

CAMDEN COUNTY COLLEGE
SCHEDULE OF TOTAL CREDIT-HOUR ENROLLMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES

To the Members of the Board of Trustees
Camden County College
Blackwood, New Jersey 08012

We have performed the procedures enumerated below, which were agreed to by Camden County College; the New Jersey Department of the Treasury, Office of Management and Budget; and the New Jersey Council of County Colleges (NJCCC), solely to assist you in connection with your reporting requirements, as set forth in the FY 2009 Statement of Auditing and Accounting Standards for County Colleges recommended by the Council of County Colleges for use by the Department of Treasury (Standards), for the fiscal year ended June 30, 2009. The College's management is responsible for meeting those requirements and maintaining records in accordance with these Standards. This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

We applied the following agreed-upon procedures for the fiscal year ended June 30, 2009:

1. From the College's master list of fundable credit courses, we selected a sample of 40 courses and chose one student from each course during fiscal year ended June 30, 2009 and performed the following procedures:
 - a. Sent positive confirmation letters to all students included in the sample. The letters specifically attempted to confirm the student's enrollment in the particular course sampled, the amount billed for the semester, the amount paid for the semester, and the remaining balance due. Information concerning the methodology and results of this procedure is included in Schedule B of this report.

No exceptions were noted as a result of this procedure.
 - b. Traced the courses sampled to the NJCCC's list of approved credit courses and determined that (a) the courses were approved for funding in FY 2009; and (b) the number of credit hours claimed by the college agreed to number of credit hours approved by the NJCCC.

No exceptions were noted as a result of this procedure.

- c. Examined source documentation for each course/student (e.g. registration records, grade assignments, payment records, class rosters, attendance records, etc.) to (a) verify the validity of the quantitative representations made on the client-prepared schedules; and (b) make sure that adequate descriptions and course outlines were available for each course, in accordance with State funding requirements.

No exceptions were noted as a result of this procedure.

We also performed the following procedures:

- 2. Review the FY 2009 Statement of Auditing and Accounting Standards for County Colleges recommended by the Council of County Colleges for use by the Department of Treasury.
- 3. Multiplied reported credit hours by appropriate standard tuition charges per credit hour and compared the result to tuition income per the relevant general ledger tuition income accounts.

The difference between projected results and actual amounts was within reason.

- 4. The auditor reviewed that the eligible portion of grant funded courses were calculated and reported accurately.

No exceptions were noted as a result of this procedure.

- 5. The auditor reviewed all contracts for the delivery of community college courses that were claimed for state aid to determine that the college demonstrated direct costs and control of the courses.

No exceptions were noted as a result of this procedure.

- 6. Obtained the accompanying Schedule A – Total Credit Hour Enrollments, for the year ended June 30, 2009, as prepared by management of the College. We reviewed the documentation underlying the calculation of credit-hour enrollments, and added amounts reported in the Schedule both horizontally and vertically to verify mathematical accuracy.

No exceptions were noted as a result of this procedure.

We were not engaged to, and did not conduct an audit, the objective of which would be the expression of an opinion on the accompanying Schedules A and B for the fiscal year ended June 30, 2009. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of Camden County College; the New Jersey Department of the Treasury, Office of Management and Budget; and the New Jersey Council of County Colleges, and is not intended to be and should not be used by anyone other than those specified parties.

Bowman & Company LLP

BOWMAN & COMPANY LLP
Certified Public Accountants
& Consultants

CAMDEN COUNTY COLLEGE
Total Credit-Hour Enrollments
Fiscal Year Ended June 30, 2009

	Summer 2008 Semester	Fall 2008 Semester	Spring 2009 Semester	Total Fiscal Year
Credit Hours	<u>32,253</u>	<u>147,082</u>	<u>149,149</u>	<u>328,484</u>

CAMDEN COUNTY COLLEGE
Sampling Methodology and Results
For Confirmation of Student Enrollment
Fiscal Year Ended June 30, 2009

CREDIT STUDENT ENROLLMENTMethodology

A sample of 40 students was arrived at using the following parameters:

Confidence Level	95%
Expected Rate of Occurrence	1%
Maximum Tolerable Error Rate	5%

Results

Mailed	40
Returned	17
Returned Correct	16
Returned with Exceptions	0
Returned Undeliverable	1

Other procedures were applied to the confirmations that had no responses to determine course enrollments.