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Name of Agency (Report Issue Date)	Description of Finding	Status
Los Osos Community Services District (August 12, 2005) Employer Code 1759	**Compensation reported incorrectly:** The value of uniforms was not reported. Fair Labor Standard Act premium pay was not reported.	 COMPLETE. Employer is currently in compliance. COMPLETE. Employer is currently in compliance.
City of South El Monte (November 18, 2005) Employer Code 0627	**Publicly available salary schedule not available:** The City did not have a publicly available salary schedule for the Executive Management Team. **Payrate reporting error:** An employee was paid above an approved salary range.	 COMPLETE. Employer is currently in compliance. IN PROGRESS. ERSD has submitted through escalation process for possible site visit.
Bay Area Rapid Transit District (December 23, 2005) Employer Code 0393	**Retired annuitants not reinstated:** Retired annuitants, misclassified as independent contractors, worked more than 960 hours in a calendar year and were not reinstated.	 COMPLETE. Employer stated none of the retirees have worked for the agency since January 2005. It is BNSD's policy not to retroactively reinstate retirees who are no longer in violation of the PERL.
City of Orange (February 28, 2006) Employer Code 0379	**Compensation reported incorrectly:** Senior officer pay should not have been reported The value of Employer Paid Member Contributions was not reported	 COMPLETE. Senior officer pay has been removed. COMPLETE. Value of EPMC is being reported.
County of Butte (June 29, 2006) Employer Code 0058	**Compensation reported incorrectly**: Immediate Response/Emergency Response pay should not have been reported **Payroll reporting errors:** Special compensation was included in base payrates and earnings	 COMPLETE. Employer backed out Immediate Response and Emergency Response pay. COMPLETE. Employer backed out special compensation from the base payrates and correctly reported special compensation under the appropriate payroll code.

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Gorman Elementary School District (June 29, 2006) Employer Code 0245-400/401	**Compensation reported incorrectly**: Hourly paid employees' compensation for hours worked above 176 in a month were not reported	COMPLETE. Employer corrected hours worked for those employees on the confidential list.
Sequoia Union High School District (August 28, 2006) Employer Code 0205-034	**Compensation reported incorrectly:** Professional Growth Pay (Educational Pay) was not available to all in a group or class and should not have been reported The value of uniforms and uniform maintenance were not reported	COMPLETE. Compensation Review Unit has determined that time base does represent a logical work-related group or class (Professional Growth Pay). COMPLETE. Employer provided documentation to support that uniforms are not required; therefore, the value of uniforms and maintenance need not be reported.
City of Napa (January 10, 2007) Employer Code 0307	**Compensation reported incorrectly**: Special compensation was incorrectly reported Holiday pay was not reported Safety boot allowance should not have been reported **Employees not properly enrolled:** Temporary/part-time employees worked more than 1,000 hours in a fiscal year and were not enrolled Temporary/part-time employee with prior membership was not enrolled	COMPLETE. Employer provided documentation of adjustments made for incorrect reporting of special compensation. COMPLETE. Employer provided documentation of adjustments made for holiday pay not being reported. COMPLETE. Employer provided documentation of adjustments made for removal of safety boot allowance reporting. COMPLETE. Employees were brought into membership and payroll was reported. COMPLETE. Employees were brought into membership and payroll was reported.

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County of Monterey (February 15, 2007) Employer Code 0165	**Retired annuitants not reinstated:** Annuitant did not receive proper authorization to return to work after an industrial disability retirement	IN PROGRESS. BNSD is currently reviewing required information for a determination. Retiree still pending upper management review.
City of Hawthorne (March 8, 2007) Employer Code 0177	**Payrate reporting errors:** Incorrect payrate and earnings reported	COMPLETE. Employer is reporting correct payrates per salary schedule.
City of Santa Rosa (March 22, 2007) Employer Code 0387	**Compensation reported incorrectly:** The value of uniform maintenance was not reported **Payroll reporting errors:** Special compensation was included in base payrate and regular earnings.	COMPLETE. Employer is reporting the value of uniform maintenance. IN PROGRESS. ERSD has submitted through escalation process for possible site visit.
Tri-Counties Association for the Developmentally Disabled (March 29, 2007) Employer Code 1673	**Compensation reported incorrectly:** Performance incentive incorrectly reported **Payrate reporting error:** Incorrect payrate reported	IN PROGRESS. ERSD has submitted through escalation process for possible site visit. IN PROGRESS. ERSD has submitted through escalation process for possible site visit.
County of Santa Cruz (March 30, 2007) Employer Code 0138	**Compensation reported incorrectly:** Tool allowance should not have been reported	COMPLETE. Employer is no longer reporting tool allowance in payrate.

