



UNITED STATES DEPARTMENT OF EDUCATION  
OFFICE OF INSPECTOR GENERAL

Control Number  
ED-OIG/I13N0001

February 28, 2014

James Runcie  
Chief Operating Officer  
Federal Student Aid  
U.S. Department of Education  
830 First Street, N.E.  
Washington, DC 20202

Dear Mr. Runcie:

This **final inspection report**, titled *Review of Federal Student Aid's Plans for School Closures by a For-Profit Entity*, presents the results of our inspection. The objectives of our inspection were to determine the adequacy of Federal Student Aid's (FSA) (1) risk assessment and contingency planning for the closure of schools or locations by a for-profit entity that impact a significant number of students, and (2) procedures in the event of the closure of such schools or locations.

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## BACKGROUND

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Over the past 2 years, a number of postsecondary schools operated by for-profit entities have closed. Other for-profit schools may be at risk of closure due to decreases in enrollment and revenue, challenges from increased oversight, negative publicity, or business-related decisions. Because of the large size of many for-profit schools, a significant number of students receiving funding under Title IV of the Higher Education Act of 1965, as amended, could be impacted if a closure occurs.

FSA and the appropriate accrediting and State authorizing agencies are responsible for working with students after the closure of their school. When an institution closes, students can choose to request a loan discharge through FSA, transfer to another institution to complete their program of study, or attend a teach-out institution.<sup>1</sup> Title 34 of the Code of Federal Regulations (C.F.R.),<sup>2</sup> section 602.24(c), specifies that the accrediting agency must require a closing institution it accredits or pre-accredits to submit a teach-out plan to the agency for approval. Section 602.24(c)(5)(ii) specifies that if the teach-out is to be offered pursuant to an agreement between

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<sup>1</sup> A teach-out institution is another school that offers to allow a student to complete a similar or identical program of study.

<sup>2</sup> Unless otherwise specified, all regulatory citations are to the July 1, 2013 volume.

two institutions, the agency must also review that agreement, which it cannot approve unless the teach-out institution demonstrates, among other things, that it will provide students with information about additional charges, if any. Section 602.24(d) requires that in cases when an institution closes without a teach-out plan or agreement the accrediting agency must work with the U.S. Department of Education (Department) and the appropriate State authorizing agency, to the extent feasible, to assist students in finding reasonable opportunities to complete their education without additional charges. The State authorizing agency is traditionally the entity that maintains the student records when an institution closes.

FSA's Program Compliance group (Program Compliance) is responsible for oversight and monitoring of all postsecondary institutions eligible to receive funding under Title IV. Program Compliance has seven regional school participation divisions that are responsible for monitoring the institutions and locations assigned in their regions. When an institution closes, Program Compliance is responsible for coordinating the closure process, including stopping payment to the institution, requiring the return of unexpended funds, and obtaining a closeout audit from the institution.

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## INSPECTION RESULTS

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We found that FSA's risk assessment, contingency planning, and applicable procedures for the closure of schools or locations by a for-profit entity are generally adequate with the exception of areas pertaining to student outreach. Specifically, we determined that FSA has performed risk assessments and developed strategies to mitigate identified risks associated with for-profit schools, to include risks associated with the precipitous, or sudden, closure of a school and its effect on a large number of students. However, we noted that some of FSA's risk mitigation strategy action items have not been fully incorporated into its work processes and implemented.

We also found that FSA has contingency plans in place in the event of a school closure, to include standardized processes that are implemented once FSA becomes aware of a school closure and established mechanisms to provide information to students affected by a school closure; however, the information posted to FSA's public website<sup>3</sup> is located in multiple places, making relevant information more difficult to find, and the information provided is not as comprehensive as it could be. Additionally, we noted that FSA has developed procedures that describe the steps that FSA must take when it is notified or becomes aware that a school or school location has closed or will close; however the procedures do not provide clear guidance on how student outreach should be performed or provide a process that should be followed in the event of a precipitous school closure.

Because students interact with FSA in applying for Federal student assistance (for example, loans and grants), and likely have little, if any, interaction with or knowledge of the State authorizing agencies and accrediting agencies that are responsible for handling closed schools,

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<sup>3</sup> <http://studentaid.ed.gov/>

they may look initially to FSA for help. Without clear, complete guidance, FSA may not be prepared to provide students with all of the information they need if their school closes. Without a webpage dedicated to closed schools, students seeking information on the closure of their school may have difficulty locating relevant information.

