ASSOCIATED STUDENTS, INC.
California State University, San Bernardino
5500 University Parkway
San Bernardino, CA 92407

BOARD OF DIRECTORS
AGENDA

August 28, 2026 1:00 p.m.

Location (Virtual Conferencing): https://csusb.zoom.us/j/89803967164

Call to Order
Roll Call
Approval of Minutes
Adoption of Agenda
Executive Officer Reports (2 minutes/speaker)
Executive Director Report
ASI Committees Reports (2 minutes/speaker)
Open Forum (1 minutes/speaker)
Guest Speaker

NEW BUSINESS:

BD 41-26 Appointment of Alanna Meza as a Board of Director representative to the ASI Vacancy Committee. (Action) (Coronado)

BD 42-26 Appointment of Seth Whiting as a Board of Director representative to the ASI Vacancy Committee. (Action) (Coronado)

BD 43-26 Appointment of Taslima Mozumder as a Board of Director representative to the ASI Vacancy Committee. (Action) (Coronado)

BD 44-26 Appointment of Kennedi Jones as a Board of Director representative to the ASI Vacancy Committee. (Action) (Coronado)

BD 45-26 Information regarding the Baker Tilly ASI Planning Letter of Intent for the 2025-2026 fiscal year. (Information) (Rister)

Reports: Board of Directors (2 minutes/speaker)
Campus-wide Committees (2 minutes/speaker)

ANNOUNCEMENTS

ADJOURNMENT

Communication with Those Charged with Governance During Planning in Accordance with AU-C 260 (AU 380)

To the Board of Directors and Management
Associated Students, Incorporated California State University, San Bernardino

In connection with our engagement to audit the financial statements of Associated Students, Incorporated California State University, San Bernardino (the "Company") as of and for the year ended June 30, 2026, professional standards require that we communicate with you certain items including our responsibilities with regard to the financial statement audit and the planned scope and timing of our audit. We would also appreciate the opportunity to meet with you to discuss this information further since two-way communication can provide valuable information in the audit process.

As stated in our engagement letter dated June 12, 2026, we are responsible for conducting our audit in accordance with auditing standards generally accepted in the United States of America and Government Auditing Standards for the purpose of forming and expressing an opinion about whether the financial statements that have been prepared by management, with your oversight, are presented, in all material respects, in conformity with auditing standards generally accepted in the United States of America and Government Auditing Standards. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

In addition to expressing an opinion on the financial statements, we will report on whether the schedule of net position, the schedule of revenues, expenses, and changes in net position, and other information presented as supplementary information are fairly stated, in all material respects, in relation to the financial statements as a whole. We will also issue a report on internal control over financial reporting and on compliance and other matters based on an audit performed in accordance with Government Auditing Standards and provide a management letter.

We will also provide the Company with the following non-attest services:

1. Assist you in drafting the financial statements and related footnotes as of and for the year ended June 30, 2026.

2. Assist you in preparing the information tax filings for the year ended June 30, 2026.

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested.

Our audit will include obtaining an understanding of the entity and its environment, including its internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Material misstatements may result from errors, fraudulent financial reporting, misappropriation of assets, or violations of laws or regulations that are attributable to the Company or to acts by management or employees acting on behalf of the Company. We will communicate to you at the conclusion of our audit, significant matters that we believe are relevant to your responsibilities in overseeing the financial reporting process, including any internal control related matters that are required to be communicated under professional standards.

We began our audit in June 2026, complete fieldwork in August 2026, and issue our report no later than September 18, 2026.

During the planning of the audit, we have identified the following significant risks:
• Management override of controls

Your client service team includes:
• Matt Dinsdale, Managing Director
• Ryan Wahl, Senior Manager
• Jake Bikle, Manager
• Nick Scott, Manager
• Charmaine Hernandez, Senior

This information is intended solely for the information and use of the Board of Directors and management of Associated Students, Incorporated California State University, San Bernardino and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully,

Baker Tilly US, LLP

San Diego, California
August 10, 2026