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February 2, 2011

Employer Code: 1835
Job Number: P09-067

Academic Senate for California
Community Colleges
Julie Adams, Executive Director
555 Capitol Mall, Suite 525
Sacramento, CA 95814

Dear Ms. Adams:

Enclosed is our final report on the results of the public agency review completed for the Academic Senate for California Community Colleges. Your agency's written response indicates agreement with the issues noted in the report, except for the following: (1) there were no publicly available salary schedules, (2) temporary/part-time employees were not enrolled immediately, and (3) one employee was not enrolled in health benefits timely. As part of our resolution process, we have referred the issues identified in the report to the appropriate divisions at CalPERS. Please work with these divisions to address the recommendations specified in our report. It was our pleasure to work with your agency and we appreciate the time and assistance of you and your staff during this review.

Sincerely,

Original Signed by Margaret Junker
Margaret Junker, CPA, CIA, CIDA
Chief, Office of Audit Services

Enclosure

cc: Finance Committee Members, CalPERS
Peter Mixon, General Counsel, CalPERS
Lori McGartland, Chief, ERSD, CalPERS
Mary Lynn Fisher, Chief, BNSD, CalPERS
Don Martinez, Interim Chief, EMHS, CalPERS
Honorable Board Members,
Academic Senate for California Community Colleges
Tacia Bates, Office Manager,
Academic Senate for California Community Colleges

Academic Senate for California Community Colleges



Public Agency Review



Office of Audit Services

**Employer Code: 1835
Job Number: P09-067**

February 2011

ACADEMIC SENATE FOR CALIFORNIA COMMUNITY COLLEGES

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RESULTS IN BRIEF

We reviewed the Academic Senate for California Community Colleges (Academic Senate) enrolled individuals, health and retirement contributions, member earnings and required health, retirement and Automated Communications Exchange System (ACES) documentation for employees included in our test sample. A detail of the exceptions is noted in the Risk and Mitigation Table. Specifically, the following exceptions were noted during the review:

- Publicly available salary schedules were not available.
- Retirement contributions were not submitted timely.
- Ineligible part-time employees were enrolled in membership.
- Health benefit documentation was not properly maintained.
- One sampled employee was not offered health benefits timely.
- Health contribution payments were not submitted timely.
- ACES user agreement was not maintained.

BACKGROUND

The California Public Employees' Retirement System (CalPERS) provides a variety of programs serving members employed by more than 2,500 local public agencies as well as state agencies and state universities. The agencies contract with CalPERS for retirement benefits, with CalPERS providing actuarial services necessary for the agencies to fund their benefit structure. In addition, CalPERS provides services which facilitate the retirement process.

CalPERS Employer Services Division (ERSD) manages contract coverage for public agencies and receives, processes, and posts payroll information. CalPERS Benefit Services Division (BNSD) provides services for eligible members who apply for service or disability retirement. BNSD sets up retirees' accounts, processes applications, calculates retirement allowances, prepares monthly retirement benefit payment rolls, and makes adjustments to retirement benefits. The Office of Employer and Member Health Services (EMHS), as part of the Health Benefits Branch (HBB), provides eligibility and enrollment services to the members and employers that participate in the CalPERS Health Benefits Program, including state agencies, public agencies, and school districts.

Retirement allowances are computed using three factors: years of service, age at retirement and final compensation. Final compensation is defined as the highest average annual compensation earnable by a member during the last one or three

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consecutive years of employment, unless the member elects a different period with a higher average. State and school members use the one-year period. Local public agency members' final compensation period is three years unless the agency contracts with CalPERS for a one-year period.

The employers' knowledge of the laws relating to membership and payroll reporting facilitates the employer in providing CalPERS with appropriate employee information. Appropriately enrolling eligible employees and correctly reporting payroll information is necessary to accurately compute a member's retirement allowance.

The Academic Senate is a California non-profit corporation that was established on October 2, 1970. Its purpose is to promote the best interests of higher education in the State of California and to represent the faculty in all California community colleges at the State level.

