

**Des Moines Area Community College
Audit Committee of the Board of Directors**

**Agenda for Meeting of June 14, 2021
3:00 P.M.
Southridge Center, Room 26**

1. Denman & Company Update from June 30, 2020 Audit
2. Controller – Significant Events for FY2021
 - A. Budgeted Enrollment
 - B. Self-Insurance for Health and Dental
 - C. Construction Projects
 - D. Significant Transactions/Accounting Entries
3. Denman & Company – Planning for FY2021 Audit
 - A. Preliminary Field Work – June 7th - 11th
 - B. Final field work – August 16th – September 3rd
 - C. Timing for Audit Report – November Board Meeting
 - D. New applicable Accounting/Auditing Pronouncements
4. Greg Martin – Update on Ethics Point activity
5. Audit Committee – Concerns/Areas of Emphasis
 - A. Board Member Disclosure Statement
 - B. Others - TBD
6. Audit Committee time to meet with Auditors without staff present
7. Other Items