



APR - 9 2007

Dr. Leszek Paczek
Rector
Akademia Medyczna w Warszawie
61 Zwirki I Wigury Str.
Warsaw
Poland
02-091

Federal Express Delivery
Tracking No. 7991 1891 2692

RE: Denial of Recertification Application to Participate in the Federal Student Financial Assistance Programs
OPE-ID: 01079500

Dear Dr. Leszek Paczek:

The Foreign Schools Team of the United States Department of Education (Department) has reviewed the recertification application submitted by Akademia Medyczna w Warszawie (Institution), Warsaw, Poland, on September 30, 2004 to continue its eligibility to participate in the student financial assistance programs authorized pursuant to Title IV of the Higher Education Act of 1965, as amended, 20 U.S.C. §1070 *et seq.* (Title IV, HEA programs). The Title IV, HEA programs include the Federal Family Education Loan (FFEL) Program which allows participating foreign schools to certify FFEL loans for eligible American students.

This notice is to inform you that the Department is denying the Institution's application for continued Title IV eligibility because the Institution failed to provide the required information and reports that would enable the Department to complete its review of the application and failed to meet the Department's standards of financial responsibility and administrative capability. For purposes of evaluating a recertification application, the Department reviews the institution's performance during the period of its previous Program Participation Agreement.

The Institution was permitted to continue its participation in the FFEL Program under provisional certification on a month-to-month basis until the Department issued a decision on the pending application for recertification. **As a result of the denial of the Institution's recertification application, the Institution's eligibility to participate in the Federal Family Education Loan (FFEL) Program will end on the last day of the month of this letter.**

Annual Financial Statements and Compliance Audits

To continue participation in the Title IV, HEA programs, an institution must demonstrate to the Department that it qualifies to be certified to participate in those programs under the requirements set forth in the United States Code of Federal Regulations (CFR). Specifically, an institution must meet the standards of financial responsibility set forth at 34 CFR §668.15 and 34

830 First St. N.E., Washington, DC 20202
www.FederalStudentAid.ed.gov
1-800-4-FED-AID

CFR Part 668, Subpart L, as well as the standards of administrative capability set forth at 34 CFR §668.16. An institution demonstrates that it satisfies the standards of financial responsibility and administrative capability by annually submitting audited financial statements and audited compliance reports, as required by 34 CFR §668.23. The financial statement enables the Department to assess the financial condition of the institution and the compliance audit evaluates the institution's compliance with FFEL program requirements. By its failure to submit required annual audited financial statements and compliance audits, Akademia Medyczna w Warszawie has failed to demonstrate that it satisfies the Department's standards of financial responsibility and administrative capability. The Department's efforts to obtain the required reports from the Institution are described below.

On August 25, 2003, the Department sent a letter notifying the Institution that it must submit missing compliance audits for the fiscal years ended December 31, 2000, 2001 and 2002, and financial statements for the fiscal years ended December 31, 2001 and 2002. The Institution submitted the missing 2002 financial statement but did not submit the 2001 financial statement or the required compliance audits. In a letter dated February 13, 2006, the Department notified the Institution that it must submit the Institution's missing compliance audits for the fiscal years ended December 31, 2000, 2001, 2002 and 2003 as well as its audited financial statement for the fiscal year ended December 31, 2001. The February 13, 2006 letter also requested a copy of the Institution's most recent catalog and current documentation of the accreditation of the Institution's medical school. The letter stated that in order for the school's recertification application to be considered complete, the Department must receive the missing documents within 45 calendar days from the date of the letter. The Institution submitted the catalog and the missing 2001 financial statement but did not submit the missing compliance audits for the years 2000 through 2003. In a response letter dated March 24, 2006, you stated that the Institution submitted financial statements for the fiscal years 2000 through 2004 (and included copies with the letter) and indicated that these financial statements were submitted as "alternative compliance engagement" audit reports. This statement suggests that you have confused the financial statement requirement with the compliance audit report requirement, since an "alternative compliance engagement" refers to a form of compliance audit rather than a financial statement. The financial statement and the compliance audit report are separate audited reports and serve different purposes. As explained in the February 13, 2006 letter, "The Institution must submit audited financial statements and a compliance audit to the Department every year. The financial statement enables the Department to assess the financial condition of the institution and the compliance audit evaluates the institution's compliance with program requirements."

The missing compliance audits for the fiscal years ended December 31, 2000, 2001, 2002 and 2003 were required to be submitted to the Department no later than March 30, 2006. The Department did not receive the required documents from the Institution by the March 30, 2006 due date and, therefore, the recertification application was determined to be materially incomplete and was denied.

Currently Enrolled Student Borrowers

Since Akademia Medyczna w Warszawie no longer qualifies for participation in FFEL, it must not certify any loans FFEL program loans for first time borrowers, or process any loan

deferments under the FFEL programs. Under certain circumstances, currently enrolled U.S. citizens and eligible non-citizens who had previously borrowed FFEL program loans to attend Akademia Medyczna while it was still an eligible institution, may be eligible to receive an additional loan for the next academic year. For your information, I have reprinted, below, the U.S. student aid regulation 34 CFR §600.57(c):

Notwithstanding the provisions of 34 CFR 668.26, if a foreign institution loses its eligibility under this subpart E, an otherwise eligible student, continuously enrolled at the institution before the loss of eligibility, may receive an FFEL program loan for attendance at that institution for the academic year succeeding the academic year in which the institution lost its eligibility, if the student actually received an FFEL program loan for attendance at the institution for a period during which the institution was eligible under subpart E.

This regulation means that if a U. S. citizen or an eligible non-citizen was continuously enrolled in an eligible program at Akademia Medyczna w Warszawie, and received a FFEL program loan before the institution's eligibility loss date of September 30, 2006, that student, assuming he/she is otherwise eligible, could receive a FFEL loan for the academic year in effect on September 30, 2006, and for the immediately following academic year. This regulation was put into place to help U.S. citizens and eligible non-citizens complete their programs or make other arrangements to attend another school that is eligible to participate in the FFEL programs. This provision, however, is not available to U.S. citizens and eligible non-citizens who have not previously borrowed FFEL program loans to attend your institution.

The Department's denial of the Institution's recertification application is based on FFEL program requirements and should not be interpreted to reflect negatively on the quality of the institution's academic program or the integrity of the institution's executives and instructors. In the event that Akademia Medyczna w Warszawie submits an application to participate in the Title IV, HEA programs in the future, that application must address the deficiencies noted in this letter.

If you have any questions concerning this letter, you may contact Ms. Barbara Hemelt, Team Leader of the Foreign Schools Team. Ms. Hemelt may be reached by phone at 202-377-4201 or by email at barbara.hemelt@ed.gov.

Sincerely,



M. Geneva Leon

Director

School Participation Teams – Northeast

Courtesy copy sent in PDF format by electronic mail to:

Professor Dr. Jerzy A. Polanski, Application Contact at eddziekan@rektorat.amwaw.edu.pl

OPE ID	Name	Address	Line 2	City	St	Zip
010795 00	Akademia Medyczna	61 Zwirki i Wigury		Warsaw		

Navigation arrows: < [] >

Eligibility Status		Certification Status	
<input type="checkbox"/> Eligible	Stop Pay	<input type="checkbox"/> SFAP	Last Update 05/14/2007
<input type="checkbox"/> Loan Deferment	Location	<input type="radio"/> Fully Certified	
Initial Date	Program	<input type="radio"/> Provisionally	Conditions
Closure Date	08/17/1982	<input checked="" type="radio"/> Not Certified	
Action 08 ? Loss of Elig Reason 32 ? Recertification Denied Date 04/30/2007 Reasons <		PPA PPA Sent/Notify Email Date Execution Date Expiration Date	
EAPP <input type="checkbox"/> Application In-process Start [] Submit [] Purpose [] Status []			



MEDICAL UNIVERSITY OF WARSAW
2nd FACULTY OF MEDICINE – ENGLISH DIVISION
02-091 WARSAW, 61 Żwirki i Wigury St.

tel. +48 (22) 5720502 fax. (+48 22) 5720562
E-MAIL: english@am.edu.pl
WEBPAGE: www.am.edu.pl

APEI/373/2007

Warsaw, 15.05.2007

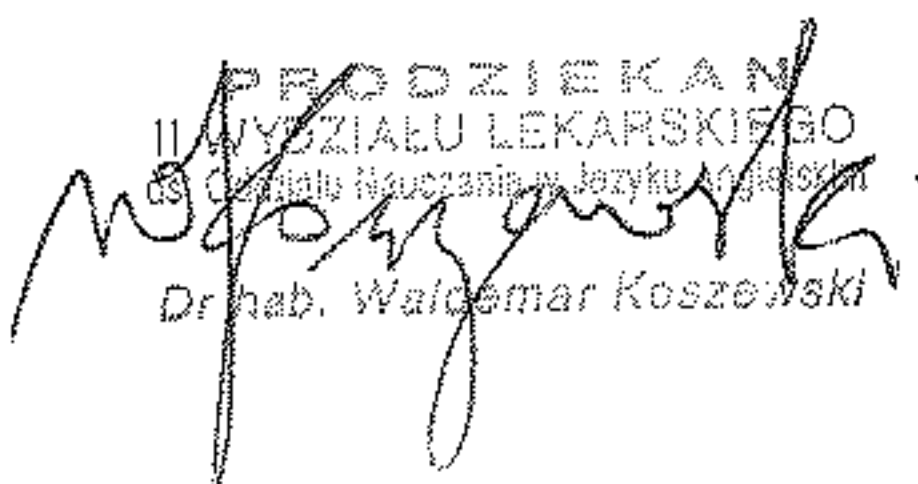
Mrs M. Genova Leon
Director
School Participation Teams – Northeast
Federal Student Aid
830 First Str, NE, Washington, DC 20202
USA

Dear Madam,

With reference to your letter dated April, 9th, 2007 regarding denial recertification application to participate in the Federal Student Financial Assistance Program, I would like to inform you that we have tried to contact Ms Barbara Hemelt, however she has never replied us.

