

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

September 18, 2018

10:30 a.m. Mountain Time

- 10:30 a.m. Call to Order**
- Approval of June 5, 2018 meeting minutes.**
- 10:35 a.m. IT Assessment (Executive Session).** *Presenter: Jeff Ahlerich, Security Pursuit, and Mark Gremmert*
- 11:20 a.m. Review of open audit findings (Executive Session).** *Presenters: Kim Collins, Mark Gremmert, and Scott Simon*
- 11:45 a.m. Annual Illiquid Alternatives Financial Statement Review.** *Presenter: Scott Simon*
- 11:50 a.m. Lunch**
- 12:30 p.m. Governmental Accounting Standards Board (GASB) Statement No. 68 Report on the Statewide Defined Benefit Plan and Statewide Hybrid Plan – Defined Benefit Component.** *Presenters: Lealan Miller and Sara Kurtz, Eide Bailly, LLP*
- 12:40 p.m. Financial Statement, GASB 68, and SOC 1 Type 2 Audits Plans 12/31/2018.** *Presenters: Lealan Miller and Sara Kurtz, Eide Bailly, LLP*
- 12:50 p.m. GASB Pronouncements Update and FASB Cybersecurity Risk Management Reporting Framework.** *Presenters: Lealan Miller and Sara Kurtz, Eide Bailly, LLP*
- 1:05 p.m. Internal Audit Reports.** *Presenters: Keith Galante and Courtney Reikofski, BKD, LLP*
- 1) Identify universe of vendors/service providers with FPPA financial or personally identifiable information (PII) and mapping of current internal reviews of SOC reports. (Executive Session)
 - 2) Entity level controls reviewed based on the Committee of Sponsoring Organizations of the Treadway Commission (COSO) 2013 framework. (Executive Session)
 - 3) Determination of 2019 Internal Audit Plan.
- 1:45 p.m. Determine 2019 Audit Committee Dates.** *Presenters: Dan Slack and Kim Collins*
- 1:50 p.m. Fraud Hotline.** *Presenters: Dan Slack and Kim Collins*

1:55 p.m. **Evaluation of BKD, LLP.** *Presenter: Dan Slack*

2:15 p.m. **Adjournment**

Tentative Agenda for Audit Committee Meeting May 2019 at 7:30 a.m.

- **Auditor Reports:**
 - i) **SSAE 18 SOC 1 Type II 2018 Audit.**
 - ii) **Independent Auditor's presentation for the period ending December 31, 2018.**
 - (1) **Financial Statement audit.**
 - (2) **Independent Auditors' report.**
 - (3) **Governance report.**
 - (4) **Independent Auditors' report on Internal Controls.**
 - (5) **Audit Committee discussion with Independent Auditor.**
 - iii) **Update on GASB 68 Audit.**
- **Review of December 31, 2018 Comprehensive Annual Financial Report (CAFR).**
- **Internal Audit Reports**
 - i) **To Be Determined**
- **Audit Charter review.**
- **Evaluation of Eide Bailly, LLP.**