



SEP 30 2013

Mr. John Pennoyer
President
Dutchess BOCES School
of Practical Nursing
5 BOCES Road
Poughkeepsie, NY 12601

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RE: Final Program Review Determination
OPE ID: 021728
PRCN: 200940227001

Dear Mr. Pennoyer:

The U.S. Department of Education's (Department's) School Participation Team – NY/Boston issued a program review report on November 11, 2011 covering Dutchess BOCES School of Practical Nursing's (Dutchess) administration of programs authorized by Title IV of the Higher Education Act of 1965, as amended, 20 U.S.C. §§ 1070 et seq. (Title IV, HEA programs), for the 2008/2009 award year. Dutchess' final response was received on September 16, 2013. A copy of the program review report (and related attachments) and Dutchess' response are attached. Any supporting documentation submitted with the response is being retained by the Department and is available for inspection by Dutchess upon request. Additionally, this Final Program Review Determination (FPRD), related attachments, and any supporting documentation may be subject to release under the Freedom of Information Act (FOIA) and can be provided to other oversight entities after this FPRD is issued.

Purpose:

Final determinations have been made concerning all of the outstanding findings of the program review report. The purpose of this letter is to: (1) identify liabilities resulting from the findings of this program review report, (2) provide instructions for payment of liabilities to the Department, and (3) notify the institution of its right to appeal.

The total liabilities due from the institution from this program review are **\$53,157**.

Federal Student Aid

AN OFFICE of the U.S. DEPARTMENT of EDUCATION

School Participation Division – NY/Boston
32 Old Slip, Financial Square, NY 10005

StudentAid.gov

This final program review determination contains detailed information about the liability determination for all findings.

Protection of Personally Identifiable Information (PII):

PII is any information about an individual which can be used to distinguish or trace an individual's identity (some examples are name, social security number, date and place of birth). The loss of PII can result in substantial harm, embarrassment, and inconvenience to individuals and may lead to identity theft or other fraudulent use of the information. To protect PII, the findings in the attached report do not contain any student PII. Instead, each finding references students only by a student number created by Federal Student Aid. The student numbers were assigned in Appendix A, Student Sample.

Appeal Procedures:

This constitutes the Department's FPRD with respect to the liabilities identified from the November 11, 2011 program review report. If Dutchess wishes to appeal to the Secretary for a review of monetary liabilities established by the FPRD, the institution must file a written request for an administrative hearing. The Department must receive the request no later than 45 days from the date Dutchess receives this FPRD. An original and four copies of the information Dutchess submits must be attached to the request. The request for an appeal must be sent to:

Ms. Mary E. Gust, Director
Administrative Actions and Appeals Service Group
U.S. Department of Education
Federal Student Aid/PC
830 First Street, NE - UCP3, Room 84F2
Washington, DC 20002-8019

Dutchess' appeal request must:

- (1) indicate the findings, issues and facts being disputed;
- (2) state the institution's position, together with pertinent facts and reasons supporting its position;
- (3) include all documentation it believes the Department should consider in support of the appeal. Any documents relative to the appeal that include PII data must be redacted except the student's name and last four digits of his / her social security number (please see the attached document, "Protection of Personally Identifiable Information," for instructions on how to mail "hard copy" records containing PII); and
- (4) include a copy of the FPRD. The program review control number (PRCN) must also accompany the request for review.

If the appeal request is complete and timely, the Department will schedule an administrative hearing in accordance with § 487(b)(2) of the HEA, 20 U.S.C. § 1094(b)(2). The procedures followed with respect to Dutchess's appeal will be those provided in 34 C.F.R. Part 668, Subpart H. **Interest on the appealed liabilities shall continue to accrue at the applicable value of funds rate, as established by the United States Department of Treasury, or if the liabilities are for refunds, at the interest rate set forth in the loan promissory note(s).**

Record Retention:

Program records relating to the period covered by the program review must be retained until the later of: resolution of the loans, claims or expenditures questioned in the program review; or the end of the retention period otherwise applicable to the record under 34 C.F.R. §§ 668.24(e)(1), (e)(2), and (e)(3).

The Department expresses its appreciation for the courtesy and cooperation extended during the review. If the institution has any questions regarding this letter, please contact Teresa Martinez at 646-428-3748. Questions relating to any appeal of the FPRD should be directed to the address noted in the Appeal Procedures section of this letter.

Sincerely,

(b)(6)

Betty Coughlin,
Area Case Director

Enclosure:
Protection of Personally Identifiable Information

cc: Dennis Dombrowski, Financial Aid Administrator
Susan Moraca, Coordinator of Health Occupations

bcc: Reading file, Correspondence file, Teresa Martinez, Chris Curry, Jane Eldred, ERM

Finding #1 - Lack of Administrative Capability

Required action: "it is essential that the institution communicates to the individual and/or offices designated to be responsible for administering title IV"

In response to this finding, Dutchess BOCES School of Practical Nursing has developed an adequate administrative structure to operate the Title IV programs within their regulatory requirements. First, a total separation of functions has been clearly established. During the site visit, we were advised that our financial aid officer could no longer continue his current practice of both certifying and receiving loan checks. That situation was immediately resolved by having the student account clerk rather than the financial aid officer receive the loan checks. This action is now moot since we are a direct loan school and the student account clerk is responsible for drawing down all Title IV funds.

At the time of the program review Dutchess BOCES School of Practical Nursing had a part-time student account clerk. This was increased to a full-time position in part based upon feedback received during the program review. Our current procedure outlines that it is the financial aid officer who is solely responsible for certifying student loans. The student account clerk is responsible for receiving federal funds, disbursing federal funds, and providing refunds (if applicable) to students.

Based upon feedback that was received during the program review, information gleaned from conferences, and information that was acquired from the federal student aid handbook, we are confident that Dutchess BOCES School of Practical Nursing is compliance with the separation of responsibility requirements presented in 668.16 (c). Appendix A provides an "at a glance" visual representation of our separation of functions.

Finding #2 - Program Not Offered as Approved

To begin this section of the response it is important to begin by addressing the initial statement under the area labeled as noncompliance. The first sentence reads, "Dutchess misrepresented the number of clock hours of instruction offered by its Licensed Practical Nursing Program". It is important that we begin our response by stating that at no time was there an intentional misrepresentation of clock hours, instructional time, or program offerings within the Dutchess BOCES School of Practical Nursing. It is also important that we note to the Department, that the program review and subsequently its findings occurred the year after we contacted the New York Case Management Team requesting guidance on issues related to program compliance.

As noted in the site visit report the New York Case Management Team was contacted on May 2, 2008 requesting assistance in what appeared to be a compliance issue. On May 14, 2008 we received clarification from the New York Case Management Team confirming that we had been calculating clock hours incorrectly. We were taken aback when this was discovered since student hours had been calculated in the same manner since the Dutchess BOCES School of Practical Nursing program appeared on the registry in 1962. At the same time, we were instructed by the Department to immediately adjust the way we were calculating clock hours. Our primary concern was for the class that was due to graduate the following month. We asked the

Department if our current students could be "grandfathered in" using the method of calculating clock hours up to the point it was discovered to be in error. The Department informed us that this was not an option. Since the error was discovered while they were still enrolled, we were instructed to recalculate the hours for our current students despite the fact the graduation was scheduled the following month.

We met with our student body to inform them of the recent findings. As one can imagine, this led to a major outcry from our students. Our next step was to contact the New York State Education Department. We worked closely with Karen Davenport from the New York State Education Department to develop a corrective action plan for the students who were scheduled to graduate in June of 2008. The corrective action plan was approved by the New York State Education Department and subsequently submitted to the Department on May 16, 2008. Based upon this, it is the position of the Dutchess BOCES School of Practical Nursing that we had approval from our licensing authority to supplement our curriculum for the students who were currently enrolled. In our numerous conversations with both the New York State Education Department and the Department it was the position of Dutchess BOCES that this plan would sunset in July of 2008. Dutchess BOCES had a clear understanding of what needed to be done in the future, however our primary concern was for the class that was due to graduate.

On page 9, paragraph 3, the Department's required action under Finding #2 states "any documentation found that would substantiate that the full number of program hours were offered to these students and that those hours met regulatory criteria, and as well as that of licensing and accrediting bodies, must be submitted to this office". On August 20, 2008, we supplied the Department with documentation that supported the calculation of hours for all students who graduated in June of 2008. The student transcripts that were submitted to the Department included hours attained by the students enrolled during the 2007-2008 academic year to enable them to complete the program requirements.

Continuing on page 9, paragraph 4 states that "in the absence of any further documentation, Dutchess must determine the effect of the reduced number of program hours on student eligibility for title IV aid awarded and disbursed to the students identified in this finding". It is the position of the Dutchess BOCES School of Practical Nursing that the documentation previously submitted to the Department is sufficient to document that this group of students met the criteria for the licensing and accrediting bodies. It is our position that we had a one-time approval from the New York State Education Department to supplement the currently registered curriculum with the changes outlined in our corrective action plan. All pertinent letters and e-mail communications related to this finding are available in Appendix B.

The area of noncompliance that is addressed beginning on page 8, paragraph six occurred only one time and was not repeated. We are now fully aware that students cannot be offered an assignment in lieu of clock-hours; however, instructional faculty supervised the activities stated. The continuing education units (CEU's), which are noted several times in this report, were only offered to the students who were enrolled in the 2007-2008 academic year. Offering CEU's to the students enrolled in the Dutchess BOCES School of Practical Nursing was approved by the New York State Education Department in recognition of the urgency associated to meet the needs of this one group of students.

The CEU's that the students gained credit for were offered in a faculty supervised setting. The CEU's were offered on our campus and were supervised by members of our full-time faculty. The New York State Education Department as well as United States Department of Education were provided a definition and an example of what a CEU was. This accommodation was only made for this one group of students based upon the discovery of the error in calculating clock hours shortly before the end of the academic year.

We have previously submitted to the Department the corrective action plan that is now in place for our current students. Currently our students continue to receive three clock hours for the morning session and three clock hours for the afternoon session; however, the start and end times of our program have been adjusted to ensure that we are in compliance with the definition that a clock hour is a 50 to 60 minute period of instruction in a 60 minute period.

There was also concern from the Department because there is a discrepancy between the hours recorded on a student's transcript and the hours that were published in our catalog. On page 8 of the report it states "the student was graduated from a 1160 hour program after having completed only 1013 hours, even with the CEU's which were not part of the approved curriculum." Once again, it is necessary to be mindful of the fact that Dutchess BOCES School of Practical Nursing was unaware of their miscalculation of clock hours until May 14, 2008. Dutchess BOCES submitted the corrective action plan to the New York State Education Department for its approval. Karen Davenport supported the corrective action plan, which would enable our students to gain the necessary hours for program completion and subsequently be eligible to take the licensing exam.

The concern noted on page 8 where a student graduated from an 1160 hour program after having completed only 1013 hours has a simple explanation. The hours recorded on the student transcript in each subject area only include the number of hours the student actually attended class during that section. This means that each student transcript will differ based upon the amount of hours that each individual student was present while enrolled in the program. This challenge was brought to the attention of the New York State Education Department during their re-approval site visit in January 2011.

Based upon input from the New York State Education Department we are designing a new transcript for the students who entered this year. Student hours will no longer appear on their transcript. This change in part, was based upon our curriculum reorganization and the new computer database that we have been using for attendance since the fall of 2008. Student attendance is currently recorded in the "attendance book" as well as in our computer database, Student On Line Reporting (SOLR). This database has been constructed to back up our official attendance book. The information in this database is reconciled weekly. This database is currently being used to generate student report cards and generate reports such as those necessary to determine if a student has met our Satisfactory Academic Progress (SAP) eligibility criteria.

Since we have corrected the manner in which we were calculating clock hours we have been retroactively approved as a 1080 program by the New York State Education Department Office of Professions. If we use our full-time program as an example to differentiate between approved hours and attended hours, it can be best explained in this manner. We are in session for 180 days over a 40-week period. Our full-time program is in session for six hours per day. One hundred eighty days multiplied by six hours per day yields 1080 hours.

We are approved as a 1080 hour program; however this does not mean that every student must have 1080 hours to successfully complete our program. This means that we offer 1080 hours. We have a 3% absence tolerance; therefore, a student is able to be absent up to 3% of the hours offered and still meet the program requirements. During the course of the program whether it be one-year full-time, or two years part-time each individual student may be absent approximately 30 hours and still meet the program requirements set by the New York State Education Department. For students who are absent above the 3% tolerance, there are four makeup days available to them. The addition of makeup days and the 3% absence tolerance guidelines were adopted by the Dutchess BOCES School of Practical Nursing after detailed discussions with Ms. Martinez and Ms. Eldred during the site visit in August of 2008. Mr. Jozwiac from the New York State Education Department was instrumental in assisting Dutchess BOCES in developing the absence and makeup guidelines. Of course, students are not penalized for emergency closings.

