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Stone Academy Audit

Final Report

July 2023

CLA Scope of Engagement

1. CLA was engaged by the CT Office of Higher Education (OHE) to conduct an independent review of Stone Academy active student's records to:
 - a) Confirm classroom hours
 - b) Confirm clinical hours
 - c) Identify monies paid to Stone Academy
 - d) Document transcript information
2. In-scope students for the audit were identified as any Stone Academy student who was active anytime between November 1, 2021 and February 24, 2023, but had not yet graduated prior to the closure of Stone Academy
3. The independent review was limited to student progress after November 1, 2021



CLA Scope of Engagement (cont.)

1. The following findings and conclusions, per student, were provided to OHE:
 - a) All campus locations where student attended
 - b) Program type
 - c) Dates of enrollment agreement
 - d) Original anticipated graduation date and any adjusted graduation dates
 - e) Periods of inactivity
 - f) All faculty that taught the student during the period and their associated qualification status per Department of Public Health (DPH) Regulations
 - g) Verification that the student completed a minimum of 1,500 hours over no less than 10 months in which 50% of contact hours (750) were conducted in supervised direct client care experiences and observational experiences appropriate to the program's educational outcomes
 - h) If not completed, calculations related to percentage of program completed determined by various criteria

Definitions

1. **Population:** Active Practical Nursing students per the Stone Academy system as of February 2023
 - a) CLA identified 800 active students
 - b) Graduated students were exempt
2. **Occurrence:** a single student line item (record of attendance) within a clinical sign-in sheet
 - *Note: Due to the inability to confirm in and out times on attendance sheets (not always documented), CLA was unable to provide clinical summary calculations in terms of “hours”*
3. **Incomplete Record:** A student file that was missing either the transcript, financial ledger, or enrollment agreement
 - a) There were 25 active students identified as having an incomplete record



CLA Audit Process – 3 Work Phases

1. Reviewing Student Files

- a) Organized the students into appropriate campus locations and cohorts (based on program start date)
- b) Resulted in development of a master student list

2. Reviewing Attendance Files and Instructors

- a) Determined validity of clinical sessions and classroom courses
- b) Identified instructors and their associated qualification statuses
- c) Confirmed valid and invalid clinical sites

3. Reviewing Financial Ledgers and Student Transcripts

- a) Calculated prospective student refunds



Phase 1 – Reviewing Student Files

1. CLA received over 250,000 pages of information to review, vet, sort, and organize
 - a) CLA reviewed over 1,100 student files (including enrollment agreements, ledgers, transcripts, and other student documentation)
 - b) Students were sorted into cohorts (based on program start date) per campus location. Approximately 70 cohorts were identified
2. CLA identified the status of all students within the provided files to confirm the active student population
 - a) 800 Practical Nursing students were on the original Stone Academy active student list
 - b) CLA identified approximately 200 additional students to be reviewed
 - *These student files were reviewed after the initial assessment and are not included in the metrics provided within this report*

Phase 2 – Reviewing Attendance Files

1. CLA reviewed and interpreted all documents labeled as “Clinical Attendance Files”
 - a) 17,285 student occurrences were identified within the clinical attendance sheets
 - *3,717 of these occurrences are associated with students who have graduated*
2. Hundreds of non-clinical attendance sheets were also reviewed and vetted
 - a) Quality and clarity of sheets were often poor and required significant time and effort to decipher, investigate, and align student hours/classroom time and instructors



Phase 2 – Reviewing Attendance Files (Cont.)

1. CLA reviewed hundreds of clinical attendance sheets (associated with audit population) documenting student attendance at a clinical session
 - a) Total student occurrences equaled 6,337
2. Per DPH, valid clinical attendance sheets must include the following:
 - a) Total number of students in attendance
 - b) Student In-time, Student Out-time
 - c) Course Location
 - d) Course Date
 - e) Course Instructor(s)
 - f) Course Name
 - g) Student Name
3. Some sheets were typed, some handwritten on a standardized form/template, and others were handwritten paper lists/sheet
 - a) Some sheets were completely or partially illegible



