

Central Texas College
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
August 31, 2000

I. Summary of Audit Results

Financial Statements

1. Type of auditor's report issued: *unqualified*
2. Internal control over financial reporting:
 Material weakness(es) identified? yes no
 Reportable condition(s) identified
 that are not considered to be material
 weakness(es)? yes none reported
3. Noncompliance material to financial
 statements noted? yes no

Federal Awards

4. Internal control over major programs:
 Material weakness(es) identified? yes no
 Reportable condition(s) identified
 that are not considered to be material
 weakness(es)? yes none reported
5. Type of auditor's report issued on
 compliance for major programs: *unqualified*
6. Any audit findings disclosed that are
 required to be reported in accordance
 with section 510(a) of Circular A-133? yes no
7. Identification of major programs:

Federal Programs

Financial Aid Cluster:

- SEOG 84.007
- Federal Family Education
 Loan Program 84.032
- Federal College Workstudy
 Program 84.033
- Federal Pell Grant
 Program 84.063

Others:

- Adult Education 84.002

State Programs

- Texas Department of
 Criminal Justice

Central Texas College

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

August 31, 2000

8. Dollar threshold used to distinguish between type A and type B programs: \$300,000

9. Auditee qualified as low-risk auditee? X yes no

II. Financial Statement Findings

- None.

III. Federal and State Award Findings and Questioned Costs

- None.