Executive Staff:

Eric Stern
Chief Executive Officer

Marcus Pimentel
Chief Operations Officer

Steve Davis
Chief Investment Officer

Keith Riddle
Chief Benefits Officer

Timothy Taylor
Chief Technology Officer

Jason Morrish
General Counsel

AGENDA

MEETING OF THE AUDIT COMMITTEE OF THE BOARD OF RETIREMENT

SACRAMENTO COUNTY EMPLOYEES' RETIREMENT SYSTEM

Members of the Board of Retirement:

Chris Giboney, President
Elected by the Safety Members (Alternate)

Ronald Suter, Vice President
Appointed by the Board of Supervisors

Robert Aguallo, Jr.
Appointed by the Board of Supervisors

Keith DeVore
Appointed by the Board of Supervisors

Cyril Shah
Appointed by the Board of Supervisors

Chad Rinde
Ex Officio, Director of Finance

Alina Mangru
Elected by the Miscellaneous Members

M. Tepa Banda
Elected by the Miscellaneous Members

Brandon Gayman
Elected by the Safety Members

Martha Hoover
Elected by the Retired Members

Dave Irish
Elected by the Retired Members (Alternate)

TUESDAY, NOVEMBER 17, 2026

10:00 A.M.

Location: SCERS Board Room
980 9th Street, 19th Floor
Sacramento, California 95814

OPEN SESSION

Item 1. Call to Order/Roll Call

Item 2. Public Comment
Matters under the jurisdiction of the Board may be addressed by the general public at the start of the meeting.

Item 3. Minutes of the June 16, 2026 Audit Committee Meeting
Review the minutes of the June 16, 2026 Audit Committee Meeting as approved by the Board on August 19, 2026.

Item 4. Annual Independent Financial Statement Audit
Review the draft audited Financial Statements and the accompanying required draft reports for the fiscal year ended June 30, 2026, as presented by Crowe, LLP.

a. Independent Auditor's Report on the Annual Financial Report
b. Required Communications to the Members of the Audit Committee and Board of Retirement in Accordance with Professional Standards (SAS 114)
c. Independent Auditor's Report on Internal Control over Financial Reporting and on

Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards

Item 5. Agreed-Upon Procedures

Review the findings of the Employer Reporting-Member Data Agreed-Upon Procedures and discuss internal audit plan.

Item 6. Comments from Members of the Audit Committee

ADJOURNMENT