

**SOUTHWEST TEXAS JUNIOR COLLEGE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED AUGUST 31, 2014**

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
- College Work Study
- Supplemental Education Opportunity Grant
- Federal Direct Student Loan

CFDA 84.063
CFDA 84.033
CFDA 84.007
CFDA 84.268

TRIO Cluster

- TRIO Student Support Services
- TRIO Upward Bound
- TRIO Education Opportunity Center

CFDA 84.042A
CFDA 84.047A
CFDA 84.066A

Major State Programs of the College

Texas Grant

The dollar threshold to distinguish between Type A and Type B federal programs was \$447,304.
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