

**Louisiana State Employees Retirement System
Audit Committee Meeting
Thursday, December 11, 2025**

The Audit Committee of the Louisiana State Employees Retirement System met on Thursday, December 11, 2025, in the fourth floor Board Room of the Retirement Systems Building located at 8401 United Plaza Boulevard, Baton Rouge, Louisiana.

Ms. Pam Diez, Board Chair, called the meeting to order at 12:37 p.m. Roll was called by Ms. Kaitlyn Thrower, Recording Secretary.

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

Staff Present: Mr. Ryan Babin, Audit Director; Mr. Trey Boudreaux, Executive Director; Mr. Travis McIlwain, Chief of Staff; Mr. Matt LaBruyere, Chief Administrative Officer; Ms. Tina Grant, Executive Counsel; Mr. Artie Fillastre, Chief Financial Officer; Mr. Johnathon Sprouse, IT Director; Mr. Logan Davis and Mr. Barney Miller, IT Technical Support Analysts; Ms. Laura Sena, Auditor; Ms. Amanda Celestine, Policy Planner; and Ms. Kaitlyn Thrower, Recording Secretary

Also Present: Mr. Byron Decoteau, Jr., Ms. Ternisa Hutchinson, Ms. Amy Mathews, Ms. Nancy Keaton – Designee, Commissioner of Administration, Ms. Shannon Templet; and Mr. Joey David, LA House of Representatives

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

Ms. Pam Diez called for public comment. No public comments were made.

Regular Business

Ms. Pam Diez called for approval of the minutes of the September 25, 2025, Audit Committee Meeting. **Ms. Jarrell moved, seconded by Ms. Lapeze, to approve the minutes. With no objection or discussion, the motion carried.**

Mr. Babin reviewed the FYE 2026 Audit Projects Status Update.

New Business

Mr. Babin presented the Employer Pension Audit Report (GASB 68) for FYE 2025. **Ms. Hodges moved, seconded by Ms. Jarrell, to accept the Employer Pension Audit Report (GASB 68) for FYE 2025, as presented. With no objections or discussion, the motion carried.**

Mr. Babin reviewed the Annual Closed Items Report.

Mr. Babin presented the Audit Committee Satisfaction Survey Results for 2025.

Mr. Babin reviewed the Audit Services Division Performance Measures. **Ms. Jarrell moved, seconded by Ms. Hodges, to approve the proposed Audit Services Division Performance Measures. With no objections or discussion, the motion carried.**

Mr. Babin presented the Customer Service Evaluation Survey Results.

Mr. Babin reviewed the Executive Summary of Audit Reports.

Audit Director's Comments

Mr. Babin provided some comments related to the upcoming external quality assessment review of the Audit Services division.

Executive Director's Comments

Mr. Boudreaux had no comments.

Other Business

No other business was discussed.

Adjournment

The meeting adjourned at 12:57 p.m.