

SAN BRUNO

Community Foundation

Audit Committee

John P. McGlothlin, *Chair* • Patricia Bohm, *Member*
Leslie Hatamiya, *Executive Director*

AGENDA

SAN BRUNO COMMUNITY FOUNDATION

Special Meeting of the Audit Committee

August 17, 2015

4:30 p.m.

Meeting Location:

San Bruno City Hall, 567 El Camino Real, Conference Room #101, San Bruno

In compliance with the Americans with Disabilities Act, individuals requiring reasonable accommodations or appropriate alternative formats for notices, agendas, and records for this meeting should notify us 48 hours prior to meeting. Please call the City Clerk's Office at 650-616-7058.

- 1. Call to Order**
- 2. Roll Call**
- 3. Approval of Minutes:** June 23, 2015, Special Committee Meeting
- 4. Conduct of Business**
 - a. Review Proposals Received in Response to Request for Proposal for Audit and Tax Preparation Services and Select Finalists for Further Consideration
- 5. Public Comment:** Individuals are allowed three minutes, groups in attendance, five minutes. If you are unable to remain at the meeting, contact the President to request that the Board consider your comments earlier. It is the Board's policy to refer matters raised in this forum to staff for research and/or action where appropriate. The Brown Act prohibits the Board from discussing or acting upon any matter not agendaized pursuant to State Law.
- 6. Adjourn**

SAN BRUNO

Community Foundation

Audit Committee

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Leslie Hatamiya, *Executive Director*

MINUTES

SAN BRUNO COMMUNITY FOUNDATION

Special Meeting of the Audit Committee

June 23, 2015

4:30 p.m.

Meeting Location:

San Bruno Senior Center Library, 1555 Crystal Springs Road, San Bruno

1. **Call to Order:** Committee Member McGlothlin called the meeting to order at 4:43 p.m.
2. **Roll Call:** Committee Members McGlothlin and Bohm, present.
3. **Conduct of Business:**
 - a. Elect Audit Committee Chair

Committee Member Bohm moved to elect Committee Member McGlothlin as Audit Committee Chair, seconded by Committee Member McGlothlin, approved unanimously.

- b. Review and Approve Request for Proposal for Audit Services and Provide Direction to Executive Director on Next Steps in the Auditor Selection Process

The Committee reviewed, discussed, and edited the draft Request for Proposal for Audit and Tax Preparation Services and related Professional Services Agreement Template for Audit and Tax Preparation Services (as provided in Exhibits A and B, respectively), to be distributed to the SBCF Board of Directors at its June 29, 2015, meeting, along with a list of potential certified public accounting firms specializing in nonprofit audit and tax preparation work that the Committee has assembled. The Committee also agreed upon the following schedule for next steps in the auditor selection process:

- June 29: Audit Committee reports process and timeline to the Board and shares RFP with the Board
- Starting June 30: Executive Director sends the RFP to CPA firms that provide nonprofit audit and related services
- July 31: Deadline for receiving responses to the RFP
- August 10-16: Audit Committee reviews the responses
- August 17: Audit Committee meets to select a small number of finalists for consideration

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- August 18-30: Audit Committee interviews finalists, requests additional information as needed, and checks references
- August 31: Audit Committee meets to select top finalist to recommend to the Board
- September: Board approves selection of a CPA firm for audit and related services (may need to schedule special meeting in early September)

4. Public Comment: None.

5. Adjourn: Committee Member Bohm moved to adjourn the meeting at 5:49 p.m., seconded by Chair McGlothlin, approved unanimously.

Respectfully submitted for approval at the Special Audit Committee Meeting of August 17, 2015, by Audit Committee Chair John McGlothlin.

John McGlothlin, Audit Committee Chair

SAN BRUNO

Community Foundation

REQUEST FOR PROPOSAL

June __, 2015

The San Bruno Community Foundation (“Foundation”) requests a proposal for the annual audit of its financial statements and preparation of state and federal information returns (IRS-990, CA-199, and RRF-1).

The Foundation is a nonprofit entity incorporated in California, with federal income tax exemption issued under Section 501(c)(3) of the Internal Revenue Code of 1986, as amended. The Foundation is classified as a public charity and, under Section 509(a)(3), as a Type I supporting organization.