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Name of Agency (Report Issue Date)	Description of Finding	Status
City of Union City (April 6, 2007) Employer Code 0729	**Compensation reported incorrectly** The value of uniforms and uniform maintenance were not reported	IN PROGRESS. ERSD continues to work with Employer to resolve outstanding issues. Site visit completed on March 6, 2008. Escalated to Escalation Manager.
Town of Mammoth Lakes (April 9, 2007) Employer Code 1380	**Compensation reported incorrectly:** In lieu pay should not have been reported **Payroll reporting errors:** Lump sum payments were incorrectly reported	COMPLETE. In litigation. IN PROGRESS. ERSD has submitted through escalation process for possible site visit.
County of Yolo (April 16, 2007) Employer Code 0416	**Compensation reported incorrectly:** The value of uniforms were not reported Holiday pay was not reported Court reporter transcript pay should not have been reported	IN PROGRESS. ERSD has submitted through escalation process for possible site visit. IN PROGRESS. ERSD has submitted through escalation process for possible site visit. COMPLETE. Employer is no longer reporting court reporter transcript pay.
Borrego Springs Fire Protection District (April 20, 2007) Employer Code 0798	**Compensation reported incorrectly:** Uniform allowance and the value of uniforms were not reported Holiday pay was not reported	IN PROGRESS. ERSD has submitted through escalation process for possible site visit. IN PROGRESS. ERSD has submitted through escalation process for possible site visit.

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Borrego Springs Fire Protection District (April 20, 2007) Employer Code 0798 (continued)	Temporary disability benefits were incorrectly reported	IN PROGRESS. ERSD has submitted through escalation process for possible site visit.
South Placer Fire District (May 16, 2007) Employer Code 1077	**Compensation reported incorrectly:** Holiday pay was not reported Fair Labor Standard Act premium pay was not reported Duty pay should not have been reported **Payroll reporting errors:** Special compensation was included in base payrate and regular earnings	 COMPLETE. Employer is reporting holiday pay. COMPLETE. Employer is reporting FLSA pay. COMPLETE. Employer is no longer reporting duty pay. IN PROGRESS. ERSD has submitted through escalation process for possible site visit.
City of Gridley (May 20, 2007) Employer Code 0101	**Compensation reported incorrectly:** Assignment pay should not have been reported The value of Employer Paid Member Contributions were not reported	 IN PROGRESS. ERSD has submitted through escalation process for possible site visit. IN PROGRESS. ERSD has submitted through escalation process for possible site visit.
California State University San Marcos (May 21. 2007) Employer Code 5076	**Payroll reporting error:** Lump sum payments were incorrectly reported	 COMPLETE. Employer is no longer reporting educational incentive.

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Santa Cruz County Law Library (May 24, 2007) Employer Code 1223	**Compensation reported incorrectly:**	
	Health benefit premiums and additional earnings listed in a court library service contract should not have reported	IN PROGRESS. ERSD is working with Employer to resolve outstanding issues. Employer is working with the members' bargaining units to change the MOU language.
	The value of Employer Paid Member Contributions should not have been not reported as Library did not have a labor agreement which provided for the reporting	IN PROGRESS. ERSD is working with Employer to resolve outstanding issues. Employer is working with the members' bargaining units to change the MOU language.
City of Clovis (June 8, 2007) Employer Code 0647	**Compensation reported incorrectly**:	
	Council members' meeting pay should not have been reported	COMPLETE. Council members' meeting pay is no longer being reported.
	Payrate reporting error:	
	Publicly available documentation did not support an employee's payrate	IN PROGRESS. Employer compliance in progress. Employer provided documentation to ERSD. ERSD is currently reviewing required information for a determination.
	Employees not properly enrolled:	
	Temporary/part-time employees were mistakenly enrolled into membership	COMPLETE. Ineligible members were removed from membership and payroll was backed out.
	Temporary/part-time employee worked more than 1,000 hours and was not enrolled	COMPLETE. Employees were brought into membership and payroll was reported.
	Temporary/part-time employees who were members with part-time employment through a different agency were not enrolled	COMPLETE. Employees were brought into membership and payroll was reported.
	Disability retirees not approved for employment:	
	Authorization for re-employment was not obtained for industrial disability retirees'	COMPLETE. Finding has been resolved.