In its response to the draft inspection report, FSA agreed in part with our recommendations and described its planned corrective actions. FSA's comments and planned corrective actions are summarized at the end of each finding. The full text of FSA's response is included as Attachment 2 to this report. No changes were made to the report as a result of the response.

**FINDING NO. 1 — FSA's Risk Assessment Process for For-Profit School Closures Is Generally Adequate, However Risk Mitigation Strategies Have Not Been Fully Implemented**

We found that FSA's risk assessment process as related to the closure of schools or locations by a for-profit entity is generally adequate. However, some of FSA's risk mitigation strategy action items have not been fully incorporated into its work processes and implemented. The Government Accountability Office's "Standards for Internal Control in the Federal Government" (GAO Internal Control Standards) defines risk assessment as identifying and analyzing relevant risks and forming a basis for determining how risks should be managed. Once risks have been identified, they should be analyzed for their possible effect, to include estimating the risk's significance, assessing the likelihood of its occurrence, and deciding how to manage the risk and what actions should be taken.

We found that FSA's Program Compliance has created a matrix of risks and mitigation strategies for school monitoring for each of the last 3 fiscal years. In each matrix, Program Compliance listed publicly traded and privately-held schools (for-profit schools) as a risk area and assigned the highest possible risk rating for both significance and likelihood of risk. The Fiscal Year (FY) 2012 and FY 2013 matrices included precipitous closure and its effect on a large number of students as a potential impact of this risk area.<sup>4</sup> In all 3 fiscal years, FSA identified mitigation strategies for this risk area and identified related actions to be taken. Action items included the maintenance of corporate profiles of for-profit schools to use as input for oversight efforts, research of other sources for analyses of financial information related to for-profit schools, an analysis of corporate-wide compliance audits, and review of Securities and Exchange Commission (SEC) quarterly reports.

FSA's Risk Management Office is responsible for driving strategy and plans for assessing, monitoring, and addressing risk associated with FSA, its programs, system contracts, and external partners. We noted that FSA's Risk Management Office does not perform any additional risk assessments beyond those performed by Program Compliance or take any additional actions to address the risk of school closure. FSA's Chief Risk Officer informed us that he was generally aware of and comfortable with FSA's readiness in this area.

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<sup>4</sup> The FY 2011 matrix also identified precipitous closure as a potential impact but did not specifically cite its effect on a large number of students.

While Program Compliance appears to have an adequate risk assessment process as defined by GAO Internal Control Standards and as related to the scope of our review, we noted that some of FSA's risk mitigation strategy action items have not been fully incorporated into its work processes and implemented. For example, we noted that:

- FSA created the Publicly Traded and Large Schools Workgroup, comprised of analysts from FSA's headquarters and regional offices with experience monitoring publicly traded institutions, to focus on determining risk levels of publicly traded schools from a financial perspective. However, the workgroup has not met regularly since its inception nearly three years ago. One task that is in process is the development of a scoring system using a range of financial data, including SEC filings and institutions' Z-scores,<sup>5</sup> to determine risk levels of publicly traded schools.
- FSA has begun internally circulating additional financial data and news reports related to publicly traded schools. FSA staff stated that Program Compliance has also begun analyzing recent school closures to determine if FSA should be focusing on other indicators of potential closure, such as declines in student enrollment or drops in revenue. However, Program Compliance's financial analysts have not regularly or systematically used the additional data to assist with their monitoring of schools or in the selection of schools for program reviews.

Program Compliance officials noted that they are in the process of understanding the nature of available additional financial data and determining how to use the data in their monitoring of schools, and are planning to train analysts accordingly. They noted that even if data raises concern about potential closure, they do not have the authority to warn students.

## **Recommendation**

We recommend that the Chief Operating Officer (COO) for FSA

- 1.1 Ensure that FSA's risk mitigation strategy action items are incorporated into work processes and implemented to strengthen FSA's awareness of and preparation for potential precipitous school closures.

