



San Bernardino County Employees'  
Retirement Association

## AUDIT COMMITTEE

348 W. Hospitality Lane, 1st Floor, San Bernardino, CA 92408

Live stream access: <https://sbcera.legistar.com/calendar.aspx>

A video recording of this meeting can be found at: <https://sbcera.legistar.com/Calendar.aspx>

### Meeting Minutes

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Thursday, June 18, 2026

10:30 AM

Board Room

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#### Trustees Present:

MARC BRACCO, Committee Chair  
JEAN-RENE BASLE, Committee Member  
MATTHEW ERICKSON, Committee Member  
NEAL WANER, Committee Member

#### Others Present:

DEBBY CHERNEY, Chief Executive Officer  
BARBARA HANNAH, Chief Counsel  
AMY MCINERNY, Chief Financial Officer  
CHRISTA JAMES, Clerk of the Board

#### CALL TO ORDER & PLEDGE OF ALLEGIANCE

The meeting was called to order at 10:38 AM. Committee Chair Bracco led the Pledge of Allegiance and announced protocol regarding Public Comment.

#### PUBLIC COMMENT

No Public Comment was provided.

#### ACTION ITEMS

1. Approve minutes of Audit Committee meeting conducted on April 16, 2026. [26-272](#)  
A motion was made by Erickson, seconded by Basle, that this agenda item be Approved. The motion carried by the following vote:  
**Ayes:** 3 - Bracco, Basle and Erickson  
**Abstain:** 1 - Waner
2. Recommend that the Board approve and adopt the Internal Audit Workplan for the fiscal year ending June 30, 2027. [26-268](#)

McInerney, staff, reviewed. The committee recommended the Board approve Cash Management and Wire Transfer Process as part of the workplan and to defer the Death Benefit Process to a future year.

A motion was made by Bracco, seconded by Erickson, that this agenda item be Recommended for approval to the BOARD OF RETIREMENT, meeting on 7/2/2026, as amended. The motion carried by the following vote:

**Ayes:** 4 - Bracco, Basle, Erickson and Waner

**INFORMATION ITEMS**

- 3. Transmittal from Auditors regarding Financial Statement Audit for the Fiscal Year Ending June 30, 2026. [26-269](#)

McInerney, staff, reviewed.

- 4. Agreed Upon Procedures Reports for Benefit Payments (and Refunds) and the Investment Program. [26-264](#)

McInerney, staff, reviewed.

**SUGGESTIONS FOR FUTURE AGENDA ITEMS**

No suggestions for future agenda items.

**ADJOURN**

Committee Chair Bracco adjourned the meeting at 11:13 AM.

Respectfully submitted,

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MARC BRACCO, Committee Chair

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DEBBY CHERNEY, Board Secretary

DATED: \_\_\_\_\_