

**Office of Audit Services**  
**Employer Compliance Reviews - Open Findings Over 1 Year**  
**Period Ending December 31, 2025**

Total Number of Aged Findings: 86

No.	CalPERS Program Area	Review	Report Issue Date	Name of Agency	Project Number	Located Under Finding # in Final Report	Finding Type	Description of Finding	Last Contact	UPDATED Status From Program as of November 30, 2025	UPDATED Status From Program as of December 31, 2025
1	PCPP	Additional Service Credit (Golden Handshake)	September 7, 2023	Buckeye Union School District	3P22-002	1	Net Savings Not Supported	The Employer offered the Golden Handshake benefit to two sampled employees that did not meet the Employer's individual employee cost savings eligibility requirement. Specifically, the Employer's California School Employees Association (CSEA) Contract, section 12.4.1 indicates that, "An employee who has served the District fifteen or more years and is at least fifty-five years of age can select to participate in the Golden Handshake program...Contingent upon the regulations in the PERS Golden Handshake Program, the Golden Handshake must result in net savings to the district in order to be approved." As a result, for the Golden Handshake periods April 23, 2019 through August 1, 2019 and June 17, 2021 through September 17, 2021, the Employer's individual employee net savings requirement was not supported for the following employees. (See final report)	12/31/2025	IN PROGRESS: PCPP is still waiting for the district's response.	IN PROGRESS: PCPP is reviewing the submitted documents
2	PCPP	Additional Service Credit (Golden Handshake)	September 7, 2023	City of California City	3P22-004	1	Permanent Vacancy Not Created	The Employer could not support the implementation of the Golden Handshake provision resulting in a permanent vacancy. The Employer's governing body approved a resolution to implement the Golden Handshake for all eligible Miscellaneous and Safety members on March 23, 2021 for the designated period April 1, 2021 to June 30, 2021. The Employer's intention at the time the Golden Handshake provision was implemented was to replace the vacated positions with lower-salary staff for the respective positions. Additionally, the Employer's governing body did not approve a Certification of Compliance of GC section 20903 form. The Employer could not provide documentation to demonstrate at least one vacancy in any position in any department or other organizational unit remained permanently unfilled.	12/31/2025	IN PROGRESS: PCPP is still waiting for the city's response.	IN PROGRESS: The City still has not responded to our request.
3	PCPP	Additional Service Credit (Golden Handshake)	September 7, 2023	City of Culver City	3P22-005	1	Curtailement of, or Change in the Manner of Performing, Services Not Supported	The Employer could not support the existence of curtailment of, or change in the manner of performing, its services when the Golden Handshake provision was implemented for the designated period September 1, 2019 through December 1, 2019. The Employer's governing body certified on August 12, 2019 that their election to exercise the Golden Handshake was because of impending mandatory transfers, demotions, and layoffs that constitute at least one percent of the job classification, department, or organizational unit resulting from the curtailment of, or change in the manner of performing its services. The Employer implemented the Golden Handshake provision for eligible Miscellaneous members in the Secretary position within the Police Department and Recreation Supervisor position within the Parks, Recreation and Community Services Department. The Employer provided a staff report indicating the implementation of the Golden Handshake was to achieve cost savings, which did not demonstrate the existence of an impending curtailment of or change in the manner of performing its services when the Golden Handshake provision was implemented.	12/31/2025	IN PROGRESS: PCPP uploaded the employer corresponding and supporting document on the myCalPERS system for OFAS to review.	IN PROGRESS: Will submit for closure during next IARC reporting period.
4	PCPP	Additional Service Credit (Golden Handshake)	September 7, 2023	City of Montebello	3P22-007	1	Permanent Vacancy Not Created	The Employer could not support the implementation of the Golden Handshake provision resulted in a permanent vacancy for the designated Golden Handshake period. Specifically, the designated period was August 13, 2020 through December 11, 2020 and the Employer's City Council certified on August 12, 2020, respectively, that their intent at time of enacting the Golden Handshake provision was to keep all vacancies created or at least one vacancy in any position permanently unfilled. The Employer implemented the Golden Handshake provision for eligible miscellaneous and safety members; however, the Employer could not provide documentation to demonstrate at least one vacancy in any position in any department or other organizational unit remained permanently unfilled for the designated period.	12/31/2025	IN PROGRESS: PCPP uploaded the employer corresponding and supporting document on the myCalPERS system for OFAS to review.	IN PROGRESS: Will submit for closure during next IARC reporting period.
5	PCPP	Additional Service Credit (Golden Handshake)	September 7, 2023	Delano Mosquito Abatement District	3P22-014	1	Permanent Vacancy Not Created	The Employer could not support the implementation of the Golden Handshake provision resulted in a permanent vacancy for two designated periods. Specifically, the designated periods were January 1, 2019 through March 31, 2019 and March 1, 2020 through May 31, 2020. For each period, the Employer's Board of Trustees certified on November 15, 2018 and February 20, 2020, respectively, that their intent at the time of enacting the Golden Handshake provision was to keep all vacancies created or at least one vacancy in any position permanently unfilled. The Employer implemented the Golden Handshake provision for district members in the Mosquito Control Division; however, the Employer could not provide documentation to demonstrate at least one vacancy in any position in any department or other organizational unit remained permanently unfilled for the two designated periods.	12/31/2025	IN PROGRESS: PCPP uploaded the employer corresponding and supporting document on the myCalPERS system for OFAS to review.	IN PROGRESS: Will submit for closure during next IARC reporting period.
6	PCPP	Additional Service Credit (Golden Handshake)	September 7, 2023	Lake Tahoe Unified School District	3P22-019	1	Eligible Employee Not Offered Golden Handshake Benefit	The Employer did not offer the Golden Handshake benefit to one sampled employee who was eligible. Specifically, the Employer's Golden Handshake resolution, dated March 15, 2022, identified all miscellaneous members as eligible for the benefit. The Employer had additional eligibility requirements for the Golden Handshake specified in their California School Employees' Association Agreement (CSEA Agreement), effective July 1, 2020 to June 30, 2021 and July 1, 2022 to June 30, 2023, which states, "Eligible retirees are those unit members who retire no younger than age 50 with at least 15 years of service to the District." The Employer offered the Golden Handshake benefit only to employees that met the additional requirement pursuant to the CSEA Agreement. However, the Employer was unable to demonstrate that the CSEA Agreement was approved by their Board of Education during the designated period of January 2, 2022 through June 30, 2022. As a result, the employee who had ten years of service with the Employer and retired on June 23, 2022 during the designated period was eligible for the Golden Handshake.	12/31/2025	IN PROGRESS: The District is reviewing the additional eligibility list.	IN PROGRESS: The District is still reviewing the additional eligibility list.
7	PCPP	Additional Service Credit (Golden Handshake)	September 7, 2023	Buckeye Union School District	3P22-002	2	Eligible Employee Not Offered Golden Handshake Benefit	The Employer did not offer the Golden Handshake benefit to one sampled employee who was eligible. Specifically, the employee retired during the Golden Handshake period of April 23, 2019 through August 1, 2019 and met the Employer's individual employee cost savings eligibility requirement in accordance with the Employer's CSEA contract. Initially, the Employer provided a Verification of Cost Savings document that did not identify net savings for the employee to support why the Employer did not offer the Golden Handshake benefit to the employee. However, our recalculation of the cost savings noted the employee had net savings and was eligible. During our audit, the Employer provided an updated Verification of Cost Savings document for the employee identifying net savings. As a result, the Employer should have offered the Golden Handshake benefit to the eligible employee.	12/31/2025	IN PROGRESS: PCPP is still waiting for the district's response.	IN PROGRESS: PCPP is reviewing the submitted documents

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8	PCPP	Additional Service Credit (Golden Handshake)	September 7, 2023	City of Culver City	3P22-005	2	Ineligible Employee	The Employer provided the Golden Handshake benefit to one sampled employee who was ineligible. Specifically, the Employer provided the Golden Handshake benefit to the employee who was not employed during the designated Golden Handshake period of September 1, 2019 through December 1, 2019. The employee's last day with the Employer was August 29, 2019, which was also the end date for the employee's last payroll period reported; however, the Employer reported the separation date as September 2, 2019.	12/31/2025	IN PROGRESS: PCPP uploaded the employer corresponding and supporting document on the myCalPERS system for OFAS to review.	IN PROGRESS: Will submit for closure during next IARC reporting period.
9	PCPP	Additional Service Credit (Golden Handshake)	September 7, 2023	Delano Mosquito Abatement District	3P22-014	2	Curtailment of, or Change in the Manner of Performing, Services Not Supported	The Employer could not support the existence of a curtailment of, or change in the manner of performing, its services at the time the Golden Handshake provision was implemented for three designated periods. Specifically, the designated periods were January 1, 2019 through March 31, 2019, March 1, 2020 through May 31, 2020, and June 1, 2021 through August 31, 2021. The Employer's Board of Trustees certified on November 15, 2018, February 20, 2020, and April 15, 2021, respectively, that their election to exercise the Golden Handshake provision was because of the impending mandatory transfers, demotions, and layoffs that constitute at least one percent of the job classification, department or organizational unit resulting from curtailment of, or change in the manner of performing its services. The Employer implemented the Golden Handshake for district members in the Mosquito Control Division; however, the Employer could not provide documentation to demonstrate the existence of an impending curtailment of or change in performing its services during the time the Golden Handshake provisions were implemented.	12/31/2025	IN PROGRESS: PCPP uploaded the employer corresponding and supporting document on the myCalPERS system for OFAS to review.	IN PROGRESS: Will submit for closure during next IARC reporting period.
10	EAMD (Membership)	Member Data Validation	April 4, 2024	San Juan Unified School District	4P22-020	1	Permanent Separation Date Not Reported	The Employer did not report a permanent separation date for nine sampled employees who had reported Active or On Leave appointment status. For example, for one sampled employee, the Employer reported the employee's appointment status as On Leave; however, Employer records showed the employee's last day of employment was June 8, 2021. Therefore, the Employer should have reported a permanent separation date for the employees.	12/31/2025	IN PROGRESS: EAMD received communication that the District requested payroll corrections to the County office of Education and will be able to complete them by mid December.	IN PROGRESS: EAMD continues to work with employer to obtain documentation to identify the correct start date for 11 members. Once the information is received EAMD can provide further guidance.
11	EAMD (Membership)	Member Data Validation	April 4, 2024	San Juan Unified School District	4P22-020	3	Member Demographics Not Correctly Reported	The Employer incorrectly reported demographics information for one sampled active employee. Specifically, the Employer reported employee last name in myCalPERS did not agree to Employer records. The Employer should ensure employee demographics information is reported accurately to CalPERS.	12/31/2025	IN PROGRESS: EAMD received communication that the District requested payroll corrections to the County office of Education and will be able to complete them by mid December.	IN PROGRESS: EAMD continues to work with employer to correct the separation date for one member. Payroll needs to be backed out from 2/15/2001-3/31/2001 so the separation date can be added.
12	EAMD (Membership)	Member Data Validation	April 4, 2024	San Juan Unified School District	4P22-020	4	Appointment Status Not Supported	The Employer could not support the appointment status reported for one sampled employee. Specifically, the Employer reported the employee's appointment status as On Leave, with a leave start date of February 14, 2001, and the last reported payroll was for pay period ending March 31, 2001. However, the Employer did not provide documentation to support the employee's reported leave of absence and to demonstrate the employee is still actively employed. The Employer should ensure employee appointment information reported to CalPERS is supported and accurate.	12/31/2025	IN PROGRESS: EAMD received an updated list of member's information to reconcile. The discrepant items were provided to the district for resolution. EAMD is meeting with District on a bi-weekly basis to monitor progress. Next meeting 12-10-2025.	IN PROGRESS: EAMD continues to work with employer to obtain documentation to correct member demographic data: 4 DOB, 96 name, and 15 gender
13	EAMD (Membership)	Member Data Validation	April 4, 2024	San Juan Unified School District	4P22-020	5	Appointment Start Date Not Supported	The Employer could not support the appointment start date reported for two sampled employees. Specifically, the Employer did not provide documentation to support the appointment start date reported for the two employees. The Employer should ensure employee appointment information is supported and accurate.	12/31/2025	IN PROGRESS: EAMD received communication that the District requested payroll corrections to the County office of Education and will be able to complete them by mid December.	IN PROGRESS: EAMD continues to work with the employer to obtain missing documentation and corrections. Need documents for 26 members and 17 members require payroll corrections.
14	EAMD (Employment After Retirement)	Employment After Retirement	November 7, 2024	Bolinas Fire Protection District	2P23-001	1	Additional Compensation or Benefits	The Employer provided additional compensation and benefits to one sampled RA. Specifically, the Employer compensated the RA for shift differential pay, such as overnight standby pay, night driver stipend, and night duty officer stipend, in the total amount of \$947.28 during pay period ended December 24, 2023. In addition, shift differential pay was identified in the RA's hourly payrate during all pay periods in fiscal year 2022-23. As a result, the Employer's employment of the RA was not compliant with employment after retirement restrictions. The Employer was not aware RAs cannot be paid special compensation in addition to their regular hourly rate of pay.	12/17/2025	IN PROGRESS: 11/20/25 - Preliminary determination letter mailed to retiree. Response due date is 12/22/25.	IN PROGRESS: Received retirees remedy election form declining remedy on 12/20/2025. On 12/20/2025 - Draft final determination letter with appeal rights sent to management for review.

