

**SOUTHWEST TEXAS JUNIOR COLLEGE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED AUGUST 31, 2012**

**I. Summary of the Auditor's Result**

**Financial Statements**

The type of report issued on the financial statements of the Southwest Texas Junior College was an unqualified opinion.

Internal control over financial reporting:

1. Material weakness identified
2. Significant deficiencies identified but not considered material

No  
None Reported

The audit disclosed no conditions of noncompliance which are material to the financial statements of the College.

**Federal Awards**

Internal control over major programs:

1. Material weakness identified
2. Significant deficiencies identified but not considered material

No  
None Reported

The type of report the auditor issued on compliance for major programs was an unqualified opinion.

The audit disclosed no audit findings which are required to be reported under section 510(a) of Circular A-133 or section .510(a) of The State of Texas Single Audit Circular.

**Major Federal Programs of the College**

Student Financial Aid Cluster	
Pell Grant	CFDA 84.063
College Work Study	CFDA 84.033
Supplemental Education Opportunity Grant	CFDA 84.007
Federal Direct Student Loan	CFDA 84.268
 Title V	 CFDA 84.031
 Adult Basic Education	 CFDA 84.002

**Major State Programs of the College**

Texas Grant

The dollar threshold to distinguish between Type A and Type B federal programs was \$527,646.  
The dollar threshold to distinguish between Type A and Type B state programs was \$300,000.

The College was determined to be a low risk auditee for both federal and state programs.

**II. Findings Relating to the Financial Statements which are required to be Reported in Accordance with Generally Accepted Government Auditing Standards.**

NONE

**III. Findings and Question Cost for Federal and State Awards Including Audit Findings.**

NONE