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Ross Valley Fire Service (June 11, 2007) Employer Code 1321	**Payrate reporting error:** Incorrect payrate reported	COMPLETE. Employer has corrected the payrate.
City of Anaheim (June 11, 2007) Employer Code 0303	**Compensation reported incorrectly:** The value of employer provided uniforms was not reported The reported value of EPMC was not calculated on special compensation for eligible employees	COMPLETE. Employer corrected their reporting of the value of uniforms. COMPLETE. Employer submitted the special payroll making the EPMC corrections to CalPERS.
	Payroll reporting errors: Lump sum payments were incorrectly reported Special compensation was included in base payrate and regular earnings	IN PROGRESS. ERSD has submitted through escalation process for possible site visit. IN PROGRESS. ERSD has submitted through escalation process for possible site visit.
Half Moon Bay Fire Protection District (June 21, 2007) Employer Code 0550	**Payrate reporting error:** Publicly available documentation did not support employees' payrates	COMPLETE. Documentation supporting employees' payrates is now publicly available.
City of Mt. Shasta (June 21, 2007) Employer Code 0846	**Compensation reported incorrectly:** Uniform allowance was not reported Holiday pay was not reported **Payroll reporting error:** Special compensation was included in base payrate and regular earnings	IN PROGRESS. Employer will be submitting documentation to verify compliance within 30 days. IN PROGRESS. Employer will be submitting documentation to verify compliance within 30 days. COMPLETE. Employer is no longer reporting special compensation in base payrate and earnings.

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City of Mt. Shasta (June 21, 2007) Employer Code 0846 (continued)	**Payrate reporting error:** Employee's payrate was not listed in a publicly available document	IN PROGRESS. Employer will be submitting documentation to verify compliance within 30 days.
Town of Los Gatos (June 25, 2007) Employer Code 0870	**Compensation reported incorrectly:** Longevity pay should not have been reported The value of employer provided uniforms was not reported	IN PROGRESS. Employer will be submitting documentation to verify compliance within 30 days. IN PROGRESS. Employer will be submitting documentation to verify compliance within 30 days.
Consumnes Community Services District (June 25, 2007) Employer Code 1397	**Compensation reported incorrectly:** The value of employer provided uniforms was not reported **Payroll information not submitted timely:** Retirement contributions were remitted late **Employees not properly enrolled:** Temporary/part-time employee was enrolled prior to meeting eligibility requirements Temporary/part-time employee was not enrolled timely	IN PROGRESS. Employer will be submitting documentation to verify compliance within 15 days. COMPLETE. Employer is currently reporting timely. COMPLETE. Employee membership dates were corrected and payroll was backed out. One employee was brought into membership and payroll was reported. COMPLETE. Employee membership dates were corrected and payroll was backed out. One employee was brought into membership and payroll was reported.

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Consumnes Community Services District (June 25, 2007) Employer Code 1397 (continued)	Temporary/part-time employees were enrolled without meeting eligibility requirements	COMPLETE. Employee membership dates were corrected and payroll was backed out. One employee was brought into membership and payroll was reported.
City of El Cajon (June 25, 2007) Employer Code 0392	**Compensation reported incorrectly:** The value of employer provided uniforms was not reported Tool and boot allowances should not have been reported Member's education pay should not have been reported **Payroll reporting errors:** Lump sum payments were incorrectly reported	 IN PROGRESS. ERSD has submitted through escalation process for possible site visit. IN PROGRESS. ERSD has submitted through escalation process for possible site visit. IN PROGRESS. ERSD has submitted through escalation process for possible site visit. COMPLETE. Employer corrected their reporting by pay period.
City of Colusa (June 29, 2007) Employer Code 0601	**Compensation reported incorrectly:** FLSA premium pay was over-reported	 COMPLETE. Employer is currently reporting FLSA pay for eligible employees.
El Dorado County Fire Protection District (July 31, 2007) Employer Code 1534	**Compensation reported incorrectly:** The value of employer provided uniforms was not reported FLSA pay was incorrectly reported **Payroll reporting errors:** Special compensation was included in base payrate and regular earnings	 IN PROGRESS. ERSD has submitted through escalation process for possible site visit. IN PROGRESS. ERSD has submitted through escalation process for possible site visit. IN PROGRESS. ERSD has submitted through escalation process for possible site visit.

