

Office of Audit Services  
Employer Compliance Review - Open Observations Over 1 Year  
As of March 31, 2021

Count	Report Issue Date	Name of Agency	Review	Project Number	Observation Number in Final Report	Finding Type	Description of Observation	CalPERS Program Area	Updated Status From Program
1	12/06/18	Oakland Unified School District	Payrate Increases	3P17-001	2	Payrate incorrectly reported	The Agency reported a payrate that included additional compensation for one sampled employee who retired November 2016.	EAMD	The Employer has updated the pertinent Labor Policy or Agreement and EAMD is awaiting the Board-Approved Meeting Minutes to bring this finding into compliance.
2	12/06/18	Oakland Unified School District	Payrate Increases	3P17-001	7	Payrate incorrectly reported	The Agency used an incorrect payrate while reporting a retroactive adjustment for a sampled employee who retired in November 2016.	EAMD	EAMD continues to work with the Legal Office towards a resolution to bring this finding into compliance.
3	12/06/18	Fresno Unified School District	Payrate Increases	3P17-004	3	Payrate incorrectly reported	The Agency did not correctly report full-time payrates for two sampled active classified employees.	EAMD	The Employer has updated the pertinent Labor Policy or Agreement and EAMD is awaiting the Board-Approved Meeting Minutes to bring this finding into compliance.
4	12/06/18	Fresno Unified School District	Payrate Increases	3P17-004	4	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	EAMD continues to work with the Legal Office towards a resolution to bring this finding into compliance.
5	12/06/18	Lompoc Unified School District	Payrate Increases	3P17-010	3	Payrate incorrectly reported	The Agency did not correctly report full-time payrates for an active sampled classified employee.	EAMD	EAMD is in the process of reviewing the payroll adjustments to bring this finding into compliance.
6	12/06/18	Lompoc Unified School District	Payrate Increases	3P17-010	6	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.
7	12/06/18	Lompoc Unified School District	Payrate Increases	3P17-010	7	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.
8	12/06/18	California State University at San Bernardino	Payrate Increases	3P17-015	2	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	The Employer continues to make the necessary payroll adjustments to bring this finding into compliance.
9	12/06/18	California State University at San Bernardino	Payrate Increases	3P17-015	3	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.
10	12/06/18	California State University at San Jose	Payrate Increases	3P17-019	2	Payrate incorrectly reported	The Agency incorrectly reported payrates that included additional compensation for a sampled employee who retired in December 2015.	EAMD	The Employer continues to make the necessary payroll adjustments to bring this finding into compliance.
11	12/06/18	California State University at San Jose	Payrate Increases	3P17-019	3	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.
12	12/06/18	City of Long Beach	Payrate Increases	3P17-024	2	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.
13	03/05/20	Alameda County Fire Department	Temporary Upgrade Pay	4P18-001	1	Not Reportable	The Employer reported Temporary Upgrade Pay for three sampled active employees that was not in compliance with the PERL.	EAMD	The Employer continues to make the necessary payroll adjustments to bring this finding into compliance.
14	03/05/20	San Francisco Bay Area Rapid Transit District	Temporary Upgrade Pay	4P18-043	1	Not Reportable	The Employer reported Temporary Upgrade Pay for two active sampled employees and a retired employee that was not in compliance with the PERL.	EAMD	The Employer is in the process of negotiating language in the pertinent Labor Policy or Agreement.
15	03/05/20	San Francisco Bay Area Rapid Transit District	Temporary Upgrade Pay	4P18-043	2	Unable to Demonstrate Compliance	The Employer was unable to demonstrate Temporary Upgrade Pay was reported in compliance for two sample active employees.	EAMD	EAMD is working with the Employer to bring the finding into compliance.
16	03/05/20	South Feather Water and Power Agency	Temporary Upgrade Pay	4P18-051	1	Not Reportable	The Employer reported Temporary Upgrade Pay for one sampled active employee that was not in compliance with the PERL.	EAMD	The Employer is in the process of negotiating language in the pertinent Labor Policy or Agreement.
17	03/05/20	Stanislaus Consolidated Fire Protection District	Temporary Upgrade Pay	4P18-054	1A	Not Reportable	The Employer reported Temporary Upgrade Pay for two sampled active employees that was not in compliance with the PERL.	EAMD	The Employer continues to make the necessary payroll adjustments to bring this finding into compliance.