

**Office of Audit Services  
Employer Compliance Reviews - Open Findings Over 1 Year  
Period Ending June 30, 2024**

Total Number of Aged Findings: 39

Count	Report Issue Date	Name of Agency	Review	Project Number	Located Under Finding # in Final Report	Finding Type	Description of Finding	CalPERS Program Area	Last Contact	UPDATED Status From Program as of June 30, 2024
1	December 9, 2021	Chula Vista Elementary School District	School Pay Schedules and Payrates	4P20-004	2	<b>Payrates Included Additional Compensation</b>	The Employer incorrectly included additional compensation in the reported base payrate for four sampled active employees and one sampled retiree. For example, the Employer reported a monthly payrate of \$4,669.43 for one sampled employee in the period ended December 31,2020 that included 1% for post-employment health benefits and 11.5% for longevity pay in that amount of \$523.07. The Employer should have reported a base monthly payrate of \$4,146.36.	EAMD	6/27/2024	SDCOE/Employer has processed over 600 impacted members and are working on last batch of corrections. This is the “non 1% group” – that is the employee that did not receive the 1% non-creditable amount. Employer needs to reverse and re-report special compensation for 345 impacted members/68k payroll lines along with reviewing for accuracy. Since COE processes payroll once a month, June Payroll will be posted by 7/30/24. Notice of Action letter to be mailed week of 7/1/24.
2	December 9, 2021	Kern Union High School District	School Pay Schedules and Payrates	4P20-019	2	<b>Payrates Included Additional Compensation</b>	The Employer incorrectly included additional compensation in the reported base payrate for four sampled employees. For example, the Employer reported a payrate of \$7,695.86, in the period ended October 31, 2020, for a sampled employee that included Longevity Pay in the amount of \$960.56 and additional compensation of \$641.32. However, as noted in Other Matter 1, the Employer’s most current written labor agreement for Police Officers, California School Employees Association, Chapter #81 (Unit E – Police), effective July 1, 2015 to June 30, 2019, did not contain the conditions of payment for Longevity Pay. In addition, the Employer explained the remaining difference of \$641.32 was for overtime. The Employer should have reported a base monthly payrate of \$6,093.98.	EAMD	6/27/2024	Employer/COE has successfully submitted 84 of 84 files with 16 files remaining. EAMD currently reviewing for accuracy. Projected closure 7/30/24.
3	December 9, 2021	Pomona Unified School District	School Pay Schedules and Payrates	4P20-033	2	<b>Payrates Included Additional Compensation</b>	The Employer incorrectly included additional compensation in the reported base payrate for three active sampled employees and one sampled retiree. For example, the Employer reported a monthly payrate of \$14,310 for one sampled employee in the period ended December 31, 2020 that included Longevity Pay in the amount of \$746. The Employer should have reported a monthly payrate of \$13,564.	EAMD	6/27/2024	EAMD will submit for closure before next IARC 7/31/24
4	December 9, 2021	Ravenswood City Elementary School District	School Pay Schedules and Payrates	4P20-035	2	<b>Full-time Payrates Not Reported</b>	The Employer did not report full-time payrates for three sampled active employees. Specifically, the payrates reported reflected monthly payrates of less than the full-time equivalent of 260 days. For example, the Employer reported a monthly payrate of \$3,059.42 in pay period ended December 31, 2020 for one sampled employee. The reported payrate reflected the earnings for working 246 days in an academic year rather than a full-time payrate based on 260 days. The Employer should have reported a monthly payrate of \$3,298.53	EAMD	6/27/2024	COE has completed all the payroll corrections for 121 impacted members, covering 2015 to current, with the exception of 6-8 as they are in the process of troubleshooting errors. Board meeting is scheduled on 6/27/24 with minutes to follow either same day or Monday 7/1. CalPERS DEO met with district on 6/24/24 and confirmed that observations will be closed either 6/30/24 or early July.

