

AUDIT COMMUNICATIONS LETTER FOR  
COLUMBIA PUBLIC SCHOOL DISTRICT  
COLUMBIA, MISSOURI  
JUNE 30, 2006

TABLE OF CONTENTS

Transmittal Letter.....Page 1

Professional Standards Communication.....Page 2-3



October 13, 2006

Professional Corporation  
Certified Public Accountants

Board of Education

SECTION ONE

Professional Standards Communication

Our Responsibility Under U. S. Generally Accepted Auditing Standards and QMB Circular A-133

1

Significant Accounting Policies

Management has the responsibility for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the Columbia Public School District are described in Note 1 to the financial statements. Governmental Accounting Standard No. 39 was adopted during 2005 resulting in the inclusion of The

SECTION TWO

Financial Reporting Issues

Independent Auditors' Report

On [redacted] the [redacted] of [redacted] the District [redacted] [redacted]

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