



Alameda County Employees' Retirement Association  
**BOARD OF RETIREMENT**

**AUDIT COMMITTEE/BOARD MEETING**  
**NOTICE and AGENDA**

**ACERA MISSION:**

*To provide ACERA members and employers with flexible, cost-effective, participant-oriented benefits through prudent investment management and superior member services.*

Thursday, June 18, 2015  
10:30 a.m.

LOCATION	COMMITTEE MEMBERS	
ACERA C.G. "BUD" QUIST BOARD ROOM 475 14 <sup>TH</sup> STREET, 10 <sup>TH</sup> FLOOR OAKLAND, CALIFORNIA 94612-1900 MAIN LINE: 510.628.3000 FAX: 510.268.9574	DONALD WHITE, CHAIR	TREASURER
	TARREL GAMBLER	ELECTED GENERAL
	DALE AMARAL	ELECTED BY SAFETY
	ANNETTE CAIN-DARNES	APPOINTED
	GEORGE WOOD	ELECTED GENERAL

Should a quorum of the Board attend this meeting, this meeting shall be deemed a joint meeting of the Board and Committee.

The order of agenda items is subject to change without notice. Board and committee agendas and minutes are available online at [www.acera.org](http://www.acera.org).

The Retirement Board will provide reasonable accommodations for persons with disabilities and other issues of accessibility who plan to attend Board meetings. Please contact ACERA at (510) 628-3000 to arrange for accommodation.

All writings that are distributed to a majority of members of the ACERA Board of Trustees in connection with a matter subject to discussion at an open meeting of the Board or one of its Committees are public records within the meaning of the California Public Records Act and are available for inspection upon request, unless the writings are privileged or otherwise exempt from disclosure under the provisions of the California Public Records Act. Please contact (510) 628-3000 to request to inspect documents. Documents will be made available at ACERA, 475 14<sup>th</sup> Street, Oakland, California.

# **AUDIT COMMITTEE/BOARD MEETING**

NOTICE and AGENDA, Page 2 of 2 - Thursday, June 18, 2015

**Call to Order:** 10:30 a.m.

## **Action Items: Matters for Discussion and Possible Motion by the Committee**

- 1. Discussion and Possible Motion recommending approval of the Employer Audit of Alameda County**

- Harsh Jadhav

### **Recommendation:**

*Staff recommends that the Audit Committee recommend to the Board of Retirement that the Board approve the employer audit of Alameda County.*

## **Information Items: These items are not presented for Committee action but consist of status updates and cyclical reports**

### **External Audit**

- None.

### **Internal Audit**

- 1. Progress Report on Internal Audit Work Plan**

Update on the progress of the Internal Audit work plan

- Harsh Jadhav

- 2. Review completed audits.**

- Harsh Jadhav

## **Trustee/Public Input**

### **Future Discussion Items**

#### *External Audit*

- Discussion and possible motion recommending approval of the December 31, 2014 audited Financial Statements and Independent Auditor's Report
- GASB 67 Reporting Requirements.

#### *Internal Audit*

- Progress Report on Internal Audit Work Plan.
- Review completed audits.
- New Internal Audit Initiatives.

**Establishment of Next Meeting Date: TBD**