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5	December 9, 2021	Ravenswood City Elementary School District	School Pay Schedules and Payrates	4P20-035	3	<b>Unable to Determine the Full-Time Payrate</b>	The Employer did not provide any documentation to determine if the correct full-time payrate was reported for one sampled employee. Specifically, the Employer reported a monthly payrate of \$12,089.75 for the Director of Cities in School employee. During this time, the employee served as the Executive Director of the 49er Academy. The Employer did not provide any of the requested documents to support the reported payrate and determine if the payrate represented the correct full-time payrate based on 40 hours per week.	EAMD	6/27/2024	COE has completed all the payroll corrections for 121 impacted members, covering 2015 to current, with the exception of 6-8 as they are in the process of troubleshooting errors. Board meeting is scheduled on 6/27/24 with minutes to follow either same day or Monday 7/1. CalPERS DEO met with district on 6/24/24 and confirmed that observations will be closed either 6/30/24 or early July.
6	December 9, 2021	Ravenswood City Elementary School District	School Pay Schedules and Payrates	4P20-035	1	<b>Pay schedules not in compliance</b>	The Employer's pay schedules did not list full-time pay rates for one sampled active employee and a position was not included on a pay schedule for one sampled active employee. For example, the Management/Confidential pay schedule, effective July 1, 2019, lists an annual payrate that is based on a 246-day work year instead of 260 days. In Addition, the Director of Cities in School was not included on any of the pay schedules. As a result, reported payrates for sampled employees in the associated groups did not meet the definition of payrate and cannot be used to calculate retirement benefits.	EAMD	6/27/2024	COE has completed all the payroll corrections for 121 impacted members, covering 2015 to current, with the exception of 6-8 as they are in the process of troubleshooting errors. Board meeting is scheduled on 6/27/24 with minutes to follow either same day or Monday 7/1. CalPERS DEO met with district on 6/24/24 and confirmed that observations will be closed either 6/30/24 or early July.
7	December 9, 2021	San Diego Unified School District	School Pay Schedules and Payrates	4P20-041	1	<b>Full-time Payrates Not Reported</b>	The Employer did not report full-time payrates for one sampled active employee and one sampled retiree. For example, the payrate reported reflected a monthly payrate of less than the full-time equivalent of 260 days. The Employer reported a monthly payrate of \$4,471.65 in the pay period ended August 31, 2020. The reported payrate reflected the earnings for working 217 days in an academic year rather than a full-time payrate based on 260 days. The Employer should have reported a monthly payrate of \$5,357.73.	EAMD	6/27/2024	As of 6/27/24, employer has one FY remaining to correct 16/17. Employer also has a population of impacted members (7%) which were identified and included Charter employees, Temporary Out of Class, Temporary Upgrade Pay etc. These members will be corrected after all FY's have been completed. Currently focused and prioritizing audit corrections with anticipation to close by 7/31/24. Notice of Action will go out on 7/1/24 with fees assessed 9/30.
8	December 9, 2021	San Diego Unified School District	School Pay Schedules and Payrates	4P20-041	2	<b>Payrates Included Additional Compensation</b>	The Employer incorrectly included additional compensation in the reported base payrate for one sampled active employee. Specifically, the Employer reported a monthly payrate of \$8,489.90 in the period ended December 31,2020 that included Longevity Pay of \$369.13, Peace Offer Standards and Training Advanced Certification Pay of \$738.25, and Uniform Allowance of \$80. The Employer should have reported a base monthly payrate of \$7,302.53.	EAMD	6/27/2024	As of 6/27/24, employer has one FY remaining to correct 16/17. Employer also has a population of impacted members (7%) which were identified and included Charter employees, Temporary Out of Class, Temporary Upgrade Pay etc. These members will be corrected after all FY's have been completed. Currently focused and prioritizing audit corrections with anticipation to close by 7/31/24. Notice of Action will go out on 7/1/24 with fees assessed 9/30.

