

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

Total Number of Aged Findings: 28

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 September 30, 2024
1	December 9, 2021	Pomona Unified School District	School Pay Schedules and Payrates	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.	EAMD	8/27/2024	Employer/COE completed corrections however EAMD identified errors during review. Upon updated corrections, EAMD will route for closure. Expected before 11/30/24
2	December 9, 2021	Ravenswood City Elementary School District	School Pay Schedules and Payrates	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	EAMD	8/27/2024	Employer/COE completed corrections however, EAMD reviewing for accuracy. Upon updated corrections, EAMD will route for closure. Expected before 11/30/24
3	December 9, 2021	Santa Clara County Schools	School Pay Schedules and Payrates	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.	EAMD	8/27/2024	Employer has now dedicated staff to complete review for efficiency and increase uploads to one FY per three weeks. Notice of Action letter was sent 7/3 and fees to be assessed by 9/30. Expected closure TBD
4	December 9, 2021	West Contra Costa Unified School District	School Pay Schedules and Payrates	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.	EAMD	8/27/2024	Employer has uploaded corrections but resolving remaining errors to post. Targeted closure 10/31/24
5	December 9, 2021	Woodland Joint Unified School District	School Pay Schedules and Payrates	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.	EAMD	8/27/2024	Employer completed corrections for all FY. Awaiting COE to post corrections but intends to post files rather than batches. Currently anticipating 10/31/24 closure
6	December 9, 2021	Woodland Joint Unified School District	School Pay Schedules and Payrates	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.	EAMD	8/27/2024	Employer completed corrections for all FY. Awaiting COE to post corrections but intends to post files rather than batches. Currently anticipating 10/31/24 closure

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7	August 4, 2022	Los Rios Community College District	OSSP	3P21-038	1	Incorrectly Reported	The Employer incorrectly reported OSSP for four sampled employees. For example, for the pay period ended August 31, 2020, the Employer reported OSSP of \$1,004.05 for one sampled employee. However, the OSSP amount was calculated using the employee's payrate, Longevity Pay, Education Pay, and non-reportable pay items. The Employer should have calculated OSSP using the employee's payrate and reported OSSP of \$840.79 in the pay period ended August 31, 2021.	EAMD	8/27/2024	EAMD working with Employer to resolve finding. Anticipated closure by 10/31.
8	February 2, 2023	City of Avenal	Holiday Pay	1P22-010	1	Not Reportable	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	8/27/2024	EAMD working with Employer to resolve finding. Anticipated closure by 10/31.
9	February 2, 2023	Lakeport County Fire Protection District	Holiday Pay	1P22-038	1	Not Reportable	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	8/27/2024	EAMD reviewing corrections to ensure accuracy. Expected closure 10/31/24
10	February 2, 2023	Lakeport County Fire Protection District	Holiday Pay	1P22-038	2	Not Correctly Reported	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	8/27/2024	EAMD reviewing corrections to ensure accuracy. Expected closure 10/31/24
11	April 6, 2023	County of Humboldt	Part-time Employee Membership Enrollment	2P22-012	1	Full-Time Employee Not Enrolled	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	8/30/2024	Employer working on completing payroll corrections.

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12	April 6, 2023	County of Humboldt	Part-time Employee Membership Enrollment	2P22-012	2	Employees Exceeding 1,000 Work Hours Not Enrolled	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	8/30/2024	Employer working on completing payroll corrections.
13	April 6, 2023	North Kern-South Tulare Hospital District	Part-time Employee Membership Enrollment	2P22-021	1	Employee Exceeding 1,000 Work Hours Not Enrolled	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	8/30/2024	Continue working with agency to provide payroll records for members.
14	April 6, 2023	Panama-Buena Vista Union Elementary School District	Part-time Employee Membership Enrollment	2P22-024	1	Employees Exceeding 1,000 Work Hours Not Enrolled	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	8/30/2024	Agency completed corrections. Team reviewing appointments and payroll reported.
15	April 6, 2023	Sacramento Public Library Authority	Part-time Employee Membership Enrollment	2P22-026	1	Employees Exceeding 1,000 Work Hours Not Enrolled	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	8/30/2024	Team working with agency in the list of corrections that they will be making.
16	April 6, 2023	San Diego Unified School District	Part-time Employee Membership Enrollment	2P22-028	1	Employees Exceeding 1,000 Work Hours Not Enrolled	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	8/27/2024	Agency facing IT issues in reporting payroll. Working with their IT department and CalPERS payroll team to assist in completing.
17	September 7, 2023	Buckeye Union School District	Additional Service Credit (Golden Handshake)	3P22-002	2	Eligible Employee Not Offered Golden Handshake Benefit	The Employer did not offer the Golden Handshake benefit to one sampled employee who was eligible. Specifically, the employee retired during the Golden Handshake period of April 23, 2019 through August 1, 2019 and met the Employer's individual employee cost savings eligibility requirement in accordance with the Employer's CSEA contract. Initially, the Employer provided a Verification of Cost Savings document that did not identify net savings for the employee to support why the Employer did not offer the Golden Handshake benefit to the employee. However, our recalculation of the cost savings noted the employee had net savings and was eligible. During our audit, the Employer provided an updated Verification of Cost Savings document for the employee identifying net savings. As a result, the Employer should have offered the Golden Handshake benefit to the eligible employee.	PCPP	9/30/2024	PCPP staff is working with the District to ensure all eligible members were offered for the GH benefit.

