



ACCREDITING COUNCIL FOR CONTINUING EDUCATION & TRAINING
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April 27, 2018

VIA EMAIL
(hui@tisc.edu)

Mr. Hui Zhong, President
Target International Student Center
1105 Commonwealth Ave, Ste. 202
Boston, MA 02215

***Re: Reaccreditation Denied;
(Appealable – Not a Final Action);
Interim Report Reviewed
ACCET ID #1384***

Dear Mr. Zhong,

This letter is to inform you that, at its April 2018 meeting, the Accrediting Commission of the Accrediting Council for Continuing Education & Training (ACCET) voted to deny reaccreditation to Target International Student Center, located in Boston, Massachusetts.

The decision was based upon a careful review and evaluation of the record, including the change of ownership visit conducted October 13, 2016, the institution's Analytic Self-Evaluation Report (ASER), the reaccreditation on-site visit team report (visit conducted January 19–20, 2017), and the institution's response to that report, dated March 15, 2017, as well as the follow-up visit team report conducted May 2–3, 2017, and the response to that report received June 30, 2017. It is noted for the record that the institution has been on the Commission's agenda for issues of non-compliance continuously since the December 2015 Commission meeting, at which time the Commission reviewed the institution's first Quality Assurance Visit (visit conducted September 22, 2015).

The Commission originally considered the institution's application for reaccreditation at its April 2017 meeting. At that time, the Commission voted to defer consideration for one cycle and directed the institution to submit an interim report. Upon review at its August and December 2017 meetings, the Commission voted to defer consideration and directed the institution to submit additional interim reports. While some weaknesses cited in the team reports were adequately addressed in the institution's responses and/or subsequent interim reports, the institution was placed on continuous reporting for significant issues of non-compliance relative to administration and records, including financial procedures, enrollment, attendance, and student progress. The Commission has provided the institution with a significant length of time to come into compliance on these issues, and finally advised the institution in its December 2017 Commission Action Letter that it had one final opportunity to demonstrate compliance with ACCET standards and policies. As a currently accredited institution undergoing reaccreditation, the institution is expected to have been operating

continuously in compliance with ACCET standards and policies. However, as the findings below indicate, the institution has been unable to demonstrate systematic and effective implementation of compliant policies, procedures, and practices over time. It is noted that policies and procedures do not align with submitted documentation, student files reflect missing and/or inaccurate information, and repeated requests for explanation of specific students remain unresolved. Accordingly, the Commission determined that the institution has not adequately demonstrated compliance with respect to ACCET standards, policies, and procedures, relative to the following findings:

1. Standard II-B: Institutional Management

The institution did not demonstrate that written policies and procedures guide the day-to-day operations of the institution.

The December 2017 Commission Action Letter required the institution to provide comprehensive written policies and procedures and submit examples of systematic and effective implementation of those policies in multiple areas. However, the April 2018 interim report included an SOP Manual with revision dates indicating that the institution made substantial changes to its policies and procedures, including financial procedures, enrollment, attendance, and student progress, shortly before the submission of the interim report, and therefore could not demonstrate systematic and effective implementation over time, as the policies were so new. These policy changes resulted in a significant impact on areas of specific Commission concern, and the student documentation provided in the interim report did not demonstrate implementation of these new policies, as the documentation did not align with the written policies and procedures outlined in the SOP Manual.

Therefore, the institution failed to demonstrate that it has systematically and effectively implemented written policies and procedures used to guide the day-to-day operations of the institution as required by this standard.

2. Standard II-D: Records

The institution did not demonstrate that it has an organized record-keeping system that ensures all records are maintained in an accurate, orderly, and up-to-date manner.

The institution was directed to provide complete enrollment and attendance records for eight students whose previous documentation to the Commission was incomplete and/or inaccurate. The interim report continued to demonstrate a lack of complete and accurate documentation. For example, [REDACTED] file included a termination letter stating that the student had been on attendance probation prior to her termination. However, the file did not include any documentation of attendance probation. The file for [REDACTED] indicated on the refund calculation form that the student had been placed on both academic and attendance probation and was terminated, but neither the probation nor the termination letter was included in the file.