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9	December 9, 2021	Santa Clara County Schools	School Pay Schedules and Payrates	4P20-047	1	<b>Full-time Payrates Not Reported</b>	The Employer did not report full-time payrates for two sampled active employees. Specifically, the payrates reported reflected a monthly payrate of less than the full-time equivalent of 40 hours per week or 260 days. For one sampled employee, the Employer reported a monthly payrate of \$3,171.14 in the pay period ended December 31, 2020. The reported payrate reflected earnings for working 7 hours per day and 192 days in an academic year. The Employer should have reported a monthly payrate of \$3,936.40. For another sampled employee, the Employer reported a monthly payrate of \$4,896.11 in the pay period ended December 31, 2020. The reported payrate reflected the earnings for working 185 days in an academic year rather than a full-time payrate based on 260 days. The Employer should have reported a monthly payrate \$6,307.60.	EAMD	6/27/2024	Employer has 6,713 impacted members and 68k payroll lines from FY 2015/2016 through FY 2022/2023. Employer has completed 3 of 9 FY's 15/16, FY 16/17 AND FY 17/18. Currently one staff along with other duties are reviewing, reversing, re-reporting and resolving errors. Employer has now dedicated staff to complete review for efficiency and increase uploads to one FY per three weeks. Employer has requested extension through 9/30/24. Extension will be denied and Notice of Action letter will be sent for target week of 7/1/24.
10	December 9, 2021	West Contra Costa Unified School District	School Pay Schedules and Payrates	4P20-058	2	<b>Full-time Payrates Not Reported</b>	The Employer did not report full-time payrates for five sampled active classified employees and one sampled classified retiree. Specifically, the payrates reported for each sampled employee reflected a workweek of less than 40 hours. For example, the Employer reported a monthly payrate of \$7,889.05 per month for one sampled active classified employee in the pay period ended December 31, 2020. However, the monthly payrate should have been reported as \$8,415.33.	EAMD	6/27/2024	Reversal file was posted. Employer uploaded corrected payroll information for all impacted members over the audit scope period. Employer is currently correcting 368 payroll reporting errors. In accordance with CCR 565.1, employer has 60 calendar days to correct errors. Employer stated milestone of July 12, 2024 to have all corrections and errors completed.
11	December 9, 2021	Woodland Joint Unified School District	School Pay Schedules and Payrates	4P20-059	1	<b>Full-time Payrates Not Reported</b>	The Employer did not report the full-time payrate for one sampled active classified employee. Specifically, the payrate reported for the sampled employee reflected a workweek of less than 40 hours. The Employer reported a monthly payrate of \$8,809.94 for the employee in the period ending December 31, 2020. However, the monthly payrate should have been reported as \$8,552.37.	EAMD	6/27/2024	Employer completed FY 15/16 corrections with 25 exceptions. Employer also working on 14/15 corrections to provide status by 6/27/24. Employer is now working on previous skipped/complex corrections and anticipated to complete by 6/30/24 but target date now TBD due to review of complex errors of 70 or so members. .
12	December 9, 2021	Woodland Joint Unified School District	School Pay Schedules and Payrates	4P20-059	2	<b>Payrates Included Additional Compensation</b>	The Employer incorrectly included additional compensation in the reported base payrate for three sampled employees. For example, the Employer reported a payrate of \$15,468.17 in the period ending December 31, 2020, for a sampled employee that included Longevity Pay in the amount of \$745.33. The Employer should have reported a base monthly payrate of \$14,722.93.	EAMD	6/27/2024	Employer completed FY 15/16 corrections with 25 exceptions. Employer also working on 14/15 corrections to provide status by 6/27/24. Employer is now working on previous skipped/complex corrections and anticipated to complete by 6/30/24 but target date now TBD due to review of complex errors of 70 or so members. .

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13	August 4, 2022	Glendale Community College District	OSSP	3P21-026	1	<b>Not Reportable</b>	The Employer reported OSSP for four sampled employees that was not reportable. For example, for one sampled employee, the Employer reported OSSP of \$1,794.82 for the pay period ended June 30, 2021. However, the Employer's intent was to provide Division Chairs compensation in addition to their placement on the Instructor's Salary Schedule. As a result, the payment did not meet the requirements of OSSP and should not have been reported.	EAMD	6/27/2024	EAMD reviewing and will resubmit for next IARC period 7/31/2024.
