

NORTHEAST COMMUNITY COLLEGE AREA

NORFOLK, NEBRASKA

STATEMENTS OF REIMBURSABLE FULL-TIME EQUIVALENT STUDENT
ENROLLMENT AND REIMBURSABLE EDUCATIONAL UNITS

JUNE 30, 2020 AND 2019



**DANA F. COLE
& COMPANY** LLP
CERTIFIED PUBLIC ACCOUNTANTS

NORTHEAST COMMUNITY COLLEGE AREA
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**DANA F. COLE
& COMPANY^{LLP}**
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

To the Board of Governors
Northeast Community College Area
Norfolk, Nebraska

Report on the Enrollment Statements

We have audited the accompanying statements of reimbursable full-time equivalent student enrollment and reimbursable educational units of Northeast Community College Area for the years ended June 30, 2020 and 2019, and the related notes to the statements, which collectively comprise the College's enrollment statements as listed in the table of contents.

Management's Responsibility for the Statements

Management is responsible for the preparation and fair presentation of these enrollment statements in accordance with the Nebraska Community College State Aid Enrollment Audit Guidelines as described in Note 1; this includes determining that this is an acceptable basis for the preparation of the enrollment statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the enrollment statements that are free of material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these enrollment statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the statements referred to above are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the accompanying statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the enrollment statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the enrollment statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the enrollment statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the enrollment statements referred to above present fairly, in all material respects, the reimbursable full-time equivalent student enrollment and reimbursable educational units consisting of only courses listed on the Master Course List of Northeast Community College Area as of June 30, 2020 and 2019, in accordance with the Nebraska Community College State Aid Enrollment Audit Guidelines as described in Note 1.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the statements of reimbursable full-time equivalent student enrollment and reimbursable educational units taken as a whole that collectively comprise Northeast Community College Area's basic enrollment statements. The supplementary information included on Schedules 1 - 3 is presented for purposes of additional analysis and is not a required part of the basic enrollment statements.

The supplementary information as contained in Schedules 1 - 3 is the responsibility of management and was derived from and relates directly to the underlying enrollment records and other records used to prepare the basic enrollment statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic enrollment statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 5, 2020, on our consideration of Northeast Community College Area's internal control over enrollment reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over enrollment reporting and compliance and the results of that testing, and not to provide an opinion on internal control over enrollment reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Northeast Community College Area's internal control over enrollment reporting and compliance.

Dana F Cole + Company, LLP

O'Neill, Nebraska
August 5, 2020

NORTHEAST COMMUNITY COLLEGE AREA
 NORFOLK, NEBRASKA
 STATEMENTS OF REIMBURSABLE FULL-TIME EQUIVALENT STUDENT ENROLLMENT
 AND REIMBURSABLE EDUCATIONAL UNITS
 (INCLUDES NICC/LITTLE PRIEST TRIBAL COLLEGE)
 YEARS ENDED JUNE 30, 2020 AND 2019