The Foundation is the organization created by the San Bruno City Council to administer the \$70 million in restitution funds resulting from the devastating 2010 gas pipeline explosion in San Bruno’s Crestmoor neighborhood. As stated in the Foundation’s bylaws, the primary purpose of the Foundation is “to benefit the San Bruno community through enduring and significant contributions to, and investments in, charitable and community programs, and publicly owned community facilities, over the long term.”

A seven-member Board of Directors appointed by the City Council governs the Foundation. The Board has a two-member Audit Committee that is overseeing the auditor selection process. The Foundation’s fiscal year runs from July 1 to June 30.

The Foundation was founded in 2013 and began independent operations in early 2015. In 2013-2014, the Foundation reported revenues and expenses of \$0, as the City has held the restitution funds in a custodial account. For 2014-2015, total revenue is projected at \$491,031 (receipt of the first tranche of restitution funds), and total projected expenses are \$315,552 (which included reimbursement to the City for costs incurred in the formation of the Foundation through January 2015). The Foundation expects to receive the balance of the restitution funds in 2015-2016, with total revenue for that fiscal year budgeted at \$69,627,658 and total expenses currently projected at \$335,774. The Foundation is in the process of determining its initial program and investment strategies and will likely amend the 2015-2016 budget in the fall to reflect adoption of those strategies.

Currently, the Foundation employs one full-time staff person and one part-time contractor (accounting consultant/full charge bookkeeper). In the four months since bank accounts were opened, vendor and reimbursement payments have averaged less than 10 per month. In addition to savings, payroll, and general checking accounts, the Foundation has a credit card account in the name of SBCF and the Executive Director.

EXPECTED ANNUAL AUDIT & TAX SERVICES DELIVERABLES

The selected auditor or CPA firm will be expected to do the following annually for a term not to exceed three years:

1. Conduct an audit of the Foundation's records, internal controls, and financial statements in accordance with auditing standards generally accepted in the United States of America.
2. Communicate with the Audit Committee as appropriate, before, during, and after audit fieldwork.
3. Complete an audit report of Foundation financial statements with appropriate accompanying notes.
4. Complete a report to management, which includes recommendations on strengthening internal controls and/or operations.
5. Present both reports mentioned in numbers 3 and 4 above to the Foundation Board of Directors at one of its meetings.
6. Complete IRS-990, CA-199, and RRF-1 by November 1, thereby allowing for timely filing of these forms on or before November 15 (or such extension as mutually agreed).

INFORMATION AND/OR RESPONSES TO BE PROVIDED

In order to assist the Board of Directors in its search for an auditor to provide the services described above, please provide, by July 31, 2015, a proposal that includes responses to the following:

1. Please describe your firm's background, history, and areas or industries of specialization. In particular, please highlight your experience with 501(c)(3) nonprofit organizations, particularly those with assets of at least \$50 million. Please include the names of any principals of the firm and their backgrounds. Also, please provide a copy of your firm's annual report (if any) and/or other literature about your firm.
2. Please provide the location of your office(s) and the names and titles of personnel that are expected to be involved in the Foundation's annual audit and tax services.
3. Please provide a proposed timeline for fieldwork and final reporting for all services requested. Provide a scenario for a November 15 tax filing and for a February 15 extended tax filing for fiscal year 2014-2015.
4. Does your firm have a written Code of Conduct, Ethics Policy, or Conflict of Interest Policy? If so, please provide a copy of each.
5. Please describe the level of coverage for errors and omissions and professional liability insurance your firm carries. List the insurance carrier(s) supplying the coverage.
6. Has your firm, or anyone in your firm, provided any gifts, travel and room expenses, entertainment, or meals to any Foundation Board member or employee during the past 12 months? If yes, please describe in detail.
7. What do you feel makes your firm superior to other firms that the Foundation may be considering?
8. Provide a list of other nonprofit 501(c)(3) clients for whom your firm provides annual audit services. Also, please provide a sample of your audit reports for such organizations.
9. Please provide a reference to three of your nonprofit 501(c)(3) clients who have hired your firm for annual audit services during the past five years.

