

Mendocino County Board of Retirement
Audit and Budget Committee Meeting Agenda
September 15, 2014
9:30 a.m.

Roll Call

Public Comment

Members of the public are welcome to address the Committee on subjects both on and off the agenda. The Committee is prohibited from taking action on matters not on the agenda, but may ask questions and/or briefly answer questions. Public comment is limited to 5 minutes per person and not more than 10 minutes for a particular subject at the discretion of the Committee Chair. Please complete a speaker form, available at the entrance to the conference room and present to the Chair. Public speakers are required to state their name before they begin. If you wish to submit written comments please provide copies to the Chair prior to the start of the meeting.

- 1) Approval of the July 10, 2014 Committee meeting minutes. (5 min.)
- 2) Update and Possible Direction Regarding the 2014/15 Audit Field Work, Pending Audit Items, and Timing for Draft Financial Statements. (Crystal Ekanayake, Gallina LLP). (45 min.)
- 3) Discussion Regarding Past Actuarial Reports' Government Accounting Standards Board (GASB) 25 Schedule of Employer Contributions. (15 min.)
- 4) Discussion and Possible Direction Regarding Monthly Financial Reports Received by the Board. (15 min.)
- 5) Schedule the next Audit & Budget Committee meeting. (5 min.)

Meeting Adjourned (Approximate Time 10:55 a.m.)

(Pursuant to Government Code Section 54954, this agenda was posted 72 hours prior to the meeting.)

TELECONFERENCE LOCATION: OFFICE OF TED STEPHENS AT 1101 COLLEGE AVENUE, SUITE 210,
SANTA ROSA, CA 95404 PHONE: 707-545-8646 FAX: 707-544-8020

MEETING LOCATION: Retirement Association Conference Room at 625-B Kings Court
Ukiah, CA 95482 Phone: 707-463-4328 Fax: 707-467-6472
Retirement Association Website: www.co.mendocino.ca.us/retirement