

**MINUTES OF THE
WV CONSOLIDATED PUBLIC RETIREMENT BOARD
INTERNAL AUDIT COMMITTEE MEETING
OF APRIL 24, 2019**

A meeting of the West Virginia Consolidated Public Retirement Board (CPRB) Internal Audit Committee was held in the Legal Conference Room located at the offices of the CPRB, 4101 MacCorkle Avenue, SE, Charleston, West Virginia, on Wednesday, April 24, 2019. The meeting was called to order at 8:58 a.m. by Cabinet Secretary, Allan L. McVey, Chair.

Roll Call

Members present were:

Cabinet Secretary Allan L. McVey, Chairman
Jeff Waybright
Captain Michael Corsaro
Jeff Vallet

Member absent was:
Diana Stout

A quorum was present.

Due notice had been published.

Also, present were:

Jeffrey Fleck, CPRB Executive Director
Terasa Miller, CPRB Deputy Director
Nancy Butcher, Executive Assistant
Tina Baker, CPRB Internal Auditor
Caroline Brady, Manager, Employer Reporting
Chris Barr, Assistant Manager, Employer Reporting
Sharon Whittaker, Administrative Assistant

Item #3: Approval of the December 18, 2018, Meeting Minutes.

Captain Corsaro made a motion to approve the December 18, 2018 meeting minutes. The motion was seconded by Mr. Waybright. The motion carried.

Item #4: OASIS Data Testing Report

Tina Baker, CPRB Internal Auditor, gave a report of the OASIS Data Testing. She stated

that the Internal Audit Committee requested that a test be conducted to determine if CPRB is now receiving correct data for OASIS issues that had been determined to be resolved. She reviewed the Scope and Methodology of the testing. Her summary of findings included information regarding Trooper A contributions on the Lump Sum Annual Leave Payout, issues with the No Hardship Recovery payments, Tool, Boot and Clothing allowances and the initial review of the Trooper B overtime issues.

Following discussion of the No Hardship Recovery payments, she answered questions from the committee member.

Mr. Vallet made a motion to accept the report of the Internal Auditor on the OASIS Data Testing. Mr. Waybright seconded the motion. The motion was adopted.

Item #5: DSRS and TRS Disability Medical Recertifications Report

Ms. Baker reported that she had conducted an audit of the DSRS and TRS Disability Medical Recertifications Report to determine whether they were being requested and provided in compliance with relevant West Virginia Code, Rules and CPRB policies. She reviewed the Scope and Methodology of the audit. Her summary of findings included information regarding the “*Disability Work Process Manual*” that was developed in 2016, recertifications for DSRS disability retirees under age 60, inaccuracies in DSRS and TRS mailings and other issues with forms associated to recertifications. She reviewed her recommendations to address inaccuracies and issues.

Captain Corsaro made a motion to accept the report of the Internal Auditor on DSRS and TRS Disability Medical Recertifications. Mr. Vallet seconded the motion. The motion was adopted.

Item #6: Updated 2019 Audit Plan

Ms. Baker reviewed the Updated Internal Audit Project Schedule for CY2019. Mr. Vallet made a motion to adopt the updated schedule. Mr. Waybright seconded the motion. The motion was adopted.

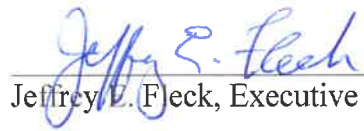
Item #7: Other Business

The Chair inquired as to other business. None was heard. There being no further business to come before the committee, Mr. Waybright made a motion to adjourn the April 24, 2019 meeting of the CPRB Internal Audit Committee. The motion was seconded by Captain Corsaro. The motion carried. The meeting adjourned at 9:57 a.m.

Respectfully submitted,



Cabinet Secretary Allan L. McVey, Chair



Jeffrey E. Fleck, Executive Director