

HIGHER EDUCATION ADMINISTRATION

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**HIGHER EDUCATION ADMINISTRATION
DEPARTMENT OF STATE**

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I. PROGRAM OBJECTIVES

The State provides funds to support general operations expenditures at New Jersey's senior public higher education institutions. New Jersey's system of higher education includes twelve senior public colleges and universities. Three are research universities: Rutgers, the State University of New Jersey; the University of Medicine and Dentistry of New Jersey; and the New Jersey Institute of Technology. Nine are State colleges or teaching universities: Thomas A. Edison State College; Rowan University; New Jersey City University; Kean University; William Paterson University of New Jersey; Montclair State University; The College of New Jersey; Ramapo College of New Jersey; and The Richard Stockton College of New Jersey. Each of the senior public institutions has its own Board of Trustees and develops and conducts its own educational programs. Each of these institutions, except Edison, offers the traditional four-year undergraduate curriculum leading to the bachelor's degree. All offer graduate programs, and Rutgers, UMDNJ and NJIT offer programs leading to a doctoral degree or equivalent.

II. PROGRAM PROCEDURES

Under the annual appropriations act, each senior public college and university is provided a Grants-in-Aid appropriation for the fiscal year, July 1 to June 30. These funds are disbursed to the individual institutions according to established drawdown schedules on the last business day of each month.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED OR DISALLOWED

1. Compliance Requirement

Expenditure of State funds must be in accordance with the authorized budget contained in the annual Appropriations Act.

2. Suggested Audit Procedures

Review the annual Appropriations Act as detailed in the annual Appropriations Handbook.

B. ELIGIBILITY

Eligibility is limited to Rutgers University, the University of Medicine and Dentistry of New Jersey, the New Jersey Institute of Technology, Thomas A. Edison State College, Rowan University, New Jersey City University, Kean University, William Paterson University of New Jersey, Montclair State University, The College of New Jersey, Ramapo College of New Jersey, and The Richard Stockton College of New Jersey.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING PROCEDURES

Not applicable.

D. REPORTING REQUIREMENTS

1. Compliance Requirements

Refer to New Jersey Office of Management and Budget (OMB) Circular 04-04.

Refer to N.J.S.A. 18A:3-19.2. et seq., "Disclosure of gifts in excess of \$100,000 from foreign government, legal entity, or person in one year." Institutions of higher education must disclose the amount, terms, restrictions and requirements attached to or made a part of any gift of value in excess of \$100,000.00 made to the institution by a foreign government, foreign legal entity or foreign person in any one fiscal year.

2. Suggested Audit Procedures

Review and verify schedule of Federal and State Financial Assistance. Trace data to supporting documentation.

Review and verify that reporting requirements concerning gifts from foreign entities have been met.

E. SPECIAL TESTS AND PROVISIONS

There are no special tests and procedures for the auditor to perform.

**HIGHER EDUCATION ADMINISTRATION
DEPARTMENT OF STATE**

XX 230 074 24xx xxx FEDERAL ARRA APPROPRIATIONS TO SENIOR PUBLIC COLLEGES AND UNIVERSITIES

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[see also XX 100 094 9410 137 FICA (SOCIAL SECURITY TAX)FOR SENIOR PUBLIC COLLEGES AND UNIVERSITIES]

I. PROGRAM OBJECTIVES

The State provides federal American Reinvestment and Recovery Act (ARRA) funds to support salary expenditures at New Jersey's senior public higher education institutions. These funds are provided from federal State Fiscal Stabilization Fund appropriations awarded to the State of New Jersey by the United States Department of Education.

II. PROGRAM PROCEDURES

Under the annual appropriations act, each senior public college and university is provided a federal ARRA appropriation for the fiscal year, July 1 to June 30. These funds are disbursed to the individual institutions upon certification by the institutions of compliance with requirements in the annual Appropriations Act, and upon release of funds to the State by the United States Department of Education.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED OR DISALLOWED

1. Compliance Requirement

Expenditure of Federal ARRA funds must be in accordance with the authorized budget contained in the annual Appropriations Act. Expenditures must be made in support of institutional salary costs.

2. Suggested Audit Procedures

Review the annual Appropriations Act as detailed in the annual Appropriations Handbook. Verify that Federal ARRA funds have been expended in support of institutional salary costs.

B. ELIGIBILITY

Eligibility is limited to Rutgers University, the New Jersey Institute of Technology, Thomas A. Edison State College, Rowan University, New Jersey City University, Kean University, William Paterson University of New Jersey, Montclair State University, The College of New Jersey, Ramapo College of New Jersey, and The Richard Stockton College of New Jersey.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING PROCEDURES

Not applicable.

D. REPORTING REQUIREMENTS

1. Compliance Requirements

Refer to New Jersey Office of Management and Budget (OMB) Circular 04-04.

