

NHRS Board of Trustees, Audit Committee
April 14, 2026

NOTE: These minutes from the April 14, 2026, Audit Committee meeting were approved and executed at the June 9, 2026, regular meeting of the NHRS Audit Committee.

**Audit Committee
Board of Trustees**

**Public Minutes
April 14, 2026**

**New Hampshire Retirement System
54 Regional Drive
Concord, NH 03301**

Participating Committee Members: Monica Mezzapelle, *Chair*; Robert Maloney, Charles Nickerson and Steven Saltzman. Trustee McKenna was absent.

Staff participating: Jan Goodwin, *Executive Director*; Sonja Gonzalez, *Chief Information Technology Officer*; Annie Gregori, *Chief Legal Counsel*; Raynald Leveque, *Chief Investment Officer*; Marie Mullen, *Director of Finance*; and Marshall Thompson, *Information Security Analyst*.

Guests participating: Sarah Lutzke, *Wipfli Advisory, LLC*.

After ascertaining a quorum, the Chair called the meeting to order at 9:30 a.m.

Upon a request from the Chair, a motion was made by Trustee Maloney to accept the public minutes of the February 10, 2026, Audit Committee meeting. Trustee Saltzman seconded the motion. Trustee Nickerson abstained; the minutes were approved unanimously.

Director Goodwin reported on the status of the Open Audit Issues Tracking Report. The overpaid death benefits topic is being addressed by Finance and Legal; three are on the LRS roadmap and will be addressed after other high priority issues are resolved.

Sarah Lutzke, with Wipfli Advisory, LLC, discussed how the outsourced internal audit process works. Wipfli will work with NHRS staff to develop an audit risk assessment and make a recommendation to the Audit Committee for an audit plan.

Finance Director Mullen provided an update on Finance Department activities and noted that Finance has completed the action plan related to the FY 2025 audit. All bank reconciliations are up to date as of the end of March.

Upon a request by the Chair, Trustee Maloney moved to go into non-public session under RSA 91-A:3, II(i), to discuss cybersecurity vulnerabilities and mitigation strategies that are exempt from disclosure. Trustee Saltzman seconded the motion, and the motion was approved unanimously.

Upon a request from the Chair, Trustee Saltzman moved to end the non-public session. The motion was seconded by Trustee Nickerson and was approved unanimously.

The next Audit Committee Meeting is scheduled for June 9, 2026.

A motion to adjourn the meeting was made by Trustee Saltzman, seconded by Trustee Nickerson, and approved unanimously.

Respectfully submitted,

Jan Goodwin