In March 2006 we sent audited financial statements for fiscal year 2000, 2001, 2002, 2003 and 2004. In the same letter we submitted a current document of accreditation, valid till academic year 2010/2011. Such a document is issued every five years and confirms that our program fulfill all requirement in Poland. If this document does not fulfill your requirement, please inform us, what kind of procedure should our school follow to get recertification.

MAY 24 2007

PRODZIEKAN
II WYDZIAŁU LEKARSKIEGO
CS3 Centrum Nauczania w Języku Angielskim

Dr hab. Waldemar Koszewski



REKTOR AKADEMII MEDYCZNEJ
w Warszawie

APE1/1020/2006

Warsaw, 27.07.2006

US Department of Education
Case Management and Oversight
Data Management and Analysis Division
Document Receipt and Control Center
830 First Street, NE
Room 7111
Washington, DC 20002-5402



Dear Sir,

According to your letter dated June, 2nd, 2006 and phone conversation enclosed please find additional information about fiscal year 2001 you have asked: "Fixed and financial assets (changes in fixed assets in 2001)" and "Notes to the balance sheet of the Medical University of Warsaw for the year 2001".


REKTOR
Prof. dr hab. n. med. Leszek Pączek

OFF ID 010795 00 School Name Akademia Medyczna

PEPS Production Data	Question	Reviewer Area Data
	Graduation Dates/Totals	Graduation Date Number Of Graduates
No Retrieval	52. Most Recent Year	08/01/2004 547
	Previous Year	08/01/2003 681
	Third Year	08/01/2004 661
	Most Recent Academic Year	
No Retrieval	63.	Start Date 10/01/2003
		End Date 09/03/2004
	64.	Total Enrolled 1584 ✓
	65. Total Non-U.S. Citizens/Residents Enrolled	1575 ✓
	66. Students Taking any Step of ECFMG Exam	5 ✓
67. Students Passing any Step of ECFMG Exam	5 ✓	

Winton, Kathryn

From: Winton, Kathryn
Sent: Wednesday, December 28, 2005 4:31 PM
To: 'eddiekan@rektorat.amwaw.edu.pl'
Cc: 'bowu@rektorat.amwaw.edu.pl'
Subject: RE: Application for Recertification for Akademia Medyczna

Dear Dr. Polański,

Do you have an update to my email below? It will not be possible for the Department to grant your institution recertification until the following matters are resolved. Hence, if you are still interested in continuing your Institution's participation in the U.S. federal student aid programs, it is very important that we receive a prompt reply.

Thank you.

Kate Winton

-----Original Message-----

From: Winton, Kathryn
Sent: Thursday, November 03, 2005 11:21 AM
To: 'eddiekan@rektorat.amwaw.edu.pl'
Subject: Application for Recertification for Akademia Medyczna

Dr. Polański,

My name is Kate Winton, and I have recently been assigned your institution's application for recertification.

I have received a copy of a letter that you sent to USA Funds, informing them of changes in the officials at your University. Can you please confirm that Pietryka, Elzbieta and Wilczynaka, Hanna are no longer employees of Akademia Medyczna?

Also, our records indicate that we have never received FFEL compliance audits from your Institution. On August 25, 2003, the Department sent a letter to the Rector informing him that the Institution was required to submit compliance audits for the 2000 through 2002 fiscal years. We have not received a response to this letter. In order for me to process your application for recertification, the Department must receive compliance audits for the 2000 through 2004 fiscal years.

For reference on the compliance audits, you can refer to the Foreign School Audit Guide, which is found at <http://www.ed.gov/about/offices/list/oig/nonfed/Fgn092402.doc>.

The first step of the audit is to request the FFELP student listings. To do so, your Institution must send us a letter stating that they are having the 12/31/2000 through 2004 fiscal years audited. (Please let me know if that is not your fiscal year). This letter is described in Section 1.7.1 on pages 1-6 and 1-7 of the Audit Guide. You should not send the letter to the address provided on page 1-7. Instead, please fax it to (202) 275-3486 and the attention of FFEL Student Listings Request.

Could you also please send me a copy of your Institution's most recent catalog in English? The latest copy I have is from the 2002 - 2003 year. The Department must have information in writing on all of your academic programs and locations and copies of your refund policy, academic progress policy, and admissions policy.

My address is:

U.S. Department of Education
Federal Student Aid
ATTN: Kate Winton, 73F1
830 First Street, NE
Washington, DC 20002

I have read from the World Health Organization's web site that there are several institutions named Akademia Medyczna in Poland. Are these institutions affiliated to one another? Or are they all independent? Also, the only Akademia Medyczna W Warszawie has the following information:

Ulica Filtrowa 30

PL-02-032 Warszawa
Year instruction started: 1818

Does this refer to your institution? Is it accurate? What does it mean? Why does it not say your Institution's address?

Please respond by November 18. In the meantime, I will continue to review the documents in your file, your web site, and your 2002 - 2003 catalog. If you do not respond by that date, I will attempt to contact another official at your Institution. If I still receive no response, then we will assume that your institution is no longer interested in participating in our program.

Please let me know if I can provide any assistance. I look forward to working with you on this application.

Kate Winton

Phone: (202) 377-3280

Fax: (202) 275-3486

Institutional Review Specialist

Foreign Schools School Participation Team

Federal Student Aid

U.S. Department of Education

**Akademia Medyczna w Warszawie**

Prorektor

Tel.: (22) 572 01 06

Fax: (22) 572 01 66

FILEul. Żwirki i Wigury 61
02-091 Warszawa

Warszawa, dnia 17.07.2001r.

AAV 493 /2001

Department of Education
7th & D Streets SW, Rm 4635
Washington D. C. 20202
Fax No. + 1-202/401 1637

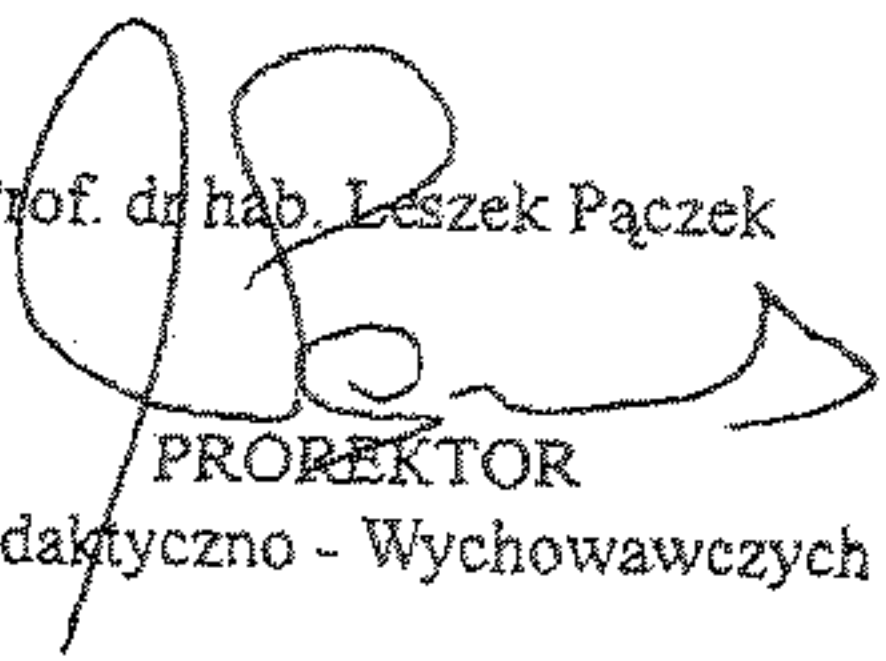
Ref. Federal School Code: G 10795

Dear Madam,

Referring to your letter of 2nd June, 2000 below please find information concerning:
" change my school's name and address" - the name and address of our school is:**AKADEMIA MEDYCZNA**
61, Żwirki i Wigury
02-091 Warsaw, Poland

Sincerely,

Prof. dr hab. Leszek Pączek


PROREKTOR
ds. Dydaktyczno - Wychowawczych

MAF 5881



UNITED STATES DEPARTMENT OF EDUCATION

WASHINGTON, D.C. 20202

ATT
000-677-1201-01

DATE: 06/19/2001

DIRECTOR OF FINANCIAL AID
AKADENIA MEDYCZNA
30 FILTROWA ST.
WARSAW, POLAND

FEDERAL SCHOOL CODE: G10795

Dear Financial Aid Administrator:

We are contacting you to confirm that your school name and address is listed correctly in the Federal School Code File. Please review the school name and address listed above. This is how your school will be listed in the 2002-2003 Federal School Code List (FSC). This letter explains what you should do to update your information, and who to call if you have questions.

