Fire & Police Pension Association
Audit Committee Meeting Agenda
May 12, 2020
7:30 a.m. Mountain Time

7:30 a.m. Call to Order. Tammy Hitchens, Chair

Approval of September 24, 2019 meeting minutes.

7:35 a.m. Auditor Reports.
Presenters: Sara Kurtz, Paul Kane, and Jim Schmidt, Eide Bailly, LLP

1. SSAE 18 SOC 1 Type II 2019 Audit.

2. Independent Auditor’s presentation for the period ending December 31, 2019.
   - Financial Statement Audit.
   - Independent Auditor’s report.
   - Governance report.
   - Independent Auditors’ report on Internal Controls.

3. Update on GASB 68 audit.

4. Audit Committee discussion with Independent Auditor.

Presenters: Kim Collins, Ahni Smith, Scott Simon

8:45 a.m. Determine audit materials for Board meeting.
Presenter: Kim Collins

9:00 a.m. Break.

9:10 a.m. Internal Auditor Reports.
Presenter: Courtney Reikofski, BKD, LLP

1. Payroll Process and Investment Incentive Compensation Calculation Assessment.

2. Employee Expense Reimbursement and Concur Assessment.
9:40 a.m.  Accounting Fraud Prevention Discussion.
   Presenter:  Ahni Smith

10:00 a.m.  Audit Charter Review.
   Presenter:  Dan Slack

10:15 a.m.  Evaluation of Eide Bailly, LLP.
   Presenter:  Kim Collins

10:30 a.m.  Adjourn

Tentative Agenda for Audit Committee Meeting September 15, 2020 at 7:30 a.m.

- IT Assessment (Executive Session).
- IT Internal testing review (Executive Session).
- Review of open audit findings (Executive Session).
- Annual review of open audit findings (Executive Session).
- Annual Private Markets financial statement review.

Auditor Reports:

- Financial Statement, GASB 68, and SOC 1 Type 2 Audits Plans 12/31/2020.
- GASB Pronouncements Update.

Internal Auditor Reports:

- Disaster Recovery Plan Assessment. (Executive Session)
- Entity level controls review based on the Committee of Sponsoring Organizations of the Treadway Commission (COSO) model. (Executive Session)
- Determine 2021 Internal Audit Plan.

- Determine 2021 Audit Committee Dates.

- Evaluation of BKD, LLP.

*Please note this will be a virtual Zoom meeting. See Zoom information below:
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