Audit Committee - Special Meeting Minutes

Associated Students Inc., California State University, Fullerton
7/23/2026 1:30 PMPDT
@ https://fullerton.zoom.us/j/89611829522?from=addon

1. Call to Order (Westen)

   Chair Amy Westen called the meeting to order at 1:32 pm

2. Roll Call

Attendance

Present:
Members: Jocelyn Ambrose, Mia Phao, Emma Rodriguez, Amy Westen
Liaisons (Non-Voting):: Dave Edwards, Carolyn Ehrlich

Absent:
Members: Joshua Lopez

According to the ASI Policy Concerning Board of Directors Operations, attendance is defined as being present prior to the announcement of Unfinished Business and remaining until the scheduled end of the meeting.
* Indicates that the member was in attendance prior to the start of Unfinished Business but left before the scheduled end of the meeting.
** Indicates that the member was in attendance for a portion of the meeting, but not in attendance prior to the announcement of Unfinished Business.
*Departed Early: None
**Late Arrival: None

Motion:
A motion was made and seconded to excuse the absences.

Motion moved by Emma Rodriguez and motion seconded by Li Victorino.

3. Approval of Agenda

   A motion was made and seconded to approve the meeting agenda by unanimous consent.

   Item 3 - aud_2026_07_23_age_special.pdf

Motion:
The meeting agenda was approved by unanimous consent.

Motion moved by Emma Rodriguez and motion seconded by Mia Phao.

4. Approval of Minutes

None

5. Public Speakers

This is a time where members of the public can address the Audit Committee on any item on this posted agenda.
None

6. Reports

A. Chair (Westen)

Chair Amy Westen provided her report. She welcomed the Committee and encouraged members to pay close attention to the information presented, noting that the meeting would help prepare the Committee for the review and consideration of the final audit report. She reminded members that this was an opportunity to ask questions and seek clarification. Chair Westen yielded to Dr. Edwards, Associate Vice President and Executive Director, who thanked Amy and the Committee members for their participation over the summer. Dr. Edwards explained that the meeting served as an introduction to the audit process, ahead of detailed presentations from Carolyn Ehrlich, Andy Maffia, and their teams. He reminded the Committee of its role as a required governing body under nonprofit standards, reporting directly to the Board of Directors, with responsibility for receiving information from external auditors and providing recommendations to the Board. He noted this responsibility will become increasingly important as the audit report nears completion.

7. Unfinished Business

There was no unfinished business.

8. New Business

A. Information: Review the Purpose of the Audit Committee (Westen)

The Committee will receive an overview of the purpose of the Audit Committee and fiduciary responsibility from Dr. Edwards, Executive Director.
Chair Westen yielded to Dr. Dave Edwards, Associate Vice President and Executive Director to provide an overview of the purpose of the Committee.
Dr. Edwards shared the information about the role of the Committee. As members of the Committee, they are to receive, review, and approve audits of the organization's financial statements, ensuring proper use of assets and student fees with strong controls in place. He emphasized that the external audit firm reports directly to the Committee and Board for transparency. He reminded members of their fiduciary duty to make informed decisions.
Chair Westen yielded to Carolyn Ehrlich, Interim Chief Financial Officer to review the information.
The presentation is appended to the minutes.
Westen opened the floor to questions.
There were none.

Item 8.A Audit Comm Intro CE.pdf

B. Information: Overview of Corporate Audit and Introduction of Audit Firm (Westen)

The Committee will receive an overview of the corporate audit and an introduction of the Aldrich CPAs & Advisors LLP representatives from Carolyn Ehrlich, Interim CFO.

Chair Westen yielded to Dr. Edwards. Dr. Edwards introduced interim CFO Carolyn Ehrlich who provided an overview of the Audit Committee's purpose and role. She explained that the annual audit produces a set of financial statements giving the Committee, Board, and management a clear, transparent picture of the organization's financial position, and assures vendors, creditors, and banks that funds are handled appropriately. As a nonprofit, ASI is required to undergo an audit; auditors are selected via a bid process every three years, and the organization is in the final year of Aldrich's current three-year term.

Member Ehrlich reviewed the key deliverables of the audit — the auditor's report, balance sheet, income statement, functional expense statement, cash flow statement, and supplemental campus reporting — and outlined the Committee's responsibilities: appointing auditors annually, reviewing and questioning the audit findings, meeting with auditors on management matters, and voting to recommend acceptance of the report to the Board.

Westen opened the floor to questions.

Dr. Edwards noted that no finance background is required to serve on the Committee, as staff and the audit firm are available to help members understand the process.

C. Discussion: ASI Engagement Letter and Audit Process (Westen)

The Committee will receive an overview of the audit engagement letter and process from Aldrich CPAs & Advisors LLP.

Chair Westen yielded to Carolyn Ehrlich. Carolyn Ehrlich introduced Andy Maffia, Sr. Partner, Aldrich Advisors LLP to review the engagement and audit process. Maffia thanked the Chair and introduced Jessica Luther-Haynes as the audit manager for the ASI engagement.

Maffia reviewed the audit process and shared highlights of the engagement document. Andy Maffia referenced ASI's prior-year audited financial statements as a reference point, noting the current audit will cover the year ended June 30, 2026, with completion expected by mid-September. He encouraged members to review prior reports and reach out to management with questions.

He then outlined the audit process: a planning stage to gather information from ASI's management team, followed by fieldwork, during which the audit team requests documentation and tests sample transactions (e.g., supporting expenses).

Andy Maffia outlined the audit timeline: ASI's fiscal year ends June 30, followed by closing procedures, audit fieldwork, and final reporting, with the completed audit due to the CSU Chancellor's Office by September 19, 2026. He noted ASI also files annually with the IRS.

He identified key audit focus areas — cash and investments, health benefits, revenue recognition, and cash disbursements — tested per professional standards.

Andy Maffia noted Aldrich is pre-approved by the CSU Chancellor's Office and undergoes its own peer review every three years, with its next review expected around the same time as ASI's audit. Aldrich currently audits 29 other CSU-affiliated organizations.

Westen opened the floor to questions.

Member Phao asked how long it typically takes to draft the audit report.

Andy Maffia responded that a first-year audit report generally takes 30–40 hours to complete, given the need to develop all required footnotes and disclosures under professional standards. He noted that in subsequent years, the majority of prior report content — approximately 95% — can be repurposed and updated to reflect the current year's operations, reducing the time needed to roughly 20 hours.