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18	September 7, 2023	Buckeye Union School District	Additional Service Credit (Golden Handshake)	3P22-002	1	Net Savings Not Supported	The Employer offered the Golden Handshake benefit to two sampled employees that did not meet the Employer's individual employee cost savings eligibility requirement. Specifically, the Employer's California School Employees Association (CSEA) Contract, section 12.4.1 indicates that, "An employee who has served the District fifteen or more years and is at least fifty-five years of age can select to participate in the Golden Handshake program...Contingent upon the regulations in the PERS Golden Handshake Program, the Golden Handshake must result in net savings to the district in order to be approved." As a result, for the Golden Handshake periods April 23, 2019 through August 1, 2019 and June 17, 2021 through September 17, 2021, the Employer's individual employee net savings requirement was not supported for the following employees. (See final report)	PCPP	9/30/2024	PCPP staff is working with the District for additional cost saving supporting documents
19	September 7, 2023	City of California City	Additional Service Credit (Golden Handshake)	3P22-004	1	Permanent Vacancy Not Created	The Employer could not support the implementation of the Golden Handshake provision resulting in a permanent vacancy. The Employer's governing body approved a resolution to implement the Golden Handshake for all eligible Miscellaneous and Safety members on March 23, 2021 for the designated period April 1, 2021 to June 30, 2021. The Employer's intention at the time the Golden Handshake provision was implemented was to replace the vacated positions with lower-salary staff for the respective positions. Additionally, the Employer's governing body did not approve a Certification of Compliance of GC section 20903 form. The Employer could not provide documentation to demonstrate at least one vacancy in any position in any department or other organizational unit remained permanently unfilled.	PCPP	9/30/2024	PCPP staff is working with the District for additional cost saving supporting documents
20	September 7, 2023	City of Culver City	Additional Service Credit (Golden Handshake)	3P22-005	1	Curtailment of, or Change in the Manner of Performing, Services Not Supported	The Employer could not support the existence of curtailment of, or change in the manner of performing, its services when the Golden Handshake provision was implemented for the designated period September 1, 2019 through December 1, 2019. The Employer's governing body certified on August 12, 2019 that their election to exercise the Golden Handshake provision was because of impending mandatory transfers, demotions, and layoffs that constitute at least one percent of the job classification, department, or organizational unit resulting from the curtailment of, or change in the manner of performing its services. The Employer implemented the Golden Handshake provision for eligible Miscellaneous members in the Secretary position within the Police Department and Recreation Supervisor position within the Parks, Recreation and Community Services Department. The Employer provided a staff report indicating the implementation of the Golden Handshake was to achieve cost savings, which did not demonstrate the existence of an impending curtailment of or change in the manner of performing its services when the Golden Handshake provision was implemented.	PCPP	9/30/2024	PCPP staff is working with the District for additional cost saving supporting documents
21	September 7, 2023	City of Culver City	Additional Service Credit (Golden Handshake)	3P22-005	2	Ineligible Employee	The Employer provided the Golden Handshake benefit to one sampled employee who was ineligible. Specifically, the Employer provided the Golden Handshake benefit to the employee who was not employed during the designated Golden Handshake period of September 1, 2019 through December 1, 2019. The employee's last day with the Employer was August 29, 2019, which was also the end date for the employee's last payroll period reported; however, the Employer reported the separation date as September 2, 2019.	PCPP	9/30/2024	PCPP staff is working with the City to review the ineligible members.

