



# San Joaquin County Employees' Retirement Association

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## MINUTES

### AUDIT COMMITTEE MEETING SAN JOAQUIN COUNTY EMPLOYEES' RETIREMENT ASSOCIATION BOARD OF RETIREMENT FRIDAY, MARCH 13, 2026 AT 12:07 PM

SJCERA Board Room, 220 East Channel Street, Stockton, California

#### 1. ROLL CALL

**MEMBERS PRESENT:** Ray McCray, Michael Restuccia and Michael Duffy presiding

**MEMBERS ABSENT:** Phonxay Keokham

**STAFF PRESENT:** Chief Executive Officer Renee Ostrander, Assistant Chief Executive Officer Brian McKelvey, Chief Counsel Aaron Zaheen, Management Analyst Greg Frank, Investment Accountant Frank Oppong Kyekyeku, Administrative Secretary Elaina Petersen

**OTHERS PRESENT:** Ashley Green of Brown Armstrong

#### 2. PUBLIC COMMENT

2.1 There was no public comment

#### 3. 2025 AUDIT ENTRANCE CONFERENCE

3.1 Scope of Services Presentation by Ashley Green, CPA of Brown Armstrong Accountancy Corporation

3.1.1 Ms. Green reviewed the Scope of Services Presentation, which summarized the audit plan, significant areas the audit will focus on, expected timeline/due dates and the reports that will be issued. The draft audit report will be provided to the Committee for discussion on May 8, 2026. The final audit report will be provided to the full Board on June 12, 2026

3.2 Audit Engagement Letter dated November 7, 2025, from Brown Armstrong Accountancy Corporation for audit objectives and procedures

3.3 The Committee received information

#### 4. COMMENTS

4.1 There were no comments from the Committee

**5. NEXT MEETING OF THE AUDIT COMMITTEE**

5.1 May 8, 2026 8:30 a.m. in the SJCERA Boardroom

**6. ADJOURNMENT**

6.1 There being no further business, the meeting was adjourned at 12:13 p.m.

Respectfully Submitted,



Michael Duffy, Committee Chair  
SJCERA Board of Retirement