

**HOWARD COMMUNITY COLLEGE**

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

**For the Year Ended June 30, 2009**



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## **REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS ON APPLYING AGREED-UPON PROCEDURES**

Board of Trustees  
Howard Community College

We have performed the procedures enumerated below, which were agreed to by Howard Community College (the College) and the Maryland Higher Education Commission, solely to assist the users in evaluating management's assertion about Howard Community College's compliance with reporting of Innovative Partnerships for Technology Program (IPT) donations and expenditures to the Maryland Higher Education Commission during the year ended June 30, 2009. Howard Community College is responsible for its Innovative Partnerships for Technology Program report. 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 the related results are as follows:

- A. With regard to the recording of cash receipts and expenditures, we noted that the College maintains a separate account within the accounting system to record IPT receipts and expenditures.
- B. With regard to the receipt of donations or pledge amounts for the eligible period of July 1, 2008 through June 30, 2009, we discussed the procedures related to receipt of donations or pledges with the Director of Accounting and we were told that the College is no longer receiving eligible donations or pledges for the IPT program.
- C. With regard to the College's annual fiscal year audit and management report, the College submitted a copy of their annual fiscal year audit and management report to the Maryland Higher Education Commission within 90 days of the close of their fiscal year.
- D. We agreed the total matching funds received from the State of Maryland to the supporting wire transfer noting the designation of the IPT program match. We encountered no exceptions.
- E. With regard to the College's annual report of cash receipts and donations, the College submitted a copy of their report of cash receipts and donations to the Maryland Higher Education Commission within 90 days of the close of their fiscal year.



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We were not engaged to and did not conduct an examination, the objective of which would be the expression of an opinion on the Innovative Partnerships for Technology Program donations and expenditures report. 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 Board of Trustees of Howard Community College and the Maryland Higher Education Commission, and is not intended to be and should not be used by anyone other than these specified parties.

Hunt Valley, Maryland  
September 8, 2009

*SB & Company, LLC*