In reference to the required action noted on page 9 of your report, we believe that the students enrolled during this period did receive the full number of program hours as documented in our catalog and as approved by our accrediting and licensing body. Based upon this, it is the position of the Dutchess BOCES School of Practical Nursing that there were not a reduced number of program hours; therefore, we believe there should be no effect on the eligibility for Title IV aid.

In reference to the first paragraph on page 10 where the report states "...Dutchess must identify if the students received duplicate credit for work already completed". Prior to September of 2009, when a student changed their status from full-time to part-time they would carry with them the full number of hours they had accumulated up to that point. A status change form is generated and sent to the student account office and the financial aid office. A status change form notes the number of hours that a student has earned up to the last day of attendance. We are not aware of any students receiving duplicate credit.

In the event of a status change from full-time to part-time, the student's tuition and subsequently the Title IV aid is adjusted to reflect the new status. The student would only receive credit for coursework earned in the part-time class from the point they entered and forward. At no time has a student received credit for grades earned in the same subjects in the part-time and full-time class. In short, students do not receive duplicate credit for work already completed.

Finding #3 – Refund Calculations Incorrect

In response to Finding #3, Dutchess BOCES School of Practical Nursing has reviewed all files for its Title IV recipients from the 2008 – 2009 academic year who did not complete the program. The recalculations are noted using the eight criteria requested by the Department on page 11, following paragraph 4, in the Program Review Report. This data is available in Appendix C.

Finding #4 – Incorrect Cost of Attendance Budgets

In response to this finding, our Financial Aide Officer has affirmed that the "required action" noted by the Department for Finding #4, has been rectified. There have been revisions to the Dutchess BOCES School of Practical Nursing's standard Pell Grant and Direct Loan COA

budgets in the specific categories noted in Finding #4. Copies of the original and revised budgets for the academic years covered in the Program Review are attached (labeled as "original" or "corrected") to this response.

In addition, the COA budgets for the students listed in Appendix D have been corrected to determine if they received Title IV funds in excess of their eligibility. The results of this determination (file review) are displayed in the spreadsheet attached to this response in Appendix E. The corrections did not result in any student receiving an under-award or over-award.

It should be noted that since the site visit, the financial aid office has been using correct budgets and budget categories for all applicants for financial aid.

Finding #5 – Account Records Not Accurate/Not Reconciled

In response to this finding, our Senior Accountant completed a thorough review of the student records associated with Finding #5. The data requested by the Department in response to this finding is located in Appendix F.

As requested by the Department the student account ledgers related to Finding #5 have been revised. The revised, color coded, account cards for students # 6, #7, and #14, along with corresponding copies of cancelled checks, front and back, substantiate that there were no final credit balances for those accounts.

We have also determined that the discrepancy between the NSLDS posting dates and the dates posted on the student account cards were in part due to the fact that it was the individual lenders associated with The Stafford Loan Program updating NSLDS with the "apparent" dates that the checks were issued. These dates were not the dates that the checks were received by Dutchess BOCES. This has not occurred since the Stafford Loan Program has been replaced with the Direct Loan Program, whereby individual lenders are not involved in updating NSLDS.

The last area of noncompliance associated with Finding #5 is easily resolved by the manner in which the student account cards have been rewritten. The rewritten student account cards clearly indicate that the school made advanced payments to students for credit balances, in anticipation of Pell. Therefore, these entries were not instances of inaccurate reporting.

Finding #6- Late or Unmade Payments of Credit Balances to Students

Late payment of credit balances is the first area of noncompliance noted by the Department in Finding #6. Dutchess BOCES School of Practical Nursing makes every attempt to assure that credit balances are delivered to students as outlined in the regulations. The Practical Nursing Student Account Office and the Business Office work collaboratively to assure compliance in this area.

In the paragraph that begins on the bottom of page 14, the Department indicates that payment of a credit balance was due to a student #2 on 2/22/08 and was not delivered to the student until

2/25/08. This was due to an emergency closing. February 22, 2008 was the date that student refund (credit balance) checks would be available for students to pick up from the student account office. On the morning of February 22nd, Friday local media announcements were made announcing that the Dutchess BOCES Campus would be closed. The credit balance "refund check" was distributed to the student on Monday February 25, 2008. This was the first day that campus was opened after the emergency closing.

Under Finding #6, the Department also noted that student #12 had a \$475.00 credit balance that was applied to the 2nd term tuition rather than being given to the student in the form of a "refund check". In actuality, student #12 had a \$475.00 outstanding balance after both the unsubsidized and subsidized Stafford loan disbursements totaling \$3,675.00 were applied to her account.

As our required action for Finding #6 all student account cards for students who attended during the 2008/2009 academic year were printed and reviewed. If a student had a credit balance after their Stafford loan disbursements were made, our Senior Accountant also reviewed the student's account card. There were no student accounts where a credit balance should have been issued and was not.

Finding #7- Inadequate/Conflicting Attendance Records

Based upon the feedback we received during the site visit exit meeting on August 29, 2009, we instituted a computerized attendance program on September 10, 2009 that included all students enrolled in the School of Practical Nursing. As noted in our response to Finding #2, this database is referred to as SOLR. We began using this as a backup system to verify that all student attendance is recorded accurately. This program was similar to the attendance database used for our high school students and continues to be refined. In addition, this database is used to generate reports, student report cards, and ultimately transcripts. Teachers do a weekly reconciliation of their attendance to assure all student attendance is recorded accurately. The procedures developed to avoid "inadequate/conflicting attendance records" are available in Appendix G.

Prepared for
**Dutchess BOCES School of
Practical Nursing**

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OPE ID 021728
PRCN 200940227001

Prepared by
U.S. Department of Education
Federal Student Aid
School Participation Division - NY/Boston

Final Program Review Determination

SEP 30 2013

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A. Institutional Information

Dutchess BOCES School of Practical Nursing
5 BOCES Road
Poughkeepsie, NY 12601

Type: Public

Highest Level of Offering: Non Degree 1 Year

Accrediting Agency: New York Board of Regents: Commission on Vocational Education

Current Student Enrollment: 122 (2009)

% of Students Receiving Title IV, HEA funds: 77% (2009)

Title IV, HEA Program Participation Postsecondary Education Participants System (PEPS):

2011-2012

Federal Pell Grant (Pell Grant)	\$310,109
Federal Direct loan (DL)	\$627,064

2010-2011

Federal Pell Grant (Pell Grant)	\$241,111
Federal Direct loan (DL)	\$540,284

2009-2010

Federal Pell Grant (Pell Grant)	\$323,790
Federal Direct loan (DL)	\$769,839

Default Rate FFEL/DL:	2010 8.4%
	2009 13.4%
	2008 4.1%

B. Scope of Review

The U.S. Department of Education (the Department) conducted a program review at Dutchess BOCES School of Practical Nursing (Dutchess) from August 24 through August 28, 2009. The review was conducted by Teresa Martinez and Jane Eldred.

The focus of the review was to determine Dutchess' compliance with the statutes and Federal regulations as they pertain to the institution's administration of Title IV programs. The review consisted of an examination of Dutchess' records, forms, and procedures. In addition, interviews were conducted with several school officials.

A sample of 15 student files was identified for review from the 2008/2009 award year. The files were selected randomly from a statistical sample of the total population receiving Title IV, HEA program funds for each award year. In addition, 3 student files were selected to conduct further review of the practical nursing program. Appendix A lists the names and partial social security numbers of the students whose files were examined during the program review. A program review report was issued on November 7, 2011.

Disclaimer:

Although the review was thorough, it cannot be assumed to be all-inclusive. The absence of statements in the report concerning Dutchess' specific practices and procedures must not be construed as acceptance, approval, or endorsement of those specific practices and procedures. Furthermore, it does not relieve Dutchess' of its obligation to comply with all of the statutory or regulatory provisions governing the Title IV, HEA programs.

C. Findings and Final Determinations

Resolved Findings

Findings 1, 4, 5, and 6

Dutchess has taken the corrective actions necessary to resolve findings 1, 4, 5, and 6 of the program review report. Therefore, these findings may be considered closed. Dutchess' written responses related to these resolved findings are found in Appendix C. Findings requiring further action by Dutchess are discussed below.

Findings with Final Determinations

The program review report findings requiring further action are summarized below. At the conclusion of each finding is a summary of Dutchess' response to the finding, and the

Department's final determination for that finding. A copy of the program review report issued on November 7, 2011 is attached as Appendix D.

Note: Any additional costs to the Department, including interest, special allowances, cost of funds, unearned administrative cost allowance, etc., are not included in individual findings, but instead are included in the summary of liabilities table in Section D of the report.

Finding 2 - Program Not Offered As Approved

Citation Summary: 34 C.F.R. § 668.8 (1) establishes a criteria for an eligible program provided by an institution of higher education. An institution can only award Title IV funds if its programs are legally authorized by its state licensing agency. 34 C.F.R. § 600.5. Furthermore, in determining the length of programs for purposes of awarding Title IV funds, a school must adhere to certain regulatory criteria. Schools that are approved to participate and measure their programs based on the number of clock hours offered must follow the regulatory definition of a clock hour as set down in 34 C.F.R. § 600.2 which states that a clock hour is a 50- to 60-minute class, lecture, or recitation in a 60-minute period.

Noncompliance: Dutchess misrepresented the number of clock hours of instruction offered in its Licensed Practical Nursing Program. The New York State Education Department's Bureau of Proprietary School Supervision (NYSED) granted approval of the program based upon a 1160-clock hour schedule. Mr. John Jozwiak, from the NYSED, indicated that the program was approved for 1160 clock hours since 1999. Subsequent to the program review, Ms. Marilyn Caldwell, from the NYSED, indicated that as a result of NYSED's and the Department's on site reviews, the program has been retroactively approved for 1080 hours to 2009.

The reviewers discovered that, in practice, Dutchess graduated students with 1000 hours completed instead of the required 1160 hours. According to Dutchess' catalog, the program included 890 hours of classroom instruction, and 230 hours of clinical practicum, a total of 1120 offered clock hours. However, the catalog indicates a total of 1080 hours. In addition, the catalog states that completion of at least 1000 hours is required for graduation.

A close evaluation of student transcripts showed that Dutchess did not follow course outlines as reported to, and approved by, NYSED. Specifically, the number of hours of instruction offered for each class often varied, depending on the student's class section. School officials indicated that the differences in hours on student transcripts were due to attendance. Discussions with school officials revealed that teachers were permitted to

pencil in hours on student transcripts which were occasionally changed by the school director.

For example, Student #2 was enrolled in the full time LPN Program that started on 9/6/07, offering a total of 1120 clock hours (40 weeks) and graduated on 6/19/09. According to Dutchess' catalog, the program includes 890 hours of classroom instruction, and 230 hours of clinical practicum.

However, the clock hours offered as identified on the student's official class schedule differ from what was reported in the catalog, as follows:

	<u>Catalog</u>	<u>Class Schedule</u>
Orientation		5
Foundations of Nursing		
Nursing Client Care	150	80
Anatomy and Physiology	100	138
Fundamentals of Nursing		
Health Promotion & Prevention	120	111
Med/Surg Nursing	100	58
Medical Surgical Nursing	250	194
Maternal Child Health	80	61
Mental Health	30	30
Leadership	30	
NXCLEX Prep Integrated	30	12
CEU's, Seminars		48.50
Full Time Hours (transferred hours)		79
Total Classroom Hours	890	816
<u>Practicum</u>		
Clinical I	60	42
Clinical II	170	153
Total Clinic Hours	230	195
Total Program Hours	1120	1011

Based on the school catalog, it appears that Dutchess only offered 1120 hours of an 1160 hour program. Dutchess adjusted the number of hours to be offered in most of the individual classes, including decreasing the number of clinical hours and not offering the Leadership program.

The student was also offered 48.50 clock hours in Continuing Education Unit credits (CEUs) and seminars. The purpose of these CEUs was unclear to the reviewers. Where certain programs were short hours, CEUs were offered in place of class hours to cover the shortage. School officials indicated that the CEUs were necessary for the National Council Licensure Examination, however, this was not specified in the program approvals. The student was graduated from a 1160-hour program after having been offered only 1011 hours.

In addition, the student transferred into the part time program on 10/3/07 from the full time program. The student was allowed to transfer over 79 full time hours, however, the reviewers were unable to determine at what point in the part time program the student transferred in. Based on the student's official class schedule, it was difficult to determine if the student received duplicate credit for work already completed.

Title IV eligibility should not be calculated based on hours offered beyond the point at which a full time student transfers into the part time program. An example would be a full time student in a 1000 hour program who completes 300 hours when he requests a transfer into the part time program. At the time of the transfer, the part time students have only completed 150 hours. While it is acceptable for the student to begin part time attendance at this point, the student cannot be given credit for hours 151-300 twice towards his completion of the requisite hours.

