**Office of Audit Services**
**Employer Compliance Reviews - Open Findings Over 1 Year**
**Period Ending June 30, 2026**

Total Number of Aged Findings: 14

| 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 June 30, 2026 |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 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:<br>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.<br>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.<br>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.<br>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 t that the RA payrates must be within the minimum and maximum rates listed on the pay schedule for comparable positions. | 6/25/2026 | IN PROGRESS: BP had some employee change over so we are working with new payroll team to make the requested changes. |
| 2 | 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:<br>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.<br>For two RAs, the Employer paid shift differential pay in pay periods ending September 24, 2022 and August 1, 2020, respectively.<br>As a result, the Employer's employment of the RAs was not compliant with employment after retirement restrictions.<br>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. | 6/25/2026 | IN PROGRESS: BP had some employee change over so we are working with new payroll team to make the requested changes. |
| 3 | 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. | 5/28/2026 | IN PROGRESS: Review and determination complete. Pre determination letters with management for review. Upon approval letters will be sent out and RFV will be submitting to OFAS for review. |
| 4 | 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:<br>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.<br>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.<br>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. | 6/1/2026 | IN PROGRESS: Made adjustment to AER and requested an updated calculation from RBSD for impacted. |
| 5 | 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. | 5/19/2026 | IN PROGRESS: Review and determination complete. Pre determination letters with management for review. Upon approval letters will be sent out and RFV will be submitting to OFAS for review. |
| 6 | 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. | 5/19/2026 | IN PROGRESS: Review and determination complete. Pre determination letters with management for review. Upon approval letters will be sent out and RFV will be submitting to OFAS for review. |

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| 7 | 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. | 5/19/2026 | IN PROGRESS: All missing appointments have been reported. Addressing one confidential RA that has some missing payroll. RFV will be drafted after missing payroll has been entered. |
| 8 | 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. | 6/26/2026 | IN PROGRESS: Review is complete and RFV is with Management for approval. Once approve we ill be submitting for validation. |
| 9 | 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.<br>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 | 5/14/2026 | IN PROGRESS: Review and determination complete. Pre determination letters with management for review. Upon approval letters will be sent out and RFV will be submitting to OFAS for review. |
| 10 | 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.<br>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. | 5/14/2026 | IN PROGRESS: Review is complete and RFV is with Management for approval. Once approve we ill be submitting for validation. |
| 11 | 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.<br>The Employer explained they did not develop or maintain documentation to support the payrates for Consulting Specialists | 5/14/2026 | IN PROGRESS: Review and determination complete. Pre determination letters with management for review. Upon approval letters will be sent out and RFV will be submitting to OFAS for review. |
| 12 | 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. | 5/20/2026 | IN PROGRESS: BP making corrections to payroll. After corrections are made can send RFV to management for review to submit for closure. |
| 13 | 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. | 5/20/2026 | IN PROGRESS: Review complete drafting pre determination letter and RFV for management review |

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| **14** | **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. | 5/12/2026 | IN PROGRESS: Review complete drafting pre determination letter and RFV for management review |