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El Dorado County Fire Protection District (July 31, 2007) Employer Code 1534 (continued)	Lump sum payments were incorrectly reported	IN PROGRESS. ERSD has submitted through escalation process for possible site visit.
City of Upland (September 28, 2007) Employer Code 0056	**Compensation reported incorrectly:**	
	The value of employer provided uniforms was not reported	IN PROGRESS. ERSD has submitted through escalation process for possible site visit.
	Holiday pay was not reported	IN PROGRESS. ERSD has submitted through escalation process for possible site visit.
	Meritorious pay should not have been reported	IN PROGRESS. ERSD has submitted through escalation process for possible site visit.
	Callout pay should not have been reported	IN PROGRESS. ERSD has submitted through escalation process for possible site visit.
	Payroll reporting errors:	
	Lump sum payments were incorrectly reported	COMPLETE. Employer unable to comply due to system issues. Problem will be resolved with PSR.
County of Humboldt (October 3, 2007) Employer Code 0102	**Compensation reported incorrectly:**	
	The value of employer provided uniforms was not reported	IN PROGRESS. ERSD has submitted through escalation process for possible site visit.
	Holiday pay was not reported	IN PROGRESS. ERSD has submitted through escalation process for possible site visit.
	Administrator on duty pay should not have been reported	IN PROGRESS. ERSD has submitted through escalation process for possible site visit.
	Payroll reporting errors:	

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County of Humboldt (October 3, 2007) Employer Code 0102 (continued)	Lump sum payments were incorrectly reported	IN PROGRESS. ERSD has submitted through escalation process for possible site visit.
	Special compensation was included in base payrate and regular earnings	IN PROGRESS. ERSD has submitted through escalation process for possible site visit.
	Employees not properly enrolled:	
	Temporary/part-time employees worked more than 1,000 hours and were not enrolled	IN PROGRESS. ERSD has submitted through escalation process for possible site visit.
	Temporary/part-time employee worked more than 1,000 hours and was not enrolled timely	IN PROGRESS. ERSD has submitted through escalation process for possible site visit.
Community College League of California (October 15, 2007) Employer Code 1735	**Compensation reported incorrectly:**	
	Medical allowance payments should not have been reported	COMPLETE. Employer stopped reporting medical payments in their payrates and earnings.
City of Selma (October 30, 2007) Employer Code 0394	**Compensation reported incorrectly:**	
	The value of employer provided uniforms was not reported	IN PROGRESS. ERSD has submitted through escalation process for possible site visit.
	Employer paid deferred compensation payments should not have been reported	IN PROGRESS. ERSD has submitted through escalation process for possible site visit.
City of Rocklin (November 13, 2007) Employer Code 0884	**Compensation reported incorrectly:**	
	Wellness allowance should not have been reported	IN PROGRESS. ERSD has submitted through escalation process for possible site visit.
	Patrol schedule transition pay should not have been reported	IN PROGRESS. ERSD has submitted through escalation process for possible site visit.
	Reported FLSA premium pay incorrectly included an additional premium for firefighter life insurance pay	IN PROGRESS. ERSD has submitted through escalation process for possible site visit.

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City of Rocklin (November 13, 2007) Employer Code 0884 (continued)	Holiday pay was not reported Cell phone allowance, auto allowance, longevity pay and employer paid member contributions were reported as part of a member's regular earnings and base payrate. The items of compensation should not have been reported	IN PROGRESS. ERSD has submitted through escalation process for possible site visit. IN PROGRESS. ERSD has submitted through escalation process for possible site visit.
City of San Marino (December 26, 2007) Employer Code 0301	**Compensation reported incorrectly:** The value of employer provided uniforms was not reported Holiday pay should not have been reported **Payrate reporting error:** Employee's reported payrate exceeded salary range **Retired annuitants not reinstated:** Annuitant's rate of pay exceeded amounts paid to other employee's performing comparable duties	 COMPLETE. Value of uniforms is now being reported. IN PROGRESS (holiday pay). Adjustments removing this pay pending. Employer will fax corrections. COMPLETE. In Litigation. IN PROGRESS. BNSD has contacted ERSD to discuss reportable payrate. This is the same individual noted a payrate reporting error.
City of Daly City (December 27, 2007) Employer Code 0132	**Compensation reported incorrectly:** Self-contained breathing apparatus pay should not have been reported The value of employer provided uniforms was not reported **Payroll reporting errors:** Lump sum payments for uniform allowance and holiday pay were incorrectly reported	 IN PROGRESS. ERSD has submitted through escalation process for possible site visit. IN PROGRESS. ERSD has submitted through escalation process for possible site visit. IN PROGRESS. Submitted through escalation process for possible site visit. ERSD working with employer concerning uniform allowance being reported as lump sum (Holiday pay has been corrected).