	Hours		Reimbursable Full-Time Equivalent Student Enrollment		Reimbursable Educational Units	
	Semester	Contact	2020	2019	2020	2019
	<u>Summer 2019</u>					
1.0 Academic Transfer/Support	1,232.50	-	41.08	33.20	41.08	33.20
1.5 Class 1, Applied Tech/Occupational	335.00	-	11.17	14.62	16.76	21.93
2.0 Class 2, Applied Tech/Occupational	126.50	-	4.22	4.23	8.44	8.46
Subtotal	<u>1,694.00</u>	<u>-</u>	<u>56.47</u>	<u>52.05</u>	<u>66.28</u>	<u>63.59</u>
<u>Fall</u>						
1.0 Academic Transfer/Support	26,254.50	5,873.00	881.68	855.49	889.45	863.45
1.5 Class 1, Applied Tech/Occupational	7,496.50	6,916.00	257.57	256.07	389.66	386.55
2.0 Class 2, Applied Tech/Occupational	11,772.00	4,684.00	397.60	389.76	796.26	781.72
Subtotal	<u>45,523.00</u>	<u>17,473.00</u>	<u>1,536.85</u>	<u>1,501.32</u>	<u>2,075.37</u>	<u>2,031.72</u>
<u>Spring</u>						
1.0 Academic Transfer/Support	20,121.00	2,435.00	673.40	663.09	681.83	669.85
1.5 Class 1, Applied Tech/Occupational	6,946.50	3,128.00	235.03	222.90	357.90	336.30
2.0 Class 2, Applied Tech/Occupational	10,038.00	2,308.00	337.16	342.61	675.72	686.22
Subtotal	<u>37,105.50</u>	<u>7,871.00</u>	<u>1,245.59</u>	<u>1,228.60</u>	<u>1,715.45</u>	<u>1,692.37</u>
<u>Summer 2020</u>						
1.0 Academic Transfer/Support	2,191.00	-	73.03	73.10	77.23	74.23
1.5 Class 1, Applied Tech/Occupational	995.00	-	33.16	38.06	52.94	58.10
2.0 Class 2, Applied Tech/Occupational	1,299.00	-	43.30	45.43	87.00	90.86
Subtotal	<u>4,485.00</u>	<u>-</u>	<u>149.49</u>	<u>156.59</u>	<u>217.17</u>	<u>223.19</u>
TOTALS	<u>88,807.50</u>	<u>25,344.00</u>	<u>2,988.40</u>	<u>2,938.56</u>	<u>4,074.27</u>	<u>4,010.87</u>

See accompanying notes to statements.

NORTHEAST COMMUNITY COLLEGE AREA
 NORFOLK, NEBRASKA
 STATEMENTS OF REIMBURSABLE FULL-TIME EQUIVALENT STUDENT ENROLLMENT
 AND REIMBURSABLE EDUCATIONAL UNITS
 (EXCLUDES NICC/LITTLE PRIEST TRIBAL COLLEGE)
 YEARS ENDED JUNE 30, 2020 AND 2019

	Hours		Reimbursable Full-Time Equivalent Student Enrollment		Reimbursable Educational Units	
	Semester	Contact	2020	2019	2020	2019
	<u>Summer 2019</u>					
1.0 Academic Transfer/Support	1,232.50	-	41.08	33.20	41.08	33.20
1.5 Class 1, Applied Tech/Occupational	335.00	-	11.17	14.62	16.76	21.93
2.0 Class 2, Applied Tech/Occupational	126.50	-	4.22	4.23	8.44	8.46
Subtotal	1,694.00	-	56.47	52.05	66.28	63.59
<u>Fall</u>						
1.0 Academic Transfer/Support	26,021.50	5,873.00	873.91	847.53	873.91	847.53
1.5 Class 1, Applied Tech/Occupational	7,430.50	6,916.00	255.37	254.44	383.06	381.66
2.0 Class 2, Applied Tech/Occupational	11,756.00	4,684.00	397.07	388.66	794.14	777.32
Subtotal	45,208.00	17,473.00	1,526.35	1,490.63	2,051.11	2,006.51
<u>Spring</u>						
1.0 Academic Transfer/Support	19,868.00	2,435.00	664.97	656.33	664.97	656.33
1.5 Class 1, Applied Tech/Occupational	6,839.50	3,128.00	231.46	221.60	347.19	332.40
2.0 Class 2, Applied Tech/Occupational	10,017.00	2,308.00	336.46	342.11	672.92	684.22
Subtotal	36,724.50	7,871.00	1,232.89	1,220.04	1,685.08	1,672.95
<u>Summer 2020</u>						
1.0 Academic Transfer/Support	2,065.00	-	68.83	71.97	68.83	71.97
1.5 Class 1, Applied Tech/Occupational	931.00	-	31.03	37.39	46.55	56.09
2.0 Class 2, Applied Tech/Occupational	1,293.00	-	43.10	45.43	86.20	90.86
Subtotal	4,289.00	-	142.96	154.79	201.58	218.92
TOTALS	87,915.50	25,344.00	2,958.67	2,917.51	4,004.05	3,961.97

See accompanying notes to statements.