Westen opened the floor to discussion.

There were no points of discussion.

Item 8.C Associated Students Inc. Children's Center CSU Fullerton Audit Engagement Letter FYE 6.30.26 E-Signed.pdf

Item 8.C Associated Students Inc. California State University Fullerton Audit Engagement Letter FYE 6.30.2 E-Signed.pdf

9. Announcements/Member's Privilege

Dr. Edwards noted that, beyond the management team already introduced, a broader team of accounting staff does the detailed day-to-day work supporting the audit process, and thanked them for their efforts in preparing information ahead of the September deadline.

10. Adjournment (Suzer)

Chair Westen adjourned the meeting at 2:08 pm.

Amy Westen
2026-09-18 22:10 UTC
Chair

Erika Perret-Martinez
2026-09-18 22:18 UTC

Recording Secretary

Roll Call 2026-2027

07/23/2026 ASI Audit Committee-Special Meeting Roll Call

Attendance		COMMITTEE MEMBERS		
			Present	Absent
CBE	**AMBROSE**	**JOCELYN**	1	
CAMPUS REP	**LI VICTORINO**	**BONNIE**	1	
ARTS	**LOPEZ**	**JOSHUA**		1
CAMPUS REP	**MERIDA**	**CINDY**	1	
HSS	**PHAO**	**MIA**	1	
ARTS	**RODRIGUEZ**	**EMMA**	1	
CHAIR	**WESTEN**	**AMY**	1	
			Present	Absent
			6	1

Attendance	Liaisons			
			Present	Absent
EXECUTIVE DIR	**EDWARDS**	**DAVE**	1	
CFO	**EHRLICH**	**CAROLYN**	1	
			Present	Absent
			2	0

*Recording Secretary: Erika Perret-Martinez

Audit Committee
July 23, 2026
Audit Introduction

CALIFORNIA STATE UNIVERSITY
FULLERTON™

The Independent Audit

- Why have an audit?
  - Provides credibility to a set of financial statements and ensures transparency to the board and management to support informed decision making.
  - Provides assurance to investors and creditors that company funds are handled appropriately
- ASI Auditor Selection
  - Aldrich was selected, through a bid process. They are in their final year of a 3-year term of service

Results of the Audit

- Produces the Financial Statements
- Provides an Audit Opinion on how the organization is doing
- Identifies and reports on any internal control issue or management issue that needs correction. If something is identified, it is called the Management Letter
- Provides Report to CSUF for it to be included in the campus report to the Chancellor

Financial Statements

- Auditor's Report
- Financial Statements
  - Financial Position (Balance Sheet)
  - Activities (Income Statement)
  - Functional Expenses
  - Cash Flows
- Supplemental Information (CSUF Report)

Audit Committee Role

- Appoint and Confirm the Auditors each year
- Review the Audit Report and Auditor Presentation
- Ask questions regarding ASI operations or the audit report
- Accept the report
- Present the recommendation of the Audit Committee to the Board

Aldrich CPAs + Advisors LLP
135 S. State College Blvd #370
Brea, CA 92821

March 24, 2026

To the Board of Directors and Management
Associated Students, Inc.
California State University, Fullerton
1121 N. State College Blvd.
Fullerton, CA 92831

We are pleased to confirm our understanding of the services we are to provide for Associated Students, Inc. California State University, Fullerton (the Organization) for the years ending June 30, 2026, 2027, and 2028.

AUDIT SCOPE AND OBJECTIVES

We will audit the financial statements of the Organization, which comprise the statement of financial position as of June 30, 2026, the related statements of operations, members' equity, and cash flows for the years then ended, and the disclosures (collectively, the "financial statements").

Also, the following supplemental information accompanying the financial statements will be subjected to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America (GAAS), and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements:

1) Schedule of Financial Position by Unit
2) Schedule of Activities by Unit
3) Schedule of Net Position (for inclusion in California State University)
4) Schedule of Revenues, Expenses and Changes in Net Position (for inclusion in California State University)
5) Other Information (for inclusion in California State University)

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America and to report on the fairness of the supplemental information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of your accounting records and other procedures we consider necessary to enable us to express such an opinion. As part of an audit in accordance GAAS and *Government Auditing Standards,* we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the Organization or to acts by management or employees acting on behalf of the Organization. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We may also request written representation from your attorneys as part of the engagement.

We have identified the following significant risks of material misstatement as part of our audit planning:

1) Management override of controls
2) Improper revenue recognition due to misclassification of conditional promises to give or recording transactions in the incorrect period
3) Reporting, valuing, and disclosing transactions with related parties
4) Estimating functional allocation of expenses

Our audit of the financial statements does not relieve you of your responsibilities.

AUDIT PROCEDURES—INTERNAL CONTROL

We will obtain an understanding of the Organization and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinion. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statement and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control pursuant to *Government Auditing Standards*. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to you and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

AUDIT PROCEDURES—COMPLIANCE

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Organization's compliance with provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

RESPONSIBILITIES OF MANAGEMENT FOR THE FINANCIAL STATEMENTS

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

You are also responsible for making drafts of financial statements, all financial records, and related information available to us; for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern within one year after the date that the financial statements are available to be issued. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the Organization from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*. Such written representations are a material part of the audit that we will perform, and we are unable to finalize our engagement or report and express our opinion without them.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known, suspected or alleged fraud affecting the Organization involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the Organization received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the Organization complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report.

You are responsible for the preparation of the supplemental information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America. You agree to include our report on the supplemental information in any document that contains, and indicates that we have reported on, the supplemental information. You also agree to include the audited financial statements with any presentation of the supplemental information that includes our report thereon.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. The Organization is also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

You are responsible for notifying us in advance of your intent to publish, distribute or reproduce, in any form, including electronic and on the Organization's website, our report for any reason, in whole or in part; and to give us the opportunity to review any material containing our report. Notifying us of your intent to publish, distribute or reproduce our report does not constitute our acknowledgement of any third party's reliance on the financial statements.

OTHER SERVICES

We will prepare the Organization's federal and state information and income tax returns for the years ending June 30, 2026, 2027, and 2028 based on information provided by you. We will also assist in preparing the financial statements, and related notes of the Organization in conformity with accounting principles generally accepted in the United States of America based on information provided by you.

