

Bergen Community College

Agreed-Upon Procedures Report on
Schedule of Total Credit Hour
Enrollments Base Chargeback Rate Per
In-County Credit Hour

June 30, 2021

Bergen Community College

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**Independent Accountants' Report
on Applying Agreed-Upon Procedures**

**Members of the Board of Trustees
Bergen Community College
Paramus, New Jersey**

We have performed the procedures enumerated below to assist Bergen Community College (the "College") in connection with their reporting requirements, as set forth in the New Jersey Council of County Colleges' ("NJCCC") Guidelines for FY2021 Enrollment Audit and Statement of Auditing and Accounting Standards for County Colleges recommended by the NJCCC for use by the Department of Treasury ("Standards"), for the year ended June 30, 2021.

The College, the New Jersey Department of the Treasury, Office of Management and Budget, and the NJCCC have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of those requirements and maintaining records in accordance with these Standards for the year ended June 30, 2021. 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. Read the FY 2021 Statement of Auditing and Accounting Standards for County Colleges recommended by the NJCCC for use by the Department of Treasury to gain an understanding of the Statement of Auditing and Accounting Standards for County Colleges in order to plan the procedures to be performed.

FY 2021 Statement of Auditing and Accounting Standards for County Colleges read and appropriate procedures planned.

2. Obtained management's "Reconciliation Revenue and FTE" (the "Reconciliation") as of June 30, 2021. We compared "tuition charge" as shown in the Reconciliation to the sum of the amounts in the College's general ledger account numbers 10-00-000000-401402 (Summer II 2020), 10-00-000000-401426 (Forfeited Summer II 2020), 10-00-000000-401404 (Fall 2020), 10-00-000000-401427 (Forfeited Fall 2020), 10-00-000000-401401 (Winter 2021), 10-00-000000-401425 (Forfeited Winter 2021), 10-00-000000-401406 (Spring 2021), 10-00-000000-401428 (Forfeited Spring 2021), 10-00-000000-401408 (Summer I and 11-week semester), and 10-00-000000-401429 (Forfeited Summer I and 11-week semester 2021) 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 exceptions were found as a result of applying this procedure.

3. Haphazardly 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, haphazardly selected one course attended.

- a. Sent positive confirmation letters to all students included in the sample. The letters specifically requested confirmation of the student's enrollment in the particular course sampled, the amount billed for the course and the amount paid for the course.

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

- b. Traced the courses sampled in 3a above from the College's report "Differential Funding Report – Summary Report" for Summer II 2020, Fall 2020, Winter 2021, Spring 2021, Summer I and 11-week semester 2021 to the NJCCC's list of approved credit courses and determined that the courses were approved for funding in FY 2021.

No exceptions were found as a result of applying 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) verify the validity of the quantitative representations made on the client-prepared schedules; (b) ensure that adequate descriptions and course outlines were available for each course sampled in 3a, in accordance with State funding requirements; and (c) determine whether the documentation 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 found as a result of applying this procedure.

4. Obtained the accompanying Schedule A – Total Credit Hour Enrollments for the year ended June 30, 2021, as prepared by management of the College. Cross footed the row "Credit Hours" for mathematical accuracy and agreed the total to the "Total Fiscal Year" column for such row.

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

5. Compared the credit hours for Summer II 2020, Fall 2020, Winter 2021, Spring 2021, Summer I and 11-week 2021 in the accompanying Schedule A of total credit-hour enrollments for the year ended June 30, 2021, to the "Total Credit" shown in the College's "Differential Funding Report – Summary Report" for Summer II 2020, Fall 2020, Winter 2021, Spring 2021, and the sum of Summer I and 11-week semester 2021, respectively.

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

6. Inquired as to whether the College has any credit courses that are provided by and directly controlled by the third-party providers or funded by grant programs and that those credit hours are included on the accompanying statement of Total Credit Hour Enrollments.

Management of the College has represented to us that there are no credit-hours included on the accompanying Schedule A that are provided by and directly controlled by third-party providers or funded by grant programs.

7. Obtained the accompanying Schedule C – Base Chargeback Rate per In-County Credit Hour, for the year ended June 30, 2021, as prepared by management of the College. We recalculated the resident FTE and traced it to the College records to determine that they were properly recorded within the in-county enrollments. Also recalculated the Base Chargeback Rate per In-County Credit Hours, as shown in Schedule C.

