

Office of Audit Services
 Employer Compliance Review - Open Observations Over 1 Year
 As of September 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	06/25/20	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.
2	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.