

Office of Audit Services
Employer Compliance Review - Open Findings Over 1 Year
As of June 30, 2023

| Count | Report Issue Date | Name of Agency | Review | Project Number | Located Under Finding # in Final Report | Finding Type | Description of Finding | CaIPERS Program Area | UPDATED Status From Program as of June 30, 2023 |
|-------|-------------------|----------------------------------|-----------------------------------|----------------|---|---------------------------------|--|----------------------|---|
| 1 | 09/02/21 | City of Montebello | Value of EPMC Review | 3P20-022 | 2 | Misreported Amount | The Employer misreported the value of EMPC for five sampled employees. | EAMD | EAMD holding conference calls every week. Employer is experiencing constant staff turnover and challenges with volume of payroll corrections. EAMD working on mitigation efforts and providing assistance with payroll corrections. Expected closure TBD |
| 2 | 12/09/21 | Berkeley Unified School District | School Pay Schedules and Payrates | 4P20-001 | 2 | Pay Schedules Not In Compliance | The Employer did not report full-time payrates for three sampled active employees and one sampled retiree. Specifically, the payrates reported reflected monthly payrates of less than 40 hours per week or the full-time equivalent of 261 days. In one example, the Employer reported a monthly payrate of \$9,556.83 in the pay period ended December 31, 2020. The reported payrate reflected the earnings for working 222 days in an academic year rather than a full-time payrate based on 261 days. The Employer should have reported a monthly payrate of \$10,147.68. In another example, the Employer reported a monthly payrate of \$8,897 in the pay period ended December 31, 2020. The reported payrate reflected the earnings for working 7.5 hours per day or 37.5 hours per week rather than a full-time payrate based on 8 hours per day or 40 hours per week. The Employer should have reported a monthly payrate of \$9,453.77 | EAMD | Employer has dedicated analyst working on manual corrections. However, due to the nature of the corrections required, this process would take many months to complete. Employer is now working with COE to generate an XML for faster upload. This should speed up the process considerably. Will have a better update on next meeting. |
| 3 | 12/09/21 | Berkeley Unified School District | School Pay Schedules and Payrates | 4P20-001 | 3 | Full-time Payrates Not Reported | The Employer incorrectly included additional compensation in the reported base payrate for two sampled employees. For example, the Employer reported a payrate of \$7,572.48 per month in the period ended December 31, 2020 for a sampled employee that included Longevity Pay in the amount of \$182.48. The Employer should have reported a base monthly payrate of \$7,390. | EAMD | Employer has dedicated analyst working on manual corrections. However, due to the nature of the corrections required, this process would take many months to complete. Employer is now working with COE to generate an XML for faster upload. This should speed up the process considerably. Will have a better update on next meeting. |

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| 4 | 12/09/21 | Broadmoor Police Protection District | Broadmoor PPD | P20-005 | 1B | Unlawful Employment of Retired Annuitants | The Employer unlawfully employed a retired annuitant. Specifically, Employment was not temporary, interim, or for a limited duration; Received compensation equivalent to a full-time salary while receiving CalPERS retirement benefits, and the payrate exceeded the maximum paid by the Employer to other employees performing comparable duties; Employed in the same position approved for an Industrial Disability Retirement (IDR); Appointment was not reported to CalPERS; therefore, payrate, compensation, and hours worked were not reported. | EAMD | EAMD working with employer to process corrections. Once corrections are completed, EAMD will re-submit request for validation. Expected closure 7/31/23 |
| 5 | 12/09/21 | Broadmoor Police Protection District | Broadmoor PPD | P20-005 | 3 | Payrate Included Special Compensation | Payrate reported by the Employer included special compensation for one sampled employee. Specifically, the Employer included Police Officer Standard Training (POST) Certificate Pay, an item of special compensation, in the reported payrate. The Employer reported an hourly payrate of \$48.59 for an employee in the Police Officer III position in the pay period ended March 6, 2021. According to the BPOA salary schedule, effective July 1, 2020, the payrates listed included additional compensation for POST Certificate Pay, ranging from approximately five to seven percent. The payrate reported to CalPERS included five percent Intermediate POST Certificate Pay. The Employer should have reported \$46.26 as the base hourly payrate and the associated POST Certificate Pay amount separately as special compensation for the sampled employee. | EAMD | EAMD working with employer on payroll corrections to close out observations 3, 4 and 5. Due to scope of period back to 2011, volume of corrections and limited staff will take time to process. EAMD to follow up every 2 weeks. Expected closure 9/30/23 |

