

WARREN COUNTY COMMUNITY COLLEGE
SCHEDULE OF CREDIT-HOUR ENROLLMENTS
FISCAL YEAR ENDING JUNE 30, 2021

WARREN COUNTY COMMUNITY COLLEGE
SCHEDULE OF CREDIT-HOUR ENROLLMENTS
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Independent Auditors' Report

The Honorable Chairman and Members of the
Board of Trustees
Warren County Community College
Washington, New Jersey

Report on the Schedule of Total Credit-Hour Enrollments

We have audited the accompanying Schedule of Total Credit-Hour Enrollments, (the "Schedule") of the Warren County Community College, a component unit of the County of Warren, for the fiscal year ended June 30, 2021, and the related note to the Schedule as required by the New Jersey Council of County Colleges (the "Council") for use by the State of New Jersey, Department of the Treasury, Office of Management and Budget.

Management's Responsibility for the Schedule of Total Credit-Hour Enrollments

Management is responsible for the preparation and fair presentation of the Schedule in accordance with the New Jersey Council of County Colleges' (the "Council") *Statement of Auditing and Accounting Standards for Community Colleges*; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the Schedule that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on the Schedule based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and audit requirements prescribed by the Council's *Statement of Auditing and Accounting Standards for County Colleges*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Schedule is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Schedule. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the schedule, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the College's preparation and fair presentation of the schedule in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the College's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the schedule.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

The Honorable Chairman and Members of the
Board of Trustees
Warren County Community College
Washington, New Jersey
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Opinion

In our opinion, the Schedule referred to above presents fairly, in all material respects, the total credit-hour enrollments of the Warren County Community College, for the fiscal year ended June 30, 2021, in accordance with the Council's *Statement of Auditing and Accounting Standards for County Colleges*.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the Schedule. The accompanying credit-hour enrollments supplemental information of confirmation results and supplementary sample of course outlines and differential categorization as required by the Council for use by the Office of Management and Budget, Department of the Treasury, State of New Jersey are presented for purposes of additional analysis and are not a required part of the Schedule.

The accompanying credit-hour enrollments supplemental information of confirmation results and supplementary sample of course outlines and differential categorization are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the Schedule. Such information has been subjected to the auditing procedures applied in the audit of the Schedule and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the Schedule, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the credit-hour enrollments supplemental information of confirmation results and supplementary sample of course outlines and differential categorization are fairly stated, in all material respects, in relation to the Schedule as a whole.

August 27, 2021
Mount Arlington, New Jersey

Nisiroccia LLP

NISIVOCCIA LLP

WARREN COUNTY COMMUNITY COLLEGE
SCHEDULE OF TOTAL CREDIT-HOUR ENROLLMENTS
FOR FISCAL YEAR ENDING JUNE 30, 2021

	<u>2020</u>		<u>2021</u>		
	<u>Summer C</u>	<u>Fall</u>	<u>Spring</u>	<u>Summer A&B&D</u>	<u>Total</u>
Credit Credit Hours	<u>462</u>	<u>20,506</u>	<u>9,820</u>	<u>1,204</u>	<u>31,992</u>
Total	<u><u>462</u></u>	<u><u>20,506</u></u>	<u><u>9,820</u></u>	<u><u>1,204</u></u>	<u><u>31,992</u></u>

SEE NOTE TO SCHEDULE

WARREN COUNTY COMMUNITY COLLEGE
NOTE TO SCHEDULE
FISCAL YEAR ENDING JUNE 30, 2021

Note 1: Basis of Presentation

This schedule was prepared by the College in accordance with the requirements set forth by the New Jersey Council of County Colleges' *Statement of Auditing and Accounting Standards for County Colleges*.

The following is a description of credit courses.

Credit Courses (1.00)

Eligible credit courses include all courses for which the college assigns credit. The enrollment audit for the eligible credit courses should report credit hours.

Remedial courses, which also includes developmental and English as a Second Language courses, are designed to upgrade the reading, writing, speaking, or mathematical skills of students to the college level as indicated by scores on basic skills placement test instruments. These courses are assigned credits but cannot be used to meet graduation requirements. Remedial enrollments are combined with all other credit enrollments when reporting total credit hours to the state.

SUPPLEMENTARY DATA

WARREN COUNTY COMMUNITY COLLEGE
CREDIT-HOUR ENROLLMENTS SUPPLEMENTAL
INFORMATION OF CONFIRMATION RESULTS
FISCAL YEAR ENDING JUNE 30, 2021

Method of Sample Selection and Results

Our sample utilized a confidence level of 95 percent, and a precision limit of 5 percent.

We circulated 65 confirmations to students in all semesters for the fiscal year ended June 30, 2021. Those received as of August 27, 2021 were without exception, and alternate procedures have been performed for non-replies.