Additional examples of students who changed from full time status to part time status are students #1, 5 and 13.

***Student #14** was enrolled in the full time LPN Program that started on 9/4/08, offering a total of 1120 clock hours (40 weeks). According to Dutchess' catalog, the program includes 890 hours of classroom instruction, and 230 hours of clinical practicum.*

However, the clock hours offered identified on the official class schedule differ from what was reported in the catalog, as follows:

	<u>Catalog</u>	<u>Class Schedule</u>
Orientation		9
Foundations of Nursing		
Nursing Client Care	150	133
Anatomy and Physiology	100	110
Fundamentals of Nursing		
Health Promotion & Prevention	120	119
Med/Surg Nursing	100	57
Medical Surgical Nursing	250	257
Maternal Child Health	80	60
Mental Health	30	33

<i>Leadership</i>	30	22
<i>NXCLEX Prep Integrated</i>	30	12
<i>CEU's, Seminars</i>		66
<i>Total Classroom Hours</i>	890	878
<u><i>Practicum</i></u>		
<i>Clinical I</i>	60	42
<i>Clinical II</i>	170	93
<i>Total Clinic Hours</i>	230	135
<i>Total Program Hours</i>	1120	1013

Based on the school catalog, it appears that Dutchess only offered 1120 hours of an 1160 hour program. Dutchess adjusted the number of hours to be offered in most of the individual classes, including decreasing the number of clinical hours. The student was graduated from a 1160-hour program after having completed only 1013 hours, even with the CEU's which were not part of the approved curriculum.

Additional examples of incorrect number of clock hours of instruction offered were discovered for students #1, 3, 4, 5, 6, 11, 12, 13, 17 and 18.

On May 2, 2008, Dutchess contacted the New York Case Management Team requesting clarification on calculating clock hours. Based on the information discussed, it appeared that Dutchess had been calculating its clock hours incorrectly. After further research, the Department responded to the school on May 14, 2008 instructing them to adjust their schedules for the practical nursing program, thus ensuring that the current students receive the appropriate number of clock hours needed for graduation.

Dutchess was required to provide the Department with a corrective action plan for its current and future practical nursing students. The Department advised the school to work closely with NYSED to ensure the number of hours and schedule is acceptable and meets the requirements of the program.

On May 16, 2008, Dutchess provided the Department with its corrective action plan. It appeared that the school had made the necessary accommodations for its currently enrolled students by restructuring the class schedule and extending the school year so that the students could make up the additional hours needed to graduate.

However, during the program review, discussions with school officials revealed that Dutchess offered students alternative ways to earn clock hours. For example, students were provided handouts requiring them to read about the topic and then complete a quiz in an hour and received six or more "clock hours" for that activity. Students were also

allowed to participate in the 2008 Dutchess-Ulster Division Heart Walk and received 12 hours. Other alternative ways students were able to earn clock hours towards the program completion were self-study modules that the student had to complete outside of class and subsequently take a quiz in class, and free online continuing education programs.

None of these meet regulatory requirements for faculty supervised instruction, and there was no documentation that these activities met accrediting and licensing standards.

Required Action Summary: An institution's failure to offer the complete academic program as documented in its catalog, and as approved by its accrediting and licensing bodies, may impact the amount of Title IV funds that a student is eligible to receive.

Dutchess was required to research its files to determine whether it had any further documentation that could substantiate that any of the missing program hours from the individual classes were offered to the students identified for this finding. Any documentation found that would substantiate that the full number of program hours were offered to these students and that those hours met regulatory criteria, and as well as that of licensing and accrediting bodies, was to be submitted to this office.

In the absence of any further documentation, Dutchess was required to determine the effect of the reduced number of program hours on student eligibility for Title IV aid awarded and disbursed to the students identified in this finding.

Therefore, Dutchess was required to confirm the actual number of clock hours offered in its LPN program for all Title IV recipients in the period covered by this program review, to confirm whether students received the appropriate amount of Title IV funds for the hours that were offered.

Dutchess was required to recalculate students' Title IV eligibility in all cases where they did not receive the specified number of hours in the programs, and report any resultant ineligible amounts, by Title IV program, in the following format:

Award Year

Student Name

Last four digits of the student's Social Security Number

Total Number of Hours Offered (exclude the non-faculty supervised hours, CEUs, etc.)

Total amount of aid the student received

Revised Maximum Eligibility

Title IV overaward/liability

Dutchess' Response: Dutchess' initial response, dated January 6, 2012, and subsequent responses repeatedly stated that the school resolved the clock hour issue by providing the Department with documentation that supported the calculation of hours for all students

who graduated in June of 2008. The students who graduated in June of 2008 represented students from the 2007-2008 award year. The Department responded to the school on several occasions explaining that the program review report required the school to review all Title IV recipients in the period covered by the program review. The program review covered the 2008-2009 award year. Dutchess was instructed to resubmit their response and perform the file review as instructed in the November 7, 2011 Program review report.

Dutchess also provided a detailed description of the steps it has taken to accurately monitor students' attendance including a new tracking system. However, the institution is advised that repeat findings in future program reviews or failure to satisfactorily resolve the findings of future program reviews may lead to an adverse administrative action.

Final Determination: Since Dutchess failed to complete the required file review, in spite of repeated requests, the Department had no choice but to project liabilities based on information obtained during the review. The Department issued a letter to Dutchess on 4/15/13 requesting resubmission of the program review report response. The Department projected liabilities based on the sample of 15 student files it reviewed during the program review. An average liability was calculated for the statistical sample for each Title IV, HEA program with liabilities and this average was multiplied against the population being reviewed.

Only students who graduated from the licensed practical nursing program were included in the projection. Any student who withdrew or was still enrolled in the program, as of the date of the onsite program review, was excluded from the projection. In addition, any CEUs that were included on a student's academic transcript were removed from the total hours offered since the school did not provide a satisfactory explanation for the basis of the CEU hours, and did not complete the required file review.

To avoid duplication of liabilities, the students noted in Finding 7 were removed from the projection universe.

An average liability of \$230.74 was calculated by dividing \$2,307.37 by the number of students in the statistical sample (10). This average liability was then multiplied by the total number of students in the population (103) from which the statistical sample was derived. Therefore the Pell Grant **projected** liability amount for this finding that Dutchess must pay to the Department is **\$23,766.22**.

The Pell grant interest due to the Department for this finding is **\$163.08**. Details of the liability for this finding can be found in Appendices F, G and H.

Dutchess' failure to complete the specified file review further reinforces the Department's concerns about the institution's lack of administrative capability. Failure to

follow regulatory requirements in the future, and to address the results of such failures, may lead to the Department imposing an administrative action.

Estimated Actual Loss (EAL)

In lieu of requiring the institution to assume the risk of default by purchasing the ineligible loans from the holder, the Department has asserted a liability not for the loan amount, but rather for the estimated actual or potential loss that the government may incur with respect to the ineligible loan or loan amount. The estimated actual loss to the Department that has resulted or will result from those ineligible loans is based on Dutchess' most recent cohort default rate available.

Finding 3 - Incorrect Refund Calculations

Citation Summary: When a recipient of Title IV grant or loan assistance withdraws from an institution during a payment period or period of enrollment in which the recipient began attendance, the institution must determine the amount of Title IV grant or loan assistance that the student earned as of the student's withdrawal date. The institution is also required to have a fair and equitable refund policy under which it makes a refund of unearned tuition, fees, room and board, and other charges to students who withdraw, drop out, or otherwise fail to complete the period of enrollment for which they are charged. The institution must calculate refunds in accordance with the measures outlined in specific refund formulas. 34 C.F.R. §668.22(a)(1)(2).

34 C.F.R. § 668.22(f)(1)(ii) specifies that the percentage of the payment period the student attended for a clock hour program be determined by dividing the total number of clock hours in the payment period into the number of clock hours in the period as of the student's withdrawal date.

Noncompliance Summary: The reviewers found that Dutchess used the incorrect number of hours of instruction offered in its R2T4 calculations.

Student #5's records conflict as to the number of hours of instruction she was offered. The student was withdrawn from the school on 1/14/09 due to academic performance. According to a change of enrollment status form found in the student's file, the student completed 213 hours, and as of that date was offered 252 hours. However, the student's academic transcript, which was completed by school officials during the program review, shows the student was offered 234 hours.

Student #7's records conflict as to the number of hours of instruction she was offered. The student was withdrawn from the school on 6/12/09 due to academic performance. According to a change of enrollment status form found in the student's file, the student

completed 440 hours as of that date and was offered 519. However, the student's academic transcript shows the student was offered 410 hours. Although, no refund was due the Title IV programs, the determination was based on the incorrect number of hours.

Student #10's records conflict as to the number of hours of instruction she was offered. The student withdrew from the LPN program on 9/10/08. According to a change of enrollment status form found in the student's file, the student completed 18 hours as of that date and was offered 18. However, the student's academic transcript shows the student was offered 15 hours. The student's R2T4 calculation worksheet was completed using 18 hours of instruction instead of 15. The R2T4 calculation was incorrectly calculated resulting in a Title IV refund of \$1,097. The correct refund calculation should of have been \$1,112.

***Required Action Summary:** An institution is responsible for insuring accurate refunds based on a student's withdrawal from school. There are specific requirements outlined in the regulations for determining the withdrawal date for students who do not complete the program.*

*Dutchess was required to review the files for all its Title IV recipients from the 2008/2009 award years who did not complete their program. These files were to be reviewed to determine the accuracy and appropriateness of the calculations used to determine if Title IV funds were required to be returned to the Department. **Dutchess was required to address the requirements of Finding #2 to identify the accurate number of clock hours before completing this review.** For any students for whom R2T4 amounts were not calculated, not paid, or inaccurately calculated, the school was required to perform recalculations, and submit a copy of the recalculations to this office. Dutchess was instructed to provide the following information in a spreadsheet format:*

- 1. Student Name*
- 2. Last four digits of the student's Social Security Number*
- 3. Withdrawal Date*
- 4. Institutional Determination Date*
- 5. Original Amount Refunded by Title IV Program*
- 6. Date Refund Paid*
- 7. Additional Amount to be Returned if Applicable*
- 8. Date Refund Paid, If Unpaid, Report N/A*

Dutchess' Response: Dutchess, as part of its January 06, 2012 response, performed a full file review of all Title IV recipients from the 2008/2009 award year and identified students who required R2T4 recalculations. A copy of that report is attached as appendix J.

Final Determination: The file review submitted by Dutchess resulted in additional refund amounts to be returned. Dutchess is responsible for the additional refund amounts and interest from the return due date until the return paid date. The Pell grant principal and interest due to the Department for this finding is **\$1,094.63**. The Federal Family Education Loan principal and interest due to the Department for this finding is **\$783.00**. The Federal Family Education Loan interest owed to lender is **\$113.70**. Details of the liability for this finding can be found in Appendix B & I.

Finding 7 – Inadequate/Conflicting Attendance Records

Citation Summary: *The records that an institution must maintain in order to comply with the provisions of the regulations include, but are not limited to, documentation of each student's or parent borrower's eligibility for Title IV funds. 34 C.F.R. § 668.24(c)(1)(iii)*

Noncompliance Summary: *Dutchess' record keeping procedures were found to be deficient. Dutchess was unable to provide attendance records for students #4, 8, 12, 16 and 17.*

Required Action Summary: *In response to this finding, Dutchess was required to provide attendance records for the students noted in this finding. In addition, Dutchess was required to immediately develop and implement an improved system for recording students' attendance, that included documentation that identifies the type of coursework a student is offered and completes, and accurately records the number of hours of instruction offered and completed. Dutchess was required to provide copies of its written procedures that describe the enhanced system that has been developed and implemented.*

Dutchess' Response: Dutchess, as part of its January 06, 2012 response, submitted a copy of their new computerized attendance procedures that was implemented on September 10, 2009. Dutchess provided attendance documentation for student #8, however it was unable to document attendance for students #4, 12, 16 & 17. Although, the institution provided academic transcripts, the student's academic transcript does not appropriately verify that the students were offered and completed the hours of instruction specified in program approvals, especially in view of the details in Finding 2.

Final Determination: Since Dutchess was unable to document attendance for students #4, 12, 16 & 17, all of the Title IV funds received by the institution for the students with missing attendance are institutional liabilities. Student liability information was obtained from school disbursement records. The Pell grant principal and interest due to the Department for this finding is **\$5,047.44**. The Federal Family Education Loan principal and interest due to the Department for this finding is **\$16,935.58**. Details of the liability for this finding can be found in Appendix I.

D. Summary of Liabilities

The total amount calculated as liabilities from the findings in the program review determination is as follows.

