Office of Audit Services
Employer Compliance Reviews - Open Findings Over 1 Year
Period Ending March 31, 2026

Total Number of Aged Findings: 51

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 March 31, 2026
1	**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.	3/31/2026	IN PROGRESS: After discussion with LEGO, PCPP will submit the acceptance risk to closeout this finding.
2	**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.	3/31/2026	IN PROGRESS: PCPP is waiting for the district to provided any additional supporting document before submitting the Request for Validation Form to OFAS to closeout this finding. PCPP will submit this form by end of April.
3	**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.	3/30/2026	IN PROGRESS: District working on obtaining documents for two members. District expects to have documents by 4/30/2026
4	**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.	3/30/2026	IN PROGRESS: District continuing to work with employees to obtain documents to confirm names. District expects to have all documents collected by 8/31/2026
5	**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	3/27/2026	IN PROGRESS: To review the RA in per diem appointment (2), RA in Fire Chief/Emergency Service Director pending review (2), all other (20) determined to be in violation due to special comp for work during wildfire.

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6	**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.	3/27/2026	IN PROGRESS: Reviewing paystub for all other non-confidential RAs, 22 in total.
7	**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.	3/27/2026	IN PROGRESS: Sent to OFAS for preapproval as review is complete. OFAS is questioning how we determine who is the governing body and requests legals input.
8	**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.	3/27/2026	IN PROGRESS: Reviewing paystub for all other non-confidential RAs, 22 in total.
9	**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.	3/17/2026	IN PROGRESS: Review and determination complete. RFV is with management for review. Upon approval will be submitting to OFAS for closure.
10	**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.	3/17/2026	IN PROGRESS: Employer responded via email that the City will work internally to compile info needed to present retroactive pay schedules to MOU review team once complete.
11	**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.	3/20/2026	IN PROGRESS: Reviewed the documents and confidential with MCP, however BP only sent activity report to prove hours worked for the 22-23 FY. Received requested activity report for full scope period and documents are under review.

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12	**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.	3/20/2026	IN PROGRESS: Review and determination complete. Pre-Approval was approved on 3/27/2026 . EAMD will be starting violation process.
13	**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.	3/24/2026	IN PROGRESS: sent the employer an email for a status update as EAMD have not received documents. Due Date 4/1/2026 to send documentation.
14	**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.	3/24/2026	IN PROGRESS: Sent the employer an email for a status update. Have not received documents of retro pay. Due date 4/1/2026
15	**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 RAs' 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.	2/11/2026	IN PROGRESS: Reviewing pay schedules/timesheets for 6 RAs.
16	**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 RAs' 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.	2/11/2026	IN PROGRESS: Working on Impacted RA docs/screenshots to upload to PREA folder in preparation for closure.
17	**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.	3/10/2026	IN PROGRESS: Review and determination complete. Submitted for Pre-Approval on 3/19/2026. Once Pre-approval is approved EAMD will be sending violation letters.

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18	**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-hourslimitation 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.	3/10/2026	IN PROGRESS: Review and determination complete. Submitted for Pre-Approval on 3/19/2026 . Once Pre-approval is approved EAMD will be sending violation letters.
19	**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.	3/27/2026	IN PROGRESS: Meet with HR and PD, Need additional info for 1 RA, MCP changes for 1 RA, Working on gathering supporting documents for 44 RA in preparation for closure. Sent one RA case to MAS to review an Independent contractor to verify.
20	**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.	3/27/2026	IN PROGRESS: Meet with HR and PD, confirmed two separations, pending justification for extension for 8 RA, request meeting with employer to discuss.
21	**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.	3/19/2026	IN PROGRESS: Meet PD to go over administrative side of PD org chart, ER confirmed there are PD who are assigned to performed the positions in PSU unit however, there are no sworn officers in Transparency Team. Will need to double check payrate/duties for 13 PD rep and 10 misc.
22	**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.	3/10/2026	IN PROGRESS: Review and determination complete. Submitted for Pre-Approval on 3/19/2026. Once Pre-approval is approved EAMD will be sending violation letters.
23	**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.	2/23/2026	IN PROGRESS: Review and determination complete. Pre-approval was approved and moving forward with violation process.
24	**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.	3/9/2026	IN PROGRESS: BP has made all corrections, verifying in myCalPERS that corrections have been made for 79 RAs.

