

NOTICE OF AUDIT COMMITTEE MEETING
OF JORDAN VALLEY WATER CONSERVANCY DISTRICT

PUBLIC NOTICE is hereby given that the Audit Committee of the Jordan Valley Water Conservancy District will hold a meeting at 10:00 a.m. on Tuesday, May 11, 2022, at the District Administration Building located at 8215 South 1300 West, West Jordan, Utah. Trustees and members of the public may attend this meeting in person or electronically. For information on how to "attend" the meeting electronically, visit Jordan Valley Water Conservancy District's website at (<https://jvwcd.org/calendar/1523/jvwcd-audit-committee-meeting>).

1. Review report of the internal auditor, Aaron Hixson (HBME, LLC)
2. Discuss internal auditor work plan for 2022
3. Review and discuss fraud hotline complaints and any incidents
4. Meet with the independent auditor, Ron Stewart, and review the following:
 - a. Timing of the financial statement audit for the year ending June 30, 2022
 - b. Audit work plan
 - c. Discuss new GASB pronouncement Statement No. 87 Leases
 - d. Any additional procedures requested by the Audit Committee
 - e. Audit report to be presented to the Board November 9, 2022
 - f. Discuss audit report preparation
 - g. Discuss annual audit reporting requirements
5. Review the State Auditor's Fraud Risk Assessment for 2022 and District internal controls that are in place
6. Questions from Audit Committee Members
7. Adjourn