

BROOKDALE COMMUNITY COLLEGE

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

JUNE 30, 2021

BROOKDALE COMMUNITY COLLEGE

Agreed-Upon Procedures Report on Schedule of Total Credit Hour Enrollments

June 30, 2021

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Brookdale Community College
765 Newman Springs Road
Lincroft, New Jersey 07738-1543

We have performed the procedures enumerated below on the reporting requirements as set forth in the 2021 Statement of Auditing and Accounting Standards for County Colleges ("Standards") recommended by the New Jersey Council of County Colleges ("NJCCC") for use by the New Jersey Department of the Treasury, for the year ended June 30, 2021. Brookdale Community College's (the "College") management is responsible for meeting those requirements and maintaining records in accordance with these Standards.

The College has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the Standards. Additionally, the New Jersey Department of Treasury, Office of Management and Budget, and the NJCCC have agreed to and acknowledged that the procedures performed are appropriate for their purposes. 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 purpose.

The procedures and associated findings are as follows:

1. From the College's master list of fundable credit courses offered during the year ended June 30, 2021, we selected a sample of 40 courses and chose one student from each course during fiscal year ended June 30, 2021 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 A 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: (1) the courses were approved for funding in the year ended June 30, 2021; and (2) the number of credit hours claimed by the College agreed to the number of credit/contract hours approved by NJCCC.

No exceptions were noted as a result of this procedure.

- c. Examined source documentation for each course/student in the sample (e.g. registration records, grade assignments, payment records, class rosters, attendance records, etc.) to: (1) verify the validity of the quantitative representations made on the management-prepared schedules; (2) make sure that adequate descriptions and course outlines were available for each course, in accordance with state funding requirements; and (3) determine the audit trail 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.

2. Reviewed compliance with the 2021 Statement of Auditing and Accounting Standards for County Colleges recommended by the Council of County Colleges for use by the New Jersey Department of Treasury.

No exceptions were noted as a result of this procedure.

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.

No exceptions were noted as a result of this procedure.

4. Reviewed that the eligible portion of grant funded courses was calculated and reported accurately.

The College did not conduct any eligible grant funded courses during the year ended June 30, 2021.

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 B - Total Credit Hour Enrollments for the year ended June 30, 2021, prepared by management of the College. We reviewed the documentation underlying the calculation of credit hour enrollments, and recalculated all columns and rows 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, 2021, prepared by management of the College. Verified, from the sample of 40 students selected in Procedure 1, those that were resident, in-county students (39 of 40), and determined that they were properly classified with in-county enrollments by verifying they resided in the county. We also recalculated the Base Chargeback Rate Per In-County Credit Hour, as shown on Schedule C.

No exceptions were noted as a result of this procedure.

We are 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, the objective of which would be the expression of an opinion or conclusion, respectively, on the items referred to above. 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 Brookdale Community 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 the specified parties.

A handwritten signature in cursive script that reads "O'Connor + Drew, P.C.".

**Certified Public Accountants
Braintree, Massachusetts**

October 26, 2021

BROOKDALE COMMUNITY COLLEGE

Sampling Methodology and Results for Confirmation for Student Enrollment

Schedule A

For the Year Ended June 30, 2021

Credit Student Enrollment

Methodology:

A sample of 40 students was arrived at using the following parameters:

| | |
|------------------------------|-------------|
| Confidence level | 90% |
| Expected rate of occurrence | 0.0% |
| Maximum tolerable error rate | 5.0% |

Results:

| | |
|--------------------------|-------------|
| Mailed | 40 |
| Returned | 20 |
| Returned correct | 18 |
| Returned with exceptions | None |
| Returned undelivered | 2 |

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

BROOKDALE COMMUNITY COLLEGE

Total Credit Hour Enrollments

Schedule B

For the Year Ended June 30, 2021

| | Summer III 2020 Term | Fall 2020 Term | Winter and Spring 2021 Term | Summer I & II 2021 Term | Total Fiscal Year |
|--------------|---|-------------------------------|--|--|----------------------------------|
| Credit Hours | <u>7,491</u> | <u>101,908</u> | <u>86,070</u> | <u>18,292</u> | <u>213,761</u> |
| | | | | In-County Credit Hours | 181,317 |
| | | | | Out of County Credit Hours | <u>32,444</u> |
| | | | | | <u>213,761</u> |

BROOKDALE COMMUNITY COLLEGE

Base Chargeback Rate Per In-County Credit Hour

Schedule C

For the Year Ended June 30, 2021

| | |
|--|----------------------------|
| Total In-County Resident Enrollment Credit Hours | 181,317 |
| Divided by 30 Credit Hours | <u>30</u> |
| Resident FTE | <u><u>6,044</u></u> |
| Total County Aid | \$ 20,027,019 |
| Divided by Resident FTE | <u>6,044</u> |
| Base Chargeback Rate per In-County FTE | 3,314 |
| Divided by 30 | <u>30</u> |
| Base Chargeback Rate per In-County Credit Hour | \$ 110.45 |