

Office of Audit Services
Employer Compliance Review - Open Findings Over 1 Year
As of June 30, 2021

Count	Report Issue Date	Name of Agency	Review	Project Number	Located Under Finding # in Final Report	Finding Type	Description of Finding	CalPERS Program Area	UPDATED Status From Program
1	06/04/20	County of Siskiyou	Pay Schedule Review	1P19-033	1	Position Title/Time Base/Effective Date	The Employer's pay schedules for fiscal years 2017-18 and 2019-20 did not identify the position title for every employee position, did not indicate the time base for each payrate, and did not indicate an effective date. Therefore, reported payrates for the employees did not meet the definition of payrate and cannot be used to calculate retirement benefits.	EAMD	IN PROGRESS: The Employer is in the process of updating, and obtaining Board approval for their Publicly Available Pay Schedules to bring this finding into compliance.
2	06/25/20	Chino Valley Independent Fire District	Retroactive Special Compensation Adjustments Review	2P19-005	1	Not Supported	The Employer reported a Uniform Allowance for one sampled retired employee; however, the Employer was not able to support the \$364.08 reported on October 28, 2017 because the amount of the Uniform Allowance was not identified in the Employer's written labor policy.	EAMD	IN PROGRESS: The Employer is in the process of updating, and obtaining Board approval for the pertinent Labor Policy or Agreement to bring this finding into compliance.
3	06/25/20	Chino Valley Independent Fire District	Retroactive Special Compensation Adjustments Review	2P19-005	2	Not Accurately Reported	The Employer did not report a RSCA in the period earned for the sampled retired employee noted in Observation 1. The Employer reported Uniform Allowance in the amount of \$364.08 for the period of October 28, 2017 through October 31, 2017. However, the pay was earned for the period July 1, 2017 through June 30, 2018.	EAMD	IN PROGRESS: The Employer is in the process of making the necessary payroll adjustments to bring this finding into compliance.