

**CHANGE in LEGAL STATUS, CONTROL, or OWNERSHIP
COMPLIANCE ASSESSMENT FORM**

**Follow Up Site Visit Post-Pandemic**

## Instructions

The Distance Education Accrediting Commission requires all institutions undergoing a change in legal status, control, or ownership to obtain prior approval from the Commission and undergo an on-site visit. Prior approval serves two main purposes: (1) It provides institutions an opportunity to critically reflect on its operations, processes, and procedures prior to the change in legal status, control, or ownership and (2) it provides the on-site team with a comprehensive overview of the institution, its mission, and its processes that are integral to delivering quality distance education.

The U.S. Department of Education issued guidance to accreditors on March 5, 2020 and on December 31, 2020 with respect to 34 Code of Federal Regulations §602.17(c) related to site visits. According to this guidance, beginning on March 13, 2020, for the duration of the national emergency declaration and 180 days following the date on which the COVID-19 national emergency declaration is rescinded, the Secretary is waiving the provisions of § 602.17(c) and requiring accreditors to perform a limited in-person site visit as soon as practicable following the end of the state of emergency. DEAC staff will therefore schedule and conduct a limited in-person site visit guided by Standards I, II.B., VI.A., VI.B., X.A., X.B., and XI as allowed by these guidelines or subsequent direction issued by the U.S. Department of Education.

The questions on this Compliance Assessment Form are provided to assist on-site team evaluators in determining whether institutions are continuing to comply with DEAC’s Accreditation Standards I, II.B., VI.A., VI.B., X.A., X.B., and XI. The questions provided match the questions used to affirm compliance with DEAC standards during the COVID-19 national emergency. The evaluator should use these questions to determine whether sufficient evidence is in place to document that the institution continues to comply with DEAC Standards. They should not be used to reevaluate the institution’s compliance with DEAC Standards as a whole. Evaluators are not limited to the questions on this rating form. This rating form is for the evaluator’s use only. Evaluators do not need to send this rating form to DEAC.

With respect to the selected Standards, DEAC evaluators decide whether institutions provided evidence of compliance. Within the context of an on-site evaluation that is following up on approval by the DEAC Commission for a change in legal status, control, or ownership, the evaluators are reporting whether the evidence presented during on-site evaluation “verifies”, “partially verifies”, or was “unable to verify” compliance with applicable Standards. For any rating of “partially verifies” or “unable to verify,” the evaluator must provide a “required action” that instructs the institution on what evidence the institution needs to provide in order to demonstrate that its records affirm compliance with the identified standard. Evaluators should be careful to review institutions based only on the accreditation standards. Any recommendations beyond the scope of the accreditation standards should be provided under suggestions.

Evaluators should refer to the *DEAC Accreditation Handbook and Guide for Self-Evaluation* for any further clarification on institutional requirements.

## Institution Information

[ ]  Change in Legal Status [ ]  Change in Form of Control [ ]  Change in Ownership

Institution Name: Insert institution name

Date of Original Virtual Visit: Date of on-site visit

Accreditation Decision by the Commission: Summarize the decision made such as “accepted change of location”.

Date of the Commission Decision: Select the meeting.

Date of Follow Up Visit: Date of on-site visit

Name of Evaluator: Evaluator name

Date of Report: Date of Report

## Accreditation Standards

### Standard I: Institutional Mission

1. **Description of the Mission:** The institution’s mission communicates its purpose and its commitment to providing quality distance educational offerings appropriate to the level of study offered. The mission establishes the institution’s identity within the educational community and guides the development of its educational offerings.

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| **Questions** | **Yes** | **No** | **N/A** |
| Did the institution present its mission statement?  |[ ] [ ] [ ]
| **Standard I.A. – Verified, Partially Verified, Unable to Verify, or Not Applicable** | Choose a finding. |

**Comments:** Provide comments to support the finding based on the institution’s responses and evidence provided prior to and during the on-site visit.

**Required Actions:** Provide the required actions necessary for the institution to verify compliance with the accreditation standards. Each required action must correspond to an accreditation standard or a core component.

**Suggestions:** Suggestions are those recommendations that are not required to verify minimum accreditation standards but are provided to the institution as an opportunity for growth and improvement.