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City of Daly City (December 27, 2007) Employer Code 0132 (continued)	Special compensation was included in base payrate and regular earnings	IN PROGRESS. ERSD has submitted through escalation process for possible site visit.
City of Orland (January 8, 2008) Employer Code 1078	**Payroll reporting errors:** Lump sum payments for holiday pay were incorrectly reported Special compensation was included in base payrate and regular earnings **Unused sick leave not correctly reported:** Incorrectly certified members' accumulated sick leave	 COMPLETE. Employer is currently reporting correctly. IN PROGRESS. Employer compliance in progress. COMPLETE. Employer provided corrections and BNSD is in the process of adjusting the retirees monthly retirement allowances.
California Department of Consumer Affairs (January 14, 2008) Employer Code 5706/5877	**Employees not properly enrolled:** Temporary/part-time employees worked more than 1,000 hours and were not enrolled Temporary/part-time employee worked more than 1,000 hours and was not enrolled timely **Compensation reported incorrectly:** Earnings not reported for a part-time employee	 COMPLETE. Employees were brought into membership and payroll was reported. COMPLETE. Employees were brought into membership and payroll was reported. COMPLETE. Employees were brought into membership and payroll was reported.

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California Department of Consumer Affairs (January 14, 2008) Employer Code 5706/5877	**Health benefit documents:**	
	Member's health benefit form declining health benefits was not on file	COMPLETE. Employer in compliance. HBB received phone call and email from agency contact on December 12, 2008 stating agency now has all documentation identified in final audit report.
	Birth certificates were not on file	COMPLETE. Employer in compliance. HBB received phone call and email from agency contact on December 12, 2008 stating agency now has all documentation identified in final audit report.
	Marriage certificate was not on file	COMPLETE. Employer in compliance. HBB received phone call and email from agency contact on December 12, 2008 stating agency now has all documentation identified in final audit report.
El Dorado Hills County Water District (January 14, 2008) Employer Code 1200	**Compensation reported incorrectly:**	
	FLSA pay included overtime compensation	COMPLETE. Employer has corrected the over-reporting of FLSA pay.
	Payroll reporting errors:	
	Lump sum payments for uniform allowances were incorrectly reported	IN PROGRESS. Employer compliance in progress.
County of Siskiyou (January 15, 2008) Employer Code 0207	**Payroll reporting errors:**	
	Special compensation was included in base payrate and regular earnings	IN PROGRESS. Employer compliance in progress.
City of Seal Beach (January 24, 2008) Employer Code 0377	**Payroll reporting errors:**	
	Special compensation (longevity pay) was included in base payrate and regular earnings	COMPLETE. Employer has removed longevity pay from both payrate and earnings for all employees.

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City of Pacific Grove (February 28, 2008) Employer Code 0358	**Retired annuitant unlawfully employed:** Annuitant did not have a bona-fide separation in service	COMPLETE. Employer restored annuitant to active status and reported payroll until his separation date. BNSD adjusted his retirement date in accordance with Government Code § 21252.
36th District Agricultural Association (March 28, 2008) Employer Code 5036	**Employees not properly enrolled:** Temporary/part-time employees worked more than 1,000 hours and were not enrolled Temporary/part-time employees with prior membership were not enrolled	COMPLETE. Employees were brought into membership and payroll was reported. COMPLETE. Employees were brought into membership and payroll was reported.
City of Modesto (March 28, 2008) Employer Code 0131	**Compensation reported incorrectly:** Reported incorrect amount of uniform allowance for certain employees Holiday leave cashout should not have been reported Uniform allowance was not reported for certain employees **Payroll reporting errors:** Special compensation was included in base payrate	COMPLETE. Uniform allowance corrected for calendar year on final pay period of 12/07-4 reporting. COMPLETE. Employer reversed the holiday leave cashout for each employee in question. COMPLETE. Employer now reporting monetary value of uniforms and maintenance. IN PROGRESS. Employer compliance in progress.
Gold Ridge Fire Protection District (April 14, 2008) Employer Code 1572	**Compensation reported incorrectly**: The cost of uniforms and uniform maintenance was not reported	IN PROGRESS. Employer compliance in progress.