## **FSA Comments**

FSA agreed with the recommendation. FSA stated that it has taken steps to formalize the functions of the Publicly Traded and Large Schools Workgroup and is moving forward to develop a formal publicly traded school team that will provide focused monitoring of publicly traded schools. FSA is developing a transition plan to move all work functions to the new team, starting with the financial statement and audit resolution functions, and has hired financial analysts and institutional review specialists to begin staffing the team. FSA has also obtained a subscription to on-demand corporate profiles of publicly traded schools, which provides real-

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<sup>5</sup> A Z-score is a calculation that measures the financial health of a company and is used to determine the likelihood of bankruptcy.

time financial information to aid in the monitoring of publicly traded school groups, and has begun training its staff on how to use the service.

**FINDING NO. 2 — FSA’s Contingency Planning and Procedures for For-Profit School Closures Are Generally Adequate With the Exception of Student Outreach and Precipitous School Closures**

We found that FSA’s contingency planning and procedures for the closure of schools or locations by a for-profit entity are generally adequate with the exception of areas pertaining to student outreach and precipitous school closures. Specifically, FSA has contingency plans in place in the event of a school closure, comprised significantly of the standardized processes documented in its Closed School Procedures<sup>6</sup> which are implemented once FSA becomes aware of a school closure. However these procedures do not provide clear guidance on how analysts should perform outreach to students affected by a school closure and do not provide for a process to be followed in the event of a precipitous closure. FSA has also established outreach mechanisms to provide information to students affected by a school closure; however, we found that the information posted to its public website<sup>7</sup> is located in various places, making relevant information more difficult to find, and the information provided is not as comprehensive as it could be.

Outreach Mechanisms

After a school or location closes, FSA provides information to students through its public website and through information sessions coordinated by the accrediting and State authorizing agencies. The website provides details about eligibility requirements for closed school loan discharges and provides a checklist that includes steps students can take to obtain loan discharges and refunds or enroll in another school. The website also provides a link to a listing of FSA contacts throughout the country that students can reach by phone or e-mail if they want specific information about their closed school. FSA has also participated in information sessions for students who attended schools that recently closed. During the sessions, FSA officials were available to answer questions and provide students a fact sheet that included their available options, such as attending a teach-out institution, transferring, or receiving a loan discharge. The fact sheet also provided contact information for the applicable accrediting and State authorizing agencies, information on how to obtain academic transcripts, and a link to the loan discharge application on FSA’s website.

Although FSA has processes in place to provide information to students affected by school closure, we found that information sessions are held at the discretion of the accrediting and State authorizing agencies and are not held in every instance of a school closure. We also found that the information posted to FSA’s student-facing website is located in various places, making relevant information more difficult for the student to find. For example, the closed school loan discharge information and link to FSA contacts are located among general information on the

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<sup>6</sup> See additional information about these procedures on page 6.

<sup>7</sup> See footnote 3 on page 2.

“Forgiveness, Cancellation, and Discharge” page while the checklist for students to use in obtaining a loan discharge is located on a different page that details how to resolve loan disputes.

We noted that FSA created an announcement page to provide specific information to students affected by the recent precipitous closure of a school that had locations in more than one state, but the information provided was not as comprehensive as it could have been. FSA’s announcement page included the hotline numbers and links to the websites of the two applicable State authorizing agencies, but it did not provide direct links to accrediting agencies, the loan discharge information, and other closed school information available elsewhere on its website. Furthermore, the two State authorizing agency sites differed significantly in the amount of information that was provided to students, which indicates that FSA cannot rely on the State sites to consistently provide all of the relevant information a student needs.

We found that FSA had previously provided a comprehensive, student-friendly document on its website called the Closed School Guide for Students, dated September 2002. The guide contained information about students’ options, such as teach-outs, transfers, and loan discharges. It also provided information on how to locate academic records and a listing of State authorizing agencies and FSA contacts. The guide is referenced in FSA’s Closed School Procedures as a resource that analysts should direct students to after a school closure; however, FSA removed the guide from its website in 2010. FSA officials informed us that they removed the guide because it was outdated and they believed the information on their website pages would be more effective at getting information out to students. FSA staff stated that there are no plans to repost the guide to the website.

### Closed School Procedures

FSA’s Closed School Procedures, which were developed in 2008, describe the steps that Program Compliance analysts must take when FSA is notified or becomes aware that a school or school location has closed or will close. The procedures require the analyst to coordinate a number of activities with the institution’s owner or Chief Executive Officer, the State authorizing agency, the accrediting agency, the Direct Loan servicer, and internal FSA staff. This coordination includes informing all affected entities of the closure, working to bring the necessary parties together to negotiate a teach-out plan, working with the accreditor and State authorizing agency to identify institutions for possible student transfer, and determining whether the State authorizing agency will collect student academic records. The procedures also explain the process for stopping payment to the institution, closeout audits, updating FSA’s systems, and performing other administrative tasks.