Why we're sending you this letter

The Federal School Code List (FSC) is being updated for the 2002-2003 processing cycle. Applicants for federal student aid use this list to find the codes of the school(s) they wish to attend and include the codes on their Free Application for Federal Student Aid (FAFSA). When a FAFSA is processed, the student aid information is sent to the school(s) the applicant listed on the FAFSA.

Applicants may get the FSC from high schools, libraries, and postsecondary schools; from EDExpress, FAFSA Express, and on the FAFSA on the Web site at: www.fafsa.ed.gov.

What you should do

- If your school's name, address, and code, as shown at the top of this page are correct, or your contact information has not changed, you DO NOT have to do anything.
- If your school's information has officially changed you must update your Program Participation Agreement. To do this, go to the Department's Web site at www.eigger.ed.gov. Your Current User Name is "ED" plus all 8 digits of your OPE ID. Your password is "ED" plus your 9-digit Tax Identification Number (TIN).
- If you need your information in the Federal School Code File updated, please check the box below that applies to you and follow the directions in the accompanying paragraph.



Change my school's name or address. Please enclose a signed letter indicating how the name and/or address of your school should appear in the 2002-2003 Federal School Code list. Note: A school can have only one address per Federal School Code. In addition, this does not change your school's name or address in any other Department of Education's database.

Change the name and/or phone number of the contact person.

• (999) 999-9999

This is the name and phone number we have for your school's contact person in the Federal School Code File. Please change the name and/or phone number to:

- Inactivate my Federal School Code for 2002-2003 and future years. My Federal School Code listed at the beginning of this letter is a duplicate or it is no longer needed to do FAFSA processing. The Federal School Code you want to inactivate is: _____ (Please write in the code and sign and date below to authorize us to inactivate your code.)

Signature

Date

Note: If your OPE ID was consolidated and you want to continue to receive ISIRs at this location, DO NOT inactivate your code listed at the beginning of this letter.

To ensure we receive your changes in time to incorporate them into the 2002-2003 Federal School Code List (FSC), please send this letter and any accompanying material no later than July 16, 2001 to:

U.S. Department of Education
7th and D Streets, S.W.,
ROB-3, Room 4635
Washington, DC 20202
ATTN: Jacqueline Strickland

Or FAX it to 202/401-1637. DO NOT send or fax the letter if there are no changes.

For your information we have enclosed the standard lengths of the name and address fields in the Federal School Code file along with a list of abbreviations used in the file. Please follow these guidelines when you request changes.

Your assistance in updating the 2002-2003 Federal School Code List is appreciated. If you have any questions about this letter, please contact CPS Customer Service at 800/330-5947, option 2.

Sincerely,



Jeanne B. Saunders, Director
Application Processing
Students Channel

Enclosures



Akademia Medyczna w Warszawie

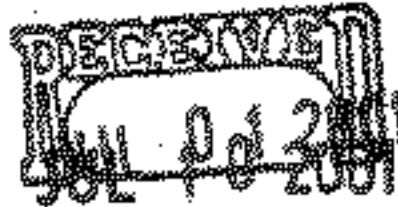
Rektor

Tel.: (22) 572 01 01
Fax: (22) 572 01 61
e-mail: rektor@amwaw.edu.pl

ul. Zwirki i Wigury 61
02-091 Warszawa

AA/282/2001

Warsaw, 29.06.2001



United States Department of Education
Office of Student Financial Assistance Program
Data Management Analysis Division
Document Receipt and Control Center

Mr. Joseph Vettical

P.O.Box 44805

L'Enfant Plaza Station

Washington, DC 20026-4805

USA

Dear Dr. Joseph Vettical ,

I enclose the copy forms of Foreign School Program Participation Agreement (Provisional Approval).

Please let me draw your attention on fact that the address of our school has been changed a year ago – your esteemed Dept. of Education was duly informed on the beginning of July, 2000.

This is also to inform you that our audited financial statement for fiscal year 2000 has been already sent to Mr. Thomas Whiting (Office of Student Financial Assistance, Case Management and Oversight, Foreign Schools Team)

We are waiting for the official notification from the Ministry of Health that Akademia Medyczna in Warsaw is designated as a public educational institution of the state.

As soon as we receive above mentioned respective document from authorities you will be given immediately.

Tom Whiting
Have you received the Financials?
Joe

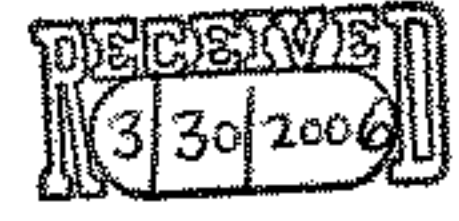
Janusz Piekarczyk, M.D., Ph.D.

Janusz Piekarczyk
REKTOR

Cc; Ms. M. Geneva Coombs, Director
Case Management Teams -- NE/SW



**Resolution No 198/2006
of
The Presidium of the State Accreditation Commission
of 2 March 2006**



**on the assessment of the quality of instruction in the faculty of medicine
in the I Medical Department and in the II Medical Department
of Akademia Medyczna w Warszawie
on the level of the uniform master's degree studies**

Para 1

Acting in accordance with Art. 49 Sect. 1 It. 2 and Art. 52 Sect. 1 of the law of 27 July 2005 Law on higher education (Dziennik Ustaw No 164, Item 1365) and having got acquainted with the report of the Assessment Team and the position of the Institution concerned as well as having consulted the Team for Faculties of Medical Studies on the quality of instruction in **the faculty of medicine in the I Medical Department and in the II Medical Department of Akademia Medyczna w Warszawie on the level of uniform master's degree studies** issues the following assessment:

1) **for the uniform master's degree studies conducted in the I Medical Department – assessment:**

positive

2) **for the uniform mater's degree studies conducted in the II Medical Department – assessment:**

positive

Para 2

The Institution satisfies the staff, curriculum and organization-related requirements as well as has an adequate material base for conducting uniform master's degree studies in the faculty of medicine. The level of studies provided in the I Medical Department is in full compliance with the accepted quality criteria while in the II Medical Department it complies with basic quality criteria.

Para 3

The following assessment of the quality of instruction in the faculty of medicine in the units referred to in para 1 should take place in the academic year 2010/2011.

Para 4

1. An institution which is not satisfied with the resolution has the right to submit an application requesting reconsideration of the issue.
2. The application referred to in Sect. 1 should be addressed to the State Accreditation Commission within 30 days from the delivery of this resolution.





Para 5

This Resolution of the Presidium of the State Accreditation Commission is presented to:

- 1) Minister of Education and Science
- 2) Minister of Health
- 3) Rector of Akademia Medyczna w Warszawie.

Para 6

This Resolution becomes effective as of the date of its adoption.

Chairman of the State Accreditation Commission
(-) Zbigniew Marciniak

I, Zofia M. Patoka, a duly commissioned sworn translator, certify herewith that this is a true and fair translation of the original Polish document.

Brwinów, 23 March 2006



Rep3/2006

Leszek Starski, MSc. Eng.
Certified Translator of the English Language
02-943 Warsaw
ul. Jaszowiecka 8 m. 20
Tel. 842-9885; tel./fax: 858-2885
E-mail: lstarski@it.com.pl

TRANSLATION FROM THE POLISH ACCREDITATION CERTIFICATE

Pursuant to an assessment of the medical education syllabus and its implementation at the Second Faculty of Medicine of the Medical Academy in Warsaw, the Conference of Presidents of Medical Universities - Accreditation Commission of Medical Universities hereby issues its Accreditation for a period of 5 years, pursuant to a resolution adopted on the 1st of December 2000.

(-), signature illegible, Prof. Dr. Habil. Maciej Gembicki, Chairman, Accreditation Commission of Medical Universities.

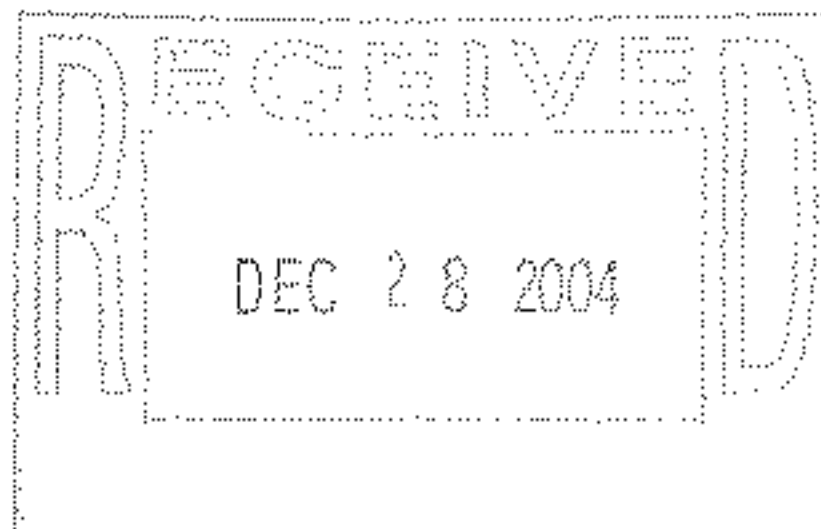
(-), signature illegible, Prof. Dr. Habil. Zbigniew Puchalski, Chairman, Conference of Presidents of Medical Universities in Poland.

