

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

October 4, 2023

7:30 a.m. Mountain Time

**7979 East Tufts Avenue  
1<sup>st</sup> Floor Conference/Training Room  
Denver, CO 80237**

**Virtual Attendance by videoconferencing is not available.**

**7:30 a.m. Call to Order**

*Tammy Hitchens, Chair*

**Approval of May 16, 2023, meeting minutes**

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

*Presenters: Jeff Ahlerich, Security Pursuit, and Teresa Dupree*

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

**8:50 a.m. Annual Review of Open Audit Findings**

*Presenter: Ahni Smith*

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

*Presenter: Ahni Smith*

**9:20 a.m. Break**

**9:30 a.m. Independent Auditor Reports**

*Presenters: Alex Arndt and Daniel Ness, 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 12/31/2023
3. GASB Pronouncements Update

**10:00 a.m. Internal Auditor Risk Assessment**

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

**10:25 a.m. 2024 Internal Audit Plan**

*Presenter: Keith Galante and Courtney Reikofski, Armanino LLP and Kevin Lindahl*

1. Introduction of Armanino, LLP

2. Determine 2024 Internal Audits

**10:50 a.m. Determine 2024 Audit Committee Dates**

*Presenter: Ahni Smith*

**10:55 a.m. Discuss External Audit RFP Process for 2024**

*Presenters: Kevin Lindahl and Ahni Smith*

**11:05 a.m. Evaluation of Internal Audit Services - FORVIS, LLP**

*Presenter: Kevin Lindahl*

**11:15 a.m. Adjourn**

**Tentative Agenda for Audit Committee Meeting May 2024, at 7:30 a.m.**

- Auditor Reports:
  - SSAE 18 SOC 1 Type II 2023 Audit
  - Independent Auditor's presentation for the period ending December 31, 2023
    - 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, 2023, Annual Comprehensive Financial Report
- Internal Auditor Reports (TBD)
- Evaluation of Eide Bailly, LLP
- External Audit RFP Update
- Audit Charter review (*last review completed November 2021 – review at least every three years*)