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| 6 | 12/09/21 | Broadmoor Police Protection District | Broadmoor PPD | P20-005 | 4 | Incorrect Reporting of Payrate and Earnings | The Employer incorrectly reported payrate and earnings for one sampled employee. The Employer reported an hourly payrate of \$51.40 and earnings of \$1,233.60 for the period March 1, 2021 to March 6, 2021; however, the Employer should have reported a hourly payrate of \$46.26 and earnings of \$1,665.36 because the Employer did not pay the employee using the \$51.40 payrate until the pay period beginning on March 7, 2021. In addition, the reported \$1,233.60 in earnings was not based on all hours worked during the period. The employee worked a total of 36 hours from March 1, 2021 to March 6, 2021, and the Employer incorrectly reported the earnings based 24 hours worked. As a result of the incorrect reporting, the payrate was overreported, and the earnings was underreported. | EAMD | EAMD working with employer on payroll corrections to close out observations 3, 4 and 5. Due to scope of period back to 2011, volume of corrections and limited staff will take time to process. EAMD to follow up every 2 weeks. Expected closure 9/30/23 |
| 7 | 12/09/21 | Broadmoor Police Protection District | Broadmoor PPD | P20-005 | 5 | Special Compensation Not Reported | The Employer did not report Holiday Pay as special compensation for one sampled employee required to work on approved holidays. Specifically, the employee worked on three of seven holidays that occurred between May 1, 2020 through November 30, 2020 and was paid \$2,590.56 for the seven holidays in the pay period ended December 12, 2020. However, the Employer did not report the Holiday Pay as special compensation for the holidays the employee worked. The Employer should have reported a total of \$1,110.24 as Holiday Pay for the three holidays worked during the period May 1, 2020 through October 30, 2020. Holiday Pay is a statutory item that must be reported as special compensation. | EAMD | EAMD working with employer on payroll corrections to close out observations 3, 4 and 5. Due to scope of period back to 2011, volume of corrections and limited staff will take time to process. EAMD to follow up every 2 weeks. Expected closure 9/30/23 |

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| 8 | 12/09/21 | Chula Vista Elementary School District | School Pay Schedules and Payrates | 4P20-004 | 1 | Pay Schedules Not In Compliance | The Employer's pay schedules were not properly approved for three sampled employees and a position was not included on a pay schedule for one sampled employee. For example, the Employer's board approved a salary increase; however, the pay schedules for the Confidential Employees, effective July 1, 2020, was not approved by the Board. In addition, the Deputy Superintendent was not included on any of the pay schedules. As a result, reported payrates for sampled employees in the associated groups did not meet the definition of payrate and cannot be used to calculate retirement benefits. | EAMD | Employer actively making corrections but limited due to system limitations. Employer initially requested extension through January 2024 but EAMD responded that September 30, 2023 is more reasonable. EAMD to meet internally and discuss mitigation efforts for sooner resolution. |
| 9 | 12/09/21 | Chula Vista Elementary School District | School Pay Schedules and Payrates | 4P20-004 | 2 | Payrates Included Additional Compensation | The Employer incorrectly included additional compensation in the reported base payrate for four sampled active employees and one sampled retiree. For example, the Employer reported a monthly payrate of \$4,669.43 for one sampled employee in the period ended December 31, 2020 that included 1% for post-employment health benefits and 11.5% for longevity pay in that amount of \$523.07. The Employer should have reported a base monthly payrate of \$4,146.36. | EAMD | Employer actively making corrections but limited due to system limitations. Employer initially requested extension through January 2024 but EAMD responded that September 30, 2023 is more reasonable. EAMD to meet internally and discuss mitigation efforts for sooner resolution. |
| 10 | 12/09/21 | County School Services - Alameda County Schools | School Pay Schedules and Payrates | 4P20-009 | 2 | Payrates Included Additional Compensation | The Employer incorrectly included additional compensation in the reported base payrates for three sampled active employees. For example, the Employer reported an hourly payrate of \$97.06 in the pay period ended December 31, 2020 that included Longevity Pay in the amount of \$2.55. The Employer should have reported a base hourly payrate of \$94.51. | EAMD | EAMD working with employer to process corrections. Once corrections are completed, EAMD will re-submit request for validation. Expected closure 7/31/23 |