1. **Review and Publication of the Mission:** The institution’s leadership, faculty, staff, administrators, and other stakeholders regularly review the mission to assure continued institutional quality and viability. The published mission statement is readily accessible to students, faculty, staff, other stakeholders, and the public.

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| **Questions** | **Yes** | **No** | **N/A** |
| Did the institution describe where the mission is published to demonstrate that it is readily accessible to students, faculty, staff, other stakeholders, and the public?  |[ ] [ ] [ ]
| **Standard I.B. – Verified, Partially Verified, Unable to Verify, or Not Applicable** | Choose a finding. |

**Comments:** Provide comments to support the finding based on the institution’s responses and evidence provided prior to and during the on-site visit.

**Required Actions:** Provide the required actions necessary for the institution to verify compliance with the accreditation standards. Each required action must correspond to an accreditation standard or a core component.

**Suggestions:** Suggestions are those recommendations that are not required to verify minimum accreditation standards but are provided to the institution as an opportunity for growth and improvement.

1. **Implementation of the Mission:** The institution identifies key indicators it uses to demonstrate that it is effectively carrying out its mission. The institution documents the achievement of its mission and shares appropriate information on this achievement with relevant groups (e.g., Advisory Councils, faculty, staff, students, and the public).

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| **Questions** | **Yes** | **No** | **N/A** |
| Did the institution provide the key indicators it uses to measure the achievement of its mission? |[ ] [ ] [ ]
| Did the institution identify who is responsible for documenting the institution’s achievement of its mission? |[ ] [ ] [ ]
| **Standard I.C. – Verified, Partially Verified, Unable to Verify, or Not Applicable** | Choose a finding. |

**Comments:** Provide comments to support the finding based on the institution’s responses and evidence provided prior to and during the on-site visit.

**Required Actions:** Provide the required actions necessary for the institution to verify compliance with the accreditation standards. Each required action must correspond to an accreditation standard or a core component.

**Suggestions:** Suggestions are those recommendations that are not required to verify minimum accreditation standards but are provided to the institution as an opportunity for growth and improvement.

### Standard II: Institutional Effectiveness and Strategic Planning

1. **Strategic Planning:** The institution has a systematic process of planning for the achievement of goals that supports its mission. The institution’s planning process involves all areas of the institution’s operations (e.g., admissions, academics, technology, etc.) in identifying strategic initiatives and goals by evaluating external and internal trends as they affect the future. At a minimum, the strategic plan addresses finances, academics, technology, admissions, marketing, personnel, and institutional sustainability. The strategic plan is reviewed and updated annually using established metrics designed to measure achievement of strategic planning goals and objectives. The plan helps institutions set priorities, manage resources, and set goals for future performance.

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| **Questions** | **Yes** | **No** | **N/A** |
| Did the institution identify areas for improvement via a SWOT Analysis (strengths, weaknesses, opportunities, and threats) or other means? |[ ] [ ] [ ]
| Does the institution’s strategic plan adequately identify proactive initiatives to achieve sustainability and protect itself against identified weaknesses and threats?  |[ ] [ ] [ ]
| Does the institution’s strategic plan address the following: financial stability; development of educational offerings; integration of technology to enhance educational offerings; admissions processes; effective and accurate marketing campaigns to promote institutional sustainability; and professional development of leadership, faculty, and staff?  |[ ] [ ] [ ]
| **Standard II.B. – Verified, Partially Verified, Unable to Verify, or Not Applicable** | Choose a finding. |

**Comments:** Provide comments to support the finding based on the institution’s responses and evidence provided prior to and during the on-site visit.

**Required Actions:** Provide the required actions necessary for the institution to verify compliance with the accreditation standards. Each required action must correspond to an accreditation standard or a core component.

**Suggestions:** Suggestions are those recommendations that are not required to verify minimum accreditation standards but are provided to the institution as an opportunity for growth and improvement.

### Standard VI: Academic Leadership and Faculty Qualifications

1. **Academic Leadership:** The institution demonstrates appropriate academic leadership capacity and infrastructure to support the effective distance education delivery of educational offerings. Academic leaders possess the academic credentials, background, knowledge, ethics, and experience necessary to guide the instructional activities of the institution.

