6.2e(1)

Ref#	Recommendation Summary	Status	Original Response	Updates	Priority	Date Closed
E2.F2.R1	2.1 Merge verified duplicate member accounts in PensionGold. The merging process should track the before and after status of each account to ensure that no employment data is lost or duplicated in the merged account.	Proposed Complete	Agree: ORS will merge verified member accounts in PensionGold. The process will track the before and after status of each account to ensure that no employment data is lost or duplicated in the merged account. Target Date: December 2022	October 2025 - Benefits updated records with members active in both funds & inactivated membership in one of the 2 funds as appropriate. Benefits has also implemented ongoing tracking of dual membership as discussed under E3.F1.R1.b. April 2025: Accounts were reviewed and the majority were found to be valid. 23 member accounts are still to be reviewed. January 2023 Update: Not provided Expected Completion Date: TBD Prior Year Updates: January 2022 Update: ORS are working with the PensionGold software vendor. Expected Completion Date: December 2022	1	October 30, 2025
E2.F2.R4	2.4 In coordination with the implementation of recommendation 2.3, identify and correct employee accounts in PensionGold that erroneously omit employee identification numbers or have multiple employee identification numbers for the same member.	Proposed Complete	Agree: ORS will work with the PensionGold software Vendor, LRS, to address this issue. Target Date: December 2022	October 2025 - All records with missing EMPLID or duplicate EMPLID have been corrected. Accounts have been corrected to reflect the proper membership status so that they are not active in 2 funds. February 2025 Update: ORS-IT has identified members without an EMPID and those with duplicate employee identification numbers. These cases have been forwarded to the Benefits team for further investigation and resolution. January 2023 Update: ORS is researching the accounts that either do not have an employee identification number or have multiple employee identification numbers. Expected Completion Date: March 31, 2023 Prior Year Updates: January 2022 Update: ORS is working with the PensionGold software vendor. Expected Completion Date: December 2022	2	October 30, 2025

Ref#	Recommendation Summary	Status	Original Response	Updates	Priority	Date Closed
E3.F1.R1.b	b. Omission of information regarding options for employees who change jobs at the City and become members of a different City plan (e.g., a Federated Plan member takes a job that entitles him or her to membership in the Police and Fire Plan). This correction should be done in conjunction with the implementation of Recommendations 1.5b and 1.6a to ensure that the information is supported by the Municipal Code and citywide and ORS written policies and procedures.	Proposed Complete	Agree: ORS is working with OER Target Date: December 2023	October 2025 - Benefits runs a biweekly report from the HR system to identify employees who move into a new plan. If an employee has moved into a new retirement plan, Benefits prepares/sends via certified mail a service purchase letter which includes information regarding their options e.g. to transfer their contributions/service credit to their new plan, leave contributions/credit in old plan and retire when eligible, or take a return of contributions at the time of separation. April 2025 - (1) Benefits is running a Psoft report biweekly to identify employees who've moved between PF & Fed, (2) Benefits is notifying employees of their service purchase options within 30 days of their transfer; (3) Benefits updated service purchase documents to include info that ROC is required at the time of separation/retirement for any monies remaining in a plan if they're not vested; (4) Benefits is implementing a new flag for members with dual membership so appropriate action is taken at the time of	1	October 30, 2025

Ref#	Recommendation Summary	Status	Original Response	Updates	Priority	Date Closed
E3.F1.R4	1.4 Review and verify the service credit and account balances of the 93 active PensionGold accounts that were noncontributing as of February 12, 2021, excluding the ones included among the 605 accounts and verified in completing Recommendation 1.3. If the ORS confirms that the members have separated from employment, take appropriate steps to administer the return of contributions process. Otherwise, in coordination with the Finance Department, HRD, and Office of Employee Relations, determine corrective action required to ensure that the impacted employees' accounts accurately reflect past and future pension plan contributions. This recommendation should be implemented in conjunction with Recommendation 1.6f to ensure that the ORS has a process to identify and address instances of active member accounts that do not show ongoing plan contributions and for which the HRD has not provided a NOS form to show that the employee has separated from City service.	Proposed Complete	Agree: ORS is working on this issue. Target Date: December 2023	October 2025 - Benefits has identified internal staff to implement monthly procedures to ensure this population is identified and processed appropriately each month. Benefits worked with IT to create reports to identify members and developed procedures to process them accordingly. All existing members of the concerned have been reviewed and processed accordingly. May 2025 - Internal ownership was reassigned and will receive focus during the next quarter. January 2023 Update: None Expected Completion Date: December 2023	2	October 30, 2025

