

**MANAGEMENT LETTER OF  
COLUMBIA PUBLIC SCHOOL DISTRICT  
COLUMBIA, MISSOURI  
JUNE 30, 2002**

0170

**GERDING, KORTE & CHITWOOD**

Professional Corporation ♦ Certified Public Accountants  
20 South Fifth Street ♦ Columbia, Missouri 65201

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SECTION ONE

Our Responsibility Under Generally Accepted Auditing Standards

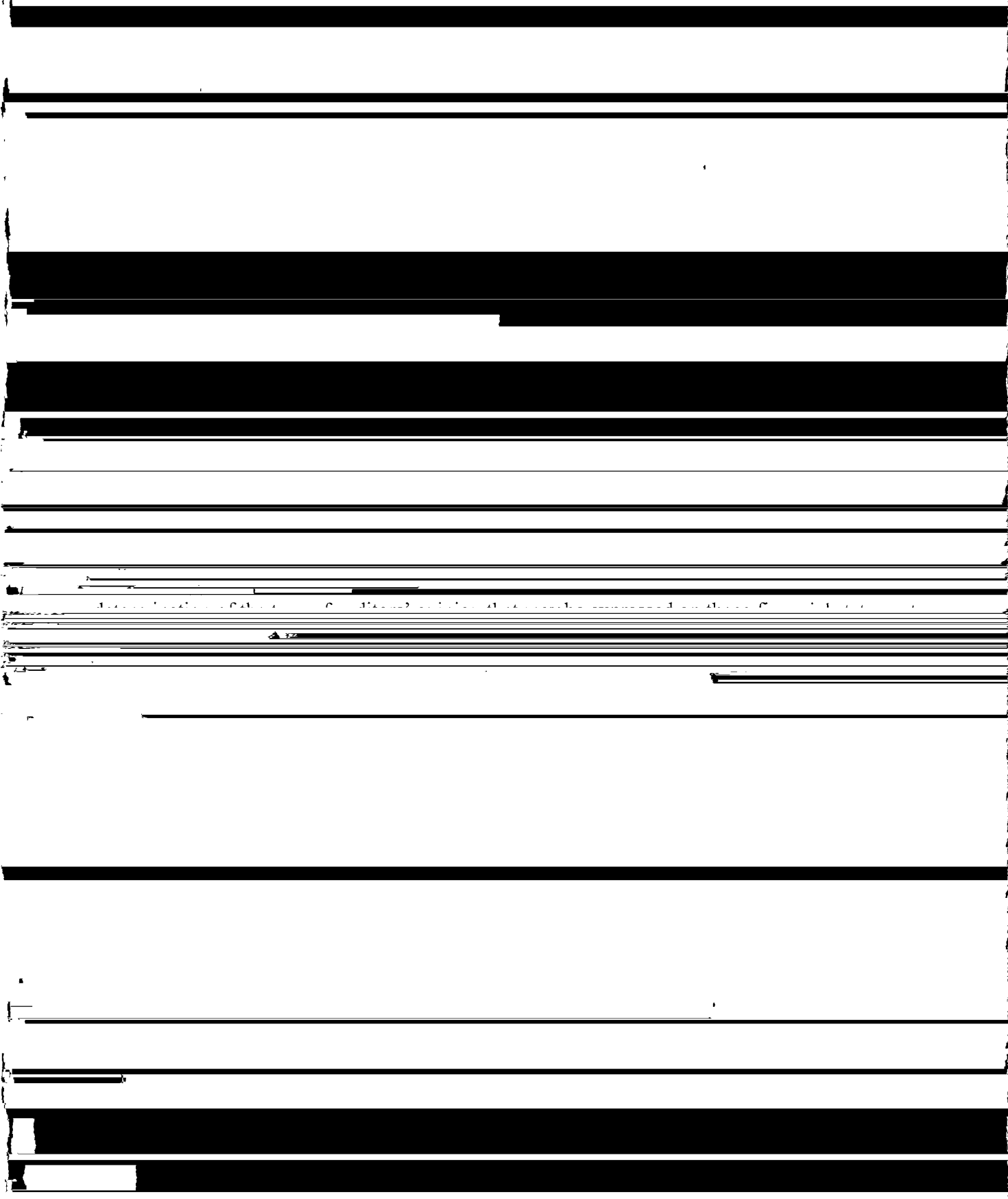
As stated in our engagement letter dated September 26, 2002, our responsibility, as described by professional standards, is to plan and perform our audit to obtain reasonable, but not absolute

assurance about whether the financial statements are free of material misstatement. Because of the concept of reasonable assurance and because we did not perform a detailed examination of all transactions, there is a risk that material errors, irregularities, or illegal acts, including fraud and defalcations, may exist and not be detected by us.