The Academic Senate contracted with CalPERS effective July 16, 2002, to provide retirement benefits for local miscellaneous employees. The Academic Senate's current contract amendment identifies the length of the final compensation period as three years for all coverage groups. The Academic Senate contracted with CalPERS effective May 1, 2003, to provide health benefits to all eligible employees.

SCOPE

As part of the Board approved plan for fiscal year 2009/2010, we reviewed the Academic Senate's payroll reporting and enrollment processes as these processes relate to the Academic Senate's health and retirement contracts with CalPERS. The objective of this review was limited to the determination that the Academic Senate complied with applicable sections of the California Government Code (Sections 20000 et seq.) and Title 2 of the California Code of Regulations and that prescribed reporting and enrollment procedures were followed. The on-site fieldwork for this review was conducted on June 28, 2010 through July 1, 2010.

The review period was limited to the examination of sampled records and processes from January 1, 2007, through December 31, 2009. To accomplish the review objectives, we performed the following:

- ✓ Reviewed the contract and subsequent amendments the Academic Senate had with CalPERS, correspondence files maintained at CalPERS, and employment agreements the Academic Senate had with its employees.

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- ✓ Interviewed key staff members to obtain an understanding of the Academic Senate's personnel and payroll procedures.
- ✓ Reviewed the payroll transactions and compared the Academic Senate's payroll register with the data reported to CalPERS to determine whether the Academic Senate correctly reported employees' compensation.
- ✓ Reviewed the Academic Senate's payroll information reported to CalPERS to determine whether employees' payrates were reported pursuant to public salary information.
- ✓ Reviewed the Academic Senate's process for reporting payroll to CalPERS to determine whether the payroll reporting elements were reported correctly.
- ✓ Reviewed reported payroll to determine whether the payment of contributions and the filing of payroll reports were submitted within the required timeframes.
- ✓ Reviewed the Academic Senate's enrollment practices pertaining to temporary/part-time employees, retired annuitants, and independent contractors to determine whether the individuals met CalPERS membership requirements.
- ✓ Reviewed the Academic Senate's classification of employees to determine whether the Academic Senate reported employees in the appropriate coverage groups.
- ✓ Reviewed the Academic Senate's calculation and reporting of unused sick leave balances for retiring members.
- ✓ Reviewed employees and their dependents to determine whether the Academic Senate properly enrolled eligible individuals into CalPERS Health Benefits Program.
- ✓ Reviewed health contribution payment information to determine whether the Academic Senate remitted payments within the required timeframe.
- ✓ Reviewed health contribution payments to determine whether the Academic Senate contributed the correct employee/employer contribution amounts.
- ✓ Determined whether the Academic Senate maintained the required user security documents on file and reasonable security procedures were in place for ACES users.

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RISK AND MITIGATION TABLE

In developing our opinions, we considered the following risks and mitigations. We also include our observations and recommendations.

RISK	MITIGATION & OBSERVATION	RECOMMENDATION
<p>1. The Academic Senate may not accurately report compensation to CalPERS.</p>	<p>We reviewed payroll records and compensation reported to CalPERS for a sample of five employees over two service periods. The service periods reviewed were the first service period of July 2009 (7/09-1) and the second service period of October 2009 (10/09-2).</p> <p>The earnings reported to CalPERS were reconciled to the Academic Senate's payroll records. The Academic Senate accurately reported compensation to CalPERS for the employees in our sample.</p>	<p>None.</p>
<p>2. The Academic Senate may not report payrates in accordance with publicly available salary schedules.</p>	<p>We reviewed payrates reported to CalPERS and reconciled the payrates to the Academic Senate's payroll journals to determine whether payrates for the sampled employees were properly authorized and reported to CalPERS. The five sampled employees were paid and reported correctly, except that the Academic Senate did not make its salary information publicly available.</p> <p>Government Code § 20056 states, "Public agency means any city, county, district, other local authority or public body of or within this state."</p>	<p>The Academic Senate should ensure salary information is publicly available in the form of salary schedules.</p> <p>The Academic Senate should work with CalPERS ERSD to assess the impact of this issue and determine what adjustments, if any, are needed.</p>

