

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

September 28, 2021

7:30 a.m. Mountain Time

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

**Approval of May 11, 2021 meeting minutes.**

**7:35 a.m. IT Reports (Executive Session).**

1. IT Assessment.

*Presenter: Jeff Ahlerich, Security Pursuit, and Mark Gremmert*

2. IT Internal testing review.

*Presenters: Mark Gremmert and Matt Wilson*

**8:45 a.m. Annual review of open audit findings (Executive Session).**

*Presenter: Ahni Smith, and Mark Gremmert*

**9:05 a.m. Annual Private Markets Financial Statement Review.**

*Presenter: Scott Simon*

**9:10 a.m. Break.**

**9:20 a.m. Auditor Reports.**

*Presenter: Paul Kane and Alex Arndt, 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  
12/31/2021

3. GASB Pronouncements Update.

**9:50 a.m. Internal Auditor Reports.**

*Presenter: Christie Clements and Sam Beck, BKD, LLP*

1. Report on Vendor PII Management

2. Entity level controls review based on the Committee of Sponsoring  
Organizations of the Treadway Commission (COSO) model.

3. Determine 2022 Internal Audit Plan.

**10:35 a.m. Determine 2022 Audit Committee Dates.**

*Presenter: Ahni Smith*

**10:40 a.m. Evaluation of BKD, LLP.**

*Presenter: Dan Slack*

**10:50 a.m. Eide Bailly Contract Review.**

*Presenters: Dan Slack and Ahni Smith*

**11:00 a.m. Adjourn.**

**Tentative Agenda for Audit Committee Meeting May 2022 at 7:30 a.m.**

- Auditor Reports:
  - SSAE 18 SOC 1 Type II 2021 Audit.
  - Independent Auditor's presentation for the period ending December 31, 2021.
    - 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, 2021 Annual Report.
- Internal Auditor Reports:
  - To Be Determined.
- Audit Charter review (*last review completed May 2020*)
- Evaluation of Eide Bailly, LLP.