The total projection liability amount of Federal Direct Loans that Dutchess improperly disbursed during the 2008/2009 award year for findings 2 is \$66,377.32 (Appendix F). The total estimated actual loss that Dutchess must pay to the Department for the ineligible loans is \$5,253.32. A copy of the results of that calculation is included as Appendix H.

Actual Liabilities By Finding

Initial Liabilities	Pell (Closed Award Years)	DL/FFEL	EALF FFEL	
Finding 2	\$23,766.22		\$5,253.32	
Finding 3	\$1,014.00	783.00		
Finding 7	\$4,310.00	\$13,870.00		
Subtotal 1	\$29,090.22	\$14,653.00		
Interest/SA	\$981.15	\$3,179.28		
Subtotal 2	\$30,071.37	\$17,832.28		
Total	\$30,071.37	\$17,832.28		
Payable To:				Totals
Department	\$30,071.37	\$3,065.58	\$5,253.32	\$38,390.27
Lenders		\$14,766.70		\$14,766.70
Total	\$30,071.37	\$17,832.28	\$5,253.32	\$53,156.97

E. Payment Instructions

1. Liabilities Owed to the Department

B. Liabilities Owed to the Department \$1,000 or More but Less Than \$100,000

Dutchess owes to the Department **\$38,390.00**. Payment must be made by forwarding a check made payable to the "U.S. Department of Education" to the following address within 45 days of the date of this letter:

U.S. Department of Education
P.O. Box 979026
St. Louis, MO 63197-9000

Remit checks only. Do not send correspondence to this address.

Payment must be made via check and sent to the above Post Office Box. Payment and/or adjustments made via G5 will not be accepted as payment of this liability. Instead, the school must first make any required adjustments in COD as required by the applicable finding(s) and Section II – Instructions by Title IV, HEA Program (below), remit payment, and upon receipt of payment the Department will apply the funds to the appropriate G5 award (if necessary).

The following identification data must be provided with the payment:

Amount: \$38,390.00
DUNS: 039788161
TIN: 146012196
Program Review Control Number: 200940227001

Terms of Payment

As a result of this final determination, the Department has created a receivable for this liability and payment must be received by the Department within **45 days of the date of this letter**. If payment is not received within the 45-day period, interest will accrue in monthly increments from the date of this determination, on the amounts owed to the Department, at the current value of funds rate in effect as established by the Treasury Department, until the date of receipt of the payment. Dutchess is also responsible for

repaying any interest that accrues. If you have any questions regarding interest accruals or payment credits, contact the Department's Accounts Receivable Group at (202) 245-8080 and ask to speak to Dutchess account representative.

If full payment cannot be made within 45 days of the date of this letter, contact the Department's Accounts Receivable Group to apply for a payment plan. Interest charges and other conditions apply. Written request may be sent to:

U.S. Department of Education
 OCFO Financial Management Operations
 Accounts Receivable Group
 550 12th Street, S.W., Room 6114
 Washington, DC 20202-4461

If within 45 days of the date of this letter, Dutchess has neither made payment in accordance with these instructions nor entered into an arrangement to repay the liability under terms satisfactory to the Department, the Department intends to collect the amount due and payable by administrative offset against payments due Dutchess from the Federal Government. Dutchess **may object to the collection by offset only by challenging the existence or amount of the debt.** To challenge the debt, Dutchess must **timely appeal** this determination under the procedures described in the "Appeal Procedures" section of the cover letter. The Department will use those procedures to consider any objection to offset. **No separate appeal opportunity will be provided.** If a timely appeal is filed, the Department will defer offset until completion of the appeal, unless the Department determines that offset is necessary as provided at 34 C.F.R. § 30.28. This debt may also be referred to the Department of the Treasury for further action as authorized by the Debt Collection Improvement Act of 1996.

2. Liabilities Owed to FFEL Lenders

Federal Family Education Loan (FFEL) Liabilities (EAL not applicable):

Finding(s): Finding 3 & 7
 Appendix: Appendix I

FFEL		
Amount (Principal)	Amount (Interest)	Award Year
\$14,653	\$113.70	2008-2009
Total Principal	Total Interest	

\$14,653	\$113.70	
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Dutchess must pay the amount above to the holder(s) of the FFEL loans on behalf of the students identified in the appendices listed above, plus any interest that has accrued since the date of this letter and the day the school pays the holder. This Appendix list each of the applicable students and the corresponding amount owed to the student's FFEL loan, except for the interest that continues to accrue. Dutchess must access NSLDS to determine if the FFEL loan(s) have been purchased and/or are serviced by the Department. See Chapter 4, Volume 4 (Returning funds from FFEL loans purchased/serviced by the Department) of the FSA Handbook for additional guidance.

As proof of payment, a copy of the front and back of the canceled checks, or proof of electronic transfer of the funds, must be provided to Teresa Martinez **within 45 days of the date of this letter.**

Federal Family Education Loan (FFEL) Liabilities (EAL applicable):

Finding(s): Finding 2
 Appendix: Appendix H

FFEL – Estimated Actual Loss	
Amount	Award Year
\$5,253.32	2008-2009
Total	
\$5,253.32	

Dutchess must pay the amount above in FFEL estimated actual loss liabilities. This amount is reflected in the total amount owed to the Department in Section 1 above.

4. Liabilities Owed to the Department in the case of Title IV Grants

Pell – Closed Award Year

Finding(s): Finding 2, 3 & 7
 Appendices: F, G, H & I

Dutchess must repay:

Pell Closed Award Year			
Amount (Principal)	Amount (Interest)	Title IV Grant	Award Year
\$29,090.22	\$ 981.15	Pell	2008-2009
Total Principal	Total Interest		
\$29,090.22	\$ 981.15		

The disbursement record for each student identified in the Appendices to the applicable finding(s) must be adjusted in the Common Origination and Disbursement (COD) system based on the recalculated amount identified in the Appendices.

Adjustments in COD must be completed prior to remitting payment to the Department. Payment cannot be accepted via G5. Once the Department receives payment via check, the Department will apply the principal payment to the applicable G5 award. The interest will be applied to the general program account.

A copy of the adjustment to each student's COD record must be sent to Teresa Martinez **within 45 days of the date of this letter.**

Appendix A

AWARD YEAR 2008-2009

Last Name	First Name	SSN
(b)(6); (b)(7)(C)		

Appendix B

Student Level Data – Finding 3 – 2008/09

<u>Student Name</u>	<u>W/D Date</u>	<u>DOD</u>	<u>Program</u>	<u>Amount</u>
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(b)(6); (b)(7)(C)

Dutchess BOCES

Appendix C

John C. Pennoyer
District Superintendent

January 6, 2012

Ms. Teresa Martinez
Federal Student Aid School Participation Team
32 Old Slip
New York, NY 10005

JAN 07 2012

Re: Program Review Report
OPE ID: 021728
PRCN: 200940227001

Dear Ms. Martinez:

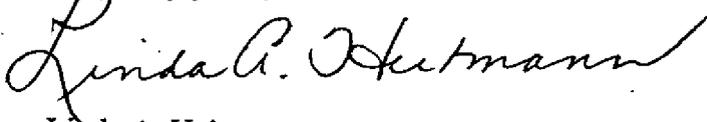
I am submitting this response on behalf of our District Superintendent, Dr. John C. Pennoyer.

As a member of the Exit Interview team on August 29, 2009, I appreciate the opportunity to respond to your Program Review Report dated November 7, 2011. Many, if not most of the items addressed in your report were discussed in detail at that exit interview and remedied shortly thereafter. Dutchess BOCES understands and shares the compelling needs of the Department of Education to ensure that public money is well spent. We believe our response will demonstrate that.

If you have any questions or concerns about this response, please feel free to contact me or Dr. Susan Moraca directly at 845-486-8045.

Thank you again for your team's professionalism and courtesy.

Very truly yours,



Linda A. Heitmann
Deputy Superintendent

LH/ms

R:ALHACTI 1-6-12ms

Dutchess County Board of Cooperative Educational Services
Administrative Offices: 845.486.4800
www.dcboces.org

Dutchess BOCES

John C. Pennoyer
District Superintendent

Norah Merritt
Executive Director of Education Programs

5 BOCES Road, Poughkeepsie, New York 12601
Phone: 845.486.8004 | Fax: 845.486.8044
E-Mail: norah.merritt@dcboces.org

February 26, 2013

Ms. Teresa Martinez
Federal Student Aid Participation Team
32 Old Slip
New York, NY 10005

Re: Program Review Report
OPE ID: 021728
PRCN: 200940227001

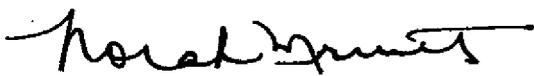
Dear Ms. Martinez:

I am submitting this response on behalf of our District Superintendent, Dr. John Pennoyer.

Please find the attached re-submission and program review responses, Finding 2, and Finding 7.

Upon review of the enclosed information, I believe you will be satisfied with the submitted responses, back up documentation, and appendix.

Very Truly Yours,



Norah Merritt
Executive Director Educational Programs, Dutchess County BOCES

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Dutchess County Board of Cooperative Educational Services
Administrative Offices: 845.486.4800
www.dcboces.org

Finding #2 - Program Not Offered as Approved

This is the resubmission in reference to Finding 2. To fully address Finding 2 it is necessary to include much of the same information that was previously submitted as well as the additional information for the 2008-2009 award year. The information that has been added for the resubmission is noted in italicized text. As we respond, it is important to begin by addressing the initial statement under the area labeled as noncompliance. The first sentence reads, "Dutchess misrepresented the number of clock hours of instruction offered by its Licensed Practical Nursing Program". It is important that we begin our response by stating that at no time was there an intentional misrepresentation of clock hours, instructional time, or program offerings within the Dutchess BOCES School of Practical Nursing. It is also important that we note to the Department, that the program review and subsequently its findings occurred the year after we contacted the New York Case Management Team requesting guidance on issues related to program compliance.

As noted in the site visit report we contacted the New York Case Management Team on May 2, 2008 requesting assistance in what appeared to be a compliance issue. On May 14, 2008 we received clarification from the New York Case Management Team confirming that we had been calculating clock hours incorrectly. We were taken aback when this was discovered since student hours had been calculated in the same manner since the Dutchess BOCES School of Practical Nursing program appeared on the registry in 1962. At the same time, we were instructed by the Department to immediately adjust the way we were calculating clock hours. Our primary concern was for the class that was due to graduate the following month. We asked the Department if our current students could be, "grandfathered in" using the method of calculating clock hours up to the point it was discovered to be in error. The Department informed us that this was not an option. Since the error was discovered while they were still enrolled, we were instructed to recalculate the hours for our current students despite the fact the graduation was scheduled the following month.

We met with our student body to inform them of the recent findings. As one can imagine, this led to a major outcry from our students. Our next step was to contact the New York State Education Department. We worked closely with (b) (6), (b) (7)(C) from the New York State Education Department to develop a corrective action plan for the students who were scheduled to graduate in June of 2008. The corrective action plan was approved by the New York State Education Department, and subsequently submitted to the Department on May 16, 2008. Based upon this, it is the position of the Dutchess BOCES School of Practical Nursing that we had approval from our licensing authority to supplement our curriculum for the students who were currently enrolled. In our numerous conversations with both the New York State Education Department and the Department it was the position of Dutchess BOCES that this plan would sunset in July of 2008. Dutchess BOCES had a clear understanding of what needed to be done in the future, however our primary concern was for the class that was due to graduate.

On page 9, paragraph 3, the Department's required action under Finding #2 states "any documentation found that would substantiate that the full number of program hours were offered to these students and that those hours met regulatory criteria, and as well as that of licensing and accrediting bodies, must be submitted to this office". On August 20, 2008, we supplied the Department with documentation that supported the calculation of hours for all students who graduated in June of 2008. The student transcripts that were submitted to the Department included hours attained by the students enrolled during the 2007-2008 academic year to enable them to complete the program requirements.

Continuing on page 9, paragraph 4 states that "in the absence of any further documentation, Dutchess must determine the effect of the reduced number of program hours on student eligibility for title IV aid awarded and disbursed to the students identified in this finding". It is the position of the Dutchess BOCES School of Practical Nursing that the documentation previously submitted to the Department is sufficient to document that this group of students met the criteria for the licensing and accrediting bodies. It is our position that we had a one-time approval from the New York State Education Department to supplement the currently registered curriculum with the changes outlined in our corrective action plan.

The area of noncompliance that is addressed beginning on page 8, paragraph six occurred only one time and was not repeated. We are now fully aware that students cannot be offered an assignment in lieu of clock-hours; however, instructional faculty supervised the activities stated and it was a learning experience for the students involved. The continuing education units (CEU's), which are noted several times in this report, were only offered to the students who were enrolled in the 2007-2008 academic year. Offering CEU's to the students enrolled in the Dutchess BOCES School of Practical Nursing was approved by the New York State Education Department in recognition of the urgency associated to meet the needs of this one group of students.

