

Office of Audit Services  
Employer Compliance Review - Open Observations Over 1 Year  
As of March 31, 2023

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	September 2, 2021	City of Montebello	Value of EPMC Review	3P20-022	2	Misreported Amount	The Employer misreported the value of EMPC for five sampled employees.	CRU	IN PROGRESS: The Employer is in the process of making the necessary payroll adjustments to bring this finding into compliance.
2	September 2, 2021	City of San Fernando	Value of EPMC Review	3P20-001	1	Misreported Amount	The Employer misreported the value of EPMC for three sampled employees. Specifically, the Employer overstated or understated the reported earnings amount used to calculate the value of EPMC for the sampled employees. As a result, the associated value of EPMC reported was incorrect. For example, for one sampled employee, the Employer reported \$477.33, or 11.85%, as the value of EPMC for the pay period ended March 15, 2019, when it should have been reported as \$359.54, or 9%. The Employer incorrectly included a value of EPMC amount in the earnings used to calculate the value of EPMC. As result, the value of EPMC amount was misreported.	CRU	IN PROGRESS: The Employer is in the process of making the necessary payroll adjustments to bring this finding into compliance.
3	December 9, 2021	Berkeley Unified Sch Dist	Pay Schedules and Payrates - School Employers	4P20-001	1	Pay Schedules Not In Compliance	The Employer's pay schedules were not properly approved for six sampled employees. For example, the Employer's School Board (Board) approved salary increases for the Berkeley Council of Classified Employees group; however, the pay schedule, effective July 1, 2020, was not approved by their Board. 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.	CRU	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.
4	December 9, 2021	Berkeley Unified Sch Dist	Pay Schedules and Payrates - School Employers	4P20-001	2	Full-time Payrates Not Reported	The Employer did not report full-time payrates for three sampled active employees and one sampled retiree. Specifically, the payrates reported reflected monthly payrates of less than 40 hours per week or the full-time equivalent of 261 days. In one example, the Employer reported a monthly payrate of \$9,556.83 in the pay period ended December 31, 2020. The reported payrate reflected the earnings for working 222 days in an academic year rather than a full-time payrate based on 261 days. The Employer should have reported a monthly payrate of \$10,147.68. In another example, the Employer reported a monthly payrate of \$8,897 in the pay period ended December 31, 2020. The reported payrate reflected the earnings for working 7.5 hours per day or 37.5 hours per week rather than a full-time payrate based on 8 hours per day or 40 hours per week. The Employer should have reported a monthly payrate of \$9,453.77	Employer Reporting	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.

