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# AUDIT AND BUDGET COMMITTEE MINUTES

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Coast Community College District

Regular Meeting of the Audit and Budget Committee

November 12, 2014 at 1:00 p.m.

Board Conference Room

1370 Adams Avenue, Costa Mesa, CA 92626

## Procedural Matters

1. **Call to Order** – The meeting was called to order at 1:00 p.m.

2. **Roll Call**

Trustees Present: Trustee Patterson and Trustee Hornbuckle

Trustees Absent: None

**In Attendance:** Dr. Tom Harris, Interim Chancellor; Dr. Andreea Serban, Vice Chancellor of Educational Services and Technology; Dr. Rich Pagel, Orange Coast College Vice President of Instruction; Mr. W. Andrew Dunn, Vice Chancellor of Finance and Administrative Services; Ms. Julie Frazier-Mathews, District Director of the Office of the Board of Trustees/Secretary of the Board; Ms. Tina Henton and Ms. Renee Graves, VLS representatives; Mr. Dwayne Thompson, Director of Institutional Effectiveness; Ms. Ann Nicholson, Coast Federation of Classified Employees President; Ms. Helen Rothgeb, Coastline Community College Director of Business Services; Ms. Daniela Thompson, Administrative Director of Fiscal Affairs

3. **Opportunity for Public Comment**

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

4. **Approval of Minutes: Meeting of October 9, 2014**

It was moved by Trustee Hornbuckle and seconded by Trustee Patterson to approve the minutes of October 9, 2014.

Motion carried with the following vote:

Aye: Trustee Hornbuckle and Trustee Patterson

No: None

Absent: None

5. **Review, Discuss and Possible Action of the Internal Audit Quarterly Report**

In the absence of Ms. Rachel Snell, Director of Internal Audit Services, this item was moved to the Board of Trustees' November 19, 2014 Meeting agenda for review by the full Board.

6. **Review, Discuss and Possible Action of the External Auditor's Report**

Ms. Henton and Ms. Graves gave an overview of the External Auditor's letter to the Board of Trustees. Additionally, they presented a thorough review of the External Auditor's Report (Report on Audit of Financial Statements and Supplementary Information including Reports on Compliance) and answered questions from the Committee. They will present this to the full Board at the November 19, 2014 Board Meeting.

7. **Future Agenda Items**

There were no proposed future agenda items.

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## 8. Adjourn

There being no further business, it was moved by Trustee Hornbuckle and seconded by Trustee Patterson to adjourn the meeting at 2:31 p.m.

Motion carried with the following vote:

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

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Julie Frazier-Mathews  
District Director of the Office of the Board of Trustees/ Secretary of the Board