Refer to N.J.S.A. 18A:3-19.2. et seq., "Disclosure of gifts in excess of \$100,000 from foreign government, legal entity, or person in one year." Institutions of higher education must disclose the amount, terms, restrictions and requirements attached to or made a part of any gift of value in excess of \$100,000.00 made to the institution by a foreign government, foreign legal entity or foreign person in any one fiscal year.

Refer to New Jersey OMB Memorandum to institutional Chief Fiscal Officers, dated September 18, 2009, "ARRA Quarter 1 Reporting Requirements," and New Jersey OMB Memorandum to institutional Presidents, dated April 1, 2010, "Federal Monitoring of the SFSP Implementation." Institutions should have copies of these memoranda on file.

2. Suggested Audit Procedures

Review and verify schedule of Federal and State Financial Assistance. Trace data to supporting documentation.

Review and verify that reporting requirements concerning gifts from foreign entities have been met.

Review and verify that reporting requirements specified in OMB Memoranda have been met.

E. SPECIAL TESTS AND PROVISIONS

There are no special tests and procedures for the auditor to perform.

**HIGHER EDUCATION ADMINISTRATION
INTERDEPARTMENTAL**

XX 100 094 9410 xxx FRINGE BENEFITS OTHER THAN FICA FOR SENIOR
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[see also XX 100 094 9410 137 FICA (SOCIAL SECURITY TAX)FOR SENIOR PUBLIC
COLLEGES AND UNIVERSITIES]

I. PROGRAM OBJECTIVES

The State funds the employer's share of fringe benefits, other than FICA (which is handled separately), for public employees at New Jersey's senior public institutions whose positions are authorized as State-funded by the annual Appropriations Act. Institutions reimburse the State for the fringe benefit costs of employees beyond the number authorized in the annual Appropriations Act, whether funded from State or non-State sources.

II. PROGRAM PROCEDURES

All employees' benefits are initially funded by State funds. The senior public colleges and universities must reimburse the State on a quarterly basis for fringe benefit payments made on behalf of employees beyond the number authorized in the annual Appropriations Act, whether these employees' salaries are funded from State or non-State sources. The senior public colleges and universities are required to submit these reimbursements no later than the 30th of the month following the end of each quarter. Accompanying each reimbursement should be a quarterly fringe reimbursement calculation, on form NJOMB-FRINGE, "Quarterly Fringe Benefits Reimbursement Calculation."

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED OR DISALLOWED

1. Compliance Requirement

Reimbursement is required for payments made on behalf of employees beyond the number authorized in the annual Appropriations Act. Reimbursement is made on a quarterly basis, at rates established in OMB Circular 11-08; payments are due no later than the 30th of the month following the end of each quarter.

2. Suggested Audit Procedures

- a. Review the annual Appropriations Act, to determine the number of positions authorized as State-funded positions.
- b. Review payroll system for position coding for State-funded or non-State-funded status.

- c. Review system for allocating costs for positions with multiple funding sources.
- d. Review system for determining State-funded fringe benefits versus non-State-funded fringe benefits.
- e. Review documentation supporting quarterly remittances for non-State-funded positions, if applicable, including categories and amounts of excluded earnings.
- f. Report all noted instances of non-compliance, illegal acts, and instances in which the cumulative effect of individual immaterial instances of non-compliance could materially affect the financial statements.

B. ELIGIBILITY

Eligibility is limited to Rutgers University, the University of Medicine and Dentistry of New Jersey, the New Jersey Institute of Technology, Thomas A. Edison State College, Rowan University, New Jersey City University, Kean University, William Paterson University, Montclair State University, The College of New Jersey, Ramapo College of New Jersey, and The Richard Stockton College of New Jersey.

State funding of fringe benefits other than FICA is limited to State-funded positions as specified in the annual Appropriations Act. The State must be reimbursed for all other fringe benefit costs that it initially funded.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING PROCEDURES

Not applicable.

D. REPORTING REQUIREMENTS

1. Compliance Requirement

- a. Quarterly remittance reports must include a reconciliation of the institution's gross non-State payroll to the non-State payroll amount used as the basis for calculating the other than FICA fringe benefit reimbursement.
- b. Refer to New Jersey Office of Management and Budget (OMB) Circulars 04-04 and 11-08.

2. Suggested Audit Procedures

- a. Review reports and supporting documentation and test calculations.
- b. Review and verify schedule of Expenditures of State Awards. Trace data to supporting documentation.

E. SPECIAL TESTS AND PROVISIONS

Refer to Suggested Audit Procedures, Sections III.A and III.D, above.

**HIGHER EDUCATION ADMINISTRATION
INTERDEPARTMENTAL**

XX 100 094 9410 137 FICA (SOCIAL SECURITY TAX)FOR SENIOR PUBLIC COLLEGES AND UNIVERSITIES

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[see also XX 100 094 9410 xxx FRINGE BENEFITS OTHER THAN FICA FOR SENIOR PUBLIC COLLEGES AND UNIVERSITIES]

I. PROGRAM OBJECTIVES

The State provides reimbursement to the state's senior public colleges and universities for payment of the employer's share of FICA (Social Security) for public employees at these institutions whose positions are authorized as State-funded by the annual Appropriations Act. Federal regulations prohibit the State from making payment directly to the federal government on the institutions' behalf since they are considered separate entities from the State under these regulations.