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25	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.	3/9/2026	IN PROGRESS: Review and determination complete. Pre approval is drafted and with management for review. Upon approval will be submitting to OFAS for review.
26	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.	3/16/2026	IN PROGRESS: Reviewing all justification for extension and RA history to make sure that they are compliant before issuing determination to employer for 14 RAs.
27	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.	2/23/2026	IN PROGRESS: Review and determination complete. Submitted for Pre-Approval on 3/2/2026. Once Pre-approval is approved EAMD will be sending violation letters.
28	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.	3/25/2026	IN PROGRESS: Working on verifying violations. Seventeen violations have been found so far. Requested hiring docs from employer for these members.
29	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.	3/25/2026	IN PROGRESS: Working on verifying violations. Four violations have been found so far, requested hiring docs from employer for these members.
30	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.	3/25/2026	IN PROGRESS: Sent employer a list of 10 more RAs to enter and employer is researching appointments.
31	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.	3/25/2026	IN PROGRESS: Preparing RFV for management review.
32	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.	3/25/2026	IN PROGRESS: BP separated 20 RAs (13% of open appointments). BP still figuring out how to deal with the cease-and-desist order received on 03/11/2026 for sheriff's union regarding separating RAs. CalPERS has advised BP we are willing to set up a meeting to provide guidance and education on the use of retired annuitants with the BP and Union.
33	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	3/24/2026	IN PROGRESS: Requested additional payroll docs for out of scope periods for impacted RAs. Due date 4/3/2026

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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 March 31, 2026
34	**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.	3/24/2026	IN PROGRESS: BP to start separating RAs and will provide action plan for separating RAs still working. Due date 4/3/2026
35	**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	3/24/2026	IN PROGRESS: 10 consulting specialist left that the BP hasn't given description of duties for. Received information for 1 person and need information for the remaining impacted. Follow up email 3/24/2026.
36	**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.	3/24/2026	IN PROGRESS: 10 consulting specialist left that the BP hasn't given description of duties for. Received information for 1 person and need information for the remaining impacted. Follow up email 3/24/2026.
37	**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.	3/24/2026	IN PROGRESS: Payroll has not been completed. Followed up with employer because they are past the due date reporting payroll.
38	**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.	3/24/2026	IN PROGRESS: Review and determination complete. Pre approval is drafted and with management for review. Upon approval will be submitting to OFAS for review.
39	**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.	3/24/2026	IN PROGRESS: Met with them on 3/19/2026. Need additional documentation from employer that they said they could not obtain the information until April 9th. Giving them until 3/27/2026 to supply the information needed or we will move forward with determination.
40	**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. • 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. • 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 Employer previously hired 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. • 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. 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.	3/24/2026	IN PROGRESS: 3 RAS were over paid. Working on RVF for pre-approval.

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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 March 31, 2026
41	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.	2/17/2026	IN PROGRESS: Review and determination complete. Re-Submitted for Pre-Approval on 3/16/2026. Once Pre-approval is approved EAMD will be sending violation letters.
42	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: • 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. • 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. 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. 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.	2/17/2026	IN PROGRESS: Review and determination complete. Re-submitted for Pre-Approval on 3/20/2026. Once Pre-approval is approved EAMD will be sending violation letters.
43	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.	3/17/2026	IN PROGRESS: Review and determination complete. Submitted for Pre-Approval on 3/12/2026 . Once Pre-approval is approved EAMD will be sending violation letters.
44	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.	3/17/2026	IN PROGRESS: OFAS asked for additional information. Gathering information need to resubmit for closure.
45	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.	3/17/2026	IN PROGRESS: Review and determination complete. Submitted for Pre-Approval on 3/12/2026. Once Pre-approval is approved EAMD will be sending violation letters.

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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 March 31, 2026
46	**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.	3/24/2026	IN PROGRESS: Employer supplied duties statements for RA review on 3/24/2026. Need to review 5 RAs duties to the duty statement and verify payrate.
47	**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.	3/24/2026	IN PROGRESS: Payroll corrections were completed. Need to review entire RA history for compliance for the impacted members.
48	**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.	3/3/2026	IN PROGRESS: Request meeting for an impacted member review.
49	**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.	3/3/2026	IN PROGRESS: One impacted but numbers are not adding up in myCalPERS and matching to payroll. Need to review to determine what is going on to work with employer to correct.
50	**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.	3/3/2026	IN PROGRESS: Pending MCP Review--need clarification for overpayment reporting.
51	**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	3/31/2026	IN PROGRESS: Employer completed corrections in which EAMD is currently reviewing. Also pending updated salary schedules from employer. Expected closure possibly 4/30/26