

D R A F T

**Delta College**  
**Board of Trustees Special Meeting – Audit Committee**  
**Delta College President’s Conference Room B-181**  
**Tuesday, August 30, 2022**  
**12:00 pm**

<b>Board Committee Members Present</b>	R. Emrich, M. Rowley
<b>Other Board Members Present</b>	None
<b>Others Present</b>	T. Brown, P. Clark, A. Cramer, S. DuFresne, J. Foco, P. Ross McClain
<b>Press Present</b>	None
<b>Call to Order</b>	R. Emrich called the meeting to order at 12:03 pm.
<b>Approval of Agenda</b>	R. Emrich made a motion to approve the agenda. M. Rowley seconded the motion.  Motion passed unanimously.
<b>Public Comment</b>	R. Emrich called for public comment. P. Clark commented that it was nice to see the Trustees in person.
<b>Discussion of Audit Firm Recommendation</b>	<p>R. Emrich turned the meeting over to S. DuFresne to talk about the audit firm recommendation.</p> <p>S. DuFresne provided the Trustees with three options proposed by Andrews, Hooper &amp; Pavlik (AHP), our current audit firm. AHP provided a quote for a one-year renewal, a three-year renewal and a five-year renewal. She also provided a summary of the annual audit costs since 1998 and the firm that conducted the audits. The College has worked with AHP since 2005. R. Emrich asked if the College was happy with the services they are providing. Several staff members noted that they have a good working relationship with AHP.</p> <p>S. DuFresne noted that she would like to stay with AHP especially being in the middle of Higher Education Emergency Relief Fund (HERRF) grants. She also noted that it would be a two to three-year process if we were to switch firms. An article on audit firm rotations was given to the Trustees. S. DuFresne noted that AHP’s quote includes a change in audit partner.</p> <p>R. Emrich asked what the College’s policy was. S. DuFresne handed out a copy of Board Policy 4.001 – Auditor Rotation. The policy reads:</p> <p>“The Board of Trustees shall periodically rebid the College’s financial audit work. The external audit firm, selected through a bidding process, shall be appointed annually for not more than five consecutive audits. At the completion of the same firm’s fifth consecutive audit, the Board shall issue a request for proposals to select a firm for the next audit cycle of five years.</p> ”

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If the Board selects the incumbent audit firm to continue to perform the financial audit for a subsequent five-year period, the Board shall require a change in the partner in charge of the audit from the audit firm.

The Board reserves the right, notwithstanding this policy, to change the audit firm at any time.”

R. Emrich and M. Rowley agreed that, based on policy, the College needs to issue a request for proposal (RFP). J. Foco said he will begin the RFP process.

Once the proposals come back the committee will meet again to form a recommendation to take to the full Board.

**Trustee Comments** None

**Chair Comments** None

**Adjournment** There being no further business, R. Emrich adjourned the meeting at 12:25 pm.

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Talisa Brown, Assistant Board Secretary