14	August 4, 2022	Rio Elementary School District	OSSP	3P21-052	1	<b>Not Reportable</b>	The Employer reported OSSP for three sampled employees that was not reportable. For example, for the pay period ended September 30, 2020, the Employer reported OSSP of \$2,154.46. However, the Employer's 2020-21 written labor policy stated employees would receive a one percent salary increase retroactive to July 1, 2020. As a result, the OSSP was not reportable.	EAMD	6/27/2024	EAMD will submit for closure on 7.12.24
15	February 2, 2023	Borrego Springs Fire Protection District	Holiday Pay	1P22-005	1	<b>Not Reportable</b>	The Employer reported Holiday Pay for four sampled active employees that was not reportable. For example, for one employee the Employer reported Holiday Pay of \$130.92 for the pay period ended July 15, 2019. However, the Employer was unable to demonstrate that the conditions of payment for Holiday Pay contained in the written labor policy for the Borrego Springs Firefighters Association, effective March 16, 2018, was adopted and approved by the Employer's governing body. As a result, the Employer should not have reported Holiday Pay. In another example, the Employer reported a payrate that included Holiday Pay for a sampled active employee in the pay period ended July 15, 2021. The Employer's written labor agreement, effective July 1, 2021, and referenced side letter indicated Holiday Pay will no longer be paid separately and will be included in the base payrate. However, the labor agreement and side letter were not approved by the Employer's governing body.	EAMD	6/27/2024	EAMD reviewing and will resubmit for next IARC period 7/31/2024.
16	February 2, 2023	City of Avenal	Holiday Pay	1P22-010	1	<b>Not Reportable</b>	The Employer reported Holiday Pay for three sampled active employees and one sampled retired employee that was not reportable. Specifically, the written labor agreements between the Employer and the Avenal Police Officers' Association (MOU) for periods July 1, 2018 to June 30, 2020 and July 1, 2021 to June 30, 2024 for three of the employees did not include all conditions of payment for Holiday Pay, and there was no written labor agreement for the fourth employee who was the Police Captain. For example, for one employee the Employer reported Holiday Pay of \$879.48 for pay period ended January 4, 2020; however, the MOU for period July 1, 2018 to June 30, 2020 did not indicate the method for calculating Holiday Pay. Additionally, for one employee, the employer reported Holiday Pay of \$308.16 for pay period ended October 26, 2019; however, the pay was for Columbus Day which was not included in the MOU as a holiday eligible for Holiday Pay. As a result, the Holiday Pay was not reportable.	EAMD	6/27/2024	EAMD reviewing and will resubmit for next IARC period 7/31/2024.

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17	February 2, 2023	City of Sutter Creek	Holiday Pay	1P22-022	1	<b>Not Correctly Reported</b>	The Employer incorrectly reported Holiday Pay for three sampled active employees and one sampled retired employee. For example, for one employee, the Employer included Education Incentive Pay in the payrate used to calculate the reported Holiday Pay of \$177.68 for pay period ended June 12, 2021. The Employer's Memorandum of Understanding (MOU) for the City of Sutter Creek Police Officers Association specifies that employees shall be paid 8 hours for holidays worked at the regular rate of pay per month and does not identify inclusion of additional items of compensation in the payrate. In addition, the reported Holiday Pay of \$177.68 included amounts for Uniform Allowance, a retroactive Holiday Pay that was earned in six prior earned pay periods and payment for a holiday that was not listed as a holiday eligible for Holiday Pay in the Employer's MOU. The Employer should have reported Holiday Pay of \$88.47 in the pay period ended June 12, 2021.	EAMD	6/27/2024	EAMD reviewing and will resubmit for next IARC period 7/31/2024.