The file for [REDACTED] indicated that the student received a refund of \$227.50, which did not

equate to the 75% refund described by the institution's narrative and indicated by the eligible refund percentage listed on the refund worksheet, as 75% of \$315 is \$236.25. The Commission notes that the narrative also included an indecipherable calculation, indicating that "his refund was calculated as $\$3150 (350/4) = \227.50 ." Documentation to support the financial information for [REDACTED] was requested in both the August 2017 and the December 2017 Commission Action Letters and has still not been resolved.

The institution was directed to submit complete records for ten students to demonstrate its administrative capability. However, the files provided continued to demonstrate deficiencies in record-keeping. For example, [REDACTED] academic checklist indicates that she received academic probation for the period January 16 – February 9, 2018, but no documentation of this probation was included in the file. Daily attendance records indicated that the institution was closed for one week from December 26, 2017 to January 2, 2018; however, transcripts and ledgers did not reflect this closure in either curriculum or program costs. The transcripts provided for current students indicated that students had a two-week module from December 18-29, 2017, and the institution provided no information on how this module was treated, as students only received half the curriculum of a normal module.

The institution has been unable to resolve its issues regarding consistent, accurate, and up-to-date record-keeping, an issue that was first cited at the January 2017 reaccreditation visit. ACCET institutions who are undergoing reaccreditation are expected to be compliant with accreditation standards consistently between grants of accreditation, and the institution's inability to fully resolve its deficiencies with record keeping after one full year resulted in a lack of confidence by the Commission in its administrative capability to adequately maintain records.

Therefore, the institution did not demonstrate that it has an organized record-keeping system that ensures all records are maintained in an accurate, orderly, and up-to-date manner and that the record-keeping system facilitates ready access and review of these records by appropriate parties, as required by this standard.

3. Standard III-A: Stability

The institution did not demonstrate a record of sound fiscal management, including financial reports which provide clear evidence of financial stability and sound fiscal practices.

Since August 2017, the Commission has required interim reporting to provide clarification and information on the line item "loan to Target" found in its balance sheet, which significantly affects benchmark ratios for financial stability outlined in ACCET Document 27. In its December 2017 interim report, the institution indicated that it did not know what the "loan to Target" line item was, and the only action taken was to contact the previous owner to ask for an explanation. The December 2017 Commission Action Letter directed the school to determine the nature of the line item and either provide supporting documentation if the loan was kept on the record, including the terms of the loan and the lender, or discharge the loan from the financial reports.

The institution's response in its April 2018 interim report did not definitively address this issue and indicated that "the line item is inherited from the previous owner's financial statement without much explanation." It indicated that its CPA and Board of Directors were looking into bank transactions to determine the provenance of the line item. However, without an understanding of this liability, the institution is carrying debts for which the schedule of payment could be due, or even past due, and management at the institution would not know. This lack of knowledge about its own finances does not demonstrate sound financial oversight. Further, the institution's balance sheet indicates negative equity and a long-term debt:equity ratio below 1:1.

Therefore, financial reports did not provide clear evidence of financial stability and sound fiscal practices, as required by this standard.

4. Standard III-B: Financial Procedures

The institution did not demonstrate that written policies and procedures exist or are followed for proper financial controls, that tuition charges are applied fairly and consistently, or that receipt of tuition payments and other monies is properly recorded and tracked.

The December 2017 Commission Action letter directed the institution to provide a narrative explanation and supporting documentation for multiple discrepancies found in its interim report. Many of these students had discrepancies in the amount charged and paid with the amount recorded on the student's financial ledger. However, the April 2018 interim report provided by the institution included altered financial ledgers that looked similar to but did not contain content from previously-submitted ledgers. These altered ledgers, which included different charges and payments on various dates, appeared to be backdated and effectively erased transactions outlined in previous interim reports in favor of "corrected" versions. However, as exemplified below, documentation was inconsistent, and no explanation was provided for why the ledgers were "inaccurate" in previous interim reports. The ability of the institution to delete charges and payments from a student's financial history and replace them with other backdated charges and payments is of great concern, as it results in an unreliable financial record.

