

CAMDEN COUNTY COLLEGE

**AGREED UPON PROCEDURES REPORT ON
SCHEDULE OF TOTAL CREDIT HOUR ENROLLMENTS**

FOR THE FISCAL YEAR ENDED JUNE 30, 2019



INDEPENDENT ACCOUNTANT'S 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 Council of County Colleges (NJCCC), and New Jersey Department of the Treasury, Office of Management (the specified parties). These procedures are related to the College's compliance with the FY 2019 Statement of Auditing and Accounting Standards for County Colleges (the Standards) promulgated by the NJCCC for use by the New Jersey Department of the Treasury, Office of Management and Budget during the fiscal year ended June 30, 2019. The College's management is responsible for its compliance with the Standards. The sufficiency of these procedures is solely the responsibility of those parties specified in this 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.

Upon reviewing the FY 2019 Standards, the procedures and associated findings are as follows:

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, 2019 and performed the following procedures to determine that a valid trail was documented underlying the schedule of credit hour enrollments:
 - 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 2019; 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) ensured that adequate descriptions and course outlines were available for each course, in accordance with State funding requirements; and (c) determined the documentation was valid and adequate for certification of the Schedule of Credit-Hour Enrollments.

No exceptions were noted as a result of this procedure.

2. 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 projected tuition income was \$21,337,490.00 and the general ledger reported tuition income of \$21,416,975.83 for a difference of \$39,485.83 or .184%.

3. Recomputed the eligible portion of grant funded courses to verify that they were calculated and reported accurately.

No exceptions were noted as a result of this procedure.

4. Obtained all contracts with third party providers 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.

5. Obtained the accompanying Schedule A – Total Credit Hour Enrollments, for the year ended June 30, 2019, as prepared by management of the College. We traced 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.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on compliance with the specified requirements. 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 Council of County Colleges, and New Jersey Department of the Treasury, Office of Management 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

Voorhees, New Jersey
September 4, 2019

CAMDEN COUNTY COLLEGE
Total Credit Hour Enrollments
For the Fiscal Year Ended June 30, 2019

	Summer 2018 <u>Semester</u>	Fall 2018 <u>Semester</u>	Spring 2019 <u>Semester</u>	Total Fiscal <u>Year</u>
Credit Hours	<u>18,874</u>	<u>89,327</u>	<u>97,845</u>	<u>206,046</u>

See Independent Accountant's Report on Applying Agreed-Upon Procedures.

CAMDEN COUNTY COLLEGE
Sampling Methodology and Results for Confirmation
For Student Enrollment
Fiscal Year Ended June 30, 2019

CREDIT STUDENT ENROLLMENT

Methodology

A sample of 40 students was agreed to for our confirmation procedures.

Results

Mailed	40
Returned	8
Returned Correct	8
Returned with Exceptions	-
Returned Undelivered	-

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

See Independent Accountant's Report on Applying Agreed-Upon Procedures.