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| **Questions** | **Yes** | **No** | **N/A** |
| Do the institution’s academic leaders possess the knowledge and experience to support effective distance education delivery of educational offerings?  |[ ] [ ] [ ]
| Is the institution’s academic infrastructure adequate to provide effective distance education delivery of educational offerings?  |[ ] [ ] [ ]
| Do the institution’s academic leaders possess the appropriate academic credentials, background, knowledge, ethics, and experience to guide instructional activities?  |[ ] [ ] [ ]
| Are the institution’s academic leaders assigned appropriate responsibilities based on their identified roles within the organization?  |[ ] [ ] [ ]
| **Standard VI.A. – Verified, Partially Verified, Unable to Verify, or Not Applicable** | Choose a finding. |

**Comments:** Provide comments to support the finding based on the institution’s responses and evidence provided prior to and during the on-site visit.

**Required Actions:** Provide the required actions necessary for the institution to verify compliance with the accreditation standards. Each required action must correspond to an accreditation standard or a core component.

**Suggestions:** Suggestions are those recommendations that are not required to verify minimum accreditation standards but are provided to the institution as an opportunity for growth and improvement.

1. **Chief Academic Officer (CAO) or Educational Director:** The institution designates a chief academic officer, educational director, or other similar oversight position. This individual is responsible for overall administrative of the educational program(s); for the educational, editorial, and research activities within departmental subject fields; and for faculty/instructors. The individual also informs marketing decisions.

Within the context of the institution’s mission:

* 1. The CAO or education director has appropriate academic administrative experience and competence necessary to lead and manage educational offerings in a distance education environment.

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| **Questions** | **Yes** | **No** | **N/A** |
| Does the institution’s CAO or education director possess appropriate academic administrative experience and competence to lead and manage educational offerings in a distance education environment? |[ ] [ ] [ ]

**Comments:** Provide comments to support the finding based on the institution’s responses and evidence provided prior to and during the on-site visit.

**Required Actions:** Provide the required actions necessary for the institution to verify compliance with the accreditation standards. Each required action must correspond to an accreditation standard or a core component.

**Suggestions:** Suggestions are those recommendations that are not required to verify minimum accreditation standards but are provided to the institution as an opportunity for growth and improvement.

* 1. The CAO or education director possesses academic credentials that are appropriate for the leadership, supervision, and oversight of faculty, curriculum design, and student achievement expectations.

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| **Questions** | **Yes** | **No** | **N/A** |
| Does the institution’s chief academic officer, education director, or other individual in a similar oversight position possess the appropriate academic credentials, background, knowledge, and experience to oversee the educational offerings?  |[ ] [ ] [ ]
| Are the role and administrative responsibilities of the CAO or education director appropriate for the position?  |[ ] [ ] [ ]
| Does the CAO or education director oversee educational, editorial, and research activities for the educational offerings and inform marketing decisions?  |[ ] [ ] [ ]
| Does the institution’s CAO or education director possess academic credentials that support the responsibilities for leadership, supervision, and oversight of faculty, curriculum design, and student achievement?  |[ ] [ ] [ ]

**Comments:** Provide comments to support the finding based on the institution’s responses and evidence provided prior to and during the on-site visit.

**Required Actions:** Provide the required actions necessary for the institution to verify compliance with the accreditation standards. Each required action must correspond to an accreditation standard or a core component.

**Suggestions:** Suggestions are those recommendations that are not required to verify minimum accreditation standards but are provided to the institution as an opportunity for growth and improvement.

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| **Standard VI.B. – Verified, Partially Verified, Unable to Verify, or Not Applicable** | Choose a finding. |

### Standard X: Institutional Governance

1. **Owners, Governing Board Members, Officials, and Administrators:** The institution’s owners, governing board members, officials, and administrators possess appropriate qualifications and experience for their positions and ability to oversee institutional operations. The owners, governing board members, officials, and administrators are knowledgeable and experienced in one or more aspects of educational administration, finance, teaching/learning, and distance study. The institution’s policies clearly delineate the duties and responsibilities of owners, governing board members, officials, and administrators. Individuals in leadership and managerial positions are qualified by education and experience.

