



AGENDA

RETIREMENT BOARD MEETING

REGULAR MEETING

March 9, 2022, 9:00 a.m.

The Board of Retirement will hold its meeting via teleconferencing as permitted by Government Code Section 54953(e). The meeting is accessible telephonically at 669-900-6833, Webinar ID: 811 9772 0927, Passcode: 879812, or via the web at:

<https://us06web.zoom.us/j/81197720927?pwd=SmswRU5Bc2FFSIJPQVdseWYxSTF4UT09>

Passcode: 879812

Persons who wish to address the Board of Retirement during public comment may call in during the meeting by dialing the phone number and passcode above. Access via Zoom is also available at the weblink above. To indicate you wish to speak during public comment, please select *9 on your phone or “raise your hand” in the Zoom app.

Public comments are limited to any item that is within the subject matter jurisdiction of the Board of Retirement. Comments will be received in real time via telephone or Zoom, subject to a three-minute time limit per speaker.

THE RETIREMENT BOARD MAY DISCUSS AND TAKE ACTION ON THE FOLLOWING:

1. Pledge of Allegiance.
2. Roll Call.
3. Accept comments from the public.
4. Recognition of Tuan Le for 5 years of service.
5. Approve minutes from the February 9, 2022 meeting.
6. Approve the following routine items:
 - a. Certifications of membership.
 - b. Service and disability allowances.
 - c. Death benefits.
 - d. Investment liquidity report.

The Retirement Board will provide reasonable accommodations for persons with disabilities planning to attend Board meetings who contact the Retirement Office at least 24 hours before a meeting.

7. Accept the following routine items:
 - a. Disability applications and authorize subpoenas as required.
 - b. Investment asset allocation report.

CLOSED SESSION

8. The Board will go into closed session pursuant to Govt. Code Section 54957 to consider recommendations from the medical advisor and/or staff regarding the following disability retirement applications:

<u>Member</u>	<u>Type Sought</u>	<u>Recommendation</u>
a. Vincent Richards	Service Connected	Service Connected

9. The Board will continue in closed session pursuant to Govt. Code Section 54956.9(d)(1) to confer with legal counsel regarding pending litigation:
 - a. *Wilmot v. CCCERA, et al.*, Contra Costa County Superior Court, Case No. N22-0302

OPEN SESSION

10. Consider and take possible action regarding non-service connected disability retirement allowance of deceased member Marie Rulloda.
11. Consider and take possible action to approve Sagitec’s use of subcontractors on the pension administration system project, subject to CCCERA’s review and approval of the subcontracting arrangement.
12. Presentation of the Central Contra Costa Sanitary District focused employer audit report.
13. Consider and take possible action to authorize the Board to conduct teleconference meetings under Government Code section 54953 (e) and to make related findings.
14. Presentation of Semi-Annual Disability Retirement Report.
15. Report from Audit Committee Chair on February 23, 2022 Audit Committee meeting.
16. Miscellaneous
 - a. Staff Report
 - b. Outside Professionals’ Report
 - c. Trustees’ comments

The Retirement Board will provide reasonable accommodations for persons with disabilities planning to attend Board meetings who contact the Retirement Office at least 24 hours before a meeting.



Meeting Date
03/09/2022
Agenda Item
#5

RETIREMENT BOARD MEETING MINUTES

REGULAR MEETING

February 9, 2022

9:00 a.m.

The Board of Retirement meeting was accessible telephonically at (669) 900-6833, Webinar ID 817 3480 6212 Passcode 574719, as permitted by Government Code Section 54953(e).

1. Pledge of Allegiance

The Board and staff joined in the *Pledge of Allegiance*.

2. Roll Call

Present: Candace Andersen, Dennis Chebotarev, Donald Finley, Scott Gordon, Jerry Holcombe, Louie Kroll, Jay Kwon, David MacDonald, John Phillips, Reggie Powell, Mike Sloan and Russell Watts.

Absent: None

Staff: Gail Strohl, Chief Executive Officer; Christina Dunn, Deputy Chief Executive Officer; Karen Levy, General Counsel and Tim Hoppe, Retirement Services Manager.

Outside Professional Support: Representing:
None

3. Accept comments from the public

No member of the public offered comment.

4. Recognition of Jerrie Davis, on her retirement, for 32 years of service

Gordon recognized and congratulated Jerrie Davis on her retirement and her 32 years of service.

5. Recognition of Alison Greene for 5 years of service

Gordon recognized and congratulated Alison Greene on her 5 years of service.

6. Approve of Minutes

It was **M/S/C** to approve the minutes from the January 12, 2022 meeting. (Yes: Andersen, Chebotarev, Finley, Gordon, Holcombe, Kroll, MacDonald, Phillips and Watts).

7. Approval of Routine Items

It was **M/S/C** to approve the routine items of the February 9, 2022 Board meeting. (Yes: Andersen, Chebotarev, Finley, Gordon, Holcombe, Kroll, MacDonald, Phillips and Watts)

8. Acceptance of Routine Items

It was **M/S/C** to accept the routine items of the February 9, 2022 Board meeting. (Yes: Andersen, Chebotarev, Finley, Gordon, Holcombe, Kroll, MacDonald, Phillips and Watts)

CLOSED SESSION

The Board moved into Closed Session pursuant to Govt. Code Section 54957.

The Board moved into open session.

9. It was **M/S/C to accept the Medical Advisor's recommendation and grant the following disability benefits:**

a. Emily Amott – Service Connected (Yes: Andersen, Chebotarev, Finley, Gordon, Holcombe, Kroll, MacDonald, Phillips and Watts).

b. Nathan Behrmann – Service Connected (Yes: Andersen, Chebotarev, Finley, Gordon, Holcombe, Kroll, MacDonald, Phillips and Watts).

c. Kevin Brashem – Service Connected (Yes: Andersen, Chebotarev, Gordon, Holcombe, Kroll, MacDonald, Phillips, Watts and Powell).

10. Conference with Labor Negotiators (Government Code Section 54957.6)

No reportable action

11. Consider and take possible action to update CCCERA's Conflict of Interest Code.

It was **M/S/C** to update CCCERA's Conflict of Interest Code. (Yes: Andersen, Chebotarev, Finley, Gordon, Holcombe, Kroll, MacDonald, Phillips and Watts).

12. Consider and take possible action to amend the Review of Contracts Policy

It was **M/S/C** to amend the Review of Contracts Policy including the changes discussed. (Yes: Andersen, Chebotarev, Finley, Gordon, Holcombe, Kroll, MacDonald, Phillips and Watts).

13. Consider and take possible action to authorize the Board to conduct teleconference meetings under Government Code Section 54953 (e) and to make related findings

It was **M/S/C** to authorize the Board and its committee(s) to continue to conduct teleconference meetings for the next 30 days under Government Code Section 54953 (e) and make the following findings:

1. The Board has reconsidered the circumstance of the statewide state of emergency proclaimed by the Governor on March 4, 2020 and the countywide local emergency proclaimed by the Governor on March 10, 2020.
2. The following circumstances currently exist:
 - a. The statewide state of emergency and the countywide local emergency continue to directly impact the ability of the Board and its committee(s) to meet safely in person at meeting that are open to the general public because of the COVID-19 pandemic.
 - b. The County Health Officer's recommendations for safely holding public meetings, which recommend virtual meeting and other measures to promote social distancing, are still in effect. (Yes: Andersen, Chebotarev, Finley, Gordon, Holcombe, Kroll, MacDonald, Phillips and Watts)

14. Consider authorizing the attendance of Board:

- a. It was **M/S/C** to authorize the attendance of 2 Board members at the Pension Bridge Annual Conference, April 18-20, 2022, San Francisco, CA. (Yes: Andersen, Chebotarev, Finley, Gordon, Holcombe, Kroll, MacDonald, Phillips and Watts)
- b. It was **M/S/C** to authorize the attendance of 3 Board members at the Siguler Guff & Company's 2022 Annual Conference, April 27-28, New York, NY. (Yes: Andersen, Chebotarev, Finley, Gordon, Holcombe, Kroll, MacDonald, Phillips and Watts)

15. Miscellaneous

- a. Staff Report- Gail reported that the 1099-R's were mailed last month and there was a record number of retirement applications received in the month of January.
- b. Outside Professionals - None
- c. Trustee' comments – Kroll mentioned he attended the Aether Virtual Client Conference. He found the conference was very interesting and noted during the conference Aether did go over the funds that CCCERA is currently invested in.

It was **M/S/C** to adjourn the meeting. (Yes: Andersen, Chebotarev, Finley, Gordon, Holcombe, Kroll, MacDonald, Phillips and Watts)

CERTIFICATION OF MEMBERSHIPS

<i>Name</i>	<i>Employee Number</i>	<i>Tier</i>	<i>Membership Date</i>	<i>Employer</i>
Aguilar-Bojorquez, Yessenia	88373	P5.2	01/01/22	Contra Costa County
Alcozai, Omar	91418	P5.2	01/01/22	Contra Costa County
Al-Rawi, Shams	90218	P5.2	01/01/22	Contra Costa County
Anzo, Alessi	91446	P5.2	01/01/22	Contra Costa County
Bahaerguli, Sidike	91456	P5.2	01/01/22	Contra Costa County
Barrera, Demetrius	91419	P5.2	01/01/22	Contra Costa County
Barrera, Josue	91518	P5.2	01/01/22	Contra Costa County
Becker, Daniel	89342	P5.2	01/01/22	Contra Costa County
Bender, Leigh	91358	P5.2	01/01/22	Contra Costa County
Calandra, John	89555	P5.2	01/01/22	Contra Costa County
Castro, Jessica	91291	P5.2	01/01/22	Contra Costa County
Chodhary, Parul	91472	P5.2	01/01/22	Contra Costa County
Cortes, Nestor	91521	P5.2	01/01/22	Contra Costa County
Cruz, Lori	91447	P5.2	01/01/22	Contra Costa County
Davault, Patrick	D7830	S/D	01/01/22	San Ramon Valley Fire Protection District
Edwards, Morgan	90967	P5.2	01/01/22	Contra Costa County
Enstrom, Matthew	D9500	P5.3	01/01/22	Contra Costa County Superior Courts
Estevez, Jennifer	90953	P5.2	01/01/22	Contra Costa County
Farmer, Kevin	D7830	S/D	01/01/22	San Ramon Valley Fire Protection District
Ferguson, Ernesta	71865	P5.2	01/01/22	Contra Costa County
Foster, Keyona	91416	P5.2	01/01/22	Contra Costa County
Garaci, Archibald	90629	P5.2	01/01/22	Contra Costa County
Ghebremedhin, Almaz	90171	P5.2	01/01/22	Contra Costa County
Goldstein, Ari	89622	P5.2	01/01/22	Contra Costa County
Gonzalez, Romina	89568	P5.2	01/01/22	Contra Costa County
Guerrero, Michael	90275	P5.2	01/01/22	Contra Costa County
Gutierrez, Mario	90955	P5.2	01/01/22	Contra Costa County
Harrell, Crystal	D9500	P5.3	01/01/22	Contra Costa County Superior Courts
Hoye, Tina	51651	III	01/01/22	Contra Costa County
Huerta, Trinidad	90924	P5.2	01/01/22	Contra Costa County
Hupke, Kathleen	89426	P5.2	01/01/22	Contra Costa County
Ibarra, Ulda	83155	P5.2	01/01/22	Contra Costa County
Isagholian, Christina	91512	P5.2	01/01/22	Contra Costa County
Jacobo Ibarra, Jorge	90255	P5.2	01/01/22	Contra Costa County
Jenkins, Mila	91469	P5.2	01/01/22	In-Home Supportive Service
Jennings, Michelle	D7830	P4.3	01/01/22	San Ramon Valley Fire Protection District
Johnson, Amy	91443	P5.2	01/01/22	Contra Costa County
Kaur, Karamjeet	90324	P5.2	01/01/22	Contra Costa County
Kaur, Navjot	91483	P5.2	01/01/22	Contra Costa County
KC, Anil	87283	P5.2	01/01/22	Contra Costa County

Key:

I = Tier I	P4.2 = PEPRA Tier 4 (2% COLA)	S/A = Safety Tier A
II = Tier II	P4.3 = PEPRA Tier 4 (3% COLA)	S/C = Safety Tier C
III = Tier III	P5.2 = PEPRA Tier 5 (2% COLA)	S/D = Safety Tier D
	P5.3 = PEPRA Tier 5 (3% COLA)	S/E = Safety Tier E