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15	EAMD (Employment After Retirement)	Employment After Retirement	November 7, 2024	Bolinas Fire Protection District	2P23-001	2	Work Hours Exceeded 960 and Not Reported	The Employer employed an RA whose total work hours exceeded 960 in a fiscal year and were not accurately reported. The Employer reported a total of 832.50 work hours during the fiscal year 2022-23. However, the Employer did not accurately report all hours worked for the fiscal year 2022-23, and Employer records indicated the RA worked a total of 1,070.50 hours during the reported period, which included shift differential-related hours, as noted in Observation 1. Furthermore, the Employer did not report the RA position to CalPERS as an RA position performing services in support of an emergency under the Governor's Executive Order to allow the suspension of the 960-hour limitation. As a result, the Employer's employment of the RA was not compliant with employment after retirement restrictions. The Employer believed they complied with reporting requirement by reporting only regular hours worked.	12/17/2025	IN PROGRESS: 11/20/25 - Preliminary determination letter mailed to retiree. Response due date is 12/22/25.	IN PROGRESS: Received retirees remedy election form declining remedy on 12/20/2025. On 12/20/2025 - Draft final determination letter with appeal rights sent to management for review.
16	EAMD (Employment After Retirement)	Employment After Retirement	November 7, 2024	Bolinas Fire Protection District	2P23-001	3	RA Appointment Type Not Supported	The Employer could not demonstrate the RA appointment was an extra help type for one sampled RA. Specifically, the Employer hired the RA as an Assistant Chief, effective April 22, 2019, and considered the RA's work as extra help. However, the Employer did not provide sufficient documentation to demonstrate the RA's work was consistent with extra help purposes. According to the Employer, the RA previously worked as a volunteer Assistant Chief and was hired as Assistant Chief when the previous Assistant Chief was promoted to Fire Chief. The RA's duties were consistent with Assistant Chief duties, which included tasks specializing in representing the District, coordinating District training, recruiting for the Disaster Council, and coordinating the District Wildland Fire Protection and Inspection program. The Employer's employment agreements with the RA noted employment periods for March 25, 2019 to December 31, 2019 and July 24, 2020 to July 2021. However, the RA is currently actively employed as the Assistant Chief. As a result, the Employer could not support the RA's appointment type was compliant with employment after retirement requirements. The Employer explained they did not have an adequate understanding of employment after retirement requirements.	12/17/2025	IN PROGRESS: 11/20/25 - Preliminary determination letter mailed to retiree. Response due date is 12/22/25.	IN PROGRESS: Received retirees remedy election form declining remedy on 12/20/2025. On 12/20/2025 - Draft final determination letter with appeal rights sent to management for review.
17	EAMD (Employment After Retirement)	Employment After Retirement	November 7, 2024	Chester Public Utility District	2P23-002	3	Payrate Non-Compliance	The Employer could not support the reported payrate for one sampled RA and reported payrates for two sampled RAs that were not compliant with RA payrate requirements. Specifically, the following instances were noted: For one RA, the Employer reported an hourly payrate of \$25 in pay period ending September 24, 2022, for the RA working as a Fire Chief RA. However, the Employer did not have a publicly available pay schedule identifying the payrate for positions performing comparable duties to support the payrate reported for the RA. For one RA, the Employer reported an hourly payrate of \$45 in pay period ending December 31, 2022. The Employer could not identify the correct pay schedule for positions performing comparable duties because Employer records inconsistently identified the RA's position as either a Per Diem Paramedic or an Emergency Medical Technician (EMT) Paramedic. The pay schedule for all fire staff positions, such as Firefighter/Engineer EMT up to the Fire Captain/Paramedic, listed hourly pay ranges between \$15.94 to \$27.62. For one RA, the Employer reported an hourly payrate of \$13 for pay periods ending July 18, 2021 and October 24, 2020, and \$14 for pay periods ending March 13, 2021 and March 27, 2021, for performing duties of an EMT. However, the EMT pay schedule identifies the hourly payrate range as \$15.94 to \$18. Therefore, the Employer could not demonstrate the reported payrate for one RA did not exceed the maximum payrate for a comparable position, and the reported payrates for two RAs were less than the minimum payrate or exceeded the maximum payrate for positions performing comparable duties. As a result, the Employer could not demonstrate that the RAs' payrate was compliant with employment after-retirement requirements. The Employer was not aware that RA payrates should be supported by payrates listed on a pay schedule, or that the RA payrates must be within the minimum and maximum rates listed on the pay schedule for comparable positions.	12/29/2025	IN PROGRESS: Pending next process for PAPS. bp provided duty statement for position not listed on salary schedule on Nov 17, need clarification on who to send to for reporting purposes MRT or MAS.	IN PROGRESS: Pending MAS safety review for position of Fire Chief/Emergency Service Director.
18	EAMD (Employment After Retirement)	Employment After Retirement	November 7, 2024	Chester Public Utility District	2P23-002	4	Additional Compensation or Benefits	The Employer provided additional compensation and benefits to three sampled RAs. The following instances were noted: For one RA, the Employer compensated the RA an additional four percent of base pay for holding a D2 Water Certification in pay period ending June 3, 2023. Additionally, the Employer paid the RA an additional \$4 hourly payrate while being on-call during pay periods ending July 2, 2022, August 13, 2022, and February 11, 2023. For two RAs, the Employer paid shift differential pay in pay periods ending September 24, 2022 and August 1, 2020, respectively. As a result, the Employer's employment of the RAs was not compliant with employment after retirement restrictions. GC sections 21221 and 21224 state a retired person shall not receive any benefits, incentives, compensation in lieu of benefits, or any other forms of compensation in addition to the hourly rate of pay. The Employer does not consider the increased payrates as additional compensation or benefits as these are payrates that are equivalent to those performing comparable duties.	12/29/2025	IN PROGRESS: BP updated MCP, however, missing reporting.	IN PROGRESS: Employer has made the necessary adjustment for the confidential members. Pending review for other RA.
19	EAMD (Employment After Retirement)	Employment After Retirement	November 7, 2024	Chester Public Utility District	2P23-002	5	Ineligible Interim Vacant Appointment	The Employer employed an RA in an interim vacant position that was not appointed and approved by the Employer's governing body. Specifically, the Employer's General Manager hired and appointed the RA as Interim Fire Chief on March 26, 2022. The General Manager announced the new Interim Fire Chief to the governing body on March 29, 2022. However, the Employer's governing body did not appoint or approve the hiring of the Fire Chief. As a result, the Employer's RA appointment was not compliant with employment after-retirement requirements. The Employer was not aware that interim vacant RA positions must be appointed and approved by the governing body.	12/29/2025	IN PROGRESS: Employer provided documents for review of Gov. Body Requirement.	IN PROGRESS: Review ER documents and policy to confirmed General Manager has authority to appoint RA. However, ER confirmed on 12/29/2025 there were no active recruitment.
20	EAMD (Employment After Retirement)	Employment After Retirement	November 7, 2024	Chester Public Utility District	2P23-002	6	Actual Hours Worked Not Supported	The Employer could not support the reported hours worked for two sampled RAs. The following instances were noted: For one RA, the Employer reported a total of 48 hours worked in fiscal year 2022-23, for pay periods ending December 17, 2022 and December 31, 2022. However, Employer timesheet records did not indicate the RA worked in pay period ending December 31, 2022. For one RA, the Employer reported a total of 441.5 hours worked in fiscal year 2022-23. Specifically, the Employer reported 65 and 304.5 hours worked in pay periods ending September 10, 2022 and September 24, 2022, respectively. Employer payroll records indicated the RA was paid for 369.5 hours for the period September 8, 2022 through September 23, 2022. However, the Employer could not provide timesheets to support the RA's actual hours worked for each respective pay period. As a result, the Employer could not demonstrate that the RAs' reported work hours were compliant with employment after-retirement requirements. The Employer stated the additional hours reported for one RA was due to a clerical error and was unable to locate timesheets for one RA.	12/29/2025	IN PROGRESS: Pending review, timesheets need to be compared to MCP reporting.	IN PROGRESS: Employer clarified and provided additional information in regards to the findings. Timesheet were submitted late and payroll didn't associate the hours to the correct pay period but the paid pay period. Missing timesheets were provided for the confidential and their MCP has been updated. Pending work hours review possible impacted retirees.
21	EAMD (Employment After Retirement)	Employment After Retirement	November 7, 2024	City of Berkeley	2P23-003	1	Work Hours and Payrate Not Reported	The Employer did not accurately report hours worked and associated payrates for three sampled RAs. For example, for one RA, the Employer reported 817 hours worked for fiscal year 2022-23. However, Employer records indicated the RA worked a total of 809 hours. As a result, the Employer was not compliant with employment after-retirement requirements. The Employer stated the timesheets were submitted late and was unaware they needed to report the retroactive hours worked for the RAs.	12/17/2025	IN PROGRESS: Pending review and corrections in MCP.	IN PROGRESS: 6 RAs were identified with unreported hours. BP was given until 1/16/2026.
22	EAMD (Employment After Retirement)	Employment After Retirement	November 7, 2024	City of Berkeley	2P23-003	3	Payrate Non-Compliance	The Employer reported a payrate that was not consistent with a payrate for a position performing comparable duties for one sampled RA. The Employer reported an hourly payrate of \$100.44 in pay period ending December 23, 2023, for the RA working as an Assistant Fire Chief. However, the Employer's salary schedule, effective for fiscal year 2022-23, listed the Assistant Fire Chief position with a maximum hourly payrate of \$99.45. Therefore, the Employer reported an hourly payrate that exceeded the payrate for the position performing comparable duties. As a result, the Employer was not compliant with employment after retirement requirements. The Employer stated the Assistant Fire Chief's salary schedule did not reflect the corresponding payrate increases that had been approved for the RA positions.	12/31/2025	IN PROGRESS: Docs received and determinations and to clear other Obs	IN PROGRESS: Requested and received unbenefited salary schedule for scope period from BP, needed to verify compliance of reserve police officers.

