

**Des Moines Area Community College
Audit Committee of the Board of Directors
Agenda for Meeting of June 12, 2023
3:00 P.M. – Urban Campus (UC07-204)**

1. Denman & Company – Update from June 30, 2022 Audit
2. Controller – Significant Events for FY2023
 - A. Enrollment
 - B. Self-Insurance for Health and Dental
 - C. Construction Projects
 - D. Significant Transactions/Accounting Entries
3. Denman & Company – Planning for FY2023 Audit
 - A. Preliminary Field Work – June 19th - 22nd
 - B. Final field work – August 21st – September 8th
 - 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