WARREN COUNTY COMMUNITY COLLEGE
SUPPLEMENTARY SAMPLE OF COURSE OUTLINES AND
DIFFERENTIAL CATEGORIZATION

- ART 101** **Introduction to Art Appreciation** (3 Cr) (3:0)
This course provides students with an overview of the visual arts through art history, analyzing paintings, sculpture, photography, film, and advertising in relation to the culture that produced them. Visits to museums and galleries, slides, and film studies provide students with the opportunity for further examination of the visual arts.
- ART 105** **Art History I** (3 Cr) (3:0)
This course surveys the evolution of fine art, architecture and other pertinent visual artistic expression from the Neolithic period through the Fourteenth Century, including Western and non-European civilizations.
- BIO 262** **Anatomy & Physiology I** (4 Cr) (3:3) *Lab Fee: \$40*
Provides a systems approach to the study of the normal structure and function of the human body. Emphasis on biochemistry, cytology, histology, and the integumentary, skeletal, muscular and nervous systems. Laboratory exercises designed to reinforce content. Required of nursing intent majors. Recommended for science majors.
Corequisite: High School Biology and/or Chemistry or college equivalent
- BIO 264** **Microbiology** (4 Cr) (3:3) *Lab Fee: \$40*
Provides a study of biological concepts relating to microorganisms. Includes the morphology, anatomy, physiology, growth, metabolism, nutrition, control and identification of various microbes. Lab exercises include staining procedures, media preparation, pure culture techniques and culture identification. Required of nursing intent majors. Recommended for science majors. Should be taken after Anatomy & Physiology or General Biology and Introduction to Chemistry or General Chemistry have been successfully completed.
Prerequisite: BIO 162 or BIO 262
- BUS 120** **Business Organization and Management** (3 Cr) (3:0)
This course provides an introductory study of business, focusing on historical beginnings, types of business ownership, problems of production, transportation, promotion, research, marketing and their interrelationships. Principles of organization and management, as well as the functions of modern business are also examined.

WARREN COUNTY COMMUNITY COLLEGE
SUPPLEMENTARY SAMPLE OF COURSE OUTLINES AND
DIFFERENTIAL CATEGORIZATION

(Continued)

- BUS 122 *Business Law I* (3 Cr) (3:0)**
This course introduces legal rights and liabilities, sources of law and the judicial system, and principles of law applied to business transactions, with particular reference to contracts, property, and sales.
- CRJ 130 *Criminal Law* (3 Cr) (3:0)**
This course outlines the intricacies of the administration of criminal justice, the elements of common criminal status, the Federal Constitution and its impact on state criminal laws, and legal rules governing police practices and procedures.
Prerequisite: CRJ 105 or CRJ 110
- CSC 102 *Introduction to Technology* (2 Cr) (2:0)**
Students will utilize word processing, spreadsheet, and presentation software applications commonly used in business environments. Students will develop skills to integrate efficient workflow methods and prepare professional business communication and presentation materials.
- ENG 140 *English Composition I* (3 Cr) (3:0)**
This course helps students to develop essay-writing skills using various types of rhetoric. It requires successful completion of formal essays and literate prose on demand and emphasizes the writing of a research paper. The course uses selected readings and discussion topics as catalysts for writing.
- ENG 240 *American Literature I* (3 Cr) (3:0)**
This course focuses on the works of major authors from the seventeenth through the late-nineteenth centuries. Students will also examine significant movements of early American literary history. Authors whose works will be studied include Bradstreet, Wheatley, Irving, Emerson, Hawthorne, Poe, Thoreau, Whitman, Dickinson, and Twain. This course will culminate with an extended evaluation of *Adventures of Huckleberry Finn*.
Corequisite: ENG 141
- GEO 105 *Cultural Geography* (3 Cr) (3:0)**
This course examines the way in which the environment influences and impacts the development and evolution of human culture. The interaction of geography with cultural, economic, political, and social factors will be examined.
- HIS 113 *American History I* (3 Cr) (3:0)**
This course is a comprehensive survey of American history beginning with European settlement of the Americas and concluding with the events of the Civil War. Political, economic, cultural, and intellectual developments will be addressed.

WARREN COUNTY COMMUNITY COLLEGE
SUPPLEMENTARY SAMPLE OF COURSE OUTLINES AND
DIFFERENTIAL CATEGORIZATION
(Continued)

- MAT 131** **College Algebra** (3 Cr) (3:0)
This course covers topics such as sets, functions, analytic geometry, polynomials, graphing techniques, inverse functions, exponential functions, and logarithmic functions. The use of technology, such as computers and graphing calculators (TI-89), is required.
- MAT 141** **Precalculus** (3 Cr) (3:0)
This course covers trigonometric properties and identities, inverse trigonometric functions, theory of equations and matrices, limits, vectors, conic sections, and advanced problem solving. The use of technology, such as computers and graphing calculators (TI-89), is required.
- MAT 151** **Statistics** (3 Cr) (3:0)
This course is an introduction to quantitative analysis involving descriptive and inferential statistics. Topics include: data value summary, probability, discrete and continuous distributions, random sampling, and hypothesis testing. The use of advanced (TI-89) scientific graphing calculators is required. Microsoft Excel will be used throughout this course.
- MAT 201** **Calculus I** (4 Cr) (4:0)
The course introduces the fundamentals of differential and integral calculus. Topics include: limits and their properties; differentiation; applications of differentiation; integration; and logarithmic, exponential, and other transcendental functions. The use of advanced (TI-89) scientific graphing calculators is required.
- MED 224** **Externship Practicum** (3 Cr) *Course Fee: \$100*
The 160-hour externship practicum takes place in an outpatient/ambulatory care environment. Students gain hands-on experience performing all clinical and administrative competencies, as required by the AAMA. Assignments are made by the institution and rotations are completed without remuneration.
Prerequisite: Completion of all MED courses
- PSY 101** **Introduction to Psychology** (3 Cr) (3:0)
This course provides a study of the nature and behavior of humans. The course presents major concepts, principles, and processes concerned with human functioning, both as individuals and as social beings.
- PSY 175** **Human Growth and Development** (3 Cr) (3:0)
This course provides an overview of human development from conception to death. Special attention is given to the effects of psychological and social factors on development.
Prerequisite: PSY 101
Corequisite: ENG 140
- SOC 103** **Introduction to Sociology** (3 Cr) (3:0)
This course covers basic principles and fundamental sociological concepts; interaction patterns of individuals, groups, cultures, and societies; social changes; and social problems.