



District Business & Advisory Services

Judy Lee Kershaw, Director- DBAS: 408-453-6599

Bulletin: 18-021

Date: February 2, 2018

To: District Chief Business Officers
District Fiscal Directors
Personnel and Payroll Directors

From: Nghia Do, District Business Advisor

Re: California Public Employees' Retirement System (CalPERS) Appointment Reconciliation

The purpose of this bulletin is to inform Districts of CalPERS' recent system enhancements that will assist employers in reconciling their agency's retirement appointments related to staffing and ensure that employers are properly reporting the current appointments as it must match the payroll.

Employee appointments drive financial data reported in the CalPERS Comprehensive Annual Financial Report (CAFR) and are provided within your Governmental Accounting Standards Board 68 (GASB 68) census data. Inaccurate employee appointment data has adverse financial impacts including, but not limited to:

- Incorrect association of an employer to a pooled or non-pooled plan
- Overstating appointment totals that drive actuarial assumptions (overall administration costs)
- Incorrect PEPPRA determinations
- Incorrect retirement benefits (understated retirement amounts)
- Ongoing time and human resources expended to correct past discrepancies

Therefore, it is important that employers reconcile their agency's retirement appointments to each payroll, paying close attention to close appointment for staff who go on leave or terminate so that CalPERS is not looking for the payroll data they expect to see; or maintain the appointment status and confirm the missing payroll. If a payroll was missing in error, report the missing payroll using adjustments.

The new CalPERS system functionality will enable school districts to be more efficient in identifying missing payroll records, resolve payroll record discrepancies, update appointments, and generally perform reconciliations of retirement appointments.

Actions Required:

On a monthly basis, district payroll or human resource staff will perform the following steps:

1. Reconcile by appointment code to identify those employees with missing payroll utilizing the process below:
 - Sign on to my|CalPERS
 - Select the **Reporting** tab
 - Select the **Retirement Appointment Reconciliation** link

- Complete the **Search For Participants to Reconcile**
 - Click Search
 - Filter the **Participants with Missing Payroll**
 - Generate Excel report (optional)
2. Review the search result and clear/correct the exceptions based on the employment status of employees whose name appear in the search result
- Process a permanent separation for employees who have left the district
 - ✚ The permanent separation date must be reported as the day after the last day an employee works for a district, which is often the day after the last day of the payroll
 - Delete appointments that were created in error
 - ✚ You will not be able to delete appointments that are tied to payroll. You will need to contact CalPERS for further assistance
 - Add a leave of absence event to an appointment
 - ✚ The **Begin Leave** date must be entered as a date that is at least one day after the last paid day for an employee of your district. The **End Leave** date is the day that the employee returns.
 - Confirm missing payroll
 - ✚ After you confirm that an earned period is missing payroll, my|CalPERS will stop requesting payroll reporting for that period
 - Contact DBAS if you determine that an employee truly has a missing payroll that must be posted in my|CalPERS

The screenshot displays the my|CalPERS interface for 'Missing Payroll Reconciliation'. The user is logged in as Santa Clara County Schools with CalPERS ID 4808924344. The interface shows a search section for participants to reconcile with various filters. A 'Search' button is highlighted. Below the search section is a table header for 'Participants With Missing Payroll' with columns: Participant CalPERS ID, Name, Appt ID, Appt Status, Division, Member Account Status, Last Reported Earned Period, Last Reported Payroll Record Status, and Missing Payroll Periods.

Please distribute this memo within your District as deemed appropriate