Further, the institution was directed to provide an explanation and supporting documentation for [REDACTED]. The documentation provided for this student in the previous interim report had a discrepancy in charges, as an invoice indicated \$2,499 in charges, an enrollment form indicated \$2,429, and a check included in the student's file indicated payment of \$2,500. The institution indicated in its April 2018 interim report that the check was "determined to be not his" and that it "included the correct receipts with [the student's] enrollment forms." Upon review of the documentation, however, the Commission found that no invoice or receipts for this enrollment were provided, as was the case for other student files, and did not include the previously-submitted invoice for \$2,499. The enrollment form continues to demonstrate a cost of \$2,429, and the ledger indicates payment in this amount, but no documentation was included for these items despite the institution's narrative assertion.

The institution provided a student ledger for [REDACTED] which had not previously been included in the student's documentation. The institution's narrative indicated that the student had cancelled his enrollment after entering the United States on an I-20 issued by the institution, so the institution retained the first six weeks of tuition in accordance with ACCET policy. However, the ledger provided indicates a significant outstanding balance, and does not demonstrate any credits to the student account caused by his cancellation. The institution's narrative asserts that the student has paid all outstanding charges, but the ledger indicates the student still owes the school \$3,588.

Therefore, the institution failed to demonstrate that qualified and capable individuals manage and evaluate the effectiveness of the financial operations and practices, that written policies and procedures exist or are followed for proper financial controls, that tuition charges are applied fairly and consistently, or that receipt of tuition payments and other monies is properly recorded and tracked, as required by this standard.

5. Standard VII-B: Admissions/Enrollment

The institution did not demonstrate that it has systematically implemented a written enrollment contract which is furnished to appropriate parties before any payment or obligation is made and clearly identifies the rights, obligations, and responsibilities of all parties, to include all costs stated in clear and explicit language.

The April 2018 interim report submitted by the institution included a variety of enrollment contracts. While some of these included a breakdown of costs, many of the documents labeled "enrollment form" included only the institution's refund policy and a place for the student's signature and date, with no information on the program for which the student was enrolling nor the associated tuition costs. For example, the documentation submitted for [REDACTED] includes this type of "enrollment form" dated January 25, 2018. The institution provided a new enrollment form named "March 2018," which demonstrated a different enrollment procedure, as this form appears to be an online document. No implementation of this new enrollment form was provided. The Commission noted that the SOP Manual procedure for admissions merely indicates, "after the student confirms the program of enrollment with the Admissions Officer, the Admissions Officer creates the enrollment agreement and has the student sign the agreement." The SOP Manual does not provide any processes relative to signed forms for extensions/re-enrollments, nor does it address the Specific Field Criteria for ESOL programs requiring either enrollment agreements to be translated into the applicant's native language or providing the student with ample opportunity to review and understand enrollment documents prior to signing, including an attestation by the student.

Therefore, the institution failed to demonstrate that a written enrollment agreement, contract, or application is furnished to appropriate parties before any payment or obligation is made and clearly identifies the rights, obligations, and responsibilities of all parties, as required by this standard.

6. Standard VIII-B: Attendance

The institution did not demonstrate that it establishes and implements written policies and procedures for monitoring and documenting attendance.

The December 2017 Commission Action Letter required the institution to provide written policies and procedures for collecting and storing vacation documentation. The institution's response indicated that it had not been consistently documenting vacation requests, as two of the eight students listed in the response had a note in the interim report indicating that they had verbally requested a vacation. The institution significantly updated its policy and procedure to require students to submit an electronic request for vacations through the Student Management System, which would then be reviewed by staff for approval. To demonstrate this new policy, the institution provided five examples of what appeared to be student submissions for vacation in 2018. However, this was not clear, as forms appeared to be filled in electronically, and there was no indication of authentication of student identity.

