

**Central Texas College**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**August 31, 2002**

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  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
- Carl D. Perkins Funds 84.048

State Programs

- Texas Telecommunications  
 Infrastructure Fund Grant

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

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**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)**  
**August 31, 2002**

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.