



## KENTUCKY RETIREMENT SYSTEMS

**David L. Eager, Interim Executive Director**

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### MEMORANDUM

TO: State News Media

FROM: Kentucky Retirement Systems

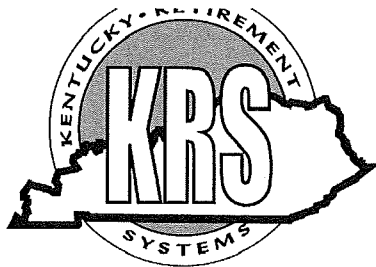
DATE: August 18, 2017

SUBJECT: Notice of Meeting

The Kentucky Retirement Systems Board of Trustees, Audit Committee will hold its regularly scheduled quarterly meeting on Thursday, August 24<sup>th</sup> 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

**Meeting of the Audit Committee**  
Thursday, August 24, 2017  
10am

**AGENDA**

- I. **Call to Order**
- II. **Roll Call**
- III. **Approval of Committee Minutes:**
  - *May 4, 2017*
- IV. **Committee Reports:**
  - *Review of Fiscal Year End June 30, 2017, Financial Statements (Unaudited) (K Roggenkamp & C Davis)*
    - *Pension and Insurance Statements by Plan*
    - *Cash Flows by Plan*
    - *KRS Administrative Expenses*
    - *Outstanding Invoice Status*
  - *Review of A-133 Disclosure Letter(Federal Awards) (C Davis)*
  - *Review of Information Disclosure Incidents, 2<sup>nd</sup> Quarter Calendar Year 2017 (K Roggenkamp)*
  - *Review of Internal Audit Budget – 6/30/2017 (B Huffman)*
  - *Review of Anonymous Reporting Spreadsheet (B Huffman)*
  - *Review of Investment Compliance Report (B Huffman)*
- V. **New Business:**
  - *County Employees Retirement System Board Election Memoranda (B Huffman)*
  - *Kentucky Employee Retirement System Board Election Memoranda (B Huffman)*
  - *Status of Internal Audit Deputy Director Search (D Eager)*
  - *Status of Current Audit Memoranda (B Huffman)*
  - *KRS Auditor Independence Statements (B Huffman)*
  - *Certification of Hazardous Positions (B Huffman)*
- VI. **Professional Articles:**
  - *Institute of Internal Auditors – International Professional Practices Framework - 2017 Edition*
  - *Institute of Internal Auditors – Tone at the Top – Internal Audit's Role in an Era of Reduced Regulations*
  - *Institute of Internal Auditors – Insight that Internal Audit Brings to Cybersecurity Culture*
- VII. **Closed Session:**
  - *Review of Security Assessments (R Adkins)*
- VIII. **Adjourn**