



Audits & Risk Management Committee Agenda Teachers' Retirement Board

November 2, 2023

9:00 a.m.

100 Waterfront Place, West Sacramento, CA 95605

OPEN SESSION

<u>#</u>	<u>Agenda Items</u>	<u>Presenters</u>	<u>Time</u>
	Call to Order and Roll Call	Chairperson	
	<u>Action Item</u>		
	<i>There will be a public comment period at the end of each agenda item. The time allotment and other terms are subject to change and are at the discretion of the Committee Chair</i>		
1.	Approval of Committee Agenda	Chairperson	
	<u>Consent Agenda – Action</u>		
2.	Approval of Minutes of the March 1, 2023, Audits and Risk Management Committee	Chairperson	
3.	2023 Audit Services Audit Plan Progress Report	Chairperson	
	<u>Consent Agenda – Information</u>		
4.	January 1, 2023, through October 31, 2023, Enterprise Compliance Services Plan Final Progress Report	Chairperson	
	<u>Action Items</u>		
5.	CalSTRS Independent Financial Statement Auditor Reports for the Year Ended June 30, 2023	Crowe LLP – Kevin Smith / Jen Aras / Dan O'Malley	45 mins.
	a) Basic Financial Statements, Required Supplementary Information, and Other Supplementary Information for the Year Ended June 30, 2023		
	i) Independent Auditor's Report		
	ii) Report to Those Charged with Governance		

<u>#</u>	<u>Agenda Items</u>	<u>Presenters</u>	<u>Time</u>
	<ul style="list-style-type: none"> iii) Independent Auditor’s Report on Internal Control over Financial Reporting and on Compliance and Other Matters iv) Proposed Resolution 		
	<ul style="list-style-type: none"> b) Other Pension Information – State Teachers’ Retirement Plan for the Year Ended June 30, 2023 <ul style="list-style-type: none"> i) Independent Auditor’s Report ii) Report to Those Charged with Governance iii) Independent Auditor’s Report on Internal Control over Financial Reporting and on Compliance and Other Matters 		
<u>Information Items</u>			
6.	2023 Management Letter	Cheryl Cervantes Dietz / Julie Underwood	<i>10 mins.</i>
7.	Enterprise Risk Management and Compliance Services 18-Month Maturity Plan	Julie Underwood / Lynn Bashaw	<i>15 mins.</i>
<u>Action Item</u>			
8.	2024 Six-Month Audit Plan	Cheryl Cervantes Dietz / Roseanne Oyoung / Chris Wall	<i>10 mins.</i>
<u>Information Items</u>			
9. *	Review of Information Requests	Chairperson	
10.	Draft Agenda for the Next Committee Meeting	Chairperson	
11. *	Opportunity or Statements from the Public	Chairperson	<i>10 mins.</i>
<u>Adjournment</u>			

* *no written material*

Note: Items designated for information are appropriate for committee action if the committee wishes to take action. Items on the agenda of board committees may be referred to the board for discussion and possible action. Agenda items may be taken out of order with the approval of the Chairperson. Board members who are not members of the committee may attend and observe but may not participate in the discussion of agenda items.