

CIRR Schedule of Outcome Data

I. Report Information		
School Name	The Software Guild	
Campus Location	526 S Main St #609, Akron, OH 44311	
Reporting Period	1/1/2016	6/30/2016
Published Course Length	84	
Enrolled Students	85	
II. Graduation Requirements		
<ul style="list-style-type: none"> - Complete all course modules and - Complete final project - Meet with career services counselor - Attend 2 school-sponsored career events during course 		
III. Graduation Data		
How many students graduate within 100% of published program length (on-time)?	91.76%	
How many students graduate within 150% of published program length	91.76%	
IV. What were the employment results for graduates?		
	90 days	180 days
1. Employed full-time in paid, in-field positions	78.21%	83.33%
A. Full-time employee	78.21%	83.33%
B. Full-time apprenticeship, internship, or contract position	0.00%	0.00%
C. Hired by school in-field	0.00%	0.00%
2. Employed in other positions	1.28%	2.56%
A. Started a new company or venture after graduation	1.28%	1.28%
B. Short-term contract or part-time position	0.00%	1.28%
C. Hired by school out of field	0.00%	0.00%
D. Out of field	0.00%	0.00%
3. Not employed	20.51%	14.10%
A. Still seeking a job	19.23%	12.82%
B. Not seeking a job	1.28%	1.28%
4. Non-reporting	0.00%	0.00%
What is the median annual base salary of graduates?	\$55,500	\$55,000
Under \$60,000	65.38%	66.67%
\$60,000-69,999	25.00%	22.81%
\$70,000-79,999	9.62%	10.53%
\$80,000-89,999	0.00%	0.00%
\$90,000-\$99,999	0.00%	0.00%
\$100,000-109,999	0.00%	0.00%
\$110,000+	0.00%	0.00%
Percentage of job obtainers who reported salaries	80.0%	81.4%
V. What were the most frequent job titles for graduates?		
Junior Developer	5.13%	
Software Developer	7.69%	
Front End Developer	1.28%	
Web Developer	1.28%	
VI. What percent of incoming students held a prior computer science degree?		
	Not provided	



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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

To Management

We have performed the procedures agreed upon by The Software Guild management solely to assist The Software Guild with its analysis of their Student Data, Employment Outcome Rate and Graduation Rate for the period from **January 1, 2016 through June 30, 2016**. Management is responsible for The Software Guild Student Data, Employment Outcome Rate and Graduation Rate. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described in our report either for the purpose for which this report has been requested or for any other purpose.

Agreed-upon procedures on The Software Guild's Student Data, Employment Outcome Rate and Graduation Rate for Enrolled Students who graduated during the period of January 1, 2016 through June 30, 2016.

Definitions:

- A. Published Course Length:** For fixed-length programs, the Published Course Length must be in calendar days such that the following statement is true: If a student needs to repeat a module/section prior to meeting the graduation criteria, he or she should not count as graduated in 100% of the program length.

For self-paced programs, schools must report on all students who enrolled 12 months prior to the reporting period's start date until 6 months prior to the reporting period's start date. They must report the graduation rate by dividing the total number of graduates from the dataset by the total amount of enrollments from the dataset, and report the time to graduate as a table by dividing the number of graduates in six 30-day periods by the total number of students in the report.

- B. Employment Outcome Rate** – Calculated based on dividing (i) the number of graduates available for employment who accepted an offer of gainful employment within 90 and 180 days of graduation by (ii) the number of graduates available for employment. The Employment Outcome Rate is calculated as an aggregate number for all graduates located in Akron, Ohio.
- C. Graduates**– Calculated based on the number of students who have successfully completed the requirements for graduation, including attendance and competency requirements, and are eligible for employment. Students who successfully complete all course modules, complete final project, meet with career services counselor, and attend 2 school-sponsored career events during are eligible for graduation.



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Definitions (continued):

- D. Employed** – Calculated based on the number of students who accepted offer of employment within 90 and 180 days of of graduation. The following graduates are considered Employed:
- i. Graduates employed by The Software Guild as an instructor or other technical position.
 - ii. Graduates return to their previous employer if the position is a role relevant to the Software Guild curriculum.
 - iii. Graduates who accept a full-time, part-time, or contract position in a role relevant to the Software Guild curriculum.
 - iv. Graduates who start their own business in a founder role (entrepreneurs).
- E. Non-Reporting** – Calculated based on the number of graduates who did not respond to a minimum of four attempts through two different means of communication. This documentation shall include the dates of the attempted contacts and the graduate’s contact information used in those attempts.
- F. Enrolled Students** – Enrolled students are all students in a course as of (i) the final date under applicable state regulations on which the school is required to provide the student with a full tuition refund, or (ii) if applicable state regulations do not contain such a requirement, the final date as specified in the school’s published policies on which a student may receive a full tuition refund. The full tuition refund may exclude nominal non-refundable registration fees. Enrolled Students do not include students who died, became incarcerated, or were called into active military duty during the course.
- G. Course** – Denoting The Software Guild’s Full-Stack Software Development program from which the students enrolled.