10. What will be your projected fee for completing all services described above in the “Expected Annual Audit & Tax Services Deliverables” section of this RFP for fiscal year 2014-2015? Indicate how these fees may change for fiscal years 2015-2016 and 2016-2017. Do you provide any financial incentives for clients who are particularly well prepared and organized in preparing for the audit?
11. Does the fee described above differ from fees charged to other clients? If yes, please explain.
12. Describe any other potential fees that the Foundation may be subject to based upon common situations with other clients.
13. Include a copy of your firm’s pre-audit requests for information that your clients are required to provide, including any worksheets and questionnaires. How far in advance of the site visit must the information be submitted to your firm?
14. Describe your process for informing clients of the timeline for completion of the audit and tax filings.
15. Include a copy of your firm’s most recent peer review report, the related letter of comments, and the firm’s response to the letter of comments.
16. Provide any additional information that you believe to be relevant to the Request for Proposal and your capability to provide the services requested.

Basis for award of contract will include but not be limited to responsiveness to the RFP, interview performance, quality and timeliness of service, and price.

Only licensed Certified Public Accountants or firms may respond to this RFP. The Foundation reserves the right to reject all proposals or request additional information from one or more proposers. All costs incurred in the preparation of a proposal responding to this RFP will be the responsibility of the proposer and will not be reimbursed by the Foundation.

The successful proposer agrees to execute a professional services agreement for the work in a form substantially similar to that attached hereto.

Submit proposals by July 31, 2015, to:

San Bruno Community Foundation
Attn: Audit Committee
901 Sneath Lane, Suite 209
San Bruno, CA 94066
lhatamiya-sbcf@sanbruno.ca.gov

Questions? Please contact Leslie Hatamiya, Executive Director, at lhatamiya-sbcf@sanbruno.ca.gov or (650) 922-1223.

SAN BRUNO

Community Foundation

AGREEMENT FOR PROFESSIONAL SERVICES

This agreement (“Agreement”) is entered into by and between the San Bruno Community Foundation, the “Foundation,” a California 501(c)(3) nonprofit corporation, and _____, a [insert form: corporation of __, limited liability corporation, sole proprietor], with offices located in _____ (“Contractor”). Its purpose is to clearly define the responsibilities and compensation of the Contractor.

1. **Relationship.** During the term of this Agreement, Contractor will provide professional services (the “Services”) to the Foundation as described on Exhibit A attached to this Agreement. Contractor represents that Contractor is duly licensed (as applicable) and has the qualifications, the experience and the ability to properly perform the Services in a manner commensurate with community professional standards. Contractor shall use Contractor’s best efforts to perform the Services such that the results are satisfactory to the Foundation. Contractor shall maintain a City of San Bruno business license during the term of this Agreement.

2. **Fees.** As consideration for the Services to be provided by Contractor and other obligations, the Foundation shall pay to Contractor the amounts specified in Exhibit B attached to this Agreement at the times specified therein.

3. **Expenses.** Contractor shall not be authorized to incur on behalf of the Foundation any expenses without the prior consent of the Foundation’s Executive Director, whose consent shall be evidenced in writing for any expenses in excess of \$100.00. As a condition to receipt of reimbursement, Contractor shall be required to submit to the Foundation reasonable evidence that the amount involved was expended and related to Services provided under this Agreement.

4. **Term and Termination.** Contractor shall provide Services to the Foundation for a period commencing on _____, and terminating on _____. However, the Relationship shall terminate prior to such date if Contractor shall have been paid the maximum amount of fees as provided in Exhibit B, unless otherwise agreed to in writing.

Notwithstanding the above, either party may terminate this Agreement at any time upon two weeks’ written notice. In the event of such termination, Contractor shall be paid for any portion of the Services that have been performed prior to the termination.

This agreement can be renewed for two additional years by mutual agreement at the end of each year.

5. **Background Check.** Contractor agrees to undergo credit and criminal background checks, and this Agreement is contingent on the successful completion of such checks. [Previous sentence is for individual Contractors. For firms, delete the previous sentence and insert the following: Contractor agrees to certify that all employees with access to Foundation information have successfully completed credit and criminal background checks.]