We may also provide the following bookkeeping or consulting services:

a. Preparation of proposed journal entries.
b. Consulting on accounting and income tax matters.
c. Assist with the reconciliations or calculations of various balance sheet accounts.

These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards, including the Statements on Standards for Tax Services issued by the American Institute of Certified Public Accountants. The other services are limited to the financial statement and tax services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities. We will advise management with regard to tax positions taken in the preparation of the returns, but management must make all decisions with regard to those matters.

You agree to assume all management responsibilities for the tax services, financial statements, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter the tax services provided and our assistance with preparation of the financial statements, and related notes and that you have evaluated the adequacy of our services and have reviewed and approved the results of the services, the financial statements, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

ENGAGEMENT PERSONNEL, FEES, AND OTHER

We understand that your employees will prepare all cash, accounts receivable, and other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to the Organization, however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

Andy Maffia is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

The audit documentation for this engagement is the property of Aldrich CPAs + Advisors, LLP and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to granting agencies or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Aldrich CPAs + Advisors, LLP's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the granting agencies. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Our approach will be to perform our audit planning and other procedures based on our judgment prior to year-end, at a time that is convenient to both our staffs. These procedures may include examination of internal control and accounting procedures, assessment of risk, and preliminary audit planning. We will then schedule our year-end audit procedures at a time that is convenient for both of our staffs, while meeting your deadlines.

Billings for these services will be invoiced in accordance with our attached Aldrich CPAs + Advisors LLP General Business Terms & Conditions. We estimate that our fees for the financial statement audit and assistance with preparation of the financial statements and notes for the years ending June 30, 2026, 2027, and 2028 are as follows. The total amount billed will also include an additional technology fee equal to 5% of the attest fees.

	June 30, 2026	June 30, 2027	June 30, 2028
Financial statement audit	$50,000	$52,500	$55,125
5% Technology fee	$ 2,500	$ 2,625	$ 2,756
Total	$52,500	$55,125	$57,881

Our fees are not contingent on the results of our services. In addition, our fee estimate is based on the assumptions and management responsibilities contained in this letter. Accordingly, if significant additional time is necessary, we will keep you informed of any problems we encounter and our fees will be adjusted accordingly.

We will also consider the complexity and the value of the work performed, the experience level of the staff required to bring the appropriate level of expertise to the project, and the circumstances under which the work is performed and, as a result, actual charges may be greater than our standard rates. In no event will we charge a fee that we do not consider reasonable under the circumstances.

REPORTING

We will issue a written report upon completion of our audit of Associated Students, Inc. California State University, Fullerton's financial statements. Our report will be addressed to the Audit Committee of Associated Students, Inc. California State University, Fullerton. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or withdraw from this engagement.

We will also provide a report (which does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during our audit we become aware that the Organization is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in Government Auditing Standards may not satisfy the relevant legal, regulatory, or contractual requirements.

Government Auditing Standards require that we provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2023 peer review report accompanies this letter.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter and the attached Aldrich CPAs + Advisors LLP General Business Terms & Conditions, please sign the enclosed copy and return it to us.

Sincerely,

Aldrich CPAs + Advisors LLP

ACCEPTED:

This letter correctly sets forth the understanding of Associated Students, Inc. California State University, Fullerton:

Dave Edwards	Kathleen Postal
Dave Edwards Executive Director	Kathleen Postal Chief Financial Officer
03/25/2026	04/10/2026
Date	Date

Briscoe, Burke & Grigsby LLP
CERTIFIED PUBLIC ACCOUNTANTS

Report on the Firm's System of Quality Control

October 4, 2023

To the Partners of Aldrich CPAs + Advisors LLP
and the Oregon Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Aldrich CPAs + Advisors LLP (the firm) in effect for the year ended April 30, 2023. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act and audits of employee benefit plans.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Aldrich CPAs + Advisors LLP in effect for the year ended April 30, 2023, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Aldrich CPAs + Advisors LLP has received a peer review rating of *pass*.

Briscoe, Burke & Grigsby LLP

Certified Public Accountants

GENERAL BUSINESS TERMS & CONDITIONS

ASSURANCE AND FINANCIAL STATEMENT PREPARATION SERVICES

This document describes certain customary practices and general terms, conditions, and limitations ("Terms") relating to the delivery of audit, review, compilation, agreed upon procedure and financial statement preparation services ("Services" or "Engagement") by Aldrich CPAs + Advisors LLP ("we" or "our"). All Services Aldrich CPAs + Advisors provides to its clients or a third party ("you" or "your") are subject to these Terms, and the terms and conditions contained in the accompanying Engagement Letter.

1. ***Scope of Services.*** Our services will be limited to the Services specifically described in our Engagement Letter. Services do not include presentation to or representation before any third party, regulator or other authorities. If services beyond those specifically described in our Engagement Letter are requested by you or required, these additional services will be provided either under a separate engagement or a modification of an existing Engagement at an additional cost. We presume requests for additional services by your personnel or agents are authorized by you. Our agreement to provide Services under the current Engagement does not obligate us to accept any other engagement.

2. ***Invoices.*** Our fees and expenses are billed on a regular basis. Unless otherwise stated, the fees and expenses outlined in our Engagement Letter are estimates and are not contingent upon the results of the Services. Each invoice is due and payable in full upon receipt. If you believe an invoice is incorrect or unacceptable, you must notify us in writing within 30 days of receipt. Aldrich CPAs + Advisors reserves the right to suspend or terminate Services and assess interest on outstanding balances if any invoice remains unpaid more than 30 days from the invoice date.

3. ***Confidentiality.*** Aldrich CPAs + Advisors and its employees will maintain the confidentiality of your Confidential Information, as defined below. We may disclose Confidential Information if compelled by a court or governmental agency, but we will use reasonable efforts to inform you prior to such disclosure.

Aldrich CPAs + Advisors will use reasonable precautions to protect your Confidential Information, but we have no obligation to use any measures not regularly employed by us in protecting our own Confidential Information.

Except as provided below, "Confidential Information" means (i) information contained in your internal financial and business records, (ii) information reported on your tax returns, and (iii) other information concerning you or your business that is marked confidential" or otherwise identified as "confidential" in writing at the time of disclosure. Confidential Information does not include information (i) that is or becomes publicly known or available without breach of our obligations under this section, (ii) is disclosed by you to another party without confidentiality restrictions, (iii) is received by us on a non-confidential basis from another party reasonably presumed to be authorized to make such disclosure, or (iv) previously known or subsequently independently developed by us.

