

CAMDEN COUNTY COLLEGE

**AGREED UPON PROCEDURES REPORT ON
SCHEDULE OF TOTAL CREDIT HOUR ENROLLMENTS AND
BASE CHARGEBACK RATE PER IN-COUNTY CREDIT HOUR**

FOR THE FISCAL YEAR ENDED JUNE 30, 2011

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 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 2011 Statement of Auditing and Accounting Standards for County Colleges recommended by the New Jersey Council of County Colleges for use by the Department of Treasury (Standards), for the fiscal year ended June 30, 2011. 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, 2011:

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 sampled during fiscal year ended June 30, 2011 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 2011; 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, etc.) to (a) verify the validity of the quantitative representations made on the client-prepared schedules; (b) make sure that adequate descriptions and course outlines were available for each course, in accordance with State funding requirements; and (c) determined the documentation is valid and adequate for certification of the Schedule of Credit-Hour Enrollments and Base Chargeback Rate per In-County Credit Hour.

No exceptions were noted as a result of this procedure.

We also performed the following procedures:

2. Reviewed the FY 2011 Statement of Auditing and Accounting Standards for County Colleges recommended by the New Jersey 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. 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. 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, 2011, as prepared by management of the College. 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.

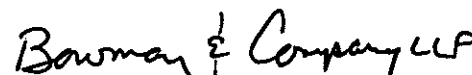
No exceptions were noted as a result of this procedure.

7. Obtained the accompanying Schedule C – Base Chargeback Rate per In-County Credit Hour, for the year ended June 30, 2011, as prepared by management of the College. Reviewed a sample of resident, in county students and determined that they were properly classified within the in-county enrollments by verifying they resided in the county. We also recalculated the Base Chargeback Rate per In-County Credit Hour, as shown in Schedule C.

It was noted in the sample of 40 courses selected that the in-county credit hours claimed (2,255), versus the in-county credit hours verified (2,204), were off by 51 credit hours. The discrepancy was a result of the College reporting all students billed the in-county tuition rate as in-county residents, regardless of their physical residence. This error, when projected through the entire in-county resident population reported, results in a revised Base Chargeback Rate per In-County Credit Hour of \$40.86, or a difference of \$.92 compared to Schedule C.

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, B and C for the fiscal year ended June 30, 2011. 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
Certified Public Accountants
& Consultants

CAMDEN COUNTY COLLEGE
 Total Credit Hour Enrollments
 Fiscal Year Ended June 30, 2011

	<u>Summer 2010</u> <u>Semester</u>	<u>Fall 2010</u> <u>Semester</u>	<u>Spring 2011</u> <u>Semester</u>	<u>Total</u> <u>Fiscal</u> <u>Year</u>
Credit Hours	<u>32,973</u>	<u>148,606</u>	<u>143,962</u>	<u>325,541</u>
		In-County Credit Hours		243,529
		Out of County Credit Hours		<u>82,012</u>
				<u>325,541</u>

See Independent Accountants' Report on Applying Agreed-Upon Procedures.

CAMDEN COUNTY COLLEGE
Sampling Methodology and Results
For Confirmation of Student Enrollment
Fiscal Year Ended June 30, 2011

CREDIT STUDENT ENROLLMENT

Methodology

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	10
Returned Correct	10
Returned with Exceptions	0
Returned Undeliverable	0

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

See Independent Accountants' Report on Applying Agreed-Upon Procedures.

CAMDEN COUNTY COLLEGE
 Base Chargeback Rate Per In-County Credit Hour
 Fiscal Year Ended June 30, 2011

Total In County Resident Enrollment Credit Hours	243,529	
Divided by 30 Credit Hours	<u>30</u>	
Resident FTE	<u>8,118</u>	
Total County Aid	\$ 9,725,814	
Divided by Resident FTE	<u>8,118</u>	
Base Chargeback Rate Per In-County FTE	1,198	
Divided by 30	<u>30</u>	
Base Chargeback Rate Per In-County Credit Hour	<u>\$ 39.94</u>	

See Independent Accountants' Report on Applying Agreed-Upon Procedures.