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| **Questions** | **Yes** | **No** | **N/A** |
| Are the institution’s owner(s), governing board members, chief executive officer, and top institution administrators knowledgeable and experienced in educational administration?  |[ ] [ ] [ ]
| Are the institution’s owner(s), governing board members, chief executive officer, and top institution administrators knowledgeable and experienced in overseeing quality financial practices necessary for ensuring institutional stability? |[ ] [ ] [ ]
| Are the institution’s owner(s), governing board members, chief executive officer, and top institution administrators knowledgeable and experienced in ensuring quality teaching and learning? |[ ] [ ] [ ]
| Are the institution’s owner(s), governing board members, chief executive officer, and top institution administrators knowledgeable and experienced in ensuring quality educational offerings delivered via distance education? |[ ] [ ] [ ]
| Does the institution have processes and policies that clearly delineate the duties and responsibilities of the owner(s), governing board members, chief executive officer, and top institution administrators? |[ ] [ ] [ ]
| Does the institution verify that all individuals in leadership and managerial positions are qualified by education and experience? |[ ] [ ] [ ]
| Does the institution’s owner(s), governing board members, chief executive officer, and top institution administrators remain current within the disciplines offered and the educational community?  |[ ] [ ] [ ]
| **Standard X.A. – Verified, Partially Verified, Unable to Verify, or Not Applicable** | Choose a finding. |

**Comments:** Provide comments to support the finding based on the institution’s responses and evidence provided prior to and during the on-site visit.

**Required Actions:** Provide the required actions necessary for the institution to verify compliance with the accreditation standards. Each required action must correspond to an accreditation standard or a core component.

**Suggestions:** Suggestions are those recommendations that are not required to verify minimum accreditation standards but are provided to the institution as an opportunity for growth and improvement.

1. **Reputation of Institution, Owners, Governing Board Members, Officials, and Administrators:** The institution and its owners, governing board members, officials, and administrators possess sound reputations, a record of integrity, and ethical conduct in their professional activities, business operations, and relations. The institution must promptly notify DEAC of any investigative, enforcement, legal or prosecutorial actions which may be initiated or which are current against the institution, its owners, governing board members, officials and administrators. Such notification shall include an explanation of the circumstances giving rise to such actions and the institution’s response to the same as well as its explanation of why such actions should not be deemed a concern with respect to the integrity of the named persons or institutions.

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| **Questions** | **Yes** | **No** | **N/A** |
| Do the institution’s owner(s), governing board members, chief executive officer, and top institution administrators possess sound reputations and records of integrity?  |[ ] [ ] [ ]
| Do the institution’s owner(s), governing board members, chief executive officer, and top institution administrators practice ethical conduct in their professional activities, business operations, and business relations? |[ ] [ ] [ ]
| Were any owner(s), governing board members, chief executive officer, or top institution administrators debarred by federal or state authorities from participating in any funding programs? |[ ] [ ] [ ]
| Did the institution certify that it will promptly notify DEAC of any investigative, enforcement, legal or prosecutorial actions which may be initiated against the institution, its owners, governing board members, officials and administrators and that such notification shall include an explanation of the circumstances giving rise to such actions and the institution’s response to the same as well as its explanation of why such actions should not be deemed a concern with respect to the integrity of the named persons or institutions? |[ ] [ ] [ ]
| **Standard X.B. – Verified, Partially Verified, Unable to Verify, or Not Applicable** | Choose a finding. |

**Comments:** Provide comments to support the finding based on the institution’s responses and evidence provided prior to and during the on-site visit.

**Required Actions:** Provide the required actions necessary for the institution to verify compliance with the accreditation standards. Each required action must correspond to an accreditation standard or a core component.

**Suggestions:** Suggestions are those recommendations that are not required to verify minimum accreditation standards but are provided to the institution as an opportunity for growth and improvement.

### Standard XI: Financial Responsibility

1. **Financial Practices:** The institution shows it is financially responsible by providing complete, comparative financial statements covering its two most recent fiscal years and by demonstrating that it has sufficient resources to meet its financial obligations to provide quality instruction and service to its students. Financial statements are audited or reviewed and prepared in conformity with generally accepted accounting principles in the United States of America or International Financial Reporting Standards. The institution’s budgeting processes demonstrate that current and future budgeted operating results are sufficient to allow the institution to accomplish its mission and goals.