CERTIFICATION OF MEMBERSHIPS

<i>Name</i>	<i>Employee Number</i>	<i>Tier</i>	<i>Membership Date</i>	<i>Employer</i>
Kirkeby, Sarah	91392	P5.2	01/01/22	Contra Costa County
Lee, Zachary	D7830	S/D	01/01/22	San Ramon Valley Fire Protection District
Leiford III, Robert	89425	P5.2	01/01/22	Contra Costa County
Leon, Elizabeth	88254	P5.2	01/01/22	Contra Costa County
Lopez Palacios, Miriam	90074	P5.2	01/01/22	Contra Costa County
Luo, Andy	90477	P5.2	01/01/22	Contra Costa County
Mackintosh, Kayla	91339	P5.2	01/01/22	Contra Costa County
Martin, Madeline	91045	P5.2	01/01/22	Contra Costa County
Martinez, Jose	91417	P5.2	01/01/22	Contra Costa County
McHenry, Simon	89427	P5.2	01/01/22	Contra Costa County
McLellan, Mark	91448	P5.2	01/01/22	Contra Costa County
Mendez, Brandon	91441	P5.2	01/01/22	Contra Costa County
Mendoza Jr, Roberto	91459	P5.2	01/01/22	Contra Costa County
Meza, Estrella	91286	P5.2	12/01/21	Contra Costa County
Mielke, Brandon	91490	P5.2	01/01/22	Contra Costa County
Mitchell, LaKisha	89586	P5.2	01/01/22	Contra Costa County
Mohan Singh, Sanyukta	91445	P5.2	01/01/22	Contra Costa County
Moore, Richard	D7830	S/D	01/01/22	San Ramon Valley Fire Protection District
Nepal Bhattarai, Pushpa	91493	P5.2	01/01/22	Contra Costa County
Nguyen, Huyen	91513	P5.2	01/01/22	Contra Costa County
Nkwocha, Anthony	91234	P5.2	01/01/22	Contra Costa County
Nolan, Helen	91486	III	01/01/22	Contra Costa County
Perez, Grecia	91488	P5.2	01/01/22	Contra Costa County
Ponce, Britney	89737	P5.2	01/01/22	Contra Costa County
Preece, Brielle	D7830	S/D	01/01/22	San Ramon Valley Fire Protection District
Proctor, Ladrea	D9500	P5.3	01/01/22	Contra Costa County Superior Courts
Ramos, Jerome	89787	P5.2	01/01/22	Contra Costa County
Randhawa, Amandeep	80187	P5.2	01/01/22	Contra Costa County
Reynolds, Rebecca	91452	III	01/01/22	Contra Costa County
Rios Borges, Estefania	89576	P5.2	01/01/22	Contra Costa County
Rios-Ventura, Hilda	91489	P5.2	01/01/22	Contra Costa County
Robson, Corbin	D7830	S/D	01/01/22	San Ramon Valley Fire Protection District
Rogers, Patricia	91502	P5.2	01/01/22	Contra Costa County
Ruiz, Humberto	89809	P5.2	01/01/22	Contra Costa County
Sanchez, Hjalmar	91422	P5.2	01/01/22	Contra Costa County
Saulog, Reina Lyn	91458	P5.2	01/01/22	Contra Costa County
Schofield, Anthony	91485	P5.2	01/01/22	Contra Costa County
Shore, Jennifer	65682	III	01/01/22	Contra Costa County
Simmons, Sarah	89428	P5.2	01/01/22	Contra Costa County
Smith, Kaitlin	89561	P5.2	01/01/22	Contra Costa County

Key:

I = Tier I	P4.2 = PEPR Tier 4 (2% COLA)	S/A = Safety Tier A
II = Tier II	P4.3 = PEPR Tier 4 (3% COLA)	S/C = Safety Tier C
III = Tier III	P5.2 = PEPR Tier 5 (2% COLA)	S/D = Safety Tier D
	P5.3 = PEPR Tier 5 (3% COLA)	S/E = Safety Tier E

CERTIFICATION OF MEMBERSHIPS

<i>Name</i>	<i>Employee Number</i>	<i>Tier</i>	<i>Membership Date</i>	<i>Employer</i>
Solak, Randall	86753	P5.2	01/01/22	Contra Costa County
Soo, Cameron	78073	III	01/01/22	Contra Costa County
Sta Elena, Jayme Louise	89596	P5.2	01/01/22	Contra Costa County
Stark, Stacy	D3301	P5.3	01/01/22	Contra Costa Mosquito Abatement District
Stull, Jacob	89078	P5.2	01/01/22	Contra Costa County
Thompson, Jesse	D3406	P4.3	01/01/22	Central Contra Costa Sanitary District
Tizon, Janice	91409	P5.2	01/01/22	Contra Costa County
Toliao, Francesa	91484	P5.2	01/01/22	Contra Costa County
Toledo, Isaac	D7830	S/D	01/01/22	San Ramon Valley Fire Protection District
Tomsic, Todd	86942	P5.2	01/01/22	Contra Costa County
Tunales, Erik	89735	P5.2	01/01/22	Contra Costa County
Villegas, Luz	90234	P5.2	01/01/22	Contra Costa County
Visperas, Levina	91461	P5.2	01/01/22	Contra Costa County
Vornvilaipan, Chantana	56920	P5.2	01/01/22	Contra Costa County
Warr, Kyle	91442	P5.2	01/01/22	Contra Costa County
Webster, Randall	D7830	S/D	01/01/22	San Ramon Valley Fire Protection District
Woodward-Sullivan, Cheryl	89558	P5.2	01/01/22	Contra Costa County
Yarbrough, Blake	D7830	S/D	01/01/22	San Ramon Valley Fire Protection District
Zahid, Aamina	90256	P5.2	01/01/22	Contra Costa County
Zelaya Rodriguez, Tanya	91449	P5.2	01/01/22	Contra Costa County

Key:

I = Tier I	P4.2 = PEPR A Tier 4 (2% COLA)	S/A = Safety Tier A
II = Tier II	P4.3 = PEPR A Tier 4 (3% COLA)	S/C = Safety Tier C
III = Tier III	P5.2 = PEPR A Tier 5 (2% COLA)	S/D = Safety Tier D
	P5.3 = PEPR A Tier 5 (3% COLA)	S/E = Safety Tier E

TIER CHANGES

<i>Name</i>	<i>Employee Number</i>	<i>Old Tier</i>	<i>New Tier</i>	<i>Effective Date</i>	<i>Employer</i>	<i>Reason for Change</i>
Herney, Dana	88298	P5.2	NA	10/01/21	Contra Costa County	Waived Membership

Key:

I = Tier I	P4.2 = PEPR A Tier 4 (2% COLA)	S/A = Safety Tier A
II = Tier II	P4.3 = PEPR A Tier 4 (3% COLA)	S/C = Safety Tier C
III = Tier III	P5.2 = PEPR A Tier 5 (2% COLA)	S/D = Safety Tier D
	P5.3 = PEPR A Tier 5 (3% COLA)	S/E = Safety Tier E

CONTRA COSTA COUNTY EMPLOYEES' RETIREMENT ASSOCIATION

BOARD OF RETIREMENT

Meeting Date
03/09/2022
Agenda Item
#6b.

Service and Disability Retirement Allowances:

<u>Name</u>	<u>Number</u>	<u>Effective Date</u>	<u>Option Type</u>	<u>Tier</u>	<u>Selected</u>
Alava, Teodoro	61797	12/01/21	SR	II and III	Unmodified
Brooks, Simone	71198	10/31/21	SR	III	Unmodified
Cahill, Carl	D9991	10/30/21	SR	II	Unmodified
Choroski, Paul	53666	12/01/21	SR	III	Unmodified
Cornelius, Pamela	51006	11/06/21	SR	II and III	Unmodified
Cradle, Tamara	62139	11/27/21	SR	Safety A	Unmodified
Day, Michelle	66108	09/18/21	SR	Safety A	Unmodified
Echols, John	74454	01/29/21	SR	III	Unmodified
Fonseca, Ralph	48222	11/04/21	SR	II and III	Unmodified
France, Golie	62184	10/29/21	SR	II and III	Unmodified
Freitas, Keith	55963	11/06/21	SR	Tier I	Option 2
Gardner, Robert	83257	11/29/21	SR	PEPRA 5.2	Unmodified
Gledhill, Rebecca	D9500	08/01/21	SR	III	Unmodified
Goldenberg, Tabitha	72648	10/07/21	SR	III	Unmodified
Graham, Anne	84032	11/01/21	SR	PEPRA 5.2	Unmodified
Green, William	43665	09/01/21	SR	II and III	Unmodified
Hall, Denise	D9990	11/23/21	SR	I	Unmodified
Held, Robert	45948	03/31/21	SR	II	Unmodified
Hoschouer, Jason	60701	11/08/21	SCD	Safety A	Unmodified
Jimenez, Michael	61354	11/26/21	SR	Safety A	Unmodified
Klein, Jennifer	54933	02/01/21	SR	II	Unmodified
Lazorik, Cheryl	46931	11/01/21	SR	II and III	Unmodified
Leavitt, Catherine	49350	11/13/21	SR	II and III	Unmodified
Macauley, Jean	68084	10/01/21	SR	I	Unmodified
Martin, Leticia	D4980	01/08/22	SR	I and III	Unmodified
Marx, Rochelle	D9500	10/05/21	SR	III	Unmodified
Matthews, Judith	61199	11/01/21	SR	II and III	Unmodified
O'Reilly, Melissa	75042	04/13/21	SCD	Safety C	Unmodified
Ramos, Maria	76996	11/01/21	SR	PEPRA 5.2	Unmodified
Riley, Dedrick	64898	11/16/21	SR	Safety A	Unmodified
Schiess, Todd	78410	12/01/21	SR	PEPRA 4.3 and 5.3	Unmodified
Stewart, Valerie	63873	10/01/21	SR	II and III	Option 1
Swafford, Lisa	D9500	10/02/21	SR	II and III	Option 1
Truong, Vinh	70893	11/01/21	SR	III	Unmodified
Wong, Clarine	76253	10/30/21	SR	III	Unmodified

Option Type

NSP = Non-Specified

SCD = Service Connected Disability

SR = Service Retirement

NSCD = Non-Service Connected Disability

* = County Advance Selected w/option

Tier

I = Tier I

II = Tier II

III = Tier III

S/A = Safety Tier A

S/C = safety Tier C

Pepra 4.2 = Pepra Tier 4 (2% COLA)

Pepra 4.3 = Pepra Tier 4 (3% COLA)

Pepra 5.2 = Pepra Tier 5 (2% COLA)

Pepra 5.3 = Pepra Tier 5 (3% COLA)

S/D = Pepra Safety Tier D

S/E = Pepra Safety Tier E

CONTRA COSTA COUNTY EMPLOYEES' RETIREMENT ASSOCIATION

BOARD OF RETIREMENT

Meeting Date
03/09/2022
Agenda Item
#6c.

Deaths:

<u>Name</u>	<u>Date of Death</u>	<u>Employer as of Date of Death</u>
Barnett, Patricia	12/12/21	Superior Courts
Bell, Richard	02/12/22	Contra Costa County
Bradford, Barbara	12/17/21	Contra Costa County
Brombacher, Nida	12/30/21	Contra Costa County
Coelho, Lillian	12/10/21	Contra Costa County
Collins, Barbara	12/27/21	Contra Costa County
Compton, Don	01/05/22	Consolidated Fire
Curnow, Stephen	01/19/22	Contra Costa County
Dockter, Elise	01/08/22	Contra Costa County
Garrison, Jeffrey	01/31/22	Contra Costa County
Grinslade, Patricia	11/20/21	Contra Costa County
Grodhaus, Nancy	12/10/21	Contra Costa County
Grunert, William	02/17/22	Contra Costa County
Hamilton, Gary	02/06/22	Contra Costa County
Haynie, Robert	12/08/21	Contra Costa County
Hofherr, Patricia	02/13/22	Contra Costa County
Holbrook, Teresa	01/04/22	Contra Costa County
Jackson, Charles	02/15/22	Contra Costa County
Jackson, Vivian	11/30/21	Contra Costa County
Jones, Manuel	02/05/22	Contra Costa County
Jones, Randy	02/12/22	Contra Costa County
Kilian, Beth	01/25/22	Contra Costa County
Knudsen, Aulene	02/04/22	Contra Costa County
Kuidis, Edward	01/19/22	Contra Costa County
Mason, Robert	12/11/21	Contra Costa County
Murdock, Joan	06/15/21	Contra Costa County
O'Neal, Harry	02/10/22	Contra Costa County
Perry, Maxine	02/17/22	Contra Costa County
Poole, Surry	01/11/22	Contra Costa County
Schur, Bernard	12/02/21	Contra Costa County
Seaborg, Stephanie	02/18/22	Contra Costa County
Silva, Mary Ann	01/10/22	Contra Costa County
Stone, Odessa	01/21/22	Contra Costa County
Streuli, Albert	02/03/22	Consolidated Fire
Wastenev, Matthew	01/23/22	Contra Costa County



Meeting Date
03/09/2022
Agenda Item
#6d.

