

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

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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

[REDACTED]

Significant Accounting Policies

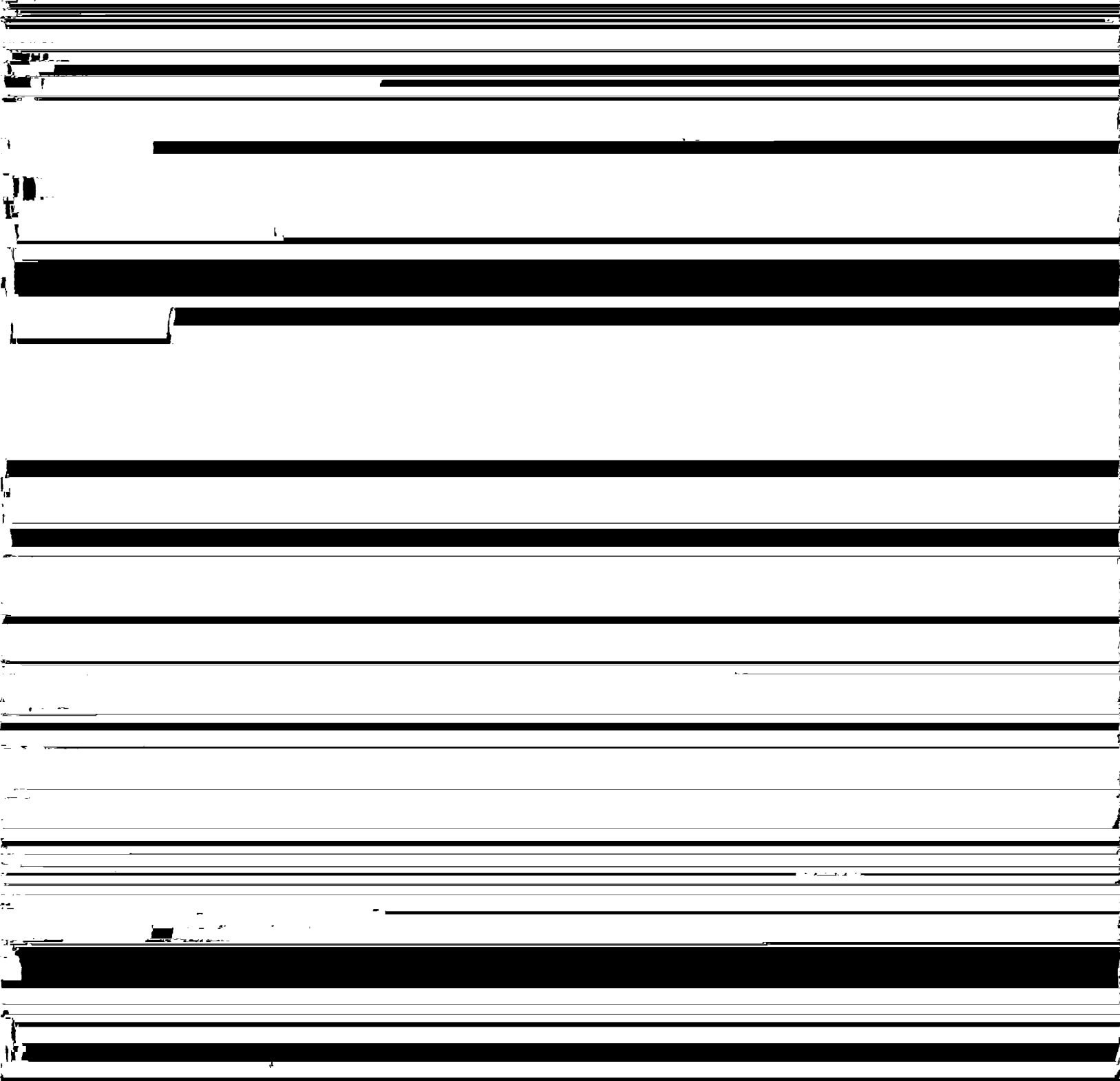
Management has the responsibility for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the Columbia 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 ... the ... of ... the District ...

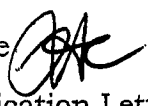


SECTION THREE

[REDACTED]



MEMORANDUM

TO: Board of Education Members
FROM: Dr. Phyllis A. Chase 
SUBJECT: Auditors' Communication Letter
DATE: December 12, 2006

At the conclusion of the annual audit, it is customary for the auditors to provide the administration, the Audit Committee, and the Board of Education with a communication letter. The purpose of the communication letter is to provide the district with comments and suggestions which the auditors believe will improve internal controls and operating