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Salinas Rural Fire District (April 15, 2008) Employer Code 0472	**Compensation reported incorrectly:** Holiday pay should not have been reported for fire administration employees	IN PROGRESS. Employer compliance in progress.
California Department of Corrections and Rehabilitation Mule Creek State Prison (April 18, 2008) Employer Code 5137/5206	**Health benefit documents**: Health enrollment form was not on file	COMPLETE. Employer verified documentation identified in audit report has been obtained and is now on file with the agency.
	Documentation to support dependent eligibility (marriage certificate) was not provided	COMPLETE. Employer verified documentation identified in audit report has been obtained and is now on file with the agency.
Cambria Community Healthcare District (April 21, 2008) Employer Code 1421	**Compensation reported incorrectly:** Uniform allowance was not reported	IN PROGRESS. Employer compliance in progress.
	Payroll reporting errors: Fair Labor Standard Act Pay was incorrectly reported	IN PROGRESS. Employer compliance in progress.
	Payrate reporting error: Incorrect payrates were reported	IN PROGRESS. Employer compliance in progress.
County of Calaveras (April 21, 2008) Employer Code 0762	**Compensation reported incorrectly:** Safety boot allowance should not have been reported	COMPLETE. Employer is no longer reporting boot allowance.
	Automobile allowance should not have been reported	COMPLETE. Employer is no longer reporting auto allowance.
	The value of uniforms was not reported	COMPLETE. Employer is reporting uniform allowance as well as holiday pay.
	Payroll reporting errors: Special compensation was included in base payrate and regular earnings	IN PROGRESS. Employer compliance in progress.

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County of Calaveras (April 21, 2008) Employer Code 0762 (continued)	Lump sum payments for uniform allowance were incorrectly reported	COMPLETE. Employer corrected their reporting.
	Employees not properly enrolled:	
	Temporary/part-time employees worked more than 1,000 hours and were not enrolled	COMPLETE. Employees were brought into membership and payroll was reported.
	Member incorrectly classified	
	A miscellaneous employee was classified under a safety classification	IN PROGRESS. Employer compliance in progress.
	Unused sick leave not correctly reported:	
	Incorrectly certified members unused sick leave	COMPLETE. Employer provided an amended certification with the correct sick leave balance and BNSD has adjusted the member's monthly allowance to reflect the corrected balance.
San Miguel Consolidated Fire Protection District (April 30, 2008) Employer Code 1467	**Payroll reporting errors:**	
	Special compensation was included in base payrate and regular earnings	IN PROGRESS. Special compensation in base payrate and regular earnings.
	Lump sum payments for uniform allowance and holiday pay were incorrectly reported	COMPLETE. Employer is currently reporting correctly.
	Payroll information not submitted timely:	
	Retirement contributions were remitted late	COMPLETE. Employer is currently reporting timely.
	Payroll reports were submitted late	COMPLETE. Employer is currently reporting timely.
California State University, San Francisco (April 30, 2008) Employer Code 5646	**Employees not properly enrolled:**	
	Temporary/part-time employees worked more than 1,000 hours and were not enrolled	IN PROGRESS. Employer compliance in progress.
	Compensation reported incorrectly:	

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California State University, San Francisco (April 30, 2008) Employer Code 5646 (continued)	Critical Response Unit special assignment pay should not have been reported	IN PROGRESS. Employer compliance in progress.
West County Wastewater District (May 5, 2008) Employer Code 0477	**Compensation reported incorrectly:** The value of provided uniforms and uniform maintenance was not reported Special compensation was not reported	 IN PROGRESS. Employer compliance in progress. IN PROGRESS. Employer compliance in progress.
Aptos / La Selva Fire Protection District (May 7, 2008) Employer Code 1388	**Compensation reported incorrectly**: FLSA premium pay included overtime **Payroll reporting errors:** Special compensation was included in base payrate and regular earnings	 IN PROGRESS. Employer compliance in progress. IN PROGRESS. Employer compliance in progress.
City of Folsom (May 19, 2008) Employer Code 1161	**Compensation reported incorrectly:** Longevity pay should not have been reported for one sampled member The value of EPMC was not reported for one sampled member The value of EPMC was not reported for the value of uniforms **Payroll reporting errors:** Uniform allowance was not reported for the periods earned	 IN PROGRESS. Employer compliance in progress. IN PROGRESS. Employer compliance in progress. IN PROGRESS. Employer compliance in progress. COMPLETE. Employer is currently reporting correctly.

