

**CENTRAL TEXAS COLLEGE**

**Schedule of Findings and Questioned Costs  
August 31, 2007**

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  
Significant deficiencies 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  
Significant deficiencies 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

- Adult Basic Education 84.002A

Student 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
- Academic Competitiveness  
Grant 84.375

State Programs

- Texas Department of  
Transportation

8. Dollar threshold used to distinguish

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**Schedule of Findings and Questioned Costs (Continued)**

**August 31, 2007**

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.