4. ***Data Security.*** Aldrich CPAs + Advisors regularly communicates via email and stores and processes your information, including Confidential Information, on private networks and secured provider networks, computer servers and applications (the "Cloud"). Emails and other electronically stored and transmitted information may be diverted, intercepted, altered, read, disclosed or otherwise used or communicated by unauthorized third parties. While we will use resources and select suppliers of computer services that we determine provide highly secure environments, the security and protection of email and other electronically stored or transmitted data cannot be guaranteed or warranted. Accordingly, we will not be responsible for and specifically disclaim any liability for any information security breaches whatsoever, unless such breach is the result of our gross negligence or intentional misconduct, subject to the limitations set forth in Section 12.

5. ***Deliverables, Documents & Files***. We will deliver to you the opinions, reports, financial statements or other documents or information expressly identified in the Engagement Letter ("Deliverables"). Unless otherwise provided by applicable laws or regulations and except for the Deliverables, our work product, work papers and files will remain our property; and we retain all related intellectual property rights. We, in our sole discretion, may provide you with access to or copies of our work product, work papers and files, but you agree to pay all costs associated with such access or copies. At the conclusion of our Engagement, we will promptly return to you your original records and documents. We will retain Engagement documentation for a period of 7 years. Thereafter, we will destroy our Engagement files in accordance with our document retention policy.

6. ***Document Production & Testimony***. If, during the Engagement or thereafter, we are requested or authorized by you, or if we are required by law or regulation, subpoena or other authorities or legal process, to produce any documents or files, or to make our personnel available in connection with our Engagement, you will reimburse us for our professional time and expenses, as well as the fees and expenses of our legal counsel or other advisors, incurred in responding to such requests.

In certain circumstances, information, particularly Confidential Information, may be protected by an accountant/client privilege; which you are responsible for recognizing, asserting and maintaining. You must notify us if you wish to claim any privilege, and we will cooperate with your reasonable instructions relating to the privilege. Any questions concerning the availability, maintenance, waiver, and process for asserting a privilege should be directed to your legal counsel. In some jurisdictions the accountant/client privilege may belong to the accountant and not the client.

7. ***Third Parties, Independent Contractors***. In performing the Services, we may use the services of domestic and foreign (as permitted by applicable law and regulation) independent contractors, other third party personnel, and part-time or seasonal employees. By engaging us, you authorize us to allow employees of such third parties to access to your files, financial information and other Confidential Information as necessary to provide the Services. We require third parties to protect the confidentiality of Confidential Information disclosed to them; and may also require you to execute documents authorizing such disclosure. Our use of any third party does not affect our obligations to you under our Engagement Letter.

8. ***Reliance***. Our Services, including our opinions, reports, compilations or financial statements, are provided for your benefit, and not for the benefit of any third party. You agree to indemnify and hold Aldrich harmless, in accordance with Section 13, from claims based on a third party's use of or reliance on our Services.

9. ***Changes in Laws, Regulations & Standards***. Changes to applicable law, regulations, and accounting, auditing or professional standards could materially affect the performance of the Services, including our opinions, reports, and presentation of financial statements. Such changes may also impact the time required to complete the Services and our professional fees.

10. ***Independence & Conflicting Engagements***. If at any time, we determine in our sole discretion that our independence or objectivity is potentially impaired or a conflict of interest exists which prevents us from providing the Services in accordance with the applicable professional and ethical standards, we will notify you of the potential impairment or conflict, and we may withdraw from the engagement, unless the impairment or conflict can be removed to the extent permitted by applicable professional and ethical standards. You agree to advise us of other actual or potential engagements involving Aldrich CPAs + Advisors.

11. ***Termination***. You may terminate the Engagement Letter at any time by written notice to us. Subject to any restrictions imposed by applicable professions and ethical standards, we may terminate the Engagement Letter at any time upon written notice to you. Termination for any reason will not affect your obligation to pay us for fees and expenses incurred prior to termination, or our obligation to transfer files to and otherwise cooperating with successor auditors or accountants. If you terminate any Engagement Letter after we have commenced performing services under a fixed fee arrangement, you are obligated to pay us the entire fixed fee upon termination. All provisions of these Terms and the Engagement Letter will survive the termination of the Engagement Letter; except our obligation to perform Services and your obligation to pay invoices for Services not performed.

12. ***Warranties & Limitations***. The Services performed under the Engagement Letter and Terms are professional in nature. Aldrich CPAs + Advisors warrants that it will perform the Services in good faith, with due care and in accordance with any applicable professional standards. Aldrich CPAs + Advisors specifically disclaims all other warranties, either express or implied, and makes no guarantee regarding the results of the Services and/or the use or implementation by you or any permitted third party. As your exclusive remedy for any breach of this warranty, Aldrich CPAs + Advisors will, on receipt of written notice within a reasonable time following the discovery of the breach, use diligent efforts to cure the breach.

If Aldrich CPAs + Advisors fails to provide an acceptable cure in a reasonable period of time, Aldrich CPAs + Advisors will return the professional fees paid to Aldrich CPAs + Advisors with respect to the Services giving rise to the breach, not to exceed the amount of actual and direct damages resulting from our failure to meet our obligations. This will be your sole and exclusive remedy. In no event will our liability for any claim arising out of or relating to our failure to meet our obligations under the Engagement Letter or these Terms exceed the amount of the fees actually paid to us under the Engagement Letter or extend to any indirect consequential, special, exemplary or punitive damages.

Any claim or action by either party, regardless of its nature, arising out of or relating to any matter under the Engagement Letter or these Terms must be brought within 24 months after the party first knows or has reason to know that the claim or cause of action exists, unless otherwise provided by applicable law.

13. ***Indemnification.*** You will indemnify and hold harmless, Aldrich CPAs + Advisors, its subcontractors and their personnel from any and all costs, expenses, settlements or penalties ("Liability") related to any proceeding initiated by a third party, and to the extent that such Liability results directly or indirectly from your knowing, intentional or negligent misrepresentations, the provision of inaccurate or incomplete information by you, material errors, irregularities, fraud, embezzlements or other defalcation not detected by us, or the unauthorized disclosure of our Deliverables to a third party; provided that the Liability is not the result of our failure to comply with professional standards, these Terms or the Engagement Letter.