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| 11 | 12/09/21 | Desert Sands Unified School District | School Pay Schedules and Payrates | 4P20-011 | 1 | Pay Schedules Not in Compliance | The Employer's pay schedules were not properly approved for three sampled employees, did not identify position titles for two sampled employees, did not include the accurate full-time payrates for all the steps on the salary schedule for one sampled employee, and the pay schedule for one sampled employee was only for a group or class of one and did not include employees from the closest related group or class. As a result, reported payrates for sampled employees in the associated groups did not meet the definition of payrate and cannot be used to calculate retirement benefits. | EAMD | Employer disagrees with retroactive corrections and indicated they will be submitting an appeal. Appeal under review by ER legal team. |
| 12 | 12/09/21 | Desert Sands Unified School District | School Pay Schedules and Payrates | 4P20-011 | 2 | Payrates Included Additional Compensation | The Employer incorrectly included additional compensation in the reported base payrate for one sampled employee. Specifically, the Employer reported a payrate of \$4,173, in the period ended December 31, 2020, for the employee that included Longevity Pay in the amount of \$246. See Observation 3 for the correct base monthly payrate that the Employer should have reported. | EAMD | Employer disagrees with retroactive corrections and indicated they will be submitting an appeal. Appeal under review by ER legal team. |
| 13 | 12/09/21 | Desert Sands Unified School District | School Pay Schedules and Payrates | 4P20-011 | 3 | Excessive Payrates | The Employer reported a payrate that exceeded the full-time payrate for the same sampled employee noted in Observation 2. Specifically, the Employer reported a monthly payrate of \$4,173 for the pay period ended December 31, 2020. After removing the additional compensation, as noted in Observation 2, the payrate of \$3,927 reflected a monthly payrate for working 264 days per year or 176 hours per month; however, the employee only worked 261 days per year or 174 hours per month. The employee's full-time hourly payrate was \$22.31, and based on working of 174 hours per month, the Employer should have reported a full-time monthly payrate of \$3,881.94. As a result, the Employer reported a monthly payrate that exceeded the correct full-time payrate by \$44.62 (\$3,927-\$3,882.38). | EAMD | Employer disagrees with retroactive corrections and indicated they will be submitting an appeal. Appeal under review by ER legal team. |

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| 14 | 12/09/21 | El Dorado County Schools | December 9, 2021 | 4P20-012 | 2 | Full-time Payrates Not Reported | The Employer did not report full-time payrates for one sampled active employee and one sampled retiree. For example, the payrate reported reflected a monthly payrate of less than the full-time equivalent of 261 days. The Employer reported a monthly payrate of \$15,190.84, in the pay period ended October 31, 2020, for the sampled active employee. The reported payrate reflected the earnings for working 222 days in an academic year rather than a full-time payrate based on 261 days. The Employer should have reported a base monthly payrate of \$17,859.58. | EAMD | EAMD working with employer to process corrections. Once corrections are completed, EAMD will re-submit request for validation. Expected closure 7/31/23 |
| 15 | 12/09/21 | Humboldt County Schools | School Pay Schedules and Payrates | 4P20-017 | 1 | Pay Schedules Not In Compliance | The Employer's pay schedules were not approved by their governing body and did not identify an effective date or any date of revisions for four sampled active classified employees and one sampled classified retiree. Additionally, the Employer's pay schedules did not identify position titles for two sampled active classified employees and one sampled classified retiree. Furthermore, the Employer's pay schedules did not include a time base for three sampled active classified employees. For example, the Confidential Salary Schedule was not duly approved and adopted by the employer's governing body, did not identify an effective date or any date of revisions, did not include a time base, and did not identify position titles. As a result, reported payrates for sampled employees in the associated groups did not meet the definition of payrate and cannot be used to calculate retirement benefits. | EAMD | Employer submitted salary schedules however, the schedules were insufficient. Schedules were missing position titles and Employer did not provide all schedules according to scope period. Schedules were also missing documentation that it was approved by the governing body. EAMD requested Employer provide list of impacted members but have not received response/data. Next follow up 6/5/23. Expected closure TBD until receive response from employer. |

