



KENTUCKY PUBLIC PENSIONS AUTHORITY

David L. Eager, Executive Director

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MEMORANDUM

TO: State News Media

FROM: Kentucky Public Pensions Authority

DATE: February 20, 2024

SUBJECT: Notice of Meeting

The Kentucky Public Pensions Authority Audit Committee will hold a Quarterly Meeting on **TUESDAY, FEBRUARY 27, 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, February 27, 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
February 27, 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. | Approval of November 27, 2023 KPPA Audit Committee Minutes* | Bill O'Mara |
| | | |
| 6. | DRAFT GASB 68 and GASB 75 Proportionate Share Audits* | Adam Gordan |
| | | |
| 7. | Financial Reporting Updates | |
| | a. Memorandum and Discussion on Submission of FY 2023 ACFR | Connie Davis |
| | b. Update on Consideration of ACFR Presentation | Mike Lamb |
| | | |
| 8. | Legal Updates | |
| | a. Information Disclosure Incidents | Carrie Bass |
| | b. Anonymous Tips | Stephanie Hold |
| | | |
| 9. | KPPA Audit Committee Updates | |
| | a. Internal Audit Budget as of December 31, 2023 | Matt Daugherty |
| | b. Update on Emergency Plan | Kristen Coffey |
| | c. Annual Risk Assessment Update | Kristen Coffey |
| | d. Status of Current Internal Audit Projects | Will Prince and
Madeline Evans |
| | | |
| 10. | Professional Article | Melinda Wofford |
| | | |
| 11. | Adjourn | Bill O'Mara |

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