



ACCREDITING COUNCIL FOR CONTINUING EDUCATION & TRAINING
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August 20, 2019

VIA EMAIL
(briana.raissi@geos.net)

Ms. Briana Raissi
Compliance Officer
GEOS New York, Corp DBA GEOS Languages Plus
17 Battery Place, Ste 638
New York, NY 10004

*Re: Interim Report Reviewed;
Interim Report Required;
Institutional Show Cause Continued*

ACCET ID #990

Dear Ms. Raissi,

At its August 2019 meeting, the Accrediting Commission of the Accrediting Council for Continuing Education & Training (ACCET) reviewed the institution's interim report submitted in response to the April 29, 2019 Commission Action letter which directed the institution to submit an interim report relating to the following three items: (1) representation of its programs online and in promotional materials; (2) its current ownership structure and its alignment to ACCET records, along with financial statements for both the institution and the supporting entity; and (3) internally-generated financial statements for the period of October 1, 2018 – May 30, 2019, along with an updated financial recovery plan and progress made towards fulfillment supported by a signed attestation from the CEO or CFO. Further, the Commission issued an institutional show cause directive based on the institution's failure to submit financial statements as required by the Commission Action letter dated December 18, 2018.

Upon its review of the institution's interim report, received June 27, 2019, the Commission determined that the items listed above were only partially addressed. Moreover, substantial issues remained regarding the financial circumstances of the institution.

Therefore, the Commission voted to continue the Institutional Show Cause directive. **The institution is reminded that a show cause directive requires the institution to show cause and provide a compelling rationale as to why its accredited status should not be withdrawn.**

Toward that end, the Commission directed the institution to submit an interim report to include the following specific item:

1. The institution, in its response, provided an updated financial recovery plan for the New York and Los Angeles (Torrance) campuses which continue to encounter financial difficulty, as shown within the internally-generated financial statements provided for each campus for October 2018-May 2019. However, the financial recovery plan was in need of more specificity, as it lacked measurable outcomes, validated by supporting documentation. Statements such as the following were not supported by evidence of actionable strategies for attainment and/or improvement:

- *By the end of Sep 2019 we are expecting New York to be profitable again.*
- *Focus for 2019 is the increase in sales along with keeping fixed costs down.*
- *The sales for our first Quarter are below the expected sales. This is mostly due to increased visa regulations.*
- *After 8 months (Oct –May), New York sales are still below the expected sales.*
- *January to May bookings were below our expectations. Nevertheless, after 8 months (Oct – May), Torrance shows 26,000 USD less loss than in the previous year.*

Further, a number of recovery plan details made note of the importance of the summer session for the financial viability of each campus, but due to the submission timing, that financial data was not available for assessment. The financial recovery plan, taken together with the internally-generated financial statements, did not provide evidence that the institution achieved financial recovery success.

Therefore, the institution is directed to provide:

- **A financial recovery plan supported by detailed documentation and evidence that shows the institution remains in compliance with ACCET Standard III-A: Financial Stability. The plan needs to: (1) be driven by overarching objectives, (2) provide measurable strategies (action steps) to achieving those objectives, (3) list expected completion dates, (4) name responsible staff (positions), and (5) provide a narrative status report for each action step for each strategy that is a part of each overarching objective. The status report narrative for each strategy must include actual financial values and other necessary quantitative supporting data. The institution is encouraged to contact ACCET staff if additional clarification is needed regarding the financial recovery plan.**
- **Updated internally-generated financials for Year-to-Date 2019 (January 1-September 30, 2019) that are line-by-line comparative with the same time period from the previous year for both the New York and Los Angeles (Torrance) campuses. The financial statements must include a (1) balance sheet, (2) profit and loss statement, (3) cash-flow statement, and (4) a signed statement from the CEO or CFO attesting to the truth and accuracy of those statements.**

A copy of this report, **including the attached interim report cover sheet**, must be emailed to interimreports@accet.org for receipt at the ACCET office no later than **October 31, 2019**.

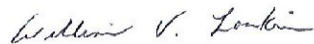
As a reminder, please be advised that late submission and receipt of documents and reports are subject to significant late fees in accordance with Commission policy. These fees are outlined in ACCET

Document 10, which can be found at www.accet.org.

Further, while under a Show Cause directive, the institution is restricted from making any substantive changes including, but not limited to, new programs, major program revisions, new branch campuses or other new sites, or relocations out of the general market area.

Your demonstrated capabilities and commitment in support of the institution's accredited status are essential to a favorable outcome in this process. Should you have any questions or need further assistance regarding this letter, please contact the ACCET office at your earliest opportunity.

Sincerely,



William V. Larkin, Ed.D.
Executive Director

WVL/mlr

Enclosures: Interim Report Cover Sheet

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