



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 15, 2023

10:30 AM

Board Room

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#### Trustees Present:

MICHAEL KENNEDY, Committee Chair  
JEAN-RENE BASLE, Committee Member  
NEAL WANER, Committee Member

#### Others Present:

DEBBY CHERNEY, Chief Executive Officer  
BARBARA HANNAH, Chief Counsel  
AMY MCINERNY, Chief Financial Officer  
JOSEPH MICHAEL, Chief Information Officer  
CHRISTA JAMES, Clerk of the Board  
MICHAEL BOANTA, Moss Adams  
NEERAJ DATTA, Brown Armstrong  
ANDY PAULDEN, Brown Armstrong

#### CALL TO ORDER & PLEDGE OF ALLEGIANCE

Committee Chair Kennedy called the meeting to order at 10:32 AM and announced protocol regarding public comment. Committee Chair Kennedy led the Pledge of Allegiance.

#### PUBLIC COMMENT

No public comment was provided.

#### ACTION ITEMS

1. Approve minutes of Audit Committee meeting conducted on November 17, 2022. [23-226](#)  
A motion was made by Basle, seconded by Waner, that this agenda item be Approved. The motion carried by the following vote:  
**Ayes:** 3 - Kennedy, Basle and Waner
2. Recommend that the Board approve and adopt the Internal Audit Workplan for the fiscal year ending June 30, 2024. [23-224](#)

McInerney, staff, reviewed.

A motion was made by Waner, seconded by Basle, that this agenda item be Recommended for approval to the BOARD OF RETIREMENT, meeting on 7/6/2023. The motion carried by the following vote:

**Ayes:** 3 - Kennedy, Basle and Waner

**INFORMATION ITEMS**

3. Presentation and discussion of Financial Statement Audit for the Fiscal Year Ending June 30, 2023. [23-221](#)

McInerney, staff, reviewed. Neeraj Datta and Andy Paulden with Brown Armstrong presented.

**CLOSED SESSION**

4. THREAT TO PUBLIC SERVICES OR FACILITIES [23-223](#)  
Consultation with Moss Adams: Francis Tam, Partner and Michael Boanta, Cybersecurity Consulting Senior Manager

No reportable action was taken.

**OPEN SESSION**

5. Report by Counsel on actions taken in Closed Session. [23-229](#)

Counsel stated that no reportable action was taken.

**SUGGESTIONS FOR FUTURE AGENDA ITEMS**

No suggestions for future agenda items.

**ADJOURN**

Committee Chair Kennedy adjourned the meeting at 11:53 AM.

Respectfully submitted,

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MICHAEL KENNEDY, Committee Chair

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DEBBY CHERNEY, Board Secretary

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