
AUDIT AND BUDGET COMMITTEE AGENDA

**Coast Community College District
Audit and Budget Committee Special Meeting
Tuesday, February 24, 2026 at 2:00 p.m.**

**Chancellor's Conference Room
1370 Adams Avenue, Costa Mesa, CA 92626**

- 1. Call to Order**
- 2. Roll Call**
- 3. Opportunity for Public Comment**

Members of the public have the opportunity to address the Audit and Budget Committee on any item that has been described in this notice. Persons wishing to make comments will be recognized at this point in the meeting. Individuals will have up to five minutes per agenda item, and there is a 20-minute total limit per item. These time limitations may be extended by the Committee.

It is the intention of the Coast Community College District to comply with the Americans with Disabilities Act (ADA) in all respects. If, as an attendee or a participant at this meeting, you will need special assistance beyond what is normally provided, the Coast Community College District will attempt to accommodate you in every reasonable manner. Please contact the Secretary of the Board to inform us of your particular needs so that appropriate accommodations may be made.

- 4. Selection of Chair and Vice Chair of the Audit and Budget Committee**
- 5. Approval of Minutes: Meeting of November 3, 2025 (Attachment #1)**
- 6. Internal Audit Quarterly Report (Rachel Snell) (Attachment #2)**
- 7. District and State Budget Updates**
- 8. Future Agenda Items**
- 9. Next Meeting Date**
- 10. Adjournment**

The Committee may take action on any item listed on this agenda. Under the Brown Act, the Public has the right to receive copies of any non-exempt public documents relating to an agenda item that are distributed to the committee members. Please contact the Office of the Board of Trustees prior to the meeting to facilitate the distribution of these documents.

AUDIT AND BUDGET COMMITTEE MINUTES

**Coast Community College District
Audit and Budget Committee
November 3, 2025
Chancellor's Conference Room**

1. Call to Order

The meeting was called to order at 2:01 p.m.

2. Roll Call

Trustees Present: Trustee Elizabeth Dorn Parker
Trustee Jim Moreno

In Attendance

Whitney Yamamura, Chancellor
Marlene Drinkwine, Vice Chancellor of Finance and Administrative Services
Andreea Serban, Vice Chancellor of Ed Services & Technology
Meridith Randall, President, Golden West College
Emily Day, Executive Director, Fiscal Services, DIST
Christine Nguyen, Vice President of Administrative Services, CCC
Rich Pagel, Vice President of Administrative Services, OCC
Rick Hicks, Vice President of Administrative Services, GWC
Rachel Kubic, Director of Business Services, OCC
Rachel Snell, Director of Internal Audit
Steve Kim, District Controller
Araceli Alvarez, District Budget Director
Julie Clevenger, Dir. Chancellor's Office Oper. & Legislative Affairs
Matt Kern, Director of Public Affairs and Marketing
Curtis Williams, OCC Education Tech Spec General, Library & Learning
Debbie Franklin, Accounting Analyst, Budget
Araceli Alvarez, Dist. Budget director & Grants Manager
Ana Krdilyan, Eide Bailly LLP

3. Opportunity for Public Comment

Curtis Williams, OCC Educational Technologies Specialist General, Library & Learning, requested information about topics of concern that would be addressed by the Committee during the meeting.

4. Approval of Minutes: August 27, 2025

On a motion by Trustee Parker, seconded by Trustee Moreno, the Committee voted to approve the minutes of the August 27, 2025, meeting.

Motion carried with the following vote:

Aye: Trustees Dorn Parker and Moreno
No: None
Abstain: None
Absent: None

5. External Audit Draft Report, Guests from Eide Baily LLP

The Representative and Partner from Eide Baily, Ana Krdilyan, gave a brief overview of the Draft Audit Report. The Draft Audit Report provided clean unmodified opinions in all three areas: financial statements, federal compliance, and state compliance. There was one finding in federal compliance for the student financial assistance area. A management corrective action plan was already implemented. There was a change this year with a new accounting principle related to compensated absences, resulting in a restatement of account balances. The 2025 federal compliance guidelines were not released yet, causing a delay in finalizing the audit report. The Chancellor and Trustees will be notified by the Auditors when the federal guidelines are released, and the audit report can be completed.

6. Internal Audit Quarterly Report

District Director of Internal Audit, Rachel Snell, provided the Internal Audit Report. The Quarterly Update was through the end of October 2025. The project status reports were discussed in detail. Rachel Snell added that the Community College Internal Audit group had representatives from GWC and OCC Human Resources Departments assist with a panel discussion at a conference last October 2025 and it was very well received.

