

SALEM COMMUNITY COLLEGE
SCHEDULE OF TOTAL CREDIT HOUR ENROLLMENT
June 30, 2021

SALEM COMMUNITY COLLEGE
SCHEDULE OF TOTAL CREDIT HOUR ENROLLMENT
For the Year Ended June 30, 2021

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Certified Public Accountants, PC
www.bkc-cpa.com

Independent Auditors' Report

To the Honorable Chair and
Members of the Board of Trustees
Salem Community College
Carneys Point, New Jersey

We have audited the accompanying Schedule of Total Credit Hour Enrollment of Salem Community College (the Schedule) for the year ended June 30, 2021, and the related Notes to the Schedule.

Management's Responsibility for the Financial Information

Management is responsible for the preparation and fair presentation of this schedule in accordance with the Statement of Auditing and Accounting Standards for County 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 the procedures for auditing credit hour student enrollment as prescribed by the 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 from 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 auditors' judgement, 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 entity'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 entity'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.

Opinion

In our opinion, the Schedule of Total Credit Hour Enrollment of Salem Community College referred to above presents fairly, in all material respects, the total credit hour enrollment of Salem Community College for the year ended June 30, 2021, in accordance with the reporting prescribed by the Statement of Auditing and Accounting Standards for County Colleges.

Restriction on Use

This report is intended solely for the information and use of the Honorable Chair and Members of the Board of Trustees of Salem Community College, the New Jersey Council of County Colleges, and the New Jersey Department of Treasury and is not intended to be and should not be used by anyone other than these specified parties.


BKC, CPAs, PC

October 28, 2021
Woodstown, New Jersey

SALEM COMMUNITY COLLEGE
Schedule of Total Credit Hour Enrollment
For the Year Ended June 30, 2021

	Summer II Semester 2020	Fall Semester 2020	Spring Semester 2021	Summer I Semester 2021	Total Fiscal Year 2020-2021
Credit hours	<u>3,202</u>	<u>10,448</u>	<u>8,612</u>	<u>1,904</u>	<u>24,166</u>

See notes to the schedule of total credit hour enrollment.

SALEM COMMUNITY COLLEGE
Notes to the Schedule of Total Credit Hour Enrollment
June 30, 2021

Note 1 - Nature of operations

Salem Community College is a public, two-year comprehensive Associate Degree granting institution located in Southern New Jersey. Established by the Board of Chosen Freeholders in 1972, Salem Community College is authorized to grant Associate Degrees (A.A., A.S., A.F.A. and A.A.S.) and Certificates in over 40 Liberal Arts, Business, Practical Nursing and Technology programs of study. Salem Community College is the only higher educational institution located in Salem County. Salem Community College offers noncredit career programs. In addition, the College has three off-site instructional locations dedicated to specific programs.

Salem Community College is accredited by the Middle States Commission on Higher Education. In addition, Salem Community College and its programs are approved by the New Jersey Secretary of Higher Education. Salem Community College's Associate Degree in Nursing and Practical Nursing Certificate programs are accredited by the New Jersey Board of Nursing and the Accreditation Commission for Education in Nursing (formerly the National League for Nursing Accrediting Commission).

Note 2 - Purpose of this report

This report is prepared in accordance with the Statement of Auditing and Accounting Standards of County Colleges adopted by the New Jersey Council of Community Colleges to report enrollment in credit courses offered by the College.

Note 3 - Results of sampling

Students were selected on a random basis from course enrollment rosters. The selected students' registration records were also examined. Through this process, nothing came to the auditors' attention to indicate problems existed with the students records as presented. The results of the confirmation process were as follows:

Number of confirmations mailed	40
Confirmed by response	14
Verified by other audit procedures	26