6. **Independent Contractor.** Contractor's relationship with the Foundation will be that of an independent contractor and not that of an employee.

a. **Method of Provision of Services.** Contractor shall be solely responsible for determining the method, details and means of performing the Services. Contractor may, at Contractor's own expense, employ or engage the service of such employees or subcontractors as Contractor deems necessary to perform the Services required by this Agreement. Such employees or subcontractors are not employees of the Foundation, and Contractor shall be wholly responsible for the professional performance of the Services by his employees and subcontractors such that the results are satisfactory to the Foundation.

b. **No Authority to Bind Foundation.** Neither Contractor nor any partner, agent, or employee of Contractor has authority to enter into contracts that bind the Foundation or create obligations on the part of the Foundation without the prior written authorization of the Foundation.

c. **No Benefits.** Contractor acknowledges and agrees that Contractor (or Contractor's employees, if Contractor is an entity) will not be eligible for any Foundation employee benefits and, to the extent Contractor (or Contractor's employees, if Contractor is an entity) otherwise would be eligible for any Foundation employee benefits but for the express terms of this Agreement, Contractor (on behalf of itself and its employees) hereby expressly declines to participate in such Foundation employee benefits.

d. **Tax Indemnification.** Contractor shall have full responsibility for applicable withholding taxes for all compensation paid to Contractor, its partners, agents or its employees under this Agreement, and for compliance with all applicable labor and employment requirements with respect to Contractor's self-employment, sole proprietorship or other form of business organization, and Contractor's partners, agents and employees, including state worker's compensation insurance coverage requirements and any U.S. immigration visa requirements. Contractor agrees to indemnify, defend and hold the Foundation harmless from any liability for, or assessment of, any claims or penalties with respect to such withholding taxes, labor or employment requirements, including any liability for, or assessment of, withholding taxes imposed on the Foundation by the relevant taxing authorities with respect to any compensation paid to Contractor or Contractor's partners, agents, or its employees.

e. **Liability Indemnification.** Contractor shall indemnify, defend, and hold the Foundation, its Board of Directors, officers, agents, employees, and the City of San Bruno harmless from any and all claims, damages, losses, causes of action, and demands, including reasonable attorney's fees and costs, incurred in connection with or in any manner arising out of Contractor's performance of the work contemplated by this Agreement. Acceptance of this Agreement constitutes that the Contractor is not covered under the Foundation's general liability insurance, employee benefits, or worker's compensation insurance. It further establishes that the Contractor shall be fully responsible for such coverage.

f. **Insurance.** Contractor shall return an executed copy of this Agreement with proof of insurance and endorsements to insurance coverage satisfactory to the Foundation that shows that on or before beginning any of the services or work called for by any term of this Agreement, Contractor, at its own cost and expense, shall carry, maintain for the duration of the Agreement insurance coverage naming the Foundation, its officers, officials and employees, as well as the City of San Bruno, as additional insureds, as follows: i) statutory Workers' Compensation

Insurance and Employer's Liability Insurance for any and all persons employed directly or indirectly by Contractor with limits not less than \$1,000,000, [If the Contractor has no employees, it need not carry worker's compensation and employer liability insurance and this may be deleted] ii) Commercial General and Automobile Liability insurance in an amount not less than \$1,000,000 per occurrence, and c) [If there is no standard professional liability insurance or errors or omissions insurance generally available for the particular service then this may be deleted] professional liability insurance for licensed professionals performing work pursuant to this agreement in an amount not less than \$1,000,000 covering the licensed professionals' errors and omissions. Contractor shall not allow any subcontractor to commence work on any subcontract until all insurance required of the Contractor has also been obtained for the subcontractor.

7. **Supervision of Contractor's Services.**

a. **Audit Services.** All Audit Services to be performed by Contractor, including but not limited to the Services related to the audit of the Foundation's financial statements in Exhibit A, will be as agreed between Contractor and the Audit Committee. Contractor will be required to report to the Audit Committee concerning the Audit Services performed under this Agreement. The nature and frequency of these reports will be left to the discretion of the Audit Committee. The Audit Committee is responsible for the retention of Contractor's services and agreement on scope of work.

b. **Tax Services.** All Tax Services to be performed by Contractor, including but not limited to the Services related to the preparation of the Foundation's tax returns in Exhibit A, will be as agreed between Contractor and the Executive Director. Contractor will be required to report to the Executive Director concerning the Tax Services performed under this Agreement. The nature and frequency of these reports will be left to the discretion of the Executive Director. The Executive Director is responsible for the retention of Contractor's services and agreement on scope of work.

