

***Unapproved / DRAFT***  
**DELTA COLLEGE**  
**AUDIT COMMITTEE MEETING**  
**PRESIDENT'S CONFERENCE ROOM**  
**THURSDAY, FEBRUARY 10, 2011**  
**4:00 p.m.**

Present: R. Emrich, J. MacKenzie, R. Stafford, J. Goodnow, D. Lutz, B. Webb, S. Whitney

R. Emrich called the meeting to order at 4:00 p.m.

The agenda was approved as posted.

Discussion took place regarding the firms that responded to the RFP for audit services for the next three fiscal years, the total three year cost comparison and the higher education audit experience of each firm. It was noted that Yeo & Yeo has no current higher education audit clients. One of the criteria for selection listed in the RFP is current firm experience in higher education and community college audits of institutions of similar size and scope.

R. Emrich noted that the audit quotes for AHP and Rehmann were very close. He commented that AHP should be required to substantiate and document any expense charges billed and even if they were to bill for the annual not to exceed \$3,000 quoted, the differential was not enough to warrant changing firms, as we have been satisfied with the service received in recent years. J. MacKenzie and R. Stafford agreed.

J. MacKenzie moved and R. Stafford supported a recommendation be made to the Board of Trustees to accept the quote from AHP.

The meeting was adjourned at 4:20 p.m.

Respectfully submitted,

---

Debra. K. Lutz, Recorder

---

Leslie Myles-Sanders, Board Secretary