The CEU's that the students gained credit for were offered in a faculty supervised setting. The CEU's were offered on our campus and were supervised by members of our full-time faculty. The New York State Education Department as well as United States Department of Education were provided a definition and an example of what a CEU was. This accommodation was only made for this one group of students based upon the discovery of the error in calculating clock hours shortly before the end of the academic year.

We have previously submitted to the Department the corrective action plan that is now in place for our current students. Currently our students continue to receive three clock hours for the morning session and three clock hours for the afternoon session; however, the start and end times of our program have been adjusted to ensure that we are in compliance with the definition that a clock hours is a 50 to 60 minute period of instruction in a 60 minute period.

There was also concern from the Department because there is a discrepancy between the hours recorded on a student's transcript and the hours that were published in our catalog. On page 8 of the report it states "the student was graduated from a 1160 hour program after having completed only 1013 hours, even with the CEU's which were not part of the approved curriculum." Once again, it is necessary to be mindful of the fact that Dutchess BOCES School of Practical Nursing was unaware of their miscalculation of clock hours until May 14, 2008. Dutchess BOCES submitted the corrective action plan to the New York State Education Department for its approval. (b) (6), (b) (7)(C) supported the corrective action plan, which would enable our students to gain the necessary hours for program completion and subsequently be eligible to take the licensing exam.

The concern noted on page 8 where a student graduated from an 1160 hour program after having completed only 1013 hours has a simple explanation. The hours recorded on the student transcript in each subject area only include the number of hours the student actually attended class during that section. This means that each student transcript will differ based upon the amount of hours that each individual student was present while enrolled in the program. This challenge was brought to the attention of the New York State Education Department during their re-approval site visit in January 2011.

Based upon input from the New York State Education Department we are designing a new transcript for the students who entered this year. Student hours will no longer appear on their transcript. This change in part, was based upon our curriculum reorganization and the new computer database that we have been using for attendance since the fall of 2008. Student attendance is currently recorded in the "attendance book" as well as in our computer database, Student On Line Reporting (SOLR). This database has been constructed to back up our official attendance book. The information in this database is reconciled weekly. This database is currently being used to generate student report cards and generate reports such as those necessary to determine if a student as met our Satisfactory Academic Progress (SAP) eligibility criteria.

Since we have corrected the manner in which we were calculating clock hours we have been retroactively approved as a 1080 program by the New York State Education Department, Office of Professions. If we use our full-time program as an example to differentiate between approved hours and attended hours, it can be best explained in this manner. We are in session for 180 days over a 40-week period. Our full-time program is in session for six hours per day. One hundred eighty days multiplied by six hours per day yields 1080 hours.

We are approved as a 1080 hour program; however this does not mean that every student must have 1080 hours to successfully complete our program. This means that we offer 1080 hours. We have a 3% absence tolerance; therefore, a student is able to be absent up to 3% of the hours offered and still meet the program requirements. During the course of the program whether it be one-year full-time, or two years part-time each individual student may be absent approximately 32 hours and still meet the program requirements set by the New York State Education Department. For students who are absent above the

3% tolerance, there are four makeup days available to them. The Dutchess BOCES School of Practical Nursing adopted the addition of makeup days and the 3% absence tolerance guidelines after detailed discussions with Ms. Martinez and Ms. Eldred during the site visit in August of 2008. **Mr. Jozwiac** from the New York State Education Department was instrumental in assisting Dutchess BOCES in developing the absence and makeup guidelines. Of course, students are not penalized for emergency closings.

In reference to the required action noted on page 9 of your report, we believe that the students enrolled during this period did receive the full number of program hours as documented in our catalog and as approved by our accrediting and licensing body. Based upon this, it is the position of the Dutchess BOCES School of Practical Nursing that there were not a reduced number of program hours; therefore, we believe there should be no effect on the eligibility for Title IV aid.

In reference to the first paragraph on page 10 where the report states "...Dutchess must identify if the students received duplicate credit for work already completed". Prior to September of 2009, when a student changed their status from full-time to part-time they would carry with them the full number of hours they had accumulated up to that point. When a student changes status from full-time to part-time, a status change form is generated and sent to the student account office and the financial aid office. A status change form notes the number of hours that a student has earned up to the last day of attendance. We are not aware of any students receiving duplicate credit.

In the event of a status change from full-time to part-time, the student's tuition and subsequently the Title IV aid is adjusted to reflect the new status. The student would only receive credit for coursework earned in the part-time class from the point they entered and forward. At no time has a student received credit for grades earned in the same subjects in the part-time and full-time class. In short, students do not receive duplicate credit for work already completed.

Based upon the feedback we received during the site visit exit meeting on August 29, 2009, we instituted a computerized attendance program on September 10, 2009 that included all students enrolled in the School of Practical Nursing. As noted in our response to Finding #2, this database is referred to as SOLR. We began using this as a backup system to verify that all student attendance is recorded accurately. This program was similar to the attendance database used for our high school students and continues to be refined. In addition, this database is used to generate reports, student report cards, and ultimately transcripts. Teachers do a weekly reconciliation of their attendance to assure all student attendance is recorded accurately. The attendance procedures developed to avoid "inadequate/conflicting attendance records" are available in *the appendix*.

Since the Program Review, based upon input from the Department, our current transcripts do not reflect student hours in specific subject areas. For our current classes, the transcripts are consistent. We continue to keep a student report card that includes the number of hours that a student has completed in a subject area or course. As stated previously, the number of hours can differ from student-to-student based upon attendance. As in the past, students are not penalized for emergency closings. Table 1 represents the emergency closing hours for 2008-2009 and table 2 represents the data for 2009-2010. In addition, table 3 represents the emergency closings for students who were enrolled for the instructional year that began in January 2009 and ended in December 2009.

Emergency Closings 2008-2009

Table 1

Date 2008/09	Emergency Closing	Hours Lost for a.m. students	Hours Lost for p.m. students	Hours Lost for a.m. & p.m. students
12/12/08	2 hour delay	-2	0	-2
12/17/08	2 hour delay	-2	0	-2
12/19/08	Closed	-3	-3	-6
1/5/09	2 hour delay	-2	0	-2
1/7/09	Closed	-3	-3	-6
1/29/09	2 hour delay	-2	-2	-2
3/2/09	Closed	-3	-3	-6
4/13/09	Closed	-3	-3	-6
Total Emergency Closing Hours		-20	-12	-32

Emergency Closings 2007-2008

Table 2

Date 2007/2008	Emergency Closing	Hours Lost for a.m. students	Hours Lost for p.m. students	Hours Lost for a.m. & p.m. students
12/10/07	2 hour delay	-2	0	0
12/13/07	Closed	-3	-3	-6
12/14/07	2 hour delay	-2	0	0
12/17/07	2 hour delay	-2	0	0
1/14/08	Closed	-3	-3	-6
1/18/08	2 hour delay	-2	0	0
2/1/08	Closed	-3	-3	0
2/13/07	Closed	-3	-3	-6
Total Emergency Closing Hours		-20	-12	-32

Emergency Closings 2009

Table 3

Date January 2009 through December 2009	Emergency Closing	Hours Lost for a.m. students	Hours Lost for p.m. students	Hours Lost for a.m. & p.m. students
1/5/09	2 hour delay	-2	0	-2
1/7/09	Closed	-3	-3	-6
1/29/09	2 hour delay	-2	-0	-2
3/2/09	Closed	-3	-3	-6
4/13/09	Closed	-3	-3	-6
12/9/09	Closed	-3	-3	-6
12/14/09	Delay	-2	-0	-2
Total Emergency Closing Hours		-18	-12	-30

Since the Program Review, the curriculum for the Dutchess BOCES School of Practical Nursing has been reorganized. The content is now delivered in a series of eight courses. We are approved as a clock-hour program offering 1080 hours of instruction. A copy of our current curriculum is included in the appendix. This curriculum has been approved by the New York State Education Department. The current student transcripts include a brief description of the content area for each course. A copy of the transcript is available in the appendix.

The Department has requested attendance records for students 4, 8, 12, 16, and 17. We began using an electronic database as a back-up system for student attendance we have included a printout for student number eight. This student began in January of 2009. The Program Review occurred in August of 2009; therefore, we have electronic records for the second semester using SOLR. A copy of the electronic database is included along with the teacher's attendance book for the enrollment period. You will see that the records match. Since we have been using SOLR, the electronic database, we have been doing a weekly reconciliation to be sure our records are correct.

When we look at the total hours on the transcript, we have to factor in the emergency closing and the hours the student was absent. There were 30 hours of emergency

closings for the January 2009 class. Our attendance policy affords each student a 3 % absence tolerance. Based upon 1080 program hours, a 3% absence tolerance equates to 32 hours. Student number eight attended for 1026 hour during their enrollment. This is a sufficient number of hours to complete the program based upon our student handbook. The example of the hour's calculation for student number eight is noted below in figure 1.

Figure 1.

1080	Program Hours
- 30	Emergency Closing Hours
1050	
- 32	3% Absence Tolerance
1018	Hours to Meet Graduation Requirement

A copy of the attendance book for the full-time January 2009 class has been included in the appendix along with a copy of the student attendance from our electronic database SOLR. The electronic database covers the second semester the student was enrolled. We began taking daily attendance in SOLR in September of 2009. Since the full-time January 2009 class began their second semester in June of 2009, the attendance from June and July was entered prior to classes beginning for the fall 2009 semester.

Status change re-calculations are included for all students who changed status during the 2009-2010 academic year, prior to the site visit. Re-calculations were done for students who were in attendance less than 60% of the hours offered. The change- of-status-forms as well as the re-calculations are included in the appendix. The hours in the calculations were changed to reflect a class session of two and one-half hours per session rather than the three hours that we were using for our calculation prior to the Program Review.

Finding #7- Inadequate/Conflicting Attendance Records

Based upon the feedback we received during the site visit exit meeting on August 29, 2009, we instituted a computerized attendance program on September 10, 2009 that included all students enrolled in the School of Practical Nursing. As noted in our response to Finding #2, this database is referred to as SOLR. We began using this as a backup system to verify that all student attendance is recorded accurately. This program was similar to the attendance database used for our high school students and continues to be refined. In addition, this database is used to generate reports, student report cards, and ultimately transcripts. Teachers do a weekly reconciliation of their attendance to assure all student attendance is recorded accurately.

Students 4, 12, 16, and 17 were enrolled prior to the use of the SOLR database. We do not have a record of the day-to day- attendance for these students. We retain a transcript for their files. A copy of each student transcript is included in the appendix. These transcripts contain the hours in each subject area. Please remember that if a student is absent in a subject area it is reflected in the total number of hours of instruction in the subject area.

As you are aware, we were operating under the impression that we were a 1000-hour program prior to the Program Review. In working with the New York State Office of the Professions, we were approved as a 1080 program, which was made retroactive to the 2009 site visit.

Now our daily attendance is maintained in both the attendance book and the computer database. We are currently converting to a new database system named Classmate. This system will be used for our high school as well as the School of Practical Nursing. Ultimately, this system will assist us in many of our reports as well as generate student hours and grade report.

Appendix

1. *Attendance Procedure*
2. *Curriculum and Current Transcript*
3. *Transcript for Student 8*
4. *Teacher Attendance Book for Student 8*
5. *SOLR Attendance Data for Student 8*
6. *Status Changes and Re-calculations*
7. *Transcripts for students 4,12,16 & 17*

Dutchess BOCES

John C. Penoyer
District Superintendent

Susan Moraca
Coordinator of Health Occupations & New Visions
5 BOCES Road, Poughkeepsie, New York 12601
Phone: 845.486.8045 | Fax: 845.486.8171
E-mail: susan.moraca@dcboces.org

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JUL 29 2013

FEDERAL STUDENT AID
NEW YORK CASE MANAGEMENT

July 24, 2013

Ms. Teresa Martinez
Federal Student Aid Participation Team
32 Old Slip
New York, NY 10005

RE: OPEID: 021728
PRCN: 200940227001

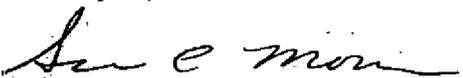
Dear Ms. Martinez,

Thank you for your prompt response to my e-mail. Attached you will find the transcript for each of the 2008-2009 graduates as requested.

If a student did not graduate, a copy of the "Change of Enrollment Status Notification" form has been included. This is the form that is submitted to the financial aid office when a student is withdrawn.

Please let me know if you need any additional information.