18	February 2, 2023	Garden Valley Fire Protection District	Holiday Pay	1P22-030	1	<b>Not Reportable</b>	The Employer reported Holiday Pay for three sampled active employees and one retired sampled employee that was not reportable. Specifically, for one sampled active employee, the Employer reported Holiday Pay in the amount of \$285.56 for the pay period ended October 8, 2021. However, the pay did not meet the definition of Holiday Pay. The contract between the Employer and the employee states that the employee shall not be required to work on holidays occurring on a workday. In addition, for two sampled active employees and one retired sampled employee, all conditions of payment for Holiday Pay were not indicated in the written labor agreement. For example, for one sampled active employee the Employer reported Holiday Pay of \$127.99 for the pay period ended January 28, 2022. The Garden Valley Fire Labor Group Memorandum of Understanding (MOU) specifies "shift employees shall receive 5.5 hours per pay period of Holiday Leave" but does not include how the Holiday Pay amount is calculated. As a result, the Holiday Pay is not reportable.	EAMD	6/27/2024	EAMD will re-submit for closure on 7/2/24
19	February 2, 2023	Lakeport County Fire Protection District	Holiday Pay	1P22-038	1	<b>Not Reportable</b>	The Employer reported Holiday Pay for one sampled retired employee that was not reportable. Specifically, the Employer reported for the employee Holiday Pay of \$167.53 for pay period ended July 15, 2019. However, the Employer's written labor policy did not include Holiday Pay as an item of compensation. As a result, the Employer should not have reported Holiday Pay.	EAMD	6/27/2024	Employer needs side letter to be approved by the Board on 7/9/2024 and payroll corrections will follow and cover 2019 through current. EAMD uploaded payroll data on behalf of fire district for 15 impacted members and compiled data via spreadsheet for fire district to validate degrees and certifications related to educational incentive as they will be including special comp item in the calculation of Holiday Pay per the updated labor agreement language. Second notice of Action was sent on 6/3/24 in which payroll fees will be assessed in July.

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20	February 2, 2023	Lakeport County Fire Protection District	Holiday Pay	1P22-038	2	<b>Not Correctly Reported</b>	The Employer incorrectly reported Holiday Pay for three sampled active employees. For example, for one sampled employee, the Employer reported Holiday Pay of \$151.49 for the pay period ended October 31, 2021. The Employer's written labor agreement stated Holiday Pay would be paid at the base pay rate. However, the Employer used an hourly payrate that included additional compensation in their calculation of Holiday Pay, and the hourly payrate was based on 2,080 hours in a year instead of 2,912 hours in a year for safety members. In addition, the Employer incorrectly calculated Holiday Pay based on 13 holidays and 24 pay periods. However, the employee was hired on October 1, 2021 and only earned seven holidays during the October 1, 2021 to December 31, 2021 pay periods. The Employer should have reported \$210.45 of Holiday Pay for the pay period ended October 31, 2021.	EAMD	6/27/2024	Employer needs side letter to be approved by the Board on 7/9/2024 and payroll corrections will follow and cover 2019 through current. EAMD uploaded payroll data on behalf of fire district for 15 impacted members and compiled data via spreadsheet for fire district to validate degrees and certifications related to educational incentive as they will be including special comp item in the calculation of Holiday Pay per the updated labor agreement language. Second notice of Action was sent on 6/3/24 in which payroll fees will be assessed in July.
21	February 2, 2023	Linda Fire Protection District	Holiday Pay	1P22-039	1	<b>Not Correctly Reported</b>	The Employer incorrectly reported Holiday Pay for three sampled active employees and one sampled retired employee. Specifically, the Employer included Educational Incentive Pay and/or Longevity Pay in the base payrate used to calculate Holiday Pay. For example, for one retired sampled employee, the Employer reported Holiday Pay in the amount of \$393.64 for the pay period ended March 31, 2020 based on a payrate that included Educational Incentive Pay and Longevity Pay. However, the Employer's Memorandum of Understanding (MOU) for the Linda Fire Protection District Firefighters Association did not identify additional compensation was to be included when calculating Holiday Pay. The employer should have reported Holiday Pay of \$303.72 for the pay period ended March 31, 2020.	EAMD	6/27/2024	EAMD reviewing and will resubmit for next IARC period 7/31/2024.
