

Webb County, Texas
State Schedule of Findings and Questioned Costs
Year Ended September 30, 2002

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

Material weakness(es) identified? _____ yes X no

Reportable condition(s) identified
not considered to be material weaknesses? _____ yes X none

Noncompliance material to financial statements noted? _____ yes X no

State Awards

Internal Control over major programs:

Material weakness(es) identified? _____ yes X no

Reportable condition(s) identified
not considered to be material weaknesses? _____ yes X none

Type of auditor's report issued on compliance
for major programs: Unqualified

Any audit findings disclosed that are required
to be reported in accordance with the State of
Texas Single Audit Circular Section .510(a)? _____ yes X no

Identification of major programs:

Name of State Program or Cluster

Texas Community Justice Assistance Division
Texas Juvenile Probation Commission
Rio Bravo-El Cenizo Water & Wastewater Project

Dollar threshold used to distinguish
between Type A and Type B programs: \$ 300,000

Auditee qualified as low-risk auditee? X yes _____ no

Section II - Financial Statement Findings

No matters were reported

Section III - State Award Findings and Questioned Costs

No matters were reported