

**BOARD OF RETIREMENT  
FRESNO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION**

*"Our mission is to administer the retirement benefits for the members and beneficiaries in a courteous, accurate, prompt and professional manner, while administering fund assets in a manner that achieves investment and funding objectives within prudent levels of risk."*

**Wednesday, December 6, 2017  
Immediately following the Board of Retirement meeting**

**FCERA Boardroom  
7772 North Palm Avenue  
Fresno, CA 93711**

**AUDIT COMMITTEE MEETING AGENDA**

Persons desiring to speak on any matter are requested to complete and deliver to the Clerk a public comment form. The form is available at the boardroom entrance prior to the meeting. Matters not listed on the agenda may be addressed during the public comment period.

1. CALL TO ORDER
2. PUBLIC COMMENT – Any member of the public may address the Retirement Board on any topic within the jurisdiction of the Retirement Board that is not on this agenda. Individual comments shall be limited to five (5) minutes. The Retirement Board is generally legally prohibited from taking any action on comments until a subsequent meeting.
3. DISCUSSION
  - A. Consideration of the Draft Audit Report – APPROPRIATE ACTION
    1. Results of June 30, 2017 Fiscal Year End Financial Statement Audit Presentation presented by Rosalva Flores, CPA, Brown Armstrong Accountancy
    2. Draft Audit Report presented by Rosalva Flores, CPA, Brown Armstrong Accountancy
    3. Audit Reports and Agreed Upon Conditions presented by Rosalva Flores, CPA, Brown Armstrong Accountancy
    4. Draft CAFR presented by Conor Hinds, Supervising Accountant
4. ORAL REPORTS:
  - A. Set next meeting date, if any.