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23	EAMD (Employment After Retirement)	Employment After Retirement	November 7, 2024	City of Berkeley	2P23-003	4	RA Position Not Supported	The Employer could not demonstrate the RA position was required for performing work during an emergency to prevent stoppage of public business, or skills needed of limited duration for five sampled RA positions. For example, the Employer employed one RA as an Assistant Fire Chief, effective March 23, 2020, and considered the RA's work as extra help. However, the Employer did not provide documentation, such as hiring justification or other documentation, to support and identify the emergency occurring at the time of hire, or the retiree's skills needed in performing work of limited duration. As a result, the Employer's employment of the RAs was not compliant with employment after retirement requirements. The Employer was not aware of employment after retirement requirements for hiring RAs for extra help or interim vacant positions.	12/30/2025	IN PROGRESS: Justification received, pending determination and separation for non-compliant appointment.	IN PROGRESS: 3 RAs were identified as needing to separate. BP was given until 12/19/2025 to separate. BP informed that 1 RA had already separated and requested to keep the other 2 until January.
24	EAMD (Employment After Retirement)	Employment After Retirement	November 7, 2024	City of Berkeley	2P23-003	5	Appointment Not Reported	The Employer did not report an appointment for one sampled RA. Specifically, when the retiree retired from their concurrent employment with another CalPERS employer, the Employer did not enroll the retiree as RA or report the retiree's hours worked and associated payrates. The Employer hired employee on June 13, 2018, as a part-time Recreation Leader, an excluded position, and therefore, did not enroll the employee as a CalPERS member. While employed with the Employer, the employee had active membership with another CalPERS employer and subsequently retired from their employment with the other CalPERS employer on September 1, 2018, and became a retiree. The Employer did not enroll the retiree as an RA and report their hours worked and associated payrates. Employer records indicated the retiree worked 2.25 hours in the sampled pay period ending March 30, 2024. The Employer stated their staff was not aware to check for CalPERS membership for employees in excluded positions, and they were not advised the employee was retired with the other CalPERS employer.	12/17/2025	IN PROGRESS: Appointment in MCP, pending payroll reporting.	IN PROGRESS: 6 RAs were identified with unreported appointments. BP was given until 1/6/2025 to report the appointments.
25	EAMD (Employment After Retirement)	Employment After Retirement	November 7, 2024	City of El Monte	2P23-004	3	Work Hours Not Reported	The Employer did not accurately report hours worked and associated payrates for four sampled RAs. Specifically, the Employer did not report all regular hours worked for four sampled RAs. For example, the Employer reported 376 hours worked for fiscal year 2022-23 for one RA. However, Employer records indicated the RA worked a total of 440.50 hours. The Employer did not accurately report the RA's hours worked and associated payrates for the pay periods ending March 15, 2023, March 31, 2023, April 15, 2023, and June 15, 2023. As a result, the Employer was not compliant with working after retirement requirements. The Employer indicated keying errors were made upon entering time in their Kronos database system, and adjustments to correct historical hours recorded could not be made due to system limitations.	12/23/2025	IN PROGRESS: Pending BP Confirmation for worked hours due to discrepancies of timesheet.	IN PROGRESS: Meet with BP to go over next steps, timesheet errors need to be fix or BP need to attestation to errors and confirm hours. BP to review all timesheets, HR wants their payroll at these meetings. Meeting set up for 1/6/2026 at 2:30
26	EAMD (Employment After Retirement)	Employment After Retirement	November 7, 2024	City of El Monte	2P23-004	4	Ineligible Interim Vacant Appointment	The Employer employed an RA in an interim vacant position that did not meet all interim vacant requirements. Specifically, the Employer did not obtain their governing board's approval of the interim vacant appointment and did not have active recruitment for the permanent position during the entire time the RA occupied the vacant position. The Employer hired the RA as a Water Systems Supervisor - RA, effective October 7, 2020. Employer records indicated the RA was hired to provide oversight of water systems operations until the recruitment of a permanent Water Systems Supervisor was completed to fill the vacant position. However, the Employer was unable to provide documentation to demonstrate the RA's interim appointment was approved by their governing board. Additionally, the Employer did not have continuous, active recruitment to fill the permanent position during the entire time the RA occupied the position. Employer records indicated recruitment for the Water Systems Supervisor position was open during August 31, 2020 and closed October 18, 2020. Recruitment for the permanent position was not opened for active recruitment again until December 20, 2021. As a result, the Employer's RA appointment was not compliant with employment after retirement requirements. The Employer was not aware of all employment after retirement requirements and indicated their recruitment process was halted due to COVID and being unable to find qualified candidates.	12/23/2025	IN PROGRESS: Pending Review of gov "body" requirement .	IN PROGRESS: Advised BP the EO for Covid doesn't to exempt the requirements for governing body and active recruitment. BP will have to appeal. AER/OP Estimates sent to RBSD on 12/24/2025.
27	EAMD (Employment After Retirement)	Employment After Retirement	November 7, 2024	City of Hayward	2P23-005	2	Non-Compliance with Unemployment Insurance Compensation Certification	The Employer did not obtain written certification to support the retiree complied with unemployment insurance compensation requirements for four sampled RAs. Specifically, the Employer did not obtain certification from the RAs that they did not receive unemployment benefits for prior RA employment during the 12-month period prior to their RA appointment with the Employer. As a result, the Employer was not compliant with employment after retirement requirements. The Employer was unaware an RA must certify in writing that they did not receive any unemployment benefits in the last 12 months before employment.	12/12/2025	IN PROGRESS: Employer provided documents with incorrect dates/retiree. To re-submit UI form.	IN PROGRESS: BP provided updated documents with correct dates. Organized all docs to RFV submission and established draft RFV for management approval.
28	EAMD (Employment After Retirement)	Employment After Retirement	November 7, 2024	City of Hayward	2P23-005	3	Work Hours and Payrate Not Reported	The Employer did not accurately report hours worked and associated payrates for one sampled RA. Specifically, the Employer enrolled the RA effective October 19, 2021 and reported a total of 912 hours worked for fiscal year 2022-23. However, Employer records indicated the RA worked a total of 914 hours and adjustments to the RA's hours worked throughout the fiscal year were not accurately reported. In addition, the Employer did not report hours worked for the pay period ending May 7, 2023, through the end of the fiscal year. As a result, the Employer was not compliant with the requirements for working after retirement. The Employer stated their staff was not advised on how to correct scheduled hours in their payroll processing.	12/19/2025	IN PROGRESS: Payroll Review Pending, missing timesheets/paystubs.	IN PROGRESS: BP was giving list of 8 RAs who have unreported hours. There are to have the hours reported by 1/14/2026
29	EAMD (Employment After Retirement)	Employment After Retirement	November 7, 2024	City of Hayward	2P23-005	4	Appointment Not Reported	The Employer did not report an appointment for one sampled retiree. Specifically, the Employer hired the retiree as a Temporary Police Officer, effective March 2, 2020; however, the Employer records indicated the retiree worked a total of 904 hours during fiscal year 2020-21. The Employer did not enroll the retiree as an RA or report the retiree's hours worked and associated payrates during fiscal year 2020-21. As a result, the Employer's employment of the RA was not compliant with employment after retirement requirements. The Employer stated the retiree was hired during the emergency onset of COVID and it was an oversight that the retiree was not enrolled as an RA.	12/16/2025	IN PROGRESS: Review RA Listing to confirmed any other non-reported appointment. Review updates in MCP for payroll corrections for closure.	IN PROGRESS: No unreported appointments were found in the RA Listing beside the one identified by OFAS. Organized all docs to RFV submission and established draft RFV for management approval.
30	EAMD (Employment After Retirement)	Employment After Retirement	November 7, 2024	City of Hayward	2P23-005	6	Additional Compensation or Benefits	The Employer provided additional compensation and benefits to one sampled RA. The Employer compensated the RA with cash in-lieu of medical in the amount of \$110.78 for pay period ending May 7, 2023. As a result, the Employer's employment of the RA was not compliant with employment after retirement restrictions. The Employer explained that the cash-in-lieu of medical benefit was incorrectly provided to the RA due to an administrative error. The compensation was corrected by deducting the amount from the RA's final check during the course of the audit.	12/16/2025	IN PROGRESS: Payroll Review Pending, missing timesheets/paystubs	IN PROGRESS: Scheduled a call with BP for 1/7/26 to review paycodes to ensure they are not benefits.
31	EAMD (Employment After Retirement)	Employment After Retirement	November 7, 2024	City of Hayward	2P23-005	7	Unable to Determine Comparable Payrate per Pay Schedule	The Employer reported a payrate that was not consistent with a payrate for a position performing comparable duties for one sampled RA and could not demonstrate the reported payrate was comparable to a payrate for a position performing comparable duties for one sampled RA. Specifically, the following was noted: For one RA, the Employer reported an hourly payrate of \$82.06 for pay period ended October 22, 2023, for the RA working as a Police Sergeant. However, the Employer explained the RA's duties was comparable to a Police Programs Analyst position, which has an hourly payrate range of \$54.66 to \$66.41. Therefore, the Employer paid the RA a payrate that exceeded the maximum payrate for a position performing comparable duties. For one RA, the Employer reported an hourly payrate of \$82.06 for pay period ended October 8, 2023, for the RA working as a Police Sergeant. However, the Employer records identified the RA's duties was comparable to a District Attorney Liaison, a position not identified in the Employer's Salary Plan, effective June 19, 2023, as a full-time equivalent position with a pay range. Therefore, the Employer could not demonstrate the reported payrate for the RA was comparable to a payrate for a position performing comparable duties. As a result, the Employer was not compliant with employment after retirement requirements. The Employer was not aware the RA's payrate should be comparable to a payrate for a position performing comparable work or duties.	12/16/2025	IN PROGRESS: Pending Review of job duties and description. BP to provide paystubs.	IN PROGRESS: Scheduled a call with BP for 1/7/26 to discuss adjusting reported payrate because of retroactive salary adjustments.

**Office of Audit Services**  
**Employer Compliance Reviews - Open Findings Over 1 Year**  
**Period Ending December 31, 2025**