Thank you,


Susan C. Moraca RN Ed.D.
Coordinator of Health Occupations

Cc: Norah Merritt, Executive Director for Educational Programs

H:\DOE\Additional Documentation 7-24-13.doc

Dutchess County Board of Cooperative Educational Services
Administrative Offices: 845.486.4800
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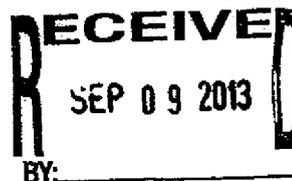
Dutchess **BOCES**

John C. Pennoyer
District Superintendent

Susan Moraca
Coordinator of Health Occupations & New Visions

5 BOCES Road, Poughkeepsie, New York 12601
Phone: 845.486.8045 | Fax: 845.486.8171
E-mail: susan.moraca@dcboces.org

September 3, 2013



Ms. Teresa Martinez
Federal Student Aid Participation Team
32 Old Slip
New York, NY 10005

Re: Program Review Report
OPE ID: 021728
PRCN: 200940227001

Dear Ms. Martinez:

Thank you for your prompt response to my e-mail.

Per your request I am submitting a "Transcript for Withdrawn Students" for each of the students you requested. You will also find the "Change of Status Notification Form" that is used when a student is withdrawn to notify the financial aid office how many hours the student attended as well as the Title IV calculation forms.

Please let me know if there is any additional information needed. We at Dutchess BOCES are hoping for a positive resolution and look forward to the Final Program Review Determination.

Sincerely,

A handwritten signature in cursive script that reads "Susan C. Moraca".

Susan C. Moraca, RN Ed.D

Dutchess County Board of Cooperative Educational Services

Administrative Offices: 845.486.4800

www.dcboces.org

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Prepared for
**Dutchess BOCES School of Practical
Nursing**



START HERE
GO FURTHER
FEDERAL STUDENT AID

**OPE ID 021728
PRCN 200940227001**

Prepared by
**U.S. Department of Education
Federal Student Aid
School Participation Team - NY/Boston**

Program Review Report

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A. Institutional Information

Dutchess BOCES School of Practical Nursing

5 BOCES Road

Poughkeepsie, NY 12601

Type: Public

Highest Level of Offering: Non Degree 1 Year

Accrediting Agency: New York Board of Regents: Commission on Vocational Education

Current Student Enrollment: 122 (2009)

% of Students Receiving Title IV: 77% (2009)

Title IV Participation - source: Postsecondary Education Participants System (PEPS):

	<u>2008-2009</u>
Federal Pell Grant (Pell Grant)	\$190,201
Federal Family Educational Loan (FFEL)	\$515,391

Default Rate FFEL/DL:	2008 4.1%
	2007 12.0%
	2006 6.0%

B. Scope of Review

The New York Case Management Team conducted a limited scope program review on August 24 through August 28, 2009 to examine Dutchess BOCES School of Practical Nursing's (Dutchess) administration of the Title IV programs. The review was conducted by Teresa Martinez and Jane Eldred. The focus of the review was to determine Dutchess's compliance with the statutes and Federal regulations as they pertain to the institution's administration of Title IV programs. Records, forms, and procedures at the institution were examined. In addition, interviews were conducted with several school officials.

A sample of 15 student files was identified for review from the 2008/2009 award year. The files were selected randomly from a statistical sample of the total population receiving Title IV, HEA program funds for each award year. In addition, 3 student files were selected to conduct further review of the practical nursing program. Appendix A lists the names and partial social security numbers of the students whose files were examined during the program review.

Disclaimer:

Although the review was thorough, it cannot be assumed to be all-inclusive. The absence of statements in the report concerning Dutchess's specific practices and procedures must not be construed as acceptance, approval, or endorsement of those specific practices and procedures. Furthermore, it does not relieve Dutchess of its obligation to comply with all of the statutory or regulatory provisions governing the Title IV, HEA programs.

This report reflects initial findings. These findings are not final. The Department will issue its final findings in a subsequent Final Program Review Determination letter.

C. Findings

During the review, several areas of noncompliance were noted. Findings of noncompliance are referenced to the applicable statutes and regulations and specify the actions to be taken by Dutchess to bring operations of the financial aid programs into compliance with the statutes and regulations.

Finding 1 - Lack of Administrative Capability

Citation: To begin and to continue to participate in any Title IV, HEA program an institution shall demonstrate to the Secretary that it is capable of adequately administering the programs under the standards established in 34 C.F.R. §668.16.

Noncompliance: During the course of the review, it became apparent to the reviewers that institutional officials had failed to develop an adequate administrative structure to administer the Title IV programs within regulatory requirements. The findings cited throughout this report support the reviewers' determination of the institution's deficiency in the administration of the Title IV programs.

The reviewers noted in discussions with institutional officials and staff involved in the awarding and disbursing of Title IV funds, that some personnel were not always kept abreast on information received by other institutional offices that could affect students' eligibility for Title IV, HEA programs.

For example, the institution's accounting clerk was the only person who had access to the institution's computer database system which contains personal student information. According to school officials, this became a problem when the clerk was not in the office on a particular day. Also, for purposes of return of Title IV funds, the institution's financial aid office based its decision on status change forms that indicated a certain number of hours completed as of the student's last date of attendance, however, the transcript showed a different amount of hours.

The financial aid director at the institution was also both certifying and receiving loan checks. During the onsite visit, the reviewers informed school officials that institution procedures must include separation of functions to ensure that no one office or person can both authorize and disburse funds.

Required Action: Part of the regulatory criteria for demonstrating administrative capability involves having an adequate system to identify and resolve discrepancies in the information that the institution receives from different sources with respect to students' application for Title IV funds.

In order to meet these requirements, it is essential that the institution communicates to the individuals and/or offices designated to be responsible for administering Title IV, HEA programs of information that could affect student's eligibility.

In response to this finding, Dutchess must develop procedures that provide an adequate administrative structure to operate the Title IV programs within regulatory requirements. These procedures must include an overview of the current structure of offices involved in

the awarding and delivery of Title IV funds, and how responsibilities of staff have been structured to ensure the separation of responsibility requirements discussed in 668.16(c). A copy of those procedures must be submitted to this office.

Dutchess will be apprised of any additional requirements upon review of the response to this finding.

Finding 2 - Program Not Offered As Approved

Citation: 34 C.F.R. § 668.8 (1) establishes a criteria for an eligible program provided by an institution of higher education. An institution can only award Title IV funds if its programs are legally authorized by its state licensing agency. 34 C.F.R. § 600.5. Furthermore, in determining the length of programs for purposes of awarding Title IV funds, a school must adhere to certain regulatory criteria. Schools that are approved to participate and measure their programs based on the number of clock hours offered must follow the regulatory definition of a clock hour as set down in 34 C.F.R. § 600.2 which states that a clock hour is a 50- to 60-minute class, lecture, or recitation in a 60-minute period.

Noncompliance: Dutchess misrepresented the number of clock hours of instruction offered in its Licensed Practical Nursing Program. The New York State Education Department's Bureau of Proprietary School Supervision (NYSED) granted approval of the program based upon a 1160-clock hour schedule. Mr. John Jozwiak, from the NYSED, indicated that the program was approved for 1160 clock hours since 1999. Subsequent to the program review, Ms. Marilyn Caldwell, from the NYSED, indicated that as a result of NYSED's and the Department's on site reviews, the program has been retroactively approved for 1080 hours to 2009.

The reviewers discovered that, in practice, Dutchess graduated students with 1000 hours completed instead of the required 1160 hours. According to Dutchess' catalog, the program included 890 hours of classroom instruction, and 230 hours of clinical practicum, a total of 1120 offered clock hours. However, the catalog indicates a total of 1080 hours. In addition, the catalog states that completion of at least 1000 hours is required for graduation.

A close evaluation of student transcripts showed that Dutchess did not follow course outlines as reported to, and approved by, NYSED. Specifically, the number of hours of instruction offered for each class often varied, depending on the student's class section. School officials indicated that the differences in hours on student transcripts were due to attendance. Discussions with school officials revealed that teachers were permitted to pencil in hours on student transcripts which were occasionally changed by the school director.

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For example, **Student #2** was enrolled in the full time LPN Program that started on 9/6/07, offering a total of 1120 clock hours (40 weeks) and graduated on 6/19/09. According to Dutchess' catalog, the program includes 890 hours of classroom instruction, and 230 hours of clinical practicum.

However, the clock hours offered as identified on the student's official class schedule differ from what was reported in the catalog, as follows:

	<u>Catalog</u>	<u>Class Schedule</u>
Orientation		5
Foundations of Nursing		
Nursing Client Care	150	80
Anatomy and Physiology	100	138
Fundamentals of Nursing		
Health Promotion & Prevention	120	111
Med/Surg Nursing	100	58
Medical Surgical Nursing	250	194
Maternal Child Health	80	61
Mental Health	30	30
Leadership	30	
NXCLEX Prep Integrated	30	12
CEU's, Seminars		48.50
Full Time Hours (transferred hours)		79
Total Classroom Hours	890	816
<i>Practicum</i>		
Clinical I	60	42
Clinical II	170	153
Total Clinic Hours	230	195
Total Program Hours	1120	1011

Based on the school catalog, it appears that Dutchess only offered 1120 hours of an 1160 hour program. Dutchess adjusted the number of hours to be offered in most of the individual classes, including decreasing the number of clinical hours and not offering the Leadership program.

The student was also offered 48.50 clock hours in Continuing Education Unit credits (CEUs) and seminars. The purpose of these CEUs was unclear to the reviewers. Where

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certain programs were short hours, CEUs were offered in place of class hours to cover the shortage. School officials indicated that the CEUs were necessary for the National Council Licensure Examination, however, this was not specified in the program approvals. The student was graduated from a 1160-hour program after having been offered only 1011 hours.

In addition, the student transferred into the part time program on 10/3/07 from the full time program. The student was allowed to transfer over 79 full time hours, however, the reviewers were unable to determine at what point in the part time program the student transferred in. Based on the student's official class schedule, it was difficult to determine if the student received duplicate credit for work already completed.

Title IV eligibility should not be calculated based on hours offered beyond the point at which a full time student transfers into the part time program. An example would be a full time student in a 1000 hour program who completes 300 hours when he requests a transfer into the part time program. At the time of the transfer, the part time students have only completed 150 hours. While it is acceptable for the student to begin part time attendance at this point, the student cannot be given credit for hours 151-300 twice towards his completion of the requisite hours.

Additional examples of students who changed from full time status to part time status are students #1, 5 and 13.

Student #14 was enrolled in the full time LPN Program that started on 9/4/08, offering a total of 1120 clock hours (40 weeks). According to Dutchess' catalog, the program includes 890 hours of classroom instruction, and 230 hours of clinical practicum.

However, the clock hours offered identified on the official class schedule differ from what was reported in the catalog, as follows:

	<u>Catalog</u>	<u>Class Schedule</u>
Orientation		9
Foundations of Nursing		
Nursing Client Care	150	133
Anatomy and Physiology	100	110
Fundamentals of Nursing		
Health Promotion & Prevention	120	119
Med/Surg Nursing	100	57
Medical Surgical Nursing	250	257
Maternal Child Health	80	60
Mental Health	30	33
Leadership	30	22

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NXCLEX Prep Integrated	30	12
CEU's, Seminars		66
Total Classroom Hours	890	878
 <i>Practicum</i>		
Clinical I	60	42
Clinical II	170	93
Total Clinic Hours	230	135
Total Program Hours	1120	1013

Based on the school catalog, it appears that Dutchess only offered 1120 hours of an 1160 hour program. Dutchess adjusted the number of hours to be offered in most of the individual classes, including decreasing the number of clinical hours. The student was graduated from a 1160-hour program after having completed only 1013 hours, even with the CEU's which were not part of the approved curriculum.

Additional examples of incorrect number of clock hours of instruction offered were discovered for students #1, 3, 4, 5, 6, 11, 12, 13, 17 and 18.

On May 2, 2008, Dutchess contacted the New York Case Management Team requesting clarification on calculating clock hours. Based on the information discussed, it appeared that Dutchess had been calculating its clock hours incorrectly. After further research, the Department responded to the school on May 14, 2008 instructing them to adjust their schedules for the practical nursing program, thus ensuring that the current students receive the appropriate number of clock hours needed for graduation.

Dutchess was required to provide the Department with a corrective action plan for its current and future practical nursing students. The Department advised the school to work closely with NYSED to ensure the number of hours and schedule is acceptable and meets the requirements of the program.

On May 16, 2008, Dutchess provided the Department with its corrective action plan. It appeared that the school had made the necessary accommodations for its currently enrolled students by restructuring the class schedule and extending the school year so that the students could make up the additional hours needed to graduate.

However, during the program review, discussions with school officials revealed that Dutchess offered students alternative ways to earn clock hours. For example, students were provided handouts requiring them to read about the topic and then complete a quiz

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in an hour and received six or more "clock hours" for that activity. Students were also allowed to participate in the 2008 Dutchess-Ulster Division Heart Walk and received 12 hours. Other alternative ways students were able to earn clock hours towards the program completion were self-study modules that the student had to complete outside of class and subsequently take a quiz in class, and free online continuing education programs.

