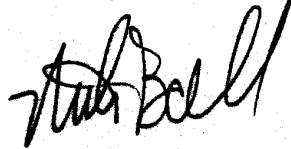




# College Station Independent School District

Success....each life....each day....each hour

## MEMORANDUM

To: Dr. Steve Johnson, Superintendent 

From: Mike Ball, Deputy Superintendent for Business and Operations

Date: April 10, 2003

Subject: Report on Agreed Upon Procedures Relating to Compliance With Leaver Codes

Agenda Item: K-3

Board Priority/  
District Goal: A, C - 2

## BACKGROUND

New state law (TEC §§11.251-11.253, 29.081 and 42.152) requires that an independent audit firm be engaged to perform agreed upon procedures to test the District's compliance with the requirements of the State Leaver Codes requirements.

Pattillo, Brown & Hill, L.L.P., the audit firm that performs the District's financial audit, was engaged by the Board of Trustees of College Station ISD to perform this work. Their report is provided under separate cover.

The report indicates in detail the procedures that were performed and the findings and recommendations of the audit firm.

The report must be submitted to Texas Education Agency in the same manner as the Annual Financial and Compliance Report on or before April 23, 2003. State law also requires that the report be approved or disapproved by the Board of Trustees.

## RECOMMENDATION

It is recommended that the Board of Trustees of College Station Independent School District consider approval of the Independent Auditor's Agreed-Upon Procedures Report on College Station Independent School District's compliance with the requirements of the State Leaver Codes requirements.

MICHAEL BALL, CPA  
Deputy Superintendent for  
Business and Operations

1812 Welsh  
College Station, TX 77840  
979-764-5409 FAX 979-694-5618

  
4/10/03  
STEVE JOHNSON, Ed. D.  
Superintendent of Schools