14. ***Dispute Resolution***. Aldrich CPAs + Advisors and you agree that any dispute regarding the Services will be finally resolved first through mediation, and, if unsuccessful, through arbitration. Following a good faith attempt by the parties' representatives to resolve the dispute, non-binding mediation may be initiated by either party; and the parties will select a mediator acceptable to both and will share the cost of mediation equally. Failing resolution through mediation, the parties will submit the dispute to binding arbitration before a single arbitrator with accounting industry experience reasonably acceptable to the parties. The arbitration will be subject to the rules established by the parties or the arbitrator, if the parties cannot agree. Arbitration will take place in Clackamas County, Oregon, or such other place as the parties may agree. The findings of the arbitrator will be final and binding, and enforceable in any court with appropriate jurisdiction. Each party shall bear its own costs related to the arbitration; provided, however, the parties shall share the fees and expenses of the arbitrator equally.

You acknowledge and agree that no affiliated or related entity of Aldrich CPAs + Advisors will have any liability to you or any other person; and you will not bring any action against any such affiliated or related entity of Aldrich CPAs + Advisors in connection with the Engagement.

15. ***Generative AI***. As part of our commitment to enhancing the quality and effectiveness of our service delivery, our firm may utilize generative AI, machine learning, optical character recognition (OCR) scanning, and other automation technologies. These tools are employed to streamline processes and provide more efficient service to our clients. Our firm employs protections of your Confidential Information and proprietary data in our use of these technologies. We use AI in a secure, controlled environment to prevent exposure of identifiable client information. While we use these technologies to support our work, all outputs are subject to human review and professional judgment. Our firm remains responsible for the oversight and final determinations in all service matters.

16. ***General.*** These Terms and the Engagement Letter represent our entire agreement and understanding concerning the Services described in the Engagement Letter, and supersede all prior negotiations, commitments or agreements. These Terms and the Engagement Letter may only be amended by our written agreement. In the event of a conflict between these Terms and the Engagement Letter, these Terms will prevail.

If either party is delayed in performance or has the inability to perform due to any breach of this agreement by the other party, act of God, labor dispute or strike, or civil disturbance, significant cyber security incident perpetrated by an external third party, or any other cause beyond that party's control and not due to that party's fault or negligence, then the failure to perform is excused. The other party shall have the right to terminate this agreement if such failure continues for an unreasonable period of time, and neither party shall be liable to the other party on such termination.

No waiver of any breach of these Terms or the Engagement Letter will be effective unless the waiver is in writing and signed by the applicable party. No waiver of one breach will be a waiver of any other or subsequent breach.

You may not assign the Engagement Letter to any other party without our prior written consent, except that you may assign the Engagement Letter to any party that acquires substantially all of your assets and goodwill. These Terms and the Engagement Letter is binding on Aldrich CPAs + Advisors' and your successors and assigns.

Except as expressly provided in the Engagement Letter, there are no third party beneficiaries to the Engagement Letter.

The Engagement Letter, including these Terms, and all matters relating to the Services will be governed by the laws of the State of Oregon. Any legal action related to the Services not subject to arbitration as described in Section 14 will be brought exclusively in the appropriate court located in Clackamas County, Oregon.

If any provision of these Terms or the Engagement Letter is found to be unenforceable, such finding will not affect the enforceability of other provisions; and such unenforceable provision will be deemed modified to the extent necessary to render it enforceable, preserving to the fullest extent permissible the intent of the parties.

2026 Attest Engagement Letter 20972.002

Final Audit Report April 10, 2026

Created:	March 25, 2026
By:	Aldrich Advisors(dwashington@aldrichadvisors.com)
Status:	ESigned
Transaction ID:	HVLCPWTVNWFM308UGEQV633XX0
Documents:	Associated Students Inc. Children's Center CSU Fullerton Audit-Engagement Letter FYE 6.30.26.pdf Associated Students Inc. California State University Fullerton-Audit Engagement Letter FYE 6.30.26.pdf Associated Students Inc California State University Fullerton-990 Tax Engagement Letter FYE 6.30.26.pdf

"2026 Attest Engagement Letter 20972.002" History

- Document emailed to Dave Edwards(daveedwards@fullerton.edu) for signature
  3/25/2026 10:54:22 AM Pacific Daylight Time
- Document emailed to Kathleen Postal(kpostal@fullerton.edu) for signature
  3/25/2026 10:54:22 AM Pacific Daylight Time
- Document viewed by Dave Edwards(daveedwards@fullerton.edu)
  3/25/2026 12:53:07 PM Pacific Daylight Time - IP address: 137.151.113.205
- Document viewed by Dave Edwards(daveedwards@fullerton.edu)
  3/25/2026 15:18:13 PM Pacific Daylight Time - IP address: 137.151.113.205
- Document e-signed by Dave Edwards(daveedwards@fullerton.edu)
  Signature Date: 3/25/2026 15:18:53 PM Pacific Daylight Time - IP address: 137.151.113.205
- Document viewed by Kathleen Postal(kpostal@fullerton.edu)
  4/10/2026 16:42:19 PM Pacific Daylight Time - IP address: 137.151.113.201
- Document e-signed by Kathleen Postal(kpostal@fullerton.edu)
  Signature Date: 4/10/2026 16:43:15 PM Pacific Daylight Time - IP address: 137.151.113.201
- Document Signed
  4/10/2026 16:43:15 PM Pacific Daylight Time

Aldrich CPAs + Advisors LLP
135 S. State College Blvd #370
Brea, CA 92821

March 24, 2026

To the Board of Directors and Management
Associated Students, Inc. Children's Center
California State University, Fullerton
1121 N. State College Blvd.
Fullerton, CA 92831

We are pleased to confirm our understanding of the services we are to provide for Associated Students, Inc. Children's Center California State University, Fullerton (the Organization) for the years ending June 30, 2026, 2027, and 2028.

AUDIT SCOPE AND OBJECTIVES

We will audit the financial statements of the Organization, which comprise the statement of financial position as of June 30, 2026, the related statements of operations, members' equity, and cash flows for the years then ended, and the disclosures (collectively, the "financial statements").

Also, the following supplemental information accompanying the financial statements will be subjected to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America (GAAS), and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements:

1) Schedule required by the California Department of Education

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America and to report on the fairness of the supplemental information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of your accounting records and other procedures we consider necessary to enable us to express such an opinion. As part of an audit in accordance GAAS and *Government Auditing Standards,* we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the Organization or to acts by management or employees acting on behalf of the Organization. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We may also request written representation from your attorneys as part of the engagement.

