

UNION COUNTY COLLEGE
AGREED UPON PROCEDURES REPORT ON
SCHEDULE OF TOTAL CREDIT HOUR ENROLLMENTS
YEAR ENDED JUNE 30, 2021



WEALTH ADVISORY | OUTSOURCING
AUDIT, TAX, AND CONSULTING

CLAconnect.com

**UNION COUNTY COLLEGE
TABLE OF CONTENTS
YEAR ENDED JUNE 30, 2021**

INDEPENDENT AUDITORS' REPORT ON APPLYING AGREED-UPON PROCEDURES	1
SCHEDULES	
TOTAL CREDIT HOUR ENROLLMENTS (SCHEDULE A)	4
SAMPLING METHODOLOGY AND RESULTS FOR CONFIRMATION OF STUDENT ENROLLMENT (SCHEDULE B)	5



INDEPENDENT AUDITORS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Members of the Board of Trustees
Union County College
Cranford, New Jersey

We have performed the procedures enumerated below on the reporting requirements, as set forth in the FY2021 Statement of Auditing and Accounting Standards for County Colleges recommended by the New Jersey Council of County Colleges (NJCCC) (the Standards) for use by the Department of Treasury, for the fiscal year ended June 30, 2021. Union County College's management is responsible for meeting those requirements and maintaining records in accordance with these Standards.

Union County College (the College) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the Standards reporting 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 the associated findings are as follows:

1. Obtained and read the FY2021 Statement of Auditing and Accounting Standards for County Colleges recommended by the New Jersey Council of County Colleges for use by the Department of Treasury.
2. Selected a sample of 25 students who were listed as having attended courses on the College's "Attendance Rosters" for the year ended June 30, 2021, and for each student selected one course attended.
 - 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.

Information concerning the methodology and results of this procedure is included in Schedule B of this report.

Members of the Board of Trustees
Union County College

- b. Traced the courses sampled to the NJCCC's list of approved credit courses and determined that (a) the courses were approved for funding in FY2021; and (b) the number of credit hours claimed by the College agreed to the number of credit hours approved by the NJCCC.

No exceptions noted as a result of this procedure.

- c. Examined source documentation for each course/student (e.g. registration records, grade assignments, payment records, class rosters, attendance records, etc.) to (a) observe evidence of the quantitative representations made on the client-prepared schedules; (b) observe descriptions and course outlines were available for each course, in accordance with State funding requirements; and (c) observe documentation for certification of the Schedule of Total Credit Hour Enrollments.

No exceptions 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 noted as a result of this procedure.

4. Recalculated the eligible portion of grant funded courses and compared to the amount reported.

No exceptions noted as a result of this procedure.

5. Obtained supporting documentation for the delivery of community college courses that were claimed for state aid and observe that the College demonstrated direct costs and control of the courses defined by the Standards.

No exceptions noted as a result of this procedure.

6. Obtained the accompanying Schedule A – Total Credit Hour Enrollments, for the year ended June 30, 2021, as prepared by management of the College. We obtained the calculation and supporting documentation for such calculation of credit-hour enrollments and observed mathematical accuracy of amounts reported in the Schedule both horizontally and vertically.

No exceptions were noted as a result of this procedure.

Members of the Board of Trustees
Union County College

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 (AICPA). 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 the Standards. 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 Union County College's Management 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 Union County 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 these specified parties.

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".

CliftonLarsonAllen LLP

Plymouth Meeting, Pennsylvania
October 14, 2021

UNION COUNTY COLLEGE
TOTAL CREDIT HOUR ENROLLMENTS—SCHEDULE A
YEAR ENDED JUNE 30, 2021
(SEE INDEPENDENT AUDITORS' REPORT ON APPLYING AGREED-UPON PROCEDURES)

	Summer II 2020	Fall 2020	Winter 2021	Spring 2021	Summer I 2021	Total Fiscal Year
Credit Hours - Regular	8,980	86,282	2,156	76,661	12,200	186,279

**UNION COUNTY COLLEGE
 SAMPLING METHODOLOGY AND RESULTS
 FOR CONFIRMATION OF STUDENT ENROLLMENT—SCHEDULE B
 YEAR ENDED JUNE 30, 2021
 (SEE INDEPENDENT AUDITORS' REPORT ON APPLYING AGREED-UPON PROCEDURES)**

Methodology:

A sample of 25 students was arrived at using the following parameters:

Confidence Level	90 %
Number of Exceptions Expected	-
Tolerable Control Deviation Rate	9 %

Results:

Mailed	25
Returned	2
Returned Correct	2
Returned with Exceptions - Cleared	-
Returned with Exceptions - Not Cleared	-
Returned Undelivered	2

Other procedures were applied to the confirmations that had no responses to determine course enrollments. See step 2c.

Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor. CLA is an independent member of Nexia International, a leading, global network of independent accounting and consulting firms. See [nexia.com/member-firm-disclaimer](https://www.nexia.com/member-firm-disclaimer) for details. **CliftonLarsonAllen LLP**

