

WARREN COUNTY COMMUNITY COLLEGE
SCHEDULE OF CREDIT-HOUR ENROLLMENTS
FISCAL YEAR ENDING JUNE 30, 2017

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, 2017, 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 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, 2017, 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.

October 2, 2017
Mount Arlington, New Jersey


NISIVOCCIA LLP

WARREN COUNTY COMMUNITY COLLEGE
SCHEDULE OF TOTAL CREDIT-HOUR ENROLLMENTS
FOR FISCAL YEAR ENDING JUNE 30, 2017

	<u>2016</u>		<u>2017</u>		
	<u>Summer C</u>	<u>Fall</u>	<u>Spring</u>	<u>Summer A&B</u>	<u>Total</u>
Credit					
Credit Hours	<u>963</u>	<u>20,944</u>	<u>13,553</u>	<u>1,711</u>	<u>37,171</u>
Total	<u>963</u>	<u>20,944</u>	<u>13,553</u>	<u>1,711</u>	<u>37,171</u>

SEE NOTE TO SCHEDULE

WARREN COUNTY COMMUNITY COLLEGE
NOTE TO SCHEDULE
FISCAL YEAR ENDING JUNE 30, 2017

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, 2017

Method of Sample Selection and Results

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

We circulated 55 confirmations to students in all semesters for the fiscal year ended June 30, 2017. Those received as of October 2, 2017 were without exception, and alternate procedures have been performed for non-replies.

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

- ANT 289** **Anthropology (3 Cr) (3:0)**
This course concentrates on the study of anthropology as defined by its sub-fields. These fields include physical/biological anthropology; archeology; cultural anthropology and linguistics. It emphasizes the study of people—both past and present—as well as the study of the physical world prior to and after the emergence of hominids (including modern humans).
- BIO 165** **Environmental Studies (4 Cr) (3:3) Lab Fee: \$35**
Increases awareness of natural principles that relate to current environmental issues, offers insight on population, renewable resources, energy, pollution and sustainability. Includes lecture, discussion, laboratory and field experience. Recommended for science majors and as a science elective.
- BIO 200** **Genetics (3 Cr) (3:0)**
This course includes a study of the principles of Mendelian genetics and theories of heritability including the chemical nature, location, organization, and transfer of the information encoded in nucleic acids. Aspects of population and medical genetics are reviewed. Assignments enforce the scientific method. Required for biology option science majors. This course does not transfer as a laboratory science.
Prerequisite: C or better in BIO 162
- 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.
Prerequisite: ENG 041, ENG 042 or appropriate placement test score
- CHE 165** **General Chemistry II (4 Cr) (3:3) Lab Fee: \$35**
A continuation of CHE 164 General Chemistry 1. Topics include gas laws, solutions, oxidation reduction, acid-base systems, chemical equilibrium, kinetics, thermodynamics, electrochemistry, radiochemistry, and an introduction to organic chemistry. Recommended for science majors.
Prerequisite: CHE 164

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

- COM 101** **Introduction to Mass Media** (3 Cr) (3:0)
This course surveys the characteristics and histories of mass media, such as newspapers, radio, television, and computers. Emphasis is placed on the effects of media forms on their respective cultures.
Prerequisite: *ENG 041 or appropriate placement test score*
- CSC 121** **Programming I (C++)** (3 Cr) (2:2) *Lab Fee: \$30*
This course provides an introduction to programming, including representation of data and instructions, data-type expressions, assignment, sequencing, arrays, procedures and functions, parameters, techniques of problem solving and algorithm expression, stepwise refinement, and modular programming style.
Co-requisite: *CSC 103*
- CRJ 120** **Juvenile Delinquency** (3 Cr) (3:0)
This course reviews prominent theories relating to the causes of juvenile delinquency in the U.S. The course surveys the history of the juvenile justice system and explores, in-depth, how the system functions today, including its processes and effectiveness.
Prerequisite: *ENG 042 or appropriate placement test score*
- ECE 240** **Teaching Language Arts to Young Children** (3 Cr) (3:0)
This course explores the development of language and ways in which parents and teachers can stimulate development of the young child's verbal expression. It emphasizes materials and activities that stimulate listening, speaking, reading, and writing skills.
Prerequisite: *ECE 130*
- EDU 110** **Foundations of Education** (3 Cr) (3:0)
This course provides an overview of the historical, political, social, and economic foundations of education. Students explore curriculum, current issues in education, and the role of the teacher.
Prerequisite: *ENG 041, ENG 042 or appropriate placement test score*

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

- 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.
Prerequisite: ENG 041, ENG 042 or appropriate placement test score
- 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 *The Adventures of Huckleberry Finn*.
Prerequisite: ENG 141
- FOR 101** **Beginning Spanish I** (3 Cr) (3:0)
This course provides an introduction to understanding and speaking Spanish. Basic grammatical structures and elementary readings reinforce listening and oral skills.
Co-requisite: ENG 041 or appropriate placement test score
- FOR 251** **Intermediate Spanish II** (3 Cr) (3:0)
This course emphasizes conversation based on literature and grammar review. Materials give a glimpse of Spanish and Latin American life, thought, and culture.
Prerequisite: FOR 201
- GRD 121** **Computer Graphics I** (3 Cr) (2:2) *Lab Fee: \$25*
This course introduces students to the hardware, software, and terminology related to the field of Computer Graphics. Students learn to develop creative visual solutions with both vector and raster applications (Adobe Illustrator and Photoshop). Design, layout and creative use of typography, as well as understanding the technical aspects of the various file formats, are covered.

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

- HIS 101** **Western Civilization I** (3 Cr) (3:0)
This course surveys Western civilization from its beginnings to 1648. Major topics include: ancient civilizations, Greece and Rome, the Middle Ages, the Renaissance, and the Reformation.
- 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.
- 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.
Prerequisite: MAT 131 with a grade of C or better
- MED 186** **Medical Office Procedures** (3 Cr) (3:0)
This course provides the student with the necessary skills to work in an administrative capacity in an outpatient medical office and/or ambulatory care setting. Emphasis on medical ethics and proper record keeping will enable the student to be prepared for office management.
Prerequisite: MED 176, MED 177
Co-requisite: MED 185
- MUS 191** **Introduction to Music** (3 Cr) (3:0)
This course provides a critical examination of the structural and expressive elements of music, from the 1600's to the present, which lead the listener to a greater appreciation of music.