Total Number of Aged Findings: 86

No.	CalPERS Program Area	Review	Report Issue Date	Name of Agency	Project Number	Located Under Finding # in Final Report	Finding Type	Description of Finding	Last Contact	UPDATED Status From Program as of November 30, 2025	UPDATED Status From Program as of December 31, 2025
32	EAMD (Employment After Retirement)	Employment After Retirement	November 7, 2024	City of Livermore	2P23-006	2	Payrate Non-Compliance	The Employer reported a payrate that was not compliant with payrate requirements for two sampled RAs and could not support the reported payrate for three sampled RAs. The following instances were noted: For two RAs, the Employer reported payrates that were not compliant with payrate requirements. Specifically, the reported payrate was not consistent with a payrate for a position performing comparable duties. For example, for one RA, the Employer reported an hourly payrate of \$50 for pay period ending June 18, 2023 for the RA working as a Special Projects Coordinator to perform Principal Planner work for the Community Development Department. The Employer used the Special Projects Coordinator position as a temporary classification for RAs to perform project or program support functions requiring specialized knowledge, skills, or abilities. The Employer hired the RA effective January 23, 2017 and determined the RA's pay based on their assigned duties. However, the reported payrate was not consistent with the hourly payrate for the Principal Planner position, which ranged from \$63.47 to \$79.34. For three RAs, the Employer could not support the reported payrate. Specifically, the reported payrates did not agree to the actual payrate paid to the RAs. For example, for one RA, the Employer reported an hourly payrate of \$70 for pay period ended June 18, 2023; however, Employer records indicated the RA was paid an hourly payrate of \$88. As a result, the Employer could not demonstrate the RA's payrates were in compliance with the employment after retirement requirements. The Employer explained their practice was to use the Special Projects Coordinator position as a general classification to hire RAs and determine the associated RA payrate based on the RA's specific duties assigned.	12/15/2025	IN PROGRESS: Received requested documents from BP and currently reviewing documentation for compliance.	IN PROGRESS: Reviewing payrate/position for confidential retiree to determine compliance.
33	EAMD (Employment After Retirement)	Employment After Retirement	November 7, 2024	City of Livermore	2P23-006	3	Work Hours and Payrate Not Reported	The Employer did not accurately report hours worked and associated payrates for one sampled RA. The Employer reported a total of 488.50 hours worked in fiscal year 2022-23 for the RA. However, Employer records indicated the RA worked a total of 488 hours. Specifically, the Employer reported 22 hours worked for the pay periods ended March 12, 2023, and April 9, 2023. However, Employer records indicated the RA worked 24 hours and 19.5 hours, respectively. As a result, the Employer was not compliant with working after retirement requirements. The Employer could not locate original records and obtained revised timesheets from the RA during the course of the review.	12/15/2025	IN PROGRESS: Received requested documents from BP and currently reviewing documentation for compliance.	IN PROGRESS: Reviewing payroll for confidential retiree to determine if corrections has been completed.
34	EAMD (Employment After Retirement)	Employment After Retirement	November 7, 2024	City of Livermore	2P23-006	4	RA Position Not Supported	The Employer could not demonstrate the RA position was required for performing work during an emergency to prevent stoppage of public business, or skills needed of limited duration for four sampled RAs. The Employer employed the RAs as Special Projects Coordinators. However, the Employer did not provide documentation, such as hiring justification or other documentation, to support and identify the emergency occurring, or the retirees' skills needed in performing work of limited duration. As a result, the Employer could not demonstrate the RA's positions were compliant with employment after-retirement requirements. The Employer did not provide an explanation as to why the RA positions could not be supported.	12/15/2025	IN PROGRESS: Received requested documents from BP and currently reviewing documentation for compliance.	IN PROGRESS: Reviewing appointments to determine compliance with limited duration.
35	EAMD (Employment After Retirement)	Employment After Retirement	November 7, 2024	City of Modesto	2P23-007	2	RA Position Not Supported	The Employer could not demonstrate that the RA position, at the time of hire, was required for performing work during an emergency to prevent stoppage of public business or skills needed for a limited duration for one sampled RA. Specifically, the Employer employed an RA as a Police Officer, effective August 4, 2020. Employer records were available to identify the skills needed for limited duration for the RA's extra help position, effective July 1, 2023. However, the Employer did not provide supporting documentation, such as hiring justification, special help agreement, or other documentation, to support and identify the emergency occurring at the time of hire, or the retiree's skills needed in performing work of limited duration, to support the initial hiring of the RA, effective August 4, 2020. As a result, the Employer could not demonstrate the RA's position at the time of hire was compliant with employment after retirement requirements. The Employer's previous process for hiring RAs did not include a request for hiring departments to justify their need for the RA position. However, the Employer stated they have since updated their hiring process to create RA contracts identifying the retiree's skills needed for a limited duration beginning the calendar year 2021.	12/31/2025	IN PROGRESS: Review justification and identify impacted member.	IN PROGRESS: Confirmed separation/justification. Identified 4 possible impacted member. To review appointment reach out the BP.
36	EAMD (Employment After Retirement)	Employment After Retirement	November 7, 2024	City of Modesto	2P23-007	3	RA Appointment Type Not Supported	The Employer could not demonstrate the RA appointment was an extra help type for one sampled RA. Specifically, the Employer did not provide sufficient documentation to demonstrate the RA's work was consistent with extra help purposes. The RA previously worked for the Employer as the Deputy Director of Cultural and Enterprise Services and retired on December 31, 2007. Subsequently, the Employer hired the retiree as an RA into the same position, effective April 3, 2018. A review of Employer records indicated the RA was hired to manage golf courses and facilities, negotiate contracts, and develop operating budgets. The Employer stated the RA position was to assist the Director of Parks, Recreation, and Neighborhoods. However, the duties described were consistent with responsibilities for the permanent Deputy Director of Cultural and Enterprise Services position. In addition, the Employer stated there is no intention of filling the Deputy Director of Cultural and Enterprise Services position with a regular, permanent employee. As a result, the Employer could not support the RA's appointment type was compliant with employment after retirement requirements. The Employer believed the RA provided extra help services in the Cultural and Enterprise Services Division.	12/31/2025	IN PROGRESS: Pending Review, need to review job description and identify type of appointment.	IN PROGRESS: Pending Review, need to review job description and identify type of appointment.
37	EAMD (Employment After Retirement)	Employment After Retirement	November 7, 2024	City of Modesto	2P23-007	4	Work Hour Non-Compliance	The Employer did not accurately report hours worked for one sampled RA and employed one RA whose total work hours exceeded 960 in a fiscal year. The following instances were noted: For one RA, the Employer reported a total of 531.50 hours worked for fiscal year 2022-23. However, Employer records indicated the RA worked 526.50 hours for the fiscal year. Specifically, for the pay period ended February 27, 2023, the Employer reported 27 hours, Employer records indicated the RA worked 22 hours, and the RA was compensated for 27 hours due to incorrectly coding five hours as overtime. For one RA, the Employer reported a total of 968.70 hours worked for the fiscal year 2022-23. Employer records indicated the RA worked a total of 969 hours for the fiscal year. The RA's hours worked exceeded the 960-hour/limitation restriction. The Employer did not report the RA position to CalPERS as an RA position performing services in support of an emergency under the Governor's Executive Order to allow the suspension of the 960-hour limitation. As a result, the Employer's employment of the RA was not compliant with employment after retirement requirements and restrictions. The Employer was not aware of the incorrect reporting of hours and acknowledged the discrepancy of reported hours.	12/31/2025	IN PROGRESS: Pending Review, to verify updates in MCP with timesheets.	IN PROGRESS: Pending Review, to verify updates in MCP with timesheets.
38	EAMD (Employment After Retirement)	Employment After Retirement	November 7, 2024	City of Sacramento	2P23-008	1	Bona Fide Separation Not Demonstrated	The Employer employed an RA that did not have a bona fide separation in service. The RA retired effective September 5, 2015, and was under the normal retirement age based on the retiree's retirement benefit formula. The Employer employed the RA effective October 5, 2015, which was 30 days after their retirement date, and did not adhere to the 60-day bona fide separation requirement. As a result, the Employer's employment of the RA was not compliant with employment after retirement restrictions. The Employer was unaware the RA's highest normal retirement age was higher than what they believed it to be.	12/4/2025	IN PROGRESS: Pending Review, need to identify when RA really started working BP key appt based on doc and not true start date.	IN PROGRESS: BP uploaded documents to shared files and advised corrections were made in MCP. EAMD to review.
39	EAMD (Employment After Retirement)	Employment After Retirement	November 7, 2024	City of Sacramento	2P23-008	2	RA Position Not Supported	The Employer could not demonstrate the RA position at the time of hire was required for performing work during an emergency to prevent stoppage of public business, or skills needed of a limited duration for two sampled RA positions. For example, the Employer employed an RA as Reserved Police Officer I, effective October 5, 2015. However, the Employer did not provide supporting documentation, such as initial hiring justification or other documentation at the time the RA was hired, to support and identify the emergency occurring at the time of hire or the retiree's skills needed in performing work of limited duration. As a result, the Employer could not demonstrate the RAs positions at the time of hire were compliant with employment after retirement requirements. The Employer stated they previously did not have RA hiring justification documentation; however, beginning 2020, a process was implemented to document hiring justification for RA positions.	12/4/2025	IN PROGRESS: Team worked on OT project to confirmed positions have been corrected in MCP, reached out to Sacramento to enter in RA separation.	IN PROGRESS: BP uploaded documents to shared files and advised corrections were made in MCP. EAMD to review.

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**Employer Compliance Reviews - Open Findings Over 1 Year**  
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No.	CalPERS Program Area	Review	Report Issue Date	Name of Agency	Project Number	Located Under Finding # in Final Report	Finding Type	Description of Finding	Last Contact	UPDATED Status From Program as of November 30, 2025	UPDATED Status From Program as of December 31, 2025
40	EAMD (Employment After Retirement)	Employment After Retirement	November 7, 2024	City of Sacramento	2P23-008	4	Payrate Not Supported	The Employer could not support the payrate reported for one sampled RA. The Employer reported an hourly payrate of \$110.86 for the pay period ending June 30, 2022 for the RA working as a Temporary Staff Aide. However, the Employer could not demonstrate the payrate was consistent with a payrate for a position performing comparable duties. Prior to retirement, the RA was employed as an Assistant City Manager for the Employer and was hired soon after retirement as an RA, effective December 18, 2018. According to the Employer, the Temporary Staff Aide position was a general position title used and the comparable position and payrate was the Assistant City Manager. The Employer provided a letter to CalPERS dated May 17, 2019 that described the RA's duties were to assist in higher-level projects, like providing oversight of the C3 City project. However, the duties of a permanent Assistant City Manager position included other executive level duties outside of providing oversight of higher-level projects. The Employer was unable to provide a duty statement for the RA to demonstrate the RA's duties were comparable to Assistant City Manager duties to support the payrate reported for the RA. As a result, the Employer could not demonstrate compliance with the employment after retirement requirements. The Employer believed the letter to CalPERS stating the RA's duties was sufficient to support duties were comparable to the Assistant City Manager position. In addition, the Employer believed the use of the Temporary Staff Aide as a "holding position" until a permanent classification was established was allowable but have since removed the Temporary Staff Aide position from their salary schedule.	12/4/2025	IN PROGRESS: Pending Review of job duties and description. BP to provide paystubs.	IN PROGRESS: BP uploaded documents to shared files and advised corrections were made in MCP. EAMD to review.
41	EAMD (Employment After Retirement)	Employment After Retirement	November 7, 2024	City of San Mateo	2P23-009	1	RA Appointment Type Not Supported	The Employer could not demonstrate the RA appointment was an extra help type for one sampled RA. Specifically, the Employer hired the RA as a Per Diem Code Enforcement Manager, effective November 14, 2022, and considered the RA's work as extra help. However, the Employer could not provide sufficient documentation to demonstrate the RA's work was consistent with extra help purposes. Employer records indicated the RA was hired into an interim vacant position to perform day-to-day functions of the Code Enforcement Division that were consistent with the duties of a Code Enforcement Manager. In addition, the RA's appointment for the interim vacant position term end date of April 17, 2023 was extended two times due to unsuccessful recruitment attempts, in which the current employment term does not have a specified end date. As a result, the Employer could not support the RA's appointment type was compliant with employment after retirement requirements. The Employer explained that the Code Enforcement Manager position is critically needed, and due to unsuccessful recruitment attempts, the Employer needed to extend the RA's appointment until a permanent replacement was hired. Additionally, the Employer stated the RA's appointment was incorrectly identified as extra help instead of interim vacant.	8/25/2025	IN PROGRESS: Pending review for possible impacted member to confirmed observation compliancy.	IN PROGRESS: Pending review for possible impacted member to confirmed observation compliancy.
42	EAMD (Employment After Retirement)	Employment After Retirement	November 7, 2024	City of Signal Hill	2P23-010	2	Ineligible Interim Vacant Appointment	The Employer employed an RA in an interim vacant position which was not approved by their governing board. The Employer hired the RA to work as an interim Human Resources Manager until the permanent position could be filled. The RA worked for the Employer from December 12, 2022 through May 9, 2023. However, the Employer was unable to provide documentation to demonstrate the RA's interim appointment was approved by their governing board. As a result, the Employer's RA appointment was not compliant with employment after-retirement requirements. The Employer explained the administrative positions responsible for obtaining approval from the Board were all vacant at the time the RA was hired.	12/30/2025	IN PROGRESS: Preliminary determination letter sent to confidential retiree. Response due date is 12/22/25.	IN PROGRESS: 12/22/2025 - Received retirees remedy election form declining remedy. 12/22/25 Draft final determination letter sent to management for review.
43	EAMD (Employment After Retirement)	Employment After Retirement	November 7, 2024	City of Tustin	2P23-011	3	Payrate Non-Compliance	The Employer reported a payrate that was not consistent with a payrate for a position performing comparable duties for one sampled RA. The Employer reported an hourly payrate of \$65 for pay period ended June 4, 2023 for the RA who was hired as a Temporary Employee in the Senior Public Works Inspector position. However, the Employer paid the RA the payrate for a Temporary Employee, which was higher than the maximum hourly payrate of \$51.70 for a Senior Public Works Inspector. Therefore, the Employer paid the RA a payrate that exceeded the maximum payrate for a position performing comparable duties. As a result, the Employer was not compliant with employment after-retirement requirements. The Employer explained that the RA possessed a unique skill set that was not easily categorized within existing job classifications, and the RA was hired to perform duties that did not align with a specific classification listed on the Employer's salary schedule.	12/30/2025	IN PROGRESS: Confidential RA is deceased. Preliminary determination to beneficiary forward to management for review.	IN PROGRESS: Awaiting direction from management regarding deceased confidential retiree. Additional impacted retiree has appealed our determination.
44	EAMD (Employment After Retirement)	Employment After Retirement	November 7, 2024	County of Butte	2P23-012	1	Work Hours and Payrate Not Reported	The Employer did not accurately report hours worked and associated payrates for five sampled RAs. Specifically, the Employer did not report all regular hours worked for five sampled RAs and overtime hours worked for three sampled RAs. For example, for one RA, the Employer reported a total of 1,050 work hours for fiscal year 2022-23. However, Employer records indicated the RA worked a total of 1,560 hours for fiscal year 2022-23. The Employer did not report hours worked and associated payrates from the pay period ended July 22, 2022 to October 28, 2022, and pay periods ended March 3, 2023 and April 14, 2023. In addition, the Employer did not report the RA's overtime hours worked and associated payrate for pay period ended July 8, 2022. As a result, the Employer was not compliant with working after retirement requirements. Three of the RA positions were reported by the Employer to CalPERS as RA positions performing services in support of an emergency associated with a Governor Executive Order, allowing the suspension of the 960-hour limitation. The Employer stated the misreporting of hours worked was due to a system error as a result of implementing a new payroll system.	12/22/2025	IN PROGRESS: Requested missing documentation for additional impacted RA for compliance review.	IN PROGRESS: Reached out to BP to schedule a meeting to discuss time line for reporting hours. Did not receive a response.
45	EAMD (Employment After Retirement)	Employment After Retirement	November 7, 2024	County of Butte	2P23-012	2	Non-Compliance with Unemployment Insurance Compensation Certification	The Employer did not obtain written certification to support the retiree was in compliance with unemployment insurance compensation requirements for two sampled RAs. Specifically, the employer did not obtain written certification from the RAs that they did not receive unemployment benefits for prior RA employment during the 12-month period before their RA appointment with the Employer. As a result, the Employer was not compliant with employment after retirement requirements. The Employer was not aware of the certification requirement at the time they hired the RAs and have subsequently implemented use of CalPERS' checklist for hiring RAs to obtain the certification.	12/22/2025	IN PROGRESS: Requested missing documentation for additional impacted RA for compliance review.	IN PROGRESS: BP provided missing separation forms. Requested more time to provide UI certification form.
46	EAMD (Employment After Retirement)	Employment After Retirement	November 7, 2024	County of Butte	2P23-012	3	Additional Compensation or Benefits	The Employer provided additional compensation and benefits to one sampled RA. Specifically, the Employer compensated the RA for sick leave in the amounts of \$384.30, \$384.30, and \$153.72 during pay periods ended January 21, 2022, February 18, 2022, and March 18, 2022, respectively. As a result, the Employer's employment of the RA was not compliant with employment after retirement restrictions. The Employer explained that their new Enterprise Resource Planning System inadvertently set-up their Extra Help RAs with the wrong earnings code, causing the RA to be incorrectly eligible for sick leave.	12/22/2025	IN PROGRESS: Requested missing documentation for additional impacted RA for compliance review.	IN PROGRESS: Went through provided paystubs. Requested information from BP on several pay types and received information that confirmed they were not benefits or additional compensation. Identified several impacted RAs with additional compensation and benefits.
47	EAMD (Employment After Retirement)	Employment After Retirement	November 7, 2024	County of El Dorado	2P23-013	1	Bona Fide Separation Not Demonstrated	The Employer employed an RA that did not have a bona fide separation in service. The sampled RA retired effective February 3, 2019, and was under the normal retirement age based on the retiree's retirement benefit formula. The Employer employed the RA effective March 11, 2019, which was 35 days following the day after their retirement date and did not adhere to the 60-day bona fide separation requirement. As a result, the Employer's employment of the RA was not compliant with employment after retirement restrictions. The Employer was not aware of the RA's highest normal retirement.	12/9/2025	IN PROGRESS: Mailed final determination letters for confidential RAs and drafting preliminary determination letter for additional impacted RA for BFS violations.	IN PROGRESS: 12/10/25-Draft final determination letter for impacted retiree sent to management for review. Additionally, Final determination & appeal letter sent for confidential retiree.
48	EAMD (Employment After Retirement)	Employment After Retirement	November 7, 2024	County of El Dorado	2P23-013	3	RA Position Not Supported	The Employer could not demonstrate that the RA position was required for performing work during an emergency to prevent stoppage of public business, or that skills were needed for a limited duration for two sampled RAs. Specifically, the Employer employed the RAs as an Extra Help Deputy Probation Officer I (A), effective September 17, 2016, and as an Investigator (D.A.), effective January 3, 2012, respectively. However, the Employer did not provide documentation, such as hiring justification, duty statements, or other documentation, to support and identify the emergency occurring at the time of hire, or the retiree's skills needed in performing work of limited duration. As a result, the Employer's employment of the RAs was not compliant with employment after retirement requirements. The Employer could not locate historical documents to demonstrate why the RAs' services were necessary.	12/9/2025	IN PROGRESS: currently reviewing documentation for compliance.	IN PROGRESS: Email instruction to BP for requesting additional clarification and justification for confidential retiree.