The institution provided documentation for student [REDACTED], who was terminated due to lack of attendance. The file indicates that the student, who was enrolled in a part-time program, responded to the probation notification with questions about her enrollment indicating that she may have needed to suspend or otherwise change her enrollment. The institution responded by stating that she had attended orientation and that her absences were not excused. The student wrote again that day to indicate that she did not feel she had been understood, as she was not asking for the absences to be excused, but she needed clarification on the policy and how she could resolve her issues. No further response from the school was provided, and the student was terminated two days later. This documentation raises serious concerns that the institution is not communicating effectively with students to resolve student issues, particularly when language barriers occur.

The institution provided documentation for [REDACTED], indicating that he was placed on attendance probation for the period February 26–March 22, 2018. The counseling form for this probation indicates that it is due to accumulating more than 10% acceptable absences in one week. However, the transcript indicates that the student received 100% attendance for the two-week period of February 12–23, 2018. The transcript indicates that the student had less than satisfactory attendance for the previous two-week period (January 29–February 9, 2018), but if that is the period referred to in the probation, it is not clear why the institution waited two weeks to place the student on probation. As discussed below, the institution's written policies and procedures were changed as of the end of February 2018, so the file documentation could not be correlated to institutional attendance procedures.

The policy and procedure provided in the institution's SOP manual, submitted in the interim report, indicates that the attendance policy has once again been changed significantly. The policy, which has a revision date of February 26, 2018, only three weeks before the interim report submission dated March 16, 2018, indicates that attendance will be evaluated every six weeks, "at the midpoint of each 12-week session." However, the procedure for this policy indicates, "The

International Student Coordinator conducts a formal attendance evaluation at the end of each session.” The policy and procedure do not align. Additionally, neither of these timeframes align with the documentation provided, which indicates two- and four-week evaluation periods. For example, the documentation submitted by the institution for [REDACTED], who had the most recent probation information, indicated that the student was placed on attendance probation for the period February 26–March 22, 2018, a period of four weeks.

Therefore, the institution failed to demonstrate that its attendance policy ensures that student attendance and participation are consistent with the expected performance outcomes of the program and that statutory, regulatory, and accreditation requirements are met. Additionally, the institution failed to demonstrate that it publishes a clear description of its attendance requirements and informs students of their attendance on a regular and timely basis, as required by this standard.

7. Standard VIII-C: Student Progress

The institution did not demonstrate that it effectively monitors, assesses, and records the progress of students utilizing a sound and clearly defined assessment system.

In its December 2017 Commission Action Letter, the Commission required an explanation and supporting documentation for three specific students ([REDACTED], and [REDACTED]) to demonstrate implementation of the institution’s policies and procedures for determining and communicating probation. In its interim report, the institution indicated that [REDACTED] failed the session from July 3–14, 2017. However, the interim report then continued by stating that the student was placed on probation from July 3–28, 2017, a period which starts before the student failed the session. The institution’s narrative outlines these dates but does not even acknowledge the date discrepancies: as the student failed the session ending July 14th, the student should have been placed on probation for the following four weeks. For [REDACTED] and [REDACTED], the institution indicated that it had made a mistake. In the case of [REDACTED], the institution stated that she was placed on probation for the incorrect dates. In the case of [REDACTED], the institution indicated that its attendance tracking had not been updated to align with schedule changes. The institution stated in its interim report that its new process for attendance tracking would alleviate this issue. However, the length of time that the institution has been reporting on these basic accreditation requirements, combined with the continued lack of understanding of these issues, as demonstrated by the probation timing for [REDACTED], does not provide the Commission with confidence that another change in tracking systems will result in compliance, nor does it demonstrate that the institution has been in compliance.

