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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**  
**September 3, 2013 at 1:00 p.m.**  
**Board of Trustees' Conference Room**  
**1370 Adams Avenue, Costa Mesa, CA 92626**

**1. Call to Order**

Trustee Jim Moreno called the meeting to order at 1:00 p.m.

**2. Roll Call**

Trustees Present: Trustee Jim Moreno and Trustee Mary Hornbuckle  
Trustees Absent: None

In Attendance – Dr. Andrew Jones, Chancellor; Mr. W. Andrew Dunn, Vice Chancellor of Finance and Administrative Services; Dr. Rich Pagel, Orange Coast College Vice President of Instruction; Dr. Dennis Harkins, Orange Coast College President; Ms. Daniela Thompson, Administrative Director, Fiscal Affairs; Mr. Dean Mancina, Coast Federation of Educators Representative; Mr. Chuck Thompson, RPM Consultant Group President; Ms. Helen Rothgeb, Coastline Community College Director Business Services and Entrepreneurship; Ms. Julie Frazier-Mathews, Secretary of the Board of Trustees, and Mr. Bob Fey, Coast Federation of Educators Representative.

**3. Opportunity for Public Comment**

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

**4. Approval of Minutes of the Special Meeting of the Audit and Budget Committee of June 11, 2013**

It was moved by Trustee Hornbuckle and seconded by Trustee Moreno to approve the minutes of the Special Meeting of June 11, 2013.

Motion carried with the following vote:

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

**5. OPEB GASB 43 & 45 Compliance “Process” Presentation (presented by the RPM Consultant Group)**

Mr. Thompson provided a presentation on the Other Post-Employment Benefits (OPEB), Governmental Accounting Standards Board (GASB) 43 & 45 compliance process.

Mr. Dunn requested to present this item to the full Board at the September 18, 2013 Board Meeting for a recommendation for action.

**6. Final Budget Presentation 2013-2014**

Mr. Dunn provided a PowerPoint presentation to the Committee on the 2013-2014 Final Budget.

**7. Updates on the Budget and Audit Processes and Status of Replacement for Mr. Kudlik**

Mr. Dunn provided the Committee with an overview of calendars/dates for the following:

- a. Budget
- b. External Audit
- c. Audit Request for Proposal (RFP)
- d. Recruitment and Selection Process for Director of Internal Audit

Mr. Moreno and Ms. Hornbuckle recommended having the Board participate in the Audit Request for Proposal (RFP) interview process taking place in mid or late November.

**8. Future Agenda Items**

There were no requests for future agenda items for the next meeting.

**9. Audit and Budget Meeting Dates**

Mr. Moreno and Ms. Hornbuckle agreed to cancel the October 1, 2013 Audit and Budget Meeting and agreed to meet on November 5, 2013 only if the Auditors had a report. If there were no updates by the November 5th, the Committee would meet on November 20, 2013 at 1:00 p.m. prior to the Board Meeting.

**10. Adjourn**

There being no further business, it was moved by Ms. Hornbuckle and seconded by Mr. Moreno that the meeting be adjourned.

Motion carried with the following vote:

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

Mr. Moreno adjourned the meeting at 2:25 p.m.

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Secretary of the Board of Trustees