

**2013 Annual Survey of Public Pension Plans Locally-Administered Plans
Exploratory Research - Protocol
March 7, 2013**

(This protocol is a guide – the questions presented here won't necessarily be asked exactly as worded in the protocol or in this order. It is important to note that not all questions will be asked in every interview.)

Part A – Introduction

1. Introduce observers and their background

2. Purpose of visit:

Let me start by telling you a little about what we will be doing today. The Annual Survey of Public Pensions (ASPP) form F-11 is mailed out each year to state and local retirement systems and collects comprehensive information about such topics as government revenue, expenditures, and financial assets in order to provide revenue and expenditure data on local government entities, which is used in the Gross Domestic Product.

We are in the process of re-designing the Annual Survey of Public Pensions (ASPP) in order to better meet our data users' needs. One of our goals is to assess how the information we are interested in is stored within your records. We are interested to learn if the information requested on the survey form is available in your records, and if so, what the terminology that you are using is and what amount of effort it would take to report the data requested on the survey form.

Our ultimate goal is to use the information that we have learned and create questions on the redesigned survey forms that will hopefully be less burdensome by using the terms you use and asking for the information in a way that will be easy for you to gather.

3. Permission to audio-tape discussion? Have R sign consent form.

Before we get started, I'd like to audio tape this interview so I don't have to rely on my memory later. This session is confidential. Only persons connected with this project will have access to your tape. If that's all right with you, please sign this consent form. It also tells you about the confidentiality of this session.

Part B – Background Information

1. Respondent Background

- a. Can you tell me a little about the services [government name] provides?
- b. Can you tell me a little about your role at [government name]?
 - What are you responsible for?

- c. Have you completed forms from the Census Bureau for [government name] in the past?
 - If so, which ones?
 - Have you completed any other government forms?

2. Typical response process for completing forms

- a. Are you currently the person responsible for completing the F-11 form??
- b. Do the forms come directly to you?
- c. Do you have access to all of the information requested on the forms?
 - [If no] What don't you have access to?
- d. Who else must provide you information?
 - How do you communicate with them?
 - What do you provide them with to complete their information (copy of the form, copy of the instruction sheet, an e-mail request for the data, a telephone request for the data, etc.)?
- e. What tasks must be completed before you can complete the forms (completion of the CAFR, audits, other)?
- f. Do the forms need to be reviewed by a supervisor or other staff member before being sent to the Census Bureau?
- g. Have you ever had to call the Census Bureau for clarification about certain items for the F-11?
 - [If yes] Which ones?
- h. How easy/difficult is it to meet the questionnaire deadline?
 - [If difficult] Why is it difficult to meet the questionnaire deadline?
- i. How easy/difficult would you say the survey process was for you?
 - [If difficult] Why is the survey process difficult for you?

3. Issues with past forms

- a. In the past, what have been some of the most troublesome items to gather?
- b. What have been some of the most time consuming items to report?
- c. Are there any specific data requests you've received in the past that have been confusing?
 - [If yes] Do you remember what these items were?
- d. In the past, what have been some of the easiest items to gather? Why?

4. Types of records available

- a. In the past, what records have you used to compile this information?
- b. How are these records organized?
- c. Is this agency responsible for the CAFR and Actuarial Reports, or are they completed by a third party?
- d. What is the process by which you would run a query, or gather additional information that we would be collecting?

Part C – Testing of Defined Contribution Questions

Now I'd like to discuss a handful of specific data items. It may be helpful to have your records available if they are accessible at this time.

1. Membership in Defined Contribution Plan

- a. Does [government agency] offer any defined contribution plans?
- b. [If yes] Could you tell me what these plans are?
[If yes] How are these defined contribution plans organized in your books or records?
 - Do you report this information on your CAFR? Or other documents?
 - [If no] Why aren't you able to report this information for your defined contribution plans?
- c. [If yes] Who are these defined contribution plans offered to?
- d. [If yes] Would you have records for the number of members this defined contribution plan has?
 - If yes] How are those records organized?
 - [If yes] Do you have access to these records?
- e. [If yes] Are members of this defined contribution plan allowed to be part of any of the defined benefit plans you offer?
 - If yes] How are those records organized?
 - [If yes] Do you have access to these records?
 - [If yes] Would you have numbers for each of the separate pieces: defined contribution, defined benefit, member of both plans?

2. Contributions into Defined Contribution Plans

- a. Does [government agency] keep track of the contributions made separately to the defined contribution plans?
- b. Would you say there is more detailed information available about the DB plans, the DC plans, or is there about the same amount for both?
- c. [If yes] Are you able to report defined contributions separately for both employee and government contributions?
 - [If yes] How are employee contributions categorized in your books?
 - [If yes] How are governmental contributions categorized in your books?
 - [If no] Why aren't you able to report the employee and government contributions for your defined contribution plans?
- d. [If yes] What do the terms "vested" and "non-vested" mean to you? [If not familiar with these terms], what term(s) do you use?
- e. [If yes] Do you have different categories of membership for this plan? If so, please describe what each one is.

3. Assets

- a. How does your agency keep track of the value of the assets associated with each of your defined contribution plans?
- b. Would you have the same amount of detail available for defined contribution plans that you have for your defined benefit plans (if applicable)?
 - [If yes] How are these assets categorized in your books?

- Could you walk me through some of these categories?
- Do you have access to these records?

4. Actuarial Information

- Does [government agency] provide actuarial information for defined contribution plans?