Further, the institution did not demonstrate consistent implementation of its counseling forms for probation. For example, [REDACTED] was on academic probation for the period of November 6 through December 1, 2017; however, the counseling form for this student was dated December 4, 2017, after the probation period had ended. The Commission notes that the counseling form does not consistently constitute an individualized learning plan, as the form often only lists the student’s failed components and the period of probation. It does not consistently provide any actual plan to assist the student’s learning, with no advice or action indicated.

All documentation provided by the institution to demonstrate cumulative SAP tracking and academic probation reflect a two or four-week period of evaluation. However, the SOP manual included in the institution's response indicates that the institution changed its policy on February 28, 2018, two weeks before the submission of the interim report. The updated policy indicates that evaluation will be done every six weeks. This change in policy means that all documentation provided by the institution is for an outdated policy, and no documentation to evidence implementation of the new policy was provided. Additionally, the Commission notes that the program listed on the progress reports indicates four-week modules, so it is unclear how the six-week period of evaluation will align with the curriculum. Given the length of time required by the institution to partially remedy the issues with student progress documentation, which are not fully resolved, the most recent change to its policy leads to a lack of confidence that the institution is systematically and effectively implementing written policies and procedures for student progress that meet ACCET requirements.

The institution failed to demonstrate that it has a written satisfactory progress policy consistent with ACCET requirements, that it has documented individualized learning plans available for those students on probation, or that it effectively monitors, assesses, and records the progress of students utilizing a sound and clearly defined assessment system, as required by this standard.

Since denial of reaccreditation is an adverse action by the Accrediting Commission, the institution may appeal the decision. The full procedures and guidelines for appealing the decision are outlined in Document 11, Policies and Practices of the Accrediting Commission, which is available on our website at www.accet.org.

If the institution wishes to appeal the decision, the Commission must receive written notification no later than fifteen (15) calendar days from receipt of this letter, in addition to a certified or cashier's check in the amount of \$8,500.00, payable to ACCET, for an appeals hearing. This notification must be accompanied by an affidavit signed by an authorized representative of the institution indicating that a Notice of Status of Accreditation notifying interested parties of the Commission's adverse action has been disseminated to new enrollees and posted in conspicuous places at the institution to include, at minimum, the admissions office and student lounge or comparable location. In addition, the institution must submit a written teach-out plan that is in accordance with ACCET Document 32 – Closing/Teach-Out Policy.

In the case of an appeal, a written statement, plus six (6) additional copies regarding the grounds for the appeal, saved as **PDF documents and copied to individual flash drives**, must be submitted to the ACCET office within sixty (60) calendar days from receipt of this letter. The appeal process allows for the institution to provide clarification of and/or new information regarding the conditions at the institution at the time the Accrediting Commission made its decision to deny or withdraw accreditation. The appeal process does not allow for consideration of changes that have been made by or at the institution or new information created or obtained after the Commission's action to deny or withdraw accreditation, except under such circumstances when the Commission's adverse action included a finding of non-compliance with Standard III-A, Financial Stability, whereupon the Appeals Panel may consider, on a one-time basis only, such financial

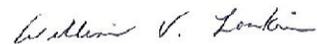
information provided all of the following conditions are met:

- The only remaining deficiency cited by the Commission in support of a final adverse action decision is the institution's failure to meet ACCET Standard III-A, Financial Stability, with the institution's non-compliance with Standard III-A the sole deficiency warranting a final adverse action.
- The financial information was unavailable to the institution until after the Commission's decision was made and is included in the written statement of the grounds for appeal submitted in accordance with the ACCET appeals process; and
- The financial information provided is significant and bears materially on the specified financial deficiencies identified by the Commission.

The Appeals Panel shall apply such criteria of significance and materiality as established by the Commission. Further, any determination made by the Appeals Panel relative to this new financial information shall not constitute a basis for further appeal.

It remains our hope that the accreditation evaluation process has served to strengthen your institution's commitment to and development of administrative and academic policies, procedures, and practices.

Sincerely,



William V. Larkin, Ed.D.
Executive Director

WVL/meay

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