None of these meet regulatory requirements for faculty supervised instruction, and there was no documentation that these activities met accrediting and licensing standards.

Required Action: An institution's failure to offer the complete academic program as documented in its catalog, and as approved by its accrediting and licensing bodies, may impact the amount of Title IV funds that a student is eligible to receive.

Dutchess must research its files to determine whether it has any further documentation that could substantiate that any of the missing program hours from the individual classes were offered to the students identified for this finding. Any documentation found that would substantiate that the full number of program hours were offered to these students and that those hours met regulatory criteria, and as well as that of licensing and accrediting bodies, must be submitted to this office.

In the absence of any further documentation, Dutchess must determine the effect of the reduced number of program hours on student eligibility for Title IV aid awarded and disbursed to the students identified in this finding.

Therefore, Dutchess must confirm the actual number of clock hours offered in its LPN program for all Title IV recipients in the period covered by this program review, to confirm whether students received the appropriate amount of Title IV funds for the hours that were offered.

Dutchess must recalculate students' Title IV eligibility in all cases where they did not receive the specified number of hours in the programs, and report any resultant ineligible amounts, by Title IV program, in the following format:

Award Year

Student Name

Last four digits of the student's Social Security Number

Total Number of Hours Offered (exclude the non-faculty supervised hours, CEUs, etc.)

Total amount of aid the student received

Revised Maximum Eligibility

Title IV overaward/liability

Copies of supporting documentation used in the recalculation of students' Title IV eligibility must accompany this report.

Regarding the students who transferred from full time status to part time status, Dutchess will need to determine the point at which the full time students entered the part time program. Students entering the part time program should not receive additional hours for repeating the same work as noted previously. Therefore, for all the Title IV recipients in the period covered by this program review, Dutchess must identify all students who had a status change from full time to part time, the point when a full time student transferred into the part time program, and how many hours the part time students completed at the point of the transfer. In addition, Dutchess must identify if these students received duplicate credit for work already completed.

Dutchess will be apprised of any additional requirements upon review of the response to this finding.

The report is due within 60 days of receipt of this report.

Finding 3 - Refund Calculations Incorrect

Citation: When a recipient of Title IV grant or loan assistance withdraws from an institution during a payment period or period of enrollment in which the recipient began attendance, the institution must determine the amount of Title IV grant or loan assistance that the student earned as of the student's withdrawal date. The institution is also required to have a fair and equitable refund policy under which it makes a refund of unearned tuition, fees, room and board, and other charges to students who withdraw, drop out, or otherwise fail to complete the period of enrollment for which they are charged. The institution must calculate refunds in accordance with the measures outlined in specific refund formulas. 34 C.F.R. §668.22(a)(1)(2).

34 C.F.R. § 668.22(f)(1)(ii) specifies that the percentage of the payment period the student attended for a clock hour program be determined by dividing the total number of clock hours in the payment period into the number of clock hours in the period as of the student's withdrawal date.

Noncompliance: The reviewers found that Dutchess used the incorrect number of hours of instruction offered in its R2T4 calculations.

Student #5's records conflict as to the number of hours of instruction she was offered. The student was withdrawn from the school on 1/14/09 due to academic performance. According to a change of enrollment status form found in the student's file, the student completed 213 hours, and as of that date was offered 252 hours. However, the student's academic transcript, which was completed by school officials during the program review, shows the student was offered 234 hours.

Student #7's records conflict as to the number of hours of instruction she was offered. The student was withdrawn from the school on 6/12/09 due to academic performance. According to a change of enrollment status form found in the student's file, the student completed 440 hours as of that date and was offered 519. However, the student's academic transcript shows the student was offered 410 hours. Although, no refund was due the Title IV programs, the determination was based on the incorrect number of hours.

Student #10's records conflict as to the number of hours of instruction she was offered. The student withdrew from the LPN program on 9/10/08. According to a change of enrollment status form found in the student's file, the student completed 18 hours as of that date and was offered 18. However, the student's academic transcript shows the student was offered 15 hours. The student's R2T4 calculation worksheet was completed using 18 hours of instruction instead of 15. The R2T4 calculation was incorrectly calculated resulting in a Title IV refund of \$1,097. The correct refund calculation should of have been \$1,112.

Required Action: An institution is responsible for insuring accurate refunds based on a student's withdrawal from school. There are specific requirements outlined in the regulations for determining the withdrawal date for students who do not complete the program.

Dutchess must review the files for all its Title IV recipients from the 2008/2009 award years who did not complete their program. These files must be reviewed to determine the accuracy and appropriateness of the calculations used to determine if Title IV funds were required to be returned to the Department. **Dutchess must address requirements of Finding #2 to identify the accurate number of clock hours before completing this review.** For any students for whom R2T4 amounts were not calculated, not paid, or inaccurately calculated, the school must perform recalculations, and submit a copy of the recalculations to this office. Dutchess must provide the following information in a spreadsheet format:

1. Student Name
2. Last four digits of the student's Social Security Number
3. Withdrawal Date
4. Institutional Determination Date
5. Original Amount Refunded by Title IV Program
6. Date Refund Paid
7. Additional Amount to be Returned if Applicable
8. Date Refund Paid, If Unpaid, Report N/A

The institution will be liable for any amounts due including Cost of Funds/Interest Liability. Instructions for repayment of this liability will be provided in the Final Program Review Determination letter.

The report is due within 60 days of receipt of this report.

Finding 4 - Incorrect Cost of Attendance Budgets

Citation: The term "cost of attendance" (COA) means tuition and fees; an allowance for books, supplies, transportation, and miscellaneous personal expenses; and an allowance for room and board costs incurred by the student. Room and board costs shall be an allowance, determined by the institution, for:

- a. a student without dependents residing at home with parents;
- b. a student without dependents residing in institutionally owned or operated housing; and
- c) for all other students based on the expenses reasonably incurred by such students for room and board.

The COA is used to determine Pell and FFEL/Campus-based awards. P.L. 105-244, Title IV, §471.

Noncompliance: The COA budgets Dutchess uses to determine Pell and FFEL awards did not conform to the statutory requirements. Dutchess' budgets for Pell and FFEL are categorized by "Independent" and "Dependent" rather than by where they are living to determine the proper budget for a student. Dutchess' COA budgets do not consider whether or not the student lives with his/her parent.¹ As a result, a student who is independent, but lives with his/her parents will be given a higher budget than appropriate, which may result in the student receiving more aid than s/he is entitled to receive.

Required Action: Dutchess must revise its standard Pell Grant and FFEL COA budgets in the specific categories noted in this finding and provide copies of the revised budgets in response to this report.

In addition, Dutchess must correct the COA budgets for the students listed in Appendix A to determine if they received Title IV funds in excess of their eligibility. The school must report the results of that determination in response to this finding. Any overawards identified as a result of this review become an institutional liability.

The institution is required to immediately begin using correct budgets and budget categories for all applicants for financial aid. Any adjustments made to the standard budgets must be documented at the time of adjustment. This office will notify Dutchess if any further action is required.

¹ Dutchess does not offer campus housing, therefore, the College would not be required to have a budget category for students living on campus.

Finding #5 - Account Records Not Accurate/Not Reconciled

Citation: An institution must establish and maintain such administrative and fiscal procedures and records as may be necessary to ensure proper and efficient administration of funds received from the Secretary or from students under the Title IV, HEA programs. 34 C.F.R. § 668.14(b)(4). In addition, an institution must return FFEL program funds to a lender if the institution does not disburse those funds to a student or parent for a payment period within ten business days following the date the institution receives the funds. 34 C.F.R. § 668.167(b)(i).

Noncompliance: Dutchess did not accurately reconcile student account records, which is necessary to ensure the proper and efficient administration of Title IV, HEA program funds.

According to **Student #6's** account ledger card, he received unsubsidized and subsidized Stafford loan disbursements totaling \$5,634 on 3/11/09, however, NSLDS records show the disbursement date as 3/6/09. The student's account ledger also showed a Pell grant disbursement of \$2,365 on 6/4/09, however, NSLDS records show the disbursement date as 5/15/09. Nevertheless, a credit balance in the amount of \$3,817 was created and posted on the student's account ledger on 6/4/09. The credit was delivered to the student on 3/18/09, before the Pell grant was actually disbursed. In addition, the student also received unsubsidized and subsidized Stafford loan disbursements totaling \$2,407 on 10/15/08, however, NSLDS records show the disbursement date as 9/26/08.

Student #7's account ledger card showed he received unsubsidized and subsidized Stafford loan disbursements totaling \$4,655 on 2/27/09. The student's account ledger also showed a Pell grant disbursement of \$2,365 on 6/4/09, however, NSLDS records show the disbursement date as 5/15/09. Nevertheless, a credit balance in the amount of \$2,670 was created and posted on the student's account ledger on 6/4/09. The credit was delivered to the student on 3/4/09, before the Pell grant was actually disbursed. It is unclear whether the school made an advanced payment of the credit balance in anticipation of the Pell grant funds or if this was an instance of inaccurate reporting.

Student #12's account ledger card showed he received his second unsubsidized and subsidized Stafford loan disbursements totaling \$3,675 on 2/26/09, however, NSLDS records show the disbursement date as 2/5/09. These disbursements left the student with a remaining balance of \$950. A subsequent credit balance for \$950 was posted to the student's account ledger on 6/16/09 and was identified as 2nd term tuition. The reviewers were unable to determine the basis of the \$950, posted as 2nd term tuition.

Student #14's account ledger card showed he received unsubsidized and subsidized Stafford loan disbursements totaling \$4,655 on 2/26/09, however, NSLDS records show the disbursement date as 2/5/09. The account ledger also showed a Pell grant disbursement of \$2,366 on 6/4/09, however, NSLDS records show the disbursement date

as 5/15/09. Nevertheless, a credit balance in the amount of \$2,871 was created and posted on the student's account ledger on 2/26/09. The credit was delivered to the student on 3/4/09, before the Pell grant was actually disbursed.

Additional examples of incorrect student account ledgers were discovered for students #1, 2, 3, 4, 5, 8, 9 and 13.

During the on-site review, school officials indicated that the date posted on a student's account ledger may or may not be the actual date funds are disbursed to the student. Additionally, school officials stated that a disbursement occurs when funds are drawn down from the Department and the funds are transferred from one bank account to another not when the funds are posted to the student's account ledger. This is not in accordance with regulations for Title IV funds accounting requirements.

Required Action: Dutchess must review the student account ledgers related to this finding, make the appropriate adjustments, and forward a copy of the revised ledgers to address this finding. The institution must provide copies of cancelled checks, front and back, for the credit balances delivered to students # 6, 7, and 14 to this office. In addition, Dutchess must develop procedures to ensure that fiscal records are maintained according to statutory and regulatory requirements. A copy of those procedures must be submitted to this office. This office will notify Dutchess if any further action is required.

Finding #6 - Late or Unmade Payments of Credit Balances to Students

Citation: Whenever an institution disburses Title IV, HEA program funds by crediting a student's account and the total amount of all Title IV, HEA funds credited exceeds the amount of institutional charges, the institution must pay the resulting credit balance directly to the student or parent as soon as possible but no later than 14 days after the balance occurred if the credit balance occurred after the first day of class of a payment period, or no later than 14 days after the first day of class of a payment period if the credit balance occurred on or before the first day of class of that payment period. 34 C.F.R. §668.164 (e)(1)(2) and 34 C.F.R. §668.164(d)(2).

Noncompliance: Dutchess failed to make timely payments of credit balances to students when the institution received Title IV funds in excess of their tuition and fee charges. In some cases, Dutchess failed to pay credit balances at all. Although Dutchess's statement of accounts indicates that credit balances will be offset against subsequent charges for active students only, those students had not given permission to Dutchess to hold those funds on their accounts. Further, Title IV requirements prohibit using Title IV funds for future or past payment periods, with the exception of balances of no more than \$200.

Student #2 received unsubsidized and subsidized Stafford loan disbursements totaling \$3,750 on 2/8/08. These disbursements created a credit balance of \$2,803. The credit

balance was due the student within 14 days or no later than 2/22/08. The credit balance was delivered to the student 2/25/08.

Student #12 received unsubsidized and subsidized Stafford loan disbursements totaling \$3,675 on 10/14/08. These disbursements created a credit balance of \$475. The credit balance was due the student within 14 days or no later than 10/28/09. The credit balance was never delivered to the student but applied to the student's 2nd term tuition on 1/30/09.

Required Action: In response to this finding, Dutchess must review all accounts of students who attended between 7/1/08 through 6/30/09 and whose accounts have credit balances that should have been issued to the students but were not. A listing of those students and the credit balance amounts issued must be provided with the response to this report.

