



*Locally funded, financially sound.*

## **Thursday, May 28, 2026 Audit Committee Meeting**

### **1. Roll Call (12:00pm)**

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### **2. Public Comments**

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### **3. Action Item**

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A. Approval of the Minutes of the November 21, 2025, Audit Committee Meeting

### **4. Presentation**

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A. SOC 1 Type 2 Report for the period of January 1, 2025, through December 31, 2025, Prepared by Plante Moran (Tim Bowling, Engagement Partner, George Golemes, Principal)

B. Presentation of Results of 2025 Financial Statement Audit (Kristin Hunt, Partner & Manju Patnaik, Senior Manager - Plante Moran)

### **5. Action Item**

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A. Review and acceptance of the 2025 SOC 1 Type 2 engagement of the Illinois Municipal Retirement Fund (Mark Nannini, Chief Financial Officer)

B. Review and acceptance of the 2025 Annual Comprehensive Financial Report of the Illinois Municipal Retirement Fund (Mark Nannini, Chief Financial Officer)

### **6. Presentation - Audit Services 2026-2030**

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A. Presentation of Staff Recommendation for the Audit Services Request for Proposal. The Staff Proposal is for the Audit Committee to Recommend to the Full Board of Trustees a New Firm for Audit Services and SOC 1 Type 2 Engagement from 2026-2030 (Mark Nannini, Chief Financial Officer)

### **7. Action Item**

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A. Recommendation of Contract for the Annual Comprehensive Financial Report for the 2026 Request for Proposal of Audit Services to the Full Board of Trustees (Mark Nannini, Chief Financial Officer)

B. Recommendation of Contract for SOC 1 Type 2 Engagement Per the 2026 RFP to the Full Board of Trustees (Mark Nannini, Chief Financial Officer)

### **8. 2025 Employer Compliance Review Plan**

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A. Report on the Completion of the 2025 Employer Compliance Review Plan (Vladimir Shuliga, Interim Executive Director)

### **9. 2025 Internal Audit Plan Report**

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A. Report on the completion of the 2025 Internal Audit Plan (Dave Doney, Internal Audit Officer)

B. Report on the Internal Audit Quality Assurance Process (David Doney, Internal Audit Officer)

C. Update on the Internal Audit Strategic Plan (David Doney, Internal Audit Officer)

### **10. Presentation**

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A. Presentation of the Draft Fraud Matrix (Mark Nannini, Chief Financial Officer) (Dave Doney, Internal Audit Officer)

**11. Other Business**

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**12. Executive Session**

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A. Private Session with External Auditors

**13. Executive Session**

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A. Private Session with Internal Auditors

**14. Adjourn**

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A. Motion to Adjourn, to reconvene at the Oak Brook office of IMRF on November 20, 2026