**Contra Costa County Employees' Retirement Association
Liquidity Report – January 2022**

January 2022 Performance

	Cash Flow	Coverage Ratio
Benefit Cash Flow Projected by Model	\$45,750,000	
Liquidity Sub-Portfolio Cash Flow	\$45,750,000	100%
Actual Benefits Paid	\$46,384,364	98.6%
<i>Next Month's Projected Benefit Payment</i>	<i>\$46,000,000</i>	

Monthly Manager Positioning – January 2022

	Beginning Market Value	Liquidity Program Cash Flow	Market Value Change/Other Activity	Ending Market Value
Sit	\$563,378,532	(\$8,250,000)	(\$4,133,225)	\$550,995,306
DFA	\$304,205,620	(\$3,250,000)	(\$3,470,025)	\$297,485,595
Insight	\$690,511,896	(\$34,250,000)	(\$2,365,361)	\$653,896,535
Liquidity	\$1,558,096,048	(\$45,750,000)	(\$9,968,611)	\$1,502,377,437
Cash	\$418,332,620	(\$634,364)	(\$19,781,691)	\$397,916,565
Liquidity + Cash	\$1,976,428,668	(\$46,384,364)	(\$29,750,302)	\$1,900,294,001

Functional Roles

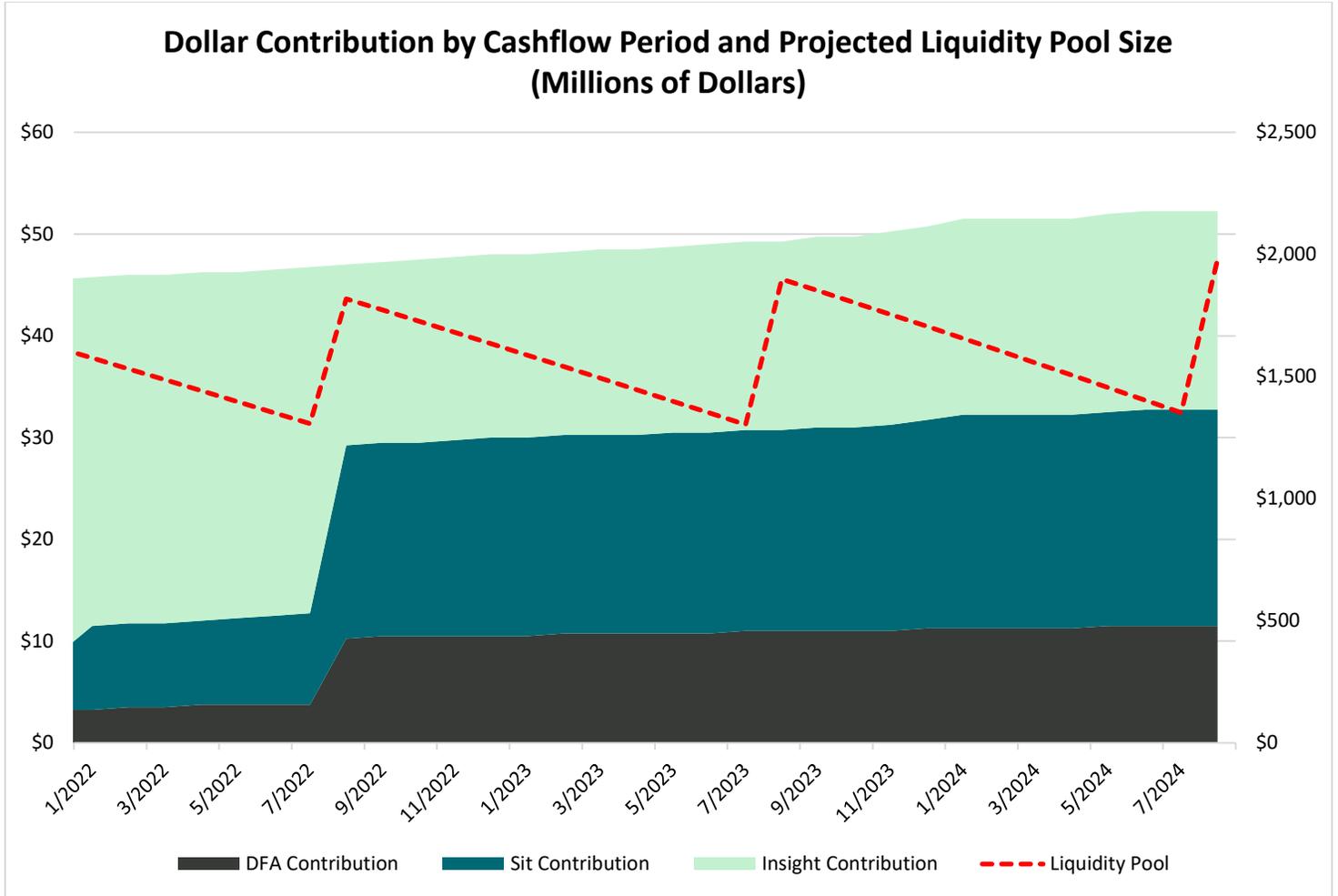
Manager	Portfolio Characteristics	Liquidity Contribution
Sit	High quality portfolio of small balance, government guaranteed mortgages with higher yields.	Pays out net income on monthly basis.
DFA	High quality, short duration portfolio of liquid, low volatility characteristics.	Pays out a pre-determined monthly amount. DFA sources liquidity from across their portfolio.
Insight	Buy and maintain (limited trading) portfolio of high quality, short duration, primarily corporates.	Completion portfolio makes a payment through net income and bond maturities that bridges the gap between other managers and projected payment.
Cash	STIF account at custodial bank.	Buffer in the event of any Liquidity shortfall/excess.

Notes

The first cash flow for 2022 from the liquidity program was completed on January 21st. The actuarial model cash flow was lower than actual experience, producing \$634 thousand less than the actual benefits paid.

Cash Flow Structure

The chart below shows the sources of cash flow for the next three years of CCCERA’s projected benefit payments. This table will change slightly as the model is tweaked and as the portfolios receive new rounds of funding each July as part of the Annual Funding Plan.



CONTRA COSTA COUNTY EMPLOYEES' RETIREMENT ASSOCIATION

BOARD OF RETIREMENT

Meeting Date
03/09/2022
Agenda Item
#7a.

Disability Retirement Applications: *The Board's Hearing Officer is hereby authorized to issue subpoenas in the following cases involving disability applications:*

<u>Name</u>	<u>Number</u>	<u>Filed</u>	<u>Type</u>
Corrie, Bartholomew	D7830	02/16/22	SCD
Cushman, Zara	66347	01/21/22	SCD
Murphy, Julie	D7274	02/18/22	SCD
Viera, John	D7830	01/31/22	SCD

Option Type

- NSP = Non-Specified
- SCD = Service Connected Disability
- SR = Service Retirement
- NSCD = Non-Service Connected Disability
- * = County Advance Selected w/option

Tier

- I = Tier I
- II = Tier II
- III = Tier III
- S/A = Safety Tier A
- S/C = safety Tier C
- Pepra 4.2 = Pepra Tier 4 (2% COLA)
- Pepra 4.3 = Pepra Tier 4 (3% COLA)
- Pepra 5.2 = Pepra Tier 5 (2% COLA)
- Pepra 5.3 = Pepra Tier 5 (3% COLA)
- S/D = Pepra Safety Tier D
- S/E = Pepra Safety Tier E

**Contra Costa County Employees' Retirement Association
Asset Allocation as of January 31, 2022**

**Meeting Date
03/09/2022
Agenda Item
#7b.**

	Market Value	Percentage of Total Fund	Current Target* Percentage	Current Target Over/(Under)	Long Term Target	Long Term Over/(Under)
Liquidity						
Sit	550,995,306	4.9%	7.0%	-2.1%		
Dimensional Fund Advisors	297,485,595	2.7%	4.0%	-1.3%		
Insight	653,896,535	5.9%	7.0%	-1.1%		
Total Liquidity	1,502,377,437	13.5%	18.0%	-4.5%	17.0%	-3.5%
		Range 11-22%				
Growth						
Domestic Equity						
Boston Partners	415,203,771	3.7%	4.0%	-0.3%		
Jackson Square	300,740,843	2.7%	4.0%	-1.3%		
BlackRock Index Fund	609,301,899	5.5%	5.0%	0.5%		
Emerald Advisers	221,502,209	2.0%	1.5%	0.5%		
Ceredex	199,969,528	1.8%	1.5%	0.3%		
Total Domestic Equity	1,746,718,249	15.7%	16.0%	-0.3%	13.0%	2.7%
Global & International Equity						
Pyrford (BMO)	490,245,085	4.4%	4.0%	0.4%		
William Blair	494,145,644	4.4%	4.0%	0.4%		
First Eagle	519,711,580	4.7%	4.5%	0.2%		
Artisan Global Opportunities	564,914,656	5.1%	4.5%	0.6%		
PIMCO/RAE Emerging Markets	394,047,884	3.5%	4.0%	-0.5%		
TT Emerging Markets	412,842,527	3.7%	4.0%	-0.3%		
Total Global & International Equity	2,875,907,376	25.8%	25.0%	0.8%	19.0%	6.8%
Private Equity**	1,396,939,425	12.5%	11.0%	1.5%	18.0%	-5.5%
Private Credit	855,917,800	7.7%	8.0%	-0.3%	13.0%	-5.3%
Real Estate - Value Add	208,878,644	1.9%	4.0%	-2.1%	5.0%	-3.1%
Real Estate - Opportunistic & Distressed	352,969,890	3.2%	4.0%	-0.8%	5.0%	-1.8%
Real Estate - REIT (Adelante)	105,381,274	0.9%	2.0%	-1.1%	0.0%	0.9%
High Yield (Allianz)	178,611,366	1.6%	2.0%	-0.4%	0.0%	1.6%
Risk Parity			3.0%	1.3%	3.0%	1.3%
AQR GRP EL	218,279,556	2.0%				
PanAgora	263,423,494	2.4%				
Total Other Growth Assets	3,580,401,450	32.1%	34.0%	-1.9%	44.0%	-11.9%
Total Growth Assets	8,203,027,075	73.6%	75.0%	-1.4%	76.0%	-2.4%
		Range 65-85%				
Risk Diversifying						
AFL-CIO	256,610,065	2.3%	2.5%	-0.2%	2.5%	-0.2%
Parametric Defensive Equity	116,503,214	1.0%	1.5%	-0.5%	1.5%	-0.5%
Acadian MAARS	250,163,161	2.2%	1.5%	0.7%	1.5%	0.7%
Sit LLCAR	279,831,117	2.5%	1.5%		1.5%	
Wellington Real Total Return	132,391	0.0%	0.0%			
Total Risk Diversifying	903,239,947	8.1%	7.0%	1.1%	7.0%	1.1%
		Range 0% - 10%				
Cash and Overlay						
Overlay (Parametric)	132,461,969	1.2%		1.2%		
Cash	397,916,565	3.6%		3.6%		
Total Cash and Overlay	530,378,533	4.8%	0.0%	4.8%	0.0%	4.8%
Total Fund	11,139,022,992	100%	100%		100%	

*Current targets and ranges reflect asset allocation targets accepted by the Board on April 28, 2021 (BOR Resolution 2021-4).

**Private Equity long-term target includes Real Assets/Infrastructure (see Asset Allocation Mix 5 adopted December 9, 2020).