22	February 2, 2023	Linde-Peters Rural County Fire Protection District	Holiday Pay	1P22-040	2	<b>Not Reportable</b>	The Employer reported Holiday Pay for three sampled active employees that was not reportable. For example, the Employer reported for one employee Holiday Pay of \$922.32 for the pay period ended September 12, 2021. However, the employee is a PEPRA member and the payment was for a cash out of 36 hours of accumulated holiday credit. As a result, the Employer should not have reported Holiday Pay since cash out of holiday credit is not reportable for PEPRA members.	EAMD	6/27/2024	EAMD has completed all payroll corrections employer's behalf. Awaiting Board meeting minutes which will be received after the next Board meeting on 7/11/2024. Target closure 7/30/24
23	April 6, 2023	Corona-Norco Unified School District	Part-time Employee Membership Enrollment	2P22-011	1	<b>Employees Exceeding 1,000 Work Hours Not Enrolled</b>	The Employer did not enroll three part-time employees who exceeded 1,000 hours worked in a fiscal year. For example, for one sampled employee, the employee exceeded 1,000 hours worked on May 25, 2022 during fiscal year 2021-2022, and was not otherwise excluded from membership by contract or by law. As a result, the employee was eligible for membership and the Employer should have enrolled the employee into CalPERS membership.	EAMD	6/28/2024	Employer will provide payroll adjustments at the end of the month. Next week will confirm adjustments and will be ready to submit for closure once adjustments are confirmed.

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24	April 6, 2023	County of Humboldt	Part-time Employee Membership Enrollment	2P22-012	1	<b>Full-Time Employee Not Enrolled</b>	The Employer did not enroll an employee that worked full-time for more than six months. Specifically, the sampled employee was appointed to a full-time position from May 10, 2021 through December 31, 2021 to work 40 hours per week, with continuous employment in excess of six months, and was not otherwise excluded from membership by contract or by law. As a result, the employee met CalPERS membership eligibility, and the Employer should have enrolled the employee into CalPERS membership upon hire.	EAMD	6/28/2024	Reviewing list of possible impacted employees
25	April 6, 2023	County of Humboldt	Part-time Employee Membership Enrollment	2P22-012	2	<b>Employees Exceeding 1,000 Work Hours Not Enrolled</b>	The Employer did not enroll three part-time employees who exceeded 1,000 hours worked in a fiscal year. For example, one sampled employee exceeded 1,000 hours worked on March 1, 2022 during fiscal year 2021-2022, and was not otherwise excluded from membership by contract or by law. As a result, the employee was eligible for membership and the Employer should have enrolled the employee into CalPERS membership.	EAMD	6/28/2024	Reviewing list of possible impacted employees
26	April 6, 2023	Fresno Unified School District	Part-time Employee Membership Enrollment	2P22-014	1	<b>Employee with Prior CalPERS Membership Not Enrolled</b>	The Employer did not enroll a part-time employee who had prior CalPERS membership. Specifically, the sampled employee had prior CalPERS membership with another employer and was not otherwise excluded from membership by contract or by law. As a result, the employee was eligible for membership, and the Employer should have enrolled the employee into membership immediately upon hire.	EAMD	6/28/2024	Employer will provide payroll adjustments at the end of the month. Next week will confirm adjustments and will be ready to submit for closure once adjustments are confirmed.
27	April 6, 2023	Fresno Unified School District	Part-time Employee Membership Enrollment	2P22-014	2	<b>Employee Exceeding 1,000 Work Hours Not Enrolled</b>	The Employer did not enroll one part-time employee who exceeded 1,000 hours worked in a fiscal year. Specifically, one sampled employee exceeded 1,000 hours worked on May 28, 2020 during fiscal year 2019-20, and was not otherwise excluded from membership by contract or by law. As a result, the employee was eligible for membership, and the Employer should have enrolled the employee into CalPERS membership when eligibility was met.	EAMD	6/28/2024	Employer will provide payroll adjustments at the end of the month. Next week will confirm adjustments and will be ready to submit for closure once adjustments are confirmed.
28	April 6, 2023	Fresno Unified School District	Part-time Employee Membership Enrollment	2P22-014	3	<b>Unable to Demonstrate Compliance</b>	The Employer was unable to provide documentation to support hours worked for two sampled part-time or irregular-basis employees. For example, for one sampled employee, the Employer provided a report that indicated the employee exceeded 1,000 hours worked on May 24, 2021 during the fiscal year 2020-21. The Employer explained the hours included hours worked under extra pay duties, and those hours should be excluded. However, the Employer did not provide the documentation to support the extra pay duties should be excluded and the associated hours.	EAMD	6/28/2024	Employer will provide payroll adjustments at the end of the month. Next week will confirm adjustments and will be ready to submit for closure once adjustments are confirmed.