II. PROGRAM PROCEDURES

All employees' payments are initially funded by the senior public colleges and universities, according to federal requirements. The institutions are reimbursed by the State only for FICA payments made on behalf of employees whose positions are authorized as State-funded by the annual Appropriations Act. Institutions submit reimbursement requests on a weekly or biweekly basis. FICA payments made by the institutions for employees beyond the number authorized in the annual Appropriations Act, whether these employees' salaries are funded from State or non-State sources, must be deducted from all reimbursement requests. Requests for reimbursement must be submitted on form NJOMB-FICA, "Request for FICA Payment Recovery," and summarized quarterly on form NJOMB-FRINGE, "Quarterly Fringe Benefits Reimbursement Calculation."

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED OR DISALLOWED

1. Compliance Requirement

Reimbursement is provided only for payments made on behalf of employees up to the total authorized in the annual Appropriations Act. Payments made for positions beyond the number authorized in the annual Appropriations Act must be deducted from weekly or biweekly reimbursement requests or remitted to the state on a quarterly basis.

2. Suggested Audit Procedures

a. Review the annual Appropriations Act, to determine the number of positions authorized as State-funded positions.

- b. Review payroll system for position coding for State-funded or non-State-funded status.
- c. Review system for allocating costs for positions with multiple funding sources.
- d. Review system for determining State-funded FICA versus non-State FICA.
- e. Review documentation supporting reimbursement requests for State-funded positions and quarterly remissions for non-State funded positions, if applicable.
- f. Report all noted instances of non-compliance, illegal acts, and instances in which the cumulative effect of individual immaterial instances of non-compliance could materially affect the financial statements.

B. ELIGIBILITY

Eligibility is limited to Rutgers University, the University of Medicine and Dentistry of New Jersey, the New Jersey Institute of Technology, Thomas A. Edison State College, Rowan University, New Jersey City University, Kean University, William Paterson University, Montclair State University, The College of New Jersey, Ramapo College of New Jersey, and The Richard Stockton College of New Jersey.

State reimbursement of FICA payments is limited to State-funded positions as specified in the annual Appropriations Act.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING PROCEDURES

Not applicable.

D. REPORTING REQUIREMENTS

1. Compliance Requirement

- a. Institutions must provide a reconciliation of gross payroll to the State-funded payroll amount used as the basis for calculating the FICA reimbursement with each request for reimbursement.
- b. Refer to New Jersey Office of Management and Budget(OMB) Circulars 04-04 and 11-08.

2. Suggested Audit Procedures

- a. Review reimbursement requests and supporting documentation and test calculations.
- b. Review and verify schedule of Expenditures of State Awards. Trace data to supporting documentation.

E. SPECIAL TESTS AND PROVISIONS

Refer to Suggested Audit Procedures, Sections III.A and III.D, above.

**HIGHER EDUCATION ADMINISTRATION
DEPARTMENT OF THE TREASURY**

XX 100 082 2155 001

AID TO INDEPENDENT COLLEGES AND UNIVERSITIES

I. PROGRAM OBJECTIVES

The state is committed by law and public policy to the development and preservation of a planned and diverse system of higher education which encompasses both public and private institutions, State aid to independent colleges and universities is provided under P.L.1979, c.13 (N.J.S.A.18A:72B-15 et seq.), the Independent College and University Assistance Act (ICUAA). This act helps to provide maximum educational choice among colleges and universities through the preservation of the vitality and quality of independent institutions of higher education in New Jersey.

II. PROGRAM PROCEDURES

The State Treasurer, subject to the availability of appropriations, is authorized to contract with eligible independent colleges and universities in this state to provide educational services to New Jersey students. Payment to the institutions is based upon the number of fulltime equivalent (FTE) New Jersey undergraduates enrolled during the pre-budget year in the independent institutions, and is linked to 25% of the level of direct per-student support for the state college sector during the pre-budget year. Funds are apportioned among the independent institutions according to a statutory formula that includes a base allocation (10% of the total), an allocation based on the number of New Jersey undergraduates who received state financial aid or aid administered by the independent institutions of \$1,000 or more, exclusive of loans, during the pre-budget year (35% of the total), and an allocation based on the number of New Jersey FTE undergraduates enrolled during the pre-budget year (55% of the total).

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED OR DISALLOWED

1. Compliance Requirement

- a. See N.J.S.A. 18A:72B-15 et seq.
- b. See N.J.A.C. 9:14-1 et seq.