Ref#	Recommendation Summary	Status	Original Response	Updates	Priority	Date Closed
E3.F1.R6a	a. Include information regarding how to administer member accounts of City employees who change jobs at the City and become members of another City plan (e.g., a member of the Federated Plan takes a new job and becomes a member of the Polices and Fire Plan) without meeting the minimum vesting requirements of their original plan (e.g., 5 years of service credit). The revision should discuss how to detect such employment and membership changes, especially if the HRD does not provide a NOS form for such employees, how the accounts should be classified in PensionGold, and whether an employee who changes plans without meeting the minimum service credit requirements of his or her original plan should be paid out and terminated given that there is no apparent reciprocity agreement between the Federated and Police and Fire Plans. This recommendation should be completed in conjunction with Recommendation 1.5b.	Proposed Complete	Agree: ORS is working on this issue. Target Date: December 2023	October 2025 - Benefits developed and implemented a new process with City HR systems to identify employees transitioning from P&F to FED members. Benefits updated forms to inform members appropriately concerning their ROC requirements. The PAS was updated to identify these members. Lastly, training was completed with the intake staff and analysts to identify dual membership employees for required dual membership processing. April 2025 - Same status update as E3.F1.R1.b February 2025 Update: Benefits staff is developing a business process in coordination with Human Resources to identify employees who change jobs at the City and become members of a different City plan. As part of the process, staff will notify employees of membership options including return of contributions from the former plan and/or service purchase. Expected Completion Date: July 2025	3	October 30, 2025

Ref#	Recommendation Summary	Status	Original Response	Updates	Priority	Date Closed
E5.F1.R2.b	b. Whether the ORS should focus and rely on the use of manual reviews of plan members' PensionGold accounts on an as needed basis to identify and correct erroneous data or whether the ORS should focus on developing automated processes and analytics to ensure that contributions data are entered accurately and timely in PensionGold.	Proposed Complete		October 2025 - Since EMPID was added, ORS has been able to isolate members with errors. These have all been consistent with the expected prior period corrections or military service. February 2025 Update: To support the Accounting team in manually reconciling records between the PeopleSoft and PensionGold systems, the EMPID field was added to the PeopleSoft report. This enhancement allows the team to efficiently compare data between the two systems in Excel for the majority of records. However, for the outliers, a thorough analysis using the Arbutus tool revealed that the data in PeopleSoft and PensionGold is recorded differently, requiring manual reconciliation for these exceptions. January 2023 Update: Not provided Expected Completion Date: TBD	1	October 30, 2025

Ref#	Recommendation Summary	Status	Original Response	Updates	Priority	Date Closed
E7.F1.R3	1.3 Communicate policies that define the roles and responsibilities for authorizing contracts to ORS staff	Proposed Complete		October 2025 - In July 2025, staff received ORS-specific procurement training. This will be repeated regularly and during onboarding as required. April 2025 - In October 2024, ORS attended a training provided by Purchasing & Risk Management as part of the response to the City Auditor's recommendation that ORS should be trained on procurement and contracting policies and procedures. The training covered topics related to both Purchasing and Risk Management, including: Public Procurement Guiding Principles, Governance, Procurement Methods Overview (P-Card, RFQ, RFB, RFP) Purchasing Thresholds, Typical Procurement Steps, Vendor Management, Why the City Has Insurance Requirements, When Should Retirement Services Engage Risk Management, The Differences Between the Simpligov Digital Forms Used by Risk Management. ORS Specific Training is under development and expects to be delivered in July. Will be completed with City Audit #24-03#02	1	October 30, 2025
E7.F1.R4	1.4 Assign overall responsibility for procurement oversight to an existing ORS staff position.	Proposed Complete		October 2025 - the CAP Program Manager has been hired and will start in November. One of her responsibilities will be overall procurement. April 2025 - A budgeted position for a Program Manager has been approved by both boards. Part of the job responsibilities will include overall procurement oversight	1	October 30, 2025