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49	EAMD (Employment After Retirement)	Employment After Retirement	November 7, 2024	County of El Dorado	2P23-013	4	Work Hours and Payrate Not Reported	The Employer did not accurately report hours worked and associated payrates for two sampled RAs. The following examples were noted: For one RA, the Employer enrolled the RA effective April 2, 2016 and reported a total of 670.25 hours for fiscal year 2022-23. However, Employer records indicated the RA worked a total of 694.75 hours and the Employer did not report the RA's overtime hours for six pay periods during the fiscal year. For example, the Employer did not report six overtime hours for the sampled pay period June 17, 2023 to June 30, 2023 and the RA's actual earnings of \$3,278.55 did not match the reported amount of \$2,920.89. For one RA, the Employer enrolled the RA effective February 2, 2022, and reported a total of 808 hours for fiscal year 2022-23. However, Employer records indicated the RA worked a total of 883 hours. The Employer did not report the RA's hours worked for two pay periods during fiscal year 2022-23. As a result, the Employer was not compliant with working after retirement requirements. The Employer explained RA hours were not reported due to administrative error.	12/9/2025	IN PROGRESS: Reviewing to confirm hours/pay corrections correctly reported in myCalPERS.	IN PROGRESS: Reviewing additional information provided by BP regarding discrepancies for payroll corrections based on system rounding issue.
50	EAMD (Employment After Retirement)	Employment After Retirement	November 7, 2024	County of Riverside	2P23-016	1	Appointments Not Reported	The Employer did not report appointments for two sampled retirees. Specifically, when the retirees retired from their employment with another CalPERS employer, the Employer did not enroll the retirees as RAs or report the retirees' hours worked and associated payrates. For example, the Employer hired the employee on May 8, 1988 as a Per Diem Psychiatrist II, an excluded position, and therefore, was not enrolled as a CalPERS member. While employed with the Employer, the employee had concurrent employment with another CalPERS employer and subsequently retired from their employment with the other CalPERS employer on July 30, 2010 and became a retiree. The Employer did not enroll the retiree as an RA and report their hours worked and associated payrates. Employer records indicated the retiree worked 480 hours in fiscal year 2022-23. The Employer did not understand the process for reporting retirees working in excluded positions. In addition, the Employer explained that CalPERS had advised them in 2018 that retirees working in excluded positions were not subject to employment after retirement requirements and that CalPERS was reviewing the issue and the direction could change.	12/15/2025	IN PROGRESS: Received additional payroll records for confidential retirees from BP. Reviewing for compliance.	IN PROGRESS: Requested County of Riverside report all payroll for confidential retirees. Due date to complete payroll reporting postings for entire retired annuitant appointments is 1/15/26.
51	EAMD (Employment After Retirement)	Employment After Retirement	November 7, 2024	County of Riverside	2P23-016	3	Additional Compensation and Benefits	The Employer provided additional compensation and benefits to two sampled RAs. The following instances were noted: For one RA, the Employer paid shift differential pay in addition to an hourly payrate during multiple pay periods from January 1, 2020 to February 22, 2023. For example, the RA was paid Staff Psychiatrist Emergency/Inpatient Services pay and Emergency Treatment Services/Inpatient Treatment Facility Differential pay in the amounts of \$2.40 and \$42 per hour, respectively, in addition to an hourly payrate in pay period ending February 22, 2023. For two RAs, the Employer paid COVID Retention Pay in addition to an hourly payrate in pay period ending May 3, 2023. As a result, the Employer's employment of the RAs was not compliant with employment after retirement restrictions. The Employer explained they thought COVID Retention pay was allowed based on the circumstances at the time and the payment of shift differential pay was due to an oversight and inadequate training.	12/15/2025	IN PROGRESS: Reviewing payroll for additional benefit violations.	IN PROGRESS: Completed review of additional benefits for confidential retirees and additional impacted retirees. In process of completing AER estimate requests for each retiree to be routed to RBSD for calculation.
52	EAMD (Employment After Retirement)	Employment After Retirement	November 7, 2024	County of Santa Clara	2P23-017	1	Bona Fide Separation Not Demonstrated	The Employer employed an RA that did not have a bona fide separation in service. The sampled RA retired effective December 31, 2022, and was under the normal retirement age based on the retiree's retirement benefit formula. The Employer employed the RA effective January 9, 2023, which was 9 days following the day after their retirement date and did not adhere to the 60-day bona fide separation requirement. As a result, the Employer's employment of the RA was not compliant with employment after retirement restrictions. The Employer was unaware that the Bona Fide Separation requirement applied to the RA's highest normal retirement age.	12/31/2025	IN PROGRESS: EAMD review list of RA to confirmed any RA subject to BFS, pending additional RA Review due to missing info/binders.	IN PROGRESS: All RA no longer active needs to be separated in MCP, EAMD to review hiring documents.
53	EAMD (Employment After Retirement)	Employment After Retirement	November 7, 2024	County of Santa Clara	2P23-017	2	Predetermined Agreement to Return to Work	The Employer employed an RA that had a predetermined agreement to return to work. The sampled RA retired effective December 31, 2022, and did not meet the bona fide separation requirement as noted in Observation 1. Employer records indicated the RA submitted an employment application on November 7, 2022 and the Employer approved the hiring of the RA for the Supervising Probation Officer – Extra Help position on December 20, 2022. As a result, the Employer's employment of the RA was not compliant with employment after retirement restrictions. The Employer stated they were not aware of the employee's retirement prior to approving the application and did not agree the application was a predetermined agreement.	12/31/2025	IN PROGRESS: EAMD review list of RA to confirmed any RA subject to BFS, pending additional RA Review due to missing info/binders.	IN PROGRESS: All RA no longer active needs to be separated in MCP, EAMD to review hiring documents.
54	EAMD (Employment After Retirement)	Employment After Retirement	November 7, 2024	County of Santa Clara	2P23-017	3	Appointments Not Reported	The Employer did not report appointments for two sampled retirees. Specifically, the Employer did not enroll the retirees upon hire and did not report the retirees' hours worked and associated payrates. For example, the Employer hired one retiree as an Intermittent Librarian II, effective November 7, 2001 to January 16, 2021, and did not enroll the RA. Employer records indicated the Employer paid the RA an hourly pay of \$38.83 and earnings totaling \$439.96 for the sampled pay period ending May 3, 2020. The Employer stated the two retirees were not enrolled due to an administrative oversight.	12/31/2025	IN PROGRESS: EAMD review separation and confirmed most appointment entered, pending payroll reporting. Also missing RA Binders.	IN PROGRESS: All appointment identified has been reported, however, all payroll needs to be reported.
55	EAMD (Employment After Retirement)	Employment After Retirement	November 7, 2024	County of Santa Clara	2P23-017	4	Non-Compliance with Unemployment Insurance Compensation Certification	The Employer did not obtain written certification to support the retiree was in compliance with unemployment insurance compensation requirements for six sampled RAs. Specifically, the Employer did not obtain certification from the RAs that they did not receive unemployment benefits for prior RA employment during the 12-month period before their RA appointment with the Employer. As a result, the Employer was not compliant with employment after-retirement requirements. The Employer stated written certifications were not collected for the RAs; however, they are working towards having written certifications moving forward.	12/31/2025	IN PROGRESS: Reviewed Binders to confirmed UI form signed and appointment separated. BP provided separation form but no separation in MCP--BP to adjust.	IN PROGRESS: BP to Separate all RA that no active and provide the missing UI for a few that has not certify.
56	EAMD (Employment After Retirement)	Employment After Retirement	November 7, 2024	County of Santa Clara	2P23-017	5	RA Position Not Supported	The Employer could not demonstrate the RA appointment was required for performing work during an emergency to prevent stoppage of public business, or that skills were needed for a limited duration for six sampled RA positions. For example, the Employer employed an RA as a Physician, effective December 19, 2005. Review of Employer records indicated a justification for the RA's retroactive pay increase effective January 1, 2014; however, the Employer could not provide sufficient documentation, such as duty statement specific to the RA's position, or other hiring documentation, to support and identify the emergency occurring at the time of hire, or the retiree's skills needed in performing work of limited duration. As a result, the Employer could not demonstrate the RAs positions were compliant with employment after retirement requirements. The Employer stated historical documents could not be provided during the review to demonstrate compliance with employment after retirement requirements or restrictions.	12/31/2025	IN PROGRESS: Pending review to confirm active employment justification.	IN PROGRESS: BP to Separate all RA that no longer complies with work of limited duration
57	EAMD (Employment After Retirement)	Employment After Retirement	November 7, 2024	County of Solano	2P23-018	1	RA Appointment Type Not Supported	The Employer could not demonstrate the RA appointment was an extra help type for one sampled RA. Specifically, the Employer hired the RA as a Chief District Attorney Investigator, effective September 19, 2022, and considered the RA's work as extra help. However, the Employer could not provide sufficient documentation to demonstrate the RA's work was consistent with extra help purposes. Review of Employer records indicated the RA was hired as Chief District Attorney Investigator due to a vacancy when the prior Chief District Attorney Investigator resigned, and the RA performed all the duties of the existing permanent Chief District Attorney Investigator position. The projected end date of the RA's work was until the recruitment and hiring was completed for the permanent position. However, the RA remained in the position after the permanent position was filled. As a result, the Employer could not support the RA's appointment type was compliant with employment after retirement requirements. The Employer believed their documentation was sufficient to demonstrate the RA appointment was extra help.	12/29/2025	IN PROGRESS: Updates for Confidential completed, pending review for possible impacted member to confirmed observation compliancy.	IN PROGRESS: Pending review for possible impacted member to confirmed observation compliancy. BP to provide proof of active recruitment.

