

## 2015 Risk and Audit Committee Annual Agenda Item Calendar

<p><b><u>January</u></b></p> <p>Board Offsite</p>	<p><b><u>February</u></b></p> <p>No Meeting Scheduled</p>	<p><b><u>March (3/17)*</u></b></p> <ol style="list-style-type: none"> <li>1. Election of the Chair and Vice Chair (A)</li> <li>2. Review of the Risk &amp; Audit Committee Delegation (A)</li> <li>3. Audit             <ol style="list-style-type: none"> <li>3.1 External Auditor's Management Letter (A)</li> <li>3.2 Third-Party Parallel Valuation and Certification of the Judges' Retirement System, Judges' Retirement System II, Legislators' Retirement System, 1959 Survivor Benefit Program (A)</li> <li>3.3 Review of Final Parallel Actuarial Audit Report (A)</li> <li>3.4 Revised Request for Proposal (RFP) - Parallel Actuarial Valuation Services (A)</li> </ol> </li> </ol>	<p><b><u>April</u></b></p> <p>No Meeting Scheduled</p>
<p><b><u>May</u></b></p> <p>No Meeting Scheduled</p>	<p><b><u>June (6/16)*</u></b></p> <ol style="list-style-type: none"> <li>1. Enterprise Compliance Management             <ol style="list-style-type: none"> <li>1.1 2015-17 Enterprise Compliance Plan (A)</li> </ol> </li> <li>2. Enterprise Risk Management             <ol style="list-style-type: none"> <li>2.1 2015-17 Enterprise Risk Management Plan (A)</li> </ol> </li> <li>3. Audit             <ol style="list-style-type: none"> <li>3.1 2015-17 Audit Plan – Office of Audit Services (A)</li> <li>3.2 External Auditor's 2015 Annual Plan (A)</li> </ol> </li> <li>4. Enterprise Risk Management             <ol style="list-style-type: none"> <li>4.1 Semi-Annual Enterprise Risk Reports (Dashboard)</li> </ol> </li> </ol>	<p><b><u>July</u></b></p> <p>Board Offsite</p>	<p><b><u>August</u></b></p> <p>No Meeting Scheduled</p>
<p><b><u>September (9/16)*</u></b></p> <ol style="list-style-type: none"> <li>1. External Audit Fees</li> <li>2. 2014-15 Annual Compliance Report</li> <li>3. 2015-17 Audit Plan – Office of Audit Services (A)</li> <li>4. Competitive Bid Process and Request for Proposal (RFP) for Selection of Independent Financial Statement Auditor for Audit Years 2017-21 (A)</li> <li>5. Parallel Valuation and Certification Services Finalist Interviews (A)</li> <li>6. 2015-17 Enterprise Compliance Plan (A)</li> <li>7. 2015-17 Enterprise Risk Management Plan</li> </ol>	<p><b><u>October</u></b></p> <p>No Meeting Scheduled</p>	<p><b><u>November (11/17)*</u></b></p> <ol style="list-style-type: none"> <li>1. Audit Resolution Policy Revision (A)</li> <li>2. External Auditor's Report-Fiscal Year 2014-15 (A)</li> <li>3. Semi-Annual Enterprise Risk Reports (Dashboard)</li> <li>4. Semi-Annual Compliance &amp; Risk Status Report</li> </ol>	<p><b><u>December</u></b></p> <p>No Meeting Scheduled</p>

\* The following items are reported at every meeting: Executive Report; approval of prior month's Meeting Minutes; Annual Calendar Review; next meeting's proposed Agenda; Quarterly Status Reports; CalPERS Ethics Helpline Report; and Closed Session: Personnel, Employment and Performance

A = Action Items, AC = Action Consent