**Private Market Investments
As of January 31, 2022**

REAL ESTATE - Value Add

	Inception Date	Target Termination	# of Extension	Discretion by GP/LP	New Target Termination	Funding Commitment	Market Value	% of Total Asset	Outstanding Commitment
Invesco IREF III	08/01/13	08/01/20				35,000,000	161,682	0.00%	
Invesco IREF IV	12/01/14	12/01/21				35,000,000	5,435,360	0.05%	4,453,599
Invesco IREF V	09/11/18	09/11/25				75,000,000	67,285,398	0.60%	19,389,232
Long Wharf FREG IV	08/14/13	09/30/21				25,000,000	1,542,465	0.01%	
Long Wharf FREG V	10/31/16	09/30/24				50,000,000	30,750,262	0.28%	
Long Wharf LREP VI	02/05/20	02/05/28				50,000,000	21,293,878	0.19%	24,538,740
LaSalle Income & Growth Fund VI	01/31/12	01/31/19				75,000,000	19,879,579	0.18%	3,946,000
LaSalle Income & Growth Fund VII	10/31/16	09/30/24				75,000,000	62,530,020	0.56%	8,502,404
						630,000,000	208,878,644	1.88%	60,829,975
Outstanding Commitments							60,829,975		
Total							269,708,619		

REAL ESTATE -Opportunistic & Distressed

	Inception Date	Target Termination	# of Extension	Discretion by GP/LP	New Target Termination	Funding Commitment	Market Value	% of Total Asset	Outstanding Commitment
DLJ Real Estate Capital Partners, L.P. III	06/30/05	06/30/14	in full liq.			75,000,000	14,991,850	0.13%	4,031,338
DLJ Real Estate Capital Partners, L.P. IV	12/31/07	09/30/18				100,000,000	47,925,187	0.43%	1,876,084
DLJ Real Estate Capital Partners, L.P. V	07/31/13	12/31/22				75,000,000	35,660,405	0.32%	5,132,607
DLJ Real Estate Capital Partners, L.P. VI	02/28/19	01/31/29				50,000,000	23,225,689	0.21%	21,346,526
Oaktree Real Estate Opportunities Fund V	02/01/11	02/01/21				50,000,000	1,345,772	0.01%	25,750,000
Oaktree Real Estate Opportunities Fund VI	09/30/13	09/30/20				80,000,000	27,915,785	0.25%	18,400,000
Oaktree Real Estate Opportunities Fund VII	02/28/15	02/28/23				65,000,000	46,081,893	0.41%	16,120,000
Siguler Guff Distressed Real Estate Opp. Fund	07/30/11	07/30/22				75,000,000	21,658,383	0.19%	5,625,000
Siguler Guff Distressed Real Estate Opp. Fund II	08/31/13	08/31/25				70,000,000	41,890,216	0.38%	8,015,000
Siguler Guff Distressed Real Estate Opp. II Co-Inv	01/31/16	10/31/25				25,000,000	15,595,215	0.14%	4,462,138
Paulson Real Estate Fund II	11/10/13	11/10/20				20,000,000	16,531,343	0.15%	654,377
Angelo Gordon Realty Fund VIII	12/31/11	12/31/18				80,000,000	16,031,595	0.14%	12,334,302
Angelo Gordon Realty Fund IX	10/10/14	10/10/22				65,000,000	44,116,557	0.40%	7,572,500
						830,000,000	352,969,890	3.17%	131,319,872
Outstanding Commitments							131,319,872		
Total							484,289,762		

PRIVATE CREDIT

	Inception Date	Target Termination	# of Extension	Discretion by GP/LP	New Target Termination	Funding Commitment	Market Value	% of Total Asset	Outstanding Commitment
Torchlight Debt Opportunity Fund III	09/30/08	06/30/16	2nd 1 YR	LP	06/30/18	75,000,000	0	0.00%	0
Torchlight Debt Opportunity Fund IV	08/01/12	08/30/20				60,000,000	9,064,530	0.08%	0
Torchlight Debt Opportunity Fund V	12/31/14	09/17/22				75,000,000	10,284,705	0.09%	15,000,000
Angelo Gordon Energy Credit Opportunities	09/10/15	09/10/20				16,500,000	3,546,515	0.03%	2,319,783
CCCERA StepStone	12/01/17	11/30/27				1,170,000,000	833,022,050	7.48%	447,368,259
						1,524,500,000	855,917,800	7.68%	464,688,042
Outstanding Commitments							464,688,042		
Total							1,320,605,842		

Private Market Investments
As of January 31, 2022

PRIVATE EQUITY	Inception Date	Target Termination	# of Extension	Discretion by GP/LP	New Target Termination	Funding Commitment	Market Value	% of Total Asset	Outstanding Commitment
Adams Street Partners	12/22/95	12/22/25				269,565,614	181,660,474	1.63%	20,267,580
Adams Street Secondary II	12/31/08	12/31/20				30,000,000	4,785,935	0.04%	1,635,000
Adams Street Secondary V	10/31/12	10/31/22				40,000,000	15,971,153	0.14%	9,154,125
Adams Street Venture Innovation Fund	03/09/16	03/09/28				75,000,000	196,752,258	1.77%	8,962,500
AE Industrial Partners Fund II	05/18/18	05/18/28				35,000,000	36,546,228	0.33%	14,603,133
Bay Area Equity Fund	06/14/04	12/31/14	2nd 2 YR	LP	12/31/2017	10,000,000	1,376,215	0.01%	0
Bay Area Equity Fund II	2/29/09	12/31/19				10,000,000	17,134,334	0.15%	0
Carpenter Community BancFund	10/31/09	10/31/19				30,000,000	0	0.00%	0
EIF USPF II	06/15/05	06/15/15	3rd 1 YR	LP	06/15/18	50,000,000	4,836,740	0.04%	0
EIF USPF III	02/28/07	02/28/17	1st 1 YR	LP	02/28/18	65,000,000	10,358,370	0.09%	0
EIF USPF IV	06/28/10	06/28/20				50,000,000	27,276,860	0.24%	4
Ares EIF V	09/09/15	11/19/25				50,000,000	26,025,268	0.23%	12,751,187
Genstar Capital Partners IX	02/18/19	02/18/29				50,000,000	60,154,452	0.54%	6,135,825
Genstar Capital Partners X	04/01/21	04/01/31				42,500,000	4,365,018	0.04%	37,767,136
GTCR VIII	10/27/20	12/31/36				50,000,000	7,284,537	0.07%	44,380,000
Hellman & Friedman Capital Partners	05/10/21	05/10/31				75,000,000	17,681,803	0.16%	55,737,884
Oaktree Private Investment Fund 2009	02/28/10	12/15/19				40,000,000	477,280	0.00%	6,308,961
Ocean Avenue Fund II	05/07/14	05/07/24				30,000,000	30,663,593	0.28%	3,000,000
Ocean Avenue Fund III	12/09/15	12/09/25				50,000,000	47,737,032	0.43%	6,000,000
Paladin III	08/15/08	08/15/18				25,000,000	21,396,189	0.19%	419,157
Pathway	11/09/98	05/31/21				125,000,000	4,850,787	0.04%	10,557,887
Pathway 2008	12/26/08	12/26/23				30,000,000	21,618,617	0.19%	2,830,078
Pathway 6	05/24/11	05/24/26				40,000,000	47,000,496	0.42%	3,690,651
Pathway 7	02/07/13	02/07/23				70,000,000	93,135,504	0.84%	5,497,420
Pathway 8	11/23/15	11/23/25				50,000,000	80,708,347	0.72%	5,559,410
Siguler Guff CCCERA Opportunities	06/03/14	05/31/25				200,000,000	163,362,422	1.47%	29,597,500
Siguler Guff Secondary Opportunities	12/31/16	12/31/26				50,000,000	0	0.00%	0
Siris Partners IV	05/18/18	05/18/28				35,000,000	27,970,104	0.25%	14,895,014
TA XIV	05/27/21	05/27/31				50,000,000	13,500,000	0.12%	36,500,000
TPG Healthcare Partners, L.P.	06/27/19	06/27/29				24,000,000	15,695,211	0.14%	14,753,555
Trident VIII, L.P.	05/24/19	05/24/29				40,000,000	44,448,618	0.40%	3,785,168
Trident IX, L.P.	09/17/21	09/17/31				50,000,000	0	0.00%	50,000,000
Real Assets									
Aether III & III Surplus	11/30/13	11/30/20				75,000,000	61,113,975	0.55%	3,443,405
Aether IV	01/01/16	01/01/28				50,000,000	55,377,863	0.50%	4,103,494
Commonfund Capital Natural Resources IX	06/30/13	06/30/20				50,000,000	39,485,088	0.35%	3,475,007
Wastewater Opportunity Fund	12/31/15	11/30/22				25,000,000	16,188,655	0.15%	1,204,775
						2,036,065,614	1,396,939,425	14.17%	367,015,857
Outstanding Commitments							367,015,857		
Total							1,763,955,282		

Market value equals the most recent reported net asset value, plus capital calls after net asset value date, less distributions after net asset value date.
The Target Termination column is the beginning of liquidation of the fund, however, some funds may be extended for an additional two or three years.



Meeting Date
03/09/2022
Agenda Item
#10

MEMORANDUM

Date: March 9, 2022

To: CCCERA Board of Retirement

From: Tim Hoppe, Retirement Services Manager

Subject: Marie Rulloda, Application for Non-Service Connected Disability, Tier 3

On March 10, 2021, Marie Rulloda, a 57-year old AC Division Manager with the Contra Costa County Auditor-Controller's Office, passed away as a result of multiple long-term medical issues. Ms. Rulloda has not worked since 2017 for medical reasons. Prior to her death, she was hospitalized from February 25, 2021 to March 10, 2021. Ms. Rulloda completed an Active Death Disability Retirement Application Filed by Member form with CCCERA in 2008. Ms. Rulloda had over 19 years of service at the time of her death.

Medical records were analyzed by the Board's medical advisor, who concluded that the evidence supported that Ms. Rulloda was totally disabled prior to her date of death and would not have qualified for any substantial gainful employment prior to her death. Therefore, she meets the medical requirements of permanent disability for a Tier 3 member on a non-service connected basis.

The Board is now called upon to make a determination as to whether the member became permanently unable to perform her job duties prior to her date of death and if the Active Death Disability Retirement Application Filed by Member form should be granted.

Recommendation:

Find that the member was permanently disabled and unable to perform any substantial gainful employment prior to her date of death, approve a non-service connected disability retirement under Government Code Section 31720.1 and grant the member's beneficiary benefits pursuant to Government Code Section 31762 an Optional Settlement 2 allowance.

Note: If approved, Ms. Rulloda's beneficiary would receive a monthly allowance equal to 100% of the calculated Optional Settlement 2 benefit.



Meeting Date
03/09/2022
Agenda Item
#11

MEMORANDUM

Date: March 9, 2022

To: CCCERA Board of Retirement

From: Gail Strohl, Chief Executive Officer

Subject: Consider and take possible action to approve Sagitec's use of subcontractors on the pension administration system project, subject to CCCERA's review and approval of the subcontracting arrangement.

Background

On April 14, 2021, the Board authorized the Chief Executive Officer to execute an agreement with Sagitec Solutions LLC to provide pension administration system software, implementation, hosting and support services.

On January 26, 2022, the Board approved a revision to a member of the Sagitec team, wherein Functional Project Manager, Kathleen Turman, would be assisted by two Senior Business Analysts. The key person change was noted as a risk to the project. CCCERA was recently informed that the two assigned analysts were leaving Sagitec and replacements had not been identified. After further communication, Sagitec has proposed possibly utilizing sub-contractors on this project. Any use of subcontractors by Sagitec requires prior written approval by CCCERA. Subcontractor requests from Sagitec must include information about a number of items, including the scope of services, qualifications of the subcontractor and the location where services will be performed.

Timeline and Budget

In the current timeline, the go-live date for the pension administration system and the employer portal is September 2023. The go-live date for the member portal is slated for January 2024. It is important to note that CCCERA staff have been working very hard on this project. As a result, the timeline up to this point has remained intact. The project was approved by the Board with a not to exceed amount of \$13M. CCCERA has paid Sagitec approximately \$1.5M so far, with an additional \$175K held in retention, as of February 24, 2022.

Analysis

The need identified by Sagitec to utilize subcontractors indicates a lack of current Sagitec staffing to fulfill the obligations and timeline of this project. This is a significant and noteworthy

1200 Concord Avenue, Suite 300, Concord, CA 94520 Phone: (925) 521-3960 Fax: (925) 521-3969 cccera.org

consideration. Sagitec has acknowledged that there may be a one month delay in the September 2023 go-live date. If that were to happen, it would be based on an agreement by both CCCERA and Sagitec in extending the timeframe and other considerations. It would also involve discussion with the other vendors CCCERA has commissioned to work on this project, Segal for external project management and Icon for data cleansing, to ensure they could accommodate the schedule change. It is to be noted that the addition of new individuals to the project also impacts the continuity of the project.