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| **Questions** | **Yes** | **No** | **N/A** |
| Do the institution’s audited comparative or reviewed comparative financial statements demonstrate financial responsibility?  |[ ] [ ] [ ]
| Does the institution maintain sufficient resources to meet its financial obligations and provide quality educational offerings and service to students? |[ ] [ ] [ ]
| Are the institution’s financial statements regularly audited or reviewed? |[ ] [ ] [ ]
| Are the institution’s financial statements prepared in conformity with generally accepted accounting principles in the United States of America or International Financial Reporting Standards?  |[ ] [ ] [ ]
| Are the institution’s budgeting processes adequate, and do they conform to accepted best practices? |[ ] [ ] [ ]
| Are the individuals responsible for creating and monitoring the institution’s budget qualified by education and experience?  |[ ] [ ] [ ]
| Does the institution’s budgeting process document and verify that current and future operating results are sufficient to allow it to accomplish its mission and goals? |[ ] [ ] [ ]
| Is the institution profitable? For nonprofits, does the institution have an excess of revenues over costs? |[ ] [ ] [ ]
| If the institution is not profitable, did the institution develop strategic initiatives designed to achieve a positive operating result sufficient to fund future operations? |[ ] [ ] [ ]
| Does the institution have the resources necessary to fulfill all obligations to students in the event that a teach-out is required? |[ ] [ ] [ ]
| Are the institution’s current assets sufficient to meet current liabilities? |[ ] [ ] [ ]
| Does the institution use cost control and analysis systems to verify that it maintains sufficient current assets to fund a teach-out of students? |[ ] [ ] [ ]
| Have the institution’s owner(s) or governing board members ever declared bankruptcy? |[ ] [ ] [ ]
| If the institution is a sole proprietorship or partnership, have the owner(s), governing board members, chief executive officer, or top institution administrators have ever declared bankruptcy? |[ ] [ ] [ ]
| Does the institution maintain reserves for honoring future service obligations, bad debts, and refunds?  |[ ] [ ] [ ]
| **Standard XI.A. – Verified, Partially Verified, Unable to Verify, or Not Applicable** | Choose a finding. |

**Comments:** Provide comments to support the finding based on the institution’s responses and evidence provided prior to and during the on-site visit.

**Required Actions:** Provide the required actions necessary for the institution to verify compliance with the accreditation standards. Each required action must correspond to an accreditation standard or a core component.

**Suggestions:** Suggestions are those recommendations that are not required to verify minimum accreditation standards but are provided to the institution as an opportunity for growth and improvement.

1. **Financial Management:** Individuals overseeing the fiscal and budgeting processes are qualified by education and experience. The institution employs adequate administrative staff for effective operations, and at least one person is qualified and able to prepare accurate financial reports in a timely manner. Internal auditing trails and controls are in place to assure that finances are properly managed, monitored, and protected. Adequate safeguards prevent unauthorized access to online and onsite financial information.

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| **Questions** | **Yes** | **No** | **N/A** |
| Are the individuals responsible for preparing the institution’s financial reports and budgets qualified by education and experience?  |[ ] [ ] [ ]
| Are financial reports and budgets regularly prepared? |[ ] [ ] [ ]
| Does the institution employ an individual, internally or a third party, who is responsible for reviewing and approving financial reports and budgets? |[ ] [ ] [ ]
| Is bonding or insurance required to insure against fraudulent conduct?  |[ ] [ ] [ ]
| Do the institution’s internal auditing and control processes verify that finances are properly managed, monitored, and protected?  |[ ] [ ] [ ]
| Does the institution have adequate processes in place to protect online and on-site financial data from unauthorized access?  |[ ] [ ] [ ]
| Does the institution take proactive steps to protect student and financial information from unauthorized access or threats? |[ ] [ ] [ ]
| Do the institution’s accounts payable (numbers, amounts, and age) reflect sound financial responsibility and management?  |[ ] [ ] [ ]
| Does the institution maintain adequate inventories of course or instructional materials for current and future students? |[ ] [ ] [ ]
| Does the institution maintain adequate insurance coverage?  |[ ] [ ] [ ]
| Has the institution filed any significant insurance claims in the past three to five years? |[ ] [ ] [ ]
| **Standard XI.B. – Verified, Partially Verified, Unable to Verify, or Not Applicable** | Choose a finding. |

**Comments:** Provide comments to support the finding based on the institution’s responses and evidence provided prior to and during the on-site visit.