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City of Indio (June 9, 2008) Employer Code 0356	**Compensation reported incorrectly:** Detective on-call pay should not have been reported **Payrate reporting errors:** Reported payrate exceeded the maximum salary listed in public salary information **Health benefit documents:** Health enrollment forms were not on file	 IN PROGRESS. Employer compliance in progress. IN PROGRESS. Employer compliance in progress. COMPLETE. Employer in compliance. Employer maintained an internal document supporting employees' declination of health benefits; agency has updated internal procedures manuals to ensure use of the HB-12A as the documentation needed for future employees declining health coverage.
City of Brisbane (June 9, 2008) Employer Code 0440	**Compensation reported incorrectly:** Paramedic assistant pay should not have been reported	 IN PROGRESS. Employer compliance in progress.
Mojave Water Agency (June 9, 2008) Employer Code 0928	**Compensation reported incorrectly:** Cafeteria plan payments should not have been reported **Health benefit documents:** Affidavit of eligibility form was not on file **Health payment not remitted timely:** Health contribution payments were not remitted within the required timeframe	 COMPLETE. In litigation. COMPLETE. Employer verified Affidavit of Economically Dependent Children eligibility form is now on file. COMPLETE. Timely receipt of premium payments has been verified by CalPERS HBB, EMHS, PA Billing manager.

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Name of Agency (Report Issue Date)	Description of Finding	Status
Association of Monterey Bay Area Governments (June 10, 2008) Employer Code 1198	**Compensation reported incorrectly:**	
	Automobile allowance should not have been reported	COMPLETE. Employer reversed out payrate that included auto allowance.
	Reported incorrect earnings amounts	COMPLETE. Employer corrected member's account.
	Payrate reporting errors:	
	Public salary information was not available for one sampled employee	COMPLETE. Employee job classification was added to the salary schedule.
	Payroll information not submitted timely:	
	Retirement contributions were remitted late	COMPLETE. Employer is currently reporting timely.
	Payroll reports were submitted late	COMPLETE. Employer is currently reporting timely.
City of Turlock (June 18, 2008) Employer Code 0902	**Compensation reported incorrectly:**	
	The value of uniforms and the value of uniform maintenance was not reported	IN PROGRESS. Employer compliance in progress.
City of Scotts Valley (June 19, 2008) Employer Code 1038	**Compensation reported incorrectly:**	
	Reported longevity pay exceeded the rate available to members in the next closest group or class	IN PROGRESS. Employer compliance in progress.
	Payroll reporting errors:	
	The value of uniforms and the value of uniform maintenance was incorrectly reported in lump sums and not for each period as earned	COMPLETE. Employer is currently reporting correctly.
	Special compensation was included in base payrate and regular earnings	IN PROGRESS. Employer compliance in progress.
	Health benefit documents:	
	Health enrollment form was not on file	COMPLETE. Employer has obtained documentation identified in final report and have placed in appropriate audit review and member files.

AGENDA ITEM 5
AUDIT RESOLUTION STATUS – PUBLIC AGENCY REVIEWS
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Name of Agency (Report Issue Date)	Description of Finding	Status
City of Santa Fe Springs (June 26, 2008) Employer Code 0395	**Compensation reported incorrectly:**	
	Reported special compensation was compounded and as a result was overstated	IN PROGRESS. Employer compliance in progress.
	Certified public engineer pay should not have been reported	IN PROGRESS. Employer compliance in progress.
	Educational pay did not meet the definition of special compensation and should not have been reported	IN PROGRESS. Employer compliance in progress.
	Longevity pay for one sampled employee should not have been reported	IN PROGRESS. Employer compliance in progress.
	Payroll reporting errors:	
	The value of uniforms was incorrectly reported in lump sums and not for each period as earned	IN PROGRESS. Employer compliance in progress.
	FLSA pay and the value of EPMC were included in base payrate and regular earnings	IN PROGRESS. Employer compliance in progress.
	The value of EPMC was not reported for one sampled member	COMPLETE. Employer corrected member's account.
	Regular earnings were incorrectly reported	COMPLETE. Employer corrected member's account.
	Health benefit documents:	
	Health benefit forms were not on file	COMPLETE. Employer stated supporting dependent documentation is now on file for findings identified on confidential list.
	Documentation to support dependent eligibility (birth and marriage certificates, affidavit of eligibility, spouse's social security number) was not provided	COMPLETE. Employer stated supporting dependent documentation is now on file for findings identified on confidential list.

