



Locally funded, financially sound.

Friday, November 17, 2023 Audit Committee Meeting

1. Roll Call

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

2. Public Comments

3. Action Items

A. Approval of Minutes from the May 26, 2023 virtual/in-person Audit Committee Meeting

B. Approval of Closed Session Meeting Minutes from May 26, 2023 Audit Committee Meeting

4. Report/Presentation

A. Annual Report of Compliance Activity (Vlad Shuliga)

B. Report on the 2024 Employer Compliance Review Plan (Vlad Shuliga)

5. Presentation

A. Presentation of the results of the 2023 Internal Audit work performed related to the Information System Area: External Penetration Assessment (EPA), Internal Penetration Assessment (IPA), Remote Social Engineering (RSA), and Wireless Network Security Assessment (WNSA). Performed by Clifton Larson Allen (David Doney, CLA to be virtual)

6. Action Item

A. Acceptance of 2023 Internal Audit Work Performed by Clifton Larson Allen (David Doney)

7. Presentation

A. Presentation of External Audit Services Plan – IMRF Report (Kristin Hunt - virtually; Timothy Bowling – Plante Moran) (Mark Nannini)

8. Action Item

A. Acceptance of 2024 Plante Moran Contract for Audit and SOC 1 Type 2 Report (Mark Nannini)

9. Discussion

A. Discussion on Provaliant Independent verification and Validation (IV&V) activities in the Horizon System (David Doney, Keyla Vivas and Ray Smith, Provaliant)

10. Presentation

A. Presentation of 2024 Internal Audit Plan and Internal Audit Charter (David Doney)

11. Action Item

A. Acceptance of the 2024 Internal Audit Plan and Internal Audit Charter (David Doney)

12. Presentation

A. Presentation of the draft Fraud Matrix (Mark Nannini and David Doney)

13. Other Business

14. Executive Session

A. Private session with External Auditors

B. Private Session with Internal Auditors

15. Adjourn

A. Motion to Adjourn