



**California State University, San Bernardino
Santos Manuel Student Union Board of Directors
Audit Committee
September 10, 2026 | 12:00 p.m.
Student Chambers (SUN-3305)
Zoom: <https://csusb.zoom.us/j/89009705795>**

Minutes

Members Present: Sebastian Bautisa, A.J. Fernandez, Sukhpreet Kaur, Jessica Lu, Unnati Sisodiya

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

Call to Order: The meeting was called to order at 12:03pm

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

Approval of Minutes: M/S Fernandez/Bautista; motion to approve the minutes from March 18, 2026 and March 24, 2026 meetings.
Motion passed.

Open Forum: No public comments.

Adoption of Agenda: M/S Fernandez/Bautista; motion to adopt the agenda for September 10, 2026 as presented.
Motion passed.

NEW BUSINESS:

AC 01/27 Election of Audit Planning Committee Chair (Action, Del Rossi)

The committee elects its Chair from the voting members during its first meeting. The Chair is responsible for leading meetings, setting agendas, and working with Liz and the Executive Director to plan future meetings. The committee reviews the organization's

annual fiscal audit and related financial documents and is the only board subcommittee with delegated authority to make financial decisions on behalf of the organization, including participating in the selection of auditors. The committee meets approximately four times a year, making it one of the lighter committees in terms of meeting frequency, but it plays an important role in overseeing the organization's finances. The committee is currently working to close out the most recent fiscal audit, with the next audit engagement expected to begin in early spring, likely with support from Amanda and Matt. The committee voted to open nominations for the Audit Committee Chair.

M/S Fernandez/Sisodiya; motion to open approval of AC 01/27 Election of Audit Planning Committee Chair.

There were three total nominees for the Committee Chair role: Sukhpreet Kaur, AJ Fernandez, and Unnati Sisodiya. After some consideration, Unnati withdrew her nomination. With no further nominations the committee moved to a roll call vote.

VOICE VOTE:

Sukhpreet Kaur - 2
AJ Hernandez – 1
Nominees abstained from voting.

Sukhpreet received the most votes, so she was declared the Chair for the Audit Committee.

AC 02/27 Review and Approval of Santos Manuel Student Audited Financial Statement for 25-26 Fiscal Year | Presented by BakerTilly Representatives (Action, Del Rossi)

The committee received an update from Baker Tilly, the organization's new auditing firm, regarding the draft fiscal audit. Amanda Moore, a principal and engagement reviewer, and Matt Dinsdale, a Managing Director who specializes in higher education, introduced themselves and explained their roles. Amanda is responsible for reviewing audit reports and ensuring they meet professional standards, while Matt primarily works with universities, foundations, and other higher education organizations. The Baker Tilly team also reviewed the scope of services, the audit team, and the audit reports with the committee. This was the organization's first year working with Baker Tilly, and staff shared positive feedback about the experience. They highlighted the firm's quick communication, timely responses, and efficient turnaround of requested materials throughout the audit process. Staff noted that the process was a significant improvement compared with their experience the previous year, making the audit smoother and more efficient overall.

M/S Fernandez/Bautista; motion to approve AC 02/27 Review and Approval of Santos Manuel Student Audited Financial Statement for 25-26 Fiscal Year.

Roll Call Vote: 5 - In-Favor 0 - Abstentions 0- Opposed
Motion passed.

AC 03/27 Review of Audit Committee Charge and 2026-2027 Priorities (Discussion, Del Rossi)

The committee reviewed the committee charge, membership, priorities, and annual work plan. The Audit Committee is responsible for reviewing the independent auditor's work and the financial statements and has delegated authority to make financial decisions on behalf of the Board and the organization. The organization is beginning its first year of a multi-year contract with Baker Tilly, so the committee is unlikely to need to reconsider the audit firm for the next several years. The committee also discussed maintaining proper segregation of duties among members and management.

The committee's main priorities this year include overseeing the annual audit, communicating with the independent auditor and management about timelines and outstanding items, and monitoring auditor independence and engagement matters. Most of the fall work has been completed, with the remaining task being to present the audit and financial statements to the Board of Directors. Members also praised Baker Tilly for being thorough, responsive, and easy to work with, particularly noting that the online portal made submitting requested documents simple and efficient. Overall, the first-year audit process was described as smooth, with expectations that the process will become even more efficient in future years.

Announcements

- Interim Executive Director announced the PowWow which begins on Friday at 6:00 p.m. and runs through Sunday evening, celebrating its 30th anniversary as a CSUSB tradition. It attracts more than 20,000 attendees and is one of the largest Powwows in the region, and is open to students, faculty, staff, and the broader community.
- California Native American Day (CNAD) takes place the week after PowWow, which includes educational programming for approximately 1,500 fourth-grade students. Provides an opportunity to highlight Native American culture, history, and contributions.

Adjournment

M/S Fernandez/Sisodiya; motion to adjourn the meeting at 12:52pm.

Reviewed and respectfully submitted by:

Sukhpreet Kaur, Audit Committee Chair

Date