29	April 6, 2023	Greater Vallejo Recreation District	Part-time Employee Membership Enrollment	2P22-016	3	<b>Employee with Prior CalPERS Membership Not Enrolled</b>	The Employer did not enroll a part-time employee who had prior CalPERS membership at the time of hire. Specifically, the sampled employee had prior CalPERS membership with another employer and was not otherwise excluded from membership by contract or by law. In addition, the employee also had prior membership through a prior employment with the Employer and was enrolled in 2013. As a result, the employee was eligible for membership and the Employer should have enrolled the employee into membership immediately upon hire.	EAMD	6/28/2024	28 needed corrections, waiting on 12 remaining for them to fixed
30	April 6, 2023	Greater Vallejo Recreation District	Part-time Employee Membership Enrollment	2P22-016	1	<b>Employee with Current CalPERS Membership Not Enrolled</b>	The Employer did not enroll a part-time employee who had CalPERS membership. Specifically, the sampled employee was enrolled into membership through their employment with another employer while working in a part time position with the Employer and was not otherwise excluded from membership by contract or by law. As a result, the employee was eligible for membership and the Employer should have enrolled the employee into membership when eligibility was met.	EAMD	6/28/2024	28 needed corrections, waiting on 12 remaining for them to fixed

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31	April 6, 2023	Greater Vallejo Recreation District	Part-time Employee Membership Enrollment	2P22-016	2	<b>Employee Exceeding 1,000 Work Hours Not Enrolled</b>	The Employer did not enroll a part-time employee who exceeded 1,000 hours worked in a fiscal year. Specifically, the employee exceeded 1,000 hours worked on May 8, 2020 during fiscal year 2019-2020, and was not otherwise excluded from membership by contract or by law. As a result, the employee was eligible for membership, and the Employer should have enrolled the employee into CalPERS membership when eligibility was met.	EAMD	6/28/2024	28 needed corrections, waiting on 12 remaining for them to fixed
32	April 6, 2023	Modesto City Elementary School District	Part-time Employee Membership Enrollment	2P22-019	1	<b>Employees Exceeding 1,000 Work Hours Not Enrolled</b>	The Employer did not enroll three part-time employees who exceeded 1,000 hours worked in a fiscal year. For example, one employee exceeded 1,000 hours worked on January 18, 2022 during fiscal year 2021-2022, and was not otherwise excluded from membership by contract or by law. As a result, the employee was eligible for membership, and the Employer should have enrolled the employee into CalPERS membership.	EAMD	6/28/2024	Employer will provide payroll adjustments at the end of the month. Next week will confirm adjustments and will be ready to submit for closure once adjustments are confirmed.