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5	December 9, 2021	Berkeley Unified Sch Dist	Pay Schedules and Payrates - School Employers	4P20-001	3	Payrates Included Additional Compensation	The Employer incorrectly included additional compensation in the reported base payrate for two sampled employees. For example, the Employer reported a payrate of \$7,572.48 per month in the period ended December 31, 2020 for a sampled employee that included Longevity Pay in the amount of \$182.48. The Employer should have reported a base monthly payrate of \$7,390.	Employer Reporting	IN PROGRESS: The Employer is in the process of making the necessary payroll adjustments to bring this finding into compliance.
6	December 9, 2021	Broadmoor Police Protection District	Broadmoor Police Protection District	P20-005	3	Payrate Included Special Compensation	Payrate reported by the Employer included special compensation for one sampled employee. Specifically, the Employer included Police Officer Standard Training (POST) Certificate Pay, an item of special compensation, in the reported payrate. The Employer reported an hourly payrate of \$48.59 for an employee in the Police Officer III position in the pay period ended March 6, 2021. According to the BPOA salary schedule, effective July 1, 2020, the payrates listed included additional compensation for POST Certificate Pay, ranging from approximately five to seven percent. The payrate reported to CalPERS included five percent Intermediate POST Certificate Pay. The Employer should have reported \$46.26 as the base hourly payrate and the associated POST Certificate Pay amount separately as special compensation for the sampled employee.	Employer Reporting	IN PROGRESS: EAMD is working with the Legal Office to determine correct payrate for each position retroactively back to the scope period before making any payroll corrections as it can impact the calculation of the special compensation amounts.
7	December 9, 2021	Broadmoor Police Protection District	Broadmoor Police Protection District	P20-005	4	Incorrect Reporting of Payrate and Earnings	The Employer incorrectly reported payrate and earnings for one sampled employee. The Employer reported an hourly payrate of \$51.40 and earnings of \$1,233.60 for the period March 1, 2021 to March 6, 2021; however, the Employer should have reported a hourly payrate of \$46.26 and earnings of \$1,665.36 because the Employer did not pay the employee using the \$51.40 payrate until the pay period beginning on March 7, 2021. In addition, the reported \$1,233.60 in earnings was not based on all hours worked during the period. The employee worked a total of 36 hours from March 1, 2021 to March 6, 2021, and the Employer incorrectly reported the earnings based 24 hours worked. As a result of the incorrect reporting, the payrate was overreported, and the earnings was underreported.	Employer Reporting	IN PROGRESS: EAMD is working with the Legal Office to determine correct payrate for each position retroactively back to the scope period before making any payroll corrections.
8	December 9, 2021	Broadmoor Police Protection District	Broadmoor Police Protection District	P20-005	5	Special Compensation Not Reported	The Employer did not report Holiday Pay as special compensation for one sampled employee required to work on approved holidays. Specifically, the employee worked on three of seven holidays that occurred between May 1, 2020 through November 30, 2020 and was paid \$2,590.56 for the seven holidays in the pay period ended December 12, 2020. However, the Employer did not report the Holiday Pay as special compensation for the holidays the employee worked. The Employer should have reported a total of \$1,110.24 as Holiday Pay for the three holidays worked during the period May 1, 2020 through October 30, 2020. Holiday Pay is a statutory item that must be reported as special compensation.	Employer Reporting	IN PROGRESS: EAMD is working with the Legal Office to determine correct payrate for each position retroactively back to the scope period before making any payroll corrections as it can impact the calculation of the special compensation amounts.

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9	December 9, 2021	Chula Vista Elementary School District	Pay Schedules and Payrates - School Employers	4P20-004	1	Pay Schedules Not In Compliance	The Employer's pay schedules were not properly approved for three sampled employees and a position was not included on a pay schedule for one sampled employee. For example, the Employer's board approved a salary increase; however, the pay schedules for the Confidential Employees, effective July 1, 2020, was not approved by the Board. In addition, the Deputy Superintendent 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.	CRU	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.
10	December 9, 2021	Chula Vista Elementary School District	Pay Schedules and Payrates - School Employers	4P20-004	2	Payrates Included Additional Compensation	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.	Employer Reporting	IN PROGRESS: The Employer is in the process of making the necessary payroll adjustments to bring this finding into compliance.
11	December 9, 2021	Desert Sands Unified School District	Pay Schedules and Payrates - School Employers	4P20-011	1	Pay Schedules Not in Compliance	The Employer's pay schedules were not properly approved for three sampled employees, did not identify position titles for two sampled employees, did not include the accurate full-time payrates for all the steps on the salary schedule for one sampled employee, and the pay schedule for one sampled employee was only for a group or class of one and did not include employees from the closest related group or class. 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.	CRU	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.
12	December 9, 2021	Desert Sands Unified School District	Pay Schedules and Payrates - School Employers	4P20-011	2	Payrates Included Additional Compensation	The Employer incorrectly included additional compensation in the reported base payrate for one sampled employee. Specifically, the Employer reported a payrate of \$4,173, in the period ended December 31, 2020, for the employee that included Longevity Pay in the amount of \$246. See Observation 3 for the correct base monthly payrate that the Employer should have reported.	Employer Reporting	IN PROGRESS: The Employer is in the process of making the necessary payroll adjustments to bring this finding into compliance.
13	December 9, 2021	Desert Sands Unified School District	Pay Schedules and Payrates - School Employers	4P20-011	3	Excessive Payrates	The Employer reported a payrate that exceeded the full-time payrate for the same sampled employee noted in Observation 2. Specifically, the Employer reported a monthly payrate of \$4,173 for the pay period ended December 31, 2020. After removing the additional compensation, as noted in Observation 2, the payrate of \$3,927 reflected a monthly payrate for working 264 days per year or 176 hours per month; however, the employee only worked 261 days per year or 174 hours per month. The employee's full-time hourly payrate was \$22.31, and based on working of 174 hours per month, the Employer should have reported a full-time monthly payrate of \$3,881.94. As a result, the Employer reported a monthly payrate that exceeded the correct full-time payrate by \$44.62 (\$3,927-\$3,882.38).	Employer Reporting	IN PROGRESS: The Employer is in the process of making the necessary payroll adjustments to bring this finding into compliance.