Example of a Valid Attendance Sheet


Clear, Qualified Instructor Name

Clear, Approved Clinical Site

Course Name

In Time

Date


STONE ACADEMY

CLINICAL SITE ROSTER SHEET

SEMESTER: Clinical 5
Semester DATES: 07.16.22-10.6.22

INSTRUCTOR: [Redacted]
LOCATION: Montowese
COHORT: 3.21 EVE
COURSE: CLN V Wed & Thur 5 pm – 10pm

	IN	STUDENT	STUDENT SIGNATURE	OUT
Ex.	5:00p	Johnson, Jane	Jane Johnson	10:00p
1.	4:30	[Redacted]	[Redacted]	9 AM
2.	4:30	[Redacted]	[Redacted]	9 AM
3.	5:00	[Redacted]	[Redacted]	9 AM
4.	5 PM	[Redacted]	[Redacted]	9 AM
5.	5 AM	[Redacted]	[Redacted]	9 AM
6.	5 PM	[Redacted]	[Redacted]	9 AM
7.	5 PM	[Redacted]	[Redacted]	9 AM
8.	5 PM	[Redacted]	[Redacted]	9 AM
9.	6 PM	[Redacted]	[Redacted]	9 PM
10.	4:30	[Redacted]	[Redacted]	9 PM

If student is ABSENT – Write "ABSENT" in the Student Signature Box

This template may be used by Instructors to maintain class structure and student accountability. Please scan and email them to the administrative assistant in the Practical Nursing Department.

WEST HAVEN: [Redacted]@stone.edu

DATE CLASS HELD: 9/14/2022

INSTRUCTOR SIGNATURE: [Redacted]

Student name
(printed and signed)

Out Time

Example of an Invalid Attendance Sheet

Location: On campus
(invalid)

STONE ACADEMY
Attendance Sheet for Clinical
Date: _____

LOCATION: EH Campus
INSTRUCTOR: _____
CLASS/COHORT: Mixed
COURSE: _____

	IN	STUDENT	STUDENT SIGNATURE	OUT
Ex.	7:30a	Johnson, Jane	<i>Jane Johnson</i>	2:55p
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				

If student is ABSENT – Write "ABSENT" in the Student Signature Box

Please, send a copy to cliftonlarsenallen@stone.edu.

DATE CLASS HELD: _____

INSTRUCTOR SIGNATURE: _____

Missing Fields:

- In time/Out Time
- Course Name
- Instructor Name
- Date

Example of an Invalid Attendance Sheet

Clinical 112 Saturday. a
 9/24 Cohort 2024/11/4 Sign in

Over 10:1 student to
faculty ratio (invalid)

Missing Fields:

