



## **Audit Committee Meeting**

Raymond "Doc" Heath Memorial Boardroom  
1301 Pennsylvania Street  
Denver, Colorado

**Thursday, 11/17/2022**  
**1:30 - 3:30 PM MT**

**--Committee Members--**

**Timothy M. O'Brien, Committee Chairman**  
**Norm Franke, Julie Friedemann, Mary-Margaret Henke, Tammie Lowrie, Taylor McLemore,**  
**Jennifer Pasquino, Trina Ruhland**

### **1. Approval of Consent Agenda (Governance Item)**

**Presented By: Timothy M. O'Brien, Chairman, Audit Committee** *Action*

- a. Approval of Agenda
- b. Approval of June 16, 2022 Committee Meeting Minutes
- c. Approval of the Annual Summary Report to Board of Trustees on Audit Committee Governance Activities

### **2. Colorado PERA 2022 Financial Audit Plan (Governance Item)**

**Presented By: Marisa Edwards, Deputy State Auditor, Office of the State Auditor, Sean Walker, Engagement Principal, CliftonLarsonAllen LLP, Brittany Smith, Engagement Manager, CliftonLarsonAllen LLP** *Information*

### **3. Colorado PERA Annual Comprehensive Financial Report (ACFR) Timetable and Proposed Changes**

**Presented By: Catherine Maninger, PERA Director of Accounting/Controller** *Information*

### **4. Internal Audit Proposed Charter (Governance Item)**

**Presented By: Sarah Wager, PERA Director of Internal Audit** *Action*

### **5. Internal Audit Risk Assessment and Proposed 2023 Audit Plan (Governance Item)**

**Presented By: Sarah Wager, PERA Director of Internal Audit** *Information/Action*

### **6. Internal Audit 2023 Proposed Budget (Governance Item)**

**Presented By: Sarah Wager, PERA Director of Internal Audit** *Information/Action*

### **7. Internal Audit Activity (Governance Item)**

**Presented By: Sarah Wager, PERA Director of Internal Audit** *Information*

### **8. Audit Committee Private Meeting with PERA General Counsel (Governance Item)**

**Presented By: Timothy M. O'Brien, Chairman, Audit Committee** *Information*

### **9. Optional - Audit Committee Private Meeting with PERA Director of Internal Audit (Governance Item)**

**Presented By: Timothy M. O'Brien, Chairman, Audit Committee** *Information*

In accordance with the Colorado Open Meetings Law, the Audit Committee in Open Session is to determine whether it will hold a Closed Executive Session which is allowed when the issues to be discussed involve personnel matters pursuant to C.R.S. § 24-6-402(3)(b)(I).

### **10. Annual Audit Committee Private Meeting with PERA Executive Director (Governance Item)**

**Presented By: Timothy M. O'Brien, Chairman, Audit Committee** *Information*

In accordance with the Colorado Open Meetings Law, the Audit Committee in Open Session is to determine whether it will hold a Closed Executive Session which is allowed when the issues to be discussed involve personnel matters pursuant to C.R.S. § 24-6-402(3)(b)(I).

## **11. Other Business**

**Presented By: Timothy M. O'Brien, Chairman, Audit Committee** [Information](#)

## **12. 2023 Committee Meeting Dates** [Information](#)

- March 23, 2023
- June 15, 2023
- November 16, 2023