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RISK	MITIGATION & OBSERVATION	RECOMMENDATION
<p>2. The Academic Senate may not report payrates in accordance with publicly available salary schedules. (continued)</p>	<p>Government Code § 20057(b) further defines a public agency as, “Any auxiliary organization operating pursuant to Article 6 (commencing with Section 72670) of Chapter 6 of Part 45 of Division 7 of Title 3 of the Education Code and in conformity with regulations adopted by the Board of Governors of the California Community Colleges.”</p> <p>Government Code § 20057(c) also defines a public agency as a nonprofit organization composed exclusively of students of the community college or of members of the faculty of the community college, or both, and established for the purpose of providing essential activities related to, but not normally included as a part of, the regular instructional program of the community.</p> <p>Government Code § 20636(b)(1) states, in part, “Payrate means the normal monthly rate of pay or base pay for services rendered on a full-time basis during normal working hours... pursuant to a publicly available pay schedule.”</p> <p>Government Code § 20636(d) states, “Notwithstanding any other provision of law, payrate and special compensation schedules, ordinances, or similar documents shall be public records available for public scrutiny.”</p>	

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RISK	MITIGATION & OBSERVATION	RECOMMENDATION
<p>3. The Academic Senate may not accurately report payroll information to CalPERS.</p>	<p>We reviewed the CalPERS payroll listing for service periods 7/09-1 and 10/09-2 and examined the payroll reporting elements. Our sample testing revealed that the Academic Senate correctly reported the payroll reporting elements to CalPERS.</p>	<p>None.</p>
<p>4. The Academic Senate may fail to or did not submit payroll in a timely manner to CalPERS.</p>	<p>We reviewed payroll information for service periods 4/08-1, 4/08-2, 3/09-1, 7/09-1 and 10/09-2 and found the five payroll summary reports and contributions were submitted untimely. The retirement contributions were 20, 76, 37, 28, and 19 days late respectively, and the summary reports were 5, 61, 22, 13, and 4 days late respectively.</p> <p>California Code of Regulations § 565 states, “Member and employer contributions shall be received in the System’s Sacramento office on or before 15 calendar days following the last day of the pay period to which they refer.”</p> <p>California Code of Regulations § 565.1(a) states, “A complete and orderly payroll report for each pay period shall be filed with the System at its Sacramento office on or before 30 calendar days following the last day of the period to which it refers.”</p>	<p>The Academic Senate should implement procedures to ensure that payroll summaries and contributions are reported timely to CalPERS.</p> <p>The Academic Senate should work with CalPERS ERSD to assess the impact of this late payroll reporting and determine what adjustments, if any, are needed.</p>

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RISK	MITIGATION & OBSERVATION	RECOMMENDATION
<p>5. The Academic Senate may not enroll all eligible employees into CalPERS membership.</p>	<p><u>Temporary/Part-time Employees</u></p> <p>We selected a sample of three part-time employees to determine whether the employees met CalPERS membership eligibility requirements. Our sample testing revealed that the Academic Senate immediately enrolled three part-time employees that did not meet the membership eligibility requirements. A part-time employee serving on less than a full-time basis and/or a limited appointment is excluded from membership unless the employee is a current CalPERS member, satisfies the minimum appointment requirement, or works more than 1,000 hours within the fiscal year.</p> <p>Government Code § 20305 states, “(a) An employee whose appointment or employment contract does not fix a term of full-time, continuous employment in excess of six months is excluded from this system unless: (1) He or she is a member at the time he or she renders that service(3)(B) The person...completes 1,000 hours within the fiscal year, in which case, membership shall be effective not later than the first day of the first pay period of the month following the month in which ...1,000 hours of service were completed.”</p>	<p>The Academic Senate should only enroll employees that meet membership eligibility requirements.</p> <p>The Academic Senate should work with CalPERS ERSD to assess the impact of incorrectly enrolling temporary/part-time employees and determine what adjustments, if any, are needed.</p> <p>A confidential list identifying the employees mentioned in this section of the report has been sent to the Academic Senate and CalPERS ERSD as an appendix to our draft report.</p>

