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# AUDIT AND BUDGET COMMITTEE MINUTES

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**Coast Community College District**  
**Audit and Budget Committee**  
**September 12, 2023**  
Board Office Conference Room

**1. Call to Order**

The meeting was called to order at 1:30 p.m.

**2. Roll Call**

Trustees Present: Trustee Mary Hornbuckle  
Trustees Absent: Trustee Jim Moreno

**In Attendance**

Whitney Yamamura, Chancellor  
Marlene Drinkwine, Vice Chancellor of Finance and Administrative Services  
Rick Hicks, Acting Vice President of Administrative Services  
Paul Wisner, Director of Business Services  
Derek Bui, Director of Business Services  
Janet Houlihan, Vice President of Special Assignment  
Maira De La Torre, Internal Audit Specialist  
Rachel Snell, Director of Internal Audit  
Andreea Serban, Vice Chancellor of Educational Services and Technology  
Erik Frost Hollins, Director of Public Affairs, Marketing and Foundation

**3. Opportunity for Public Comment**

There were no requests to address the Audit and Budget Committee.

**4. Approval of Minutes: Meetings of June 6 and August 22, 2023**

On a motion by Trustee Hornbuckle, seconded by Trustee Moreno, the Committee voted to approve the minutes of the meetings of June 6 and August 22, 2023.

Motion carried with the following vote:

Aye: Trustee Hornbuckle and Trustee Moreno  
No: None  
Absent: None

## 5. Staff Recommendation for External Auditor Selection

Vice Chancellor Drinkwine provided a presentation highlighting the following aspects of the request for qualifications and proposals process for the selection of an external auditor: timeline and distribution of materials, responsive firms, district selection committee composition, ratings criteria, interview summary, and recommendation.

Eide Bailly received the highest interview scores and received the selection committee's recommendation based on the following:

### Depth and Breadth of Experience

- Extensive experience with California community colleges, foundations, and for-profit operations
- Depth of specialization within the firm allowing for consultation on unique/complex issues
- Broad experience for all aspects of operations including bonds, financial aid, federal and state grants and tax returns

### Regional and State-wide Expertise

- Serves all other three Orange County CCDs
- Serves 29 CCDs statewide
- Active member of NACUBO (National Association of College and University Business Officers), AGA (Association of Government Accountants), GFOA (Government Finance Officers Association), WACUBO (Western Association of College and University Business Officers), ACBO (Association of Chief Business Officials), AICPA (American Institute of Certified Public Accountants).

### Client Satisfaction

- North Orange CCD recently rehired again after issuance of RFQ/P
- Positive references

### Appropriate Dedicated Hours and Pricing

- Competitive pricing within the industry
- Total number of dedicated hours reflective of complex needs

On a motion by Trustee Hornbuckle, seconded by Trustee Moreno, the Committee voted to accept the Chancellor's recommendation to select Eide Bailly LLP as the District's external auditor and to forward the recommendation to the Board of Trustees for approval.

Motion carried with the following vote:

Aye:	Trustee Hornbuckle and Trustee Moreno
No:	None
Absent:	None

## 11. Adjournment

The meeting was adjourned at 2:04 p.m.

A handwritten signature in blue ink, reading "Julie Clevenger", is positioned above a horizontal line.

Secretary of the Board  
Julie Clevenger