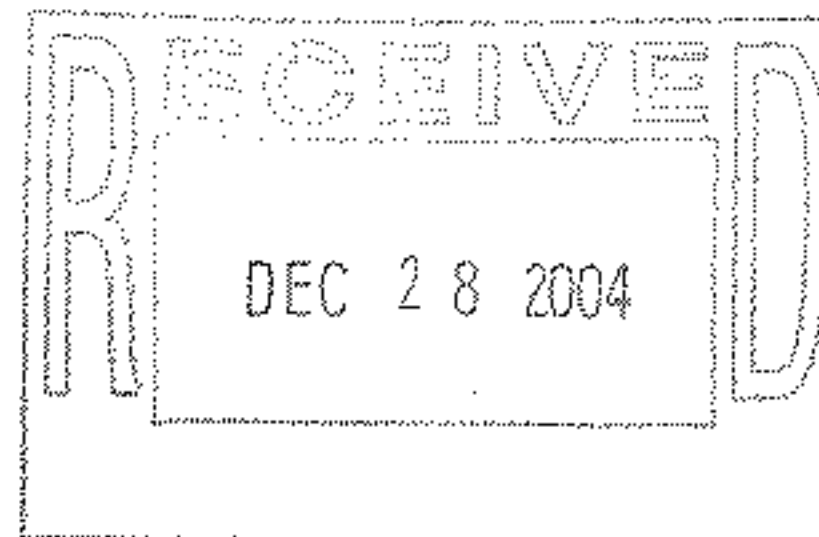
REPERTORY No. 1203 - 2004

I, the undersigned Leszek Starski, certified translator at the Warsaw Regional Court, hereby certify that this translation is identical with the original in the Polish language.

Warsaw, December 07, 2004

Fee charged: PLN 43,80 + 9,64 (VAT 22%)





ŚWIADECTWO AKREDYTACJI

Konferencja Rektorów Uczelni Medycznych Komisja Akredytacyjna Uczelni Medycznych

Na podstawie oceny
programu nauczania medycyny
i jego realizacji

na Wydziale Lekarskim II

Akademii Medycznej
w Warszawie

Uchwałą z dnia 1 grudnia 2000 r.
udziela Akredytacji na okres 5 lat

Przewodniczący
Komisji Akredytacyjnej
Uczelni Medycznych

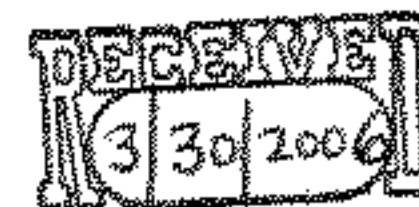

Prof. dr hab. Maciej Gembicki

Przewodniczący
Konferencji Rektorów
Uczelni Medycznych w Polsce


Prof. dr hab. Zbigniew Duchalski



Resolution No 198/2006
of
The Presidium of the State Accreditation Commission
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on the assessment of the quality of instruction in the faculty of medicine
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Sworn translation of a document made out in the Polish language – Page 2 of a 2-page document

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- 1) Minister of Education and Science
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Brwinów, 23 March 2006



Rep3/2006

Leszek Starski, MSc. Eng.
Certified Translator of the English Language
02-943 Warsaw
ul. Jaszowiecka 8 m. 20
Tel. 842-9885; tel./fax: 858-2885
E-mail: lstarski@it.com.pl

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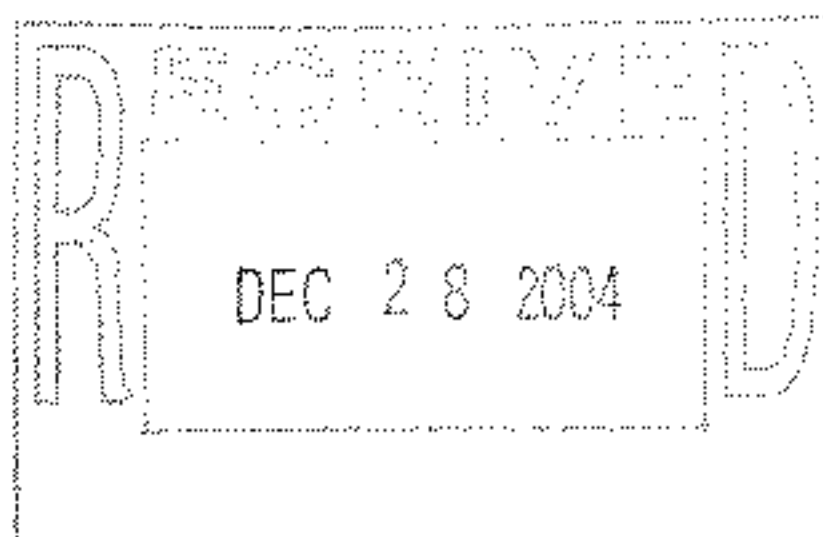
(-), signature illegible, Prof. Dr. Habil. Zbigniew Puchalski, Chairman, Conference of Presidents of Medical Universities in Poland.

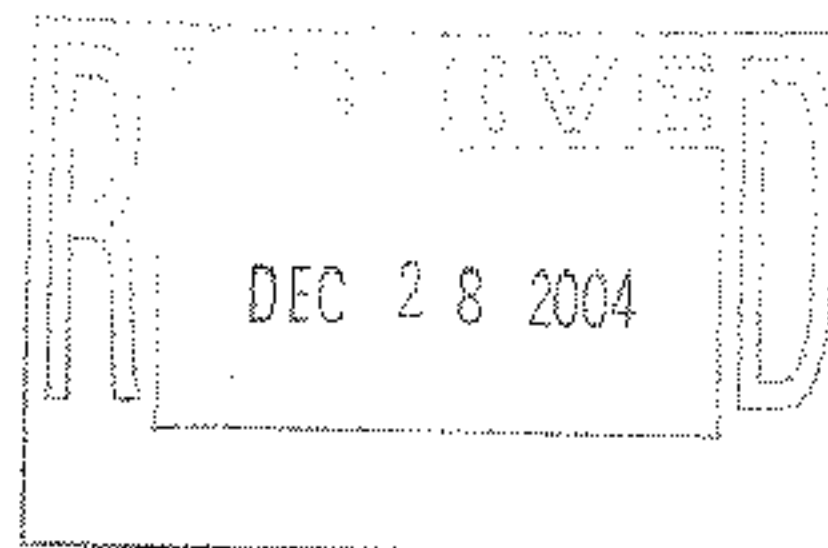
REPERTORY No. 1203 - 2004

I, the undersigned Leszek Starski, certified translator at the Warsaw Regional Court, hereby certify that this translation is identical with the original in the Polish language.

Warsaw, December 07, 2004

Fee charged: PLN 41,80 + 9,64 (VAT 22%)





ŚWIADECTWO AKREDYTACJI

Konferencja Rektorów Uczelni Medycznych Komisja Akredytacyjna Uczelni Medycznych

Na podstawie oceny
programu nauczania medycyny
i jego realizacji

na Wydziale Lekarskim II

Akademii Medycznej
w Warszawie

Uchwałą z dnia 1 grudnia 2000 r.

udziela Akredytacji na okres 5 lat

Przewodniczący
Komisji Akredytacyjnej
Uczelni Medycznych


Prof. dr hab. Maciej Gembicki

Przewodniczący
Konferencji Rektorów
Uczelni Medycznych w Polsce


Prof. dr hab. Arkadiusz Zbioniew Durchalcki



MEDICAL UNIVERSITY OF WARSAW
2nd FACULTY OF MEDICINE – ENGLISH DIVISION
02-091 WARSAW, 61 Żwirki i Wigury St

tel. + 48 (22) 5720502 fax. (+48 22) 5720562
E-MAIL: english@rektorat.amwaw.edu.pl
WEBPAGE: www.amwaw.edu.pl

JPE 01079500

APEI / 300... / 2006

Warsaw, 24.03.2006

United States Department of Education
Federal Student Aid, School Eligibility Channel
Attention: Kate Winton, Foreign Schools Case Team
Union Center Plaza 73F1
830 First Street, NE
Washington, DC 20202-5340
USA



Dear Mrs. Kate Winton,

With reference to your letter dated 13th February 2006, I would like to inform you that we have sent audited financial statements for the fiscal year 2000, 2001, 2002, 2003 and 2004 to the Department of Education. Enclosed please find copies of these reports.

As the Medical University of Warsaw has never exceeded more than USD 500,000.00 in FFEL program funds, annually we have not prepared our Audit Reports for the fiscal years according to the auditing standards of the United States of America. In such case (which is our case) regulations permit an institution to submit an "alternative compliance engagement" audit report. So we have submitted reports prepared in accordance with the generally accepted accounting principles and auditing standards of our home country – Poland.

Enclosed is also the current document of accreditation, valid until the academic year 2010/2011 given by the Presidium of the State Accreditation Commission of 2nd March 2006.


I would like also to inform that in May 2000 Rector's Office as well as Dean's Offices and other departments of the University administration changed their seat from 30 Filtrowa Street to 61 Żwirki i Wigury Street.

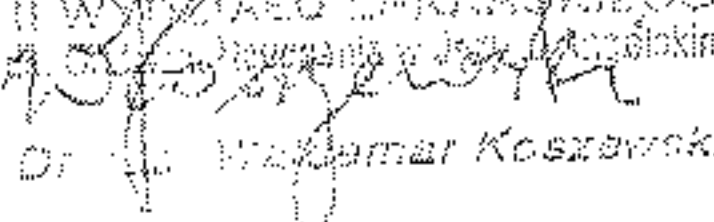
I am sorry to inform you that we have never received any e-mails to Prof. Jerzy Polanski (dated November 3, 2005, December 28, 2005) as well as to Prof Janusz Piekarczyk you have mentioned in your letter (dated on August 25, 2005) .