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

8. We compared the “County of Bergen Operating Appropriation” to the College’s general ledger, account number 10-00-000000-410551 for the year ended June 30, 2021, to determine if these amounts were in agreement.

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

We were 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 College’s records in accordance with the Standards for the year ended June 30, 2021. 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 Bergen Community College, the New Jersey Department of the Treasury, Office of Management and Budget, and the NJCCC, and is not intended to be and should not be used by anyone other than those specified parties.

PKF O'Connor Davies, LLP

October 31, 2021

Bergen Community College

Schedule A

Total Credit Hour Enrollments
Year Ended June 30, 2021

	<u>Summer II 2020 Semester</u>	<u>Fall 2020 Semester</u>	<u>Winter 2021 Semester</u>	<u>Spring 2021 Semester</u>	<u>Summer I 2021 and 11-week Semester</u>	<u>Total Fiscal Year</u>
Credit hours	<u>13,320</u>	<u>122,253</u>	<u>3,261</u>	<u>104,953</u>	<u>17,239</u>	<u>261,026</u>
					In-county credit hours	201,872
					Out-of-county credit hours	<u>59,154</u>
						<u>261,026</u>

See independent accountants' agreed-upon procedures report and note to Schedule A

Bergen Community College

Note to Schedule A Total Credit Hour Enrollments
June 30, 2021

1. Basis of Presentation

The Total Credit Hour Enrollments has been prepared in accordance with the New Jersey Council of County Colleges' ("NJCCC") Guidelines for FY2021 Enrollment Audit and Statement of Auditing and Accounting Standards for County Colleges recommended by the NJCCC for use by the Department of Treasury ("Standards") and includes credit hours for out-of-state and out-of-county students.

The Total Credit Hour Enrollments only include credit hours and does not include any noncredit hours. The following is a description of each differential category for credit courses:

Liberal Arts and Sciences Lab Courses and Arts Studio Courses

These credit courses include all courses offered in a lecture mode, science courses with laboratory hours and arts courses with studio hours.

Credit hours for courses with laboratory and studio hours are computed according to the following formula: one credit for each hour per week of lecture plus one credit for each two hours per week of formally scheduled laboratory or studio.

Computer-Based Courses, High Technology and Allied Health

These credit courses include courses that require computers for instruction or courses that require other specialized equipment with a limited life cycle of one to five years as a major component of the instructional cycle.

Credit hours for courses with laboratory hours are computed according to the following formula: one credit for each hour per week of lecture plus one credit for each two hours per week of formally scheduled laboratory.

Remedial, Development and English as a Second Language

These credit courses include courses that are designed to upgrade reading, writing, speaking, or mathematical skills to the college level, as indicated by scores on the basic skills placement test instruments. These courses are assigned credits but cannot be used to meet graduation requirements (i.e., they cannot be counted within the required credits needed for an Associate Degree). Furthermore, the courses are limited to three credits or less and will generally have a scheduled laboratory component.

Sampling Methodology and Results
for Confirmation of Student Enrollment
Year Ended June 30, 2021

CREDIT STUDENT ENROLLMENT

Methodology

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

Confidence Level	90%
Number of Exceptions Expected	0
Tolerable Control Deviation Rate	9%

Results

Confirms Mailed	25
Total Confirms Returned	5
Confirms Returned Correctly	5
Confirms Returned with Exceptions - Cleared	0
Confirms Returned with Exceptions - Not Cleared	0
Confirms Returned Undelivered	0

Other procedures were applied to the confirmations that had no responses to determine course enrollments. Documentation was received from the Registrar which satisfied us in determining the course enrollments. No exceptions were found as a result of applying this procedure.

Bergen Community College

Schedule C

Schedule of Base Chargeback Rate Per In-County Credit Hour
Year Ended June 30, 2021

Total In-County Resident Enrollment Credit Hours	201,872
Divided by 30 Credit Hours	<u>30</u>
Resident FTE	<u>6,729</u>
Total County Aid	\$ 22,033,742
Divided by Resident FTE	<u>6,729</u>
Base Chargeback Rate Per In-County FTE	3,274
Divided by 30	<u>30</u>
Base Chargeback Rate per In-County Credit Hours	<u>\$ 109.15</u>