



Locally funded, financially sound.

Friday, November 19, 2021 Audit Committee Meeting

1. Roll Call

A. Roll Call @ 8:00 a.m.

2. Public Comments

3. Action Item

A. Approval of Minutes from the May 28, 2021 Virtual Audit Committee Meeting

4. Report/Presentation

A. Annual Report on Compliance Activity (Beth Janicki Clark)

B. 2022 Employer Compliance Plan (Vlad Shuliga)

5. Presentation

A. Presentation of the results of the 2021 Internal Audit Work Performed Related to the Information System Area (IS Risk Assessment; Cyber Security Assessment (CSA); IT General Controls (ITGC); External Penetration Assessment (EPA) and Internal Penetration Assessment (IPA). (Steve Gerschoffer; Sunny Sonani - Crowe)

6. Action Item

A. Acceptance of 2022 Crowe Engagement Letter

7. Presentation

A. Presentation of External Audit Service Plan - IMRF's Report (Michelle Watterworth; Theresa Banka; Timothy Bowling - Plante Moran)

8. Action Item

A. Acceptance of 2021 Plante Moran Contract for Audit and 2022 SOC 1 Type 2 Report

9. Presentation

A. Presentation of 2022 Internal Audit Plan (Elisa Juhasz)

10. Action Item

A. Acceptance of the Revised Internal Audit Charter (Elisa Juhasz)

11. Other Business

12. Handouts

A. Draft Fraud Matrix (Mark Nannini; Elisa Juhasz)

13. Executive Session

A. Private session with External Auditors

B. Private Session with Internal Auditors

14. Adjourn

A. Motion to Adjourn