Enclosed please also find a catalog of the Medical University of Warsaw, 2nd Faculty of Medicine, English Division programs offered to the international students.

With kind regards,

BEKTOR


Prof. dr hab. ni med. Leszek Pączek

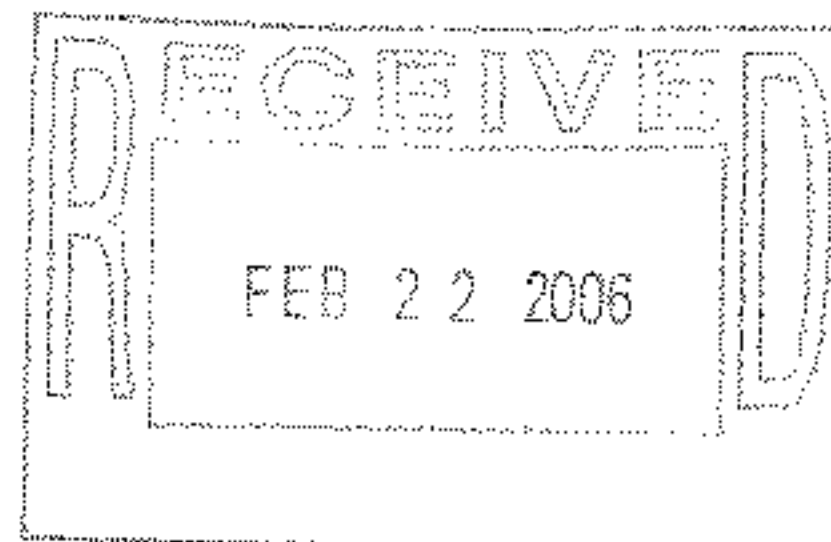
PROJEKTAM
II WYDZIAŁU LEKARSKIEGO
Zakład Historii i Kultury Medycyny

Dr Wiktor Kozłowski



MEDICAL UNIVERSITY OF WARSAW

RECTOR

AA/ 226 /2006



Department of Education
Office of Student Financial Assistance
Case Management and Oversight
Foreign School Team
Washington, DC 20202-5340
U.S.A.

Re: Akademia Medyczna w Warszawie
school code G107 950

Dear Sir/Madame,

Medical University of Warsaw would like to ask you to update your data regarding the Authorities of our University - chosen for the 2005-2008 term of office.

The Authorities of our University are:

- | | |
|--|--|
| 1. Professor Leszek Pączek, M.D., PhD | Rector Magnificus |
| 2. Professor Piotr Zaborowski, M.D., PhD | Deputy Rector for Educational Affairs |
| 3. Professor Ryszarda Chazan, M.D., PhD | Deputy Rector for Science and International Relations |
| 4. Professor Wiesław Gliński, M.D., PhD | Deputy Rector for Clinical Affairs, Development and Regional Cooperation |
| 5. Professor Jerzy Stelmachów M.D., PhD | Deputy Rector for Human Resources |

Would you also please note that the 2nd Faculty of Medicine Authorities are: ~~UPŁYNĘŁY~~

- | | |
|--|--------------------------------------|
| 1. Professor Maciej A. Karolczak, M.D., PhD | Dean |
| 2. Professor Piotr Ciostek, M.D., PhD | Deputy Dean |
| 3. Professor Włodzimierz Sawicki, M. D., PhD | Deputy Dean |
| 4. Artur Mamcarz, M.D., PhD | Deputy Dean |
| 5. Waldemar Koszewski, M.D., PhD | Deputy Dean for the English Division |

In addition we kindly inform that the Dean of 2nd Faculty of Medicine, Professor Maciej A. Karolczak, M.D., PhD is the person authorized to certify loan applications and to confirm students' status.

Yours sincerely,

Rector of the Medical University of Warsaw

Professor Leszek Pączek, MD, PhD.



UNITED STATES DEPARTMENT OF EDUCATION

FEDERAL STUDENT AID SCHOOL ELIGIBILITY CHANNEL FOREIGN SCHOOLS TEAM WASHINGTON, DC 20202-5340

Rector Janusz Piekarczyk PhD
Rector
Akademia Medyczna
61 Zwirki i Wigury Str.
Warsaw, Poland
02-091

FEB 13 2006

RE: Final Request for Documents
Recertification Application
US Federal Student Aid
OPE-ID: 01079500

Dear Rector Piekarczyk:

The Foreign Schools Team in the School Eligibility Channel, of the United States Department of Education (Department), has reviewed the recertification *Application for Approval to Participate in Student Financial Aid Programs* (Application) submitted by Akademia Medyczna (Institution), Warsaw, Poland, on September 30, 2004. We have determined that your institution has not provided the required information that would enable the Department to complete its review and make a determination of eligibility.

The Department needs to receive the following information or documents in order to complete the recertification process:

1. A **catalog or prospectus** for the most recent academic year, which includes the satisfactory academic progress policy, refund policy, and information on all educational program and locations;
2. **Alternative Compliance Engagement Audit Reports** for the fiscal years ended December 31, 2000, 2001, 2002 and 2003.
3. **Audited financial statements** for the fiscal year ended 12/31/2001;
4. **Current document of accreditation by the legal entity within Poland that evaluates the quality of graduate medical education.** This is the same entity determined by the Department's National Committee on Foreign Medical Education and Accreditation (NCFMEA) to have accrediting standards comparable to standards in the United States. Please provide the certified English translation. For your reference, please visit <http://www.ed.gov/about/bdscomm/list/ncfmea.html>.

5. A response to the email dated November 3, 2005 from Kate Winton, with the one exception that no response is necessary regarding Akademia Medyczna's former address of Filtrowa 30. Please explain any affiliation between the various institutions named Akademia Medyczna.

We have previously informed your Institution of these requirements on the following dates:

- On December 28, 2005, email to Dr. Polanski, Vice Dean, and Janusz Piekarczyk, Rector, from Kate Winton
- On November 3, 2005, email to Dr. Polanski from Kate Winton
- On August 25, 2003, letter to Janusz Piekarczyk from M. Geneva Coombs

In order to participate in the Department's FSA programs, an institution must comply with the Department's annual reporting requirements that are set forth in federal regulations at 34 CFR 668.23. The institution must submit audited financial statements and a compliance audit report to the Department every year. The financial statement enables the Department to assess the financial condition of the institution and the compliance audit evaluates the institution's compliance with program requirements. These reports are due within six months of the end of the Institution's fiscal year. If these reports are not submitted to the Department on a timely basis, they are considered missing. In order for the Institution's recertification application to be considered complete, the Institution must submit the missing reports listed above to support its Application.

In August 2003, the Department issued a "Dear Colleague" letter to all foreign schools that participate in the FFEL programs, to remind them that each foreign school that enrolls U.S. students who receive FFEL funds must submit yearly a compliance audit and audited financial statements. A copy of the August 2003 "Dear Colleague" letter, GEN-03-10, is attached to this notice. The Department also issued a letter on August 25, 2003, identifying the audit reports and audited financial statements for past periods that your institution had not submitted. A copy of the letter sent to your institution is also attached.

Compliance Audits

In the August 2003 "Dear Colleague" letter, GEN-03-10, the Department advised foreign institutions that they must have their compliance audits prepared by an independent auditor in accordance with the Foreign School Audit Guide which is available at the following website: <http://www.fsa.gov/OC/FSAG/FSAG.html>. The type of audited compliance report required is determined by the total dollar value of FFEL loans certified by the Institution during its fiscal year. If the institution received \$500,000 or more (in U.S. dollars) in FFEL program funds during the fiscal year, the Institution is required to submit a "standard compliance engagement" report. If the institution received less than \$500,000 in FFEL program funds, the regulations permit an institution to submit an "alternative compliance engagement" audit report. The definitions and audits processes for these two types of compliance audits are contained in the Foreign School Audit Guide.

Since your Institution received less than \$500,000 in FFEL funds for the fiscal years ended December 31, 2000 thru 2005, your Institution is required to submit "alternative compliance engagement" audits for those years.

Financial Statements

The volume of annual FFEL funds also determines the type of financial statement that the institution must submit. If the institution received \$500,000 or more (in U.S. dollars) in FFEL program funds during the fiscal year, federal regulations require the institution to submit an audited financial statement that has been prepared in accordance with U.S. Generally Accepted Accounting Principles (U.S. GAAP). If the institution received less than \$500,000 in FFEL program funds, the regulations permit the institution to submit audited financial statements that are prepared in accordance with the generally accepted accounting principles and auditing standards of its home country.

Since your Institution received less than \$500,000 in FFEL funds for the fiscal year ended December 31, 2001, your Institution may submit to the Department audited financial statements for that year prepared in accordance with the generally accepted accounting principles and auditing standards of Poland.

As explained in the Foreign School Audit Guide, the compliance audit must be audited in accordance with the generally accepted auditing standards of the United States of America (U.S. Government Auditing Standards). These standards, referred to as U.S. GAS, are found at <http://www.gao.gov/govaud/ybk01.htm>.