We noted that FSA’s procedures do not provide clear guidance on how analysts should perform outreach to students affected by a school closure, and they do not provide for a process that analysts should follow in the event of a precipitous school closure. Specifically, we noted the following limitations with the current procedures:

- The procedures state that analysts should direct students to closed school information pages on FSA’s website, but they do not describe how the analysts should notify students about the website.

- The procedures state that analysts can provide students with a Closed School Fact Sheet, but they do not specify what information should be included in such a document or how it would be distributed to students.
- The procedures do not address if, when, and how information about a specific school closure should be posted to FSA's website, or the criteria required to make that decision.
- The procedures lack a process for what analysts should do in the event of a precipitous school closure. During a precipitous closure, the accrediting and State authorizing agencies would have limited time to coordinate teach-out agreements and collect and maintain student records, and students would not have been informed of their available options beforehand. Under these circumstances, FSA may need to act more quickly to follow its procedures and may need to coordinate more with the State and accrediting agencies than it would need to for a planned closure.

#### *Planned Updates to Closed School Procedures*

Program Compliance created a workgroup to update its Closed School Procedures. The workgroup began its work in February 2013 and provided draft recommendations to Program Compliance's Performance Improvement and Procedures Service Group on May 31, 2013. The draft procedures would address some of the limitations noted above, to include a new section specifically for handling precipitous closures and also addressing which regional school participation division would take the lead in the event of a closure of a publicly traded institution with locations in multiple regions. The procedures also include steps for working with the State authorizing agency on holding information sessions for students, or webinars in cases where students are located in other states. While the steps pertaining to precipitous closures are not significantly different from the procedures for non-precipitous school closures, they do suggest that the activities may not proceed in as orderly a fashion as they would under normal circumstances. Program Compliance staff stated that the draft procedures will be reviewed by Program Compliance senior managers before any changes are finalized.

GAO's Internal Control Standards note that procedures are part of an organization's control activities, and state that internal control should be clearly documented in management directives, administrative policies, or operating manuals. The Office of Management and Budget's (OMB) Circular A-123, "Management's Responsibility for Internal Control," stresses the importance of an organization's control activities.

The Department's regulations and FSA's strategic plan cite the importance of serving the interests of students. The regulations at 34 C.F.R. section 602.24(d) state that if an institution closes without a teach-out plan, the accrediting agency must work with the Department and the State authorizing agency, to the extent feasible, to assist students in finding reasonable opportunities to complete their education without additional charges. In FSA's Strategic Plan FY 2011-15, Strategic Goal B states that FSA will take a more active leadership role to ensure that all participants in the system of postsecondary education funding serve the interests of students. Congress also looks to the Department to protect students. In 2013, several Senators wrote to the Department regarding the closure of schools in their respective states, specifically

expressing concern about the impact of the closures on students. In addition, the House Report for the Higher Education Opportunity Act of 2008 states that the nation's financial aid system exists for a single purpose: to serve students and their families.

FSA officials stated that school closures, particularly precipitous closures, are rare. As a result, they did not make planning for school closures a top priority and did not initially focus on specifically identifying precipitous closures in its procedures. FSA noted that when a closure does happen, the procedures are generally the same regardless of the manner in which it happens. They added that they can only implement their procedures once the school notifies them of the intent to close or the school actually closes without advance notice.

FSA's Chief Compliance Officer stated that Program Compliance's main responsibility is to protect Federal dollars and assure that institutions that close or are intending to close do not continue to receive access to Federal funds. We noted that FSA staff generally rely on accrediting and State authorizing agencies to communicate and coordinate with students when their school closes.

Because students interact with FSA in applying for Federal student assistance (for example, loans and grants) and likely have little, if any, interaction with or knowledge of the State authorizing agencies and accrediting agencies that are responsible for handling closed schools, they may look initially to the Department and FSA for help. Without clear, complete guidance, FSA may not be prepared to provide students with all of the information they need if their school closes. Without a webpage dedicated to closed schools, students seeking information on the closure of their school may have difficulty locating relevant, comprehensive information.