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14	December 9, 2021	El Dorado County Schools	Pay Schedules and Payrates - School Employers	4P20-012	2	Full-time Payrates Not Reported	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 261 days. The Employer reported a monthly payrate of \$15,190.84, in the pay period ended October 31, 2020, for the sampled active employee. The reported payrate reflected the earnings for working 222 days in an academic year rather than a full-time payrate based on 261 days. The Employer should have reported a base monthly payrate of \$17,859.58.	Employer Reporting	IN PROGRESS: The Employer is in the process of making the necessary payroll adjustments to bring this finding into compliance.
15	December 9, 2021	Humboldt County Schools	Pay Schedules and Payrates - School Employers	4P20-017	1	Pay Schedules Not In Compliance	The Employer's pay schedules were not approved by their governing body and did not identify an effective date or any date of revisions for four sampled active classified employees and one sampled classified retiree. Additionally, the Employer's pay schedules did not identify position titles for two sampled active classified employees and one sampled classified retiree. Furthermore, the Employer's pay schedules did not include a time base for three sampled active classified employees. For example, the Confidential Salary Schedule was not duly approved and adopted by the employer's governing body, did not identify an effective date or any date of revisions, did not include a time base, and did not identify position titles. 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.	CRU	IN PROGRESS: The Employer has updated the pertinent Labor Policy or Agreement and EAMD is awaiting the Board-Approved Meeting Minutes to bring this finding into compliance.
16	December 9, 2021	Humboldt County Schools	Pay Schedules and Payrates - School Employers	4P20-017	2	Full-time Payrates Not Reported	The Employer did not report full-time payrate for one sampled active classified employee. Specifically, the payrate reported for this sample employee reflected a workweek of less than 40 hours. The Employer reported a monthly payrate of \$8,323.18 for this employee in the pay period ended December 31, 2020. The Employer should have reported a monthly payrate of \$10,255.15.	Employer Reporting	IN PROGRESS: The Employer is in the process of making the necessary payroll adjustments to bring this finding into compliance.
17	December 9, 2021	Kern Union High School District	Pay Schedules and Payrates - School Employers	4P20-019	1	Pay Schedules Not Approved	The Employer's pay schedules were not properly approved for four sampled employees. For example, the Employer's pay rate increases were approved by the Board; however, the associated pay schedule for Police Officers Unit E, effective July 1, 2019, was not approved by the Board. 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.	CRU	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.

