

Office of Audit Services
Employer Compliance Review - Open Findings Over One Year
As of March 31, 2020

Count	Report Issue Date	Name of Agency	Review	Finding Type	Description of Finding	CalPERS Program Area	UPDATED Status From Program
1	12/06/18	Oakland Unified School District	Payrate Increases	Pay Schedule not in compliance	The Agency did not maintain pay schedules in compliance with the Government Code and the CCR.	EAMD	The Employer is in the process of updating Publicly Available Pay Schedules for EAMD review.
2	12/06/18	Oakland Unified School District	Payrate Increases	Payrate incorrectly reported	The Agency reported a payrate that included additional compensation for one sampled employee who retired November 2016.	EAMD	The Employer continues to make the necessary payroll adjustments to bring this finding into compliance.
3	12/06/18	Oakland Unified School District	Payrate Increases	Payrate incorrectly reported	The Agency reported payrates for a sampled active certificated employee that were not listed on the publicly available pay schedules.	EAMD	The Employer continues to make the necessary payroll adjustments to bring this finding into compliance.
4	12/06/18	Oakland Unified School District	Payrate Increases	Payrate incorrectly reported	The Agency reported excessive payrates for a sampled active certificated employee.	EAMD	The Employer continues to make the necessary payroll adjustments to bring this finding into compliance.
5	12/06/18	Oakland Unified School District	Payrate Increases	Payrate incorrectly reported	The Agency reported an incorrect payrate for the same sampled active employee noted in Observation 4.	EAMD	The Employer continues to make the necessary payroll adjustments to bring this finding into compliance.
6	12/06/18	Oakland Unified School District	Payrate Increases	Payrate incorrectly reported	The Agency used an incorrect payrate while reporting a retroactive adjustment for a sampled employee who retired in November 2016.	EAMD	The Employer continues to make the necessary payroll adjustments to bring this finding into compliance.
7	12/06/18	Alameda City Unified School District	Payrate Increases	Payrate incorrectly reported	The Agency did not report full-time payrates for three sampled classified employees, one active employee, one employee who retired in February 2015 and another employee who retired in October 2015.	EAMD	The Employer continues to make the necessary payroll adjustments to bring this finding into compliance.
8	12/06/18	Fresno Unified School District	Payrate Increases	Pay Schedule not in compliance	The Agency did not maintain pay schedules in compliance with the Government Code and CCR.	EAMD	The Employer is in the process of updating Publicly Available Pay Schedules for EAMD review.
9	12/06/18	Fresno Unified School District	Payrate Increases	Payrate incorrectly reported	The Agency did not correctly report full-time payrates for two sampled active classified employees.	EAMD	The Employer continues to make the necessary payroll adjustments to bring this finding into compliance.
10	12/06/18	Fresno Unified School District	Payrate Increases	Payrate incorrectly reported	The Agency reported payrates that exceeded the maximum payrate listed in the pay schedule for the same sampled employee discussed in Observation 2.	EAMD	The Employer continues to make the necessary payroll adjustments to bring this finding into compliance.
11	12/06/18	Panama-Buena Vista Union Elementary School	Payrate Increases	Payrate incorrectly reported	The Agency reported payrates that included additional compensation for two sampled employees, one active and one who retired in June 2017.	EAMD	The Employer continues to make the necessary payroll adjustments to bring this finding into compliance.
12	12/06/18	Panama-Buena Vista Union Elementary School	Payrate Increases	Payrate incorrectly reported	The Agency did not report payrates in the periods earned for two sampled employees, one active and one who retired in June 2017.	EAMD	The Employer continues to make the necessary payroll adjustments to bring this finding into compliance.
13	12/06/18	Monterey County Schools	Payrate Increases	Payrate incorrectly reported	The Agency reported a payrate that included additional compensation for an active employee.	EAMD	The Employer continues to make the necessary payroll adjustments to bring this finding into compliance.
14	12/06/18	Monterey County Schools	Payrate Increases	Payrate incorrectly reported	The Agency did not report full-time payrates for two sampled active employees.	EAMD	The Employer continues to make the necessary payroll adjustments to bring this finding into compliance.
