

Office of Audit Services
Employer Compliance Review - Open Findings Over 1 Year
As of December 31, 2020

Count	Report Issue Date	Name of Agency	Review	Project Number	Project Auditor	Located Under Finding # in Final Report	Finding Type	Description of Finding	CalPERS Program Area	UPDATED Status From Program
1	12/06/18	Oakland Unified School District	Payrate Increases	3P17-001	1	2	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.
2	12/06/18	Oakland Unified School District	Payrate Increases	3P17-001	1	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	The Employer continues to make the necessary payroll adjustments to bring this finding into compliance.
3	12/06/18	Fresno Unified School District	Payrate Increases	3P17-004	1	1	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.
4	12/06/18	Fresno Unified School District	Payrate Increases	3P17-004	1	3	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.
5	12/06/18	Fresno Unified School District	Payrate Increases	3P17-004	1	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	The Employer continues to make the necessary payroll adjustments to bring this finding into compliance.
6	12/06/18	Lompoc Unified School District	Payrate Increases	3P17-010	1	2	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.
7	12/06/18	Lompoc Unified School District	Payrate Increases	3P17-010	1	3	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.
8	12/06/18	Lompoc Unified School District	Payrate Increases	3P17-010	1	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.
9	12/06/18	Lompoc Unified School District	Payrate Increases	3P17-010	1	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.
10	12/06/18	Department of Forestry and Fire Protection	Payrate Increases	3P17-013	1	3	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.
11	12/06/18	Department of Water Resources	Payrate Increases	3P17-014	1	2	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.
12	12/06/18	California State University at San Bernardino	Payrate Increases	3P17-015	1	1	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.
13	12/06/18	California State University at San Bernardino	Payrate Increases	3P17-015	1	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	EAMD is working with the Employer to bring the finding into compliance.
14	12/06/18	California State University at San Bernardino	Payrate Increases	3P17-015	1	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.
15	12/06/18	California State University at San Bernardino	Payrate Increases	3P17-015	1	4	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.
16	12/06/18	California State University at San Marcos	Payrate Increases	3P17-016	1	1	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.
17	12/06/18	California State University at San Marcos	Payrate Increases	3P17-016	1	2	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.
18	12/06/18	California State Polytechnic University at San Luis Obispo	Payrate Increases	3P17-018	1	1	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.
19	12/06/18	California State University at San Jose	Payrate Increases	3P17-019	1	1	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.
20	12/06/18	California State University at San Jose	Payrate Increases	3P17-019	1	2	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.
21	12/06/18	California State University at San Jose	Payrate Increases	3P17-019	1	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.
22	12/06/18	California State University at San Jose	Payrate Increases	3P17-019	1	4	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.
23	12/06/18	City of Long Beach	Payrate Increases	3P17-024	1	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.