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RISK	MITIGATION & OBSERVATION	RECOMMENDATION
<p>5. The Academic Senate may not enroll all eligible employees into CalPERS membership. (continued)</p>	<p><u>Independent Contractor</u></p> <p>We reviewed the Academic Senate's IRS 1099 Miscellaneous Income forms for calendar year 2009 in order to identify employees that may be misclassified as independent contractors. The selected individuals were properly classified as independent contractors and correctly excluded from CalPERS membership.</p>	<p>None.</p>
<p>6. The Academic Senate may unlawfully employ retired annuitants.</p>	<p>We noted no instances in which the Academic Senate employed retired annuitants during the period under review.</p>	<p>None.</p>
<p>7. The Academic Senate may not appropriately report members under the proper coverage group code.</p>	<p>Our sample testing revealed that the Academic Senate reported members under the appropriate coverage group code.</p>	<p>None.</p>
<p>8. The Academic Senate may not accurately report unused sick leave balances for retiring CalPERS members.</p>	<p>Effective July 1, 2005, the contractual provision of Government Code § 20965, credit for unused sick leave, became a mandated benefit for the Academic Senate. Our sample testing revealed one employee retired during our review period; however, the retiree did not have a sick leave balance to certify.</p>	<p>None.</p>

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RISK	MITIGATION & OBSERVATION	RECOMMENDATION
<p>9. The Academic Senate may not properly enroll eligible employees and their dependents in health benefits.</p>	<p><u>Health Benefits Enrollment Errors</u></p> <p>We reviewed a sample of three employees to assess the health benefits eligibility and enrollment of employees and their dependents. Our sample testing revealed that the Academic Senate properly enrolled eligible employees and their dependents in CalPERS Health Benefits Program, except for the following:</p> <p>The Academic Senate did not maintain copies of Declaration of Health Coverage forms (HB-12A) for the three sampled employees.</p> <p>The HB-12A provides information on enrollment options, consequences for non-enrollment and ensures compliance with the Health Insurance Portability and Accountability Act (HIPAA). Effective January 1, 1998, each employee must sign the HB-12A when they are first eligible to enroll or when they make any change to their health coverage. This includes open enrollment changes, changing health plans when moving, adding or deleting a dependent, or canceling health benefits. The employer must provide the HB-12A at the time the employee requests enrollment or with the Health Benefit Plan Enrollment (HBD-12) form. The employer also must provide the employee a copy of</p>	<p>The Academic Senate must ensure that the proper member and dependent enrollment documentation is on file at the Academic Senate within 60 days from the date of our final report.</p> <p>Please send an email to: <i>HBB_Audit_Services@calpers.ca.gov</i> once the requested documentation is on file. The CalPERS HBB may be contacted at (916) 795-3836 with any questions.</p> <p>A confidential list identifying the employees mentioned in this section of the report has been sent to the Academic Senate and CalPERS HBB as an appendix to our draft report.</p>

ACADEMIC SENATE FOR CALIFORNIA COMMUNITY COLLEGES

RISK	MITIGATION & OBSERVATION	RECOMMENDATION
<p>9. The Academic Senate may not properly enroll eligible employees and their dependents in health benefits. (continued)</p>	<p>the signed form and keep the original in the employee's file.</p> <p><u>Employee Enrolled In Health Benefits Untimely</u></p> <p>We reviewed the timeliness of three sampled employees' enrollment in health benefits. We determined that one employee was not offered health benefits timely based on eligibility. The full-time employee was hired April 19, 2007, but was not enrolled until August 1, 2007. Enrollment must be requested within 60 days from the date of hire.</p> <p>CalPERS Health Benefits Program Public Agency Manual, page 03-01, states in part, "Eligibility is based on tenure and time base of an employee's qualifying appointment. The employee's classification or title is not used to determine eligibility. Only employees with appointments that are at least six months and one day (Tenure) and half time or greater (Time Base) are eligible to enroll. Enrollment must be requested within 60 days from the date of the qualifying appointment. The effective date is the first of the month following the date the request is received by the Health Benefits Officer."</p>	<p>The Academic Senate should offer employees health benefits as soon as they meet eligibility.</p> <p>A confidential list identifying the employee mentioned in this section of the report has been sent to the Academic Senate and CalPERS HBB as an appendix to our draft report.</p>