This office will provide Dutchess with any further instructions upon receipt and review of Dutchess's response.

The report is due within 60 days of receipt of this report.

Finding 7 – Inadequate/Conflicting Attendance Records

Citation: The records that an institution must maintain in order to comply with the provisions of the regulations include, but are not limited to, documentation of each student's or parent borrower's eligibility for Title IV funds. 34 C.F.R. § 668.24(c)(1)(iii)

Noncompliance: Dutchess' record keeping procedures were found to be deficient. Dutchess was unable to provide attendance records for students #4, 8, 12, 16 and 17.

Required Action: In response to this finding, Dutchess must provide attendance records for the students noted in this finding. In addition, Dutchess must immediately develop and implement an improved system for recording students' attendance, that includes documentation that identifies the type of coursework a student is offered and completes, and accurately records the number of hours of instruction offered and completed. Dutchess must provide copies of its written procedures that describe the enhanced system that has been developed and implemented.

Dutchess will be apprised of any additional requirements upon review of the response to this finding.

Appendix A

AWARD YEAR 2008-2009

Last Name

First Name

SSN

(b)(6); (b)(7)(C)



Mr. John Pennoyer,
President
Dutchess BOCES School
of Practical Nursing
5 BOCES Road
Poughkeepsie, NY 12601

Certified Mail
Return Receipt Requested
Domestic Return Receipt

RE: Requirement to Resubmit Program Review Response
OPE ID: **021728**
PRCN: **200940227001**

Dear Mr. Pennoyer:

The School Participation Division-NY/Boston has reviewed Dutchess BOCES School of Practical Nursing's (Dutchess) February 26, 2013 response to the November 7, 2011 Program Review Report issued by the Department and has identified errors in the response for the following finding. Dutchess must correct the errors as described below, and resubmit the response.

Finding 2 - Program Not Offered As Approved

In response to the program review report, Dutchess states that the students enrolled during the 2008-2009 did receive the full number of program hours as documented in their catalog and as approved by their accreditor and licensing body. Dutchess also stated that there was not a reduced number of program hours and therefore, does not believe there should be an effect on the eligibility for Title IV aid. However, Dutchess did not provide the required documentation to support this.

Dutchess states that they are approved as a 1080 clock hour program and offer 1080 clock hours. Dutchess stated that based on their 3% absence tolerance policy, students are able to be absent up to 3% of the hours offered and still meet the program requirements. Dutchess is reminded that while this may be correct for the currently enrolled students; the Licensed Practical Nursing Program was approved for 1160 clock hours during the 2008-2009 award year by their state licensing agency. In the example for **student #2** in the program review report, where the student was graduated from a 1160 hour program after having completed only 1013 hours, a 3% absence tolerance would only allow the student 34 absences. Dutchess also stated that students who are absent above the 3% tolerance, have four makeup days available to them, however, as stated in the response, the addition of makeup days was put in place subsequent to the program review visit.

Federal Student Aid

An OFFICE of the U.S. DEPARTMENT of EDUCATION
School Participation Division – NY/Boston
32 Old Slip, Financial Square, New York, NY 10005

Dutchess will have the opportunity to present their case and appeal any resulting liability determinations to the Administrative Actions and Appeals Service Group.

Lastly, Dutchess was instructed to research its files to determine whether it has any further documentation that could substantiate that any of the missing program hours from the individual classes were offered to the students identified for this finding. In the absence of any further documentation, Dutchess must determine the effect of the reduced number of program hours on student eligibility for Title IV aid awarded and disbursed to the students identified in this finding.

Therefore, Dutchess must confirm the actual number of clock hours offered in its LPN program for all Title IV recipients in the period covered by this program review, to confirm whether students received the appropriate amount of Title IV funds for the hours that were offered. Please refer to the instructions on page 9, under Required Action, of the November 7, 2011 Program Review Report.

The resubmission of Dutchess's response to this finding must be sent directly to Teresa Martinez of this office within 30 calendar days of the date of this letter. If this corrected response is not received by that date, a Final Program Review Determination may be issued based upon information received by that date.

Please see the enclosure Protection of Personally Identifiable Information (PII) for instructions regarding submission of required data / documents containing PII.

If you have any questions concerning this report, please call me at 646-428-3748.

Sincerely,

Teresa Martinez
Institutional Review Specialist

cc: Susan Moraca, Coordinator of Health Occ. & New Visions
Norah Merritt, Executive Director Educational Programs

Enclosures:
Protection of Personally Identifiable Information

Statistical Sample Projection Matrix - Single Finding Appendix F

Institution: Dutchess BOCES School of Practical Nursing 2008-2009

Population Size 103
 Statistical Sample Size 10

Finding: 2

Liability Projection Worksheet

Year	Name:	SSN:	Pell	Unsub Loan	Sub Loan
1	(b)(6); (b)(7)(C)		217.18	505.93	0.00
2			401.81	332.86	0.00
3			204.87	0.00	281.33
4			0.00	64.72	604.13
8			0.00	679.24	396.22
9			269.23	139.40	390.31
12			0.00	513.66	449.45
13			303.91	0.00	377.64
14			868.71	1079.69	629.82
15			41.66	0.00	0.00

		Pell	Unsub Loan	Sub Loan
2.00	Total Liability in Sample	\$2,307.37	\$3,315.50	\$3,128.90
Liability Projection	Number of Students in Population	103	103	103
	Number of Students in Sample	10	10	10
	Average Liability Per Student in Sample	\$230.74	\$331.55	\$312.89
	UCL:	\$39,935.57	\$56,134.16	\$46,749.14
	Projected Liability	\$23,766.22	\$34,149.65	\$32,227.67
	LCL:	\$7,596.87	\$12,165.14	\$17,706.20
	UCL:	83.0%	83.0%	83.0%
	Projected Fatal Error Rate	70.0%	70.0%	70.0%
	LCL:	57.0%	57.0%	57.0%
	Standard Deviation	266.548560	362.410453	239.383652
	Plus/Minus for UCL/LCL	16169.35	21984.51	14521.47
	Records	10	10	10

Dutchess BOCES School of Practical Nursing
 OPE ID
 Appendix [H] - Estimated Loss Formula

Estimated Loss Formula **Finding 2**
 8/29/2012

Enter Institution Name Dutchess BOCES School of Practical Nursing

Select Institution Type Public 2 Yrs or Less

	Select Type of Loan	Select Award Year	Enter Ineligible Loan Amount	Enter School CDR	Total Subsidy Costs	Estimated Loss Liability
1	DL Unsubsidized	2008-2009	\$ 34,149.65	8.40%	-11.85%	\$ -
2	DL Subsidized	2008-2009	\$ 32,227.67	8.40%	16.30%	\$ 5,253.32
3						
	Description		\$ 66,377.32			\$ 5,253.32
4						
5						
6						
	Description		\$ -			\$ -
7						
8						
9						
	Description		\$ -			\$ -
10						
11						
12						
	Description		\$ -			\$ -
Original Ineligible Loan Liability			\$ 66,377.32	Total Estimated Loss		\$ 5,253.32

Dutchess BOCES School of Practical Nursing

OPE ID

Appendix [H] - Estimated Loss Formula

To calculate estimated loss for a given ineligible loan amount, that amount is multiplied by the total subsidy rates calculated for the ineligible loans. Consolidation Loans will be obtained in the future to prepay some of the ineligible loans; the amount of Consolidation Loans divided by the ineligible Stafford/PLUS loans equals the "Consolidation prepayment rate" (H) for those loans.

The Department's Budget Office calculates, on an annual basis, the rate per dollar of loan of default subsidies (DSRs) and all other subsidies (OSRs) (D & F) for Stafford and PLUS Loans, by cohort year, program, loan type, and risk group (note that 2008-2010 FFEL loan costs are calculated only by cohort year).

	A	B	C	D	E	F	G	H	I	J
	School CDR	Sector CDR*	Ratio **	DSR ***	Adjusted DSR	OSR ***	Avg Cons Year	Cons Prepay %	Cons DSR ***	Cons OS ***
1	8.40%	11.93%	0.70	5.29%	3.70%	15.48%	2017	17.8%	3.16%	3.54%
2	8.40%	11.93%	0.70	4.64%	3.25%	12.63%	2017	21.4%	2.99%	1.02%
3										
4										
5										
6										
7										
8										
9										
10										
11										
12										

Federal Student Aid (FSA) calculates the cohort default rates (CDRs) of the institution (A), and the average CDR for the sector for that institution (B). FSA applies the CDR comparison ratio (C), $[A/B = C]$ against the Budget Office's cohort loan DSR (D) to determine the default subsidy rate for the institution (E). The Budget Office estimates the default subsidy rate and other subsidy rate for the Consolidation Loans that will prepay some of these Stafford and PLUS Loans (I & J).

The total subsidy rate for the ineligible Stafford and PLUS Loans is $((E+F) + ((I+J) \times H))$.

The total subsidy cost for these loans is the ineligible loan amount multiplied by the total subsidy rate.

Program Review 08-09 Jan. 2009 Withdrawals
Appendix C Spreadsheet

	A	B	E	F	G	J	L	M	N		
1	LAST-NAME	FIRST-NAME	S.S.#	W/D DATE	Determine Date	Funds to Return	Date of Return	Addl. Amt. to be returned	Date Paid or N/A		
2											
3											
4											
5											
6	(b)(6); (b)(7)(C)			01-14-2009	01-28-2009	\$0		\$0.00	N/A		
7				09-24-2008	10-03-2008	\$0		\$0.00	N/A		
8				09-28-2008	10-01-2008		10-01-2008	\$71.00	N/A		
9											
10				09-22-2008	11-05-2008		11-05-2008	\$90.00	N/A		
11				09-19-2008	09-25-2008		09-25-2008	\$43.00	N/A		
12				09-05-2009	01-14-2009	\$0		\$0.00	N/A		
13				09-05-2009	01-14-2009	\$0		\$0.00	N/A		
14				09-05-2009	01-14-2009	\$0		\$0.00	N/A		
15				09-11-2009	01-14-2009	\$0		\$0.00	N/A		
16				09-11-2009	02-26-2009	\$0		\$0.00	N/A		
17				09-08-2009	01-14-2009	\$0		\$0.00	N/A		
18				09-07-2009	10-08-2008		10-08-2008	\$66.00	N/A		
19				09-01-2009	01-14-2009	\$0		\$0.00	N/A		
20				09-01-2009	12-22-2008	\$0		\$0.00	N/A		
21				09-01-2009	01-14-2009	\$0		\$0.00	N/A		
22				09-01-2009	09-18-2008		09-18-2008	\$14.00	N/A		
23				09-01-2009	10-10-2008		10-10-2008	\$10.00	N/A		
24				09-01-2009	11-26-2008	\$0		\$0.00	N/A		
25											
26				09-01-2009	04-13-2009	\$2,183.70 Unsub	05-27-2009	\$365.40 Unsub	N/A		
27				09-01-2009	02-20-2009	\$1,479 Pell	02-20-2009	\$42.00	N/A		
28				09-01-2009	03-10-2009	\$0					
29				09-01-2009	02-23-2009	\$1,272 Pell	02-23-2009	\$43.00	N/A		
30				09-01-2009	03-09-2009	\$1,840 Pell	03-09-2009	\$85.00	N/A		
31	09-01-2009	03-06-2009	\$1,868 Pell & 3396.68 Stafford	05-27-2009							
32	09-01-2009	06-26-2009	\$0		\$0.00	N/A					
33	09-01-2009	03-10-2009	0	05-06-2009	\$0.00	N/A					
34	09-01-2009	02-17-2009	Loans canceled	02-20-2009	\$0.00	N/A					
35	09-01-2009	04-13-2009	\$2,183.70 Unsub	05-13-2009							
36	09-01-2009	05-01-2009	\$1,818.30 Unsub	05-27-2009	\$417.60 unsub	N/A					
37	09-01-2009	02-25-2009	\$1,868 Pell	02-25-2009	\$80.00	N/A					
38	09-01-2009	06-26-2009	\$0		\$0.00	N/A					
39	09-01-2009	07-01-2009	\$0		\$0.00	N/A					
40	09-01-2009	02-18-2009	\$966 Pell	02-18-2009	\$20.00	N/A					
41	09-01-2009	04-14-2009	\$900 Pell	04-14-2009	\$238.00	N/A					

Appendix J

Program Review 08-09 Jan. 2009 Withdrawals
 Appendix C Spreadsheet

	A	B	E	F	G	J	L	M	N
42	(b)(6); (b)(7)(C)								
43				02-17-2009	03-04-2009	\$1,925 Pell	03-04-2009	\$71.00	N/A
44				02-17-2009	02-17-2009	\$1,961 Pell	02-17-2009	\$61.00	N/A
45				02-20-2009	02-25-2009	1,868 Pell	02-25-2009	\$80.00	N/A