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| 16 | 12/09/21 | Humboldt County Schools | School Pay Schedules and Payrates | 4P20-017 | 2 | Full-time Payrates Not Reported | The Employer did not report full-time payrate for one sampled active classified employee. Specifically, the payrate reported for this sample employee reflected a workweek of less than 40 hours. The Employer reported a monthly payrate of \$8,323.18 for this employee in the pay period ended December 31, 2020. The Employer should have reported a monthly payrate of \$10,255.15. | EAMD | Employer submitted salary schedules however, the schedules were insufficient. Schedules were missing position titles and Employer did not provide all schedules according to scope period. Schedules were also missing documentation that it was approved by the governing body. EAMD requested Employer provide list of impacted members but have not received response/data. Next follow up 6/5/23. Expected closure TBD until receive response from employer. |
| 17 | 12/09/21 | Kern Union High School District | School Pay Schedules and Payrates | 4P20-019 | 1 | Pay Schedules Not Approved | The Employer's pay schedules were not properly approved for four sampled employees. For example, the Employer's pay rate increases were approved by the Board; however, the associated pay schedule for Police Officers Unit E, effective July 1, 2019, was not approved by the Board. As a result, reported payrates for sampled employees in the associated groups did not meet the definition of payrate and cannot be used to calculate retirement benefits. | EAMD | The Classified Salary Schedules for 2022/23 were received, however insufficient. EAMD requested Employer make necessary corrections/updates and take to Board for approval. Employer submitted extension through 8/5/23. Expected closure 8/31/23 |
| 18 | 12/09/21 | Kern Union High School District | School Pay Schedules and Payrates | 4P20-019 | 2 | Pay Schedules Not Approved | The Employer incorrectly included additional compensation in the reported base payrate for four sampled employees. For example, the Employer reported a payrate of \$7,695.86, in the period ended October 31, 2020, for a sampled employee that included Longevity Pay in the amount of \$960.56 and additional compensation of \$641.32. However, as noted in Other Matter 1, the Employer's most current written labor agreement for Police Officers, California School Employees Association, Chapter #81 (Unit E – Police), effective July 1, 2015 to June 30, 2019, did not contain the conditions of payment for Longevity Pay. In addition, the Employer explained the remaining difference of \$641.32 was for overtime. The Employer should have reported a base monthly payrate of \$6,093.98. | EAMD | The Classified Salary Schedules for 2022/23 were received, however insufficient. EAMD requested Employer make necessary corrections/updates and take to Board for approval. Employer submitted extension through 8/5/23. Expected closure 8/31/23 |

