

**ATLANTIC CAPE COMMUNITY COLLEGE**

**AGREED UPON PROCEDURES REPORT ON  
SCHEDULES OF TOTAL CREDIT HOUR ENROLLMENTS AND  
BASE CHARGEBACK RATE PER IN-COUNTY CREDIT HOUR**

**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**



Agreed-upon Procedures Report over  
**Atlantic Cape Community College's**  
Compliance with Specific Requirements

**INDEPENDENT ACCOUNTANT'S REPORT  
ON APPLYING AGREED-UPON PROCEDURES**

To the Members of the Board of Trustees  
Atlantic Cape Community College  
Mays Landing, New Jersey 08330

We have performed the procedures enumerated below related to **Atlantic Cape Community College's** (the College), compliance with the New Jersey Council of County Colleges (NJCCC), and New Jersey Department of the Treasury, Office of Management, FY 2021 Statement of Auditing and Accounting Standards for County Colleges – Enrollment Procedure Guidelines (the Standards) for the fiscal year ended June 30, 2021. The College's management is responsible for its compliance with those specified requirements.

The College's management has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assisting users in determining whether the entity complied with the specified 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 associated findings are as follows:

1. From the College's master list of students by term for the fiscal year ended June 30, 2021, we selected a sample of 45 and performed the following procedures to determine that a valid trail was documented underlying the schedule of credit hour enrollments:
  - 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 courses in term sampled. Information concerning the methodology and results of this procedure is included in Schedule B 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 (a) the courses were approved for funding in FY 2021; and (b) the number of credit hours claimed by the College agreed to number of credit hours approved by the NJCCC.

*No exceptions were noted as a result of this procedure.*
  - c. Inspected source documentation for each course/student (e.g. registration records, grade assignments, payment records, class rosters, etc.) to (a) verify the validity of the quantitative representations made on the client-prepared schedules; (b) ensured that adequate descriptions and course outlines were available for each course, in accordance with State funding requirements; and (c) determined the documentation was valid and adequate for certification of the Schedule of Credit-Hour Enrollments.

*No exceptions were noted as a result of this procedure.*

We also performed the following procedures:

2. Divided tuition income per accounting records by tuition rates to obtain estimated credit hours and compared to actual credit hours.

*The estimated credit hours were 95,881 and the actual was 95,832 for a difference of 49 or 0.05%.*

3. Recomputed the eligible portion of grant funded courses to verify that they were calculated and reported accurately.

*No exceptions were noted as a result of this procedure.*

4. Obtained all contracts with third-party providers 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.*

5. Obtained the accompanying Schedule A – Total Credit Hour Enrollments, for the year ended June 30, 2021, as prepared by management of the College. We traced to the documentation underlying the calculation of credit-hour enrollments, and added amounts reported in the Schedule both horizontally and vertically to verify mathematical accuracy.

*No exceptions were noted as a result of this procedure.*

6. 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. A sample of resident in-county students was selected and it was determined that they were properly classified within the in-county enrollments by reviewing their address and county of record. The Base Chargeback Rate per In-County Credit Hour was also recalculated as shown in Schedule C.

*No exceptions were noted as a result of this procedure.*

We were engaged by the College's management 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 engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on compliance with the specified requirements. 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 College's management and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

*Bowman & Company LLP*

**BOWMAN & COMPANY LLP**  
Certified Public Accountants  
& Consultants

Woodbury, New Jersey  
October 29, 2021

**ATLANTIC CAPE COMMUNITY COLLEGE**

Total Credit Hour Enrollments  
Fiscal Year Ended June 30, 2021

<u>Residency Status</u>	<u>Summer 2020 Semester</u>	<u>Fall 2020 Semester</u>	<u>Spring 2021 Semester</u>	<u>Total Fiscal Year</u>
Atlantic	7,788	35,423	29,812	73,023
Cape May	1,736	8,434	7,320	17,490
Other Counties	783	1,646	1,654	4,083
Out of State/Foreign	<u>707</u>	<u>241</u>	<u>288</u>	<u>1,236</u>
	<u>11,014</u>	<u>45,744</u>	<u>39,074</u>	<u>95,832</u>
		In-County Credit Hours		90,513
		Out of County Credit Hours		<u>5,319</u>
				<u>95,832</u>

See Independent Accountant's Report on Applying Agreed-Upon Procedures

**ATLANTIC CAPE COMMUNITY COLLEGE**  
Sampling Methodology and Results for Confirmation  
For Student Enrollment  
Fiscal Year Ended June 30, 2021

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**CREDIT STUDENT ENROLLMENT**

Methodology

A sample of 45 students was agreed to for our confirmation procedures.

Results

Mailed	45
Returned	15
Returned Correct	15
Returned with Exceptions	0
Returned Undeliverable	0

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

See Independent Accountant's Report on Applying Agreed-Upon Procedures

**ATLANTIC CAPE COMMUNITY COLLEGE**  
 Base Chargeback Rate Per In-County Credit Hour  
 Fiscal Year Ended June 30, 2021

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Total In-County Resident Enrollment Credit Hours	90,513
Divided by 30 Credit Hours	<u>30</u>
Resident FTE	<u><u>3,017</u></u>
Total County Aid	\$ 8,621,346
Divided by Resident FTE	<u>3,017</u>
Base Chargeback Rate Per In-County FTE	2,857
Divided by 30	<u>30</u>
Base Chargeback Rate Per In-County Credit Hour	<u><u>\$ 95.25</u></u>

See Independent Accountant's Report on Applying Agreed-Upon Procedures