

**Louisiana State Employees' Retirement System
Audit Committee Meeting
Thursday, December 8, 2022**

The Audit Committee of the Louisiana State Employees' Retirement System met on Thursday, December 8, 2022, in the fourth floor Board Room of the Retirement Systems Building located at 8401 United Plaza Boulevard, Baton Rouge, Louisiana.

Ms. Barbara McManus, Committee Chair, called the meeting to order at 12:36 p.m. Roll was called by Ms. Beth Labello, recording secretary.

Members Present: Mr. Thomas Bickham, Ms. Virginia Burton, Mr. Byron Decoteau, Ms. Ternisa Hutchinson, and Ms. Barbara McManus

Staff Present: Mr. Ryan Babin, Audit Director; Ms. Cindy Rougeou, Executive Director; Mr. Trey Boudreaux, Chief of Staff; Mr. Travis McIlwain, Chief Administrative Officer; Ms. Tina Grant, Executive Counsel; Mr. Artie Fillastre, Chief Fiscal Officer; Mr. Johnathon Sprouse, IT Director; Mr. Logan Davis, IT Technical Support Analyst; Mr. Osama Amous, IT Technical Support Analyst; and Ms. Beth Labello, recording secretary

Also Present: Judge William Kleinpeter, Ms. Amy Mathews, Mr. Julius Roberson (designee of the Treasurer), Ms. Shannon Templet, and Ms. Shelley Johnson, Foster & Foster

A quorum was present, and the meeting opened for business.

Public Comment

Ms. McManus called for public comment. There were no public comments.

Regular Business

Ms. McManus called for approval of the minutes of the September 29, 2022, Audit Committee Meeting. **Mr. Bickham moved, seconded by Mr. Decoteau, to approve the minutes. With no objection or discussion, the motion passed.**

Mr. Babin reviewed the Fiscal Year Ending 2023 Audit Projects Status Report.

New Business

Mr. Babin reviewed the Employer Pension Audit Report (GASB 68) for FYE 2022. The report received an unqualified opinion, which is the highest level of opinion that can be received.

Mr. Bickham moved, seconded by Ms. Hutchinson, to recommend the Board accept the Employer Pension Audit Report (GASB 68) for FYE 2022, as presented. With no objection or discussion, the motion carried.

Mr. Babin presented the annual closed items report.

Mr. Babin reviewed the Audit Committee satisfaction survey results for 2022.

Mr. Babin reviewed the customer service evaluation survey results. No responses were received by the Judicial Branch of Louisiana.

Mr. Babin reviewed the executive summary of audit reports.

Audit Director's Comments

Mr. Babin had no additional comments.

Executive Director's Comments

Ms. Rougeou had no comments.

Other Business

No other business was discussed.

Adjournment

The meeting adjourned at 12:46 p.m.