2. Suggested Audit Procedures

- a. Review N.J.S.A. 18A:72B-17 definitions.
- b. Review N.J.A.C. 9:14-1 definitions.
- c. Perform appropriate sampling in accordance with generally accepted auditing standards.
- d. Audit full-time equivalent enrollment for accuracy of count, residency, and approved campus location.
- e. Audit students receiving need-based financial aid (either state financial aid or institutional aid of \$1,000 or more, exclusive

of loans) for accuracy of head count, residency, and approved campus location.

B. ELIGIBILITY

1. Compliance Requirement

- a. Refer to N.J.S.A. 18A:72B-17.
- b. Refer to N.J.A.C. 9:14-1.
- c. New Jersey resident undergraduate students who have received instruction offered on the main New Jersey campus or at other approved locations.

2. Suggested Audit Procedures

- a. Verify eligibility by sampling registration records.
- b. Verify branch campus approval by the Commission on Higher Education.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING PROCEDURSS

No compliance requirement.

D. REPORTING REQUIREMENTS

1. Compliance Requirement

- a. Refer to N.J.A.C. 9:14-1.2, 1.3, 1.4.
- b. Funds must be maintained in a separate ledger account. Each institution shall cause an audit of such account and of enrollment figures by a certified public accountant.
- c. Refer to N.J.S.A. 18A:72B-18. Funds granted under this act may be used by the institutions for any purpose appropriate to maintaining or enhancing the quality of the academic offerings available to New Jersey students, except for the purposes of sectarian instruction, the construction or maintenance of sectarian facilities, or for any other sectarian purpose or activity.
- d. Refer to New Jersey Office of Management and Budget (OMB) Circular 04-04.
- e. Refer to N.J.S.A. 18A:3-19.2. et seq., "Disclosure of gifts in excess of \$100,000 from foreign government, legal entity, or person in one year." Every institution of higher education licensed by the Commission on Higher Education must disclose the amount, terms, restrictions and requirements attached to or made a part of any gift of value in excess of \$100,000.00 made to the institution by a foreign government, foreign legal entity or foreign person in any one fiscal year.

2. Suggested Audit Procedures

- a. Verify that a certified audit of enrollments and an annual financial statement has been performed and submitted to the Department of the Treasury, Director of Fiscal Resources, by November 1 of each year.
- b. Sample financial reports and review for completeness and timeliness of submission. Trace data to supporting documentation.
- c. Verify use of funds by performing appropriate sampling in accordance with generally accepted auditing standards.
- d. Review and verify schedule of Expenditures of State Awards. Trace data to supporting documentation.
- e. Review and verify that reporting requirements concerning gifts from foreign entities have been met.

E. SPECIAL TESTS AND PROVISIONS

There are no special tests and procedures for the auditor to perform.

**HIGHER EDUCATION ADMINISTRATION
DEPARTMENT OF THE TREASURY**

XX 100 082 2155 011

RESEARCH UNDER CONTRACT WITH THE INSTITUTE OF
MEDICAL RESEARCH, CAMDEN

I. PROGRAM OBJECTIVES

The Coriell Institute for Medical Research (CIMR) was established in the 1950's to conduct research and field trials on the treatment and prevention of polio. Since then, it has established a national reputation for biomedical research in the areas of infectious disease, cancer, aging, birth defects, and environmental hazards. This appropriation provides support for salaries of research teams at the CIMR to assure continuity of staffing and effort between federally funded research projects, the major source of financial support at CIMR.

II. PROGRAM PROCEDURES

An annual contract, contingent upon appropriations, is developed between the New Jersey Department of the Treasury and CIMR based upon the institute's submission of a proposed expenditure budget.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED OR DISALLOWED

Refer to annual contract.

B. ELIGIBILITY

Limited to Coriell Institute for Medical Research.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING PROCEDURES

No compliance requirement.

D. REPORTING REQUIREMENTS

1. Compliance Requirement

- a. Refer to annual contract.
- b. Refer to New Jersey Office of Management and Budget (OMB) Circular 04-04.

1. Suggested Audit Procedures

- a. Review annual contract.
- b. Review proposed budget and institute's internal expenditure report.
- c. Review disbursements to CIMR.
- d. Review final report submission, including submitted vouchers and final expenditure report.
- e. Review financial statement of CIMR.

- f. Review and verify schedule of Federal and State Financial Assistance. Trace data to supporting documentation.

E. SPECIAL TESTS AND PROVISIONS

There are no special tests and procedures for the auditor to perform.

**HIGHER EDUCATION ADMINISTRATION
DEPARTMENT OF THE TREASURY**

XX 100 082 2155 013

MARINE SCIENCES CONSORTIUM

I. PROGRAM OBJECTIVES

The New Jersey Marine Sciences Consortium is an alliance of 31 colleges and universities, 24 of which are located in New Jersey. The remaining ones are located in southern New York and eastern Pennsylvania. The consortium conducts joint research, education, and public service in matters related to the marine and coastal areas of the mid-Atlantic. An annual appropriation to the consortium through the Department of the Treasury partially supports consortium administration, provides matching funds for federal grants through the Sea Grant College Program, and partially funds a variety of other consortium activities such as a mini--grant research program, a visiting professor program, a marine safety program, and a Jersey Shore Master Plan study.

