



**California State University, San Bernardino  
Santos Manuel Student Union Board of Directors  
Audit Committee  
September 17, 2025**

**Minutes**

**Members Present:** Anjali, Sukhpreet Kaur, Jocelyn Paz

**Members Absent:** None

**Staff Present :** Vilayat Del Rossi, Elizabeth Junker, Maria Najera-Neri

**Guests:** Carly Walton

**Call to Order:** The meeting was called to order at 9:05am

**Roll Call:** A verbal roll call of attendees was conducted. Quorum was met.

**Approval of Minutes:** No minutes to approve.

**Open Forum:** There were no members of the community present.

**Adoption of Agenda**

M/S Anjali/Kaur; motion to strike approval of January 29, 2025 minutes.

*Motion passed.*

M/S Anjali/Kaur; motion to approve agenda as amended.

*Motion passed.*

**NEW BUSINESS:**

AC 01/26 Meeting with CLA Auditing Firm Representatives to discuss risk assessment |  
CLA Guests: Suzuka Shigeta and Liezl Malabanan (Discussion, Shigeta)

M/S Anjali/Kaur; motion to open AC 01/26 Meeting with CLA Auditing Firm Representatives to  
discuss risk assessment | CLA Guests: Suzuka Shigeta and Liezl Malabanan.

The committee received a risk assessment and fraud-inquiry update from Carly, who clarified that no fraud or intentional errors were identified in the audit and emphasized that such inquiries are a standard audit requirement. Carly and Vice Chair Jocelyn discussed internal controls, transparency in financial governance, and the positive results of the Chancellor's Office internal control self-assessment. Some confusion arose regarding the meeting format, as the discussion typically held privately one-on-one—was scheduled as a public session; Carly and Jocelyn agreed to continue the more detailed portion in a private follow-up. The discussion also outlined the scope of fraud detection, ongoing onboarding of new committee members, and the audit timeline, with draft financial statements nearing completion and final submission to the Chancellor's Office expected within two weeks.

The session concluded with clarification that this was not intended to be an official Audit Committee meeting but part of the audit firm's standard fraud-inquiry process, with the option for a full audit presentation to the Board once finalized. The committee opted to adjourn. Ms. Carly and Jocelyn Paz would connect off line to continue conversations.

#### **Announcements**

There were no announcements.

#### **Adjournment**

M/S Anjali/Kaur; motion to adjourn the meeting at 9:30am.

Reviewed and respectfully submitted by:

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Jose Hernandez, Chair, Audit Committee

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Date