



KENTUCKY RETIREMENT SYSTEMS

David L. Eager, Interim Executive Director

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MEMORANDUM

TO: State News Media

FROM: Kentucky Retirement Systems

DATE: November 28, 2017

SUBJECT: Notice of Meeting

The Kentucky Retirement Systems Board of Trustees, Audit Committee will hold a special called meeting on **Monday, December 04, 2017 at 10:00a.m.** The meeting is being held to address items listed on the attached agenda. Portions of this meeting may be held in closed session.

The meeting will be held in the KRS Boardroom at 1270 Louisville Road, Frankfort, Kentucky 40601.

cc: KRS Board of Trustees
KRS Staff
Meeting/Media Notification List



Kentucky Retirement Systems
Frankfort, Kentucky
Special Called Meeting of the Audit Committee
December 4, 2017
10:00 AM

AGENDA

- I. **Call to Order**
- II. **Roll Call**
- III. **Approval of Committee Minutes:**
 - *August 24, 2017*
- IV. **Committee Reports:**
 - *External Audit Report – Simon Keemer and Joseph Overhults
For the Fiscal Year Ended June 30, 2017
Dean Dorton Allen Ford PLLC*
 - *DRAFT - Comprehensive Annual Financial report for the Fiscal Year Ended June 30,
2017 (K Roggenkamp)*
 - *Review of Disclosure of Assets, Liabilities, and Contingencies – June 30, 2017 (B
Huffman)*
 - *Review of First Quarter, Fiscal Year Financial Statements (Unaudited) (K Roggenkamp)*
 - *Cash Flows by Plan (A Case)*
 - *KRS Administrative Expenses- (K Roggenkamp)*
 - *Review of Investment Compliance Report (B Huffman)*
- V. **Hazardous Duty Plans (D Surratt/K Roggenkamp)**
 - *Position Requests*
 - *Compliance Review Status*
- VI. **New Business:**
 - *County Employees Retirement System Board Election Memoranda (B Huffman)*
 - *Kentucky Employees Retirement System Board Election Memoranda (B Huffman)*
 - *Status of Internal Audit Staffing (D Eager)*
 - *Annual Audit Committee Meeting Dates for the Calendar Year 2018 (B Huffman)*
 - *Annual review of the Charters of the Audit Committee, Division of Internal Audit, and the
Audit Procedures Manual (Target Date: February, 2018)*
- VII. **Professional Articles:**
 - *Institute of Internal Auditors – Tone at the Top – What Chief Audit Executives Should
Know about Stakeholder Expectations*
 - *Institute of Internal Auditors – Tone at the Top – Internal Audit’s Role in Assuring
Accurate Board Information*
- VIII. **Adjourn**