II. PROGRAM PROCEDURES

The consortium annually submits a funding proposal to the Department of the Treasury. Funding, if approved, is included in the annual Appropriations Act.

An annual contract is developed between the New Jersey Department of the Treasury and the New Jersey Marine Sciences Consortium. The contract is based upon the institution's submission of a proposed expenditure budget and program activity. Please refer to annual contract.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED OR DISALLOWED

1. Compliance Requirement

- a. See annual proposal to the Department of the Treasury from the Marine Sciences Consortium.
- b. Refer to annual contract.

2. Suggested Audit Procedures

- a. Verify use of funds by performing appropriate sampling in accordance with generally accepted auditing standards.
- b. Examine contracts with other state and federal agencies.

B. ELIGIBILITY

Limited to the New Jersey Marine Sciences Consortium.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING PROCEDURES

State funding is partially used as a match to federal Sea Grant funds.

D. REPORTING REQUIREMENTS

1. Compliance Requirement

- a. The consortium submits its annual financial report to the Department of the Treasury. Note that the consortium operates on a federal fiscal year (October 1 through September 30).
 - b. Refer to annual contract.
 - c. Refer to New Jersey Office of Management and Budget (OMB) Circular 04-04.
2. Suggested Audit Procedures
- a. Review annual contract.
 - b. Verify that audited annual report was submitted.
 - c. Review proposed expenditure budget and program activity.
 - d. Review disbursement to the consortium.
 - e. Review and verify schedule of Federal and State Financial Assistance. Trace data to supporting documentation.

E. SPECIAL TESTS AND PROVISIONS

There are no special tests and procedures for the auditor to perform.

**HIGHER EDUCATION ADMINISTRATION
DEPARTMENT OF THE TREASURY**

MISCELLANEOUS HIGHER EDUCATION PROGRAMS
ANNUAL CONTRACTS

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RICHARD STOCKTON COLLEGE OF NEW JERSEY FIRE
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BLOOMFIELD COLLEGE - ACADEMIC CENTER

I. PROGRAM OBJECTIVES

An annual contract, contingent upon appropriations, is developed between the New Jersey Department of the Treasury and the respective New Jersey college or university. Please refer to annual contract for the program objective.

III. PROGRAM PROCEDURES

The contract is based upon the institution's submission of a proposed expenditure budget and program activity.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED OR DISALLOWED

Refer to annual contract.

B. ELIGIBILITY

Limited to the New Jersey college or university listed.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING PROCEDURES

Refer to annual contract.

D. REPORTING REQUIREMENTS

1. Compliance Requirement

- a. Refer to annual contract.
- b. Refer to New Jersey Office of Management and Budget (OMB) Circular 04-04.

2. Suggested Audit Procedures

- a. Review annual contract.
- b. Review proposed budget and the institution's internal expenditure report.
- c. Review disbursements to the institution.
- d. Review final report submission, including submitted vouchers and final expenditure report.
- e. Review financial statement of institution.
- f. Review and verify schedule of Federal and State Financial Assistance. Trace data to supporting documentation.

E. SPECIAL TESTS AND PROVISIONS

There are no special tests and procedures for the auditor to perform.

**HIGHER EDUCATION ADMINISTRATION
DEPARTMENT OF THE TREASURY**

XX 100 082 2155 015

OPERATIONAL COSTS COUNTY COLLEGES

I. PROGRAM OBJECTIVES

This program provides state funds to support Educational and General (E&G) expenditures at New Jersey's nineteen community colleges.

II. PROGRAM PROCEDURES

The Office of Management and Budget (OMB) allocates the annual appropriation for community college operating aid according to a formula of differential and categorical funding as prescribed by N.J.S.A. 18A:64A-22. Differential aid and categorical aid are, in part, based upon audited enrollments by differential group, and take into account the variation in program costs among diverse academic programs. Annual audits of each community college's enrollments by differential funding group are required to be submitted to the Department of the Treasury no later than November 1. Audited financial statements are required to be submitted to the Department of the Treasury no later than December 31. Differential classifications for each course offering are approved by the State Treasurer upon recommendation of the Council of County Colleges' Course Review Committee.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED OR DISALLOWED

Refer to N.J.S.A. 18A:64A-1 et seq.

B. ELIGIBILITY

1. Compliance Requirement

- a. Review N.J.S.A. 18A:64A-22 et seq.
- b. Only those enrollments for which the college bears the direct cost of instruction are eligible to receive state funding.
- c. Only those non-credit enrollments in remedial, developmental, general education development, and adult basic education are eligible to receive state funding.

