Recommendation Summary	Status	Original Response	Updates	Priority	Date Closed
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	October 2025 - Benefits updated records with	1	October 30, 2025
			with the PensionGold software vendor.		
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	2	October 30, 2025
	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.  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	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.  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	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.  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  Proposed Complete of Complete 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  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	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.  Target Date: December 2022  2.4 In coordination with the implementation of recommendation 2.3, identified and correct employee accounts in PensionGold that erroneously omit employee identification numbers or have multiple employee identification numbers of the same member.  Proposed Completion Date: December 2022  Agree: ORS will merge verified member accounts in Dectober 2025 - Benefits updated records with PensionGold. The process will track the before and members active in both funds & inactivated and me	2.1 Merge verified duplicate member accounts in Pensionofold. 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.  Agree: ORS will merge verified member accounts in one members active in both funds. & inactivated members tratus of each account to ensure that no employment data is lost or duplicated in the merged account.  Target Date: December 2022  2.4 In coordination with the implementation of recommendation 2.3, identify and correct employee accounts in pensionofold that erroneously omit employee identification numbers for the same member.  Proposed for the same member.  Proposed implementation of recommendation 2.3, the proposed implementation of recommendation or have multiple employee identification numbers of the same member.  Proposed implementation numbers of have multiple employee identification numbers for the same member.  Proposed implementation numbers of have multiple employee identification numbers of have multiple employee identification numbers. The same member.  Proposed implementation of recommendation and resolution.  Proposed implementation of recommendation 2.3, identify and correct employee identification numbers of have multiple employee identification numbers of have multiple employee identification numbers of have multiple employee identification numbers. The same member is the same member is the same interpolated implementation of the member is the proposed of the same interpolated in the member in th

Ref#	Recommendation Summary	Status	Original Response	Updates	Priority	Date Closed
E3.F1.R1.b	b. Omission of information regarding	Proposed	Agree: ORS is working with OER	October 2025 - Benefits runs a biweekly	1	October 30, 2025
	options for employees who change jobs at	Complete	Target Date: December 2023	report from the HR system to identify		
	the City and become members of a different			employees who move into a new plan. If an		
	City plan (e.g., a Federated Plan member			employee has moved into a new retirement		
	takes a job that entitles him or her to			plan, Benefits prepares/sends via certified		
	membership in the Police and Fire			mail a service purchase letter which includes		
	Plan). This correction should be done in			information regarding their options e.g. to		
	conjunction with the implementation of			transfer their contributions/service credit to		
	Recommendations 1.5b and 1.6a to ensure			their new plan, leave contributions/credit in		
	that the information is supported by the			old plan and retire when eligible, or take a		
	Municipal Code and citywide and ORS			return of contributions at the time of		
	written policies and procedures.			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		
				I a manual and function and manual and a malain in	l	1

Ref#	Recommendation Summary	Status	Original Response	Updates	Priority	Date Closed
E3.F1.R4	1.4 Review and verify the service credit	Proposed	Agree: ORS is working on this issue.	October 2025 - Benefits has identified	2	October 30, 2025
	and account balances of the 93 active	Complete	Target Date: December 2023	internal staff to implement monthly		
	PensionGold accounts that were			procedures to ensure this population is		
	noncontributing as of February 12, 2021,			identified and processed appropriately each		
	excluding the ones included among the 605			month.		
	accounts and verified in completing					
	Recommendation 1.3. If the ORS confirms			Benefits worked with IT to create reports to		
	that the members have separated from			identify members and developed procedures		
	employment, take appropriate steps to			to process them accordingly. All existing		
	administer the return of contributions			members of the concerned have been		
	process. Otherwise, in coordination with			reviewed and processed accordingly.		
	the Finance Department, HRD, and Office of					
	Employee Relations, determine corrective			May 2025 - Internal ownership was		
	action required to ensure that the			reassigned and will receive focus during the		
	impacted employees' accounts accurately			next quarter.		
	reflect past and future pension plan					
	contributions. This recommendation			January 2023 Update: None		
	should be implemented in conjunction with			Expected Completion Date: December 2023		
	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.					

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

## JAC Internal Audit Status Report Proposed Complete 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	Proposed		October 2025 - Since EMPID was added, ORS	1	October 30, 2025
	on the use of manual reviews of plan	Complete		has been able to isolate members with errors.		
	members' PensionGold accounts on an as			These have all been consistent with the		
	needed basis to identify and correct			expected prior period corrections or military		
	erroneous data or whether the ORS should			service.		
	focus on developing automated					
	processes and analytics to ensure that			February 2025 Update: To support the		
	contributions data are entered accurately			Accounting team in manually reconciling		
	and timely in PensionGold.			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		

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	Proposed Complete		October 2025 - In July 2025, staff received ORS-specific procurement training. This will	1	October 30, 2025
	contracts to ORS staff	Complete		be repeated regularly and during onboarding		
	CONTRACTS TO ONS STAIN			as required.		
				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		
E7.F1.R4	1.4 Assign overall responsibility for	Proposed		October 2025 - the CAP Program Manager	1	October 30, 2025
	procurement oversight to an existing ORS	Complete		has been hired and will start in November.		
	staff position.			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		