8. **Assignment and Subcontracting.** Contractor shall not assign this Agreement or any portion thereof to a third party without the prior written consent of the Foundation, and any attempted assignment without such prior written consent in violation of this Section shall automatically terminate this Agreement. Unless otherwise specified in Exhibit A, Contractor shall not subcontract any portion of the performance contemplated and provided for herein without prior written approval of the Foundation.

9. **Discrimination and Harassment Prohibited.** Contractor will comply with all applicable local, state, and federal laws and regulations prohibiting discrimination and harassment.

10. **Confidential Information.** Contractor agrees at all times during the term of this Agreement and thereafter to hold in strictest confidence and not to use, except for the benefit of the Foundation to the extent necessary to perform under this Agreement, or to disclose to any person, firm, corporation, or other entity, without written authorization of the Board of Directors of the Foundation, any Confidential Information of the Foundation. Contractor further agrees not to make copies of such Confidential Information except as authorized by the Foundation. As used in this Agreement, the term "Confidential Information" means information pertaining to any aspects of the Foundation's business which is either information not known by the general public or is proprietary information of the Foundation or its affiliates, whether of a technical nature or otherwise.

11. **Ownership of Documents.** All work product produced by Contractor or its agents, employees, and subcontractors pursuant to this Agreement is the property of the Foundation. In the event this Agreement is terminated, all work product produced by Contractor or its agents, employees, or subcontractors shall be delivered at once to the Foundation.

12. **Retention of Records.** Contractor shall maintain all records related to this Agreement for no less than three years after the Foundation makes final payment or after termination of this contract and all other pending matters are closed. All records shall be subject to the examination and/or audit by agents of the Foundation.

13. **Conflict of Interest.**

a. **In General.** Contractor represents and warrants that, to the best of the Contractor's knowledge and belief, there are no relevant facts or circumstances that could give rise to a "conflict of interest," as that term is defined in the Political Reform Act, as codified at California Government Code Section 81000, et seq., on the part of the Contractor, or that Contractor has already disclosed all such relevant information in writing.

b. **Subsequent Conflict of Interest.** Contractor agrees that if an actual or potential conflict of interest in the part of the Contractor is discovered after award, the Contractor will make a full disclosure in writing to the Foundation. This disclosure shall include a description of the actions, which the Contractor has taken or proposes to take, after consultation with the Foundation to avoid, mitigate, or neutralize the actual or potential conflict and shall take all such steps within thirty (30) days.

c. **Interests of Foundation Officers, Board Members, and Staff.** No officer, board member or employee of the Foundation shall have any pecuniary interest, direct or indirect, in this Agreement or the proceeds thereof. Neither Contractor nor any member of the Contractor's family shall serve on any Foundation board or committee or hold any such position which either by rule, practice, or action nominates, recommends, or supervises Contractor's operations or authorizes funding Contractor.

14. **Conflicts with this Agreement.** Contractor represents and warrants that neither Contractor nor any of Contractor's partners, employees, or agents is under any pre-existing obligation in conflict or in any way inconsistent with the provisions of this Agreement. Contractor represents and warrants that Contractor's performance of all the terms of this Agreement will not breach any agreement to keep in confidence proprietary information acquired by Contractor in confidence or in trust prior to commencement of this Agreement. Contractor warrants that Contractor has the right to disclose and/or use all ideas, processes, techniques and other information, if any, which Contractor has gained from third parties, and which Contractor discloses to the Foundation or uses in the course of performance of this Agreement, without liability to such third parties. Notwithstanding the foregoing, Contractor agrees that Contractor shall not bundle with or incorporate into any deliveries provided to the Foundation herewith any third party products, ideas, processes, or other techniques, without the express, written prior approval of the Foundation. Contractor represents and warrants that Contractor has not granted and will not grant any rights or licenses to any intellectual property that would conflict with Contractor's obligations under this Agreement. Contractor will not knowingly infringe upon any copyright, trade secret, or other property right of any former client, employer, or third party in the performance of the Services required by this Agreement.