Since there continues to be staffing issues at Sagitec, there have been discussions relating to how they will support this project through to its completion, to the go-live dates and during the post go-live period. They have provided CCCERA with an update to the short-term design activities. They have indicated the need for three subcontractors to replace the two senior business analysts that have left and are currently interviewing. Sagitec has indicated that their Product Development team will provide direct support to the CCCERA project team. They also stated that they will be moving experienced Sagitec resources from current projects to CCCERA in the July/August 2022 time frame. Sagitec mentioned that they would ensure sufficient support of the project post go-live as well.

At this point, CCCERA should explore allowing Sagitec to utilize subcontractors on this project, subject to CCCERA's review and approval of the subcontracting arrangement specifics such as subcontractor qualifications. The recommendation is for the CCCERA Board to consider and approve the concept of subcontractors being utilized by Sagitec on this project, with the Chief Executive Officer responsible for approving the operational considerations and terms.

Recommendation

Consider and take possible action to approve Sagitec's use of subcontractors on the pension administration system project, subject to CCCERA's review and approval of the subcontracting arrangement.



Meeting Date
03/09/2022
Agenda Item
#12

MEMORANDUM

Date: March 9, 2022
To: Board of Retirement
From: Wrally Dutkiewicz, Compliance Officer
Subject: Focused Employer Audit Report Dated February 17, 2022 –
Contra Costa Central Sanitary District

Background:

The focused employer audit of the Contra Costa Central Sanitary District was initiated in September 2021. The audit was conducted pursuant to Government Code Section 31543. This employer audit focused on reviewing and testing District payroll and pension contribution reports submitted to the retirement system in which CCCERA staff noted variances between what was expected to be reported and what the District submitted. The CCCERA Compliance Department was called upon to engage with the District and review pensionable payroll and contribution reports and test back to source data used by the District to create the reports submitted to CCCERA.

The District had completed a three-year payroll system design and implementation project which included all the CCCERA pensionable payroll and contribution standards and reporting requirements before it went live in January 2021. This change included adopting a bi-weekly pay schedule. CCCERA received the first reports out of the new system for January 2021. The system, once live, did not work the way it was designed, and District staff have been troubleshooting for the thirteen months since January 2021.

Focused Employer Audit Summary and Follow-Up Items Noted:

The employer audit had the following focused audit scope items:

- Pensionable Compensation; and
- Accuracy of Payroll Information and Pension Contributions submitted to CCCERA.

Due to the ongoing COVID pandemic, the usual on-site review of CCCSD was conducted virtually. The review period encompassed all District active employee records for January 2021 through September 2021.

CCCERA Compliance staff engaged with District staff to map out its pensionable payroll and contribution reporting process and test the data upon which the District reports were based on. During the review and analysis of the District pensionable payroll reports the variances observed by CCCERA staff were confirmed with the District, and further reporting variances were also identified. The following items were noted for follow-up by the District:

1. CCCSD must improve their reporting processes so that correct reporting results for every reporting period.
2. Audit observations for the audit months of March through June are being reviewed by CCCSD to determine which items need corrections.
3. CCCSD and CCCERA are to review the adjustments submitted for the audit period to ensure that the adjustments corrected the corresponding errors in their entirety.
4. Going forward, CCCSD must use only paid differentials for pension contribution calculation and reporting.
5. As a best practice, it is recommended that the District employ the use of descriptive comments on the I30 and Adjustment files submitted, specifically when there is an adjustment to a non-contiguous pay period or month, or if there was an omission from a previous pay period or month so that there is clarity on what the adjustment is correcting.

A virtual audit exit meeting call was held on February 9, 2022 and the District provided a response to the audit dated February 17, 2022 in which the District was in agreement with CCCERA Compliance audit observations. In its response, the District indicated that it has engaged in a programming project to correct the reporting variances going forward which has an anticipated completion date of June 30, 2022. CCCERA staff will continue to engage with the District on the correction of outstanding member records and pensionable payroll reports.

The audit report was presented to the CCCERA Audit Committee at its February 23, 2022 meeting.

Meeting Date
03/09/2022
Agenda Item
#12



Contra Costa County Employees'
Retirement Association

EMPLOYER AUDIT REPORT

February 17, 2022

FOCUSED EMPLOYER AUDIT

Central Contra Costa Sanitary District

TABLE OF CONTENTS

AUDIT TRANSMITTAL LETTER	1
BACKGROUND	3
SCOPE	5
OBSERVATIONS AND FINDINGS	6
ACCURACY OF PAYROLL INFORMATION PROVIDED TO CCCERA	6
PAYROLL AND REPORTING PROCESS AND RECEIVABLES REVIEW	6
PAYROLL REPORTING – PENSIONABLE COMPENSATION AND CONTRIBUTION REVIEW	8
FOLLOW-UP ITEMS	11
EMPLOYER REPLY	12

Central Contra Costa Sanitary District



February 17, 2022

Roger Bailey
General Manager
Central Contra Costa Sanitary District
5019 Imhoff Pl,
Martinez, CA 94553

RE: Employer Audit Report – Central Contra Costa Sanitary District

Dear Mr. Bailey,

Enclosed is the focused employer audit report of Central Contra Costa Sanitary District (Central San or CCCSD). The audit was conducted pursuant to Government Code Section 31543. This employer audit focused on reviewing and testing District payroll and pension contribution reports submitted to the retirement system in which CCCERA staff noted variances between what was expected to be reported and what the District submitted.

I want to thank you and all the District's staff for their assistance in gathering the records and documents and making them readily available during this audit. This cooperation was greatly appreciated and allowed for the audit to be completed in an efficient manner.

The *Focused Employer Audit Report* is enclosed for your review. There are "Follow-Up Items" noted for the District to address. CCCERA is in receipt of a written response from Central Contra Costa Sanitary District dated February XX, 2022. This response will be included in the "Final Report" which will be submitted to CCCERA's Audit Committee for its review.

This report will be placed on the agenda and will be presented to the CCCERA Board of Retirement Audit Committee at its February 23rd, 2022 meeting.



Central Contra Costa Sanitary District

Should you wish to discuss or have any questions regarding the items reviewed and the observations contained within this report, please contact me at 925-521-3960.

Best regards,



Wrally Dutkiewicz
Compliance Officer

CC: Phil Leiber, Director of Finance and Administration
Teji O'Malley, Human Resources and Organizational Development Manger
Kevin Mizuno, Finance Manager
Olivia Ruiz, Accounting Supervisor

BACKGROUND

The Contra Costa County Employees' Retirement Association (CCCERA) is a public employee retirement system that was established by Contra Costa County on July 1, 1945, and is administered by the Board of Retirement (Board) to provide service retirement, disability, death, and survivor benefits for Contra Costa County (County) employees and 16 other participating agencies under the California State Government Code, Section 31450, et. seq. (County Employees Retirement Law of 1937 or CERL) and the California Public Employees' Pension Reform Act of 2013 (PEPRA).

CCCERA administers the retirement benefits for the employees of Contra Costa County and participating District employers. Participating employers within the CCCERA retirement system transmit payroll information and contributions to fund the benefits for their employees. CCCERA sets up retirees' accounts, processes applications, calculates retirement allowances, prepares monthly retirement benefit payment rolls, and makes adjustments to retirement benefits when needed.

Retirement allowances are computed in accordance with statute using three factors: years of service, age at retirement, and final compensation. For Legacy (pre-PEPRA) members, final compensation is defined as the highest average annual compensation earnable (as defined in G.C. Section 31461) by a member during the last one or three consecutive years of employment depending on the member's Tier, unless the member elects a different period with a higher average. For PEPRA members, final compensation is defined as the highest average annual pensionable compensation (as defined in G.C. Section 7522.34) earned by the member during a period of 36 consecutive months.

The employer's knowledge of the rules relating to membership and payroll reporting facilitates the employer in providing CCCERA with appropriate employee information. Correct enrollment of eligible employees and correct reporting of payroll information are necessary for the accurate computation of a member's retirement allowance.

The Central Contra Costa Sanitation District has been serving residents and businesses in Contra Costa County since 1946 by providing the collection and treatment of wastewater. *"Central San provides wastewater collection, treatment, and disposal services; recycled water production and distribution; and household hazardous waste collection. Central San serves nearly half a million residents and more than 3,000 businesses within a 145-square-mile service area, which includes Alamo, Danville, Lafayette, Moraga, Orinda, Pleasant Hill, Walnut Creek; portions of Martinez and San Ramon; and unincorporated communities within central Contra Costa County. Central San also cleans the wastewater from the cities of Concord and Clayton, and they maintain their collection systems."*¹

¹ Centralsan.org/who-we-are

Central Contra Costa Sanitary District

The District entered the retirement system May 18, 1949. The District had approximately 272 active members at the end of 2020² with approximately \$4 million employee pension contributions, \$18 million in employer contributions on an active member payroll of approximately \$38 million.³

As part of a multi-year project to implement a new enterprise resource planning (ERP) system, CCCSD implemented the Payroll module in January 2021. This change included adopting a bi-weekly pay schedule. CCCERA received the first reports out of the new ERP system for January 2021.

² CCCERA 2020 Comprehensive Annual Financial Report, *Participating Employers & Active Members For Years 2011-2020*, p. 130

³ Based on pensionable payroll and contribution reports submitted to CCCERA during 2020

SCOPE

The 2013 Pension Reform legislation granted CCCERA the authority under Government Code Section 31543 to conduct audits of employers to ensure that employee and payroll information used in the calculation of retiree pension benefits is correct and verifiable. The focused scope of this audit included the following items to be reviewed and tested:

- Reportable compensation;
- Pensionable compensation (GC 31461 and GC 7522.34);
- Reported pension contributions.

Due to the ongoing COVID pandemic, the usual on-site review of CCCSD was conducted virtually on November 18, 2021. The review period encompassed active employee records for January 2021 through September 2021.

OBSERVATIONS AND FINDINGS

ACCURACY OF PAYROLL INFORMATION PROVIDED TO CCCERA

- **Scope Item 1:** CCCSD was not able to provide source documentation for pensionable pay amounts for the audit period which necessitated that CCCERA calculate pensionable pay for all members in all audit months. Numerous errors in reported compensation and contributions were observed during the audit period.

PAYROLL AND REPORTING PROCESS AND RECEIVABLES REVIEW

Pursuant to Board of Retirement Regulations Section IV: Employer pensionable payroll and corresponding pension contributions are to be reported to the retirement system timely and accurately. (*Contributions And Reporting, 2. Due Dates, 4. Employer Certification*).

Due Dates:

Each employer shall report to the Association in a manner and frequency as determined by the Board sufficient for the Board to credit contributions and service to each member's record.

Unless otherwise specified, reports shall be due no later than the tenth of each month for the previous month's payroll and shall be accompanied by member and employer contributions. If the tenth of the month falls on a weekend or holiday, the due date shall be the last working day before the tenth. Reports, which are unreadable or incorrect, shall not be accepted and shall be returned to the employer. (Emphasis added.)

Reports and contributions received after the due date shall be considered late and subject to a late reporting penalty equal to: the prime rate in effect on the due date computed on a daily, non-compounding basis and applied to the contributions due.

- **Observation 1:** a) CCCSD was not able to provide source documentation for pensionable pay amounts for its employees for the audit period. The District's payroll records did not contain this figure or a way to derive it from the included data. Additionally, the district was not able to query their new payroll system to extract correct pensionable pay amounts at the time of the information request. This is problematic as pensionable pay is the basis for calculating contributions and one of the elements that is reported to CCCERA in the monthly import files. While the District stated that their ERP system uses pensionable pay as the calculation base, the exported reports used as import files for CCCERA's pension administration system frequently include incorrect pensionable pay values. CCCSD employs a manual off-system process to perform quality assurance on the system reports.
- b) CCCERA staff observed the following errors between January 2021 and September 2021 which the District has confirmed:

Central Contra Costa Sanitary District

- i. 7 instances of duplicate reporting of pensionable pay and contributions were observed. The District stated that correct contributions were taken from the employees and only the reporting to CCCERA needs to be corrected.

