NOTE: These minutes from the June 9, 2026, Audit Committee meeting were approved and executed at the August 11, 2026, regular meeting of the NHRS Audit Committee.

Audit Committee
Board of Trustees

Public Minutes
June 9, 2026

New Hampshire Retirement System
80 Commercial Street
Concord, NH 03301

Participating Committee Members: Monica Mezzapelle, *Chair*; Charles Nickerson and Steven Saltzman* . Trustees Maloney and McKenna were absent.
**This trustee participated remotely as permitted under RSA 100-A:14-a. As a result, all votes were by roll call.*

Staff participating: Jan Goodwin, *Executive Director*; Sonja Gonzalez, *Chief Information Technology Officer;* Diana Crichton, *Associate Counsel & Compliance Officer;* Raynald Leveque, *Chief Investment Officer;* Marie Mullen, *Director of Finance;* Habte Skale, *Controller; and* Marshall Thompson, *Information Security Analyst.*

Guests participating: Kristin Hunt and Spencer Tawa, *Plante Moran, PLLC.*

The meeting was held at 7 Hazen Drive, Concord, New Hampshire instead of 80 Commercial Street due to exterior construction. Public notice of the location was provided in accordance with RSA 91-A:.2, II.

After ascertaining a quorum, the Chair called the meeting to order at 9:00 a.m.

Upon a request from the Chair, a motion was made by Trustee Nickerson to accept the public and non-public minutes of the April 14, 2026, Audit Committee meeting. Trustee Saltzman seconded the motion. The minutes were approved unanimously.

Kristin Hunt and Spencer Tawa, of Plante Moran, PLLC, presented an overview of the audit and timelines for the audit of the June 30, 2026 financial statements.

Director Goodwin reported on the status of the Open Audit Issues Tracking Report, which has not changed since the April update. 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.

Director Goodwin discussed the memo prepared by Sarah Lutzke, with Wipfli Advisory, LLC. Ms. Lutzke has been working on the internal control risk assessment.

She expects to issue a draft of the risk assessment to management by June 15, and a final report by June 30. She is planning to present the results of the risk assessment, the internal audit plan covering the next three years and the internal audit schedule for the balance of the first year of the engagement at the August Audit Committee.

Chief Financial Officer Mullen provided an update on Finance Department activities. They are preparing for fiscal year-end, the FY 26 audit and continue to recruit for the Senior Accountant position. In addition, Finance is implementing Workiva for the ACFR process with an estimated completion date of July 31, 2026.

Upon a request by the Chair, Trustee Nickerson 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 Nickerson moved to end the non-public session. The motion was seconded by Trustee Saltzman and was approved unanimously. No action was taken during the non-public session.

The next Audit Committee Meeting is scheduled for August 11, 2026.

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

Respectfully submitted,

Jan Goodwin