

SOUTH DAKOTA BOARD OF REGENTS

Budget and Finance
Consent

AGENDA ITEM: 5 – S
DATE: December 11-12, 2024

SUBJECT

Audit Committee Report

CONTROLLING STATUTE, RULE, OR POLICY

[BOR By-Laws](#), Section 3.1.3: Audit Committee

BACKGROUND / DISCUSSION

This is a review of the actions taken by the Audit Committee since the last Board meeting.

On December 6, 2024, the Audit Committee met to discuss the Auxiliary System Agreed Upon Procedures report, Internal Controls over Cash Reviews, and the Semi-Annual Internal Control Framework Attestation process.

IMPACT AND RECOMMENDATION

None

ATTACHMENTS

None

INFORMATIONAL ITEM