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| 19 | 12/09/21 | Orange County Schools | School Pay Schedules and Payrates | 4P20-030 | 1 | Full-time Payrates Not Reported | The Employer did not report full-time payrates for two sampled active classified employees. Specifically, the payrates reported for each sampled employee reflected a workweek of less than 40 hours based on 205 contracted workdays. The Employer reported a monthly payrate of \$3,999.55 for one employee and \$4,101.78 for the other employee in the December 2020 pay period. However, the monthly payrates should have been reported as \$5,072.60 and \$5,201.73, respectively. | EAMD | NO STATUS UPDATE WAS PROVIDED FOR THIS FINDING IN THE JUNE 2023 IARC REPORTING PERIOD |
| 20 | 12/09/21 | Pomona Unified Sch District | School Pay Schedules and Payrates | 4P20-033 | 1 | Pay Schedules Not in Compliance | The Employer's pay schedules were not properly approved and did not indicate the time base for four sampled employees and referenced another document to identify position titles for two employees. For example, the Classified Supervisor/Confidential Personnel pay schedule, effective July 1, 2020, was not approved by their Board and did not indicate the time base. Additionally, the pay schedule did not identify position titles and required another document to identify position titles for every employee position. As a result, reported payrates for sampled employees in the associated groups did not meet the definition of payrate and cannot be used to calculate retirement benefits. | EAMD | The district will be taking the salary schedules to the Board in May. Additionally, follow-up email was sent in April requesting status for both observations. Expected closure 7/31/23 |
| 21 | 12/09/21 | Pomona Unified Sch District | School Pay Schedules and Payrates | 4P20-033 | 2 | Payrates Included Additional Compensation | The Employer incorrectly included additional compensation in the reported base payrate for three active sampled employees and one sampled retiree. For example, the Employer reported a monthly payrate of \$14,310 for one sampled employee in the period ended December 31, 2020 that included Longevity Pay in the amount of \$746. The Employer should have reported a monthly payrate of \$13,564. | EAMD | The district will be taking the salary schedules to the Board in May. Additionally, follow-up email was sent in April requesting status for both observations. Expected closure 7/31/23 |

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| 22 | 12/09/21 | Ravenswood City Elementary School District | School Pay Schedules and Payrates | 4P20-035 | 1 | Pay schedules not in compliance | The Employer's pay schedules did not list full-time pay rates for one sampled active employee and a position was not included on a pay schedule for one sampled active employee. For example, the Management/Confidential pay schedule, effective July 1, 2019, lists an annual payrate that is based on a 246-day work year instead of 260 days. In Addition, the Director of Cities in School was not included on any of the pay schedules. As a result, reported payrates for sampled employees in the associated groups did not meet the definition of payrate and cannot be used to calculate retirement benefits. | EAMD | Emailed employer on 5/18/23 regarding items that need to be resolved to submit for closure. Employer submitted extension through 9/30/23 to resolve outstanding items |
| 23 | 12/09/21 | Ravenswood City Elementary School District | School Pay Schedules and Payrates | 4P20-035 | 2 | Full-time Payrates Not Reported | The Employer did not report full-time payrates for three sampled active employees. Specifically, the payrates reported reflected monthly payrates of less than the full-time equivalent of 260 days. For example, the Employer reported a monthly payrate of \$3,059.42 in pay period ended December 31, 2020 for one sampled employee. The reported payrate reflected the earnings for working 246 days in an academic year rather than a full-time payrate based on 260 days. The Employer should have reported a monthly payrate of \$3,298.53 | EAMD | Emailed employer on 5/18/23 regarding items that need to be resolved to submit for closure. Employer submitted extension through 9/30/23 to resolve outstanding items |
| 24 | 12/09/21 | Ravenswood City Elementary School District | School Pay Schedules and Payrates | 4P20-035 | 3 | Unable to Determine the Full-Time Payrate | The Employer did not provide any documentation to determine if the correct full-time payrate was reported for one sampled employee. Specifically, the Employer reported a monthly payrate of \$12,089.75 for the Director of Cities in School employee. During this time, the employee served as the Executive Director of the 49er Academy. The Employer did not provide any of the requested documents to support the reported payrate and determine if the payrate represented the correct full-time payrate based on 40 hours per week. | EAMD | Emailed employer on 5/18/23 regarding items that need to be resolved to submit for closure. Employer submitted extension through 9/30/23 to resolve outstanding items |