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18	December 9, 2021	Kern Union High School District	Pay Schedules and Payrates - School Employers	4P20-019	2	Payrates Included Additional Compensation	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.	Employer Reporting	IN PROGRESS: The Employer is in the process of making the necessary payroll adjustments to bring this finding into compliance.
19	December 9, 2021	Los Rios Community College District	Pay Schedules and Payrates - School Employers	4P20-023	1	Pay Schedule Not in Compliance	The Employer's pay schedule did not list the full-time payrate for one sampled employee. Specifically, the Employer's Management Salary Schedule, effective July 1, 2020, did not identify a full-time payrate based on 40 hours per week and 260 days per year. As a result, the reported payrate for the employee in the associated group did not meet the definition of payrate and cannot be used to calculate retirement benefits.	CRU	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.
20	December 9, 2021	Los Rios Community College District	Pay Schedules and Payrates - School Employers	4P20-023	2	Full-time Payrates Not Reported	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 \$17,725.39 for the employee in the December 2020 pay period. However, the monthly payrate should have been reported as \$20,666.32.	Employer Reporting	IN PROGRESS: The Employer is in the process of making the necessary payroll adjustments to bring this finding into compliance.
21	December 9, 2021	Orange County Schools	Pay Schedules and Payrates - School Employers	4P20-030	1	Full-time Payrates Not Reported	The Employer did not report full-time payrates for two sampled active classified employees. Specifically, the payrates reported for each sampled employee reflected a workweek of less than 40 hours based on 205 contracted workdays. The Employer reported a monthly payrate of \$3,999.55 for one employee and \$4,101.78 for the other employee in the December 2020 pay period. However, the monthly payrates should have been reported as \$5,072.60 and \$5,201.73, respectively.	Employer Reporting	IN PROGRESS: The Employer is in the process of making the necessary payroll adjustments to bring this finding into compliance.
22	December 9, 2021	Pomona Unified Sch Dist	Pay Schedules and Payrates - School Employers	4P20-033	1	Pay Schedules Not in Compliance	The Employer's pay schedules were not properly approved and did not indicate the time base for four sampled employees and referenced another document to identify position titles for two employees. For example, the Classified Supervisor/Confidential Personnel pay schedule, effective July 1, 2020, was not approved by their Board and did not indicate the time base. Additionally, the pay schedule did not identify position titles and required another document to identify position titles for every employee position. 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.	CRU	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.

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23	December 9, 2021	Pomona Unified Sch Dist	Pay Schedules and Payrates - School Employers	4P20-033	2	Payrates Included Additional Compensation	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.	Employer Reporting	IN PROGRESS: The Employer is in the process of making the necessary payroll adjustments to bring this finding into compliance.
24	December 9, 2021	Ravenswood City Elementary School District	Pay Schedules and Payrates - School Employers	4P20-035	1	Pay schedules not in compliance	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.	CRU	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.
25	December 9, 2021	Ravenswood City Elementary School District	Pay Schedules and Payrates - School Employers	4P20-035	2	Full-time Payrates Not Reported	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	Employer Reporting	IN PROGRESS: The Employer is in the process of making the necessary payroll adjustments to bring this finding into compliance.
26	December 9, 2021	Ravenswood City Elementary School District	Pay Schedules and Payrates - School Employers	4P20-035	3	Unable to Determine the Full-Time Payrate	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.	Employer Reporting	IN PROGRESS: EAMD has requested additional details from the Employer to assess a determination.
27	December 9, 2021	Salinas Union High School District	Pay Schedules and Payrates - School Employers	4P20-038	2	Full-time Payrates Not Reported	The Employer did not report full-time payrates for one sampled active employee. Specifically, the payrate reported reflected a monthly payrate of less than the full-time equivalent of 260 days. The Employer reported a monthly payrate of \$13,950.67 in the pay period ended December 31, 2020. The reported payrate reflected the earnings for working 222 days in an academic year rather than a full-time payrate based on 260 days. The Employer should have reported a monthly payrate of \$16,338.62.	Employer Reporting	IN PROGRESS: The Employer is in the process of making the necessary payroll adjustments to bring this finding into compliance.
28	December 9, 2021	Salinas Union High School District	Pay Schedules and Payrates - School Employers	4P20-038	3	Payrates Included Additional Compensation	The Employer incorrectly included additional compensation in the reported base payrates for two sampled active employees and one retired employee. For example, the Employer reported an hourly payrate of \$25.90 in the pay period ended December 31, 2020 that included Longevity Pay in the amount of \$1.47. The Employer should have reported a base hourly payrate of \$24.43.	Employer Reporting	IN PROGRESS: The Employer is in the process of making the necessary payroll adjustments to bring this finding into compliance.