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22	September 7, 2023	City of Montebello	Additional Service Credit (Golden Handshake)	3P22-007	1	Permanent Vacancy Not Created	The Employer could not support the implementation of the Golden Handshake provision resulted in a permanent vacancy for the designated Golden Handshake period. Specifically, the designated period was August 13, 2020 through December 11, 2020 and the Employer's City Council certified on August 12, 2020, respectively, that their intent at time of enacting the Golden Handshake provision was to keep all vacancies created or at least one vacancy in any position permanently unfilled. The Employer implemented the Golden Handshake provision for eligible miscellaneous and safety members; however, the Employer could not provide documentation to demonstrate at least one vacancy in any position in any department or other organizational unit remained permanently unfilled for the designated period.	PCPP	9/30/2024	PCPP staff is working with the District for additional cost saving supporting documents
23	September 7, 2023	Cottonwood Union Elementary School District	Additional Service Credit (Golden Handshake)	3P22-001	1	Ineligible Employee	The Employer provided Golden Handshake benefits to one sampled employee who was ineligible. Specifically, the Employer provided the Golden Handshake benefit to one sampled employee who had a retirement date which was the first day of the Golden Handshake designated period. The employee's retirement date was April 2, 2019 and the Golden Handshake designated period was April 2, 2019 to June 30, 2019. As a result, the employee was not eligible for Golden Handshake benefits.	PCPP	9/30/2024	PCPP staff is working with the District to review the ineligible members.
24	September 7, 2023	Delano Mosquito Abatement District	Additional Service Credit (Golden Handshake)	3P22-014	2	Curtailement of, or Change in the Manner of Performing, Services Not Supported	The Employer could not support the existence of a curtailment of, or change in the manner of performing, its services at the time the Golden Handshake provision was implemented for three designated periods. Specifically, the designated periods were January 1, 2019 through March 31, 2019, March 1, 2020 through May 31, 2020, and June 1, 2021 through August 31, 2021. The Employer's Board of Trustees certified on November 15, 2018, February 20, 2020, and April 15, 2021, respectively, that their election to exercise the Golden Handshake provision was because of the impending mandatory transfers, demotions, and layoffs that constitute at least one percent of the job classification, department or organizational unit resulting from curtailment of, or change in the manner of performing its services. The Employer implemented the Golden Handshake for district members in the Mosquito Control Division; however, the Employer could not provide documentation to demonstrate the existence of an impending curtailment of or change in performing its services during the time the Golden Handshake provisions were implemented.	PCPP	9/30/2024	PCPP staff is working with the District for additional cost saving supporting documents
25	September 7, 2023	Delano Mosquito Abatement District	Additional Service Credit (Golden Handshake)	3P22-014	1	Permanent Vacancy Not Created	The Employer could not support the implementation of the Golden Handshake provision resulted in a permanent vacancy for two designated periods. Specifically, the designated periods were January 1, 2019 through March 31, 2019 and March 1, 2020 through May 31, 2020. For each period, the Employer's Board of Trustees certified on November 15, 2018 and February 20, 2020, respectively, that their intent at the time of enacting the Golden Handshake provision was to keep all vacancies created or at least one vacancy in any position permanently unfilled. The Employer implemented the Golden Handshake provision for district members in the Mosquito Control Division; however, the Employer could not provide documentation to demonstrate at least one vacancy in any position in any department or other organizational unit remained permanently unfilled for the two designated periods.	PCPP	9/30/2024	PCPP staff is working with the District for additional cost saving supporting documents

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26	September 7, 2023	Lake Tahoe Unified School District	Additional Service Credit (Golden Handshake)	3P22-019	1	Eligible Employee Not Offered Golden Handshake Benefit	The Employer did not offer the Golden Handshake benefit to one sampled employee who was eligible. Specifically, the Employer's Golden Handshake resolution, dated March 15, 2022, identified all miscellaneous members as eligible for the benefit. The Employer had additional eligibility requirements for the Golden Handshake specified in their California School Employees' Association Agreement (CSEA Agreement), effective July 1, 2020 to June 30, 2021 and July 1, 2022 to June 30, 2023, which states, "Eligible retirees are those unit members who retire no younger than age 50 with at least 15 years of service to the District." The Employer offered the Golden Handshake benefit only to employees that met the additional requirement pursuant to the CSEA Agreement. However, the Employer was unable to demonstrate that the CSEA Agreement was approved by their Board of Education during the designated period of January 2, 2022 through June 30, 2022. As a result, the employee who had ten years of service with the Employer and retired on June 23, 2022 during the designated period was eligible for the Golden Handshake.	PCPP	9/30/2024	PCPP staff is working with the District to ensure all eligible members were offered for the GH benefit.
27	September 7, 2023	Los Banos Unified School District	Additional Service Credit (Golden Handshake)	3P22-021	1	Ineligible Employee	The Employer provided Golden Handshake benefits to one sampled employee who was ineligible. Specifically, the Employer provided the Golden Handshake benefit to the employee who had a retirement date which was after the Golden Handshake designated period. The employee's retirement date was August 1, 2020 and the Golden Handshake designated period was May 1, 2020 through July 31, 2020. As a result, the employee was not eligible for Golden Handshake benefits.	PCPP	9/30/2024	PCPP staff is working with the District to review the ineligible members.
28	September 7, 2023	Tipton Elementary School District	Additional Service Credit (Golden Handshake)	3P22-026	1	Ineligible Employee	The Employer provided Golden Handshake benefits to one sampled employee who was ineligible. Specifically, the Employer provided the Golden Handshake benefit to one sampled employee who received unemployment benefits during the designated period, July 15, 2021 to October 15, 2021. The Employer provided documentation from the Employment Development Department (EDD) requesting for the employee's earnings information from June 27, 2021 to September 11, 2021. During the audit, the Employer confirmed the employee received unemployment benefits during the Golden Handshake designated period. As a result, the employee was not eligible for Golden Handshake benefits.	PCPP	9/30/2024	PCPP staff is working with the District to review the ineligible members.