We have identified the following significant risks of material misstatement as part of our audit planning:

1) Compliance with program requirements under the agreements with the California Department of Education and the California Department of Social Services
2) Related party transactions and disclosures

Our audit of the financial statements does not relieve you of your responsibilities.

AUDIT PROCEDURES—INTERNAL CONTROL

We will obtain an understanding of the Organization and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinion. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statement and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control pursuant to *Government Auditing Standards*. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to you and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

AUDIT PROCEDURES—COMPLIANCE

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Organization's compliance with provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

RESPONSIBILITIES OF MANAGEMENT FOR THE FINANCIAL STATEMENTS

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

You are also responsible for making drafts of financial statements, all financial records, and related information available to us; for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern within one year after the date that the financial statements are available to be issued. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the Organization from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*. Such written representations are a material part of the audit that we will perform, and we are unable to finalize our engagement or report and express our opinion without them.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known, suspected or alleged fraud affecting the Organization involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the Organization received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the Organization complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report.

You are responsible for the preparation of the supplemental information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America. You agree to include our report on the supplemental information in any document that contains, and indicates that we have reported on, the supplemental information. You also agree to include the audited financial statements with any presentation of the supplemental information that includes our report thereon.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. The Organization is also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

You are responsible for notifying us in advance of your intent to publish, distribute or reproduce, in any form, including electronic and on the Organization's website, our report for any reason, in whole or in part; and to give us the opportunity to review any material containing our report. Notifying us of your intent to publish, distribute or reproduce our report does not constitute our acknowledgement of any third party's reliance on the financial statements.

OTHER SERVICES

We will prepare the Organization's federal and state information and income tax returns for the years ending June 30, 2026, 2027, and 2028, based on information provided by you. We will also assist in preparing the financial statements, and related notes of the Organization in conformity with accounting principles generally accepted in the United States of America based on information provided by you.

We may also provide the following bookkeeping or consulting services:

a. Preparation of proposed journal entries.
b. Consulting on accounting and income tax matters.
c. Assist with the reconciliations or calculations of various balance sheet accounts.
d. Preparing the financial statements, schedule of expenditures of federal awards, and related notes of the Children's Center in conformity with U.S generally accepted accounting principles and the Uniform Guidance based on information provided by you.

These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards, including the Statements on Standards for Tax Services issued by the American Institute of Certified Public Accountants. The other services are limited to the financial statement and tax services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities. We will advise management with regard to tax positions taken in the preparation of the returns, but management must make all decisions with regard to those matters.

You agree to assume all management responsibilities for the tax services, financial statements, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter the tax services provided and our assistance with preparation of the financial statements, and related notes and that you have evaluated the adequacy of our services and have reviewed and approved the results of the services, the financial statements, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

ENGAGEMENT PERSONNEL, FEES, AND OTHER

We understand that your employees will prepare all cash, accounts receivable, and other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to the Organization, however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

Andy Maffia is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

The audit documentation for this engagement is the property of Aldrich CPAs + Advisors, LLP and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the Chancellor's Office or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Aldrich CPAs + Advisors, LLP's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the Chancellor's Office. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Our approach will be to perform our audit planning and other procedures based on our judgment prior to year-end, at a time that is convenient to both our staffs. These procedures may include examination of internal control and accounting procedures, assessment of risk, and preliminary audit planning. We will then schedule our year-end audit procedures at a time that is convenient for both of our staffs, while meeting your deadlines.

Billings for these services will be invoiced in accordance with our attached Aldrich CPAs + Advisors LLP General Business Terms & Conditions. We estimate that our fees for the financial statement audit and assistance with preparation of the financial statements and notes for the years ending June 30, 2026, 2027 and 2028, are as follows. The total amount billed will also include an additional technology fee equal to 5% of the attest fees.

	June 30, 2026	June 30, 2027	June 30, 2028
Financial statement audit	$23,000	$24,150	$25,358
5% Technology fee	$ 1,150	$ 1,208	$ 1,268
Total	$24,150	$25,358	$26,626

Our fees are not contingent on the results of our services. In addition, our fee estimate is based on the assumptions and management responsibilities contained in this letter. Accordingly, if significant additional time is necessary, we will keep you informed of any problems we encounter and our fees will be adjusted accordingly.

We will also consider the complexity and the value of the work performed, the experience level of the staff required to bring the appropriate level of expertise to the project, and the circumstances under which the work is performed and, as a result, actual charges may be greater than our standard rates. In no event will we charge a fee that we do not consider reasonable under the circumstances.

REPORTING

We will issue a written report upon completion of our audit of Associated Students, Inc. Children's Center California State University, Fullerton's financial statements. Our report will be addressed to the Audit Committee of Associated Students, Inc. Children's Center California State University, Fullerton. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or withdraw from this engagement.

We will also provide a report (which does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during our audit we become aware that the Organization is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in Government Auditing Standards may not satisfy the relevant legal, regulatory, or contractual requirements.

Government Auditing Standards require that we provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2023 peer review report accompanies this letter.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter and the attached Aldrich CPAs + Advisors LLP General Business Terms & Conditions, please sign the enclosed copy and return it to us.

Sincerely,

Aldrich CPAs + Advisors LLP

ACCEPTED:

This letter correctly sets forth the understanding of Associated Students, Inc. Children's Center California State University, Fullerton:

Dave Edwards	Kathleen Postal
Dave Edwards Executive Director	Kathleen Postal Chief Financial Officer
03/25/2026	04/10/2026
Date	Date

Briscoe, Burke & Grigsby LLP
CERTIFIED PUBLIC ACCOUNTANTS

Report on the Firm's System of Quality Control

October 4, 2023

To the Partners of Aldrich CPAs + Advisors LLP
and the Oregon Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Aldrich CPAs + Advisors LLP (the firm) in effect for the year ended April 30, 2023. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act and audits of employee benefit plans.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Aldrich CPAs + Advisors LLP in effect for the year ended April 30, 2023, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies),* or *fail*. Aldrich CPAs + Advisors LLP has received a peer review rating of *pass*.