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29	December 9, 2021	San Diego Unified School District	Pay Schedules and Payrates - School Employers	4P20-041	1	Full-time Payrates Not Reported	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.	Employer Reporting	IN PROGRESS: The Employer is in the process of making the necessary payroll adjustments to bring this finding into compliance.
30	December 9, 2021	San Diego Unified School District	Pay Schedules and Payrates - School Employers	4P20-041	2	Payrates Included Additional Compensation	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.	Employer Reporting	IN PROGRESS: The Employer is in the process of making the necessary payroll adjustments to bring this finding into compliance.
31	December 9, 2021	San Rafael City High Sch Dist	Pay Schedules and Payrates - School Employers	4P20-043	2	Payrates Included Additional Compensation	The Employer incorrectly included additional compensation in the reported base payrate for three sampled active employees and one sampled retired employee. For example, the Employer reported a monthly payrate of \$9,567 in the pay period ended December 30, 2020 that included Longevity Pay in the amount of \$1,303. The Employer should have reported a base monthly payrate of \$8,264.	Employer Reporting	IN PROGRESS: The Employer is in the process of making the necessary payroll adjustments to bring this finding into compliance.
32	December 9, 2021	Santa Barbara County Schools	Pay Schedules and Payrates - School Employers	4P20-045	2	Full-time Payrates Not Reported	The Employer did not report full-time payrates for a sampled active employee and a retired employee. Specifically, the payrate reported reflected a monthly payrate of less than the full-time equivalent of 261 days. For example, the Employer reported a monthly payrate of \$13,354.17 in the pay period ended December 31, 2020 for one employee. The reported payrate reflected the earnings for working 225 days in an academic year rather than a full-time payrate based on 261 days. The Employer should have reported a monthly payrate of \$15,431.49.	Employer Reporting	IN PROGRESS: The Employer is in the process of making the necessary payroll adjustments to bring this finding into compliance.
33	December 9, 2021	Santa Barbara Unified School District	Pay Schedules and Payrates - School Employers	4P20-046	1	Pay Schedules Not In Compliance	The Employer's pay schedules were not properly approved for six sampled employees, and the pay schedules did not identify the position, payrate, and/or time base for four employees. For example, the pay schedule for the Classified Management group, effective July 1, 2020, was not approved by the Board, and it did not list the Assistant Superintendent Fiscal Services position and payrate. 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.	CRU	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.
34	December 9, 2021	Santa Barbara Unified School District	Pay Schedules and Payrates - School Employers	4P20-046	2	Full-time Payrates Not Reported	The Employer did not report a full-time payrate for one sampled active employee. Specifically, the payrate reported reflected a monthly payrate of less than the full-time equivalent of 261 days. For example, the Employer reported a monthly payrate of \$3,597.36 in the pay period ended December 31, 2020 for the employee. The reported payrate reflected the earnings for working 195 days in an academic year rather than a full-time payrate based on 261 days. The Employer should have reported a monthly payrate of \$3,997.07.	Employer Reporting	IN PROGRESS: The Employer is in the process of making the necessary payroll adjustments to bring this finding into compliance.

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35	December 9, 2021	Santa Clara County Schools	Pay Schedules and Payrates - School Employers	4P20-047	1	Full-time Payrates Not Reported	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.	Employer Reporting	IN PROGRESS: The Employer is in the process of making the necessary payroll adjustments to bring this finding into compliance.
36	December 9, 2021	West Contra Costa Unified School District	Pay Schedules and Payrates - School Employers	4P20-058	1	Pay Schedules Not in Compliance	The Employer's pay schedules did not list a full-time payrate for two sampled active classified employees. For example, the pay schedule for the West Contra Costa Administrators Association, effective July 1, 2020, did not list the full-time payrate. 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.	CRU	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.
37	December 9, 2021	West Contra Costa Unified School District	Pay Schedules and Payrates - School Employers	4P20-058	2	Full-time Payrates Not Reported	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.	Employer Reporting	IN PROGRESS: The Employer is in the process of making the necessary payroll adjustments to bring this finding into compliance.
38	December 9, 2021	Woodland Joint Unified School District	Pay Schedules and Payrates - School Employers	4P20-059	1	Full-time Payrates Not Reported	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.	Employer Reporting	IN PROGRESS: The Employer is in the process of making the necessary payroll adjustments to bring this finding into compliance.
39	December 9, 2021	Woodland Joint Unified School District	Pay Schedules and Payrates - School Employers	4P20-059	2	Payrates Included Additional Compensation	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.	Employer Reporting	IN PROGRESS: The Employer is in the process of making the necessary payroll adjustments to bring this finding into compliance.