

CIRR Schedule of Outcome Data

I. Report Information		
School Name	Epicodus	
Campus Location	1201 3rd Ave #1600, Seattle, WA 98101	
Reporting Period	7/1/2016	12/31/2016
Published Course Length	189	
Enrolled Students	13	
II. Graduation Requirements		
* Pass all courses in student's track * Maintain attendance above 80% * Complete a final project * Prepare resume, cover letter, LinkedIn, and Github profiles to the required standards * Participate in the internship program		
III. Graduation Data		
How many students graduate within 100% of published program length (on-time)?	53.85%	
How many students graduate within 150% of published program length	61.54%	
IV. What were the employment results for graduates?	90 days	180 days
1. Employed full-time in paid, in-field positions	42.86%	42.86%
A. Full-time employee	42.86%	42.86%
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	28.57%	28.57%
A. Started a new company or venture after graduation	0.00%	0.00%
B. Short-term contract or part-time position	28.57%	28.57%
C. Hired by school out of field	0.00%	0.00%
D. Out of field	0.00%	0.00%
3. Not employed	28.57%	28.57%
A. Still seeking a job	28.57%	28.57%
B. Not seeking a job	0.00%	0.00%
4. Non-reporting	0.00%	0.00%
What is the median annual base salary of graduates?	\$41,600	\$41,600
Under \$60,000	100.00%	100.00%
\$60,000-69,999	0.00%	0.00%
\$70,000-79,999	0.00%	0.00%
\$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	42.86%	42.86%
V. What were the most frequent job titles for graduates?		
Software Engineer	28.57%	
Junior Developer	14.29%	
Software Developer	14.29%	
Contract Developer	14.29%	
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 Epicodus, Inc. management solely to assist Epicodus, Inc. with its analysis of their Student Data, Employment Outcome Rate and Graduation Rate for the period from **July 1, 2016 through December 31, 2016**. Management is responsible for Epicodus, Inc. 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 Epicodus, Inc.'s Student Data, Employment Outcome Rate, and Graduation Rate for Enrolled Students who graduated during the periods of July 1, 2016 through December 31, 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 Seattle, Washington.
- C. **Graduates**– Calculated based on the number of students who have successfully completed the requirements for graduation, including passing all courses in student's track, maintain attendance above , complete a final project, prepare resume, cover letter, LinkedIn, GitHub profiles to required standards, and participate in the internship program, and are eligible for employment. Students who successfully completed the requirements for graduation are eligible for employment.



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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 graduation. The following graduates are considered Employed:
 - i. Graduates employed by Epicodus, Inc. as an instructor or other technical position.
 - ii. Graduates return to their previous employer if the position is a role relevant to the Epicodus, Inc. curriculum.
 - iii. Graduates who accept a full-time, part-time, or contract position in a role relevant to the Epicodus, Inc. 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 Epicodus, Inc.'s Web and Mobile 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 189 days during the period from July 1, 2016 through December 31, 2016.
 - a. Obtain the list of students who are designated as enrolled, per Epicodus, Inc.'s records for the period from July 1, 2016 through December 31, 2016.
 - b. Verify that students designated as graduated completed the program within 100% or 150% of the published course length of 189 days.
 - c. Review email chain with student and school administrator verifying graduation, confirm independently directly with the student, or alternatively verified through CIRR required documentation provided (defined by Procedure 2.a).

Results: AGL CPA Group, LLC obtained an enrollment list of 13 students. AGL CPA Group, LLC verified student graduation from the program for 2 students through independent email confirmation with the graduate. 5 students were verified through examination of student records provided by the school.

AGL CPA Group, LLC verified that 7 of 13 enrolled students or 53.85% graduated within 100% of the published course length of 189 days, a cumulative 8 of 13 enrolled students or 61.54% graduated within 100% of the published course length of 189 days. The remaining 6 of 13 or 38.46% 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 Epicodus, Inc. system 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 July 1, 2016 through December 31, 2016 Employment Outcome Rate as defined by Definition B.

Results: AGL CPA Group, LLC received a list of 7 Graduates. AGL CPA Group, LLC verified 5 of 7 Graduates were employed within 180 days. AGL CPA Group, LLC verified employment for 2 of the 7 Graduates by independent email confirmation with the graduate. AGL CPA Group, LLC verified from examination of graduate communication records in the close.io system for 3 Graduates. The remaining 2 Graduates were still searching for employment. No exceptions were noted. (See Exhibit A)

The recalculated verified employment outcome rate for the period of July 1, 2016 through December 31, 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	3	42.86%	3	42.86%
Employed in other positions	2	28.57%	2	28.57%
Not employed	2	28.57%	2	28.57%
Total	7	100%	7	100%



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 Epicodus, Inc., 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 graduates reporting salary in 90 days	% of graduates reporting salary in 90 days	# of graduates reporting salary in 180 days	% of graduates reporting salary in 180 days
Under \$60,000	3	100%	3	100%
Job obtainers reporting salaries	3	42.86%	3	42.86%

The Median Annual Base Salary for 3 graduates who received employment and reported salary information within the 90 day and 180 day window was \$37,440. (See Exhibit A)

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 Epicodus, Inc.'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 Epicodus, Inc. and Management and is not intended to be and should not be used by anyone other than these specified parties.

AGL CPA Group, LLC

EXHIBIT A

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