- Location
- Instructor Name
- In/Out Times
- Date

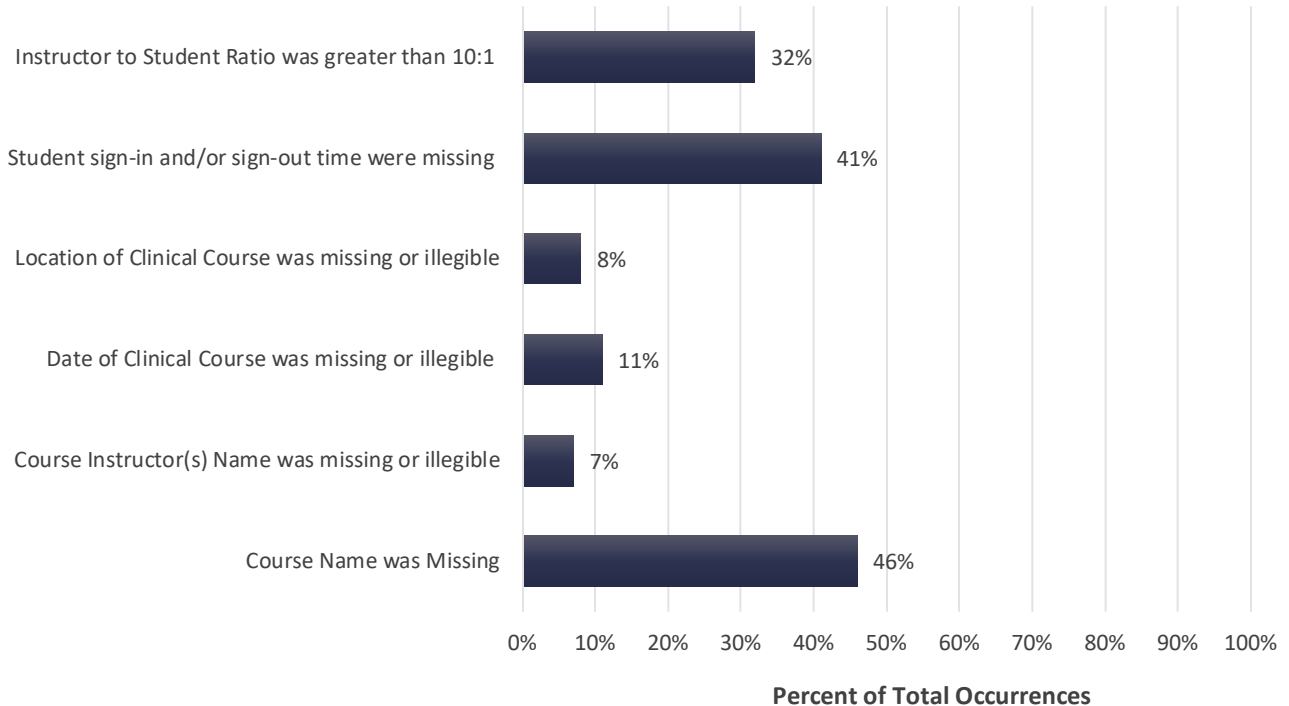
Clinicals – Missing or Incomplete Information

1. Per Department of Public Health
 - a) If one (1) or more of the fields within a clinical student attendance occurrence was incomplete, the hours for that student in the clinical session were classified as invalid
2. Assessment of clinical attendance sheets (6,337 total occurrences) included:
 - a) Instructor to Student Ratio was greater than 10:1 – **2,035 occurrences (32%)**
 - *Note: In some instances, multiple Instructors were identified on a clinical attendance sheet. However, if one (1) of the instructors was not qualified, the Instructor to Student Ratio remained greater than the 10:1 ratio*
 - b) Student sign-in and/or sign-out time were missing – **2,574 occurrences (41%)**
 - c) Location of Clinical Course was missing or illegible – **503 occurrences (8%)**
 - d) Date of Clinical Course was missing or illegible – **668 occurrences (11%)**
 - e) Course Instructor(s) Name was missing or illegible – **452 occurrences (7%)**
 - f) Course Name was missing – **2,888 occurrences (46%)**



Clinical Attendance Sheet Summary Data

Clinical Attendance Sheet Findings



Clinical Attendance Sheet Summary Data (cont.)

1. Of the 102,471 hours reported on Stone Academy student transcripts, 77,858 (76%) were either missing sign-in/sign-out time on the clinical attendance sheets or were unavailable, and therefore, treated as invalid

Student Clinical Hours

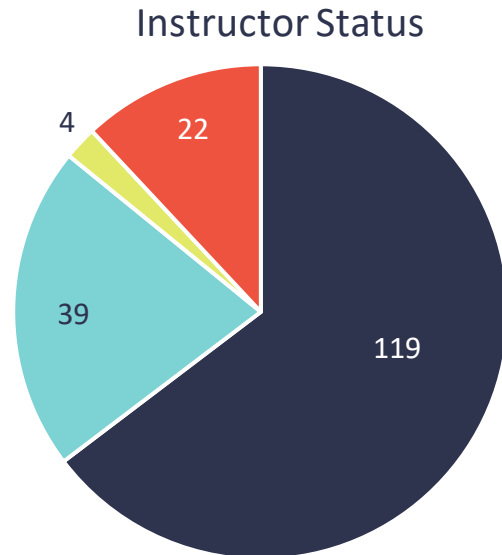
- Clinical hours completed per transcripts with no supporting attendance sheets
- Valid clinical hours (verified by supporting attendance sheets)
- Invalid clinical hours (verified by supporting attendance sheets)



Phase 2 – Reviewing Instructors

1. CLA was initially provided a list of 124 instructors with each identified as either qualified or unqualified
 - a) Through the review of attendance files, CLA identified approximately an additional 60 instructors that required research and credential verification in collaboration with the Department of Public Health

- Qualified (65%)
- Unqualified (21%)
- Unqualified as of a certain date (2%)
- Undetermined (12%)



Phase 2 – Reviewing Instructors (Cont.)

