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Status **Pending** PolicyStat ID **17765463**



San Bernardino County Employees'
Retirement Association

Origination	12/2/2004
Last Approved	N/A
Effective	Upon Approval
Last Revised	11/1/2018
Next Review	3 years after approval

Area	Actuary and Audit
Applicability	SBCERA systemwide

Audit Policy - Actuarial Audit

POLICY NO. 001

The Board will audit the primary actuary's valuation, and experience study, if applicable, at least every five years. In addition, a full actuarial audit would be required any year in which a new primary actuary completed their first valuation; and in any year impacted by substantial benefit changes or policy changes.

Approval Signatures

Step Description	Approver	Date
Chief Counsel Review	Barbara Hannah: Chief Counsel	Pending
	Amy McNerny: Chief Financial Officer	3/11/2025

Applicability

SBCERA, SBCERA Internal