

**Des Moines Area Community College
Audit Committee of the Board of Directors
Agenda for Meeting of July 14, 2025
3:00 P.M. – Southridge Center**

1. Denman & Company – Update from June 30, 2024 Audit
2. Controller – Significant Events for FY2025
 - A. Enrollment
 - B. Self-Insurance for Health and Dental
 - C. Construction Projects
 - D. Significant Transactions/Accounting Entries
3. Denman & Company – Planning for FY2025 Audit
 - A. Preliminary Field Work – June 23rd – 26th
 - B. Final field work – August 18th – 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. Audit Committee time to meet with Auditors without staff present
6. Other Items