

THE CITADEL
The Military College of South Carolina
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2003

I. Summary of auditor's results

- A. An unqualified opinion dated September 5, 2003 was issued on the financial statements of The Citadel.
- B. Our audit of the financial statements disclosed no instances of noncompliance with laws, regulations and the provisions of contracts and grant agreements material to the financial statements.
- D. An unqualified opinion dated September 5, 2003 was issued on The Citadel's compliance with the types of compliance requirements applicable to its major federal programs.
- E. Major federal programs for The Citadel for the fiscal year ended June 30, 2003 are:

<u>CFDA Number</u>	<u>Program Title</u>
12.XXX	Barracks Construction Grant

- F. The threshold for determining major federal programs for The Citadel was \$396,904.
- G. The Citadel was assessed as a low risk auditee under Circular No. A-133.

II. Findings related to the Audit of the financial statements of The Citadel

There were no findings related to the audit of the financial statements that are required to be reported.

III. Findings and questioned costs related to the audit of federal awards

No findings and questioned costs for federal awards were noted that are required to be reported under Section .510 (a) of OMB Circular A-133.