

Central Texas College  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
 August 31, 2001

I. Summary of Audit Results  
*Financial Statements*

Type of auditor's report issued: unqualified

- 2 Internal control over financial reporting:  
 Material weakness(es) identified? \_\_\_\_\_ yes X no  
 Reportable condition(s) identified  
 that are not considered to be  
 material weakness(es)? \_\_\_\_\_ yes X none reported
- 3 Noncompliance material to financial  
 statements noted? \_\_\_\_\_ yes X no

*Federal Awards*

- 4 Internal control over major programs:  
 Material weakness(es) identified? \_\_\_\_\_ yes X no  
 Reportable condition(s) identified  
 that are not considered to be  
 material weakness(es)? \_\_\_\_\_ yes X 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 X no

7 Identification of major programs:

Federal Programs

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

State Programs

- Texas Department of  
 Criminal Justice

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

**Central Texas College**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)**  
**August 31, 2001**

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.