



**AUDIT COMMITTEE  
OF THE  
MISSOURI HOUSING DEVELOPMENT  
COMMISSION  
FRIDAY, OCTOBER 22, 2021  
10:00 A.M.**

Notice is hereby given that the Audit Committee of the Missouri Housing Development Commission will conduct a meeting on Friday, October 22, 2021

**Harry S. Truman State Office Building  
Room 493-494  
301 W High Street  
Jefferson City, MO 65101**

The tentative agenda for this meeting is attached to this notice.

The agenda of this meeting includes possible votes to close portions of this meeting pursuant to RSMo §610.021(17), for confidential or privileged communications between a public governmental body and its auditor, including all auditor work product.

The news media may obtain copies of this notice by contacting:

Lynn Sigler  
Missouri Housing Development Commission  
920 Main Street, Suite 1400  
Kansas City, MO 64105  
(816) 759-6822

**MHDC will make reasonable accommodations for persons with disabilities at the public site. To request an accommodation, please contact Lynn Sigler at (816) 759-6822 or [lsigler@mhdc.com](mailto:lsigler@mhdc.com).**



Strength, Dignity, Quality of Life

**MISSOURI HOUSING**

DEVELOPMENT COMMISSION

**AUDIT COMMITTEE MEETING**  
**FRIDAY, OCTOBER 22, 2021**  
**10:00 A.M.**  
**AGENDA**

**HARRY S. TRUMAN STATE OFFICE BUILDING**  
**ROOM 493-494**  
**301 W HIGH STREET**  
**JEFFERSON CITY, MO 65101**

Committee Chairman: Mark Elliff  
Committee Members: Danny Chadakhtzian  
Rick McDowell

### **Meeting Agenda**

1. Approval of minutes for the June 30, 2021 Audit Committee Meeting
2. \* Inquire of the Director of Finance regarding the fiscal health of the Commission
3. \* Discuss with the independent auditor the fiscal year 2021 audit and matters required by AICPA Auditing Standards Board AU-C Section 260 *The Auditor's Communication with Those Charged With Governance*, OMB's *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and U.S. Government Accountability Office's *Government Auditing Standards*.
  - The annual financial statements, related disclosures and management's discussion and analysis.
  - The independent auditor's judgment of Commission accounting policies.
  - The Single Audit of Federal Awards administered by the Commission.
  - Any significant changes required in the audit plan.
  - Any difficulties or disputes with management encountered during the audit.
  - Significant financial reporting issues and judgments made in connection with the preparation of the financial statements, including significant changes in the selection or application of accounting principles.

- Major issues as to the adequacy of Commission internal controls and any special steps adopted in light of material internal control deficiencies.
  - All critical accounting policies and practices used.
  - All alternate treatments of financial information within generally accepted accounting principles discussed with management and ramifications of the use of such treatments.
  - Other material written communications between the independent auditor and management, including the management letter, any significant control deficiencies or material weaknesses, and/or schedule of unadjusted differences (if any) with management's responses.
  - The effects of regulatory or accounting initiatives.
4. \* Review with General Counsel legal and regulatory matters that may have, in management's opinion, a material impact on financial statements and compliance with federal, state and local laws and regulations.
5. Meet in Executive Session with RubinBrown
6. Meet in Executive Session with management:
- \* Review and evaluate the performance of the independent auditor and discuss status of the appointment of the independent auditor.
  - \* Discuss any other matters the Committee or management believes should be discussed privately with the Audit Committee.
7. Other matters which may properly come before the Committee

\* - discussion items as outlined by the Audit Committee Charter (Resolution No. 964)

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