

WARREN COUNTY COMMUNITY COLLEGE
AUDITORS' MANAGEMENT REPORT ON
ADMINISTRATIVE FINDINGS - FINANCIAL,
COMPLIANCE AND PERFORMANCE
FISCAL YEAR ENDED JUNE 30, 2020



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December 15, 2020

The Honorable Chairman and Members
of the Board of Trustees
Warren County Community College
Washington, New Jersey

We have audited, in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards* issued by the Comptroller General of the United States, the basic financial statements of the Warren County Community College for the fiscal year ended June 30, 2020 and have issued our report thereon dated December 15, 2020.

We have already discussed the suggestion with various management personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the suggestion.

This report is intended solely for the information and use of management, the members of the Board of Trustees, and to meet the requirements for filing with the Office of Management and Budget, Department of the Treasury, State of New Jersey, and should not be used by anyone other than these specified parties.

Nisivoccia LLP

NISIVOCCIA LLP

WARREN COUNTY COMMUNITY COLLEGE
COMMENTS AND RECOMMENDATIONS
FISCAL YEAR ENDED JUNE 30, 2020

Management Suggestion:

Effect on Internal Controls due to COVID-19

With the increase in employees working remotely due to COVID-19 especially those in the Business Office it is vital that the College routinely reviews the internal controls in place especially with respect to security of passwords as well as access rights to accounting software and bank information including bank wire transfers and the timely back-up of records.

WARREN COUNTY COMMUNITY COLLEGE
SUMMARY OF RECOMMENDATIONS
JUNE 30, 2020

Summary of Recommendations:

None