**Required Actions:** Provide the required actions necessary for the institution to verify compliance with the accreditation standards. Each required action must correspond to an accreditation standard or a core component.

**Suggestions:** Suggestions are those recommendations that are not required to verify minimum accreditation standards but are provided to the institution as an opportunity for growth and improvement.

1. **Financial Stability and Sustainability:** The institution maintains adequate administrative staff and other resources to operate effectively as a going concern and is not exposed to undue or insurmountable risk. Any risk that exists is adequately monitored, manageable, and insured. In the event the financial operations of the institution are supported by a parent company or a third party, audited or reviewed financial statements are provided by the supporting entity to demonstrate that the supporting entity possesses sufficient financial resources to provide the institution continued financial sustainability, as well as the commitment to do so. If the institution’s financial performance is included within the parent corporation’s statements, a supplemental schedule for the individual institution is appended to the parent statement.

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| **Questions** | **Yes** | **No** | **N/A** |
| Does the institution employ administrative staff qualified by education and experience to ensure that the institution can operate effectively as a going concern and is not exposed to undue or insurmountable risk?  |[ ] [ ] [ ]
| Does the institution have adequate procedures in place to monitor, manage, and insure identified risks? |[ ] [ ] [ ]
| Is the institution supported by a parent company or third party? |[ ] [ ] [ ]
| If the institution is supported by a parent company or third party, is the supporting entity’s level of administrative and financial involvement adequate to promote the institution’s continued financial sustainability?  |[ ] [ ] [ ]
| Is the parent company or third party’s stated commitment to supporting the institution sufficient?  |[ ] [ ] [ ]
| Does the parent company or third party possess sufficient financial resources and commitment to provide the institution continued financial sustainability?  |[ ] [ ] [ ]
| If the institution’s financial performance is included within the parent corporation or third party’s financial statements, did the institution provide adequate supplemental schedules disclosing its individual financial status? |  |  |  |
| **Standard XI.C. – Verified, Partially Verified, Unable to Verify, or Not Applicable** | Choose a finding. |

**Comments:** Provide comments to support the finding based on the institution’s responses and evidence provided prior to and during the on-site visit.

**Required Actions:** Provide the required actions necessary for the institution to verify compliance with the accreditation standards. Each required action must correspond to an accreditation standard or a core component.

**Suggestions:** Suggestions are those recommendations that are not required to verify minimum accreditation standards but are provided to the institution as an opportunity for growth and improvement.

1. **Financial Reporting:** Financial statements are prepared in conformity with generally accepted accounting principles in the United States of America often referred to as “GAAP,” including the accrual method of accounting. An independent certified public accountants (CPA) audit or review report accompanies these statements.

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| **Questions** | **Yes** | **No** | **N/A** |
| Are the institution’s financial statements prepared in conformity with generally accepted accounting principles in the United States of America?  |[ ] [ ] [ ]
| Does the institution use the accrual method of accounting? |[ ] [ ] [ ]
| Is the institution’s independent auditing firm qualified and experienced? |[ ] [ ] [ ]
| Did the independent auditor identify any deviations while conducting the institution’s audit?  |[ ] [ ] [ ]
| Did the institution identify how it plans to address and resolve any identified challenges, anomalies, or threats?  |[ ] [ ] [ ]
| Does the institution have procedures that enable it to continue operations if it received a going concern or liquidity footnote opinion from the independent auditing firm?  |[ ] [ ] [ ]
| If a going concern or liquidity uncertainty was resolved through continued shareholder support, did the institution explain why the independent auditing firm did not accept the support as sufficient to avoid the going concern opinion or liquidity note? |[ ] [ ] [ ]

**Comments:** Provide comments to support the finding based on the institution’s responses and evidence provided prior to and during the on-site visit.

**Required Actions:** Provide the required actions necessary for the institution to verify compliance with the accreditation standards. Each required action must correspond to an accreditation standard or a core component.

**Suggestions:** Suggestions are those recommendations that are not required to verify minimum accreditation standards but are provided to the institution as an opportunity for growth and improvement.

* 1. The institution’s financial statements reflect sufficient liquid assets to provide for a staff and faculty.

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| **Questions** | **Yes** | **No** | **N/A** |
| Do the institution’s financial statements reflect sufficient liquid assets to provide for staff and faculty? |[ ] [ ] [ ]

**Comments:** Provide comments to support the finding based on the institution’s responses and evidence provided prior to and during the on-site visit.