33	April 6, 2023	North Kern-South Tulare Hospital District	Part-time Employee Membership Enrollment	2P22-021	1	<b>Employee Exceeding 1,000 Work Hours Not Enrolled</b>	The Employer did not enroll one sampled part-time employee who exceeded 1,000 hours worked in a fiscal year. Specifically, the sampled employee exceeded 1,000 hours worked on February 9, 2022 during fiscal year 2021-22 and was not otherwise excluded from membership by contract or by law. As a result, the employee was eligible for membership, and the Employer should have enrolled the employee into CalPERS membership March 1, 2022. During our audit, the Employer enrolled the employee into CalPERS membership on November 16, 2022 with an eligibility date of October 16, 2022.	EAMD	6/28/2024	Waiting for employer to report 2 employees appointments and payroll
34	April 6, 2023	Panama-Buena Vista Union Elementary School District	Part-time Employee Membership Enrollment	2P22-024	1	<b>Employees Exceeding 1,000 Work Hours Not Enrolled</b>	The Employer did not enroll five part-time employees who exceeded 1,000 hours worked in a fiscal year. For example, one sampled employee exceeded 1,000 hours worked in May 2022 during fiscal year 2021-2022. In another example, the Employer's roster identified one sampled employee exceeded 1,000 hours worked during fiscal years 2019-2020 and 2021-2022. The employees were not otherwise excluded from membership by contract or by law. As a result, the employees were eligible for membership and the Employer should have enrolled the employees into CalPERS membership.	EAMD	6/28/2024	Reviewing list of possible impacted employees
35	April 6, 2023	Sacramento Public Library Authority	Part-time Employee Membership Enrollment	2P22-026	1	<b>Employees Exceeding 1,000 Work Hours Not Enrolled</b>	The Employer did not enroll two part-time employees who exceeded 1,000 hours worked in a fiscal year. For example, one employee exceeded 1,000 hours worked on June 23, 2022 during fiscal year 2021-2022, and was not otherwise excluded from membership by contract or by law. As a result, the employee was eligible for membership and the Employer should have enrolled the employee into CalPERS membership.	EAMD	6/28/2024	Reviewing list of possible impacted employees
36	April 6, 2023	San Diego Trolley, Inc.	Part-time Employee Membership Enrollment	2P22-027	1	<b>Employee with Prior CalPERS Membership Not Enrolled</b>	The Employer did not enroll a part-time employee who had prior CalPERS membership at the time of hire. Specifically, the sampled employee had prior CalPERS membership with another employer and was not otherwise excluded from membership by contract or by law. As a result, the employee was eligible for membership, and the Employer should have enrolled the employee into membership immediately upon hire.	EAMD	6/28/2024	Waiting for employer to report 27 employees appointments and payroll
37	April 6, 2023	San Diego Unified School District	Part-time Employee Membership Enrollment	2P22-028	1	<b>Employees Exceeding 1,000 Work Hours Not Enrolled</b>	The Employer did not enroll three part-time employees who exceeded 1,000 hours worked in a fiscal year. For example, for one sampled employee, the employee exceeded 1,000 hours worked on June 14, 2022 during fiscal year 2021-2022, and was not otherwise excluded from membership by contract or by law. As a result, the employee was eligible for membership and the Employer should have enrolled the employee into CalPERS membership.	EAMD	6/28/2024	Reviewing list of possible impacted employees



Office of Audit Services  
Employer Compliance Reviews - Open Findings Over 1 Year  
Period Ending June 30, 2024

Total Number of Aged Findings: 39

Count	Report Issue Date	Name of Agency	Review	Project Number	Located Under Finding # in Final Report	Finding Type	Description of Finding	CalPERS Program Area	Last Contact	UPDATED Status From Program as of June 30, 2024
38	April 6, 2023	Temecula Preparatory School	Part-time Employee Membership Enrollment	2P22-032	1	<b>Full-Time Employee Not Enrolled</b>	The Employer did not enroll an employee who was hired full-time. Specifically, the sampled employee was appointed to a full-time position on June 5, 2019 and was not otherwise excluded from membership by contract or law. In addition, the employee had prior membership with another CalPERS employer. As a result, the employee met CalPERS membership eligibility, and the Employer should have enrolled the employee into membership immediately upon hire.	EAMD	6/28/2024	Employer will provide payroll adjustments at the end of the month. Next week will confirm adjustments and will be ready to submit for closure once adjustments are confirmed.
39	April 6, 2023	Temecula Preparatory School	Part-time Employee Membership Enrollment	2P22-032	2	<b>Employee Exceeding 1,000 Work Hours Not Enrolled</b>	The Employer did not enroll a part-time employee who exceeded 1,000 hours worked in a fiscal year. Specifically, the sampled employee exceeded 1,000 hours worked in pay period ended June 15, 2021 during fiscal year 2020-2021. The employee was not otherwise excluded from membership by contract or by law. As a result, the employee was eligible for membership and the Employer should have enrolled the employee into CalPERS membership.	EAMD	6/28/2024	Employer will provide payroll adjustments at the end of the month. Next week will confirm adjustments and will be ready to submit for closure once adjustments are confirmed.