

ADMINISTRATIVE OFFICE OF THE COURTS

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

RFP Number: FIN-050107

July 6, 2007

Questions and Answers

1. Is the December 15, 2007 completion date mentioned in section 4.1 of the RFP firm?
A1: No. The December 15, 2007 is a date that the AOC thought was reasonable in which to have the work completed. If this date is not realistic, proposers need to propose a revised date in their proposals.
2. Section 4.2.13 of the RFP states that the plan reports will be “presented” by trial court. Will the Contractor be required to make presentations of the report?
A2: No, the Contractor will not be required to make presentations of the report. The word “presented” should be construed as “compiled”. 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.
3. Section 4.2.15 of the RFP discusses train-the-trainer. Where will this training occur?
A3: The train-the-trainer session(s) will occur in San Francisco.
4. If a proposer is currently performing GASB 45 work for a county, will this work be considered as a conflict of interest?
A4: No, if a firm is currently performing GASB 45 work for a county, the AOC does not consider this to be a conflict of interest.
5. Is the Administrative Office of the Courts’ (AOC’s) fiscal year from July 1 through June 30th?
A5: Yes.
6. Is the AOC expecting a firm fixed price for this work?
A6: No. The AOC’s guess is that the data gathering work has too many unknowns to be anything other than a time and materials, not-to-exceed type work. However, the actuarial and report work could be firm fixed price if a proposer thinks that it has sufficient information.

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7. Of the 41 courts responding to the AOC's survey, how many stated that they were part of CalPERS medical?

A7: 4 courts that responded to the AOC's survey said that they were part of CalPERS medical; however, some courts may have CalPERS through their counties but did not report as having CalPERS.

8. Have you verified that the 8 of 41 courts responding to the AOC's survey truly don't have plans?

A8: No, we have not verified any of the information provided to us by the courts.

9. What is the date when court retirees were considered to be part of the court's, rather than the county's, reporting responsibility? The question has been re-worded for clarity as follows: What date should be used for determining court responsibility for unfunded retiree benefits?

A9: The date of January 1, 2001, should be used for that purpose, because that is the effective date of the Trial Court Employment Protection and Governance Act (Gov. Code, sec. 71600, et seq.), the legislation that changed the status of court workers from county employees to court employees.

10. Is the number of court retirees known?

A10: No.

11. Is GASB 25 done?

A11: It is to be assumed that no GASB compliance work has taken place regarding OPEB.

12. Will it be possible to require that all census data (active and retiree) be submitted electronically by each trial court? Or, should a provision for a percentage of data entry from hard copy data be priced in the proposal?

A12: No, it is to be assumed that a percentage of data will be submitted by hard copy and should be priced into your proposal. It is also to be assumed that a few courts will require more personal assistance in obtaining accurate data.