Part D – Testing of Postemployment Healthcare (OEPB) Questions

1. Membership in Postemployment Healthcare Plan

- Does [government agency] offer any defined postemployment healthcare plans?
- [If yes] Could you tell me what these plans are?
- [If yes] Who are these postemployment healthcare plans offered to?
 - Are these plans offered to all employees?
 - Are they offered to any specific groups of employees?
- [If yes] How are these postemployment healthcare plans organized in your books or records?
 - Do you report this information on your CAFR? Or other documents?
 - Is there any reason this information may be difficult to report?
- [If yes] Would you have records for the number of members in each postemployment healthcare plan?
 - [If yes] How are these records organized?
 - [If yes] Do you have access to these records?

2. Contributions into Postemployment Healthcare Plans

- Does [government agency] keep track of the contributions made separately to the postemployment healthcare plans?
- Would you have the same amount of detail available for the postemployment healthcare plans that you have for your defined benefit plans (if applicable) and defined contribution?
- [If yes] Are you able to report postemployment healthcare separately for both employee and government contributions?
 - [If yes] How are employee and government contributions categorized in your books?
 - [If no] Why aren't you able to report the employee and government contributions for your defined contribution plans?
- [If yes] Do you have different categories of membership for this plan? If so, please describe what each one is.

3. Assets

- How does your agency keep track of the assets associated with each of your postemployment healthcare plans?
- Would you have the same amount of detail available for the postemployment healthcare that you have for your defined contribution and defined benefit plans (if applicable)?

- [If yes] How are these assets categorized in your books?
- Could you walk me through some of these categories?
- Do you have access to these records?

4. Actuarial Information

- a. Does [government agency] provide actuarial information for postemployment healthcare plans?
 - Do you have access to the actuarial information?
 - Is this information completed by your office or is it completed by a third party?
 - When is the actuarial information available?
- b. Do you have liabilities information available for the postemployment healthcare plans?
 - Do you have access to the liabilities information?
 - Is this information completed by your office or is it completed by a third party?
 - When is the actuarial information available?

Part E – Card Sort for Investment Questions

1. Investments

- a. What types of investments does [government agency] have for your defined contribution plan(s)? What about your postemployment healthcare plans?
- b. [If yes] Are you able to report investments for both defined contribution plans and postemployment healthcare plans separately?
 - [If yes] How are these investments categorized in your books?
 - [If no] Why aren't you able to report investments for your postemployment healthcare plans?
 - [If yes] Do you have the same level of detail for postemployment healthcare plans as you do for defined benefit and defined contribution plans?
- c. [If yes] Are the types of investments for each plan similar?
 - [If yes] Are there any investment items that are different?
 - [If no] Why might there be differences?

2. Card Sort I – Meaningful Groups

(For the card sort, a stack of printed and blank cards will be presented to each respondent. Each card will also contain a number to aid in discussion.)

I am going to give you a stack of cards. (Hand R the stack of cards.) Written on each of these cards is a type of investment. I want you to take the cards and group them into separate piles that seem to fit together for you. There are no right or wrong answers. If there are any items that you are unsure of, or are not clear on the meaning of, please set them in a separate pile. I have also provided

some blank cards in case there are items that you believe are missing. Please use this marker to write any additional items on these blank cards. (Hand R the blank cards and marker). There are no right or wrong answers. If there are any items that you are unsure of, or are not clear on the meaning of, please do not hesitate to ask, and we will help you with the definition. Do you have any questions?

- How did you decide to sort these cards?
- What words would you use to describe this pile of cards? How about that pile?

(The types of investments on these cards will include: repurchase agreements, commercial company paper, finance company paper, bankers acceptances, money market mutual funds, debentures, convertible bonds, railroad equipment certificates, asset-backed securities, commercial mortgage-backed securities, corporate collateralized mortgage-backed securities, private debt, SLM corporation, common stock, preferred stock, warrants, private equity, venture capital, leveraged buy-outs, foreign stocks, foreign bonds, domestic stocks, domestic bonds, real property, hedge funds, mutual funds, annuities, guaranteed investment contracts, direct loans, and derivatives.)

3. Card Sort II – In Your Records

(For this card sort activity, in addition to a stack of printed and blank cards each respondent will be given three sheets of paper with the following categories written on them: 1) We have this investment and it is in our Records; 2) We have this type of investment but there is not data available in our records; and 3) We do not have this type of investment.)

I am going to give you the same stack of cards. (Hand R the stack of cards.) This time I want you to make one pile of all the card items that you have in your records. Please create a stack of cards on each of these sheets of paper. Create one stack that represents the types of investments this pension plan has, AND for which you have information available in your records. Make a separate stack for the types of investments that this pension plan does have, but for which you don't have information available in your records. Make a third stack for the types of investments that this pension plan doesn't have at all. There are no right or wrong answers. If there are any items that you are unsure of, or are not clear on the meaning of, please do not hesitate to ask, and we will help you with the definition. Do you have any questions?

- Was it difficult to determine which cards should be placed in which stacks?
- Was there a particular report or record you were thinking about as you decided where to stack the cards? (If yes, can we look through that together?)

Part F – Wrap Up

I am going to hand you a copy of the F-11 form now. I'd like you to take a few minutes and go through this form to see if there are any sections that have been difficult for you to answer in the past, or would be if you had to report them in the future. Do you have any questions?

- Which sections would be the most difficult for you?
- While looking at the form are you reminded of any other issues with this form?

Part G – Wrap Up

- Overall, how could the Census make the survey process easier for you?
- How would you prefer submitting your survey answers (i.e., paper questionnaire, Web survey, other?)
- What motivates you to return the questionnaire to us?
- Any other comments/questions?

Thank you for your help!