**Office of Audit Services**  
**Employer Compliance Reviews - Open Findings Over 1 Year**  
**Period Ending December 31, 2025**

Total Number of Aged Findings: 86

No.	CalPERS Program Area	Review	Report Issue Date	Name of Agency	Project Number	Located Under Finding # in Final Report	Finding Type	Description of Finding	Last Contact	UPDATED Status From Program as of November 30, 2025	UPDATED Status From Program as of December 31, 2025
58	EAMD (Employment After Retirement)	Employment After Retirement	November 7, 2024	County of Yolo	2P23-019	1	Additional Compensation or Benefits	The Employer provided additional compensation and benefits to one sampled RA. Specifically, the Employer compensated the RA for sick leave in the amounts of \$420.10, \$442.24, and \$464.36 during pay periods ended September 10, 2022, December 31, 2022, and February 25, 2023, respectively. As a result, the Employer's employment of the RA was not compliant with employment after retirement restrictions. The Employer explained that the position was processed as an extra help position and not as an RA position which caused the time keeping system to inadvertently allocate sick hours to the RA. In addition, the RA was not aware sick leave pay is not allowed	12/30/2025	IN PROGRESS: Pending review of documentation for confidential RA's and waiting for remaining binders for additional impacted from BP.	IN PROGRESS: Sent follow up instruction to County of Yolo to request remaining binders for impacted retirees. To determine if any additional retirees impacted by receiving additional benefits.
59	EAMD (Employment After Retirement)	Employment After Retirement	November 7, 2024	County of Yolo	2P23-019	2	RA Position Not Supported	The Employer could not demonstrate the RA position was required for performing work during an emergency to prevent stoppage of public business, or skills needed of limited duration for six sampled RAs. For example, the Employer employed an RA as a Consultant Specialist, effective December 17, 2012. However, the Employer did not provide documentation, such as hiring justification, duty statements, or other documentation, to support and identify the emergency occurring at the time of hire, or the retiree's skills needed in performing work of limited duration. As a result, the Employer's employment of the RAs were not compliant with employment after retirement requirements. The Employer's hiring process did not include a request for hiring departments to justify their need for RA positions and the Employer was unaware of RA employment requirements.	12/30/2025	IN PROGRESS: Pending review of documentation for confidential waiting for remaining binders for additional impacted from BP.	IN PROGRESS: Sent follow up instruction to County of Yolo to request remaining binders for impacted retirees. To determine if any additional retirees impacted by receiving additional benefits.
60	EAMD (Employment After Retirement)	Employment After Retirement	November 7, 2024	County of Yolo	2P23-019	3	Payrate Not Supported	The Employer could not support the payrates reported for three sampled RAs. For example, for one RA, the Employer did not have documentation to support the RA's work duties as a Consulting Specialist, such as a duty statement. Therefore, the Employer could not demonstrate the RA's hourly payrate of \$91.93 reported for pay period ended May 20, 2023, did not exceed the maximum payrate for a position performing comparable duties. As a result, the Employer could not demonstrate the RA's payrate was compliant with employment after retirement requirements. The Employer explained they did not develop or maintain documentation to support the payrates for Consulting Specialists	12/30/2025	IN PROGRESS: Pending review of documentation for confidential waiting for remaining binders for additional impacted from BP.	IN PROGRESS: Sent follow up instruction to County of Yolo to request remaining binders for impacted retirees. To determine if any additional retirees impacted by receiving additional benefits.
61	EAMD (Employment After Retirement)	Employment After Retirement	November 7, 2024	County of Yolo	2P23-019	4	Non-Compliance with Unemployment Insurance Compensation Certification	The Employer did not obtain written certification to support the retiree was in compliance with unemployment insurance compensation requirements for six sampled RAs. Specifically, the Employer did not obtain certification from the RAs that they did not receive unemployment benefits for prior RA employment during the 12-month period prior to their RA appointment with the Employer. As a result, the Employer was not compliant with employment after retirement requirements. The Employer was not aware of the requirement to obtain written certification of the RA not receiving unemployment insurance.	12/30/2025	IN PROGRESS: Requested final UI Cert form from BP. BP working to obtain form since there was a separate issue with RA's appointment reporting.	IN PROGRESS: Sent follow up instruction to County of Yolo requesting the final UI form from reming impacted RA to be able to submit observation for closure.
62	EAMD (Employment After Retirement)	Employment After Retirement	November 7, 2024	County of Yolo	2P23-019	5	Ineligible Interim Vacant Appointment	The Employer employed an RA in an interim vacant position which was not approved by their governing board. Specifically, the Employer appointed the RA into an Interim County Librarian position effective September 25, 2022. The RA's personnel files and the Employer's website indicated the RA was hired into an interim County Librarian position. Once recruitment was completed to fill the vacant position, the Employer moved the RA into an extra help position as a Consulting Specialist. However, the Employer was unable to provide supporting documentation to demonstrate the RA's interim appointment was approved by their governing board. As a result, the Employer's RA appointment was not compliant with employment after retirement requirements. The Employer was not aware that the RA's appointment required approval by their governing board.	12/30/2025	IN PROGRESS: Pending review of documentation for confidential waiting for remaining binders for additional impacted from BP.	IN PROGRESS: Sent follow up instruction to County of Yolo to request remaining binders for impacted retirees. To determine if any additional retirees impacted by receiving additional benefits.
63	EAMD (Employment After Retirement)	Employment After Retirement	November 7, 2024	Garden Valley Fire Protection District	2P23-020	1	RA Position Not Supported	The Employer could not demonstrate the RA position was required for performing work during an emergency to prevent stoppage of public business, or skills needed of limited duration, for five sampled RAs. Specifically, the Employer reported appointments for the RAs and did not report payrate and work hours for the RAs. The Employer explained the RAs were hired as volunteers; however, the Employer did not have documentation to support the RAs were volunteers. Additionally, the Employer did not provide supporting documentation, such as hiring justification or other documentation to support and identify the emergency occurring at the time of hire, or the retiree's skill needed in performing work of limited duration. As a result, the Employer could not demonstrate the RAs positions were compliant with employment after retirement requirements. The Employer explained that hiring documentation are not maintained for volunteers and they were directed by their county office to report the RA appointments for insurance purposes.	12/17/2025	IN PROGRESS: Pending review to confirm active employment justification.	IN PROGRESS: Completing review of appointment justification for confidential retirees to determine compliance with limited duration.
64	EAMD (Employment After Retirement)	Employment After Retirement	November 7, 2024	Garden Valley Fire Protection District	2P23-020	3	Work Hours and Payrate Not Reported	The Employer did not accurately report hours worked and associated payrates for two sampled RAs. For example, for one RA, the Employer did not report hours worked. However, Employer records indicated the RA worked a total of 414 hours. The Employer did not report the RA's hours worked and associated payrates for the pay periods ending August 14, 2020 and August 28, 2020. As a result, the Employer was not compliant with working after retirement requirements. The Employer stated their county office is responsible for the reporting of RAs to CalPERS and was not aware the hours should have been reported.	12/17/2025	IN PROGRESS: Sent instruction to Agency for remaining payroll & hour reporting corrections needed.	IN PROGRESS: Reviewed payroll reports for confidential retirees but payroll postings are showing as pending in MYCP. Sent follow-up email to BP requesting they submit payroll corrections to ensure they are posted in MYCP.
65	EAMD (Employment After Retirement)	Employment After Retirement	November 7, 2024	Garden Valley Fire Protection District	2P23-020	4	Appointments Not Reported	The Employer did not report appointments for four sampled retirees. Specifically, the Employer could not provide documentation to demonstrate the retirees should not be enrolled as RAs. The Employer explained the retirees were hired as volunteers; however, the Employer did not have documentation to support the RAs were volunteers. Review of Employer records noted the following: For one retiree, the Employer hired the retiree on May 8, 2010 as a Planning Specialist. Employer records indicated the retiree was compensated for working 75 hours from October 26, 2019 to November 1, 2019. For three retirees, the Employer's records indicated the retirees were compensated for hours worked. Employer payroll records for the period of January 24, 2020 to April 9, 2024 identified the retirees worked and received compensation. The Employer was unable to provide documentation to identify the associate hours worked for the compensation indicated on their payroll records for the RAs. The Employer stated the one retiree was not employed with the Employer and was employed with another California agency and the other retirees were volunteers.	12/17/2025	IN PROGRESS: Sent instruction to Agency for remaining appointment corrections for additional impacted RAs.	IN PROGRESS: Reviewing appointment corrections posted by BP to confirm they are correct for confidential retirees.
66	EAMD (Employment After Retirement)	Employment After Retirement	November 7, 2024	Garden Valley Fire Protection District	2P23-020	5	Appointment Start Date Not Correctly Reported	The Employer did not report the correct appointment start date for one sampled RA. The Employer reported an appointment start date of October 1, 2014 for the RA. However, Employer records indicated the appointment start date should have been reported as August 3, 2014, which was the RA's first day worked. The Employer stated the retiree was hired as a volunteer and was not aware the appointment start date was incorrectly reported.	12/17/2025	IN PROGRESS: Sent instruction to Agency for remaining appointment supporting documentation and corrections needed additional impacted RAs .	IN PROGRESS: Reviewing appointment corrections posted by BP to confirm they are correct for confidential retirees.
67	EAMD (Employment After Retirement)	Employment After Retirement	November 7, 2024	Kensington Community Services District	2P23-022	1	Work Hours and Payrates Non-Compliance	The Employer did not accurately report hours worked and associated payrates for three sampled RAs. Specifically, the Employer did not report all regular hours worked. For example, the Employer reported 922 hours worked for fiscal year 2022-23 for one RA. However, Employer records indicated the RA worked a total of 938.50 hours. The Employer did not accurately report the RA's hours worked and associated payrates for the pay period ending January 15, 2023. As a result, the Employer was not compliant with working after retirement requirements. The Employer explained the incorrect reporting was due to an error.	12/29/2025	IN PROGRESS: Reviewing payroll for correct reporting due to discrepancies between timesheets and payroll registers.	IN PROGRESS: Scheduled meeting (on 1/13/26)with BP to discuss discrepancies in payroll, timesheets and payroll registers.

**Office of Audit Services**  
**Employer Compliance Reviews - Open Findings Over 1 Year**  
**Period Ending December 31, 2025**