Briscoe, Burke + Grigsby LLP

Certified Public Accountants

GENERAL BUSINESS TERMS & CONDITIONS

ASSURANCE AND FINANCIAL STATEMENT PREPARATION SERVICES

This document describes certain customary practices and general terms, conditions, and limitations ("Terms") relating to the delivery of audit, review, compilation, agreed upon procedure and financial statement preparation services ("Services" or "Engagement") by Aldrich CPAs + Advisors LLP ("we" or "our"). All Services Aldrich CPAs + Advisors provides to its clients or a third party ("you" or "your") are subject to these Terms, and the terms and conditions contained in the accompanying Engagement Letter.

1. ***Scope of Services.*** Our services will be limited to the Services specifically described in our Engagement Letter. Services do not include presentation to or representation before any third party, regulator or other authorities. If services beyond those specifically described in our Engagement Letter are requested by you or required, these additional services will be provided either under a separate engagement or a modification of an existing Engagement at an additional cost. We presume requests for additional services by your personnel or agents are authorized by you. Our agreement to provide Services under the current Engagement does not obligate us to accept any other engagement.

2. ***Invoices.*** Our fees and expenses are billed on a regular basis. Unless otherwise stated, the fees and expenses outlined in our Engagement Letter are estimates and are not contingent upon the results of the Services. Each invoice is due and payable in full upon receipt. If you believe an invoice is incorrect or unacceptable, you must notify us in writing within 30 days of receipt. Aldrich CPAs + Advisors reserves the right to suspend or terminate Services and assess interest on outstanding balances if any invoice remains unpaid more than 30 days from the invoice date.

3. ***Confidentiality.*** Aldrich CPAs + Advisors and its employees will maintain the confidentiality of your Confidential Information, as defined below. We may disclose Confidential Information if compelled by a court or governmental agency, but we will use reasonable efforts to inform you prior to such disclosure.

Aldrich CPAs + Advisors will use reasonable precautions to protect your Confidential Information, but we have no obligation to use any measures not regularly employed by us in protecting our own Confidential Information.

Except as provided below, "Confidential Information" means (i) information contained in your internal financial and business records, (ii) information reported on your tax returns, and (iii) other information concerning you or your business that is marked confidential" or otherwise identified as "confidential" in writing at the time of disclosure. Confidential Information does not include information (i) that is or becomes publicly known or available without breach of our obligations under this section, (ii) is disclosed by you to another party without confidentiality restrictions, (iii) is received by us on a non-confidential basis from another party reasonably presumed to be authorized to make such disclosure, or (iv) previously known or subsequently independently developed by us.

4. ***Data Security.*** Aldrich CPAs + Advisors regularly communicates via email and stores and processes your information, including Confidential Information, on private networks and secured provider networks, computer servers and applications (the "Cloud"). Emails and other electronically stored and transmitted information may be diverted, intercepted, altered, read, disclosed or otherwise used or communicated by unauthorized third parties. While we will use resources and select suppliers of computer services that we determine provide highly secure environments, the security and protection of email and other electronically stored or transmitted data cannot be guaranteed or warranted. Accordingly, we will not be responsible for and specifically disclaim any liability for any information security breaches whatsoever, unless such breach is the result of our gross negligence or intentional misconduct, subject to the limitations set forth in Section 12.

5. *Deliverables, Documents & Files*. We will deliver to you the opinions, reports, financial statements or other documents or information expressly identified in the Engagement Letter ("Deliverables"). Unless otherwise provided by applicable laws or regulations and except for the Deliverables, our work product, work papers and files will remain our property; and we retain all related intellectual property rights. We, in our sole discretion, may provide you with access to or copies of our work product, work papers and files, but you agree to pay all costs associated with such access or copies. At the conclusion of our Engagement, we will promptly return to you your original records and documents. We will retain Engagement documentation for a period of 7 years. Thereafter, we will destroy our Engagement files in accordance with our document retention policy.

6. *Document Production & Testimony*. If, during the Engagement or thereafter, we are requested or authorized by you, or if we are required by law or regulation, subpoena or other authorities or legal process, to produce any documents or files, or to make our personnel available in connection with our Engagement, you will reimburse us for our professional time and expenses, as well as the fees and expenses of our legal counsel or other advisors, incurred in responding to such requests.

In certain circumstances, information, particularly Confidential Information, may be protected by an accountant/client privilege; which you are responsible for recognizing, asserting and maintaining. You must notify us if you wish to claim any privilege, and we will cooperate with your reasonable instructions relating to the privilege. Any questions concerning the availability, maintenance, waiver, and process for asserting a privilege should be directed to your legal counsel. In some jurisdictions the accountant/client privilege may belong to the accountant and not the client.

7. *Third Parties, Independent Contractors*. In performing the Services, we may use the services of domestic and foreign (as permitted by applicable law and regulation) independent contractors, other third party personnel, and part-time or seasonal employees. By engaging us, you authorize us to allow employees of such third parties to access to your files, financial information and other Confidential Information as necessary to provide the Services. We require third parties to protect the confidentiality of Confidential Information disclosed to them; and may also require you to execute documents authorizing such disclosure. Our use of any third party does not affect our obligations to you under our Engagement Letter.

8. *Reliance*. Our Services, including our opinions, reports, compilations or financial statements, are provided for your benefit, and not for the benefit of any third party. You agree to indemnify and hold Aldrich harmless, in accordance with Section 13, from claims based on a third party's use of or reliance on our Services.

9. *Changes in Laws, Regulations & Standards*. Changes to applicable law, regulations, and accounting, auditing or professional standards could materially affect the performance of the Services, including our opinions, reports, and presentation of financial statements. Such changes may also impact the time required to complete the Services and our professional fees.

10. *Independence & Conflicting Engagements*. If at any time, we determine in our sole discretion that our independence or objectivity is potentially impaired or a conflict of interest exists which prevents us from providing the Services in accordance with the applicable professional and ethical standards, we will notify you of the potential impairment or conflict, and we may withdraw from the engagement, unless the impairment or conflict can be removed to the extent permitted by applicable professional and ethical standards. You agree to advise us of other actual or potential engagements involving Aldrich CPAs + Advisors.

11. *Termination*. You may terminate the Engagement Letter at any time by written notice to us. Subject to any restrictions imposed by applicable professions and ethical standards, we may terminate the Engagement Letter at any time upon written notice to you. Termination for any reason will not affect your obligation to pay us for fees and expenses incurred prior to termination, or our obligation to transfer files to and otherwise cooperating with successor auditors or accountants. If you terminate any Engagement Letter after we have commenced performing services under a fixed fee arrangement, you are obligated to pay us the entire fixed fee upon termination. All provisions of these Terms and the Engagement Letter will survive the termination of the Engagement Letter; except our obligation to perform Services and your obligation to pay invoices for Services not performed.

