

Office of Audit Services
Employer Compliance Reviews - Open Observations Over 1 Year
As of September 30, 2022

Count	Report Issue Date	Name of Agency	Review	Project Number	Located Under Finding # in Final Report	Finding Type	Description of Finding	CalPERS Program Area	UPDATED Status From Program
1	09/02/21	City of Montebello	Value of EPMC Review	3P20-022	2	Misreported Amount	The Employer misreported the value of EPMC for five sampled employees.	EAMD	IN PROGRESS: The Employer is in the process of making the necessary payroll adjustments to bring this finding into compliance.
2	09/02/21	City of Murrieta	Value of EPMC Review	3P20-023	2	Misreported Amount	The Employer misreported the value of EPMC for three sampled employees. For example, for one sampled employee, the Employer reported \$588.65 as the value of EPMC for the pay period ended November 10, 2018, when it should have been reported as \$365.77. The employee received a retroactive payment for special compensation and the Employer incorrectly included the retroactive payment when calculating the value of EPMC.	EAMD	IN PROGRESS: The Employer is in the process of making the necessary payroll adjustments to bring this finding into compliance.
3	09/02/21	City of San Fernando	Value of EPMC Review	3P20-001	1	Misreported Amount	The Employer misreported the value of EPMC for three sampled employees. Specifically, the Employer overstated or understated the reported earnings amount used to calculate the value of EPMC for the sampled employees. As a result, the associated value of EPMC reported was incorrect. For example, for one sampled employee, the Employer reported \$477.33, or 11.85%, as the value of EPMC for the pay period ended March 15, 2019, when it should have been reported as \$359.54, or 9%. The Employer incorrectly included a value of EPMC amount in the earnings used to calculate the value of EPMC. As result, the value of EPMC amount was misreported.	EAMD	IN PROGRESS: The Employer is in the process of making the necessary payroll adjustments to bring this finding into compliance.
4	09/02/21	City of San Ramon	Value of EPMC Review	3P20-031	1	Misreported Amount	The Employer misreported the value of EPMC for four sampled employees. For example, for one employee, the Employer reported \$781.94 as the value of EPMC for the pay period ended November 24, 2019. However, the Employer included retroactive compensation earned during September 25, 2019 through November 10, 2019 in its calculation of the value of EPMC. The Employer should have reported \$627.62 as the value of EPMC for the pay period ended November 24, 2019 and the associated value of EPMC as a result of the retroactive compensation in the corresponding earned periods.	EAMD	IN PROGRESS: The Employer is in the process of making the necessary payroll adjustments to bring this finding into compliance.