NORTHEAST COMMUNITY COLLEGE AREA
 NORFOLK, NEBRASKA
 STATEMENTS OF REIMBURSABLE FULL-TIME EQUIVALENT STUDENT ENROLLMENT
 AND REIMBURSABLE EDUCATIONAL UNITS
 (NEBRASKA INDIAN COMMUNITY COLLEGE)
 YEARS ENDED JUNE 30, 2020 AND 2019

	Hours		Reimbursable Full-Time Equivalent Student Enrollment		Reimbursable Educational Units	
	Semester	Contact	2020	2019	2020	2019
<u>Summer 2019</u>						
1.0 Academic Transfer/Support	-	-	-	-	-	-
1.5 Class 1, Applied Tech/Occupational	-	-	-	-	-	-
2.0 Class 2, Applied Tech/Occupational	-	-	-	-	-	-
Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Fall</u>						
1.0 Academic Transfer/Support	30.00	-	1.00	1.33	2.00	2.66
1.5 Class 1, Applied Tech/Occupational	23.00	-	0.77	0.90	2.31	2.70
2.0 Class 2, Applied Tech/Occupational	7.00	-	0.23	0.40	0.92	1.60
Subtotal	<u>60.00</u>	<u>-</u>	<u>2.00</u>	<u>2.63</u>	<u>5.23</u>	<u>6.96</u>
<u>Spring</u>						
1.0 Academic Transfer/Support	73.00	-	2.43	2.13	4.86	4.26
1.5 Class 1, Applied Tech/Occupational	74.00	-	2.47	0.30	7.41	0.90
2.0 Class 2, Applied Tech/Occupational	6.00	-	0.20	0.20	0.80	0.80
Subtotal	<u>153.00</u>	<u>-</u>	<u>5.10</u>	<u>2.63</u>	<u>13.07</u>	<u>5.96</u>
<u>Summer 2020</u>						
1.0 Academic Transfer/Support	16.00	-	0.53	0.83	1.06	1.66
1.5 Class 1, Applied Tech/Occupational	19.00	-	0.63	0.40	1.89	1.20
2.0 Class 2, Applied Tech/Occupational	-	-	-	-	-	-
Subtotal	<u>35.00</u>	<u>-</u>	<u>1.16</u>	<u>1.23</u>	<u>2.95</u>	<u>2.86</u>
TOTALS	<u>248.00</u>	<u>-</u>	<u>8.26</u>	<u>6.49</u>	<u>21.25</u>	<u>15.78</u>

See accompanying notes to statements.

NORTHEAST COMMUNITY COLLEGE AREA
 NORFOLK, NEBRASKA
 STATEMENTS OF REIMBURSABLE FULL-TIME EQUIVALENT STUDENT ENROLLMENT
 AND REIMBURSABLE EDUCATIONAL UNITS
 (LITTLE PRIEST TRIBAL COLLEGE)
 YEARS ENDED JUNE 30, 2020 AND 2019

