

HOWARD COMMUNITY COLLEGE

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

June 30, 2009



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REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS ON APPLYING AGREED-UPON PROCEDURES

To the Board of Trustees
Howard Community College

We have performed the procedures enumerated below, which were agreed to by Maryland Public Television and Howard Community College (the College), solely to assist the users in evaluating management's assertion about Howard Community College's compliance with reporting of enrollment figures to Maryland Public Television for the year ended June 30, 2009. The College is responsible for its enrollment 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 or for any other purpose for which this report has been requested.

The procedures performed and the related results were as follows:

- A. We obtained the Summer 2008, Fall 2008, Winter 2009 and Spring 2009 Enrollment reports of the College of the Air Telecourses. No exceptions were noted.
- B. We selected a sample of the courses that reported student participation from the four reports and obtained the "Grade (Class)" Rosters for each of the courses selected in our sample. No exceptions were noted.
- C. We selected a sample of students from the "Grade (Class)" Rosters selected in B, and agreed the students selected to the billing records and transcripts, ensuring that the student took that course. No exceptions were noted.
- D. We agreed the total number of students taking the courses selected in B, noting that the total number of students taking the course per the Grade (Class) Roster agreed with the number reported as taking the course per the Enrollment Report obtained in A. We noted that for one course selected in B, one student was added to the course after the Enrollment Report was submitted and for another course a student dropped after the Enrollment report was submitted.



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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 student enrollment 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 the College and Maryland Public Television, 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