12. ***Warranties & Limitations***. The Services performed under the Engagement Letter and Terms are professional in nature. Aldrich CPAs + Advisors warrants that it will perform the Services in good faith, with due care and in accordance with any applicable professional standards. Aldrich CPAs + Advisors specifically disclaims all other warranties, either express or implied, and makes no guarantee regarding the results of the Services and/or the use or implementation by you or any permitted third party. As your exclusive remedy for any breach of this warranty, Aldrich CPAs + Advisors will, on receipt of written notice within a reasonable time following the discovery of the breach, use diligent efforts to cure the breach.

If Aldrich CPAs + Advisors fails to provide an acceptable cure in a reasonable period of time, Aldrich CPAs + Advisors will return the professional fees paid to Aldrich CPAs + Advisors with respect to the Services giving rise to the breach, not to exceed the amount of actual and direct damages resulting from our failure to meet our obligations. This will be your sole and exclusive remedy. In no event will our liability for any claim arising out of or relating to our failure to meet our obligations under the Engagement Letter or these Terms exceed the amount of the fees actually paid to us under the Engagement Letter or extend to any indirect consequential, special, exemplary or punitive damages.

Any claim or action by either party, regardless of its nature, arising out of or relating to any matter under the Engagement Letter or these Terms must be brought within 24 months after the party first knows or has reason to know that the claim or cause of action exists, unless otherwise provided by applicable law.

13. ***Indemnification.*** You will indemnify and hold harmless, Aldrich CPAs + Advisors, its subcontractors and their personnel from any and all costs, expenses, settlements or penalties ("Liability") related to any proceeding initiated by a third party, and to the extent that such Liability results directly or indirectly from your knowing, intentional or negligent misrepresentations, the provision of inaccurate or incomplete information by you, material errors, irregularities, fraud, embezzlements or other defalcation not detected by us, or the unauthorized disclosure of our Deliverables to a third party; provided that the Liability is not the result of our failure to comply with professional standards, these Terms or the Engagement Letter.

14. ***Dispute Resolution***. Aldrich CPAs + Advisors and you agree that any dispute regarding the Services will be finally resolved first through mediation, and, if unsuccessful, through arbitration. Following a good faith attempt by the parties' representatives to resolve the dispute, non-binding mediation may be initiated by either party; and the parties will select a mediator acceptable to both and will share the cost of mediation equally. Failing resolution through mediation, the parties will submit the dispute to binding arbitration before a single arbitrator with accounting industry experience reasonably acceptable to the parties. The arbitration will be subject to the rules established by the parties or the arbitrator, if the parties cannot agree. Arbitration will take place in Clackamas County, Oregon, or such other place as the parties may agree. The findings of the arbitrator will be final and binding, and enforceable in any court with appropriate jurisdiction. Each party shall bear its own costs related to the arbitration; provided, however, the parties shall share the fees and expenses of the arbitrator equally.

You acknowledge and agree that no affiliated or related entity of Aldrich CPAs + Advisors will have any liability to you or any other person; and you will not bring any action against any such affiliated or related entity of Aldrich CPAs + Advisors in connection with the Engagement.

15. ***Generative AI***. As part of our commitment to enhancing the quality and effectiveness of our service delivery, our firm may utilize generative AI, machine learning, optical character recognition (OCR) scanning, and other automation technologies. These tools are employed to streamline processes and provide more efficient service to our clients. Our firm employs protections of your Confidential Information and proprietary data in our use of these technologies. We use AI in a secure, controlled environment to prevent exposure of identifiable client information. While we use these technologies to support our work, all outputs are subject to human review and professional judgment. Our firm remains responsible for the oversight and final determinations in all service matters.

16. ***General.*** These Terms and the Engagement Letter represent our entire agreement and understanding concerning the Services described in the Engagement Letter, and supersede all prior negotiations, commitments or agreements. These Terms and the Engagement Letter may only be amended by our written agreement. In the event of a conflict between these Terms and the Engagement Letter, these Terms will prevail.

If either party is delayed in performance or has the inability to perform due to any breach of this agreement by the other party, act of God, labor dispute or strike, or civil disturbance, significant cyber security incident perpetrated by an external third party, or any other cause beyond that party's control and not due to that party's fault or negligence, then the failure to perform is excused. The other party shall have the right to terminate this agreement if such failure continues for an unreasonable period of time, and neither party shall be liable to the other party on such termination.

No waiver of any breach of these Terms or the Engagement Letter will be effective unless the waiver is in writing and signed by the applicable party. No waiver of one breach will be a waiver of any other or subsequent breach.

You may not assign the Engagement Letter to any other party without our prior written consent, except that you may assign the Engagement Letter to any party that acquires substantially all of your assets and goodwill. These Terms and the Engagement Letter is binding on Aldrich CPAs + Advisors' and your successors and assigns.

Except as expressly provided in the Engagement Letter, there are no third party beneficiaries to the Engagement Letter.

The Engagement Letter, including these Terms, and all matters relating to the Services will be governed by the laws of the State of Oregon. Any legal action related to the Services not subject to arbitration as described in Section 14 will be brought exclusively in the appropriate court located in Clackamas County, Oregon.

If any provision of these Terms or the Engagement Letter is found to be unenforceable, such finding will not affect the enforceability of other provisions; and such unenforceable provision will be deemed modified to the extent necessary to render it enforceable, preserving to the fullest extent permissible the intent of the parties.

2026 Attest Engagement Letter 20972.002

Final Audit Report April 10, 2026

Created:	March 25, 2026
By:	Aldrich Advisors(dwashington@aldrichadvisors.com)
Status:	ESigned
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Documents:	Associated Students Inc. Children's Center CSU Fullerton Audit-Engagement Letter FYE 6.30.26.pdf Associated Students Inc. California State University Fullerton-Audit Engagement Letter FYE 6.30.26.pdf Associated Students Inc California State University Fullerton-990 Tax Engagement Letter FYE 6.30.26.pdf

"2026 Attest Engagement Letter 20972.002" History

Document emailed to Dave Edwards(daveedwards@fullerton.edu) for signature
3/25/2026 10:54:22 AM Pacific Daylight Time

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