AGENDA ITEM 5
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Name of Agency (Report Issue Date)	Description of Finding	Status
California Horse Racing Board (June 26, 2008) Employer Code 5665/5880	**Health benefit documents:**	
	Health benefit forms were not on file	COMPLETE. Employer stated dependent documentation to support health eligibility has been obtained and is on file.
	Documentation to support dependent eligibility (birth and marriage certificates) were not provided	COMPLETE. Employer stated dependent documentation to support health eligibility has been obtained and is on file.
American Canyon Fire Protection District (June 26, 2008) Employer Code 0572	**Compensation reported incorrectly:**	
	Heavy rescue pay should not have been reported	IN PROGRESS. Employer compliance in progress.
	Payroll reporting errors:	
	Special compensation was included in base payrate and regular earnings	IN PROGRESS. Employer compliance in progress.
	Reported an incorrect work schedule code	COMPLETE. Employer is currently reporting correctly.
	FLSA pay was incorrectly reported	IN PROGRESS. Employer compliance in progress.
City of Burlingame (June 26, 2008) Employer Code 0018	**Compensation reported incorrectly:**	
	The value of uniforms provided and uniform maintenance was not reported	IN PROGRESS. Employer compliance in progress.
	Engineering license differential should not have been reported	IN PROGRESS. Employer compliance in progress.
	Special assignment pay should not have been reported	IN PROGRESS. Employer compliance in progress.
	Compensation for floating holidays should not have been reported	IN PROGRESS. Employer compliance in progress.
	Temporary disability payments should not have been reported for a miscellaneous employee	IN PROGRESS. Employer compliance in progress.
	Payroll reporting errors:	

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Name of Agency (Report Issue Date)	Description of Finding	Status
City of Burlingame (June 26, 2008) Employer Code 0018 (continued)	Special compensation was included in base payrate and regular earnings	IN PROGRESS. Employer compliance in progress.
	Reported special compensation was compounded and as a result was overstated	IN PROGRESS. Employer compliance in progress.
	Uniform allowances and holiday pay were not reported for the periods earned	COMPLETE. Employer unable to comply due to system issues. Problem will be resolved with PSR.
	Employees not properly enrolled:	
	Temporary/part-time employees worked more than 1,000 hours and were not enrolled	COMPLETE. Employees were brought into membership and payroll was reported.
	Temporary/part-time employees with prior membership were not enrolled	COMPLETE. Employees were brought into membership and payroll was reported.
	Retired annuitants not reinstated:	
	Annuitants worked more than the allowable time base and were not reinstated	COMPLETE. BNSD was informed one annuitant continues to work; however, the Employer will ensure the individual does not exceed the 960 hour threshold. The other annuitant no longer works for the Employer.
	Unused sick leave not correctly reported:	
	Members unused sick leave was overstated	COMPLETE. BNSD will complete an adjustment to correct the balance of accumulated sick leave used in the members' retirement calculation.
	Health benefit documents:	
	Documentation to support dependent eligibility (divorce decrees, birth and marriage certificates, affidavit of eligibility) was not provided	COMPLETE. Employer stated dependent documentation to support health eligibility has been obtained and is on file.

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Name of Agency (Report Issue Date)	Description of Finding	Status
39th District Agricultural Association (June 28, 2008) Employer Code 5039	**Compensation reported incorrectly:**	
	Reimbursement for rural health care should not have been reported	IN PROGRESS. Employer compliance in progress.
	Member's earnings were reported twice	COMPLETE. Employer corrected member accounts.
	Salary adjustment was not reported	COMPLETE. Employer corrected member accounts.
	Payrate reporting errors:	
	Incorrect payrates reported	COMPLETE. Employer corrected member accounts.
	Employee not properly enrolled:	
	Temporary/part-time employee worked more than 1,000 hours and were not enrolled	COMPLETE. Employee was brought into ARP membership.
	Incorrect coverage group enrollment	
	Employees were enrolled under an incorrect coverage group code	COMPLETE. Coverage group codes were corrected.
	Health benefit documents:	
	Documentation to support dependent eligibility (birth and marriage certificates) was not provided	COMPLETE. Employer stated dependent documentation to support dependent eligibility has been obtained and is on file.
United Water Conservation District (June 30, 2008) Employer Code 0428	**Health benefit documents:**	
	Health enrollment forms were not on file	COMPLETE. Employer stated required health documentation identified in audit report has been obtained and is now on file, and procedures manuals have been updated for future new hires.