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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 McInerney: Chief Financial Officer	3/11/2025

### Applicability

SBCERA, SBCERA Internal