.*

CURRENT ATTESTATION

There were no instances of noncompliance noted during the prior attestation; therefore, no corrective action is required.

PRIOR ATTESTATION

There were no instances of noncompliance noted during the prior attestation; therefore, no corrective action was required and no current status is applicable.

Mr. Bashir Mohsen, President
Micro Tech Training Center, Inc.
d/b/a Eastern International College
Corporate Phone # (201) 216-9901

Date

**MICRO TECH TRAINING CENTER, INC.
D/B/A EASTERN INTERNATIONAL COLLEGE
JERSEY CITY, NEW JERSEY 07306
(201) 216-9901**

**CORRECTIVE ACTION PLAN
FOR THE ONE YEAR PERIOD ENDED DECEMBER 31, 2016**

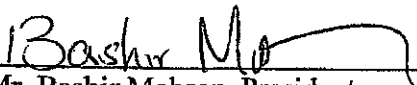
Audit Firm: David A Levy CPA PC
Audit Period: January 1, 2016 - December 31, 2016

CURRENT ATTESTATION

There were no instances of noncompliance noted during the prior attestation; therefore, no corrective action is required.

PRIOR ATTESTATION

There were no instances of noncompliance noted during the prior attestation; therefore, no corrective action was required and no current status is applicable.



Mr. Bashir Mohsen, President
Micro Tech Training Center, Inc.
d/b/a Eastern International College
Corporate Phone # (201) 216-9901

6/19/2017
Date

**Summary Schedule A
STUDENT ELIGIBILITY
Eastern International College
Jersey City and Belleville, New Jersey
December 31, 2016**

	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
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

N= No instance of noncompliance
Y= Instance of noncompliance

**Summary Schedule B
STUDENT DISBURSEMENTS
Eastern International College
Jersey City and Belleville, New Jersey
December 31, 2016**

	A	B	C	D	E	F	G	H
Student/Number	Credited Student's account or paid student directly more than 10 days before the start of classes	Released funds to a student on LOA	First time borrower, released first payment before 30 days after the first day of classes	Made payment prior to student completing the previous payment period	Verification not complete within the period of time specified by the school, loan proceeds not returned promptly	Notification of crediting loan funds to student account not provided	Deficient entrance or exit counseling	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
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

N= No instance of noncompliance
Y= Instance of noncompliance