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RISK	MITIGATION & OBSERVATION	RECOMMENDATION
10. The Academic Senate may not contribute the appropriate health contribution amounts for active employees.	We reviewed the health contributions reported for October 2009. We determined that the Academic Senate contributed the appropriate health contribution amount as part of the sampled members' total monthly contribution amount.	None.
11. The Academic Senate may not remit health contributions within the required timeframe.	<p>We reviewed the Academic Senate's payment of health benefit contributions for August and September of 2008 and May, November, and December 2009.</p> <p>We determined that the Academic Senate was late in remitting three of the five health contribution payments. The August 2008 payment was four days late, the September 2008 was one day late, and the May 2009 payment was three days late.</p> <p>California Government Code § 22899 (a) states, "The contributions required of a contracting agency, along with contributions withheld from salaries of its employees, shall be forwarded monthly, no later than the 10th day of the month for which the contribution is due."</p>	<p>The Academic Senate should develop procedures to submit health benefit contributions to CalPERS in a timely manner.</p> <p>The Academic Senate should work with CalPERS HBB to assess the impact of the untimely reporting and determine what adjustments, if any, are needed.</p>
12. The Academic Senate may not maintain appropriate ACES security procedures.	We reviewed the security procedures for the Academic Senate's ACES users to determine whether reasonable security precautions were maintained and to determine whether the required security documents were properly completed and filed for ACES users.	The Academic Senate should ensure that ACES Employer User Security Agreements are completed timely and retained in a secure worksite location for the

ACADEMIC SENATE FOR CALIFORNIA COMMUNITY COLLEGES

RISK	MITIGATION & OBSERVATION	RECOMMENDATION
<p>12. The Academic Senate may not maintain appropriate ACES security procedures. (continued)</p>	<p>The Academic Senate did not maintain the ACES Employer User Security Agreement (AESD-43) for one authorized user. The form was completed and retained during the on-site review.</p> <p>CalPERS ACES security procedures outlined on the CalPERS website at www.calpers.ca.gov require agencies to keep a signed copy of security documents on file for ACES users. An AESD-43 must be completed for each employee using CalPERS on-line access and be available to CalPERS upon request.</p> <p>State law requires that all CalPERS sensitive or confidential information must be protected, and used only for performing official CalPERS business. Forms must be retained in a secure work site location of the employer, for the life of the Agreement and for two years following the deactivation or termination of the Agreement. CalPERS is to be notified immediately in the event that any of its sensitive or confidential information is subjected to unauthorized disclosure, modification or destruction.</p>	<p>life of the Agreements and for two years following the deactivation or termination of an Agreement.</p> <p>A confidential list identifying the employee mentioned in this section of the report has been sent to the Academic Senate and CalPERS ERSD as an appendix to our draft report.</p>

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CONCLUSION

We limited this review to the areas specified in the scope section of this report. We limited our test of transactions to samples of the Academic Senate's payroll reports and personnel records. The sample testing procedures provide reasonable, but not absolute, assurance that these transactions complied with the California Government Code, except as noted above.