1. The following was identified, related to instructors:
 - a) Student was taught by a qualified instructor: **4,593 occurrences (72%)**
 - b) Student was taught by an unqualified instructor: **1,744 occurrences (28%)**
 - c) Relevant attendance sheet had a blank or unidentifiable instructor name (classified as unqualified, per DPH): **452 occurrences (7%)**
 - d) Instructor name was identified, but qualification of instructor was unknown/could not be determined (classified as unqualified, per DPH): **295 occurrences (5%)**



Phase 2 – Reviewing Clinical Sites

1. CLA provided OHE with a list of Stone Academy clinical sites identified via the attendance sheets
2. The following was noted:
 - a) 1 of the 54 clinical sites identified, Marlborough Health Care & Rehab Center, was not an approved clinical location (per DPH)
 - CLA confirmed there was no facility agreement/contract in place between this site and Stone Academy
 - **64 clinical occurrences** were taught at this site which impacted **2 students** in the population
 - b) There were **3,518 occurrences** of students who attended a clinical course that was taught on campus (invalid, per DPH, for the period under review) which impacted **318 students** in the population
 - i. Pursuant to DPH Commissioner's Order dated August 14, 2020, Virtual clinical experiences for up to 25% of in-person clinical experiences were allowed from August 14th, 2020 to September 30th, 2021



Phase 2 – Other Attendance Findings

1. During the audit, CLA noted additional findings and occurrences related to student attendance including:
 - a) Instances where students were likely granted clinical attendance hours in lieu of attendance at an actual clinical session including:
 - Alternative assignments, writing assignments
 - Visits to other locations (e.g., a museum)
 - ATI – virtual clinical sessions



Clinical Assignments Example 1

Clinical hours

Tue 1/11/2022 12:55 PM

To: V [REDACTED]

Hi [REDACTED] I hope your holidays were great. Below is a list of students that I received assignments last week for their clinical credit. Please let me know if you have any questions!

1/3-

1/4-

1/5-

Angie

1/6-

1/7-

Students who **did not** complete any assignments and receive no hours for the week: [REDACTED]
and [REDACTED]

Ms. [REDACTED], MSN, BSN, RN

PN Instructor

Reply | Forward

Clinical Assignment

Clinical Assignments Example 2

Clinical Assignment

STONE ACADEMY

Clinical - Attendance Sheet
- :00 a.m. - :00 p.m.

LOCATION: Clinical Assignment
INSTRUCTOR: [REDACTED]
CLASS: [REDACTED]
COURSE: CLN 111

	IN	STUDENT	STUDENT SIGNATURE	OUT
Ex:	8:00a	Johnson, Jane	<i>Jane Johnson</i>	3:00p
1.	8a	[REDACTED]	<i>10th Assignment</i>	2p
2.	8a	[REDACTED]	<i>11th Assignment</i>	2p
3.	8a	[REDACTED]	<i>12th Assignment</i>	2p
4.	8a	[REDACTED]	<i>13th Assignment</i>	2p
5.	8a	[REDACTED]	<i>14th Assignment</i>	2p
6.				
7.				
8.				
9.				
10.				
11.				

If student is ABSENT - Write "ABSENT" in the Student Signature box

ATTENTION: Attendance MUST BE SUBMITTED ASAP. Attendance is required to be recorded for accounting by 10:00 the next morning. (Example: Classes held on Mondays must be recorded by 10:00a on Tuesdays)

Attendance sheets may be submitted the following ways:

1. Take a picture and email to:
2. Scan to email:
3. Fax to:

Please note: Only 1 copy needs to be submitted. Please hold a copy for your records until the end of the clinical rotation. This way if your scan, fax or e-mail doesn't go through, there will be a backup record. Thank you!