15	12/06/18	Lompoc Unified School District	Payrate Increases	Payrate incorrectly reported	The Agency incorrectly reported payrates that included additional compensation for one sampled active employee.	EAMD	The Employer continues to make the necessary payroll adjustments to bring this finding into compliance.
16	12/06/18	Lompoc Unified School District	Payrate Increases	Payrate incorrectly reported	The Agency did not correctly report full-time payrates for an active sampled classified employee.	EAMD	The Employer continues to make the necessary payroll adjustments to bring this finding into compliance.
17	12/06/18	Lompoc Unified School District	Payrate Increases	Payrate incorrectly reported	The Agency reported excessive payrates for two full-time certificated employees, one active and one who retired in June 2016.	EAMD	The Employer continues to make the necessary payroll adjustments to bring this finding into compliance.
18	12/06/18	Lompoc Unified School District	Payrate Increases	Payrate incorrectly reported	The Agency reported excessive payrates for two certificated employees, one active and one who retired in June 2016.	EAMD	The Employer continues to make the necessary payroll adjustments to bring this finding into compliance.
19	12/06/18	Lompoc Unified School District	Payrate Increases	Payrate incorrectly reported	The Agency did not report payrate adjustments in the periods earned for an active classified employee.	EAMD	The Employer continues to make the necessary payroll adjustments to bring this finding into compliance.
20	12/06/18	Lompoc Unified School District	Payrate Increases	Payrate incorrectly reported	The Agency reported an incorrect payrate for an active classified employee.	EAMD	The Employer continues to make the necessary payroll adjustments to bring this finding into compliance.
21	12/06/18	Lompoc Unified School District	Payrate Increases	Payrate incorrectly reported	The Agency reported incorrect payrates for 22 retroactive special compensation adjustments for two sampled employees, one active classified employee and one certificated employee who retired in June 2016.	EAMD	The Employer continues to make the necessary payroll adjustments to bring this finding into compliance.
22	12/06/18	Lompoc Unified School District	Payrate Increases	Payrate incorrectly reported	The Agency incorrectly reported payrates for overtime hours for two full-time certificated employees, one active and one who retired in June 2016.	EAMD	The Employer continues to make the necessary payroll adjustments to bring this finding into compliance.
23	12/06/18	Department of Forestry and Fire Protection	Payrate Increases	Pay Schedule not in compliance	The Agency did not maintain pay schedules in compliance with the Government Code and CCR.	EAMD	EAMD continues to work towards a resolution to bring this finding into compliance.

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24	12/06/18	Department of Forestry and Fire Protection	Payrate Increases	Payrate incorrectly reported	The Agency reported incorrect payrates for two sampled active employees.	EAMD	The Employer continues to make the necessary payroll adjustments to bring this finding into compliance.
25	12/06/18	Department of Water Resources	Payrate Increases	Pay Schedule not in compliance	The Agency did not maintain pay schedules in compliance with the Government Code and the CCR.	EAMD	EAMD continues to work towards a resolution to bring this finding into compliance.
26	12/06/18	Department of Water Resources	Payrate Increases	Payrate incorrectly reported	The Agency reported incorrect payrates for a sampled active employee.	EAMD	The Employer continues to make the necessary payroll adjustments to bring this finding into compliance.
27	12/06/18	California State University at San Bernardino	Payrate Increases	Pay Schedule not in compliance	The Agency did not maintain pay schedules in compliance with the Government Code and CCR.	EAMD	The Employer is in the process of updating Publicly Available Pay Schedules for EAMD review.
28	12/06/18	California State University at San Bernardino	Payrate Increases	Payrate incorrectly reported	The Agency reported payrates that included additional compensation for two sampled employees, one active and one who retired in September 2016.	EAMD	EAMD is working with the Employer to bring the finding into compliance.
29	12/06/18	California State University at San Bernardino	Payrate Increases	Payrate incorrectly reported	The Agency incorrectly reported payrates and earned periods for a sampled active part-time employee.	EAMD	The Employer continues to make the necessary payroll adjustments to bring this finding into compliance.
30	12/06/18	California State University at San Bernardino	Payrate Increases	Payrate incorrectly reported	The Agency incorrectly reported payrates for two sampled employees, one active and one who retired in September 2016.	EAMD	EAMD continues to work towards a resolution to bring this finding into compliance.
