



LANSING COMMUNITY COLLEGE  
BOARD OF TRUSTEES  
Administration Building 306  
September 8, 2025

## **Audit Committee Meeting**

Adopted Meeting Minutes

### **Call to Order**

The meeting was called to order at 12:05 p.m.

### **Roll Call**

Present: Lovell, Proctor, Thomas  
Absent: None

### **Additions/Deletions to the Agenda**

There were no additions or deletions to the agenda.

### **Limited Public Comment Regarding Agenda Items**

There were no limited public comments regarding agenda items.

### **Approval of Minutes**

The Audit Committee meeting minutes from June 2, 2025, were approved during the Board meeting on June 16, 2025.

### **President's Reports**

#### **Status Update on the FY25 Annual Financial Audit Report – Rehmann**

Michelle Fowler, CPA, Engagement Principal at Rehmann, gave a status update of the Annual Financial Audit Report and the Governing Auditing Standards related to the financial statements of the LCC Foundation. She reviewed key audit and accounting matters of interest, significant risks of material misstatement, and new accounting and auditing pronouncements.

Rehmann will meet with the Audit Committee on October 6, 2025, to review the final draft of the Annual Financial Audit Report. Rehmann will also review the final draft with the Board on October 27, 2025.

## Committee Chair's Report

### Approval of Trip Cancellation

Chair Mathews had to cancel her trip to the MCCA Summer Conference due to a work obligation. According to the Board Bylaws, a Trustee is responsible for reimbursing the college for any expenses incurred when travel arrangements made by the college are changed. Per the Board Bylaws, Chair Mathews submitted a written explanation for the cancellation to the Audit Committee. The Audit Committee is responsible for determining whether these changes are reasonably necessary.

IT WAS MOVED BY Trustee Thomas and seconded by Trustee Lovell that Trustee Angela Mathews' trip cancellation was reasonably necessary and should be excused from reimbursing the college for any expenses incurred due to the cancellation of the trip.

Roll call vote:

Ayes: Lovell, Thomas, Proctor

Nays: None

Absent: None

The motion carried.

### Public Comment

There was no Public Comment.

### Adjournment

IT WAS MOVED BY Trustee Proctor and supported by Trustee Lovell that the meeting adjourned.

Ayes: Lovell, Proctor, Thomas

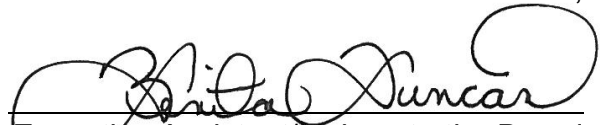
Nays: None

Absent: None

The motion carried.

The meeting adjourned at 12:50 p.m.

Submitted,

  
Executive Assistant/Liaison to the Board  
Benita Duncan