Total Number of Aged Findings: 86

No.	CalPERS Program Area	Review	Report Issue Date	Name of Agency	Project Number	Located Under Finding # in Final Report	Finding Type	Description of Finding	Last Contact	UPDATED Status From Program as of November 30, 2025	UPDATED Status From Program as of December 31, 2025
68	EAMD (Employment After Retirement)	Employment After Retirement	November 7, 2024	Kensington Community Services District	2P23-022	3	Ineligible Interim Vacant Appointment	The Employer employed an RA in an interim vacant position that did not meet all interim vacant requirements. The Employer appointed the RA as the Chief of Police, effective May 11, 2020; however, the Employer was unable to provide supporting documentation to demonstrate the Employer was actively recruiting to fill the permanent position for the duration of the RA was in the position. As a result, the Employer's RA appointment was not compliant with employment after retirement requirements. The Employer stated they did not advertise recruitment for the position; however, they were actively recruiting a former police chief to fill the permanent position.	12/29/2025	IN PROGRESS: Reviewing for vacant interim compliance.	IN PROGRESS: Scheduled meeting (on 1/13/25) with BP to discuss missing documentation for vacant interim appointments for confidential retirees.
69	EAMD (Employment After Retirement)	Employment After Retirement	November 7, 2024	Kensington Community Services District	2P23-022	6	RA Positions and Payrates Not Supported	The Employer could not demonstrate the RA positions for three sampled RAs and associated payrates for two sampled RAs were compliant with employment after retirement requirements. According to the Employer, the General Manager position is a permanent part-time position that is difficult to fill with a permanent employee. The following instances were noted for the Employer's employment of the RAs in the General Manager position. <ul style="list-style-type: none"> <li>• RA #1: The Employer could not demonstrate the employment of the RA met all interim vacant requirements and reported a payrate that exceeded the maximum payrate for the comparable position. The Employer employed the RA in an interim vacant General Manager position and their governing body approved the RA's employment agreement on August 12, 2021 for the term of August 23, 2021 through February 25, 2022. Employer records indicated the RA was hired into the General Manager position due to the departure of the prior General Manager. However, the Employer did not provide documentation to support the RA had the skills required for the General Manager position. Additionally, Employer records indicated the RA worked 29 hours for the pay period ending July 15, 2022, which was after the employment term end date. Additionally, the Employer reported an hourly payrate of \$105 for pay period ended July 15, 2022, which exceeded the maximum hourly payrate of \$86.21 for the General Manager position listed on the salary schedule, effective July 1, 2022.</li> <li>• RA #2: The Employer did not report an initial appointment for the RA, could not demonstrate the RA's position for the subsequent appointment was an extra help type, and reported a payrate that exceeded the maximum payrate for the comparable position. Employer records indicated the RA to work as the General Manager from June 12, 2017 to June 11, 2020; however, the Employer did not report the RA's appointment to CalPERS. Additionally, the Employer rehired the RA as the General Manager, effective May 16, 2022, when the position became vacant, while the Employer recruited to fill the permanent position. The Employer considered the RA's work as extra help. However, the Employer did not provide sufficient documentation to demonstrate the RA's work was consistent with extra help purposes. The RA's duties were consistent with the permanent General Manager duties, which included implementing policies at the direction of the Board, advising the Board on delivery of services and best practices to achieve an effective organization, and oversight of major projects. In addition, the Employer's governing body approved the RA's employment agreement on May 12, 2022, for the term of May 16, 2022 through October 31, 2022. The Employer subsequently extended the RA's employment end date to January 31, 2023 and the RA separated from the position on February 16, 2023. Furthermore, the Employer reported an hourly payrate of \$105 for pay period ended February 15, 2023, which exceeded the maximum hourly payrate of \$86.21 for the General Manager position listed on the salary schedule, effective July 1, 2022.</li> <li>• RA #3: The Employer could not demonstrate the RA position was an extra help type. The Employer hired the RA into the Interim General Manager position, and their governing body approved the RA's employment agreement on February 9, 2023, for the term of February 13, 2023 through December 31, 2023. Subsequently, the Employer amended the employment agreement to change the RA's employment term end date to be until the permanent General Manager position is filled. The Employer considered the RA's work as extra help. However, the Employer incorrectly reported the RA's appointment type as Earnings Limit and the Employer did not provide sufficient documentation to demonstrate that the RA's work was consistent with extra help purposes. Employer records indicated the RA was hired into the vacant position to perform duties comparable to the permanent General Manager position, while the Employer recruited to fill the permanent position. Additionally, the Employer did not provide documentation to support the RA had the skills required for the General Manager position.</li> </ul> As a result, the Employer's employment of the RAs and reported payrates were not compliant with employment after retirement requirements. The Employer explained it was a misunderstanding of the requirements and that the excessive payrate was an oversight.	12/29/2025	IN PROGRESS: Reviewing confidential RAs for payrate compliance.	IN PROGRESS: Scheduled meeting (on 1/13/26) with BP to discuss questions regarding payrate and position types for confidential retirees.
70	EAMD (Employment After Retirement)	Employment After Retirement	November 7, 2024	Mammoth Lakes Fire District	2P23-023	1	Additional Compensation or Benefits	The Employer provided additional compensation and benefits to one sampled RA. Specifically, the Employer compensated the RA for 16 hours of sick leave during pay period ending November 27, 2022, and 24 hours of sick leave during pay period ending December 25, 2022. The RA also accrued sick leave during fiscal year 2022-23. As a result, the Employer's employment of the RA was not compliant with employment after retirement restrictions. The Employer was not aware of restrictions regarding additional compensation and benefits for RAs.	12/23/2025	IN PROGRESS: EAMD identified BP paid RA 1.5x rate for incidentals, AER established--however, pending payrate review.	IN PROGRESS: After review, BP underpaid RA and will need to retroactively paid RA for period of underpayment to comply.
71	EAMD (Employment After Retirement)	Employment After Retirement	November 7, 2024	Mammoth Lakes Fire District	2P23-023	4	RA Position and Payrate Not Supported	The Employer could not demonstrate the RA's positions and payrates were compliant with employment after retirement requirements. Specifically, the Employer initially hired the RA beginning January 29, 2018 and employed the RA in different positions as noted below: <ul style="list-style-type: none"> <li>• Temporary Communication Specialist – The Employer hired the RA to work as a Temporary Communication Specialist, during January 29, 2018 to July 1, 2020, and as a Temporary Communication Specialist/Information Technology (IT) Specialist, during April 17, 2022 to October 2, 2022. The Employer considered the RA's work in these positions as extra help. However, the Employer's employment agreements with the RA did not identify the RA's duties and the Employer did not provide documentation, such as hiring justifications, duty statements, or other documentation, to support and identify the emergency occurring at the time of hire, or the retiree's skills needed in performing work of limited duration to demonstrate the RA's work was consistent with extra help purposes. Additionally, the Employer's employment agreements with the RA indicated the RA would be compensated at Captain pay converted from 56-hour to 40-hour work week. However, without documentation to support and identify the RA's duties as Temporary Communication Specialist and Temporary Communication Specialist/IT Specialist, the Employer could not demonstrate the RA's duties were comparable to duties of a Captain to support the RA's payrate.</li> <li>• Temporary Division Chief – The Employer hired the RA to work as a Temporary Division Chief during the following employment durations: March 4, 2020 to April 16, 2022 – The Employer's employment agreement did not identify the RA's duties or the need behind the RA's position. The Employer explained that the RA was hired as Temporary Division Chief to fill an interim vacant Division Chief position when the prior Division Chief became Acting Fire Chief. The Employer reported the RA's position to CalPERS as a position working under an executive order of the Governor. However, the Employer did not provide documentation to demonstrate the RA's interim appointment was approved by their governing body and support recruitment to fill the permanent position.</li> <li>January 1, 2023 to current – The Employer's employment agreement did not identify the RA's duties or the need behind the RA's position. The Employer explained that the RA was hired as Temporary Division Chief to fill a newly created position to oversee a grant-funded Wildland Program because they did not have current staff qualified to fill the position or cover the workload. Additionally, a review of the duties for the permanent Division Chief position identified that managing grants was only 1 of 23 roles and responsibilities identified for the position. The Employer was unable to provide documentation to demonstrate the RA's duties were comparable to the full duties of a Division Chief position to support the payrate reported for the RA.</li> </ul> As a result, the Employer's RA appointments were not compliant with employment after retirement requirements. The Employer was not aware of the employment after retirement laws or restrictions regarding extra help and interim vacant RA positions.	12/23/2025	IN PROGRESS: EAMD identified errors in salary schedule, sent to MOU who advise non-compliant. BP advised they have corrected ways, however, they were not advised to retro the salary schedule. BP will be submitting retro Salary schedule to MOU for review.	IN PROGRESS: RFV sent to management for pre-approval.
72	EAMD (Employment After Retirement)	Employment After Retirement	November 7, 2024	Oakland City Housing Authority	2P23-024	1	Payrate Non-Compliance	The Employer reported a payrate that did not agree to the actual payrate paid for one sampled RA and reported a payrate that was not consistent with a payrate for a position performing comparable duties for two sampled RAs. The following examples were noted: For one RA, the Employer reported a payrate that did not agree with the actual payrate paid to the RA. The Employer reported an hourly payrate of \$106.32, or a monthly payrate of \$18,429.62, in the pay periods ending July 17, 2022 and July 31, 2022 for the RA working as a Special Advisor to the Executive Director. However, employer records indicated the RA was paid an hourly payrate of \$212.65 during pay periods ending July 17, 2022 and July 31, 2022. The Employer's Senior and Middle Management Pay Schedule, effective July 1, 2022, listed the Special Advisor to the Executive Director with an hourly payrate range of \$97.18 to \$112.70, or monthly payrate range of \$16,845 to \$19,535. For one RA, the Employer reported a payrate that was not consistent with a payrate for a position performing comparable duties. The Employer reported a monthly payrate of \$10,189.29 or hourly payrate of \$58.78 for the pay period ending October 28, 2022 for the RA working in an Accounting Officer III position. Employer records indicated the RA was paid at an hourly payrate of \$58.78. However, per the Senior and Middle Management Salary Schedule, effective July 1, 2022, the comparable Accounting Officer III position listed an hourly payrate range of \$62.31 to \$72.26, or a monthly payrate range of \$10,801 to \$12,525. As a result, the Employer's reported payrates for the RAs were not compliant with employment after-retirement requirements. The Employer stated the reported payrate for one RA was based on the disclosed payrate per the personnel action form and for the two other RAs, their payrate included a COLA adjustment or temporary agency fee.	12/18/2025	IN PROGRESS: BP to retroactive pay RA for underpayment, provide all COLA adjustment and calculations.	IN PROGRESS: Retro pay was reported incorrectly in MCP, BP to correct the retro pay
73	EAMD (Employment After Retirement)	Employment After Retirement	November 7, 2024	Oakland City Housing Authority	2P23-024	2	Ineligible Interim Vacant Position	The Employer employed an RA in an interim vacant position which was not approved by their governing body. Specifically, the Employer appointed the RA into a Chief of Police position, effective March 13, 2021. The Employer hired the RA for the interim vacant position due to an urgent need for continued leadership within the Police Department until a replacement has been on-boarded and provided a highly skilled knowledge-based transference of critical policies and procedures. However, the Employer was unable to provide supporting documentation to demonstrate the RA's appointment was approved by their governing body. As a result, the Employer's RA appointment was not compliant with employment after-retirement requirements. The Employer was not aware an interim vacant RA appointment must be approved by their governing body.	12/18/2025	IN PROGRESS: Pending Review, EAMD to review By-Law and Personnel Policy to confirm authority. Confidential case has been reopened due to discrepancies for Executive Order.	IN PROGRESS: By law satisfied Executive Order has authority to hire, however, there are discrepancies in active recruitment. RA employed as Chief of Police but no active recruitment for that position, only Deputy Chief of Police position had active recruitment. EAMD see this as separate position. Pending Review.

**Office of Audit Services**  
**Employer Compliance Reviews - Open Findings Over 1 Year**  
**Period Ending December 31, 2025**

