

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

September 15, 2022

7:30 a.m. Mountain Time

7:30 a.m. Call to Order

Tammy Hitchens, Chair

Approval of May 10, 2022 meeting minutes

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

Presenters: Jeff Ahlerich, Security Pursuit, and Mark Gremmert

1. IT Assessment
2. IT annual review of open findings

8:50 a.m. Annual Review of Open Audit Findings (Executive Session)

Presenter: Ahni Smith

9:10 a.m. Annual Private Markets Financial Statement Review

Presenter: Scott Simon

9:20 a.m. Break

9:30 a.m. Independent Auditor Reports

Presenters: Sara Kurtz, Paul Kane and Ryan Doyle, 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
12/31/2022
3. GASB Pronouncements Update

10:00 a.m. Internal Auditor Reports

Presenter: Christie Clements and Sam Beck, FORVIS, LLP

1. Report on Segregation of Duties
2. Entity level controls review based on the Committee of Sponsoring
Organizations of the Treadway Commission (COSO) model
3. Determine 2023 Internal Audit Plan

10:45 a.m. Determine 2023 Audit Committee Dates

Presenter: Ahni Smith

10:50 a.m. Evaluation of Internal Audit Services - FORVIS, LLP

Presenter: Kevin Lindahl

11:00 a.m. Adjourn

Tentative Agenda for Audit Committee Meeting May 2023 at 7:30 a.m.

- Auditor Reports:
 - SSAE 18 SOC 1 Type II 2022 Audit
 - Independent Auditor's presentation for the period ending December 31, 2022
 - 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, 2022 Annual Comprehensive Financial Report
- Internal Auditor Reports:
 - To Be Determined
- Evaluation of Eide Bailly, LLP
- Audit Charter review (*last review completed November 2021 – review at least every three years*)