

PASSAIC COUNTY COMMUNITY COLLEGE
(A Component Unit of Passaic County, New Jersey)

**Schedule of Total Credit-Hour
and Equivalent Credit-Hour Enrollments**

For the Year Ended June 30, 2021
(With Independent Accountant's Report)

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of Trustees
Passaic County Community College

We have performed the procedures enumerated below, which were agreed to with management of the Passaic County Community College (the "College"), based on criteria recommended 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"), solely to assist you in connection with your reporting requirements, as set forth in the *New Jersey Council of County Colleges Guidelines For FY2021 Enrollment Audit*, to NJ OMB for the year ended June 30, 2021. The College's management is responsible for meeting those requirements and maintaining records in accordance with the Statement. This agreed-upon procedures engagement was conducted 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 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.

We applied the following agreed-upon procedures for the year ended June 30, 2021:

1. Obtained management's "Reasonableness Test Fiscal Year 2021 Credit Hour Report – Tuition Revenue for FY 2021 Posted to General Ledger" as of June 30, 2021 (the Reconciliation), as required by the Statement. Compared "total prorated from 10th day credits" as shown in the Reconciliation to the sum of the amounts in the College's general ledger account numbers 01-9471-8053 (In County FT), 01-9453-8053 (Out-County FT), and 01-9454-8053 (Out-State FT) for the year ended June 30, 2021. As agreed, 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 herein

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

2. Selected a sample of 40 students who are listed as having attended courses from the College's "Course Enrollment Reports for FY 2021" and sent a letter to these students confirming their attendance of a specific course.

Results included 8 confirmation responses and 32 non-response from these confirmation letters for which additional procedures performed are listed on Step 3.

3. For all non-responding students in 2. above, obtained student records and determined if the student received a grade for the course.

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

4. Obtained the accompanying Schedule of Total Credit-Hour and Equivalent Credit-Hour Enrollments for the year ended June 30, 2021, as prepared by management of the College. Cross footed the row, "credit - credit hours" and footed the "total" column for mathematical accuracy. Reconciled credit hours to tuition received and accounts receivable.

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

5. Compared the credit-hours for Summer III 2020, Fall 2020, Fall Express 2020, Winter 2021, Spring 2021, Spring Express 2021, Summer I 2021 and Summer II 2021 Semesters in the accompanying Schedule of Total Credit-Hour and Equivalent Credit-Hour Enrollments for the year ended June 30, 2021, to "Total TDAY Credits" as shown in the College's "Course Enrollment Report" for Summer 2020, Fall 2020, Winter 2021, Spring 2021, and Summer 2021, respectively.

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

6. Selected all new courses, from the College's reports, "Course Enrollment Report" for Summer III 2020, Fall 2020, Fall Express 2020, Winter 2021, Spring 2021, Spring Express 2021, Summer I 2021 and Summer II 2021 Semesters and compared to the "Passaic County Community College Credit 2021" at the New Jersey Council of County Colleges website.

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

7. Determine students were formally registered and payment was made or arrangements for payment made are sufficient to establish a receivable in accordance with Generally Accepted Accounting Principles.

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

8. Determine the audit trail is valid and adequate for certification of the schedule of credit-hour enrollment.

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

9. Determine eligible portions of grant and third party funded courses are calculated and reported accurately.

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

10. Determine the review of the documentation underlying the calculation of credit hours is valid and adequate for the certification of the credit-hour enrollment schedule.

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

We were not engaged to, and did not conduct an examination, the objective of which would be the expression of an opinion on the accompanying Schedule of Total Credit-Hour and Equivalent Credit-Hour Enrollments of the College for the year ended June 30, 2021. 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 the Board of Trustees and management of the College and New Jersey Office of Management and Budget, and is not intended to be and should not be used by anyone other than these specified parties.



DONOHUE, GIRONDA, DORIA & TOMKINS, LLC
Certified Public Accountants

October 30, 2021
Bayonne, New Jersey

**PASSAIC COUNTY COMMUNITY COLLEGE
SCHEDULE OF TOTAL CREDIT-HOUR AND EQUIVALENT
CREDIT HOUR ENROLLMENTS
FOR THE YEAR ENDED JUNE 30, 2021**

	Summer III 2020	Fall Semester 2020	Fall Express Semester 2020	Fall 7 Week Semester 2020	Winter Semester 2021	Spring Semester 2021	Spring Express Semester 2021	Spring 7 Week Semester 2021	Summer I 2021	Summer II 2021	Total
A: Credit Credit-Hours	4,494.00	46,267.00	4,385.00	325.00	1,532.00	43,198.00	2,025.00	1,325.00	5,763.00	1,253.00	110,567.00

See Accompanying Notes to Schedule

**PASSAIC COUNTY COMMUNITY COLLEGE
NOTE TO SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2021**

NOTE 1 - BASIS OF PRESENTATION

The schedule of Total Credit-Hour and Equivalent Credit-Hour Enrollments has been prepared in accordance with the New Jersey Council of County Colleges Guidelines for fiscal year 2021 Enrollment Audit. In fiscal year 2021, there was one category for the classification of courses - credit courses. Credit courses are shown as credit-hours. Eligible credit courses include all courses for which the College assigns credit.