

**Louisiana State Employees Retirement System  
Audit Committee Meeting  
September 26, 2024**

The Audit Committee of the Louisiana State Employees Retirement System met on Thursday, September 26, 2024, in the fourth floor Board Room of the Retirement Systems Building located at 8401 United Plaza Boulevard, Baton Rouge, Louisiana.

Ms. Barbara McManus, Audit Committee Chair, called the meeting to order at 12:33 p.m. Roll was called by Ms. Kaitlyn Thrower, Recording Secretary.

\*\*\*\*\*

Members Present: Ms. Beverly Hodges, Ms. Laura Lapeze and Ms. Barbara McManus

Members Absent: Mr. Pam Diez and Ms. Cortny Jarrell

Staff Present: Mr. Ryan Babin, Audit Director; Mr. Trey Boudreaux, Executive Director; Mr. Travis McIlwain, Chief of Staff; Ms. Tina Grant, Executive Counsel; Mr. Artie Fillastre, Chief Fiscal Officer; Mr. Johnathon Sprouse, IT Director; Mr. Logan Davis and Mr. Osama Amous, IT Technical Support Analysts; Ms. Jennifer Adams, Investments Executive Assistant; and Ms. Kaitlyn Thrower, Recording Secretary

Also Present: Ms. Virginia Burton, Mr. Byron Decoteau, Jr., Ms. Ternisa Hutchinson, Ms. Amy Mathews, Representative Illeg, Ms. Nancy Keaton (Designee, Commissioner of Administration), and Ms. Nicole Brown (Designee of the Treasurer); Mr. Joey David, LA House of Representatives; Mr. Chas Nichols, LA State Senate; and Ms. Bonnie Marcantel, Mr. Jonathan Honore, and Mr. Don McLean, EisnerAmper

\*\*\*\*\*

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

Ms. McManus called for public comment. No public comments were made.

**Regular Business**

Ms. McManus called for approval of the minutes of the June 27, 2024, Audit Committee Meeting. **Ms. Hodges moved, seconded by Ms. Hutchinson, to approve the minutes. With no objection or discussion, the motion carried.**

Mr. Babin reviewed the FYE 2025 Audit Projects Status Update.

### **New Business**

Mr. Don McLean with EisnerAmper presented the results of the FYE 2024 external audit report. **Ms. Hodges moved, seconded by Ms. Hutchinson, to recommend the Board approve the external audit for FYE 2024. With no objection or discussion, the motion carried.**

Mr. Babin presented the building fund audit report for FYE 2024

Mr. Babin reported on the continuing education efforts of the audit staff for FYE 2024.

Mr. Babin gave an overview of the semi-annual open items report.

Mr. Babin reviewed the executive summary of audit reports.

### **Executive Director Comments**

Mr. Boudreaux thanked staff who worked diligently on the external audit process.

### **Other Business**

No other business was discussed.

### **Adjournment**

The meeting adjourned at 1:05 p.m.