**Required Actions:** Provide the required actions necessary for the institution to verify compliance with the accreditation standards. Each required action must correspond to an accreditation standard or a core component.

**Suggestions:** Suggestions are those recommendations that are not required to verify minimum accreditation standards but are provided to the institution as an opportunity for growth and improvement.

* 1. Annually, the institution has the option of submitting one of these two types of financial statements, unless the Commission directs the institution to submit audited financial statements:
		+ - Audited comparative financial statements containing an audit opinion by an independent certified public accountant in accordance with standards established by the American Institution of Certified Public Accountants, or
			- Reviewed comparative financial statements containing a review report by an independent certified public accountant in accordance with standards established by the American Institute of Certified Public Accountants.

When circumstances raise a concern as to the financial soundness and stability of an institution, the Commission may, in its discretion, require that the institution deliver within a specified period of time (as reasonably determined by the Commission taking into account, for example, the exigency of the concerns and the size of the institution), audited comparative financial statements or such other financial documentation as the Commission may determine will provide information as to the institution’s financial health and status.

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| **Questions** | **Yes** | **No** | **N/A** |
| Did the institution provide either audited comparative or reviewed comparative financial statements in accordance with the above definitions?  |[ ] [ ] [ ]
| Did the institution certify that it understands that the Commission may, in its discretion, require that the institution deliver audited comparative financial statements or such other financial documentation as determined necessary, when circumstances raise question as to the institution’s financial soundness and stability? |[ ] [ ] [ ]

**Comments:** Provide comments to support the finding based on the institution’s responses and evidence provided prior to and during the on-site visit.

**Required Actions:** Provide the required actions necessary for the institution to verify compliance with the accreditation standards. Each required action must correspond to an accreditation standard or a core component.

**Suggestions:** Suggestions are those recommendations that are not required to verify minimum accreditation standards but are provided to the institution as an opportunity for growth and improvement.

* 1. Financial statements submitted must include the institution’s fiscal statement for either the most recent fiscal year end or the date specified by the Commission, the CPA’s opinion letter or review report, and a letter of financial statement validation.

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| **Questions** | **Yes** | **No** | **N/A** |
| Did the institution submit its most recent fiscal year end audited comparative or reviewed comparative financial statements, opinion letter or review report, and letter of financial statement validation? |[ ] [ ] [ ]

**Comments:** Provide comments to support the finding based on the institution’s responses and evidence provided prior to and during the on-site visit.

**Required Actions:** Provide the required actions necessary for the institution to verify compliance with the accreditation standards. Each required action must correspond to an accreditation standard or a core component.

**Suggestions:** Suggestions are those recommendations that are not required to verify minimum accreditation standards but are provided to the institution as an opportunity for growth and improvement.

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| **Standard XI.D. – Verified, Partially Verified, Unable to Verify, or Not Applicable** | Choose a finding. |

1. **Demonstrated Operations:** In all respects, the institution documents continuous sound and ethical operations, including the necessary resources to accommodate demand and assure all learners receive a quality educational experience. The institution’s name is free from any association with activity that could damage the reputation of the DEAC accrediting process, such as illegal actions, fraud, unethical conduct, or abuse of consumers.

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| **Questions** | **Yes** | **No** | **N/A** |
| Does the institution maintain continuous sound and ethical operations?  |[ ] [ ] [ ]
| Does the institution provide the resources necessary to accommodate student demand and ensure that all learners receive a quality distance education experience? |[ ] [ ] [ ]
| Is the institution free from any association with activity that could damage the standing of the accrediting process (e.g., illegal actions, unethical conduct, or abuse of consumers)?  |[ ] [ ] [ ]
| **Standard XI.E. – Verified, Partially Verified, Unable to Verify, or Not Applicable** | Choose a finding. |

**Comments:** Provide comments to support the finding based on the institution’s responses and evidence provided prior to and during the on-site visit.

**Required Actions:** Provide the required actions necessary for the institution to verify compliance with the accreditation standards. Each required action must correspond to an accreditation standard or a core component.

**Suggestions:** Suggestions are those recommendations that are not required to verify minimum accreditation standards but are provided to the institution as an opportunity for growth and improvement.