	Feb	May	Aug	Sep	Total
Individual 1		\$8,682.60			\$8,682.60
Individual 2		\$6,492.00			\$6,492.00
Individual 3	\$8,516.76	\$8,682.60			\$17,199.36
Individual 4		\$7,028.80	\$7,028.80	\$7,028.80	\$21,086.40
Total	\$8,516.76	\$30,886.00	\$7,028.80	\$7,028.80	\$53,460.36
Overreported Contributions					\$22,330.42

- ii. 8 instances were observed where the "Provisional Pay" differential and the corresponding pension contributions were omitted from paid remittances and reports submitted to CCCERA:

	Apr	May	Jun	Jul	Aug	Sep	Total
Individual 5	\$430.08	\$605.36	\$164.64				\$1,200.08
Individual 6				\$717.60	\$478.00	\$478.00	\$1,673.60
Individual 7					\$709.70	\$752.00	\$1,461.70
Total	\$430.08	\$605.36	\$164.64	\$717.60	\$1,187.70	\$1,230.00	\$4,335.38
Underreported Contributions							-\$1,630.81

- iii. 11 vacation sales were observed in February 2021 for which no contributions were reported. This issue has been corrected in the June 2021 adjustment file.

	Vacation Sale	EE Basic	EE COLA	ER Basic	ER COLA	Total
Individual 8	\$1,682.70	-\$77.35	-\$38.28	-\$352.90	-\$151.21	-\$619.74
Individual 9	\$10,563.61	-\$740.50	-\$364.45	-\$3,759.57	-\$1,610.94	-\$6,475.46
Individual 10	\$6,787.56	-\$551.28	-\$272.34	-\$2,605.58	-\$1,116.47	-\$4,545.68
Individual 11	\$601.20	-\$43.72	-\$21.53	-\$213.97	-\$91.69	-\$370.90
Individual 12	\$10,096.23	-\$720.86	-\$355.39	-\$3,593.25	-\$1,539.68	-\$6,209.19
Individual 13	\$14,522.64	-\$932.35	-\$456.01	-\$5,168.59	-\$2,214.70	-\$8,771.65
Individual 14	\$3,030.12	-\$236.35	-\$116.96	-\$1,078.41	-\$462.08	-\$1,893.81
Individual 15	\$10,902.56	-\$1,106.20	-\$556.36	-\$3,882.59	-\$1,663.64	-\$7,208.79
Individual 16	\$8,104.18	-\$769.89	-\$385.75	-\$2,884.28	-\$1,235.88	-\$5,275.80
Individual 17	\$6,577.10	-\$429.48	-\$209.80	-\$2,340.80	-\$1,003.01	-\$3,983.08
Individual 18	\$10,670.68	-\$748.01	-\$368.13	-\$3,797.69	-\$1,627.27	-\$6,541.10
Underreported Contributions		-\$6,356.00	-\$3,145.01	-\$29,677.62	-\$12,716.58	-\$51,895.21
Total Compensation	\$83,538.58					

Central Contra Costa Sanitary District

- iv. 7 new hires with delayed contribution reporting were observed. These individuals were correctly included in the demographic import files from the District. This issue has been corrected in the adjustment file for the months listed below:

	Membership Date	Contributions Received
Individual 19	February	September
Individual 20	February	August
Individual 21	February	August
Individual 22	February	August
Individual 23	April	May
Individual 24	April	May
Individual 25	April	May

- v. 49 errors in a variety of differentials, base pay and one missing demographic entry were observed and confirmed by CCCSD.

Confirmed Errors	Jan	Feb	Jul	Aug	Sep	Total
Missing demographic entry	1					1
Error in Base Pay		9	1	1	2	13
Error in Differential		33	1			34
Error in Base Pay and Differential		1				1
Total	1	43	2	1	2	49

Note: Audit observations for March through June of 2021 omitted, see follow-up items

The District has advised that the majority of the 33 errors in differentials observed for February 2021 occurred due to using incorrect dates to determine the reporting month. The District stated that correct contributions were taken from the employees and only the reporting to CCCERA needs to be corrected.

PAYROLL REPORTING – PENSIONABLE COMPENSATION AND CONTRIBUTION REVIEW

Compensation Earnable Applicable Law for Legacy Members

CCCERA's "Compensation Earnable Policy"⁴ identifies what elements of compensation are considered "compensation earnable" during the FAS period and sets forth the policies and practices CCCERA intends to follow in implementing the new law. A list of general pay items that are included in, and excluded from, "compensation earnable" by CCCERA effective on and after July 12, 2014 is attached hereto as Attachment A.

⁴ <https://www.cccera.org/governance-and-policies>

Central Contra Costa Sanitary District

Where an item of remuneration is not excluded categorically from "compensation earnable," CCCERA's participating employers will need to collect and pay both employer and employee contributions on such amounts, if and when paid during service.

"Compensation earnable" does not include, in any case, the following:

"Payments for additional services rendered outside of normal working hours, whether paid in a lump sum or otherwise." (G.C. § 31461(b)(3).)

Pursuant to CCCERA's "Compensation Earnable Policy"⁵, Section III.D. "Compensation Earnable" excludes payments for additional services rendered outside of normal working hours.

Pay received for "overtime" is not included in "compensation earnable." To be included, the time for which compensation is received:

- (1) must be the normal working hours set forth in the applicable employment agreement;
- (2) must be required by the employer to be worked by the employee (as distinguished from voluntarily worked); and
- (3) must be ordinarily worked by all others in the same grade or classification at the same rate of pay during the FAS period.

Pay that will be reviewed under these conditions is often described as "standby" and "on-call." Employers must report to CCCERA as pensionable only that pay for work that is required of and ordinarily served by everyone in the same grade or classification, at the same rate of pay.

Pensionable Compensation Applicable Law for PEPRA members

PEPRA defines "pensionable compensation" as follows:

"Pensionable compensation" of a new member of any public retirement system means the normal monthly rate of pay or base pay of the member paid in cash to similarly situated members of the same group or class of employment for services rendered on a full-time basis during normal working hours, pursuant to publicly available pay schedules.

Compensation that has been deferred shall be deemed pensionable compensation when earned rather than when paid. (Gov. Code Section 7522.34(a) and (b).)

PEPRA excludes from "pensionable compensation" the following:

- (1) Any compensation determined by the board to have been paid to increase a member's retirement benefit under that system.
- (2) Compensation that had previously been provided in kind to the member by the employer or paid directly by the employer to a third party other than the retirement system for the benefit

⁵ <https://www.cccera.org/governance-and-policies>

Central Contra Costa Sanitary District

of the member and which was converted to and received by the member in the form of a cash payment.

- (3) Any one-time or ad hoc payments made to a member.
- (4) Severance or any other payment that is granted or awarded to a member in connection with or in anticipation of a separation from employment, but is received by the member while employed.
- (5) Payments for unused vacation, annual leave, personal leave, sick leave, or compensatory time off, however denominated, whether paid in a lump sum or otherwise, regardless of when reported or paid.
- (6) Payments for additional services rendered outside of normal working hours, whether paid in a lump sum or otherwise.
- (7) Any employer-provided allowance, reimbursement, or payment, including, but not limited to, one made for housing, vehicle, or uniforms.
- (8) Compensation for overtime work, other than as defined in Section 207(k) of Title 29 of the United States Code [FLSA].
- (9) Employer contributions to deferred compensation or defined contribution plans.
- (10) Any bonus paid in addition to the compensation described in subdivision (a) [of G.C. § 7522.34].
- (11) Any other form of compensation a public retirement board determines is inconsistent with the requirements of subdivision (a) [of G.C. § 7522.34].
- (12) Any other form of compensation a public retirement board determines should not be pensionable compensation. (Gov. Code Section 7522.34(a) and (b).)

Pursuant to CCCERA's "Pensionable Compensation Policy"⁶, Section III:

The CCCERA Board has determined that "Pensionable Compensation" includes "base pay." Pensionable compensation does not include any pay other than base pay, in accordance with Govt. Code Sections 7522.34(c)(11) and (12).

Pensionable compensation (GC 31461 and 7522.34) is to be reported to the retirement system and the corresponding contributions are to be reported to the retirement system.

➤ **Observation 2:** 29 variances in longevity pay were observed in the audit period. These variances are caused by CCCSD paying members on a pro-rated basis if the differential was earned in a partial pay period. The District uses the full longevity amount that would have been earned in the whole pay period for pension contributions calculation and reporting to CCCERA.

Per CCCERA's "Compensation Earnable Policy": "Where an item of remuneration is not excluded categorically from "compensation earnable," CCCERA's participating employers will need to collect and pay both employer and employee contributions on such amounts, if and when paid during service.

Therefore, the paid amount must be used to calculate pension contributions and for reporting to CCCERA, as previously communicated on May 11, 2020.

⁶ <https://www.cccera.org/governance-and-policies>

FOLLOW-UP ITEMS

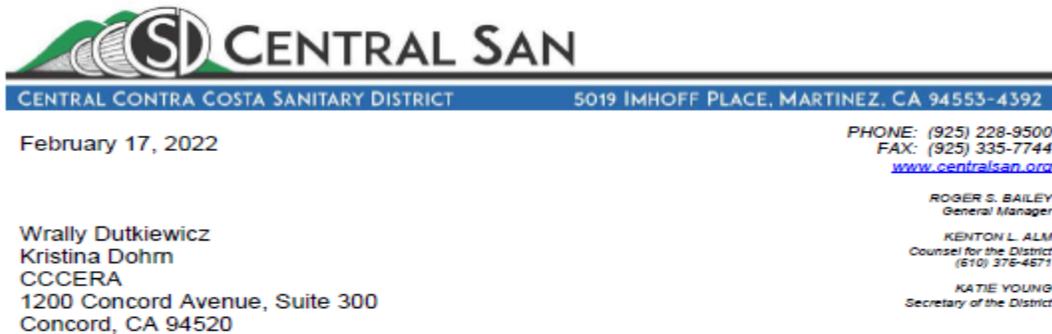
The following items were noted during the course of the review and require follow-up by CCCSD and CCCERA:

1. CCCSD must improve their reporting processes so that correct reporting results for every reporting period.
2. Audit observations for the audit months of March through June are being reviewed by CCCSD to determine which items need corrections.
3. CCCSD and CCCERA are to review the adjustments submitted for the audit period to ensure that the adjustments corrected the corresponding errors in their entirety.
4. Going forward, CCCSD must use only paid differentials for pension contribution calculation and reporting.
5. As a best practice, it is recommended that the District employ the use of descriptive comments on the I30 and Adjustment files submitted, specifically when there is an adjustment to a non-contiguous pay period or month, or if there was an omission from a previous pay period or month so that there is clarity on what the adjustment is correcting.

EMPLOYER REPLY

The following reply was received from the District by CCCERA via email from Teji O'Malley, Human Resources and Organizational Development Manager on February 17, 2022:

VIA EMAIL:



February 17, 2022

PHONE: (925) 228-9500
FAX: (925) 335-7744
www.centalsan.org

Wrally Dutkiewicz
Kristina Dohm
CCCERA
1200 Concord Avenue, Suite 300
Concord, CA 94520

ROGER S. BAILEY
General Manager
KENTON L. ALM
Counsel for the District
(510) 375-4571
KATIE YOUNG
Secretary of the District

CONTRA COSTA COUNTY EMPLOYERS' RETIREMENT ASSOCIATION (CCCERA) AUDIT RESPONSE

Please consider this Central Contra Costa Sanitary District's response to the Employer Audit Report dated February 14, 2022.

Observation 1(a):

Central Contra Costa Sanitary District (District) agrees with the finding that there is a lack of source documentation for pensionable pay amounts during the audit period in question. With the implementation and go-live of the District's new Enterprise Resource Planning (ERP) system on January 1, 2021, the District has been unable to produce such documentation directly from the payroll module of the system. This has been due to system configuration/implementation issues. We have been working closely with the vendor to ensure that this documentation can be developed and extracted in an accurate and meaningful manner and anticipate completion by June 30, 2022.

Additionally, once the source documentation has been developed, the District will also be able to query, extract, and perform a more in-depth quality assurance in a non-manual manner and will no longer need to rely solely on Payroll Activity Reports to ensure that the information contained within the CCCERA import files is accurate. For several months in early 2021, the District relied on the assurances from the system vendor/implementors that the import files were accurate and reflective of the information within the payroll module. It was not discovered by District staff for several months that the information contained within the import files did not match the information in the payroll module and as such we began the in-depth reconciling to the payroll activity reports. Once District staff began this process, many errors were discovered, and some adjustments/corrections were submitted to CCCERA in subsequent months.

Of importance to note is that although the audit uncovered errors contained within the import files, the payroll module and the corresponding payroll activity reports do reflect that accurate contribution amounts (employer and employee) were sent to CCCERA in the majority of the findings of this audit. In short, many of the errors were pure reporting errors and not in the collection and submission of actual contributions.

