

CENTRAL TEXAS COLLEGE

**Schedule of Findings and Questioned Costs
August 31, 2005**

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
- Carl Perkins 84.048
- 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
9. Auditee qualified as low-risk auditee? X yes _____ no

II. Financial Statement Findings

- None.

III. Federal and State Award Findings

- None.