



**Missouri State Employees' Retirement System  
Audit Committee Meeting  
907 Wildwood Drive, Jefferson City, MO  
[www.zoom.us](http://www.zoom.us), Meeting ID 933 5985 5072, Passcode 661936  
February 6, 2026 – 10:00 a.m.**

**AGENDA**

**Open Session**

- Approval of Report from November 10, 2025, Committee Meeting (Action)
- Audit Update – Eide Bailly
- Quarterly Update from Office of Internal Audit
- Director's Comments

**Executive Session**

**Closed Session per RSMo 610.021 (1), (14), & (18)**

- Approval of Report from November 10, 2025, Committee Meeting (Action)
- CY25 Audit Plan Update
- CY26 Audit Planning Discussion

MISSOURI STATE EMPLOYEES' RETIREMENT SYSTEM  
AUDIT COMMITTEE REPORT  
REGULAR SESSION  
MOSERS OFFICE, 907 WILDWOOD DRIVE, JEFFERSON CITY, MO  
WITH OPTIONAL VIRTUAL ATTENDANCE  
FEBRUARY 6, 2026 – 10:00 A.M.

Ms. Jenny Jacobs and Mr. Gary Findlay attended the meeting virtually.

Attending from MOSERS: Abby Spieler, Executive Director; Lindsey Evers, Internal Auditor; Cindy Rehmeier, Manager of Defined Contribution Plans; TJ Carlson, Chief Investment Officer; Rochelle Reeves, General Counsel; and Pettina Duenckel, Executive Project Coordinator. Nicki Russell, Chief Auditor; Jeremy Pond, Chief Financial Officer; Shelby Murdock-Kempf, Associate Counsel; and Cindy Dixon, Chief Operating Officer, attended virtually.

Brad Berls, Eide Bailly, attended virtually.

Ms. Jacobs called the meeting to order. Attendance roll call was taken.

Mr. Findlay moved to approve the regular session report from the November 10, 2025, Audit Committee meeting. Ms. Jacobs seconded. Motion carried.

Mr. Berls reported the DC Plans audits and the GASB 68 audit were completed, and all the audits issued had clean reports.

Ms. Russell and Ms. Evers provided an update on the reports completed by the Office of Internal Audit since the November 2025 Audit Committee meeting.

At 10:28 a.m., in accordance with Section 610.021(1), (14), & (18), RSMo, Mr. Findlay moved to go into executive session for the purpose of approving the executive session report from the November 10, 2025, Audit Committee meeting; hearing the CY25 Audit Plan update; and discussing audit planning for CY26. Ms. Jacobs seconded. A roll call vote was taken. Ms. Jacobs and Mr. Findlay voted in favor of the motion. Motion carried.

Upon return to open session, Mr. Findlay moved to adjourn the meeting. Ms. Jacobs seconded. Motion carried at 10:51 a.m.

  
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Jenny Jacobs, Committee Chair