## **Recommendations**

We recommend that the COO for FSA

- 2.1 Ensure that the information on closed schools is easy for students to locate on FSA's public website and contains comprehensive information to enable students to make informed decisions. Consider reposting the Closed School Guide for Students, updated as necessary; and
- 2.2 Update the Closed School Procedures, incorporating the planned updates noted previously, ensuring there are clear and specific steps for performing student outreach and for handling precipitous school closures, to include the following:
  - How analysts should notify students about FSA's website;
  - What information should be included in Closed School Fact Sheets and how it would be distributed to students;
  - If, when, and how information about a specific school closure should be posted to FSA's website and the criteria required to make that decision; and
  - What analysts should do in the event of a precipitous school closure.



## **FSA Comments**

FSA agreed in part with the recommendations. FSA stated that it will identify ways to make information on closed schools easier for students to locate on its website; however, it has no plans to revise the Closed School Guide for Students since the website provides the same information to students in a format that is familiar to them.

FSA stated that it is in the process of updating the Closed School Procedures and will incorporate the recommended items, as appropriate. FSA also stated in its planned corrective actions that it will conduct training for staff on the revised procedures.

## **OIG Response**

FSA's response states that it will identify ways to make information on closed schools easier to locate on its website. We found the Closed School Guide for Students to be a comprehensive, student-friendly document which provided information that was not available or easily accessible on FSA's website. We suggest that if FSA does not revise and repost the Closed School Guide for Students, it should ensure that the information contained in the guide is posted in one place on its website.

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## **OBJECTIVES, SCOPE, AND METHODOLOGY**

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The objectives of our inspection were to determine the adequacy of FSA's (1) risk assessment and contingency planning for the closure of schools or locations by a for-profit entity that impact a significant number of students, and (2) procedures in the event of the closure of such schools or locations.

To accomplish our objectives, we gained an understanding of internal control applicable to the Department's administration and oversight of the postsecondary school closure process. We reviewed applicable laws and regulations, Department policies, procedures, and guidance, OMB Circular A-123, "Management's Responsibility for Internal Control," and GAO's "Standards for Internal Control in the Federal Government."

To determine the adequacy of FSA's risk assessment, we reviewed Program Compliance's Risks and Mitigation Strategies matrices for FY 2011 through FY 2013. We interviewed Program Compliance officials and staff to obtain an understanding of the risk assessments and identified risk mitigation strategies. We also interviewed Risk Management officials and staff and members of the Publicly Traded & Large Schools Workgroup to determine their roles in relation to Program Compliance's risk assessments.

To determine the adequacy of FSA's contingency planning and procedures for the closure of schools we reviewed FSA's Closed School Procedures and related draft revisions. We reviewed FSA's student-facing website for content related to school closures, FSA's Closed School Guide

for Students, a fact sheet prepared by FSA and provided to students at a closed school information session that FSA participated in, and two State authorizing agency websites that provided information concerning recent precipitous school closures. We also held related discussions with officials and staff from FSA's Program Compliance, Risk Management, Customer Experience, and Communications & Outreach offices.

We conducted fieldwork at Department offices in Washington, D.C., from December 2012 through September 2013. We provided our inspection results to FSA officials during an exit conference conducted on September 19, 2013.

Our inspection was performed in accordance with the Council of the Inspectors General on Integrity and Efficiency's "Quality Standards for Inspection and Evaluation" (2011) as appropriate to the scope of the inspection described above.

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## ADMINISTRATIVE MATTERS

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Corrective actions proposed (resolution phase) and implemented (closure phase) by your office will be monitored and tracked through the Department's Audit Accountability and Resolution Tracking System. Department policy requires that you develop a final Corrective Action Plan (CAP) for our review in the automated system within 30 days of the issuance of this report. The CAP should set forth the specific action items and targeted completion dates necessary to implement final corrective actions on the findings and recommendations contained in this final inspection report.

In accordance with the Inspector General Act of 1978, as amended, the Office of Inspector General is required to report to Congress twice a year on the reports that remain unresolved after 6 months from the date of issuance.

In accordance with the Freedom of Information Act (5 U.S.C. § 552), reports issued by the Office of Inspector General are available to members of the press and general public to the extent information contained therein is not subject to exemptions in the Act.

We appreciate the cooperation given us during this review. If you have any questions, please call Michele Weaver-Dugan at (202) 245-6941.

