

**Des Moines Area Community College
Audit Committee of the Board of Directors
Agenda for Meeting of June 10, 2024
3:00 P.M. – Urban Campus (UC07-316)**

1. Denman & Company – Update from June 30, 2023 Audit
2. Controller – Significant Events for FY2024
 - A. Enrollment
 - B. Self-Insurance for Health and Dental
 - C. Construction Projects
 - D. Significant Transactions/Accounting Entries
3. Denman & Company – Planning for FY2024 Audit
 - A. Preliminary Field Work – June 24th – 27th
 - B. Final field work – August 19th – September 4th
 - C. Timing for Audit Report – November Board Meeting
 - D. New applicable Accounting/Auditing Pronouncements
4. Audit Committee – Concerns/Areas of Emphasis
 - A. Board Member Disclosure Statement
 - B. Others – TBD
5. DMACC Foundation Audit – Future Denman Presentation to the Board
6. Audit Committee time to meet with Auditors without staff present
7. Other Items