Locally funded, financially sound.

Friday, November 20, 2026
Audit Committee Meeting

1. Roll Call (8:00am)

2. Public Comments

3. Action Item - Minutes

A. Approval of the Minutes of the August 28, 2026, Audit Committee Meeting (Mark Nannini)

4. Presentation

A. Presentation of the IT General Controls (ITGC) Audit Results (Christian Hansen, Baker Tilly)

5. Action Item

A. Acceptance of the IT General Controls (ITGC) Audit Report Results (David Doney)

6. Presentation

A. Presentation of the Internal Audit (IA) Quality Assurance Review Report (George Shemo, Institute of Internal Auditors)

7. Action Item

A. Acceptance of the Quality Assurance Review Report Results (David Doney)

8. Presentation

A. Presentation of External Audit Services Plan 2026– IMRF Report (William Sarb & Michael Kolb – RSM) (Mark Nannini)

9. Action Item

A. Acceptance of 2026 Audit Service Plan and Contract for Audit and SOC 1 Type 2 Report Services (Mark Nannini)

10. Compliance Report Presentation

A. Annual Report of Compliance Review Plan (Elizabeth Beyer)

B. Report on the 2026 Employer Review Plan (Elizabeth Beyer)

11. Presentation

A. Presentation of 2027 Internal Audit Plan (David Doney)

B. Presentation of IA Required Communications (David Doney)

12. Action Items

A. Acceptance of 2027 Internal Audit Plan (David Doney)

B. Acceptance of IA Required Communications (David Doney)

13. Presentation

A. Presentation of the Draft Fraud Matrix (Mark Nannini, David Doney)

14. Other Business

15. Adjourn

A. Motion to Adjourn, to reconvene at the Oak Brook office of IMRF