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| 25 | 12/09/21 | Salinas Union High School District | School Pay Schedules and Payrates | 4P20-038 | 2 | Full-time Payrates Not Reported | The Employer did not report full-time payrates for one sampled active employee. Specifically, the payrate reported reflected a monthly payrate of less than the full-time equivalent of 260 days. The Employer reported a monthly payrate of \$13,950.67 in the pay period ended December 31, 2020. The reported payrate reflected the earnings for working 222 days in an academic year rather than a full-time payrate based on 260 days. The Employer should have reported a monthly payrate of \$16,338.62. | EAMD | EAMD is working with Employer on payroll corrections. Limited capacity due to legacy system. Expected closure 7/31/23 |
| 26 | 12/09/21 | Salinas Union High School District | School Pay Schedules and Payrates | 4P20-038 | 3 | Payrates Included Additional Compensation | The Employer incorrectly included additional compensation in the reported base payrates for two sampled active employees and one retired employee. For example, the Employer reported an hourly payrate of \$25.90 in the pay period ended December 31, 2020 that included Longevity Pay in the amount of \$1.47. The Employer should have reported a base hourly payrate of \$24.43. | EAMD | EAMD is working with Employer on payroll corrections. Limited capacity due to legacy system. Expected closure 7/31/23 |
| 27 | 12/09/21 | San Diego Unified School District | School Pay Schedules and Payrates | 4P20-041 | 1 | Full-time Payrates Not Reported | The Employer did not report full-time payrates for one sampled active employee and one sampled retiree. For example, the payrate reported reflected a monthly payrate of less than the full-time equivalent of 260 days. The Employer reported a monthly payrate of \$4,471.65 in the pay period ended August 31, 2020. The reported payrate reflected the earnings for working 217 days in an academic year rather than a full-time payrate based on 260 days. The Employer should have reported a monthly payrate of \$5,357.73. | EAMD | Met with agency on 6/21/23. Agency is reconciling the 500+k lines for accuracy. We will be inputting fiscal years individually to maximize efficiency. There will be errors that need to be resolved for each file upload. Closure of this project will depend on the reconciliation timeline. First file should be uploaded this month. Agency has been reporting correctly since July 1, 2022. |

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| 28 | 12/09/21 | San Diego Unified School District | School Pay Schedules and Payrates | 4P20-041 | 2 | Payrates Included Additional Compensation | The Employer incorrectly included additional compensation in the reported base payrate for one sampled active employee. Specifically, the Employer reported a monthly payrate of \$8,489.90 in the period ended December 31,2020 that included Longevity Pay of \$369.13, Peace Offer Standards and Training Advanced Certification Pay of \$738.25, and Uniform Allowance of \$80. The Employer should have reported a base monthly payrate of \$7,302.53. | EAMD | Met with agency on 6/21/23. Agency is reconciling the 500+k lines for accuracy. We will be inputting fiscal years individually to maximize efficiency. There will be errors that need to be resolved for each file upload. Closure of this project will depend on the reconciliation timeline. First file should be uploaded this month. Agency has been reporting correctly since July 1, 2022. |
| 29 | 12/09/21 | Santa Barbara Unified School District | School Pay Schedules and Payrates | 4P20-046 | 1 | Pay Schedules Not In Compliance | The Employer's pay schedules were not properly approved for six sampled employees, and the pay schedules did not identify the position, payrate, and/or time base for four employees. For example, the pay schedule for the Classified Management group, effective July 1, 2020, was not approved by the Board, and it did not list the Assistant Superintendent Fiscal Services position and payrate. As a result, reported payrates for sampled employees in the associated groups did not meet the definition of payrate and cannot be used to calculate retirement benefits. | EAMD | Received extension through December 2023. Salary schedule updates are in progress. Additionally, once salary schedules are updated and Board approved, subsequent payroll corrections will follow as fulltime equivalent payrates were not previously reported. District is also challenged with working through multiple audits concurrently. Follow-up communication is ongoing. |
| 30 | 12/09/21 | Santa Barbara Unified School District | School Pay Schedules and Payrates | 4P20-046 | 2 | Full-time Payrates Not Reported | The Employer did not report a full-time payrate for one sampled active employee. Specifically, the payrate reported reflected a monthly payrate of less than the full-time equivalent of 261 days. For example, the Employer reported a monthly payrate of \$3,597.36 in the pay period ended December 31, 2020 for the employee. The reported payrate reflected the earnings for working 195 days in an academic year rather than a full-time payrate based on 261 days. The Employer should have reported a monthly payrate of \$3,997.07. | EAMD | Received extension through December 2023. Salary schedule updates are in progress. Additionally, once salary schedules are updated and Board approved, subsequent payroll corrections will follow as fulltime equivalent payrates were not previously reported. District is also challenged with working through multiple audits concurrently. Follow-up communication is ongoing. |

