

- b. [REDACTED] served as a member of the school's Governing/Advisory Board or in any other capacity that would violate GAAP standards that govern independence in **any** year which she performed the school's financial audit, then submit a new audit for that fiscal year prepared by a truly independent third-party auditor and in full accordance with the ACCSC Instructions for the Submission of Financial Statements and Related Information;
- c. An attestation from the individual that prepared the fiscal year end 2017 audit that s/he is in fact a qualified and independent CPA and that the financial statements were prepared in accordance with GAAP;
- d. An attestation from the individual that prepared the financial statement(s) as may be required for (b.) above that s/he is in fact a qualified and independent CPA and that the financial statements were prepared in accordance with GAAP;
- e. Any additional information that PPGS deems appropriate to demonstrate compliance with ACCSC accrediting standards.

Warning Restrictions:

Pursuant to *Section VII (K)(7), Rules of Process and Procedure, Standards of Accreditation*, the Commission will not consider substantive changes, a change of location/relocation, or additions (i.e., separate facilities, new programs) to a school or its separate facilities while the school is under a Warning.

Notification to Students

The Commission requires the school to inform current and prospective students in writing that the school has been placed on Warning and to provide a summary of the reasons for the Warning Order (*Section VII (K)(7) Rules of Process and Procedure, Standards of Accreditation*).

Renewal of Accreditation:

At its August 2018 meeting, the Commission did take an action with regard to the school's Application for Renewal of Accreditation. ACCSC, however, is holding that action in abeyance until such time as the issue resolved in this letter has been resolved. Failure to resolve this issue will cause the commission to revisit its August 2018 action.

Response Requirements:

By applying for accreditation, a school accepts the obligation to demonstrate continuous compliance with the *Standards of Accreditation*. While the Commission employs its own methods to determine a school's compliance with accrediting standards, the burden rests with the school to establish that it is meeting the standards. The Commission's deliberations and decisions are made on the basis of the written record and thus a school must supply the Commission with complete documentation of the school's compliance with accrediting standards.

PPGS must provide a response to the items expressed above that provides the information requested along with any additional information that the school believes supports a demonstration of compliance with

accrediting standards.¹ If the school's response contains documentation that includes personal or confidential student or staff information that is not required for the Commission's review (e.g., social security numbers, dates of birth, etc.), please remove or redact that information.

PPGS must upload the school's electronic response directly to ACCSC's College 360 Database. The ACCSC College 360 database can be accessed by [clicking here](#). Please note that the password utilized by the institution to access the Annual Report Portal is the same to access the School Submission section of the College 360 database. The Instructions for Electronic Submission can be found [here](#). A detailed overview on how to upload a school submission can be found [here](#).


Keep in mind, the school's response must be prepared in accordance with ACCSC's Instructions for Electronic Submission (e.g., prepared as one Portable Document Format ("PDF") file that has been prepared using Adobe Acrobat software (version 8.0 or higher) and which has a .pdf extension as part of the file name). The school will receive an e-mail confirmation that the file has been received within 24 hours of the submission.

The school's response must also include a signed certification attesting to the accuracy of the information, the assessed fee,² and be received in the Commission's office **on or before October 12, 2018**.³ If a response, the required fee, and the certificate of attesting to the accuracy of the information are not received in the Commission's office **on or before October 12, 2018**, the Commission will consider further appropriate action.

For assistance with the password or for any other questions regarding the electronic submission requirements, please contact [REDACTED]. Please note that any password requests to access College 360 must be made by the school director, or designated member of the school's management team, via e-mail.

For further assistance or additional information with regard to this matter, please contact [REDACTED] at [REDACTED]

Sincerely,



Michale S. McComis, Ed.D.
Executive Director

¹ ACCSC has issued two modules of the **Blueprints for Success Series** – [Organizing an Effective Electronic Submission](#) and [Preparing a Comprehensive Response for Commission Consideration](#) – which provide a framework for submitting a well-documented, organized, electronic response for Commission consideration. ACCSC encourages the school to review these modules when formulating its response to this letter. More information is available in the [Resources section](#) at www.accsc.org.

² ACCSC assesses a \$500 processing fee when a school is placed on Warning.

³ If the school needs to engage a new auditor to conduct a new audit for any fiscal year as set forth in this letter, then the due date for the schools response will be adjusted in order to provide the time necessary for the new audit to be completed.