

**AUDIT COMMITTEE MEETING**  
**May 26, 2016, 2:00 PM**  
**Location: Administration Building - TLC 011**

**AGENDA**

Audit Committee: Sharon Roberts, Tim Burns (Alternate: Barbara Somogyi)

Auditors: Betsy Allen

Business Office: Vickie Nissen, Christy Prikkel

1. Approval of 10/5/15 minutes
2. Miller Cooper's view of the various roles:
  - a. Auditor
  - b. Management
  - c. Audit Committee
3. Miller Cooper risk assessment process
4. A review of Audit and Accounting Board Policy
5. Issues that may impact fiscal year-end reporting
  - a. Revenues received after June 30<sup>th</sup>
  - b. Expenditures that may fall into 2 fiscal years