2. Suggested Audit Procedures

- a. Review N.J.S.A. 18A:64A-22 et seq.
- b. Review the annual Office of Management and Budget (OMB) final allocation of operating aid memorandum provided to the institution.
- c. Review the college's course differential classification records and supporting documentation, including the classification of new or revised courses by the Course Review Committee.

- d. Review college's educational contracts and grants to ensure that enrollments supported by such funds are not included in counts to be submitted for state funding.
- e. Review credit hour enrollment for accuracy of count and classification.
- f. Perform appropriate sampling in accordance with generally accepted auditing standards.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING PROCEDURES

1. Compliance Requirement

Refer to N.J.S.A. 18A:64A-22. Each county which operates a county college shall continue to provide moneys for the support of the college in an amount no less than 25% of the operational expense in the base State fiscal year.

2. Suggested Audit Procedures

- a. Review N.J.S.A. 18A:64A-22 et seq.
- b. Review the college's financial records to verify the level of county support.

D. REPORTING REQUIREMENTS

1. Compliance Requirement

- a. Refer to New Jersey Office of Management and Budget (OMB) Circular 04-04.
- b. Submit enrollment audit by November 1.
- c. Submit financial audit by December 31.
- d. Refer to N.J.S.A. 18A:3-19.2. et seq., "Disclosure of gifts in excess of \$100,000 from foreign government, legal entity, or person in one year." Institutions of higher education must disclose the amount, terms, restrictions and requirements attached to or made a part of any gift of value in excess of \$100,000.00 made to the institution by a foreign government, foreign legal entity or foreign person in any one fiscal year.

2. Suggested Audit Procedures

- a. Review and verify schedule of Federal and State Financial Assistance. Trace data to supporting documentation.
- b. Structure audit to complete reports by required submission date.
- c. Review and verify that reporting requirements concerning gifts from foreign entities have been met.

E. SPECIAL TESTS AND PROVISIONS

There are no special tests and procedures for the auditor to perform.

**HIGHER EDUCATION ADMINISTRATION
DEPARTMENT OF THE TREASURY**

XX 230 082 2155 127

FEDERAL ARRA APPROPRIATIONS TO COUNTY COLLEGES

[see also XX 100 082 2155 015 OPERATIONAL COSTS COUNTY COLLEGES]

I. PROGRAM OBJECTIVES

The State provides federal American Reinvestment and Recovery Act (ARRA) funds to support salary expenditures at New Jersey's county colleges. These funds are provided from federal State Fiscal Stabilization Fund appropriations awarded to the State of New Jersey by the United States Department of Education.

II. PROGRAM PROCEDURES

Under the annual appropriations act, each county college is provided a federal ARRA appropriation for the fiscal year, July 1 to June 30. These funds are disbursed to the individual institutions upon certification by the institutions of compliance with requirements in the annual Appropriations Act, and upon release of funds to the State by the United States Department of Education.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED OR DISALLOWED

1. Compliance Requirement

Expenditure of Federal ARRA funds must be in accordance with the authorized budget contained in the annual Appropriations Act. Expenditures must be made in support of institutional salary costs.

2. Suggested Audit Procedures

Review the annual Appropriations Act as detailed in the annual Appropriations Handbook. Verify that Federal ARRA funds have been expended in support of institutional salary costs.

B. ELIGIBILITY

Eligibility is limited to New Jersey County Community Colleges.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING PROCEDURES

Not applicable.

D. REPORTING REQUIREMENTS

1. Compliance Requirements

Refer to New Jersey Office of Management and Budget (OMB) Circular 04-04.

Refer to N.J.S.A. 18A:3-19.2. et seq., "Disclosure of gifts in excess of \$100,000 from foreign government, legal entity, or person in one year." Institutions of higher education must disclose the amount, terms, restrictions and requirements attached to or made a part of any gift of value in excess of \$100,000.00 made to the institution by a foreign government, foreign legal entity or foreign person in any one fiscal year.

Refer to New Jersey OMB Memorandum to institutional Chief Fiscal Officers, dated September 18, 2009, "ARRA Quarter 1 Reporting Requirements," and New Jersey OMB Memorandum to institutional Presidents, dated April 1, 2010, "Federal Monitoring of the SFSF Implementation."

2. Suggested Audit Procedures

Review and verify schedule of Federal and State Financial Assistance. Trace data to supporting documentation.

Review and verify that reporting requirements concerning gifts from foreign entities have been met.

Review and verify that reporting requirements specified in OMB Memoranda have been met.

E. SPECIAL TESTS AND PROVISIONS

There are no special tests and procedures for the auditor to perform.

**HIGHER EDUCATION ADMINISTRATION
DEPARTMENT OF THE TREASURY**

XX 100 082 2155 016

P.L. 1971, C.12 DEBT SERVICE

I. PROGRAM OBJECTIVES

P.L. 1971, Chapter 12 (as amended in 1994) provides a self-renewing capital funding program for community colleges. Counties issue bonds for new construction, acquisition, expansion, or capital renewal and replacement projects at the colleges, and the state shares the debt service equally with the counties. The total principal amount of these bonds may not exceed \$330,000,000 (\$165,000,000 state share debt service and \$165,000,000 county share debt service). The state makes payments to the bond trustees or the county. No state funds are paid to the colleges.