	Hours		Reimbursable Full-Time Equivalent Student Enrollment		Reimbursable Educational Units	
	Semester	Contact	2020	2019	2020	2019
<u>Summer 2019</u>						
1.0 Academic Transfer/Support	-	-	-	-	-	-
1.5 Class 1, Applied Tech/Occupational	-	-	-	-	-	-
2.0 Class 2, Applied Tech/Occupational	-	-	-	-	-	-
Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Fall</u>						
1.0 Academic Transfer/Support	203.00	-	6.77	6.63	13.54	13.26
1.5 Class 1, Applied Tech/Occupational	43.00	-	1.43	0.73	4.29	2.19
2.0 Class 2, Applied Tech/Occupational	9.00	-	0.30	0.70	1.20	2.80
Subtotal	<u>255.00</u>	<u>-</u>	<u>8.50</u>	<u>8.06</u>	<u>19.03</u>	<u>18.25</u>
<u>Spring</u>						
1.0 Academic Transfer/Support	180.00	-	6.00	4.63	12.00	9.26
1.5 Class 1, Applied Tech/Occupational	33.00	-	1.10	1.00	3.30	3.00
2.0 Class 2, Applied Tech/Occupational	15.00	-	0.50	0.30	2.00	1.20
Subtotal	<u>228.00</u>	<u>-</u>	<u>7.60</u>	<u>5.93</u>	<u>17.30</u>	<u>13.46</u>
<u>Summer 2020</u>						
1.0 Academic Transfer/Support	110.00	-	3.67	0.30	7.34	0.60
1.5 Class 1, Applied Tech/Occupational	45.00	-	1.50	0.27	4.50	0.81
2.0 Class 2, Applied Tech/Occupational	6.00	-	0.20	-	0.80	-
Subtotal	<u>161.00</u>	<u>-</u>	<u>5.37</u>	<u>0.57</u>	<u>12.64</u>	<u>1.41</u>
TOTALS	<u>644.00</u>	<u>-</u>	<u>21.47</u>	<u>14.56</u>	<u>48.97</u>	<u>33.12</u>

See accompanying notes to statements.

NORTHEAST COMMUNITY COLLEGE AREA
 NORFOLK, NEBRASKA
 NOTES TO STATEMENTS OF REIMBURSABLE FULL-TIME EQUIVALENT
 STUDENT ENROLLMENT AND REIMBURSABLE EDUCATIONAL UNITS
 YEARS ENDED JUNE 30, 2020 AND 2019

NOTE 1. GUIDELINES

The certification of reimbursable full-time equivalent (FTE) student enrollment and reimbursable educational unit (REU) is required by Nebraska Statutes. The Statutes also provide general guidelines for determining the FTE student enrollment total and subsequent conversion of FTEs to REUs. The Coordinating Commission and the Community College Advisory Committee defined more specific guidelines. These guidelines were used in the determination of the FTE student enrollment total and subsequent conversion to REUs.

The computation of the information for this report is based on the State Aid Enrollment FTE/REU Guidelines, which were accepted by the Commissioners of the Coordinating Commission.

NOTE 2. FULL-TIME EQUIVALENT STUDENT AND REIMBURSABLE EDUCATIONAL UNIT DEFINITIONS

- A. An FTE student is equivalent to 30 semester or 45 quarter credit hours of classroom, laboratory, clinical, practicum, independent study course work, or cooperative work experience applicable to a degree, diploma, or certificate in a program for which credit hours are offered or nine hundred contact hours of classroom laboratory course work for which credit hours are not offered or awarded.
- B. The number of credit hours which shall be counted by any community college area in which a tribally controlled community college is located shall include credit hours awarded by such tribally controlled community college to students for which such institution received no federal reimbursement pursuant to the Tribally Controlled Community Assistance Act, 25 U.S.C. 1801.
- C. REUs are calculated by multiplying FTEs by the appropriate weighting factor as defined for each type of course offering as follows:

Course Type § 85-1503	Community College	Tribally Controlled
Academic Transfer	1.00	2.00
Academic Support	1.00	2.00
Class 1, Applied Tech/Occupational	1.50	3.00
Class 2, Applied Tech/Occupational	2.00	4.00

NORTHEAST COMMUNITY COLLEGE AREA
 NORFOLK, NEBRASKA
 NOTES TO STATEMENTS OF REIMBURSABLE FULL-TIME EQUIVALENT
 STUDENT ENROLLMENT AND REIMBURSABLE EDUCATIONAL UNITS
 YEARS ENDED JUNE 30, 2020 AND 2019

NOTE 3. THREE-YEAR AVERAGE VALUES

The following 3-year average values are included in the audited statements for use in state aid computations.