We also direct your attention to the following specific guidance in the "Dear Colleague" letter relating to compliance audits and multinational differences in auditing standards:

"Every effort should be made to ensure that audits are conducted in accordance with U.S. Government Auditing Standards. Auditors who cannot comply with some or all of the requirements of U.S. Government Auditing Standards must identify in their reports what auditing standards were used to perform the work and identify how those standards differ from U.S. Government Auditing Standards. Auditors that identify the specific requirements from U.S. Government Auditing Standards with which they cannot comply must identify the portions of the audit related to these requirements and must indicate that they have otherwise complied with the U.S. Government Auditing Standards. Auditors that identify the specific requirements from U.S. Government Auditing Standards with which they cannot comply must identify the portions of the audit related to these requirements and must indicate that they have otherwise complied with the U.S. Government Auditing Standards will be reviewed by the Department, and the Department will determine whether to accept the audits. Audits that do not provide an adequate explanation of why it is not possible to meet the audit standards set out in the regulations will be rejected."

In summary, this letter notifies you that the Department will consider your Application incomplete and deny your request for continuing eligibility under the FFEL programs unless all of the missing items listed above are received in our office by 45 calendar days from the date of this letter.

Please forward the documentation to the following address, if by mail:

United States Department of Education
Federal Student Aid, School Eligibility Channel
Attention: Kate Winton, Foreign Schools Case Team
Union Center Plaza, 73F1
830 First Street, NE
Washington, DC 20202-5340

Alternatively, you may send the documents to the Foreign Schools Team by fax to the following fax number: 202-275-3486.

If you have any questions concerning this letter, you may contact Ms. Kate Winton, a member of the Foreign Schools Team. She may be reached by phone at (202) 377-3280 or by email at kathryn.winton@ed.gov.

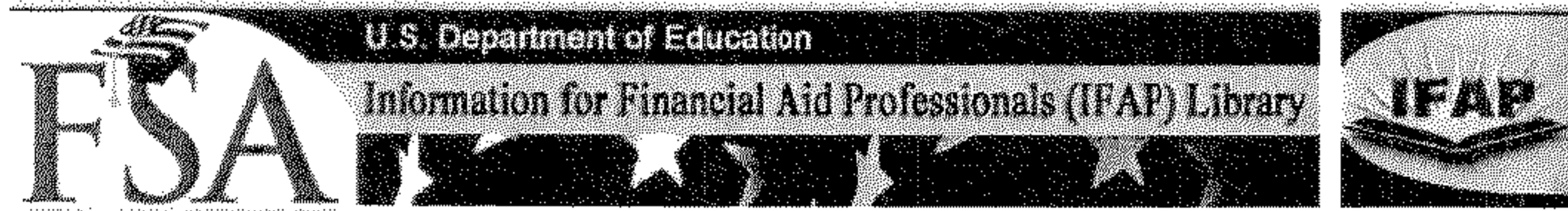
Sincerely,



M. Geneva Coombs, Director
School Participation Teams – Northeast

Sent in PDF format by electronic mail to:
Janusz Piekarczyk
bowu@rektorat.amwaw.edu.pl

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Information for Financial Aid Professionals (IFAP) Library

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The IFAP online library contains technical publications, regulations, and policy guidance on the administration of the Federal Student Aid programs.

Publication Date: August 2003

DCL ID: GEN-03-10

Reminder to foreign schools of various Title IV requirements

Posted on 08-27-2003

August 2003

GEN-03-10

Subject: Reminder to foreign schools of various Title IV requirements

SUMMARY: This letter reminds foreign schools that participate in the U.S. Federal Family Education Loan (FFEL) program of various requirements that must be followed. Foreign schools that are out of compliance must take prompt corrective action as detailed below.

Dear Foreign School Colleague:

As you know, an institution's participation in the Federal Family Education Loan (FFEL) program is governed by U. S. laws and regulations. These requirements help ensure that student financial assistance is being used for the purposes authorized by the law. The following is a summary of a number of requirements frequently overlooked by institutions located outside of the United States that participate in the FFEL program.

Required annual submission of Title IV audits

Foreign schools that participate in the FFEL program and receive federal student aid at that institution must submit yearly a compliance audit and audited financial statements. The annual submission of both a compliance audit and audited financial statements is required of all Title IV participating institutions by Section 487(c) of the Higher Education Act of 1965, as amended (HEA), 20 U.S.C. § 1094(c), and section 668.23 of Title 34 of the U.S. Code of Federal Regulations (CFR). Audits must be submitted no later than six months after the last day of the institution's fiscal year.

A compliance audit for a foreign school covers an institution's administration of the U.S. FFEL program, while audited financial statements provide the Department of Education (the Department) with information necessary to evaluate an institution's financial responsibility. An independent auditor must perform both audits. An "independent auditor" is an independent certified public accountant or a government auditor. A government auditor must meet the U.S. Government Auditing Standards qualification and independence standards, including standards related to organizational independence.

Audits for foreign schools must be performed in accordance with the Department's audit guide. The specific requirements are in the *Foreign School Audit Guide* that the Department issued in September 2002. For foreign schools, this guide replaces the guide entitled *Audits of Federal Student Financial Assistance Programs at participating Institutions and Institution Servicers*. The *Foreign School Audit Guide* is available at the following website: <http://www.ed.gov/offices/OIG/nonfed/index.html>

If U.S. students who attended your institution received **\$500,000 or more** (in U.S. dollars) in FFEL program funds for a fiscal year, you must:

- have your required audited financial statement translated for analysis according to U.S. Generally Accepted Accounting Principles (GAAP); and
- have your compliance audit performed under the standard compliance engagement specified in the *Foreign School Audit Guide*.

If U.S. students who attended your institution received **less than \$500,000** (in U.S. dollars) in FFEL program funds per fiscal year, you may either follow the required standards for institutions with funding levels of \$500,000 or more, or:

- have your required audited financial statement prepared according to the generally accepted accounting principles and auditing standards of your institution's home country; and
- have your compliance audit performed under the alternative compliance engagement specified in the *Foreign School Audit Guide*.

As explained in the *Foreign School Audit Guide*, both the audited financial statements (if students receive more than \$500,000) and the compliance audits must be audited in compliance with the generally accepted government auditing standards of the United States of America (U.S. Government Auditing Standards). These standards are developed by the Comptroller General of the United States and are published in The General Accounting Office (GAO) Government Auditing Standards. These standards are available at the following website: <http://www.gao.gov/govaud/ybk01.htm>

Every effort should be made to ensure that audits are conducted in accordance with U.S. Government Auditing Standards. Auditors who cannot comply with some or all of the requirements of U.S. Government Auditing Standards must identify in their reports what auditing standards were used to perform the work and identify how those standards differ from U.S. Government Auditing Standards. Auditors that identify the specific requirements from U.S. Government Auditing Standards with which they cannot comply must identify the portions of the audit related to these requirements and must indicate that they have otherwise complied with the U.S. Government Auditing Standards. Audits that do not indicate full compliance with U.S. Government Auditing Standards will be reviewed by the Department, and the Department will determine whether to accept the audits. Audits that do not provide an adequate explanation of why it was not possible to meet the audit standards set out in the regulations will be rejected.

Resolution of audits for past periods

Institutions with an FFEL loan volume of \$500,000 or greater per year who have overdue audits received a letter from the Department's Federal Student Aid (FSA) office informing the institution of required actions in December 2002. This letter serves as a reminder of the urgent need for such institutions to respond promptly to the issues raised in that letter. Failure to comply may result in administrative actions.

To fulfill audit requirements for past periods, institutions with an FFEL loan volume of less than \$500,000 per year that have not done so must submit compliance audits for the three most recently completed fiscal years and financial statements for the two most recently completed fiscal years. These institutions will receive a letter from the Department's FSA office specifying which of these required audits have not been submitted. The institution must submit a letter to the Department within 45 days of the date of the FSA letter demonstrating that the institution has engaged an auditor to perform all audits for these periods that have not yet been submitted. The institution must submit these audits within 90 days of the date of the FSA letter.

All participating institutions must continue to submit audits for subsequent completed fiscal years within six months of the end of the institution's fiscal year.

Responding to Student Status Confirmation Reports

A Student Status Confirmation Report (SSCR) is used to update a student's loan record regarding enrollment and ensures that repayment of the loan begins as required. Most foreign schools will receive paper SSCRs that contain data about students who have borrowed for attendance at their school directly from the guaranty agencies guaranteeing loans for students at the school. Within 30 days of receiving the SSCR, your institution must review the data, make any necessary changes, and return the SSCR with the changes to the guaranty agency that sent it. Your institution should also document the return of the SSCRs and make this information available to your auditors as proof of compliance with the SSCR requirement. Similarly, if your institution reports SSCR data electronically through the Department's National Student Loan Data System, you must update the data and submit changes within 30 days. Updating this information timely is one part of the institution's requirements to demonstrate it has the administrative capability to participate in the FFEL program.

Obtaining the Student Aid Report Prior to Certifying Loans

When a student completes the Free Application for Federal Student Aid (FAFSA), the FAFSA is submitted to the Department and the information on it is matched against other federal agency data systems to ensure the accuracy of the data presented (e.g., the student's Social Security Number (SSN) is matched against the Social Security Administration data system to ensure an accurate SSN.) Once the student's application is received and reviewed, a Student Aid Report (SAR) is generated by the Department and sent to the student. Your institution must obtain a copy of this report for each student applying for a FFEL loan before your institution completes processing the loan application.