As part of our audit, we considered the internal control of the Columbia Public School District. Such considerations were solely for the purpose of determining our audit procedures and not to provide any

Consultations with Other Independent Accountants

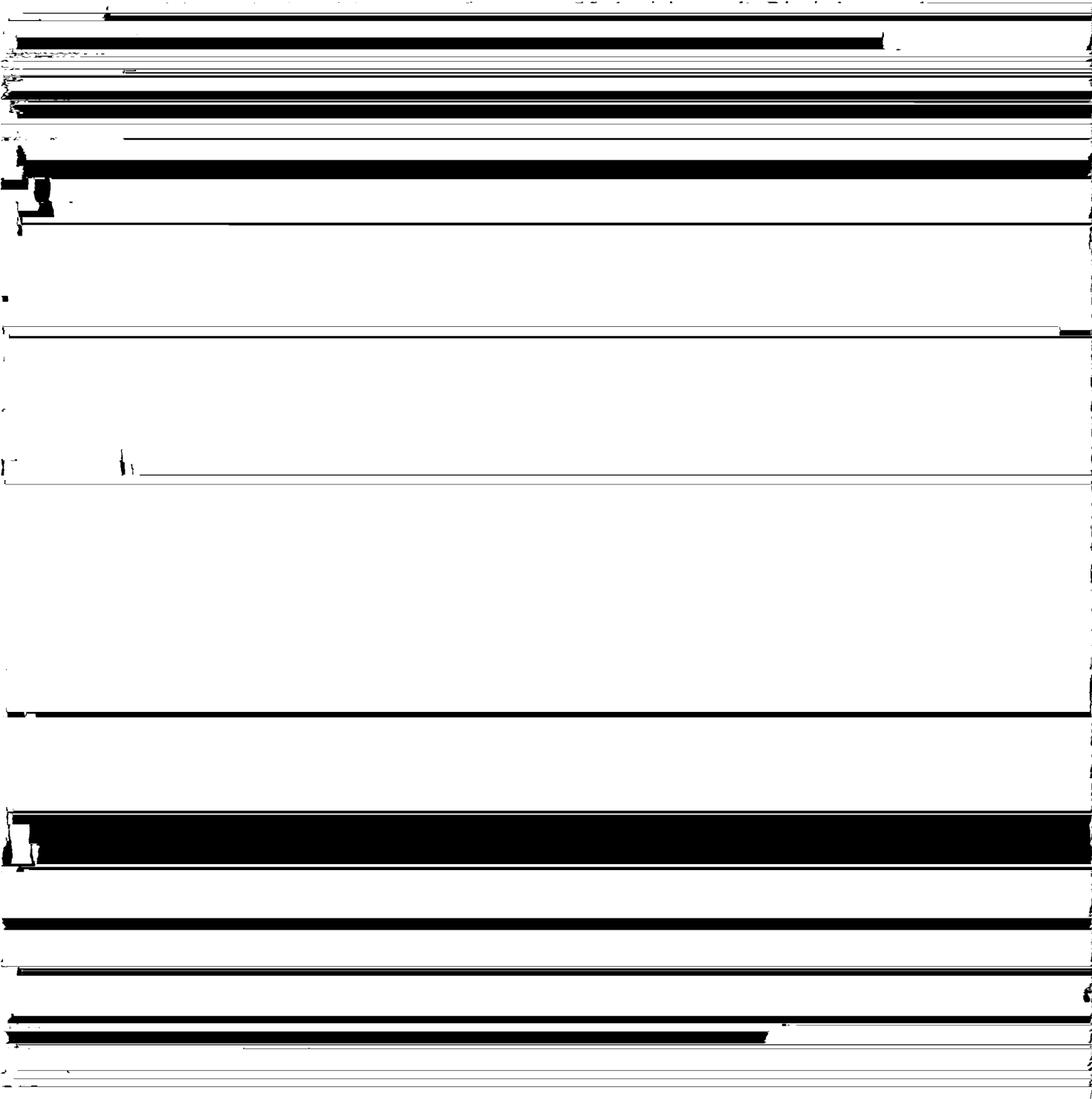
In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements, a



SECTION TWO

Financial Reporting Issues

Independent Auditors' Report



financial statements.

Internal Control

We are not reporting any material weaknesses in the internal controls of the District.

