

AGENDA

Audit, Risk and Compliance Committee

Tuesday, February 24, 2026

Board Room, 5th Floor, 30 North 3rd Street, Harrisburg, PA 17101

SERS Livestream Access – <https://www.pacast.com/live/sers>

For meeting updates text “SERS” to 888.665.0184

1. Call to Order and Roll Call
2. Welcome and Introductions
3. Approval of Minutes of the January 23, 2026, and February 6, 2026, Audit, Risk and Compliance Committee Meeting
4. Old Business – None
5. Special Presentations – None
6. New Business
 - A. Review of the Audit, Risk and Compliance Committee’s 2026 Work Plan
 - B. External Financial Statement Audit Update
7. Executive Session
 - A. Data Quality and Integrity Audit
 - B. Cybersecurity Update
 - C. Chief Compliance Officer Update – Compliance Quarterly Report for the Period Ending December 31, 2025
 - D. Informational Items
 - i. Internal Audit Office Issues Management Tracking Documents
 - ii. Chief Compliance Officer Quarterly Report on Matters Specified Under Section V.E.4 of the Audit, Risk and Compliance Committee Charter – Informational Item Only
 - iii. Internal Audit Director 2026 Goals – Informational Item Only
 - iv. Chief Compliance Officer 2026 Goals– Informational Item Only
 - v. Fraud Hotline Summary

8. Public Session Resumes
9. Informational Items – None
10. Comments, Concerns, Questions, and Reminders
 - A. Next Regularly Scheduled Committee Meeting Date: April 28, 2026
11. Motion to Adjourn

Committee Members: Donald Enders Jr (Committee Chair); Russel Faber; Representative Brett Miller (Assistant Committee Chair); Secretary Wendy Spicher; Gregory Thall;