In the alternative, this report may be sent to the institution as an electronic file (Institutional Student Information Report - ISIR), if the institution has been granted approval to participate electronically. At this time, the Department's computer security policy requires any user of our electronic database to have a U. S. SSN. As a result, many foreign schools are unable to participate electronically or to receive the electronic student records. Therefore, if you are not receiving ISIRs, your institution must obtain a copy of the paper SAR from the student prior to certifying or disbursing any FFEL program funds to or for his or her account.

Your institution must also review and resolve any comments on the SAR and retain a copy of the SAR in the student's file. Please refer to Chapter 3 of the *SFA Handbook for Foreign Schools* for instructions in resolving all comments on the SAR prior to certifying a loan application. This handbook is posted at www.ifap.ed.gov. Your institution may be held liable for losses to the Department if it certifies an FFEL loan to an ineligible student based on the institution's failure to obtain or review the student's SAR or ISIR.

A lender or guaranty agency may also request a copy of the SAR from you prior to disbursing loan funds to a student. You must comply with this request. The lenders and guaranty agencies also have student eligibility requirements that must be met and may need this information to complete their process. Students provide the necessary privacy permissions on the FAFSA and FFEL loan application that allow schools, guaranty agencies, lenders and the Department to share this information.

Responding to All Requests for Information from Lenders and Guaranty Agencies

The Department is requiring guaranty agencies to verify student enrollment and eligibility with foreign institutions prior to disbursing FFEL funds to a student, who requests that the FFEL check be sent directly to him or her. In accordance with Department regulations, your institution must use an adequate number of qualified staff, which at the least must consist of one capable individual to administer the FFEL program (34 CFR 681.60(a)), and you must have a contact at the Department of Education guaranty agencies. When your institution certifies an FFEL loan application, you must ensure that the institutional contact listed on the application is the individual capable of responding to the guaranty agency when they contact you to verify acceptance for enrollment and eligibility of the student loan borrower. As we have advised you in the past, the individual who is authorized to certify FFEL loan applications for your institution must be the individual that you have listed as your institutional contact in the Department's Postsecondary Education Participants System (PEPS) Database. If a guaranty agency receives a loan application that lists as your contact an individual other than the one you have listed in PEPS, the guaranty agency will contact your institution to resolve the discrepancy.

Submitting All Appropriate Documents for Recertification Requests

All institutions approved to participate in the FFEL program must comply with institutional recertification requirements.

These requirements are described in Chapter 2 of the *SFA Handbook for Foreign Schools*. In general, every four to six years, a foreign institution wishing to continue participation in the FFEL program must apply for renewal of the Department's certification of its institutional eligibility and participation. Your current Program Participation Agreement (PPA) includes the date that your current certification expires. The Department generally reminds each institution 120 days prior to the end of its period of participation that it must submit an electronic application to renew its participation in the Title IV programs. However, you are responsible for applying for recertification even if you do not receive a reminder. Your institution must comply with that submission requirement and ensure that all required documents are timely submitted. Otherwise, your participation in the FFEL program will end. To ensure that there is no lapse in your FFEL participation, you must submit your recertification application no later than 90 days before your certification expiration date. If you do, your institution's eligibility to participate will continue until your application is either approved or not approved.

Referrals to the Department's Office of Inspector General & Other Contacts

If your institution finds that a student may have engaged in a fraudulent submission of information or other criminal misconduct in applying for FFEL program funds, you must refer this information to our Office of Inspector General (OIG). Fraudulent activities may include the use of false identities, forgery of signatures or certifications, and false claims of income, citizenship, or independent student status. The OIG may be reached at 1-800-MIS-USED (1 800-647-8733) or 202-205-5770, by fax at 202-260-0230, and by e-mail at oig.hotline@ed.gov.

It is also important that you communicate regularly with the appropriate guaranty agencies and lenders involved in making FFEL program loans to your students. If at any time you suspect unusual student actions or information provided on applications, please contact the appropriate guaranty agency to seek advice and/or clarification. These agencies are also very helpful in clarifying some of the more difficult issues involved in awarding FFEL loans to students. A complete listing of these agencies and their appropriate contact information is contained in Appendix D of the *SFA Handbook for Foreign Schools*.

Thank you for your continued participation in the FFEL program. If you have any questions regarding this letter, please contact the Department's Foreign Schools staff at 202-377-3168 in the U.S. or fsa.foreign.schools.team@ed.gov. Thank you again for your cooperation in complying with these requirements. We look forward to working with your institution.

Sincerely,

Sally L. Stroup
Assistant Secretary for Postsecondary Education

cc: Financial Aid Contact Office

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UNITED STATES DEPARTMENT OF EDUCATION
FEDERAL STUDENT AID
SCHOOL ELIGIBILITY CHANNEL
APPLICATION, SCHOOL ELIGIBILITY AND DELIVERY SERVICES
WASHINGTON, DC 20202-5340

August 25, 2003

President/Chancellor/Rector
 Akademia Medyczna
 Str. Zwirki i Wigury 61
 Warsaw, 02-091
 POLAND

OPEID: 01079500

Dear President/Chancellor/Rector:

Thank you for your continued participation in the Federal Family Education Loan (FFEL) Programs offered through the United States Department of Education (Department). The FFEL Programs provide eligible U.S. students with financial assistance to attend schools that the U.S. Secretary of Education certifies as meeting statutory eligibility requirements. Our Office of Postsecondary Education (OPE) has recently issued a letter that reminds participating foreign schools of some of these requirements. We have enclosed a copy of that letter for you to review. Please ensure your school has implemented each of these requirements. The letter from OPE also stated that if your school needed to submit missing compliance or financial statements, a separate letter would be sent with instructions for the next steps. This is that separate letter.

To fulfill audit requirements for past periods, your institution is required to submit compliance audits covering your institution's three most recently completed fiscal years (e.g., if your fiscal year ends December 31, we will expect submission of audits covering January 1, 1999 through December 31, 2002; or if your fiscal year ends June 30, we will expect submission of audits covering July 1, 1999 through June 30, 2002.) Your institution must also submit audited financial statements for the fiscal years ending 2001 and 2002. We have indicated below the audit reports and audited financial statements for past periods that your institution is required to submit and additional information about these requirements. If a box is not checked, we have already received that report or statement.

FFEL Funds Received¹

<input checked="" type="checkbox"/>	FYE 2002 Compliance Audit	\$218,300.00
<input checked="" type="checkbox"/>	FYE 2001 Compliance Audit	\$112,000.00
<input checked="" type="checkbox"/>	FYE 2000 Compliance Audit	\$45,500.00
<input checked="" type="checkbox"/>	FYE 2002 Audited Financial Statement	\$218,300.00
<input checked="" type="checkbox"/>	FYE 2001 Audited Financial Statement	

¹The FFEL Funds Received figures identified here are for the U.S. Federal Fiscal Year Ending (FYE) September 30. Your auditor will audit FFEL funds received during your school's fiscal year. Therefore, the figures presented here are only an approximation of the amount of FFEL funds that students attending your institution received during your fiscal year. The actual amount of FFEL funds provided to students attending your school for your FYE 2000, 2001 and 2002 will be provided on request to your auditor in accordance with the General Planning Considerations, Section 1.7.1 of the *Foreign School Audit Guide*. The *Guide* is discussed below.

Additional Information Regarding the Annual Compliance Audit Requirement

The annual submission of a compliance audit is required by Section 487(c) of the Higher Education Act of 1965, as amended (HEA), 20 U.S.C. § 1094(c), and Section 668.23 of Title 34 of the Code of Federal Regulations (C.F.R.). The Department has developed a separate *Foreign School Audit Guide (Guide)*, to specifically address foreign school audit requirements. That *Guide* is now posted as Item No. B.18 at the following website:

<http://www.ed.gov/offices/OIG/nonfed/sfa.htm>

For each fiscal year in which students at your school received less than \$500,000 in FFEL funding, you are authorized by Section 4 of the *Guide* to submit an Alternative Compliance Engagement, which includes fewer audit steps, instead of the full compliance audit specified in Section 3 of the *Guide*. For each fiscal year in which students at your school received \$500,000 or more in FFEL funding, you are required to submit annual compliance audits performed in accordance with the Standard Compliance Engagement requirements described in Section 3 of the *Guide*.

As noted in the *Guide*, the compliance audits or Alternative Compliance Engagement should be conducted in accordance with the applicable standards contained in the Government Auditing Standards (GAS) issued by the Comptroller General of the United States. The GAS standards can be obtained at the following website:

<http://www.gao.gov/govaud/ybk01.htm>

The *Guide* provides that non-U.S. auditors (i.e. not licensed in the U.S) need not comply with the Continuing Education and External Quality Control Review requirements of GAS, although the auditor is required to amend the report to disclose the auditor's non-compliance with the requirements. A non-US auditor should likewise specifically disclose any other areas of non-compliance with GAS requirements when preparing the report. The Department will determine whether to accept compliance audits not conducted in full accordance with GAS.

Additional Information About Annual Financial Statement Requirement

The annual submission of an audited financial statement is described in Section 668.15 of Title 34 of the Code of Federal Regulations (C.F.R.). Essentially, Section 668.15(h) of Title 34 CFR states that for each FY in which your school's students received less than \$500,000 in FFEL funding, the audited financial statements you submit may be prepared in accordance with the auditing standards and generally accepted accounting principles of your home country. In the alternative, financial submissions prepared in accordance with U.S. auditing standards and generally accepted accounting principles are also accepted.