Fiscal Year Ending June 30, 2020

Northeast Community College Area

Year Ending June 30,	Reimbursable Full-Time Equivalent Student Enrollment	Reimbursable Educational Units
2018	2,976.55	4,024.92
2019	2,917.51	3,961.97
2020	2,958.67	4,004.05
3-Year Average	2,950.91	3,996.98

Little Priest Tribal College

Year Ending June 30,	Reimbursable Full-Time Equivalent Student Enrollment	Reimbursable Educational Units
2018	15.36	33.32
2019	14.56	33.12
2020	21.47	48.97
3-Year Average	17.13	38.47

Nebraska Indian Community College

Year Ending June 30,	Reimbursable Full-Time Equivalent Student Enrollment	Reimbursable Educational Units
2018	5.13	12.40
2019	6.49	15.78
2020	8.26	21.25
3-Year Average	6.63	16.48

NORTHEAST COMMUNITY COLLEGE AREA
 NORFOLK, NEBRASKA
 NOTES TO STATEMENTS OF REIMBURSABLE FULL-TIME EQUIVALENT
 STUDENT ENROLLMENT AND REIMBURSABLE EDUCATIONAL UNITS
 YEARS ENDED JUNE 30, 2020 AND 2019

NOTE 3. THREE-YEAR AVERAGE VALUES (Continued)

Fiscal Year Ending June 30, 2019

Northeast Community College Area

Year Ending June 30,	Reimbursable Full-Time Equivalent Student Enrollment	Reimbursable Educational Units
2017	2,968.58	4,019.71
2018	2,976.55	4,024.92
2019	2,917.51	3,961.97
3-Year Average	2,954.21	4,002.20

Little Priest Tribal College

Year Ending June 30,	Reimbursable Full-Time Equivalent Student Enrollment	Reimbursable Educational Units
2017	14.35	31.52
2018	15.36	33.32
2019	14.56	33.12
3-Year Average	14.76	32.65

Nebraska Indian Community College

Year Ending June 30,	Reimbursable Full-Time Equivalent Student Enrollment	Reimbursable Educational Units
2017	3.20	7.27
2018	5.13	12.40
2019	6.49	15.78
3-Year Average	4.94	11.82

SUPPLEMENTARY DATA

NORTHEAST COMMUNITY COLLEGE AREA
NORFOLK, NEBRASKA
TOTAL FULL-TIME EQUIVALENT STUDENT ENROLLMENT
(EXCLUDES NICC/LITTLE PRIEST TRIBAL COLLEGE)
(UNAUDITED)
YEARS ENDED JUNE 30, 2020 AND 2019

	Full-Time Equivalent Student Enrollment	
	2020	2019
<u>Summer 2019</u>		
1.00 Academic Transfer/Support	41.08	33.20
1.50 Class 1, Applied Tech/Occupational	11.17	14.62
2.00 Class 2, Applied Tech/Occupational	4.22	4.23
Ineligible for state aid	-	-
Subtotal	56.47	52.05
<u>Fall</u>		
1.00 Academic Transfer/Support	873.91	847.53
1.50 Class 1, Applied Tech/Occupational	255.37	254.44
2.00 Class 2, Applied Tech/Occupational	397.07	388.66
Ineligible for state aid	10.28	12.00
Subtotal	1,536.63	1,502.63
<u>Spring</u>		
1.00 Academic Transfer/Support	664.97	656.33
1.50 Class 1, Applied Tech/Occupational	231.46	221.60
2.00 Class 2, Applied Tech/Occupational	336.46	342.11
Ineligible for state aid	42.42	48.17
Subtotal	1,275.31	1,268.21
<u>Summer 2020</u>		
1.00 Academic Transfer/Support	68.83	71.97
1.50 Class 1, Applied Tech/Occupational	31.03	37.39
2.00 Class 2, Applied Tech/Occupational	43.10	45.43
Ineligible for state aid	-	-
Subtotal	142.96	154.79
TOTAL	3,011.37	2,977.68
DEDUCT - Courses, programs, and hours ineligible for state aid		
Community Education	18.50	27.21
Programs totally funded by outside agencies	34.20	32.96
	52.70	60.17
FULL-TIME EQUIVALENT STUDENT ENROLLMENT ELIGIBLE FOR STATE AID	2,958.67	2,917.51