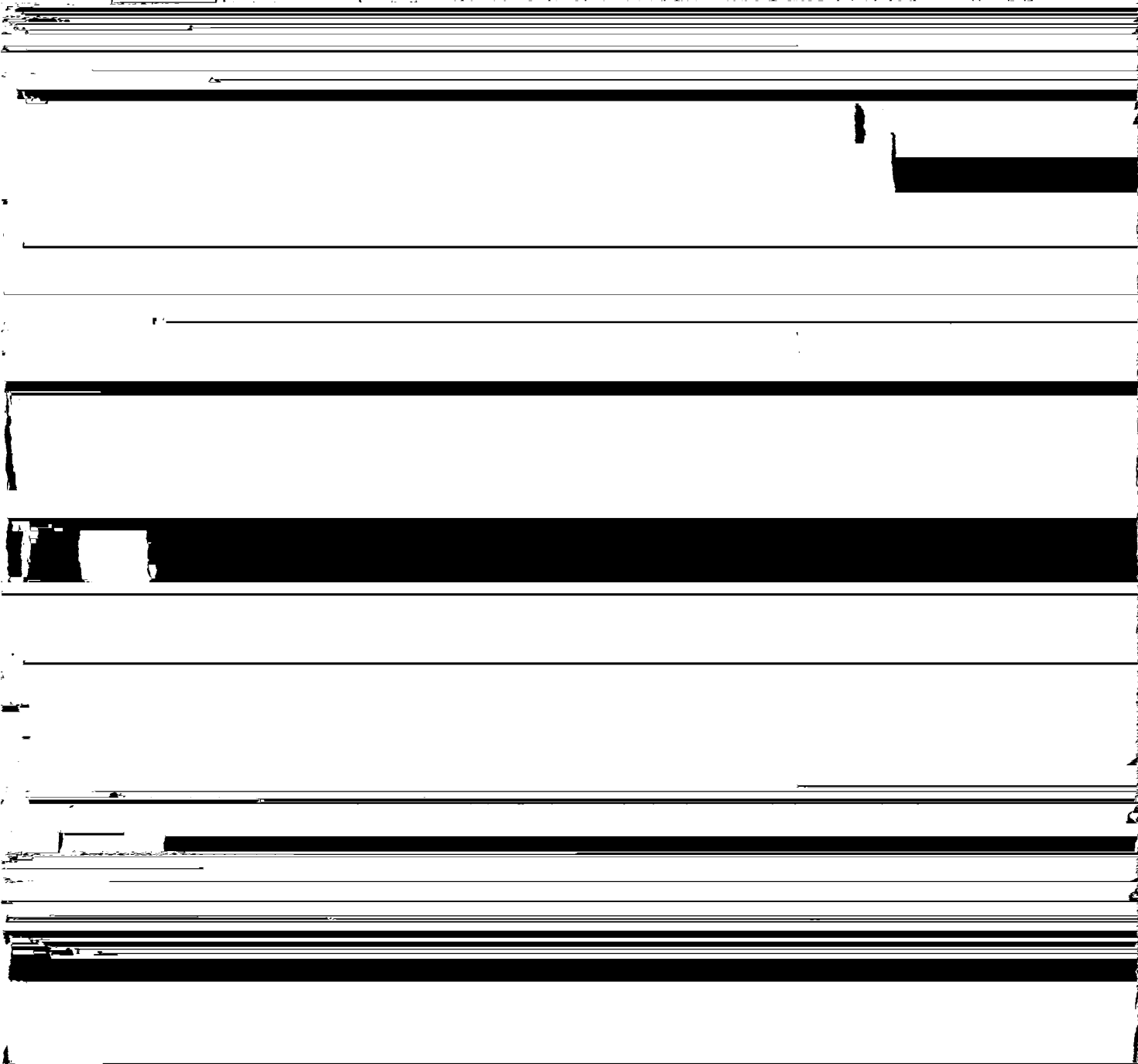
SECTION THREE

Observations and Recommendations

During our audit, we became aware of matters that are opportunities for strengthening internal controls. The following paragraphs summarize our comments and suggestions regarding those matters.

Grants

We noted no change, as compared to prior audits, in compliance with the District's procedures in accounting for and reporting grant activity. Several final expenditure reports were filed without





# MEMORANDUM

**FROM:** Jim Ritter *JR*  
**SUBJECT:** Auditors' Management Letter  
**DATE:** December 6, 2002

At the conclusion of the annual audit it is customary for the auditors to provide the