Respectfully submitted,

Original Signed by Margaret Junker
Margaret Junker, CPA, CIA, CIDA
Chief, Office of Audit Services

Date: February 2011
Staff: Michael Dutil, CIA, Senior Manager
Diana Thomas, CIDA, Manager
Karen Harlan, CGAP
Richard Parsons CFE, CIA

APPENDIX

ACADEMIC SENATE FOR
CALIFORNIA'S WRITTEN
RESPONSE



President
Jane Patton
Mission College

January 25, 2011

Vice President
Michelle Pilati
Rio Hondo College

Margaret Junker, CPA, CIA, CIDA
Chief, Office of Audit Services
P. O. Box 942701
Sacramento, CA 94229-2710

Secretary
Wheeler North
San Diego Miramar College

Treasurer
Beth Smith
Grossmont College

Subject: Employer Code 1835 and Job Number P09-067

Area A Representative
Julie Bruno
Sierra College

Dear Ms. Junker:

Area B Representative
Jon Drinnon
Merritt College

The following is provided in response to the draft report of CalPERS review of the Academic Senate for California Community Colleges. In particular, this response will address the Risk and Mitigation Table and reference the risks that your office have suggested recommendations.

Area C Representative
Lesley Kawaguchi
Santa Monica College

Area D Representative
Richard Mahon
Riverside City College

- Risk 2—Payrates Are Not Posted In Accordance With Publicly Available Salary Schedules: The Academic Senate is not a public agency. As cited in your document a public agency is “Any non-profit corporation whose membership is confined to public agencies as defined in Section 20056” (Government Code §20057(e)). Section 20056 states “Public agency means any city, county, district, other authority or public body of or with this state”. The Academic Senate is not a public agency. Our members are the faculty on California community colleges. The members are not a city, county, district, other authority or public body of or with the state. Thus, our salary schedules should not be required to be publicly available.

North Representative
Dolores Davison
Foothill College

North Representative
Dan Crump
American River College

South Representative
Stephanie Dumont
Golden West College

South Representative
David Morse
Long Beach City College

Representative at Large
Kevin Bontenbal
Cuesta College

- Risk 4—Retirement Contributions Were Not Submitted Timely: We understand this is a problem and have instituted measures to prevent late payments in the future. Changes to our process have resulted in significant improvements within the last year. However, our check run takes about two to three weeks to process. For example, when we receive our payroll, which may or may not fall within the normal two week processing, the retirement contribution is processed immediately and included in the next check run. The check run is then sent to our executive director, president, and finally our treasurer for review, approval and check signature. Depending on their schedules, the process can take up to two to three weeks. In other words, sometimes the fastest we can process checks is greater than the 15 day remittance requirement.

Representative at Large
Dianna Chiabotti
Napa Valley College

Julie Adams, CAE
Executive Director

January 25, 2011

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- Risk 5—Ineligible Temporary/Part-time Employees Were Enrolled: We're not sure how to respond to this risk. We were informed when we first joined CalPERS that all employees needed to be enrolled in CalPERS. In other words, it was all or nothing. Thus, we have operated on this premise and have board policies that inform employees that they need to pay into CalPERS. We would need additional direction regarding this risk.
- Risk 9 – Health Benefits Documentation Was Not Properly Maintained: As a small nonprofit, we were unaware of the requirement to maintain HB 12-A forms, and have since made modifications to our hiring practices to include this form.
- Risk 9 – One Sample Employee Was Not Offered Health Benefits Timely: While CalPERS has a 60 day from hire enrollment policy for health benefits, our board policy is that employees cannot enroll in benefits until completion of their probationary period, which is 90 days. The employee noted in the report was hired April 19 and became eligible based on our policies beginning 7/19 but because of the benefit timelines was added on August 1st. This is our adopted board policy.
- Risk 11 – Health Contribution Payments Were Not Submitted Timely: This situation is similar to Risk 4 in that our process for generating checks takes two to three weeks. We are working on ways to minimize the lag time but again the process relies on the schedules of the executive director, president, and treasurer.
- Risk 12 – ACES User Agreement Was Not Maintained: We were unaware of the ACES security procedures requirements and have since implemented a process to ensure these agreements are completed and retained.

As a final comment about the report and the review process, we would like to thank you and Mr. Parsons. As a small nonprofit organization without a human resources department, we do not always receive the information we need to comply with certain requirements. This audit has made us aware of the many forms and processes that are required for our continued participation in CalPERS. If you have further questions or concern, please do not hesitate to contact me.

Sincerely,



Julie Adams
Executive Director