

CENTRAL TEXAS COLLEGE DISTRICT

**Schedule of Findings and Questioned Costs
August 31, 2008**

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

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

- Carl D. Perkins Basic Grant 84.048

CENTRAL TEXAS COLLEGE

Schedule of Findings and Questioned Costs (Continued)

August 31, 2008

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.