*In response to audit finding #2014-04, we are again providing the following evidence to show that Finding #4 has been addressed and resolved.*

1. *Screenshots from the Department of Education’s Common Origination and Disbursement (COD) system showing that the Direct Loan funds have been fully reconciled and balanced for the Direct Loan program (award year 2013 and 2014)*
2. *The screenshots also show that the school has closed out the Direct Loan program for those two years*
3. *We have also provided a PDF letter from The Department of Education with confirmation of that the college has closed out the Direct Loan program for those two years.*



