

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.