

**Louisiana State Employees Retirement System
Audit Committee Meeting
June 26, 2025**

The Audit Committee of the Louisiana State Employees Retirement System met on Thursday, June 26, 2025, in the fourth floor Board Room of the Retirement Systems Building, located at 8401 United Plaza Boulevard, Baton Rouge, Louisiana.

Ms. Ternisa Hutchinson, Vice Chair, called the meeting to order at 12:33 p.m. Roll was called by Ms. Jennifer Adams, Recording Secretary.

Members Present: Ms. Virginia Burton, Ms. Beverly Hodges, Ms. Cortny Jarrell and Ms. Laura Lapeze

Members Absent: Ms. Pam Diez*

Staff Present: Mr. Ryan Babin, Audit Director; Mr. Reece Babin, Staff Auditor; Mr. Trey Boudreaux, Executive Director; Mr. Travis McIlwain, Chief of Staff; Mr. Matt LaBruyere, Chief Administrative Officer; Ms. Amanda Celestine, Policy Planner; Mr. Artie Fillastre, Chief Financial Officer; Mr. Johnathon Sprouse, IT Director; Mr. Jonathan Lyle and Mr. Logan Davis, IT Technical Support Analysts; Ms. Jennifer Adams, Investments Executive Assistant and Ms. Laney Sanders, Assistant Chief Investment Officer

Also Present: Mr. Byron Decoteau, Jr.; Ms. Ternisa Hutchinson; Ms. Nancy Keaton – Designee, Commissioner of Administration; Representative Dixon McMakin; Ms. Amy Mathews; Mr. Julius Roberson – Designee, Louisiana State Treasurer; Mr. Joey David, Legislative Analyst, Louisiana House of Representatives

Others: Mr. Don McLean, Primary Partner and Courtney Robertson, EisnerAmpner

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

*Ms. Diez arrived at 12:42 p.m.

Public Comment

No public comments were made.

Regular Business

Ms. Hutchinson called for approval of the minutes of the March 27, 2025, Audit Committee Meeting. **Ms. Burton moved, seconded by Ms. Jarrell, to approve the minutes. With no objection or discussion, the motion carried.**

Mr. Babin reviewed the Status Updated on the FYE 2025 Audit Plan Projects. **Ms. Burton moved, seconded by Ms. Jarrell, to approve the FYE 2025 Audit Plan changes as presented. With no objection or discussion, the motion carried.**

New Business

Don McLean, EisnerAmpner, presented required pre-audit communications to the committee.

Mr. Babin reviewed the Louisiana Compliance Questionnaire. **Ms. Burton moved, seconded by Ms. Jarrell, to approve the Louisiana Compliance Questionnaire as presented. With no objection or discussion, the motion carried.**

Mr. Babin reviewed the Audit Services Division Charter Updates. **Ms. Burton moved, seconded by Ms. Hodges, to approve the Audit Services Division Charter updates as presented. With no objection or discussion, the motion carried.**

Mr. Babin reviewed the Audit Committee Charter Updates. **Ms. Burton moved, seconded by Ms. Hodges, to approve the Audit Committee Charter updates as presented. With no objection or discussion, the motion carried.**

Mr. Babin presented the FYE 2026 Audit Plan (Multi Year and Resource Plans). **Ms. Burton moved, seconded by Ms. Jarrell, to approve the FYE 2026 Audit plan as presented. With no objection or discussion, the motion carried.**

Mr. Babin reviewed the Executive Summary of Audit Reports.

Other Business

No other business was discussed.

Adjournment

The meeting adjourned at 1:23 p.m.