

Fire & Police Pension Association Audit Committee Meeting Agenda

September 24, 2019

7:30 a.m. Mountain Time

- 7:30 a.m. Call to Order.** *Tammy Hitchens, Chair*
- Approval of May 30, 2019 meeting minutes.**
- 7:35 a.m. IT Assessment (Executive Session).** *Presenter: Jeff Ahlerich, Security Pursuit, and Mark Gremmert*
- 8:05 a.m. IT Internal testing review (Executive Session).** *Presenter: Mark Gremmert*
- 8:20 a.m. Review of open audit findings (Executive Session).** *Presenter: FPPA Staff*
- 8:50 a.m. Break**
- 9:05 a.m. Auditor Reports.**
Presenter: Sara Kurtz, Eide Bailly, LLP
1. Governmental Accounting Standards Board (GASB) Statement No. 68 Report on the Statewide Defined Benefit Plan and Statewide Hybrid Plan – Defined Benefit Component.
 2. Financial Statement, GASB 68, and SOC 1 Type 2 Audits Plans 12/31/2019.
 3. GASB Pronouncements Update.
- 9:35 a.m. Annual Private Markets Financial Statement Review.** *Presenter: Scott Simon*
- 9:40 a.m. Internal Auditor Reports.**
Presenter: Courtney Reikofski, BKD, LLP
1. Transition of MUFG Capital Analytics to Hamilton Lane.
 2. Entity level controls review based on the Committee of Sponsoring Organizations of the Treadway Commission (COSO) model. (Executive Session)
 3. Determine 2020 Internal Audit Plan.
- 10:10 a.m. Determine 2020 Audit Committee Dates.** *Presenter: Kim Collins*
- 10:15 a.m. Evaluation of BKD, LLP.** *Presenter: Dan Slack*
- 10:30 a.m. Adjourn**

Tentative Agenda for Audit Committee Meeting May 2020 at 7:30 a.m.

- Auditor Reports:
 - SSAE 18 SOC 1 Type II 2019 Audit.
 - Independent Auditor's presentation for the period ending December 31, 2019.
 - Financial Statement audit.
 - Independent Auditors' report.
 - Governance report.
 - Independent Auditors' report on Internal Controls.
 - Update on GASB 68 Audit.
 - Audit Committee discussion with Independent Auditor.
- Review of December 31, 2019 Comprehensive Annual Financial Report (CAFR).
- Internal Auditor Reports:
 - To Be Determined.
- Audit Charter review.
- Evaluation of Eide Bailly, LLP.