N:\HumanRes\Letters\CCCERA Audit Response 02-17-2022.docx

Central Contra Costa Sanitary District

CCCERA Audit Response
February 17, 2022
Page 2 of 2

Observation 1b:

- I. District agrees with the finding and has confirmed that the correct contributions were taken and that adjustments to the reporting will be made in a subsequent import file at the conclusion of the audit as requested by CCCERA.
- II. District agrees with the finding and has confirmed that those individuals did not have contributions made on their provisional pay differential. District had discovered that the system was erroneously not including that differential in pensionable compensation. In late 2021, the District was able to correctly configure the system to ensure its inclusion. Since that time, contributions have and will be made on that differential. The adjustments for those employees will be made in a subsequent import file at the conclusion of the audit as requested by CCCERA.
- III. District agrees with the finding and due to a miscommunication between CCCERA and the District, contributions on the vacation sales that had taken place in the first bi-weekly pay period of February 2021 were not reported. District has confirmed that the correct contributions were taken at the time of the sale for each employee and adjustments were made on the June 2021 adjustment file.
- IV. District agrees with this finding and was told that the system was configured to ensure that contributions for new hires were automatically calculated at the time of hire. During a follow up staff audit, it was discovered that this was not the case and we have learned that the system is unable to perform this function automatically. As such, we had updated our standard operation procedure (SOP) in August 2021 to ensure that the contribution rates are entered for all new employees by Human Resources staff at the time of hire. The District has confirmed that all adjustments have been submitted to CCCERA and accurate contributions have been made for those seven employees.
- V. District agrees with the finding and has confirmed that the correct contributions were taken and that adjustments will be made in a subsequent import file at the conclusion of the audit as requested by CCCERA.

Observation 2:

Based on CCCERA's analysis in this finding, going forward, we will no longer be basing contributions on longevity pay in that manner and will only be making contributions on actual payment of that differential.

Sincerely,



Teji O'Malley
Human Resources and Organizational
Development Manager

cc: Carrie Shields
Cindy Granzella
Kimberley Walker

N:\HumanRes\Letters\CCCERA Audit Response 02-17-2022.docx



Meeting Date
03/09/2022
Agenda Item
#13

MEMORANDUM

Date: March 9, 2022
To: CCCERA Board of Retirement
From: Karen Levy, General Counsel
Subject: Continuing teleconference meetings under Government Code section 54953 (e)

Background

All meetings of the Board of Retirement are open to the general public, as required by the Ralph M. Brown Act, California Government Code sections 54950 *et seq.* Section 54953 (e) of the Brown Act authorizes conducting public meetings via teleconferencing during a state of emergency. The Board has approved conducting its meetings via teleconferencing under Section 54953 (e), finding that in-person meetings of the Board are open to the general public and would risk the health or safety of the public, staff, outside consultants and trustees attending public meetings, in light of the COVID-19 pandemic and related state of emergency.

Under the law, if the Board wishes to continue using these special teleconferencing rules it must reconsider the circumstances of the state of emergency and make certain findings.

Proclaimed State of Emergency and Health and Safety Guidance

Currently, the COVID-19 state of emergency proclaimed by the Governor is in effect. Masks are required for unvaccinated individuals in indoor public settings and businesses (examples: retail, restaurants, theaters, family entertainment centers, meetings, state and local government offices serving the public). Bay Area health officers, in alignment with the California Department of Public Health, continue to strongly recommend masks be used as an effective tool to prevent the spread of the virus. Surgical masks or higher-level respirators (e.g., N95s, KN95s, KF94s) with good fit are highly recommended.

The Contra Costa County Health Officer has recommended as follows: "Online meetings (i.e. teleconferencing meetings) are strongly recommended as those meetings present the lowest risk of transmission of SARS-CoV-2, the virus that causes COVID-19." Further: "A written safety protocol should be developed and followed. It is recommended that the protocol require social distancing – i.e., six feet of separation between attendees – and face masking of all attendees."

(See Attachments A and B). Safety precautions should be implemented in the event that in-person meetings are held in order to slow the spread of COVID 19 and for the health and safety of attendees, including trustees, staff, consultants, and members of the public.

Recommendation

Consider and take possible action to authorize the Board and its committee(s) to continue to conduct teleconference meetings for the next 30 days under Government Code section 54953 (e) and make the following findings:

1. The Board has reconsidered the circumstances of the statewide state of emergency proclaimed by the Governor on March 4, 2020 and the countywide local emergency proclaimed by the Governor on March 10, 2020.
2. The following circumstances currently exist:
 - a. The statewide state of emergency and the countywide local emergency continue to directly impact the ability of the Board and its committee(s) to meet safely in person at meetings that are open to the general public because of the COVID-19 pandemic.
 - b. The County Health Officer's recommendations for safely holding public meetings, which recommend virtual meetings and other measures to promote social distancing, are still in effect.

Attachment

A



RECOMMENDATIONS FOR SAFELY HOLDING PUBLIC MEETINGS

Each local government agency is authorized to determine whether to hold public meetings in person, on-line (teleconferencing only), or via a combination of methods. The following are recommendations from the Contra Costa County Health Officer to minimize the risk of COVID 19 transmission during a public meeting.

1. Online meetings (i.e. teleconferencing meetings) are strongly recommended as these meetings present the lowest risk of transmission of SARS CoV-2, the virus that causes COVID 19. This is particularly important in light of the current community prevalence rate as of March 1, 2022. Our current trends as of March 1, 2022 in Covid-19 case rate, Covid-19 test positivity, and Covid-19 hospitalizations are decreasing, but cases rates remain high with the Omicron variant of Covid-19 being the predominant variant identified, the impact of which on the spread of Covid-19 has shown to dramatically increase COVID-19 transmission.
2. If a local agency determines to hold in-person meetings, offering the public the opportunity to attend via a call-in option or an internet-based service option is recommended, when possible, to give those at higher risk of and/or higher concern about COVID-19 an alternative to participating in person.
3. A written safety protocol should be developed and followed. It is recommended that the protocol require social distancing – i.e., six feet of separation between attendees – and face masking of all attendees.
4. Seating arrangements should allow for staff and members of the public to easily maintain at least six-foot distance from one another at all practicable times.
5. Consider holding public meetings outdoors. Increasing scientific consensus is that outdoor airflow reduces the risk of COVID-19 transmission compared to indoor spaces. Hosting events outdoors also may make it easier to space staff and members of the public at least 6 feet apart.
6. Current evidence is unclear as to the added benefit of temperature checks in addition to symptom checks. We encourage focus on symptom checks as they may screen out individuals with other Covid-19 symptoms besides fever and help reinforce the message to not go out in public if you are not feeling well.
7. Consider a voluntary attendance sheet with names and contact information to assist in contact tracing of any cases linked to a public meeting.

Revised 3-1-2022

Sefanit Mekuria

Sefanit Mekuria, MD, MPH
Deputy Health Officer, Contra Costa County



Attachment

B

Boardroom COVID-19 Safety Guidelines

The coronavirus disease (COVID-19) is a respiratory illness that can spread from person to person. This document provides guidance to help prevent exposures to COVID-19 during public Board of Retirement meetings. By law, such meetings are open to the general public. CCCERA is committed to providing a safe and hygienic meeting place for board members, staff, outside consultants and the public by following the recommendations and health orders from the Contra Costa County Health Services Department, the State of California, Cal/OSHA, and the Centers for Disease Control (CDC).

Procedures to Help Prevent the Spread of COVID-19

- Staff will conduct a thorough hazard assessment of the boardroom to identify any potential hazards that could increase the risk for COVID-19 transmission.
- Staff will ensure proper cleaning and disinfecting of the meeting area prior and after meetings.
- Individuals that are sick are encouraged to stay home.
- Individuals may be asked to leave if they have any of the following COVID-19 symptoms recognized by the CDC: frequent cough, fever, difficulty breathing, chills, muscle pain, headache, sore throat, or recent loss of taste or smell.
- Individuals will be encouraged to practice physical distancing between persons when possible. Chairs for visiting members of the public will be placed 6 feet apart.
- Face coverings (cloth, medical grade, KN95, N95) are required to be worn while in the Board room. Medical grade face coverings will be provided as needed. Cloth face coverings are not personal protective equipment (PPE), but combined with physical distancing, they may help prevent infected persons without symptoms from unknowingly spreading COVID-19.
- If informed that an attending individual tests positive for COVID-19 within two days of attending the meeting, CCCERA will provide notice to Contra Costa County health officials. The individual's name will not be disclosed unless asked to be by the health officials.
 - Individuals that have provided their contact information will be notified of their possible exposure to COVID-19 but confidentiality will be maintained of the individual with the positive COVID-19 results.
 - The area will be temporarily closed until cleaning is completed.
 - A deep cleaning of the entire general area, restrooms and travel areas will be completed.

Procedures to Increase Physical Distancing

Physical distancing is an effective method that can help stop or slow the spread of an infectious disease by limiting the contact between people. Individuals should practice distancing including, but not limited to the following:

- entering and exiting the building and meeting room
- walking throughout the meeting room
- going to the restrooms



Contra Costa County Employees'
Retirement Association

Meeting Date
03/09/2022
Agenda Item
#14

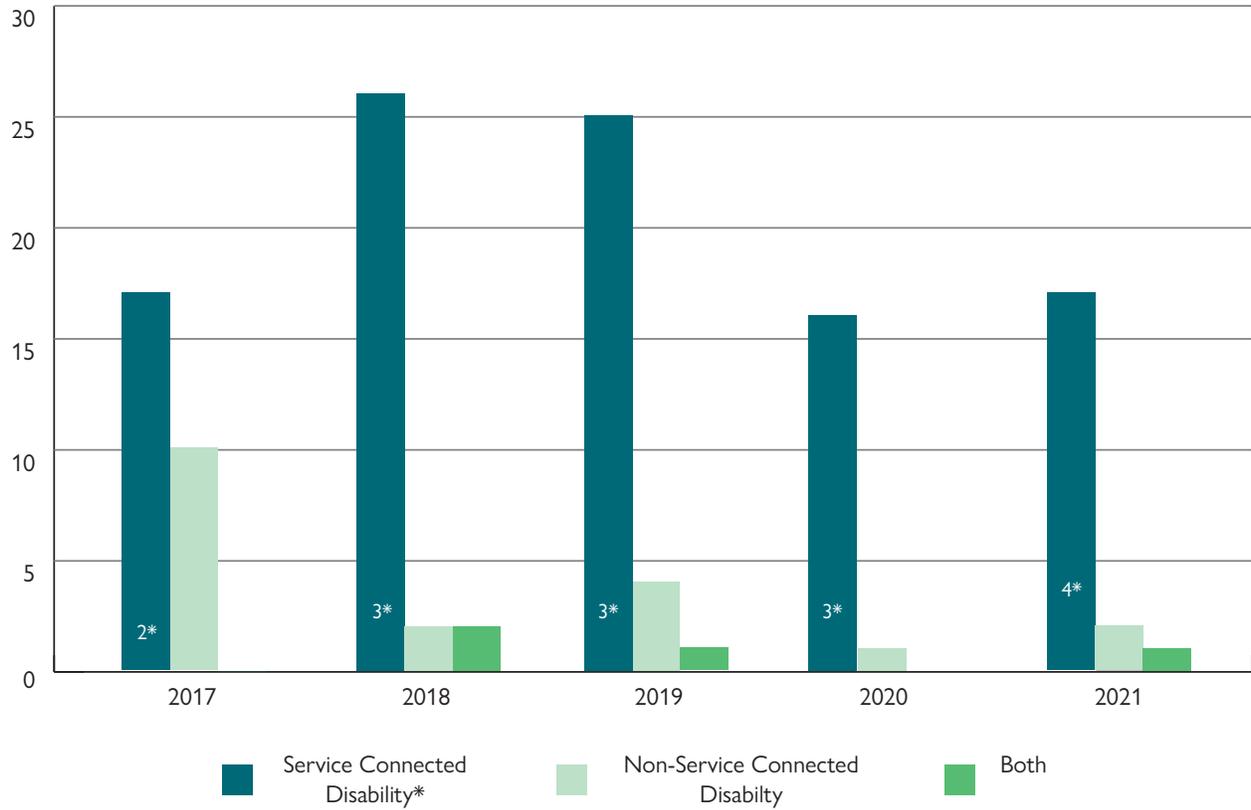
Semi-Annual Disability Retirement Report

for the years ended 2017, 2018, 2019, 2020, and 2021

Semi-Annual Disability Retirement Report

Exhibit 1: Disability Retirement Applications Received by Year

As of December 31, 2021



*Number of service connected disability applications accepted with less than 10 years of service.

