



KENTUCKY PUBLIC PENSIONS AUTHORITY

David L. Eager, Executive Director

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MEMORANDUM

TO: State News Media

FROM: Kentucky Public Pensions Authority

DATE: November 20, 2023

SUBJECT: Notice of Meeting

The Kentucky Public Pensions Authority Audit Committee will hold a Quarterly Meeting on **MONDAY, NOVEMBER 27, 2023 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 Monday, November 27, 2023. 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 27, 2023 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 August 24, 2023 KPPA Audit Committee Minutes* | Bill O'Mara |
| 6. | External Audit Updates | Adam Gordon |
| | a. DRAFT Fiscal Year Ended June 30, 2023 External Audit, includes financial section of the annual report and GASB 67 and 74* | |
| | b. Discussion on Management Letter Comments | |
| | c. Auditor Communications with those Charged with Governance | |
| 7. | DRAFT Management Response to Fiscal Year 2022 GFOA ACFR Letter* | Connie Davis |
| 8. | Infrastructure and Application Security Assessment | Dominique McKinley |
| | a. Results of Infrastructure and Application Security Assessment | |
| | b. Request for Infrastructure and Application Security Assessment* | |
| 9. | KPPA Audit Committee Administrative Updates | |
| | a. Information Disclosure Incidents | Carrie Bass |
| | b. Anonymous Tips | Stephanie Hold |
| | c. Internal Audit Budget as of 9/30/2023 | Matt Daugherty |
| | d. Status of Current Internal Audit Projects | Kristen Coffey |
| | e. Issued Reports and/or Memorandums* | |
| | i. Review of Expenses Allocation | Kristen Coffey |
| | ii. Review of Investment Manager Fees | Madeline Evans |
| | iii. Quality Assurance and Improvement Plan: Self-Assessment | Melinda Wofford |
| 10. | Association of Public Pension Fund Auditors Fall 2026 Conference | Madeline Evans |
| 11. | NCPERS - Best Governance Practices for Public Retirement System | Will Prince |
| 12. | Adjourn | Bill O'Mara |

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