Procedures

1. Verify the number of students who were enrolled in the program and if the student graduated within 100% or 150% of the published course length of 84 days during the period from January 1, 2016 through June 30, 2016.
 - a. Obtain the list of students who are designated as enrolled, per The Software Guild’s records for the period from January 1, 2016 through June 30, 2016.
 - b. Verify that students designated as graduated completed the program within 100% or 150% of the published course length of 84 days.
 - c. Review email chain with student and school administrator verifying graduation, confirm independently directly with the student, or alternatively confirmed through CIRR required documentation provided (defined by Procedure 2.a).

Results: AGL CPA Group, LLC obtained an enrollment list of 85 students. AGL CPA Group, LLC verified student graduation from the program for 33 students through independent email confirmation with the graduates. 45 students were confirmed through alternative procedures (defined in 2a). AGL CPA Group, LLC verified that 78 of 85 enrolled students or 91.76% graduated within 100% of the published course length of 84 days. The remaining 7 of 85 or 8.24% of enrolled students did not graduate. No exceptions were noted. (See Exhibit A)



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Procedures (Continued):

2. Verify the number of graduates who were Employed as defined by Definition C and D.
 - a. Verify the list of graduates who were designated as Graduates as defined by Definition C and the employment outcome records provided by The Software Guild for each graduate through the following documentation:
 - i. Independent email confirmation received by AGL CPA Group, LLC from the graduate.
 - ii. Examination of graduate attestation or written record.
 - iii. Direct email correspondence with the graduate confirming employment by the school.
 - iv. Direct email confirmation from the employer, direct recruiter, hiring manager or legal, credentialed third-party employment history service by the school.
 - v. Offer letter/signed contract from the employer provided to the school.
 - vi. Verbal/word of mouth with a written record detailing the date of the conversation, the school representative or agent who conducted the conversation, the person who provided the information including the relation to the graduate if someone else, and the content of the conversation as it related to the data being collected.
 - b. Using the verified number obtained from procedure 2.a above, recalculate the January 1, 2016 through June 30, 2016 Employment Outcome Rate as defined by Definition B.

Results: AGL CPA Group, LLC received a list of 78 Graduates. AGL CPA Group, LLC verified 62 of 78 graduates were employed within 90 days and a cumulative 67 of 78 graduates were employed within 180 days.

AGL CPA Group, LLC confirmed 33 Graduates by independent email confirmation with the graduate. AGL CPA Group, LLC examined graduate attestations to The Software Guild for 26 Graduates, 2 Graduates LinkedIn profiles, and documented phone calls with The Software Guild for 6 Graduates. AGL CPA Group, LLC verified that 11 Graduates were not employed. No exceptions were noted. (See Exhibit A)

The recalculated verified Employment Outcome rate for the period of January 1, 2016 through June 30, 2016 was as follows:

Employment Outcome	# of graduates employed in 90 days	% of graduates employed in 90 days	# of graduates employed in 180 days	% of graduates employed in 180 days
Employed full-time in paid, in-field positions	61	78.21%	65	83.34%
Employed in other positions	1	1.28%	2	2.56%
Not employed	16	20.51%	11	14.10%
Non-reporting	0	0.00%	0	0.00%
Total	78	100%	78	100%



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Procedures (Continued):

3. Verify the number of Graduates that reported salary information to the school.
 - a. Verify the Enrolled Students who were designated as Graduates as defined by Definition B and C and the records of employment provided by The Software Guild, for each graduate verifying salary information through the following documentation.
 - i. Independent email confirmation received by AGL CPA Group, LLC from the graduate.
 - ii. Examination of graduate attestation or written record.
 - iii. Direct email correspondence with the graduate, confirming employment by the school.
 - iv. Direct email confirmation from the employer, direct recruiter, hiring manager or legal, credentialed third-party employment history service.
 - v. Offer letter/signed contract from the employer.
 - vi. Verbal/word of mouth with a written record detailing the date of the conversation, the school representative or agent who conducted the conversation, the person who provided the information including the relation to the graduate if someone else, and the content of the conversation as it related to the data being collected.
 - b. For the graduates who provided salary information through applicable documentation, calculate the median annual base salary for graduates for the 90 and 180 day window.

Results: AGL CPA Group, LLC verified through required documentation in procedure 3 (Methods 1 through 6) the following results for salary information and calculated the median salary for the 90 and 180 day window. (See Exhibit A)

The results are as follows:

Salary Range	# of employed graduates reporting salary in 90 days	% of employed graduates reporting salary in 90 days	# of employed graduates reporting salary in 180 days	% of employed graduates reporting salary in 180 days
Under \$60,000	34	65.38%	38	66.66%
\$60,000-69,999	13	25.00%	13	22.81%
\$70,000-79,999	5	9.62%	6	10.53%
Job obtainers reporting salaries	52	80.00%	57	81.43%

The Median Annual Base Salary for 52 graduates who received employment and reported salary information within the 90 day window was \$55,500. The cumulative 57 graduates who received employment and reported salary information within the 180 day window was \$55,000. (See Exhibit A)



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We were not engaged to, and did not, conduct an examination, the objective of which would be the expression of an opinion on the effectiveness of The Software Guild's internal control over compliance.

Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of The Software Guild and Management and is not intended to be and should not be used by anyone other than these specified parties.

AGL CPA Group, LLC

Duluth, GA
January 24, 2018

EXHIBIT A

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