7. Updated Actuarial Study

Vice Chancellor Marlene Drinkwine updated the Committee and reviewed the Updated Actuarial Study for 2024-2025. The report was reviewed in detail and costs and components were explained.

8. Annual 311 Report to State Chancellor's Office

Vice Chancellor Drinkwine and Emily Day reviewed the details of the Annual 311 Report to the State Chancellor's Office with the Committee. The report provided line-item accounting details.

9. District and State Budget Updates

The State Department of Finance revenues were up over 9% over forecasts, mostly due to personal income tax payments through the September 2025

returns. The COLA for 2026-27 was originally projected to be slightly above 3% but indications are it may be closer to 2%.

10. Future Agenda Items

- External Audit Report
- Internal Audit Report
- Budget Update

11. Next Meeting Date

The next meeting was scheduled for February 24, 2026, at 2:00 p.m.

12. Adjournment

On a motion by Trustee Parker, seconded by Trustee Moreno, the Committee voted to adjourn the meeting at 3:29 p.m.

Motion carried with the following vote:

Aye:	Trustees Dorn Parker and Moreno
No:	None
Abstain:	None

Richard Goetz
Secretary of the Board

Chancellor/Internal Audit Meeting Agenda

02/9/26 1pm

1. Completed Projects
 - a. Transfer Interview and preparation for external recruitment
 - b. Volunteer: Academic Decathlon Speech judge
2. Projects in progress
 - a. IA Internal Audit Department Updates (Teammate Update)
 - b. Categoricals: OCC Aquatics, GWC Law, and CCC Tax Prep
 - c. Food Pantries—Intake Process, Budget Review
3. Pending Projects (“In the Wings”)
 - a. Campus level review of implementation of new travel policy (updated policies: request to remove from audit plan)
 - b. Districtwide outreach to stakeholders regarding IA
 - c. IA department improvements in response to Peer Review
 - d. Follow Up on Recommendations
 - e. 2026-2027 Audit Plan
4. Miscellaneous Items
 - a. Contracts, Foundations, and Legal Counsel—BP/AP v College
 - b. Board Meeting/Audit and Budget Committee Meeting Schedule
 - c. Board Log: Internal Audit reports
 - d. Work Study Student
 - e. Retirement Board Member
 - f. DCC BP/AP Subcommittee (Advisory)



FOOD PANTRY: SAFETY WALKTHROUGH
12/09/25

Presented By: Internal Audit Services
Director: Rachel A. Snell, MPA (CIA, CFE, CRMA, CICA)

Objective/Scope/Methodology: To evaluate compliance with environmental health and safety expectations and physical security from FY 2024 to present. Internal Audit coordinated with the District's Environmental Health and Safety Department to conduct onsite observations.

ORANGE COAST COLLEGE (OCC): Walkthrough conducted on 11/04/25

Recommended Corrective Action	Status
Jerry-rigged electrical outlet created from an extension cord cable and receptacle. Multiple appliances using the same receptacle can overload the circuit and cause a potential fire. Daisy chaining power strips can cause circuits to become overloaded, leading to overheating and potential fire. Room 112 is used as a storage room housing combustible material. It is recommended to add a fire extinguisher in the room. Fire extinguisher currently obstructed by a table. Move to the adjacent wall for accessibility. Junction box is exposed and needs to be covered.	Complete
Add a fire extinguisher 2-way sign above the mounted extinguisher. Ladders 6ft or higher that are stored upright/vertical need to be anchored/secured to prevent tipping over. Shelving needs to be anchored/secured.	Complete

GOLDENWEST COLLEGE (GWC): Walkthrough conducted 11/17/25

Recommended Corrective Action	Status
Stacked crates should remain low in height to prevent creating a struck by hazard. Crates were removed during the inspection. It is recommended for the shelf to be anchored/secured to the floor. Fire extinguisher needs to be mounted via portable fire extinguisher stand, shelf end cap, or kept on top of the table by the entrance.	Complete

COASTLINE COLLEGE (CCC): Walkthrough conducted on 10/28/25

Recommended Corrective Action	Status
Shelving units 5' or higher are required to be anchored to the wall to prevent from tipping or during an earthquake. Per Westgroup Design architect Joshua Smith, the pictured door is not a required emergency exit. M&O will remove the exit sign and the door will remain locked.	Complete