
 **JUST COMMUNICATIONS LETTER FOR**

COLUMBIA PUBLIC SCHOOL DISTRICT

COLUMBIA, MISSOURI

 **XXXXXX**   



Professional Corporation
Certified Public Accountants

December 6, 2010

To the Finance Committee and Board of Education
Columbia Public School District
Columbia, Missouri

20 South Fifth Street

Columbia, MO 65201

(573) 449-1599

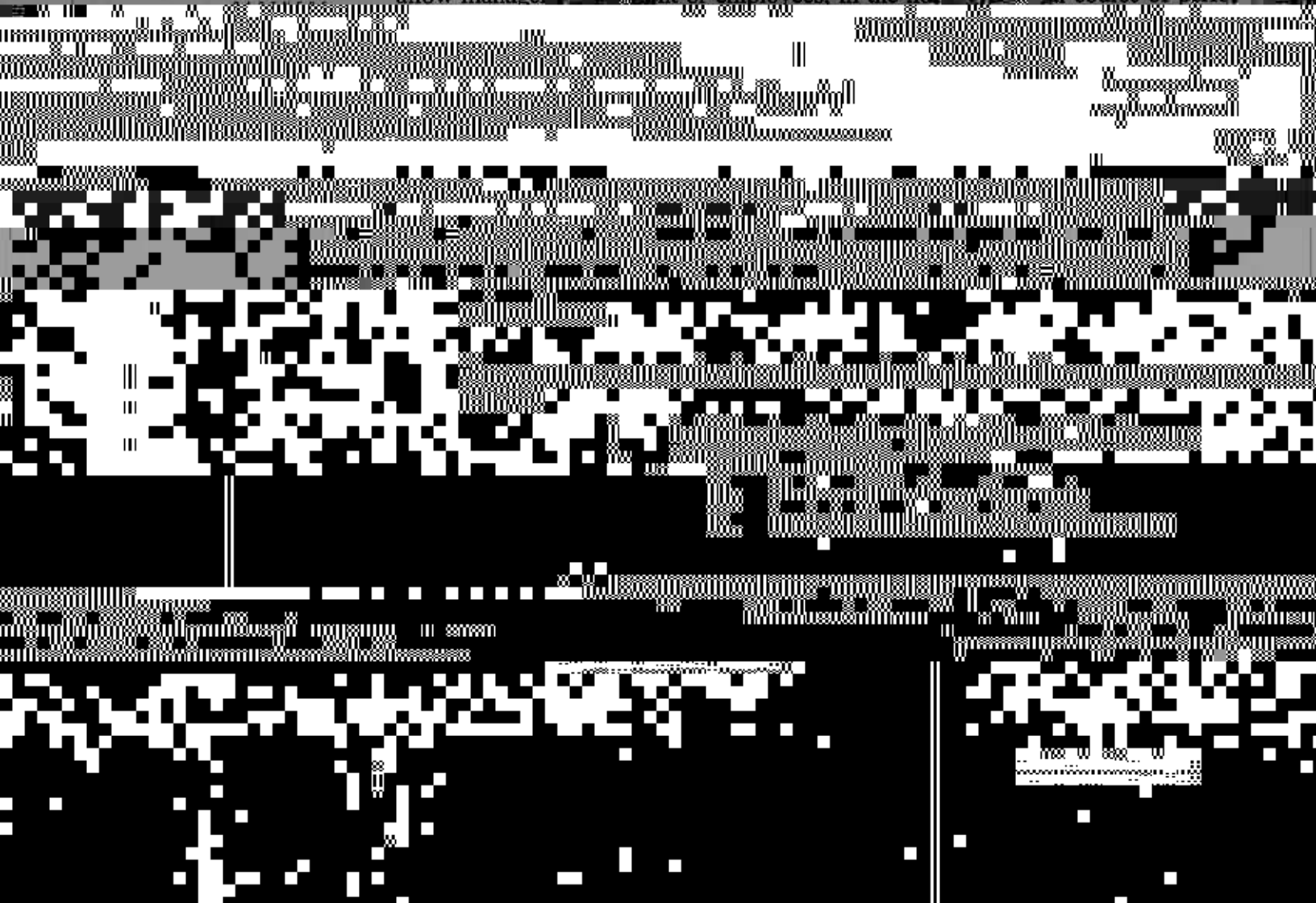
Fax: (573) 449-8603

www.gkccpas.com

In planning and performing our audit of the financial statements of Columbia Public School District (the "District") for the year ended June 30, 2010, in accordance with U.S. generally accepted auditing standards, we considered Columbia Public School District's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing an opinion on the

88-11-10

allow management and/or employees, in the normal course of their assigned



We want to express our sincere appreciation to Dr. Chris Belcher, Dr. Nick Boren, Linda Quinley and other staff for the cooperation and assistance received during the audit engagement and for the opportunity to serve Columbia Public School District.

Sincerely,


Gerding, Korte & Chitwood
Certified Public Accountants

I. DEFICIENCIES CONSIDERED TO BE MATERIAL WEAKNESSES

We noted no deficiencies that are considered to be material weaknesses.

II. OTHER CURRENT YEAR MATTERS

A. ~~Compliance with~~ Federal Regulations

During the ~~an~~ current fiscal year the District chose to purchase property and remodel that property using funding provided by the Federal government. Federal funding usually involves numerous ~~compliance~~ requirements. Those additional compliance requirements for property ~~acquisitions~~ and construction include:

- ~~Real Property Acquisition - Regulations governing~~

III. STATUS OF PRIOR YEAR COMMENTS

A. Segregation of Duties

limits with personnel who
and report transactions related to student
District, but will no longer be reported as a

Condition: Columbia Public School District has potential conflicts with potential
have the ability to sign-in, secondary access, recou
activities (ECA) and Career Center revenue.

Status: This item continues to be an issue for the D

B. Miscellaneous Accounting

Issues
at

Accounting is noted correct

Condition: article pro



Because of the nature of our reasonable assurance and because we did not perform a detailed examination of all transactions, there is a risk that material errors, fraud, or other illegal acts may exist and not be detected by us. A copy of our audit report is provided to the



statements may there

provided, but not revealed by Dist/au



www

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MEMORANDUM

TO: Board of Education Members
FROM: Dr. Chris Belcher *Chris Belcher*
SUBJECT: Auditors' Communication Letter
DATE: December 30, 2010

administration, the Finance Committee, and the Board of Education with a communication letter. The purpose of the communications letter is to provide the District with comments and

the District have provided our response to the audit communications letter.

The District acknowledges we were unfamiliar with certain federal compliance requirements