

**TREASURE VALLEY COMMUNITY COLLEGE  
BOARD OF EDUCATION**

**COMMITTEE MEETING**

Laura Moore Cunningham Science Center, Hanigan Board Room, Room #115A  
650 College Blvd, Ontario, OR 97914

**Thursday, August 24, 2023, 1:30 p.m.**

Those present: Vice President Shirley Haidle, Board Members Dirk DeBoer and Ken Hart, President Dana Young, Darin Bell, Moss Adams auditors Scott Simpson and Cody Lambert. (absent: Board Member Roger Findley)

**Work Session**

A committee of the TVCC Board of Education met with College staff and Moss Adams auditors to discuss audit planning.

Auditor Scott Simpson summarized the audit's scope of work and compliance with federal awards. This year there will be two programs in the compliance audit, HEERF and Financial Aid. The conclusion of the audit will include an opinion on the financial statements, an opinion on compliance will relate to the two federal programs, and the third report will relate to government auditing standards report (internal control findings) and Oregon minimum standards (budget law). According to Simpson, these are the four reports that will be issued by Moss Adams. He noted that although they do not audit every transaction that occurs during the year; they do audit the financial statements are materially correct.

The areas audited are 1) internal controls (structure); 2) manual entries to the financial statements; 3) review revenue and deferred revenue and 4) compliance.

Finally, Moss Adams spoke about findings in the student financial aid area that is being reviewed in the current year and are waiting on ISIRS, population of enrollment status changes, and population from the address changes that were due a week ago.

Board member Ken Hart asked to be notified at the time we respond to the auditors with this financial aid information. President Young stated she would let the Vice President of Student Services know of this notification request.

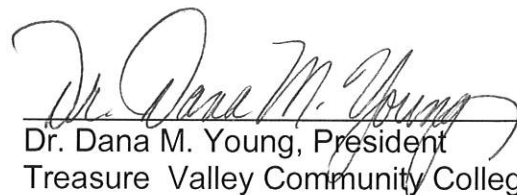
**Adjournment**

The committee meeting ended at 1:47 p.m.



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Ken Hart, Board Chairman  
TVCC Board of Education



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Dr. Dana M. Young, President  
Treasure Valley Community College