

CISD
Audit Committee Meeting Agenda
November 10, 2021

1. Snow Garrett Williams ("SGW"), auditor, expertise in serving independent school districts and history servicing CISD
2. SGW audit plan including audit materiality threshold, significant audit risks, audit procedures to address those risks and fraud considerations
3. SGW consideration and analysis of internal controls in the performance of the audit
4. Status and preliminary results of interim audit procedures including quality of information provided, known and potential audit adjustments, audit plan revisions and open matters to complete the audit
5. Circumstances relating to, and accounting treatment of, the following:
 - i. TEA misreporting and impact on property tax revenue recapture
 - ii. Pre-K special education resource misreporting and potential financial impact
6. ESSER funds and related accounting treatment

Attendees:

Cam Bryan, Trustee

William Wooten, Assistant Superintendent for Financial Services

Al Zito

Lori Segal

Robert Hottois

Lindsey Kennimer, Audit Partner – Snow Garrett Williams