**California State University, San Bernardino**
**Santos Manuel Student Union Board of Directors**
**Audit Committee**
**March 18, 2026 | 3:00pm**
**Zoom:** https://csusb.zoom.us/j/88153481904

**Minutes**

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

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

**Call to Order:** The meeting was called to order at 3:00pm

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

**Approval of Minutes:** M/S Sukhpreet/Anjali; motion to approve February 12, 2026 minutes.
*Motion passed.*

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

**Adoption of Agenda**
M/S Sukhpreet/Anjali; motion to adopt the agenda for March 18, 2026.
*Motion passed.*

**NEW BUSINESS**:

AC 04/26 Review and Discuss Audit and Tax Services RFP Finalists (Discussion, Del Rossi)

Interim Executive Director Del Rossi presented a preliminary summary of the audit firm review process for the campus auxiliaries, explaining that the document was intended to guide the committee's discussion while the complete interview scoring from all 13 interview participants was still pending. He reviewed the evaluation framework, which included written technical proposals, interviews, and cost, and clarified that the committee would ultimately need to consider both firm selection and timing of engagement, including whether to retain the current auditor, CLA, for one final year or transition immediately to a new firm. He also noted that the audit engagement for the upcoming cycle would ordinarily begin in April and acknowledged that the current review process was occurring later than preferred.

The committee discussed the firms' qualifications, cost structures, and familiarity with CSU auxiliaries and nonprofit environments. Del Rossi and staff noted that CLA is the current firm, RAMS previously served as auditor, and Baker Tilly also demonstrated CSU auxiliary experience, while LSL appeared to have broader municipal and nonprofit experience without the same CSU-specific background. Cost was identified as a formal component of the evaluation, and staff explained that while Baker Tilly appeared to be the highest-cost option for SMSU, the budget could be adjusted if the committee determined that a higher-cost firm would provide stronger service. Staff also noted that CLA's current pricing reflected discounts and credits, but cautioned that additional out-of-scope work could still increase total cost.

The committee also discussed communication expectations, the compressed CSU audit timeline, and the importance of proactive coordination among the auditors, auxiliary management, and university accounting. Maria Elena emphasized that while audit firms frequently describe communication with "management," that communication often occurs primarily with accounting staff, and she suggested the committee may wish to clarify expectations for direct communication with auxiliary leadership as part of any future engagement. She also noted that delays can result from either the audit firm or the university accounting process, and that greater visibility into deadlines and responsibilities could improve accountability. Committee members further noted that a firm's local presence and willingness to work on campus could be an operational advantage. Mr. Del Rossi concluded by stating that the full evaluation materials would be forwarded to the committee once received so they could inform the committee's recommendation at the next meeting.

**Announcements**
There were no announcements from committee members.

**Adjournment**
<u>M/S Anjali/Kaur</u>; motion to adjourn the meeting at 4:11pm.

Reviewed and respectfully submitted by:

______________________________________ ____________________
Audit Committee Chair Date