



# Transparency Stars

## PUBLIC PENSIONS CHECKLIST

(see [guidelines](#) for further details)

| Required Elements  | Self Check |
|--|------------|
| <p><b>Dedicated Webpage or Section of Website</b></p> <ul style="list-style-type: none"> <li>• General narrative overview of the transparency area; and</li> <li>• Three (3) clicks or less from the homepage.</li> </ul>  |            |
| <p><b>Public Pensions Summary</b></p> <ul style="list-style-type: none"> <li>• Funded ratio;</li> <li>• Amortization period;</li> <li>• One-, three- and 10-year rates (if available) of return, with basic explanation (or link to basic explanation) of methodology employed;</li> <li>• Assumed rate of return;</li> <li>• Actuarially Determined Contribution (ADC) Rate (if plan has UAAL), with comparison to current Total Contribution Rates; and</li> <li>• Unfunded Actuarial Accrued Liability (UAAL) as percent of covered payroll.</li> </ul>   |            |
| <p><b>Visualizations</b></p> <ul style="list-style-type: none"> <li>• Time trend going back five years showing actuarial value of assets versus actuarial accrued liability; and</li> <li>• Time trend going back five years comparing the ADC to the actual total contribution rate.</li> </ul>   |            |
| <p><b>Documents</b></p> <ul style="list-style-type: none"> <li>• Five most recent actuarial valuations; and</li> <li>• Five most recent audits or annual reports, including:</li> <li>• Statements of fiduciary net position; and</li> <li>• Statements of changes in fiduciary net position.</li> </ul>   |            |
| <p><b>Downloadable Data</b></p> <ul style="list-style-type: none"> <li>• Actuarial value of assets versus actuarial accrued liability over time going back at least five fiscal years; and</li> <li>• Dataset(s) containing the following for the last five fiscal years:</li> <li>• Total additions for the most recent valuation period by source, such as investment income, other income, employer, employee and other contributions; and</li> <li>• Total deductions for the most recent valuation period by use such as benefit payments, withdrawals, administrative expenses and investment related expenses.</li> </ul> |            |
| <p><b>Other Information</b></p> <ul style="list-style-type: none"> <li>• Link to <a href="#">Texas Comptroller of Public Accounts public pension search tool</a></li> </ul>  |            |