Contra Costa County Employees' Retirement Association
 Semi-Annual Disability Retirement Report (Continued)

Exhibit 2: Total Disability Applications Filed with CCCERA (totals listed by employer)

As of December 31, 2021

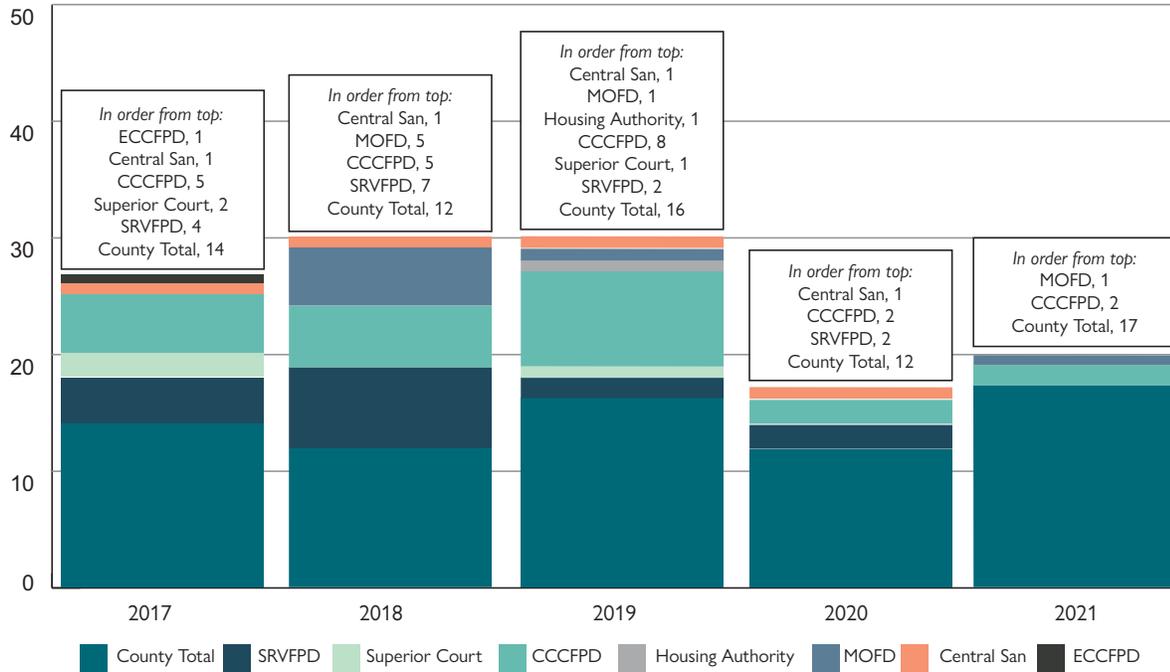
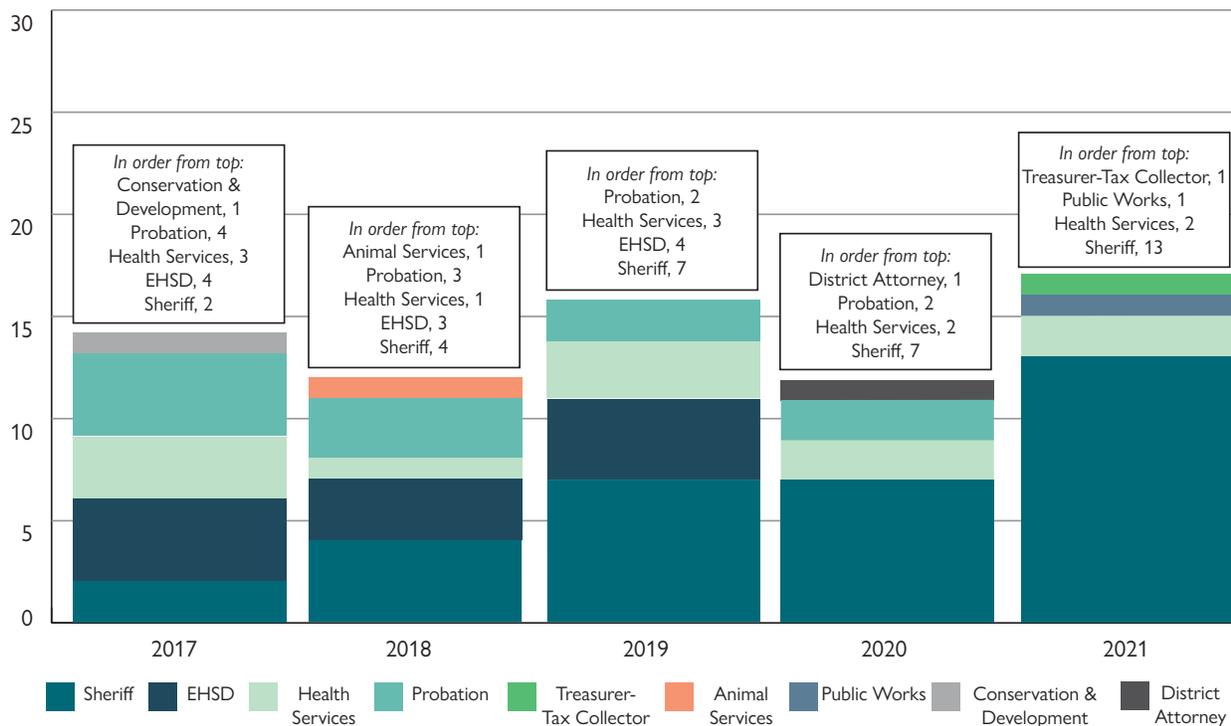


Exhibit 3: Total Disability Applications Filed with CCCERA (by County Department)

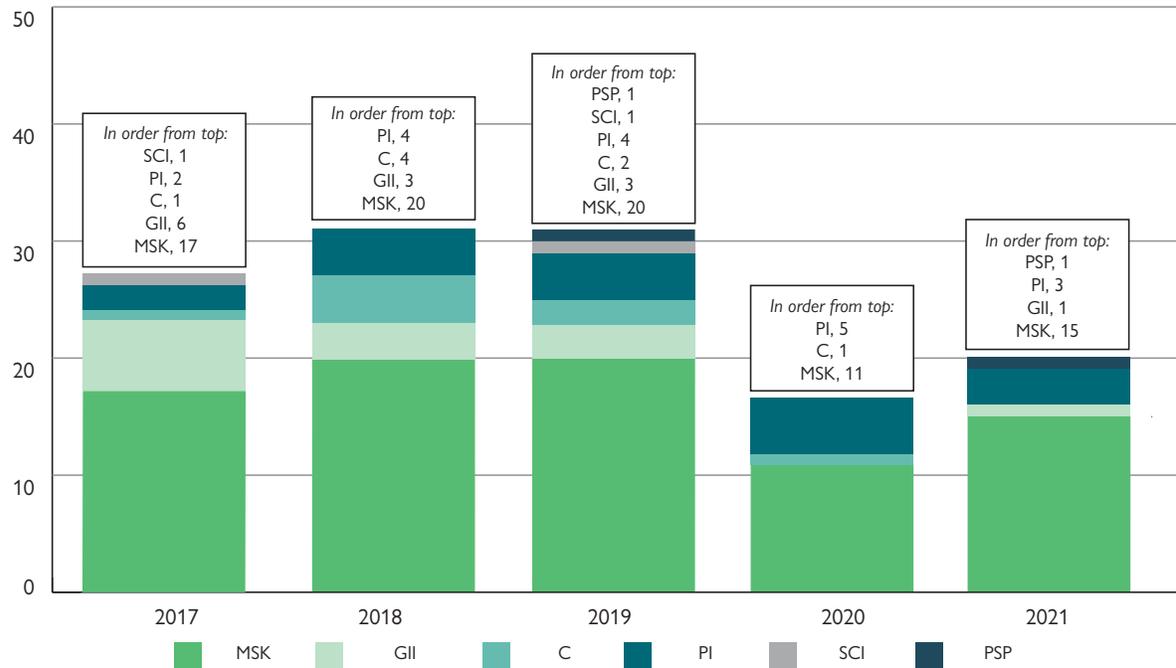
As of December 31, 2021



Contra Costa County Employees' Retirement Association
 Semi-Annual Disability Retirement Report (Continued)

Exhibit 4: Total Disability Filed by Type (Some applications filed with multiple disability types.)

As of December 31, 2021



The following acronyms group different illnesses together by type to show trends and are not limited to the examples below.

Musculoskeletal (MSK)	Will include all orthopedic injuries and illness. Examples include carpal tunnel syndrome, amputation, avascular necrosis, back injury, degenerative disc disease, fibromyalgia, lumbar stenosis, neck injury, shoulder injury, and disc herniation.
General Internal Incapacitation (GII)	Will include all injuries and illness that are general non-orthopedic issues, not covered by the noted above. Examples include diabetes, any disease or injury to an internal organ, rheumatology, pulmonary, gastrointestinal.
Cancer (C)	Will include all permanent incapacitation that was the result of a form of cancer.
Psychiatric Incapacitation (PI)	Will include all psychiatric and mental health conditions and injuries. Examples would be PTSD, OCD, depression, schizophrenia, anxiety disorders, mood and emotional disorders.
Severe Cognitive Impairment (SCI)	Will include all illness' and injuries where the incapacitation has caused diminished cognitive function. Examples include traumatic brain injury, dementia, dyslexia, dyscalculia, memory impairments, diminished concentration and speech.
Public Safety Presumptions (PSP)	Will include all illness and injuries where the cause is governed under GC Sections 31720.5, 31720.6, 31720.7, or 31720.9. Presumptions will be listed twice; once under total presumption and once under type of disability.
Unknown (UKN)	Disability application filed for unknown medical reasons. An example would be an employer that filed an application with limited medical records due to HIPAA.

Contra Costa County Employees' Retirement Association
 Semi-Annual Disability Retirement Report (Continued)

Exhibit 5: Type of Disability by Injury/Illness Group (Employer Level)					
Employer	2017	2018	2019	2020	2021
Contra Costa County Fire Protection District (CCCFPD)					
PI	0	2	3	2	0
MSK	5	4	4	0	2
C	0	0	1	0	0
PSP	0	0	1	0	0
Central Sanitary District					
MSK	0	1	1	1	0
GII	1	0	0	0	0
East County Fire					
MSK	1	0	0	0	0
Housing Authority of Contra Costa County					
MSK	0	0	1	0	0
C	0	0	0	0	0
Moraga/Orinda Fire Protection District					
MSK	0	4	1	0	0
C	0	1	0	0	0
PSP	0	0	0	0	1
San Ramon Valley Fire Protection District					
PI	0	1	0	2	0
MSK	4	4	2	0	0
GII	0	2	0	0	0
Contra Costa County Superior Court					
PI	0	0	1	0	0
GII	1	0	0	0	0
SCI	1	0	0	0	0
Contra Costa County*					
PI	2	1	0	1	3
MSK	7	7	11	10	5
C	1	3	1	1	0
GII	4	1	3	0	1
SCI	0	0	1	0	13

*Detail by Contra Costa County departments on following page.

Contra Costa County Employees' Retirement Association
 Semi-Annual Disability Retirement Report (Concluded)

Exhibit 5: Type of Disability by Injury/Illness Group (County Department Level)					
Department	2017	2018	2019	2020	2021
Contra Costa County					
Animal Services					
MSK	0	1	0	0	0
Conservation and Development					
C	1	0	0	0	0
District Attorney					
MSK	0	0	0	1	0
Employment & Human Services Department (EHSD)					
MSK	1	2	2	0	0
C	0	1	0	0	0
SCI	0	0	1	0	0
GII	3	0	1	0	0
Health Services Department					
PI	1	0	0	1	0
MSK	1	1	1	1	2
C	0	0	0	0	0
GII	1	0	2	0	0
Probation Department					
PI	1	0	0	0	0
MSK	3	2	2	2	0
C	0	1	0	0	0
Sheriff's Office					
PI	0	1	0	0	3
MSK	2	1	6	6	10
C	0	1	1	1	0
SCI	0	0	0	0	0
GII	0	1	0	0	0
Public Works					
GII	0	0	0	0	1
Treasurer-Tax Collector					
MSK	0	0	0	0	1