If the financial statements are prepared in a language other than English, an English language translation of the financial statement descriptors and footnotes, and the auditor's report must be provided.

Your auditor will note that on Page 1-3 of the *Foreign School Audit Guide* it states that:

If the IPA has been engaged to perform audits under this Guide for the same school for more than one fiscal year, separate reports should be issued for each fiscal year. Samples should be drawn from universes defined for each fiscal year, and minimum sample sizes described in this Guide apply to universes for each individual fiscal year.

For the compliance audits of prior periods discussed above, we will not reject a report that covers more than one fiscal year, provided that audit samples are drawn from universes defined for each individual fiscal year covered in the audit, and minimum sample sizes described in the Guide are applied to the universes for each individual fiscal year. Future submissions should cover individual fiscal years, as required by the Guide.

Submission Requirements

Both the compliance audit and audited financial statements are due each year and must be submitted to the Department no later than six months after the end of your fiscal year (e.g., if your fiscal year ended December 31, 2002, we would expect submission of both reports no later than June 30, 2003).

To comply with this request for the three annual compliance audits (FYE 2000, FYE 2001, FYE 2002), your institution must submit all missing compliance audits for the past three years. After this one time three-year period submission, all compliance audits must be submitted annually and no later than six months following the end of your institution's fiscal year. Since the six-month submission requirement has now passed for all FYE 2002 compliance and financial statement audits, your institution will be granted an extension to December 1, 2003, to submit these required reports. In addition to submitting these audits by the required date, your institution must also submit a letter to the Department within 45 days of the date of this letter demonstrating that it has engaged an auditor to perform these audits.

Therefore, your institution should immediately engage an independent auditor to perform the required Alternative Compliance Engagement and, if not already completed, the financial statement audits for the FYE 2001 and FYE 2002. These audit reports must be submitted to the following address:

U.S. Department of Education
Federal Student Aid
Application, School Eligibility and Delivery Services
School Eligibility Channel
Document Receipt and Control Center
Union Center Plaza
830 First Street, NE, Room 73D2
Washington, DC 20002

U.S. Department of Education regulations provide for administrative actions if institutions participating in the Federal Student Aid programs do not submit required financial statements and compliance audits.

If you have any questions regarding these requirements, please contact the Foreign Schools Team at (202) 377-3168 or fsa.foreign.schools.team@ed.gov. Thank you for your cooperation in complying with these requirements. We look forward to working with your institution.

Sincerely,



M. Geneva Coombs, Director
Case Management Teams – Northeast

Enclosure

cc: Financial Aid Contact Office

Winton, Kathryn

From: Robertson, Stephanie
Sent: Monday, February 13, 2006 5:25 PM
To: 'bowu@rektorat.amwaw.edu.pl'
Cc: Hemelt, Barbara; Winton, Kathryn
Subject: Akademia Medyczna

February 13, 2006

Dear Rector Janusz Piekarczyk,

Attached please find an electronic copy of an important notice from the United States Department of Education regarding your institution's eligibility to participate in the Federal Family Loan Programs. The letter requires a response from your institution within 45 days.

Please bring this information to the attention of the appropriate officials at your institution.



Akademia
Medyczna.pdf



UNITED STATES DEPARTMENT OF EDUCATION

FEDERAL STUDENT AID
SCHOOL ELIGIBILITY CHANNEL
FOREIGN SCHOOLS TEAM
WASHINGTON, DC 20202-5340

Rector Janusz Piekarczyk PhD
Rector
Akademia Medyczna
61 Zwirki i Wigury Str.
Warsaw, Poland
02-091

FEB 15 2006

RE: Final Request for Documents
Recertification Application
US Federal Student Aid
OPE-ID: 01079500

Dear Rector Piekarczyk:

The Foreign Schools Team in the School Eligibility Channel, of the United States Department of Education (Department), has reviewed the recertification *Application for Approval to Participate in Student Financial Aid Programs* (Application) submitted by Akademia Medyczna (Institution), Warsaw, Poland, on September 30, 2004. We have determined that your institution has not provided the required information that would enable the Department to complete its review and make a determination of eligibility.

The Department needs to receive the following information or documents in order to complete the recertification process:

1. A catalog or prospectus for the most recent academic year, which includes the satisfactory academic progress policy, refund policy, and information on all educational program and locations;
2. Alternative Compliance Engagement Audit Reports for the fiscal years ended December 31, 2000, 2001, 2002 and 2003.
3. Audited financial statements for the fiscal year ended 12/31/2001;
4. Current document of accreditation by the legal entity within Poland that evaluates the quality of graduate medical education. This is the same entity determined by the Department's National Committee on Foreign Medical Education and Accreditation (NCFMREA) to have accrediting standards comparable to standards in the United States. Please provide the certified English translation. For your reference, please visit <http://www.ed.gov/about/bdscomm/list/nelfmea.html>.

5. A response to the email dated November 3, 2005 from Kate Winton, with the one exception that no response is necessary regarding Akademia Medyczna's former address of Filtrowa 30. Please explain any affiliation between the various institutions named Akademia Medyczna.

We have previously informed your Institution of these requirements on the following dates:

- On December 28, 2005, email to Dr. Polanski, Vice Dean, and Janusz Piekarczyk, Rector, from Kate Winton
- On November 3, 2005, email to Dr. Polanski from Kate Winton
- On August 25, 2003, letter to Janusz Piekarczyk from M. Geneva Coombs

In order to participate in the Department's FSA programs, an institution must comply with the Department's annual reporting requirements that are set forth in federal regulations at 34 CFR 668.23. The institution must submit audited financial statements and a compliance audit report to the Department every year. The financial statement enables the Department to assess the financial condition of the institution and the compliance audit evaluates the institution's compliance with program requirements. These reports are due within six months of the end of the Institution's fiscal year. If these reports are not submitted to the Department on a timely basis, they are considered missing. In order for the Institution's recertification application to be considered complete, the Institution must submit the missing reports listed above to support its Application.

In August 2003, the Department issued a "Dear Colleague" letter to all foreign schools that participate in the FFEL programs, to remind them that each foreign school that enrolls U.S. students who receive FFEL funds must submit yearly a compliance audit and audited financial statements. A copy of the August 2003 "Dear Colleague" letter, GEN-03-10, is attached to this notice. The Department also issued a letter on August 25, 2003, identifying the audit reports and audited financial statements for past periods that your institution had not submitted. A copy of the letter sent to your institution is also attached.

Compliance Audits

In the August 2003 "Dear Colleague" letter, GEN-03-10, the Department advised foreign institutions that they must have their compliance audits prepared by an independent auditor in accordance with the Foreign School Audit Guide which is available at the following website: <http://www.ed.gov/offices/OIG/nonfed/index.html>. The type of audited compliance report required is determined by the total dollar value of FFEL loans certified by the Institution during its fiscal year. If the institution received \$500,000 or more (in U.S. dollars) in FFEL program funds during the fiscal year, the Institution is required to submit a "standard compliance engagement" report. If the institution received less than \$500,000 in FFEL program funds, the regulations permit an institution to submit an "alternative compliance engagement" audit report. The definitions and audits processes for these two types of compliance audits are contained in the Foreign School Audit Guide.

Since your Institution received less than \$500,000 in FFEL funds for the fiscal years ended December 31, 2000 thru 2005, your Institution is required to submit "alternative compliance engagement" audits for those years.

Financial Statements

The volume of annual FFEL funds also determines the type of financial statement that the institution must submit. If the institution received \$500,000 or more (in U.S. dollars) in FFEL program funds during the fiscal year, federal regulations require the institution to submit an audited financial statement that has been prepared in accordance with U.S. Generally Accepted Accounting Principles (U.S. GAAP). If the institution received less than \$500,000 in FFEL program funds, the regulations permit the institution to submit audited financial statements that are prepared in accordance with the generally accepted accounting principles and auditing standards of its home country.

Since your Institution received less than \$500,000 in FFEL funds for the fiscal year ended December 31, 2001, your Institution may submit to the Department audited financial statements for that year prepared in accordance with the generally accepted accounting principles and auditing standards of Poland.

As explained in the Foreign School Audit Guide, the compliance audit must be audited in accordance with the generally accepted auditing standards of the United States of America (U.S. Government Auditing Standards). These standards, referred to as U.S. GAS, are found at <http://www.gao.gov/govaud/vbk01.htm>.

We also direct your attention to the following specific guidance in the "Dear Colleague" letter relating to compliance audits and multinational differences in auditing standards:

"Every effort should be made to ensure that audits are conducted in accordance with U.S. Government Auditing Standards. Auditors who cannot comply with some or all of the requirements of U.S. Government Auditing Standards must identify in their reports what auditing standards were used to perform the work and identify how those standards differ from U.S. Government Auditing Standards. Auditors that identify the specific requirements from U.S. Government Auditing Standards with which they cannot comply must identify the portions of the audit related to these requirements and must indicate that they have otherwise complied with the U.S. Government Auditing Standards. Audits that do not indicate full compliance with U.S. Government Auditing Standards will be reviewed by the Department, and the Department will determine whether to accept the audits. Audits that do not provide an adequate explanation of why it is not possible to meet the audit standards set out in the regulations will be rejected."

