



SUSSEX COUNTY COMMUNITY COLLEGE
REPORT ON AGREED-UPON PROCEDURES OF TOTAL
CREDIT-HOUR ENROLLMENTS
YEAR ENDED JUNE 30, 2021
(WITH INDEPENDENT ACCOUNTANTS'
REPORT THEREON)

SUSSEX COUNTY COMMUNITY COLLEGE
REPORT ON AGREED-UPON PROCEDURES OF CREDIT-HOUR ENROLLMENTS
YEAR ENDED JUNE 30, 2021

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of Trustees and Management
Sussex County Community College

We have performed the procedures enumerated below on the total of credit-hour enrollments of the Sussex County Community College (the "College") for the year ended June 30, 2021, based on criteria provided by the New Jersey Council of County Colleges (the "Council") for use by the Office of Management and Budget, Department of Treasury of the State of New Jersey ("NJ OMB") in the Council's *Statement of Auditing and Accounting Standards for County Colleges* (the "Statement"). The College's Board of Trustees and management are responsible for the accuracy and completeness of the underlying records supporting the information presented on the accompanying schedule of total credit-hour enrollments.

The College has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of testing the accuracy and completeness of the accompanying schedule of total credit-hour enrollments. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures we performed and the associated findings are as follows:

1. Obtained management's "Reconciliation of Tuition Revenue to Credit Hour Report" (the "Reconciliation") as of June 30, 2021. We compared "tuition charge" as shown in the Reconciliation to the sum of the amounts in the College's general ledger for the year ended June 30, 2021.

As agreed with College management, any difference of less than 1% of total tuition revenue recorded in the College's general ledger is considered to be minor and is not reported as an exception herein. No exceptions were found as a result of applying this procedure, as the tuition revenue difference was less than 1%.

2. Selected a sample of 25 students on the College's "Attendance Rosters" who were listed as having attended courses for the year ended June 30, 2021, and sent confirmation letters to those students.

Results from these confirmation letters included 10 confirmation responses received confirming that they attended the respective course without exception. For the 15 non-responses, we performed alternate procedures as agreed to by management in accordance with step three to verify the information in the confirmations that were not received and no exceptions were noted.

3. For the 25 students listed in item 2, with 15 non-responses to confirmation, we were instructed to obtain student records to determine whether each student received a grade for the course.

No exceptions were found as a result of applying this procedure.

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4. Obtained the accompanying schedule of total credit-hour enrollments for the year ended June 30, 2021, as prepared by management of the College. Cross-footed the row “Credit Hours” and the “Total” column for mathematical accuracy.

No exceptions were found as a result of applying this procedure.

5. Compared the credit hours for Summer Semester 2 2020, Summer 3 2020, Fall Semester 2020, Winter Semester 2021, Spring Semester 2021, and Summer Semester 1 2021 in the accompanying schedule of total credit-hour enrollments for the year ended June 30, 2021, to the “Total Credit” shown in the College’s “Differential Funding Report – Summary Report.”

No exceptions were found as a result of applying this procedure.

6. For the 25 students listed in item 2, the courses confirmed from the College’s report “Differential Funding Report – Summary Report” for Summer Semester 2 2020, Summer 3 2020, Fall Semester 2020, Winter Semester 2021, Spring Semester 2021, and Summer Semester 1 2021, were compared to the “Sussex County Community College Schedule of Total Credit-Hour Enrollments” PDF files at the New Jersey Council of County Colleges’ website’s “2021 Audit Information” link.

No exceptions were found as a result of applying this procedure.

7. Inquired as to whether the College has any credit courses that are provided by and directly controlled by third-party providers or funded by grant programs that the credit-hours are included on the accompanying schedule of total credit-hour enrollments.

Management of the College has represented to us that there are no credit-hours included on the accompanying schedule of total credit-hour enrollments that are provided by and controlled by third-party providers or funded by grant programs.

We were engaged by the College to perform this agreed-upon procedures engagement and conducted our engagement 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 engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on completeness and accuracy of the College’s schedule of total credit-hour enrollments. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the College and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the Board of Trustees and Management (the specified parties) of the College and the NJ OMB and is not intended to be and should not be used by anyone other than these specified parties and the NJ OMB.



WISS & COMPANY, LLP

Florham Park, New Jersey
October 22, 2021

SUSSEX COUNTY COMMUNITY COLLEGE

**SCHEDULE OF TOTAL
CREDIT-HOUR ENROLLMENTS**

YEAR ENDED JUNE 30, 2021

	<u>Summer 2 2020</u>	<u>Summer 3 2020</u>	<u>Fall 2020</u>	<u>Winter 2021</u>	<u>Spring 2021</u>	<u>Summer 1 2021</u>	<u>Total</u>
Credit hours	<u>1,598</u>	<u>557</u>	<u>22,506</u>	<u>734</u>	<u>20,495</u>	<u>1,683</u>	<u>47,573</u>

See independent accountants' report on applying agreed-upon procedures and notes to schedule.

SUSSEX COUNTY COMMUNITY COLLEGE

NOTES TO SCHEDULE

YEAR ENDED JUNE 30, 2021

Note 1 - Basis of Presentation:

The schedule of total credit-hour enrollments was prepared by the College in accordance with the “Statement of Auditing and Accounting Standards for County Colleges,” as set forth by the New Jersey Council of County Colleges.

The schedule of total credit-hour enrollments only includes credit-hours and does not include any noncredit contact hours. The following is a description of eligible credit courses:

Eligible Credit Course – Eligible credit courses include all courses for which the College assigns credit.

Remedial courses, which also include development and English as a Second Language (“ESL”) courses, are designed to upgrade the reading, writing, speaking, or mathematical skills to the college level as indicated by scores on basic placement test instructions. These courses are assigned credits but cannot be used to meet graduation requirements. All remedial, development and ESL courses are reported in the same way that all other credit courses are reported.

Confirmation Procedures – Confirmations of student status were sent to students who were listed as having registered for and attended courses during the year ended June 30, 2021. A haphazard sample selection of twenty-five (25) students was made to confirm their attendance in a specific course during a specific semester. The results of the confirmation process were as follows:

Confirmation received without exception	10
Non-responding confirmations	<u>15</u>
Total confirmations	<u><u>25</u></u>

As an alternative procedure for the non-responding confirmations, registration materials and grade records were examined for each of the ten students and their specific courses.