II. PROGRAM PROCEDURES

As outstanding bonds are retired, the State Treasurer determines the amount of bonds entitled to the benefits of the program and not allocated to another capital project. County colleges may request a reservation of funds through the New Jersey Council of County Colleges for a particular capital project. To effect a reservation, the county Board of School Estimate and the college's Board of Trustees must file resolutions with the Office of Public Finance authorizing the sale of bonds. The County Treasurer certifies that the county has adopted a bond ordinance. Finally, the State Treasurer approves the bond sale and the counties issue bonds, the proceeds of which are provided to the colleges.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED OR DISALLOWED

Refer to N.J.S.A. 18A:22 et seq.

B. ELIGIBILITY

Only bonds that have been authorized by the State Treasurer and sold by a county for the benefit of its community college are eligible for state debt service payments.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING PROCEDURES

Counties pay one half of debt service on bonds issued under program.

D. REPORTING REQUIREMENTS

1. Compliance Requirement

- a. Refer to bond indenture agreement
- b. Refer to New Jersey Office of Management and Budget (OMB) Circular 04-04.
- c. Annual debt service payments (principal and interest) made by the State of New Jersey on bonds issued by the county under this program are to be included on the County College's Schedule of Federal and State Financial Assistance.

2. Suggested Audit Procedures

Review and verify schedule of Federal and State Financial Assistance. Trace data to supporting documentation.

E. SPECIAL TESTS AND PROVISIONS

There are no special tests and procedures for the auditor to perform.

**HIGHER EDUCATION ADMINISTRATION
DEPARTMENT OF THE TREASURY**

XX 100 082 2155 017

EMPLOYER CONTRIBUTIONS - ALTERNATE BENEFIT
PROGRAM

I. PROGRAM OBJECTIVES

This program funds the employer's share of pension contributions for eligible community college employees participating in the Alternate Benefits Program (ABP). It also provides reimbursements to the colleges for pension costs of employees who are eligible to participate in ABP but who elected to remain in the Public Employees Retirement System (PERS).

II. PROGRAM PROCEDURES

The community colleges submit billings to the New Jersey Department of the Treasury, Division of Pensions, for employer share of payments to be made on behalf of participating employees. The Division of Pensions subsequently makes payments directly to the alternate pension plans in which these employees participate.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED OR DISALLOWED

1. Compliance Requirement

Funding is for pension costs only for members of the Alternate Benefits Program, or for employees who are eligible to participate in ABP but who elected to remain in the Public Employees Retirement System.

2. Suggested Audit Procedures

Review internal controls to ensure adequate accounting of pension costs.

B. ELIGIBILITY

1. Compliance Requirement

Funding or reimbursements are only for eligible employees as defined in N.J.S.A. 18A:66-169 et seq.

2. Suggested Audit Procedures

Review roster of employees submitted to the state and their personnel records to ensure that eligibility criteria are met by those employees.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING PROCEDURES

No compliance requirement.

D. REPORTING REQUIREMENTS

1. Compliance Requirement

- a. The colleges are required to submit employee rosters to the Division of Pensions.
- b. Refer to New Jersey Office of Management and Budget (OMB) Circular 04-04.

2. Suggested Audit Procedures

- a. Review college records for reports held on file. Trace data to supporting documentation.
- b. Review and verify schedule of Federal and State Financial Assistance. Trace data to supporting documentation.

E. SPECIAL TESTS AND PROVISIONS

There are no special tests and procedures for the auditor to perform.

**HIGHER EDUCATION ADMINISTRATION
DEPARTMENT OF THE TREASURY**

xx 100 082 2155 018

EMPLOYER CONTRIBUTIONS - TEACHERS' PENSION AND
ANNUITY FUND

I. PROGRAM OBJECTIVES

This program provides funding to the community colleges for the employer's share of pension contributions for those eligible employees participating in the Teachers' Pension and Annuity Fund (TPAF).

II. PROGRAM PROCEDURES

The community colleges submit billings to the New Jersey Department of the Treasury, Division of Pensions, for employer share of payments to be made on behalf of participating employees.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED OR DISALLOWED

1. Compliance Requirement

Funding is for pension costs only for members of the Teachers' Pension and Annuity Fund (TPAF).

2. Suggested Audit Procedures

Review internal controls to ensure adequate accounting of pension costs.

B. ELIGIBILITY

1. Compliance Requirement

Funding or reimbursements are only for eligible employees as defined in N.J.S.A. 18A:64A-13.

2. Suggested Audit Procedures

Review roster of employees submitted to the state and their personnel records to ensure that eligibility criteria are met by those employees.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING PROCEDURES

No compliance requirement.