NORTHEAST COMMUNITY COLLEGE AREA
NORFOLK, NEBRASKA
RECONCILIATION OF REIMBURSABLE FULL-TIME EQUIVALENT STUDENT
ENROLLMENT AND GENERAL FUND TUITION INCOME
(UNAUDITED)
YEAR ENDED JUNE 30, 2020

	Number of Credit Hours	Cost Per Credit Hour	Total
SEMESTER CREDIT HOURS			
Resident	68,298.50	99.00	6,761,551.50
Resident - dual credit	11,743.00	49.00	575,407.00
Nonresident	4,033.50	139.00	560,656.50
Nonresident - Iowa/South Dakota	3,840.50	100.00	384,050.00
Total	<u>87,915.50</u>		<u>8,281,665.00</u>
REIMBURSABLE CONTACT HOURS			
Partner	6,157.00	6.00	36,942.00
Truck Driver Training	5,040.00	8.05	40,572.00
General Public	14,147.00	10.00	141,470.00
Total	<u>25,344.00</u>		<u>218,984.00</u>
Total Computed Tuition			<u>8,500,649.00</u>
ADJUSTMENTS			
Tuition waivers			(707,000.18)
Other			<u>(200,969.09)</u>
Total adjustments			<u>(907,969.27)</u>
NET REIMBURSABLE TUITION INCOME			<u>7,592,679.73</u>

NORTHEAST COMMUNITY COLLEGE AREA
 NORFOLK, NEBRASKA
 ALLOCATION OF 1.0 REU FACTOR COURSES
 (INCLUDES NICC/LITTLE PRIEST TRIBAL COLLEGE)
 (UNAUDITED)
 YEAR ENDED JUNE 30, 2020

	Hours		Reimbursable Full-Time Equivalent Student	Reimbursable Education
	Semester	Contact	Enrollment	Units
Academic Transfer	41,955.00	-	1,398.50	1,417.09
Academic Support	6,136.00	-	204.53	204.53
Undeclared/Nondegree	-	8,308.00	9.23	9.23
Foundations Education	1,708.00	-	56.93	58.73
	<u>49,799.00</u>	<u>8,308.00</u>	<u>1,669.19</u>	<u>1,689.59</u>

Note: Courses with a REU factor of 1.0 are allocated by declared student major as of the tenth (10th) instructional day to academic transfer, academic support, undeclared/nondegree, and foundations education.



**DANA F. COLE
& COMPANY^{LLP}**
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
ENROLLMENT REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF ENROLLMENT STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Governors
Northeast Community College Area
Norfolk, Nebraska

We have audited the enrollment statements of reimbursable full-time equivalent student enrollment and reimbursable educational units of Northeast Community College Area for the years ended June 30, 2020 and 2019, which collectively comprise Northeast Community College Area's basic enrollment statements and have issued our report thereon dated August 5, 2020. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Enrollment Reporting

In planning and performing our audit, we considered Northeast Community College Area's internal control over enrollment reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the enrollment statements, but not for the purposes of expressing an opinion on the effectiveness of the Northeast Community College Area's internal control over enrollment reporting. Accordingly, we do not express an opinion on the effectiveness of the Northeast Community College Area's internal control over enrollment reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's enrollment statements will not be prevented or detected and corrected on a timely basis.

Our consideration of internal control over enrollment reporting was for the limited purposes described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over enrollment reporting that we considered to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Northeast Community College Area's enrollment statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws and regulations, noncompliance with which could have a direct and material effect on the determination of enrollment statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Dana J Cole + Company, LLP

O'Neill, Nebraska
August 5, 2020