

**AUDIT COMMITTEE MEETING
OF THE
MISSOURI HOUSING DEVELOPMENT COMMISSION
WEDNESDAY, SEPTEMBER 27, 2023 AT 11:30 A.M.**

**Notice is hereby given that the Audit Committee of the Missouri Housing Development Commission will conduct a meeting on
Wednesday, September 27, 2023.**

Members of the public may attend this meeting in person.

**Courtyard by Marriott
Rooms 1&2
610 Bolivar Street
Jefferson City, MO 65101**

The tentative agenda of 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:

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**MHDC will make reasonable accommodations for persons with disabilities at the public site.
To request an accommodation, please contact Mandy Fangmann at 816-782-8068.**

AUDIT COMMITTEE MEETING AGENDA WEDNESDAY, SEPTEMBER 27, 2023

- I. Roll Call
- II. Approval of minutes for the May 25, 2023 Audit Committee Meeting
- III. *Inquire of the Director of Finance regarding the fiscal health of the Commission
- IV. *Discuss with the independent auditor the fiscal year 2023 audit and matters required by AICPA Auditing Standards Board AU-C Section 260 The Auditor's Communication with Those Charged With Governance, OMBs Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and U.S. Government Accountability Office's Government Auditing Standards
 - a. The annual financial statements, related disclosures and management's discussion and analysis
 - b. The independent auditor's judgement of Commission accounting policies
 - c. The Single Audit of Federal Awards administered by the Commission
 - d. Any significant changes required in the audit plan
 - e. Any difficulties or disputes with management encountered during the audit.
 - f. 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.
 - g. Major issues as to the adequacy of Commission internal controls and any special steps adopted in light of material internal control deficiencies.
 - h. All critical accounting policies and practices used.
 - i. All alternate treatments of financial information within generally accepted accounting principles discussed with management and ramifications of the use of such treatments.
 - j. 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.
 - k. The effects of regulatory or accounting initiatives.
- V. *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
- VI. Meet in Executive Session with RubinBrown
- VII. Meet in Executive Session with management
 - a. *Review and evaluate the performance of the independent auditor and discuss status of the appointment of the independent auditor.
 - b. *Discuss any other matters the Committee or management believes should be discussed privately with the Audit Committee.
- VIII. 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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