



## KENTUCKY PUBLIC PENSIONS AUTHORITY

David L. Eager, Executive Director

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### MEMORANDUM

TO: State News Media

FROM: County Employees Retirement System and Kentucky Retirement Systems

DATE: November 23, 2021

SUBJECT: Notice of Meeting

The County Employees Retirement System and the Kentucky Retirement Systems Boards of Trustees Joint Audit Committee will hold a special called meeting on **TUESDAY, NOVEMBER 30, 2021 at 9:30 a.m. Eastern Time (8:30 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 committee will meet to discuss items on the **agenda**. If you would like to submit a public comment to be read during the meeting, please email your comment, full name and affiliation to [BoardsPublicComment@kyret.ky.gov](mailto:BoardsPublicComment@kyret.ky.gov) no later than 8:00 a.m. Eastern Time on Tuesday, November 30, 2021. Comments received cannot exceed 3 (three) minutes.

You can view this meeting in the upper 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

**County Employees Retirement System  
and Kentucky Retirement Systems  
Joint Audit Committee  
Special Called Meeting  
November 30, 2021 at 9:30 a.m. ET  
Live Video Conference/Facebook Live**

**AGENDA**

- |    |   |                   |
|----|---|-------------------|
| 1. | <b>Call to Order</b>  | Betty Pendergrass |
| 2. | <b>Opening Video Teleconference Statement</b>                                       | Betty Pendergrass |
| 3. | <b>Roll Call</b>  | Sherry Rankin     |
| 4. | <b>Public Comment</b>   | Sherry Rankin     |
| 5. | <b>Approval of November 4, 2021 Joint Audit Committee Minutes*</b>                  | Betty Pendergrass |
| 6. | <b>External Audit</b>   | Blue and Co.      |
|    | a. <b>DRAFT Results of annual financial audit, fiscal year ended June 30, 2021*</b> |                   |
|    | i. Includes Financial Section of the Annual Report                                  |                   |
|    | ii. Includes GASB 67 and 74 Reports   |                   |
|    | b. Management Letter Comments   |                   |
|    | c. Auditor Communications with those Charged with Governance                        |                   |
| 7. | <b>Joint Audit Committee Administrative Updates</b>                                 |                   |
|    | a. Review of Issued Reports   | Kristen Coffey    |
|    | i. Employer Penalty Invoice Waiver Audit  |                   |
| 8. | <b>Joint Audit Committee Governance</b>   | Betty Pendergrass |
| 9. | <b>Adjourn*</b>   | Betty Pendergrass |

**\*Action may be required by the Joint Audit Committee**