DATE CLASS HELD: 1/25/22

1/27/22

Alternative Assignment – Museum Visit

Mail - [REDACTED] Outlook

Added 11/29
4:49 pm

1/21
Tue

Fw: 4 Clinical Hours available

[REDACTED]@stone.edu>

Mon 11/29/2021 4:42 PM

To: [REDACTED]@stone.edu>

Can you please add 4 hours to [REDACTED]

[REDACTED]

[REDACTED]

Stone Academy
101 Pierpont Road
Waterbury, CT 06705

[REDACTED]

STONE ACADEMY

From: [REDACTED]@stone.edu>

Sent: Sunday, November 28, 2021 4:54 PM

To: [REDACTED]@stone.edu>

Subject: FW: 4 Clinical Hours available

In case it is needed



STONE ACADEMY

From: [REDACTED]

Sent: Saturday, November 27, 2021 1:40 PM

To: [REDACTED]

Subject: Re: 4 Clinical Hours available

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender.



Emails discussing
credit hours for
museum attendance

Alternative Assignment – ATI Live Review

Attendance sheet
documenting
online education
(ATI nursing
videos) held on
campus

ATI NEURO 101 78:
Simple nursing Neuro videos
Independent ATI work.

STONE ACADEMY

CLINICAL SITE ROSTER SHEET

SEMESTER: Clin. 5
DATES: 6/9/22
INSTRUCTOR: [REDACTED]
LOCATION: Atmos Rm 103
COHORT: [REDACTED]
COURSE: 021

	IN	STUDENT	STUDENT SIGNATURE	OUT
Ex.	8:05a	Johnson, Jane	Jane Johnson	2:55p
1.	8:00	[REDACTED]	[REDACTED]	2:00
2.	8:00	[REDACTED]	[REDACTED]	2:00
3.	8:00	[REDACTED]	[REDACTED]	2:00
4.	8:00	[REDACTED]	[REDACTED]	2:30p
5.	8:00	[REDACTED]	[REDACTED]	2p
6.	8:00	[REDACTED]	[REDACTED]	2p
7.	8:00	[REDACTED]	[REDACTED]	12p
8.		[REDACTED]	[REDACTED]	2p
9.		[REDACTED]	[REDACTED]	
10.		[REDACTED]	[REDACTED]	

Write "ABSENT" in the Student Signature Box***

This template may be used by Instructors to maintain class structure and student accountability.
Please scan and email them to the administrative assistant in the Practical Nursing Department.
Waterbury Campus: [REDACTED]

DATE CLASS HELD: 6/9/22

INSTRUCTOR SIGNATURE: [REDACTED]

Phase 3 – Reviewing Financials

1. CLA reviewed the financial ledgers and student transcripts for all active students in the population to assess the student's progression through the program (per Stone Academy's record) and tuition payments made to calculate prospective refunds
2. There were 14 students identified whose financial ledgers were not provided
3. CLA identified approximately \$12,790,000 paid to Stone Academy in federal financial aid for the 800 students assessed
4. Approximately \$793,000 additional dollars were identified as payments from student scholarship programs
5. Approximately \$609,400 was paid by students out-of-pocket, recorded as cash tuition
 - a) *Note: As part of this audit, refunds were only calculated for cash tuition*



Phase 3 – Calculating Prospective Refunds – Method 1

1. For each student, CLA determined the percent of practical nursing program completed per CLA's audit
2. This audited percentage completed was then compared to the percentage of program completed per the student's Stone Academy transcript. This was done by performing the following calculation:
 - $\text{Program hours completed per CLA audit} \div \text{Program hours completed per the Stone Academy Transcript} = X\%$
3. To calculate the cash refund, the X percent total above was subtracted from 1 and multiplied by the total amount of cash paid by student
 - $(1 - X\%) * (\text{cash paid by student}) = \text{Cash Refund}$
4. CLA calculated approximately **\$240,000** in total refunds due to Stone Academy students using this formula



Phase 3 – Calculating Prospective Refunds – Method 2

1. Under this method, CLA utilized the refund value calculated under method 1, but included the full amount of cash tuition payments made by students on or after 12/19/2022 regardless of progression in program
2. Under this method, CLA calculated approximately **\$263,500** in total refunds due to Stone Academy students





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