Sincerely,

Patrick J. Howard /s/  
Assistant Inspector General for Audit

**Acronyms/Abbreviations/Short Forms Used in this Report**

CAP	Corrective Action Plan
C.F.R.	Code of Federal Regulations
COO	Chief Operating Officer
Department	U.S. Department of Education
FSA	Federal Student Aid
FY	Fiscal Year
GAO	Government Accountability Office
OMB	Office of Management and Budget
Program Compliance	Program Compliance Group
SEC	Securities and Exchange Commission

**UNITED STATES DEPARTMENT OF EDUCATION**

Federal Student Aid

JAN 29 2014

**MEMORANDUM**

**TO:** Michele Weaver-Dugan  
Director  
Operations Internal Audit Team  
Office of Inspector General

**FROM:** James W. Runcie *J. Manning*  
Chief Operating Officer

**SUBJECT:** Draft Inspection Report, "Review of Federal Student Aid's Plans for School Closures by a For-Profit Entity," Control Number ED-OIG/I13N0001.

Thank you for the opportunity to comment on the Office of Inspector General's (OIG) draft inspection report, *Review of Federal Student Aid's Plans for School Closures by a For-Profit Entity*. The objectives of the inspection were to determine the adequacy of Federal Student Aid's (FSA) (1) risk assessment and contingency planning for the closure of schools or locations by a for-profit entity that impact a significant number of students, and (2) procedures in the event of the closure of such schools or locations.

The draft inspection report acknowledges that FSA's risk assessment process for the closure of schools or locations by a for-profit entity is generally adequate, although improvements could be made in incorporating risk mitigation action items into work processes. As the OIG's inspection report notes, FSA has contingency plans in place in the event of a school closure, which include standardized processes that are implemented as soon as FSA becomes aware of a school closure and it has established mechanisms to provide information to students affected by a school closure. However, as your report also notes, improvements can be made in the area of student outreach for those students impacted by a school closure.

This memorandum provides FSA's comments and responses to the findings and recommendations.

**FINDING 1 — FSA's Risk Assessment Process for For-Profit School Closures Is Generally Adequate, However Risk Mitigation Strategies Have Not Been Fully Implemented**

**Recommendation**

We recommend that the Chief Operating Officer (COO) for FSA

- 1.1 Ensure that FSA's risk mitigation strategy action items are incorporated into work processes and implemented to strengthen FSA's awareness of and preparation for potential precipitous school closures.

**Response**

We agree with this recommendation. As your report noted, FSA has in place a Publicly Traded and Large Schools Workgroup to focus on the risks from a financial perspective. We have taken steps to formalize this function and we are moving forward to develop a formal publicly traded school team. We are developing a transition plan to move all work functions to the new team, starting with the financial statement and audit resolution functions, and we have hired financial analysts and institutional review specialists to begin staffing this team.

In addition, we awarded a contract on January 2, 2014 to obtain a subscription to on-demand corporate profiles of publicly traded schools. This subscription service provides real-time financial information to improve our monitoring of these school groups. On January 13, 2014, we trained staff on how to access and use the subscription service, including customizing reports for particular schools.

**FINDING 2— FSA's Contingency Planning and Procedures for For-Profit School Closures Are Generally Adequate With the Exception of Student Outreach and Precipitous School Closures**

**Recommendations**

2.1 Ensure that the information on closed schools is easy for students to locate on FSA's public website and contains comprehensive information to enable students to make informed decisions. Consider reposting the Closed School Guide for Students, updated as necessary; and

2.2 Update the Closed School Procedures, incorporating the planned updates noted previously, ensuring there are clear and specific steps for performing student outreach and for handling precipitous school closures, to include the following:

- How analysts should notify students about FSA's website;
- What information should be included in Closed School Fact Sheets and how it would be distributed to students;

- If, when, and how information about a specific school closure should be posted to FSA's website and the criteria required to make that decision; and
- What analysts should do in the event of a precipitous school closure.

### **Response**

We agree in part with these recommendations. We will work with Customer Experience to identify ways to make the information on closed schools easier for students to locate on FSA's website. However, we have no plans to revise the Closed School Guide for Students, as the website provides the same information to students, and in a format that is familiar to them.

We are in the process of updating the Closed School Procedures, and will include the additional items listed above, as appropriate.

Again, thank you for the opportunity to comment on the draft inspection report.

cc: Patrick Howard  
Christopher Wilson