



# KENTUCKY PUBLIC PENSIONS AUTHORITY

Ryan Barrow, Executive Director

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## MEMORANDUM

TO: State News Media

FROM: Kentucky Public Pensions Authority

DATE: November 12, 2024

SUBJECT: Notice of Meeting

The Kentucky Public Pensions Authority Audit Committee will hold a Quarterly Meeting on **TUESDAY, NOVEMBER 19, 2024 at 10:00 a.m. Eastern Time (9:00 a.m. Central Time)** at the Kentucky Public Pensions Authority offices located at 1270 Louisville Road, Frankfort, KY, and via live video teleconference pursuant to Kentucky Revised Statutes Section 61.826.

The board will meet to discuss items on the **agenda**. If you would like to submit a public comment to be read during the meeting, please [click here](#) to submit no later than 8:00 a.m. Eastern Time on Tuesday, November 19, 2024. Comments received cannot exceed 3 (three) minutes.

You can view this meeting in the lobby of the 1260 Louisville Road building via video feed or watch the livestream of this meeting by going to the KPPA Facebook page on the date and time of the meeting.

Enclosures: Agenda

cc: Board of Trustees

Media List

**KPPA Audit Committee**  
**November 19, 2024 at 10:00 a.m. Eastern Time**  
**Live Video Conference/Facebook Live**

AGENDA

- |     |  |                                  |
|-----|--|----------------------------------|
| 1.  | Call to Order  | Bill O'Mara                      |
| 2.  | Opening Video Teleconference Statement   | Legal Representative             |
| 3.  | Roll Call  | Sherry Rankin                    |
| 4.  | Public Comment   | Sherry Rankin                    |
| 5.  | <b>Approval of August 27, 2024 KPPA Audit Committee Minutes*</b>                     | Bill O'Mara                      |
| 6.  | External Audit Updates   | Ryan Graham, Blue and Co.        |
|     | a. CERS External Audit for Fiscal Year Ended June 30, 2024                           |                                  |
|     | i. <b>DRAFT, includes financial section of the annual report and GASB 67 and 74*</b> |                                  |
|     | ii. Management Letter Comments   |                                  |
|     | iii. Auditor Communications with those Charged with Governance                       |                                  |
|     | b. KRS External Audit Fiscal Year Ended June 30, 2024                                |                                  |
|     | i. <b>DRAFT, includes financial section of the annual report and GASB 67 and 74*</b> |                                  |
|     | ii. Management Letter Comments   |                                  |
|     | iii. Auditor Communications with those Charged with Governance                       |                                  |
| 7.  | <b>DRAFT Management Response to Fiscal Year 2023 GFOA ACFR Letter*</b>               | Michael Lamb and<br>Connie Davis |
| 8.  | Legal Updates  |                                  |
|     | a. Information Disclosure Incidents  | Jillian Hall                     |
|     | b. Anonymous Tips  | Stephanie Hold                   |
| 9.  | <b>Infrastructure and Application Security Assessment*</b>                           | Dominique McKinley               |
|     | a. Results of current Infrastructure and Application Security Assessment             |                                  |
|     | b. Request for Infrastructure and Application Security Assessment                    |                                  |
| 10. | KPPA Audit Committee Administrative Updates  |                                  |
|     | a. Introduction of new Internal Audit staff  | Kristen Coffey                   |
|     | i. Auditor II  |                                  |
|     | ii. Internal Auditor (Interim)   |                                  |
|     | b. Internal Audit Budget as of 9/30/2024   | Madeline Evans                   |
|     | c. Status of Current Internal Audit Projects   | Kristen Coffey                   |
|     | d. <b>Issued Reports and/or Memorandums*</b>   |                                  |
|     | i. 2025-1 Review of the 1099-R Process   | Kristen Coffey                   |
| 11. | Professional Article   | Will Prince                      |
| 12. | Adjourn  | Bill O'Mara                      |

**\*Action may be taken by the KPPA Audit Committee**