



Locally funded, financially sound.

Friday, August 28, 2026 Audit Committee Meeting

1. Roll Call (8:00am)

2. Public Comments

3. Action Item - Minutes

- A. Approval of the Minutes of the May 28, 2026, Audit Committee Meeting (Mark Nannini)
- B. Approval of Executive Session Minutes of May 28, 2026 Audit Committee Meeting (Vladimir Shuliga)

4. Presentation - External Audit Service Plan - IMRF's Reports 2026

- A. External Audit Service Plan by RSM as IMRF's New Financial Auditors (William Sarb, Partner, on Financial Audit; Matt Gill & Michael Kolb on SOC 1 Type 2 Engagement)(Mark Nannini)

5. Action Item

- A. Acceptance of the RSM Contract for Financial Audit and 2026 SOC 1 Type 2 Report (Mark Nannini)

6. Discussion - IA Independence

- A. Presentation of Proposed IA Independence Roadmap (David Doney)
- B. Presentation of Proposed Audit Committee Charter (David Doney)
- C. Presentation of Proposed IA Charter (David Doney)
- D. Presentation of Proposed Audit Officer Job Description (David Doney)
- E. Presentation of Proposed Executive Director Job Description (Vladimir Shuliga)

7. Action Item

- A. Acceptance of IA Independence Roadmap (David Doney)
- B. Acceptance of Audit Committee Charter (David Doney)
- C. Acceptance of IA Charter (David Doney)
- D. Acceptance of Audit Officer Job Description (David Doney)

8. Other Business

9. Executive Session

- A. Executive Session Under 2(c)(29) of the Open Meetings Act for a Meeting Between Internal and External Auditors and the Audit Committee (Vladimir Shuliga)

10. Adjourn

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