31	12/06/18	California State University at San Marcos	Payrate Increases	Pay Schedule not in compliance	The Agency did not maintain pay schedules in compliance with the Government Code and CCR.	EAMD	The Employer is in the process of updating Publicly Available Pay Schedules for EAMD review.
32	12/06/18	California State University at San Marcos	Payrate Increases	Payrate incorrectly reported	The Agency incorrectly reported payrates for two sampled employees, one active and one who retired in June 2016.	EAMD	EAMD continues to work towards a resolution to bring this finding into compliance.
33	12/06/18	State Compensation Insurance Fund	Payrate Increases	Pay Schedule not in compliance	The Agency did not maintain pay schedules in compliance with the Government Code and CCR.	EAMD	EAMD continues to work towards a resolution to bring this finding into compliance.
34	12/06/18	California State Polytechnic University at San Luis Obispo	Payrate Increases	Pay Schedule not in compliance	The Agency did not maintain pay schedules in compliance with the Government Code and CCR.	EAMD	The Employer is in the process of updating Publicly Available Pay Schedules for EAMD review.
35	12/06/18	California State University at San Jose	Payrate Increases	Pay Schedule not in compliance	The Agency did not maintain pay schedules in compliance with the Government Code and the CCR.	EAMD	The Employer is in the process of updating Publicly Available Pay Schedules for EAMD review.
36	12/06/18	California State University at San Jose	Payrate Increases	Payrate incorrectly reported	The Agency incorrectly reported payrates that included additional compensation for a sampled employee who retired in December 2015.	EAMD	EAMD is working with the Employer to bring the finding into compliance.
37	12/06/18	California State University at San Jose	Payrate Increases	Payrate incorrectly reported	The Agency reported incorrect payrates and did not report payrates for the period earned for two employees, one active and one who retired in June 2014.	EAMD	The Employer continues to make the necessary payroll adjustments to bring this finding into compliance.
38	12/06/18	California State University at San Jose	Payrate Increases	Payrate incorrectly reported	The Agency incorrectly reported payrates for four sampled employees, two active, one who retired in June 2014, and one who retired in December 2015.	EAMD	EAMD continues to work towards a resolution to bring this finding into compliance.
39	12/06/18	Department of California Highway Patrol	Payrate Increases	Pay Schedule not in compliance	The Agency did not maintain pay schedules in compliance with the Government Code and CCR.	EAMD	EAMD continues to work towards a resolution to bring this finding into compliance.
40	12/06/18	Department of Food and Agriculture 15th District Agricultural Association	Payrate Increases	Pay Schedule not in compliance	The Agency did not maintain pay schedules in compliance with the Government Code and CCR.	EAMD	EAMD continues to work towards a resolution to bring this finding into compliance.
41	12/06/18	Department of Food and Agriculture 46th District Agricultural Association	Payrate Increases	Pay Schedule not in compliance	The Agency did not maintain pay schedules in compliance with the Government Code and CCR.	EAMD	EAMD continues to work towards a resolution to bring this finding into compliance.
42	12/06/18	City of Long Beach	Payrate Increases	Payrate incorrectly reported	The Agency reported payrates that included additional compensation for two sampled employees.	EAMD	The Employer continues to make the necessary payroll adjustments to bring this finding into compliance.
43	12/06/18	City of Long Beach	Payrate Increases	Payrate incorrectly reported	Payrates were incorrectly reported for two sampled employees in five pay periods.	EAMD	The Employer continues to make the necessary payroll adjustments to bring this finding into compliance.
44	12/06/18	City of Adelanto	Payrate Increases	Pay Schedule not in compliance	The Agency did not maintain pay schedules in compliance with the requirements set forth in the Government Code and the CCR.	EAMD	The Employer is in the process of updating Publicly Available Pay Schedules for EAMD review.
45	12/06/18	City of Adelanto	Payrate Increases	Payrate incorrectly reported	The Agency reported payrates that included additional compensation for two sampled employees.	EAMD	The Employer continues to make the necessary payroll adjustments to bring this finding into compliance.
46	12/06/18	City of Adelanto	Payrate Increases	Payrate incorrectly reported	The Agency reported incorrect payrates for the same two sampled retirees discussed in Observation 2.	EAMD	The Employer continues to make the necessary payroll adjustments to bring this finding into compliance.