

***Fire & Police Pension Association
Audit Committee Meeting Agenda***

September 19, 2017

7:30 a.m.

7:30 a.m. Call to Order

Approval of June 6, 2017 meeting minutes.

7:35 a.m. IT Assessment (Executive Session). *Presenters: Jeff Ahlerich, Security Pursuit, and Mark Gremmert*

8:35 a.m. Review of open audit findings (Executive Session). *Presenters: Kim Collins, Scott Simon, Mark Gremmert, and Ahni Smith*

9:00 a.m. Break

9:15 a.m. Financial Statement, GASB 68, and SOC 1 Type 2 Audit Plans 12/31/2017. *Presenters: Lealan Miller and Sara Kurtz, Eide Bailly, LLP*

9:25 a.m. GASB Statement implementation update – No. 74, Financial reporting for Postemployment Benefit Plans Other Than Pension Plans. *Presenter: Ahni Smith*

9:35 a.m. Annual Illiquid Alternatives Financial Statement Review. *Presenter: Scott Simon*

9:45 a.m. FPPA Audit Procurement Policy. *Presenter: Kim Collins*

9:50 a.m. Internal Audit Reports. *Presenters: Keith Galante and Courtney Reikofski, BKD, LLP*

1. Transition of services from BNY Mellon to Capital Analytics.
2. Process improvements of the statewide retirement benefits from a SOC perspective.
3. Entity level controls review based on the Committee of Sponsoring Organizations of the Treadway Commission (COSO) 2013 framework. (Executive Session)

10:30 a.m. Break

10:45 a.m. Determination of 2018 Internal Audit Plan. *Presenters: Keith Galante and Courtney Reikofski, BKD, LLP*

11:00 a.m. Determine 2018 Audit Committee Dates. *Presenter: Dan Slack*

11:00 a.m. Adjournment

Tentative Agenda for Audit Committee Meeting April 2018 at 7:30 a.m.

- **Auditor Reports:**
 - i) **SSAE 16 SOC 1 Type 2 2017 Report.**
 - ii) **2017 Financial Audit Update.**
- **Internal Audit Reports (TBD)**