

ADMINISTRATIVE OFFICE OF THE COURTS

Trial Court Governmental Accounting Standards Board Statements No. 43 and No. 45 Compliance

RFP Number: FIN-050107

July 10, 2007

Additional Questions and Answers

Please note: for questions 1 through 12, please see Questions and Answers dated July 6, 2007.

13. There are 58 county court systems, ranging in size from 5 to 5,600 employees. Can we get a copy of the medical plan for each of the counties? Are these only contained in the collective bargaining agreements, or are there booklets?

A13: At the present time the Administrative Office of the Courts does not have a copy of any of the trial court medical plans. The medical plans covering court employees may or may not be the same as those covering county employees. Section 4.2.5 of the RFP states as one of the consultant's responsibilities; "Obtain the necessary information required by GASB 43/45 from the courts, plan administrators, or whoever may possess the data."

14. How many of the 58 offer no OPEB?

A14: Out of the forty-one courts that responded to our survey, 11 stated that they did not have an OPEB. These declarations will have to be verified.

15. How many of the 58 offer more than one OPEB?

A15: Out of the forty-one courts that responded to our survey, 14 stated that they offer more than one OPEB. These declarations will have to be verified.

16. How will the census data be transmitted? Will there be one format for all 58 or will there be up to 58 separate data feeds and layouts?

A16: Section 4.2.5 of the RFP states as one of the consultant's responsibilities; "Obtain the necessary information required by GASB 43/45 from the courts, plan administrators, or whoever may possess the data." The methodology the consultant would propose using to collect this information should be included in their submission as stated in section 6.6.2 of the RFP.

17. Have there been any prior studies performed and can we obtain copies of those reports?

A17: As stated in our presentation, this is the first study of the trial courts OPEB.

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18. The tasks include developing a curriculum to educate the staffs of the trial courts whose job it is to comply with GASB 43/45 and to train them. Will this involve 58 separate trips, or will this be done at a centralized location, or can it be a Webcast?

A18: The train-the-trainer session(s) will occur in San Francisco.

19. Do we need obligations, etc., for each County or will all 58 be combined in one total? Will there be one report or 58 reports?

A19: Each of the 58 trial courts within the California Judicial Branch is considered an independent entity and as such would require its' own separate report if that court has a GASB 43/45 requirement.

20. Since public sector actuarial firms are very busy with GASB 45 work and the AOC project is relatively large, will the AOC consider selecting multiple firms to prepare the valuations?

A20: That is a possibility, but would depend on what is proposed by all bidders. As stated in the RFP, the AOC reserves the right to accept or reject any or all of the items in the proposal, to award the contract in whole or in part and/or negotiate any or all items with individual vendors if it is deemed in the AOC's best interest.