D. REPORTING REQUIREMENTS

1. Compliance Requirement

a. The colleges are required to submit employee rosters to the Division of Pensions.

b. Refer to New Jersey Office of Management and Budget (OMB) Circular 04-04.

2. Suggested Audit Procedures

- a. Review college records for reports held on file. Trace data to supporting documentation.
- b. Review and verify schedule of Federal and State Financial Assistance. Trace data to supporting documentation.

E. SPECIAL TESTS AND PROVISIONS

There are no special tests and procedures for the auditor to perform.

**HIGHER EDUCATION ADMINISTRATION
DEPARTMENT OF THE TREASURY**

xx 100 082 2155 020

EMPLOYER CONTRIBUTIONS - FICA FOR COUNTY
COLLEGE MEMBERS OF TPAF

I. PROGRAM OBJECTIVES

This program provides funding to the community colleges for the employer's share of FICA contributions for those eligible employees participating in the Teachers' Pension and Annuity Fund (TPAF). Federal regulations prohibit the state from making payment directly to the federal government on the institutions' behalf since they are considered separate entities from the state under these regulations.

II. PROGRAM PROCEDURES

All employees' payments are initially funded by the colleges according to federal requirements. The colleges are reimbursed by the state for payments made on behalf of employees who are members of TPAF.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED OR DISALLOWED

1. Compliance Requirement

Reimbursement provided only for payments made on behalf of employees who are members of TPAF.

2. Suggested Audit Procedures Review payroll system for position coding for pension membership status.

- a. Review system for determining TPAF FICA versus non-TPAF FICA.
- b. Review documentation supporting reimbursement requests for TPAF positions.
- c. Report all noted instances of non-compliance, illegal acts, and instances in which the cumulative effect of individual immaterial instances of non-compliance could materially affect the financial statements.

B. ELIGIBILITY

1. Compliance Requirement

Funding or reimbursements are only for eligible employees as defined in N.J.S.A. 18A:64A-13.

2. Suggested Audit Procedures

Review roster of employees submitted to the state and their personnel records to ensure that eligibility criteria are met by those employees.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING PROCEDURES

Not applicable.

D. REPORTING REQUIREMENTS

1. Compliance Requirement

- a. Colleges must provide a reconciliation of the college's gross payroll to the TPAF-eligible payroll amount used as the basis for calculating the FICA reimbursement.
- b. Refer to New Jersey Office of Management and Budget (OMB) Circular 04-04.

2. Suggested Audit Procedures

- a. Review reports and supporting documentation and test calculations.
- b. Review and verify schedule of Federal and State Financial Assistance. Trace data to supporting documentation.

E. SPECIAL TESTS AND PROVISIONS

There are no special tests and procedures for the auditor to perform.

HIGHER EDUCATION ADMINISTRATION

- SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE

- NOTES TO THE SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE AND INSTRUCTION FOR COMPLETION

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE

The auditee shall prepare a schedule of expenditures of state financial assistance for the period covered by the auditee's financial statements. At a minimum, the schedule should include all of the information listed below. For state financial assistance received as a sub-recipient, the name of the pass-through entity and the identifying number assigned by the pass-through entity must also be included in the schedule. This schedule must be a comprehensive listing of all state aid and grants-in-aid awarded to the institution during the fiscal year and, all state aid and grants-in-aid from which the auditee expended funds during the fiscal year.

State financial assistance includes the appropriations to the senior public institutions, the operating aid to the community colleges, the aid to independent colleges and universities, the FICA and fringe benefit reimbursements, and all other grants-in-aid and state aid funding to the institutions. The schedule entitled Schedule of Expenditures of State Financial Assistance must show for each State program:

State Grantor Department
Program Title
State Account Number
Program Amount (Amount of Funds Received)
Program Grant (Contract) Period
Fiscal Year Disbursements
Total Disbursements

HIGHER EDUCATION ADMINISTRATION

NOTES TO SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE AND INSTRUCTIONS FOR COMPLETION

- Note 1: This Schedule was developed to show that all state-funded programs would be included in the supplementary section of the audit report.
- Note 2: All state-funded programs should be individually identified, including those completed or terminated during the audit period.
- Note 3: Program amount should include the funding received from the State of New Jersey, from all state agencies including, but not limited to, the Department of the Treasury, the Department of State, the Commission on Higher Education, and the Higher Education Student Assistance Authority.
- Note 4: Fiscal year disbursements should include total amounts expended for each individual State program.
- Note 5: Include notes to the schedule that describe the significant accounting policies used in preparing schedule.
- Note 6: Include, in either the schedule or a note to the schedule, the loans or loan guarantees outstanding at year-end.
- Note 7: Annual debt service payments made by the State of New Jersey (principal and interest) on county-issued bonds under the provision of P.L. 197, c.12 shall be included on County Colleges' annual Schedules of State Financial Assistance.