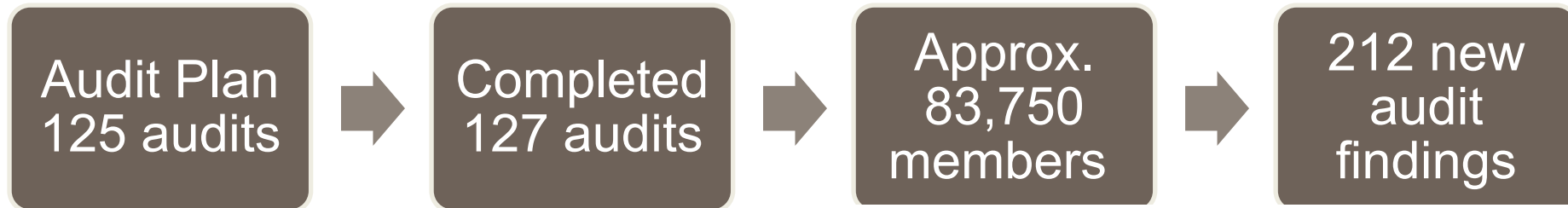


Audit Services

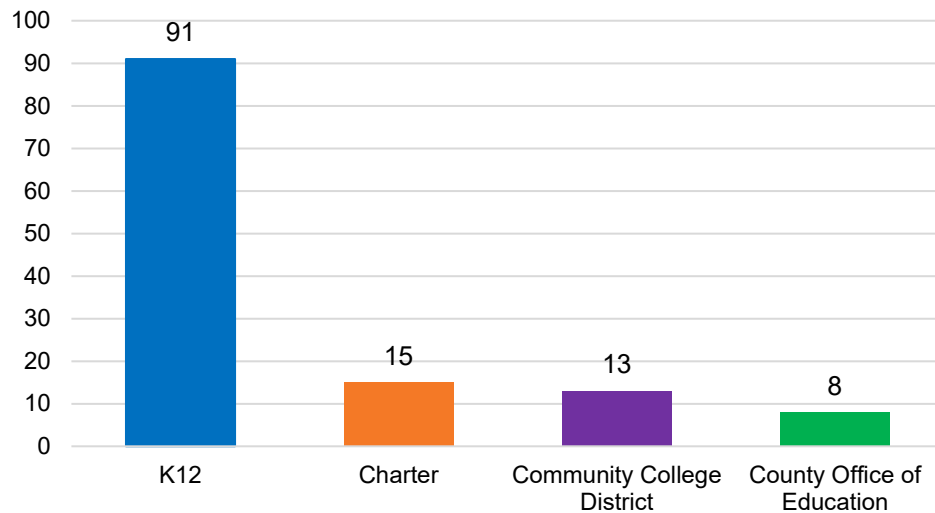
Fiscal Year 2025-2026

Audit plan results

Total employer audits completed



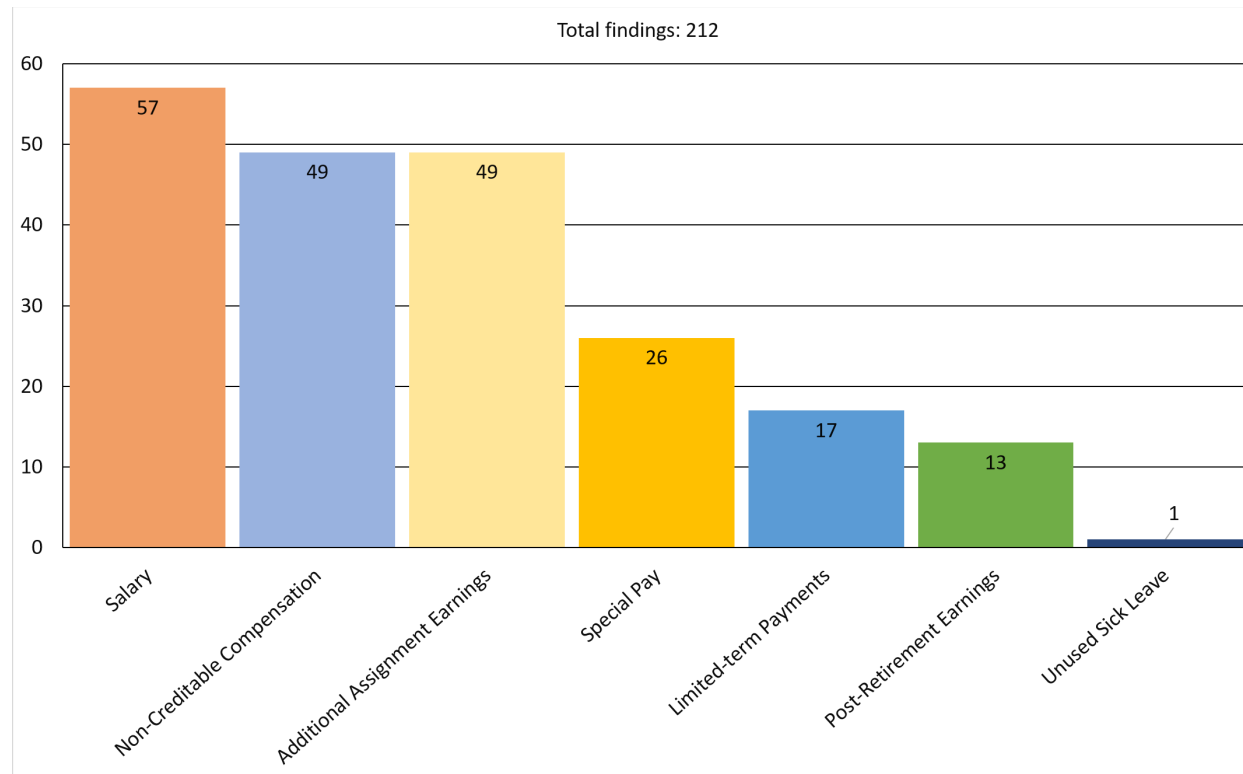
Employer type



Audit type



Employer audit findings



Employer audit insights

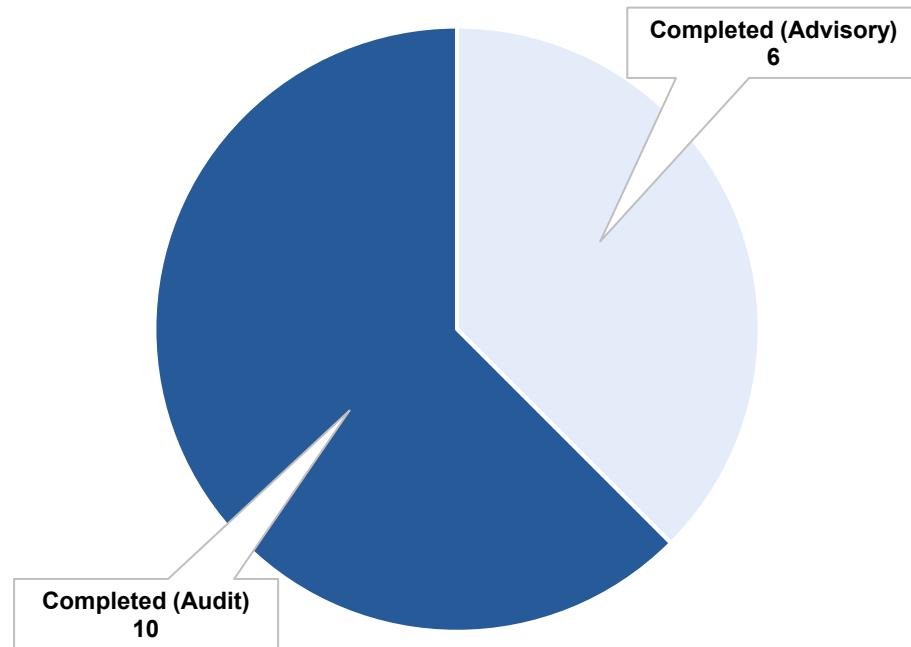
Finding resolution

- Employer reporting
- Resolution process
- Aged findings

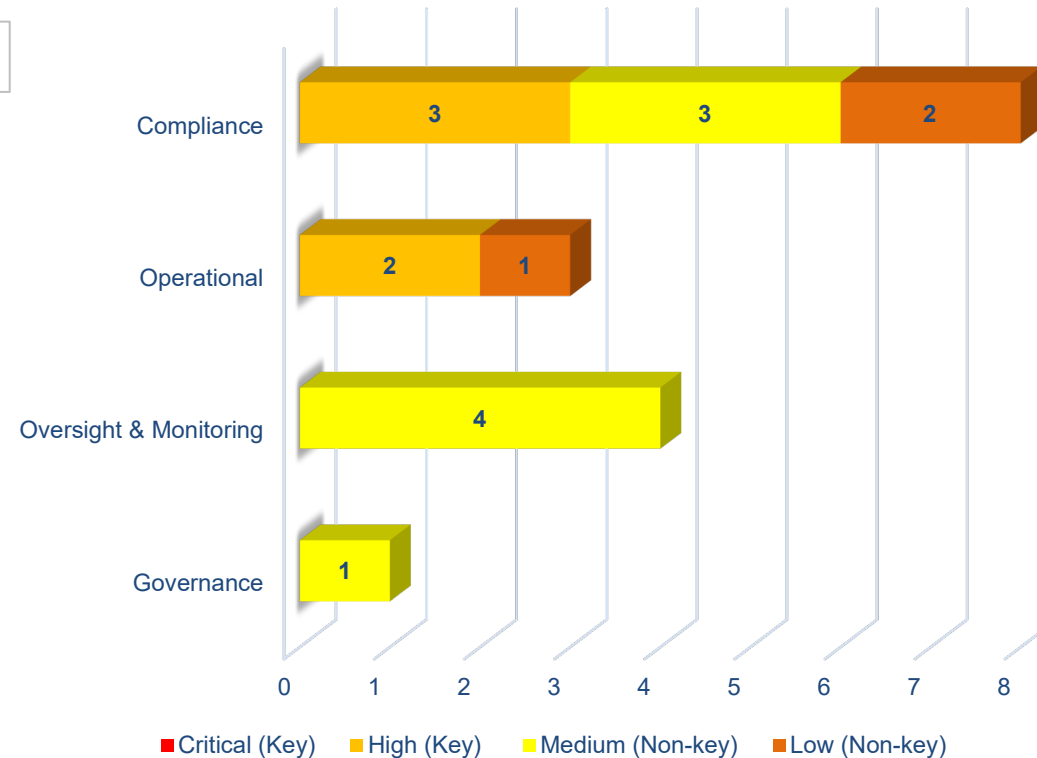
IA FY25-26 AUDIT PLAN COVERAGE

Internal Audits & Advisory Reviews		Enterprise Risks							
		Pension Funding	Pension Administration	Financial Reporting	Information Security	Operational	Reputational	Transformational Change	Third Party
Goal 1: Trusted Stewards	Third Party Vendor Contract Compliance –Voya								✓
	Investment Accounting			✓					
	Policy Management					✓			
	Sustainable Investment and Stewardship Strategies	✓					✓		
	Master Custodian Oversight								✓
	Legislative Process		✓						
	Asset Management					✓			
Goal 2: Leading Innovation & Managing Change	Data Governance: Data Classification/Quality		✓						
	Generative Artificial Intelligence				✓				
	Generative Artificial Intelligence - Microsoft Copilot				✓				
	Pension Solution Pre-Implementation							✓	
	BenefitConnect Implementation							✓	
	Organizational Fraud Awareness and Response						✓		
Goal 3: Sustainable Organization	Telework Compliance					✓			
	Information Security Annual Assessment				✓				
	Information Security Variance Process				✓				

Type of internal audit plan engagements



Findings by classification and significance rating



Internal audit insights

Engagements

- Type
- Themes
- Management actions

Summary

1. Action item: Removal of project resource management from plan
2. Input: Reported key performance measures (Attachment 3)
 - *Audit plan*
 - *Staffing*
 - *Compliance*
3. Next update

Audit Services' mission is to enhance and protect organizational value by providing risk-based and objective assurance, advice and insight.

