

BALTIMORE CITY COMMUNITY COLLEGE

**Report of Independent Public Accountants
On Applying Agreed-Upon-Procedures**

2012 Fall Semester



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REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS ON APPLYING AGREED-UPON PROCEDURES

The Maryland Higher Education Commission
6 N. Liberty St.
Baltimore, Maryland 21201

We have performed the procedures enumerated below, which were agreed to by the Maryland Higher Education Commission (the Commission) and Baltimore City Community College (the College), solely to assist you in evaluating certain student enrollment data for the College submitted to the Commission through the Enrollment Information System Reports for the 2012 Fall Semester (the Reports). The College's management is responsible for the information contained in the Reports. Our procedures were made as of the College's institutional freeze date for the 2012 Fall Semester, as requested by the Commission. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures performed and related results were as follows:

A. Total Registered Students

We randomly selected 32 students from the College's 5,474 total registered students reported in the Reports. For those students selected, we compared information submitted in the Reports to supporting evidence maintained at the College with respect to the following attributes:

Attribute	Evidence	Fall 2012 Exceptions
1. Actual enrollment as of the institutional freeze date	Existence of a billing record, registration form, or class schedule	0
2. Race category	Race as entered on the student's application for admission	2
3. Tuition status category	Residency as entered on the student's application for admission or included on the student's billing record	0



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A. Total Registered Students (continued)

We compared the results of the sampling procedures to published attribute sampling tables for the above population size, sample size and number of errors, and noted that the tables indicate these results would provide 90 % confidence that the maximum error rate in the population does not exceed 7.4% for attributes 1 and 3, and 16.8% for attribute 2.

B. First-Time, Full-Time Students

We randomly selected 30 students from the College's 468 first-time, full-time students reported in the Reports. For those students selected, we compared information submitted in the Reports to supporting evidence maintained at the College with respect to the following attributes:

Attribute	Evidence	Fall 2012 Exceptions
4. Actual enrollment as of the institutional freeze date	Existence of a billing record, registration form, transcript, or class schedule	0
5. First-time, full-time status	Date of high school graduation, education history, and other data contained in the student's information file	0

We compared the results of the sampling procedures to published attribute sampling tables for the above population size, sample size and number of errors, and noted that the tables indicate these results would provide 90 % confidence that the maximum error rate in the population does not exceed 7.4% for attributes 4 and 5.

We were not engaged to and did not conduct an examination, the objective of which would be the expression of an opinion on the student enrollment data included in the Reports, or the Reports themselves. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Commission and the College and is not intended to be and should not be used by anyone other than these specified parties.

SB & Company, LLC

Hunt Valley, MD
November 15, 2013