

ROWAN COLLEGE AT BURLINGTON COUNTY

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

FOR THE FISCAL YEAR ENDED JUNE 30, 2021



Agreed-upon Procedures Report over
Rowan College at Burlington County's
Compliance with Specific Requirements

**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

To the Members of the Board of Trustees
Rowan College at Burlington County
Mount Laurel, New Jersey 08054

We have performed the procedures enumerated below related to **Rowan College at Burlington County's** (the College) compliance with the New Jersey Council of County Colleges (NJCCC), and New Jersey Department of the Treasury, Office of Management, FY 2021 Statement of Auditing and Accounting Standards for County Colleges - Enrollment Procedure Guidelines (the Standards) for the fiscal year ended June 30, 2021. The College's management is responsible for its compliance with those specified requirements.

The College's management has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assisting users in determining whether the entity complied with the specified requirements. 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 and associated findings are as follows:

1. From the College's master list of fundable credit courses, we selected 40 courses and chose one student from each course selected during fiscal year ended June 30, 2021 and performed the following procedures:
 - a. Sent positive confirmation letters to all students selected. The letters specifically attempted to confirm the student's enrollment in the particular course selected, 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 selected to the NJCCC's list of approved credit courses and determined that (a) the courses were approved for funding in FY 2021; 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. Inspected 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.

We also performed the following procedures:

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 \$23,697,916.50 and the general ledger reported tuition income of \$23,586,933.28 for a difference of \$110,983.22 or 0.47%.

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

There were no grant funded courses.

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.

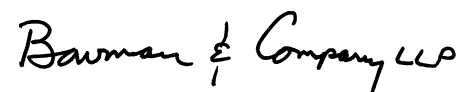
No exceptions were noted as a result of this procedure.

5. Obtained the accompanying Schedule A – Total Credit Hour Enrollments, for the year ended June 30, 2021, as prepared by management of the College. We traced the documentation underlying the calculation of credit-hour enrollments to supporting documentation, 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 engaged by the College's management 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 compliance with the specified requirements. 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 College's management and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.



BOWMAN & COMPANY LLP
Certified Public Accountants
& Consultants

Voorhees, New Jersey
September 15, 2021

ROWAN COLLEGE AT BURLINGTON COUNTY

Total Credit-Hour Enrollments
Fiscal Year Ended June 30, 2021

	Summer II 2020 <u>Semester</u>	Fall 2020 <u>Semester</u>	Spring 2021 <u>Semester</u>	Summer I 2021 <u>Semester</u>	Total Fiscal <u>Year</u>
Credit Hours	<u>4,911</u>	<u>76,201</u>	<u>64,081</u>	<u>14,913</u>	<u>160,106</u>

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

ROWAN COLLEGE AT BURLINGTON COUNTY
Sampling Methodology and Results for Confirmation
For Student Enrollment
Fiscal Year Ended June 30, 2021

CREDIT STUDENT ENROLLMENTMethodology

We agreed to select 40 students to test with 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.