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| 31 | 12/09/21 | Santa Clara County Schools | School Pay Schedules and Payrates | 4P20-047 | 1 | Full-time Payrates Not Reported | The Employer did not report full-time payrates for two sampled active employees. Specifically, the payrates reported reflected a monthly payrate of less than the full-time equivalent of 40 hours per week or 260 days. For one sampled employee, the Employer reported a monthly payrate of \$3,171.14 in the pay period ended December 31, 2020. The reported payrate reflected earnings for working 7 hours per day and 192 days in an academic year. The Employer should have reported a monthly payrate of \$3,936.40. For another sampled employee, the Employer reported a monthly payrate of \$4,896.11 in the pay period ended December 31, 2020. The reported payrate reflected the earnings for working 185 days in an academic year rather than a full-time payrate based on 260 days. The Employer should have reported a monthly payrate \$6,307.60. | EAMD | Employer working through final 2000 errors in the first fiscal year upload. First fiscal is projected to be the most difficult as the reported payrate includes special compensation. Subsequent fiscal years should be much faster due to only requiring a conversion of payrate to hourly. |
| 32 | 12/09/21 | West Contra Costa Unified School District | School Pay Schedules and Payrates | 4P20-058 | 2 | Full-time Payrates Not Reported | The Employer did not report full-time payrates for five sampled active classified employees and one sampled classified retiree. Specifically, the payrates reported for each sampled employee reflected a workweek of less than 40 hours. For example, the Employer reported a monthly payrate of \$7,889.05 per month for one sampled active classified employee in the pay period ended December 31, 2020. However, the monthly payrate should have been reported as \$8,415.33. | EAMD | EAMD is working with the Employer to bring the finding into compliance. EAMD holding Conference calls monthly for updates. Employer is submitting an extension. Expected closure was 6/30/23 but requesting follow up on status. |
| 33 | 12/09/21 | Woodland Joint Unified School District | School Pay Schedules and Payrates | 4P20-059 | 1 | Full-time Payrates Not Reported | The Employer did not report the full-time payrate for one sampled active classified employee. Specifically, the payrate reported for the sampled employee reflected a workweek of less than 40 hours. The Employer reported a monthly payrate of \$8,809.94 for the employee in the period ending December 31, 2020. However, the monthly payrate should have been reported as \$8,552.37. | EAMD | EAMD working with employer through corrections. Due to volume of corrections and lack of training, employer was given permission to enter corrections from COE. Meeting with employer every 2 weeks. Expected closure pushed out to 7/31/23. |

Office of Audit Services
Employer Compliance Review - Open Findings Over 1 Year
As of June 30, 2023

| Count | Report Issue Date | Name of Agency | Review | Project Number | Located Under Finding # in Final Report | Finding Type | Description of Finding | CaIPERS Program Area | UPDATED Status From Program as of June 30, 2023 |
|-------|-------------------|--|-----------------------------------|----------------|---|---|--|----------------------|--|
| 34 | 12/09/21 | Woodland Joint Unified School District | School Pay Schedules and Payrates | 4P20-059 | 2 | Payrates Included Additional Compensation | The Employer incorrectly included additional compensation in the reported base payrate for three sampled employees. For example, the Employer reported a payrate of \$15,468.17 in the period ending December 31, 2020, for a sampled employee that included Longevity Pay in the amount of \$745.33. The Employer should have reported a base monthly payrate of \$14,722.93. | EAMD | EAMD working with employer through corrections. Due to volume of corrections and lack of training, employer was given permission to enter corrections from COE. Meeting with employer every 2 weeks. Expected closure pushed out to 7/31/23. |