Total Number of Aged Findings: 86

No.	CalPERS Program Area	Review	Report Issue Date	Name of Agency	Project Number	Located Under Finding # in Final Report	Finding Type	Description of Finding	Last Contact	UPDATED Status From Program as of November 30, 2025	UPDATED Status From Program as of December 31, 2025
74	EAMD (Employment After Retirement)	Employment After Retirement	November 7, 2024	Oakland City Housing Authority	2P23-024	3	RA Position Not Supported	The Employer could not demonstrate the RA position was required for performing work during an emergency to prevent stoppage of public business, or skills needed of limited duration for two sampled RAs. Specifically, the Employer employed the RAs as Special Advisor to the Executive Director, effective June 27, 2022, and as temporary independent contractor working as an Accounting Officer II, effective May 25, 2022, respectively. However, the Employer did not provide supporting documentation, such as hiring justification or other documentation, to support and identify the emergency occurring at the time of hire, or the retiree's skills needed in performing work of limited duration. As a result, the Employer's employment of the RAs was not compliant with employment after retirement requirements. The Employer explained it was an oversight that justification documentation was not available for one RA, and they were unable to locate supporting documentation for one RA.	12/18/2025	IN PROGRESS: Pending review of justification and separation. Drafted RFV but need to be confirmed and organize docs for submission.	IN PROGRESS: Pending Corrections for closures.
75	EAMD (Employment After Retirement)	Employment After Retirement	November 7, 2024	Oakland City Housing Authority	2P23-024	5	Actual Hours Worked Not Supported	The Employer could not support reported hours worked for one RA. The Employer reported 960 work hours for fiscal year 2022-23. However, the Employer did not require the RA to complete timesheets and was unable to support the RA's actual hours worked. As a result, the Employer could not demonstrate the RA's reported work hours were compliant with employment after retirement requirements. The Employer stated no daily timesheets were completed by the RA because the position is tracked as a salaried position in their HRIS system for ease of administration.	12/18/2025	IN PROGRESS: Pending MCP changes for retro pay.	IN PROGRESS: Pending retro pay and MCP corrections.
76	EAMD (Employment After Retirement)	Employment After Retirement	November 7, 2024	Oakland City Housing Authority	2P23-024	6	Work Hours and Payrate Not Reported	The Employer did not accurately report hours worked and associated payrates for one RA. Specifically, the Employer did not report all regular hours worked for one RA. The Employer reported 888 hours for fiscal year 2022-23. However, Employer records indicated the RA worked a total of 933 hours. The Employer did not accurately report the RA's hours worked and associated payrates for the pay periods ending May 7, 2023 and May 10, 2023. As a result, the Employer was not compliant with working after retirement requirements. The Employer stated the incorrectly reported hours for the RA was an oversight.	12/18/2025	IN PROGRESS: Pending MCP changes for retro pay.	IN PROGRESS: Pending retro pay and MCP corrections.
77	EAMD (Employment After Retirement)	Employment After Retirement	November 7, 2024	Santa Clara County Central Fire Protection District	2P23-025	2	Payrate Not Supported	The Employer could not support the reported payrate for one sampled RA. The Employer reported an hourly payrate of \$129.38 for pay period ended December 24, 2023 for the RA working in a Director of Business Services position as extra help to assist the Support Services Division. However, the Employer could not demonstrate the payrate was consistent with a payrate for a position performing comparable duties. Prior to the RA's work assisting the Support Services Division, the Employer initially hired the RA, effective September 11, 2017, as extra help to assist the Director of Business Services in preparing public works documents and contracts and managing associated bidding processes. Employer records indicated the RA was compensated at a payrate for the Director of Business Services position because it was the only position that prepared contracts and managed the bidding process. When the RA was assigned to assist the Support Services Division beginning June 20, 2019, the Employer continued to compensate the RA at a payrate for the Director of Business Services position to provide project management for major capital improvement projects. However, the RA's assigned project management duties were not consistent with the Director of Business Services position duties and the duties for the permanent Director of Business Services position included other executive-level duties outside of the RA's extra help duties. The Employer was unable to demonstrate the RA's project management duties were comparable to the Director of Business Services duties to support the payrate reported for the RA. As a result, the Employer could not demonstrate compliance with employment after retirement requirements. The Employer stated the RA worked as extra help to both the Director of Business Services and Director of Support Services and believed the payrate did not have to change.	12/18/2025	IN PROGRESS: Review OT analyst work to identify impacted RA for type of position EH/Vacant to ensure payrate supported.	IN PROGRESS: Additional information needed for full review. Pending
78	EAMD (Employment After Retirement)	Employment After Retirement	November 7, 2024	Santa Clara County Central Fire Protection District	2P23-025	3	Work Hours Exceeded 960	The Employer employed an RA whose total work hours exceeded 960 in a fiscal year. Specifically, the Employer reported a total of 971 hours worked for fiscal year 2022-23 for the RA. Employer records indicated the RA worked 971 hours during fiscal year 2022-23. In addition, the Employer received notice from CalPERS that the RA was nearing the 960-hour limitation. The Employer did not report the RA position to CalPERS as an RA position performing services in support of an emergency under the Governor's Executive Order to allow the suspension of the 960-hour limitation. As a result, the Employer's employment of the RA was not compliant with employment after retirement restrictions. The Employer stated they did not know the RA had exceeded the hours limit because they tracked hours by pay period timeframes, rather than by fiscal year.	12/18/2025	IN PROGRESS: Review OT analyst work to identify impacted RA for type of position EH/Vacant to ensure payrate supported.	IN PROGRESS: Payroll corrections needed, hours need to be corrected to reflect true hours worked in MCP
79	EAMD (Employment After Retirement)	Employment After Retirement	November 7, 2024	West Almanor Community Services District	2P23-026	3	Payrate Not Supported	The Employer could not support the payrate reported for one sampled RA. The Employer reported a monthly payrate of \$6,825.87 in pay period ending February 12, 2022 for the RA working as a Captain/Lead Duty Officer. However, Employer records indicated the RA was paid a full-time equivalent monthly payrate of \$7,041.65 (\$40.63 per hour), which exceeded the RA's reported payrate and authorized monthly payrate of \$6,500 (\$37.50 per hour). Additionally, the Employer determined the payrate based on the experience of the retiree and did not have a publicly available pay schedule identifying payrates for positions performing comparable duties. As a result, the Employer could not demonstrate that the RA's payrate was compliant with employment after retirement requirements. The Employer stated they do not have a publicly available pay schedule and was not aware of RA payrate requirements.	12/29/2025	IN PROGRESS: Reviewed RA positions in comparison to PAPS recently passed by MOU to confirmed any violation. Pending.	IN PROGRESS: Pending Confidential review. All other impacted RA payroll needs to be reported. Employer advised by CalPERS payroll they cannot upload batches due to error and will have to manual enter all payroll adjustments. ER will work with their county to enter the payroll for all impacted.
80	EAMD (Employment After Retirement)	Employment After Retirement	November 7, 2024	West Almanor Community Services District	2P23-026	4	Work Hours Exceeded 960 and Not Reported	The Employer employed an RA whose total work hours exceeded 960 in a fiscal year and were not accurately reported. Specifically, the following was noted for the RA: The RA hours worked for fiscal year 2021-22 exceeded 960 hours. The Employer reported a total of 301 work hours for the period July 18, 2021 through September 11, 2021; however, Employer records indicated the RA received compensation for a total of 1,375 hours during the reported period. The Employer did not report the RA position to CalPERS as an RA position performing services in support of an emergency under the Governor's Executive Order to allow the suspension of the 960-hour limitation. The Employer did not accurately report hours worked for the RA in fiscal year 2022-23. The Employer reported a total of 153.61 work hours for fiscal year 2022-23; however, Employer records indicated the RA worked a total of 839 hours in the fiscal year. As a result, the Employer's employment of the RA was not compliant with employment after retirement restrictions. The Employer stated that the inaccurate hours reported was due to a clerical error in which days worked were reported instead of total hours and why hours were not reported. Additionally, the Employer was not aware of the process of reporting RA positions working under an emergency Executive Order to CalPERS.	12/29/2025	IN PROGRESS: Confirmed only 1 confidential member exceeded 960 hours, however, BP has requested exemption as they were not aware of how to submit notification. No violation due to request, EAMD will be compiling documents and RFV for closure.	IN PROGRESS: RA payroll needs to be reported. Employer advised by CalPERS payroll they cannot upload batches due to error and will have to manual enter all payroll adjustments. ER will work with their county to enter the payroll for all impacted.
81	EAMD (Employment After Retirement)	Employment After Retirement	November 7, 2024	West Almanor Community Services District	2P23-026	5	Appointments Not Reported	The Employer did not report appointments for four sampled retirees. Specifically, the Employer did not enroll the retirees upon hire and did not report the retirees' hours worked and associated payrates. For example, the Employer hired the retiree as a Firefighter, effective February 12, 2022, and the retiree was paid \$9,768.72 for 312 hours for the sampled pay period ending February 26, 2022. The Employer was not aware that they needed to enroll the retirees.	12/29/2025	IN PROGRESS: BP has reported appointment, however, pending retro pay adjustment and payroll reporting.	IN PROGRESS: RA payroll needs to be reported. Employer advised by CalPERS payroll they cannot upload batches due to error and will have to manual enter all payroll adjustments. ER will work with their county to enter the payroll for all impacted.
82	EAMD (Employer Reporting)	Public Agency Pay Schedules	December 4, 2024	Riverside County Flood Control and Water Conservation District	3P23-016	1	Pay Schedules Not in Compliance	The Employer's pay schedule was not in compliance with the requirements for a publicly available pay schedule for seven sampled employees. Specifically, the Employer's pay schedules for the employees' reported payrates were not approved by the Employer's governing body. For example, for one employee, the Employer reported an hourly payrate of \$63.51 for the pay period ending February 9, 2022. However, the Employer uses the County of Riverside's pay schedules, and the County of Riverside Class and Salary Listing, effective January 1, 2022, was not approved by the Employer's governing body. As a result, the Employer's pay schedule did not meet all requirements of a publicly available pay schedule and the payrates reported for the sampled employees did not meet the definition of payrate. The Employer was not aware that the pay schedules must be approved by their governing board.	12/23/2025	Newly aged finding as of 12.4.24 final report issue date.	IN PROGRESS: EAMD working with employer to bring into compliance. Expected closure 1/31/26

**Office of Audit Services**  
**Employer Compliance Reviews - Open Findings Over 1 Year**  
**Period Ending December 31, 2025**

Total Number of Aged Findings: 86

No.	CalPERS Program Area	Review	Report Issue Date	Name of Agency	Project Number	Located Under Finding # in Final Report	Finding Type	Description of Finding	Last Contact	UPDATED Status From Program as of November 30, 2025	UPDATED Status From Program as of December 31, 2025
83	EAMD (Employer Reporting)	Public Agency Pay Schedules	December 4, 2024	Coachella Valley Public Cemetery District	3P23-006	2	Payrates Not Reported as Earned	The Employer did not report payrate as earned for one sampled employee. The Employer reported for the employee a monthly payrate of \$5,976.53, which has an equivalent hourly payrate of \$34.48, in the pay period ending July 7, 2023. However, the employee received a payrate increase effective July 1, 2023 that increased the employee's hourly payrate from \$33.48, which has a monthly equivalent of \$5,803.20, to \$34.48. The Employer should have reported a monthly payrate of \$5,803.20 for the period June 24, 2023 through June 30, 2023, and a monthly payrate of \$5,976.53 for the period July 1, 2023 through July 7, 2023. The Employer was not aware they must report all pay rates earned within a pay period.	12/23/2025	Newly aged finding as of 12.4.24 final report issue date.	IN PROGRESS: Payroll corrections completed. Pay Schedules approved on 11/15/25; meeting minutes available after 1/9/26. Expected closure 1/31/26
84	EAMD (Employer Reporting)	Public Agency Pay Schedules	December 4, 2024	North Los Angeles County Regional Center, Inc.	3P23-014	1	Pay Schedules Not in Compliance	The Employer's pay schedule was not in compliance with the requirements for a publicly available pay schedule for six active employees and one retired employee. For example, For one active employee in the Clinical Services Director position, the Employer reported an hourly payrate of \$164.37 in the pay period ending March 10, 2024. However, the Employer's Report on Personnel Classifications pay schedule, effective February 2024, did not clearly identify the time base for the position and corresponding payrate, and did not properly indicate the effective date to include the associated day. For one retired employee, the Employer reported an hourly payrate of \$49.08 in the pay period ending October 8, 2021. However, the Employer's Report on Personnel Classifications pay schedule, effective July 1, 2021 with a revision date of January 26, 2022, did not identify the Public Information and Training Supervisor position and corresponding payrate and did not properly indicate the correct effective date of June 21, 2021. As a result, the Employer's pay schedule did not meet all requirements of a publicly available pay schedule and the payrates reported for the sampled employees did not meet the definition of payrate. The Employer was not aware of the reporting requirements for a publicly available pay schedule.	12/23/2025	Newly aged finding as of 12.4.24 final report issue date.	IN PROGRESS: Observation 1 - Board salary schedules approved. Expected minutes on January 2026 board meeting. Observation 2 - Employer still working on draft side letter and is expected to provide ACRU 2 for review and feedback. Observation 3 - Corrections completed. Pending meeting minutes from Observation 1 to officially close. Expected closure February 2026.
85	EAMD (Employer Reporting)	Public Agency Pay Schedules	December 4, 2024	North Los Angeles County Regional Center, Inc.	3P23-014	2	Payrates Included Additional Compensation	The Employer incorrectly included additional compensation in the reported payrate for four active employees and one retired employee. For example, For one active employee, the Employer reported an hourly payrate of \$33.53 in the pay period ending March 12, 2023. However, the reported payrate included a temporary salary increase of \$2.92 and longevity adjustment of \$0.97. The Employer should have reported an hourly payrate of \$29.64. For another active employee, the Employer reported an hourly payrate of \$46.90 in the pay period ending July 16, 2023. However, the reported payrate included a temporary salary increase of \$4.04, a cost-of-living increase of \$3.30, an increase to the next highest pay step of \$0.73 and a merit pay of \$1.14 earned in the period July 17, 2023 through July 30, 2023. The Employer should have reported an hourly payrate of \$37.69 in the pay period ending July 16, 2023 and should ensure payroll is correctly reported in the associated earned period. The Employer considered the longevity adjustment and temporary salary increase as the employee's normal rate of pay. Additionally, the Employer did not understand payrate reporting requirements	12/23/2025	Newly aged finding as of 12.4.24 final report issue date.	IN PROGRESS: Observation 1 - Board salary schedules approved. Expected minutes on January 2026 board meeting. Observation 2 - Employer still working on draft side letter and is expected to provide ACRU 2 for review and feedback. Observation 3 - Corrections completed. Pending meeting minutes from Observation 1 to officially close. Expected closure February 2026.
86	EAMD (Employer Reporting)	Public Agency Pay Schedules	December 4, 2024	North Los Angeles County Regional Center, Inc.	3P23-014	3	Payrate Not Reported As Earned	The Employer did not report payrate as earned for one sampled active employee. The Employer reported an hourly payrate of \$33.53 in the pay period ending March 12, 2023. However, Employer records indicated the employee was paid for services performed during March 13, 2023 through March 14, 2023 and the earnings were included in the earnings and payrate reported for pay period ending March 12, 2023, as noted in Other Matter 1. The Employer should have separately reported an hourly payrate of \$29.64 for the pay period ending March 14, 2023. The Employer explained the reporting error was an oversight	12/23/2025	Newly aged finding as of 12.4.24 final report issue date.	IN PROGRESS: Observation 1 - Board salary schedules approved. Expected minutes on January 2026 board meeting. Observation 2 - Employer still working on draft side letter and is expected to provide ACRU 2 for review and feedback. Observation 3 - Corrections completed. Pending meeting minutes from Observation 1 to officially close. Expected closure February 2026.