15. **Miscellaneous.**

a. **Amendments and Waivers.** Any term of this Agreement may be amended or waived only with the written consent of the parties.

b. **Sole Agreement.** This Agreement, including the Exhibits hereto, constitutes the sole agreement of the parties and supersedes all oral negotiations and prior writings with respect to the subject matter hereof.

c. **Notices.** Any notice required or permitted by this Agreement shall be in writing and shall be deemed sufficient upon receipt, when delivered personally or by courier, overnight delivery service or confirmed facsimile, 48 hours after being deposited in the regular mail as certified or registered mail (airmail if sent internationally) with postage prepaid, if such notice is addressed to the party to be notified at such party's address or facsimile number as set forth below, or as subsequently modified by written notice.

d. **Choice of Law.** The validity, interpretation, construction and performance of this Agreement shall be governed by the laws of the State of California, without giving effect to the principles of conflict of laws.

e. **Severability.** If one or more provisions of this Agreement are held to be unenforceable under applicable law, the parties agree to renegotiate such provision in good faith. In the event that the parties cannot reach a mutually agreeable and enforceable replacement for such provision, then (i) such provision shall be excluded from this Agreement, (ii) the balance of the Agreement shall be interpreted as if such provision were so excluded and (iii) the balance of the Agreement shall be enforceable in accordance with its terms.

f. **Counterparts.** This Agreement may be executed in counterparts, each of which shall be deemed an original, but all of which together will constitute one and the same instrument.

g. **Alternative Dispute Resolution.** If any dispute arises between the parties that cannot be settled after engaging in good faith negotiations, the Foundation and Contractor agree to resolve the dispute in accordance with the following:

i. Each party shall designate a senior management or executive level representative to negotiate any dispute.

ii. The representatives shall attempt, through good faith negotiations, to resolve the dispute by any means within their authority.

iii. If the issue remains unresolved after ten (10) days of good faith negotiations, the parties shall attempt to resolve the disagreement by negotiation between legal counsel. If the above process fails, the parties shall resolve any remaining disputes through mediation to expedite the resolution of the dispute.

iv. The mediation process shall provide for the selection within 15 days by both parties of a disinterested third person as mediator, shall be commenced within 30 days and shall be concluded within 15 days from the commencement of the mediation.

v. The parties shall equally bear the costs and fees of any third party in any alternative dispute resolution process.

vi. The alternative dispute resolution process is a material condition to this Agreement and must be exhausted as an administrative remedy prior to either Party initiating legal action. This alternative dispute resolution process is not intended to nor shall be construed to change the time periods for filing a claim or action specified by Government Code § 900, et. seq.

h. **Advice of Counsel.** EACH PARTY ACKNOWLEDGES THAT, IN EXECUTING THIS AGREEMENT, SUCH PARTY HAS HAD THE OPPORTUNITY TO SEEK THE ADVICE OF INDEPENDENT LEGAL COUNSEL, AND HAS READ AND UNDERSTOOD ALL OF THE TERMS AND PROVISIONS OF THIS AGREEMENT. THIS AGREEMENT SHALL NOT BE CONSTRUED AGAINST ANY PARTY BY REASON OF THE DRAFTING OR PREPARATION HEREOF.

[Signature Page Follows]

The parties have executed this Agreement on the respective dates set forth below.

SAN BRUNO COMMUNITY FOUNDATION

By: Leslie Hatamiya

Title: Executive Director

Signature: _____

Address: 901 Sneath Lane, Suite 209, San Bruno, CA 94066

Date: _____

NAME OF CONTRACTOR

By: _____

Title: _____

Signature: _____

Address: _____

Date: _____

EXHIBIT A

DESCRIPTION OF SERVICES

EXHIBIT B

COMPENSATION

SAN BRUNO

Community Foundation

Memorandum

DATE: August 14, 2015

TO: Audit Committee, San Bruno Community Foundation

FROM: Leslie Hatamiya, Executive Director

SUBJECT: Review of Proposals Submitted in Response to Request for Proposals for Audit and Tax Preparation Services

On June 30, I began distributing to various Bay Area certified public accounting (CPA) firms with nonprofit practices the Request for Proposal for Audit and Tax Preparation Services (RFP) that the Audit Committee prepared at its June 23 meeting and presented to the full Board on June 29. By the July 31 deadline, SBCF had received proposals from 11 CPA firms; one additional proposal arrived on August 1.

I provided electronic copies of the proposals to the Committee and requested that Committee Members review the proposals by August 17.

At the August 17 Special Committee Meeting, the Committee will discuss the proposals and select a small number of finalists for further consideration, including interviews with the Committee and reference checks. This additional due diligence on the finalists is to be completed by August 31, when the Committee will next meet to select a CPA firm to recommend to the full Board for approval.