

Census Data Validation

CalPERS Office of Audit Services
Public Agency Review

Job Numbers: 1SP16-001 through 1SP16-064
November 2016



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Memorandum

November 30, 2016

Job Numbers: 1SP16-001 through 1SP16-064

To: CALPERS CONTRACTING AGENCIES AND GOVERNING BODIES
PER ATTACHMENT

Original signed by Beliz Chappuie
From: BELIZ CHAPPUIE, Chief
Office of Audit Services

Subject: ACTIVE MEMBER CENSUS DATA REVIEW

Enclosed is our final report on the results of our review on the completeness and accuracy of active member census data for 32 public agencies, 28 schools, and 4 agencies in the JRS I and JRS II funds. The Office of Audit Services (OFAS) prepared one final report that includes the results of 64 agencies reviewed. The findings identified and the details of the impacted employees have been shared with each agency through a draft report. Agencies' responses have been summarized in their respective final reports included in the appendix to the report. Agencies' full responses to the draft reports have been forwarded to the appropriate CalPERS divisions and are also at OFAS and available upon request.

In accordance with our resolution policy, we have referred the issues identified in the report to the appropriate divisions at CalPERS. Agencies should work with these divisions to address the recommendations specified in our report. It was our pleasure to work with each agency, and we appreciate their time and assistance during this review.

Attachment

cc: Risk and Audit Committee Members, CalPERS
Matthew G. Jacobs, General Counsel, CalPERS
Anthony Suine, Chief, BNSD, CalPERS
Renee Ostrander, Chief, EAMD, CalPERS
Carene Carolan, Chief, MAMD, CalPERS

Table of Contents

Objective and Scope	1
Results in Brief	1
Other Matters	5
Conclusion.....	6
Agency Reports.....	Appendix A
Judges Retirement System Reports	Appendix B

Objective and Scope

The objective of our review was to ensure the completeness and accuracy of active member census data reported to CalPERS used to calculate the estimated pension liability for financial reporting purposes pursuant to the Governmental Accounting Standards Board (GASB) Statement No. 67: Financial Reporting for Pension Plans. To achieve the review objective, the Office of Audit Services (OFAS) reviewed a sample of 32 public agencies, 28 schools, and 4 agencies in the Judges' Retirement System (JRS I and JRS II) funds. Our testing included procedures to verify that significant census data elements reported by agencies in my|CalPERS agreed with the agencies payroll records. The significant census data elements tested include name, date of birth, years of service, gender, employment status (active, inactive, or retired), class of employee, payrate/earnings, and special compensation. Testing for the JRS I and JRS II funds did not include class of employee and special compensation because all employees in the fund are miscellaneous employees and do not receive special compensation. Furthermore, our testing at the Ventura County Superior Court was limited to verifying employment status. The review was limited to the examination of a sample of active employee records from July 1, 2014 through June 30, 2015. OFAS did not review agencies' compliance with membership enrollment or employment after retirement. By way of the agencies' contracts with CalPERS, the agencies agreed to be bound by the terms of the contract and the Public Employees' Retirement Law (PERL). The agencies also agreed to make its employees members of CalPERS subject to all provisions of the PERL.

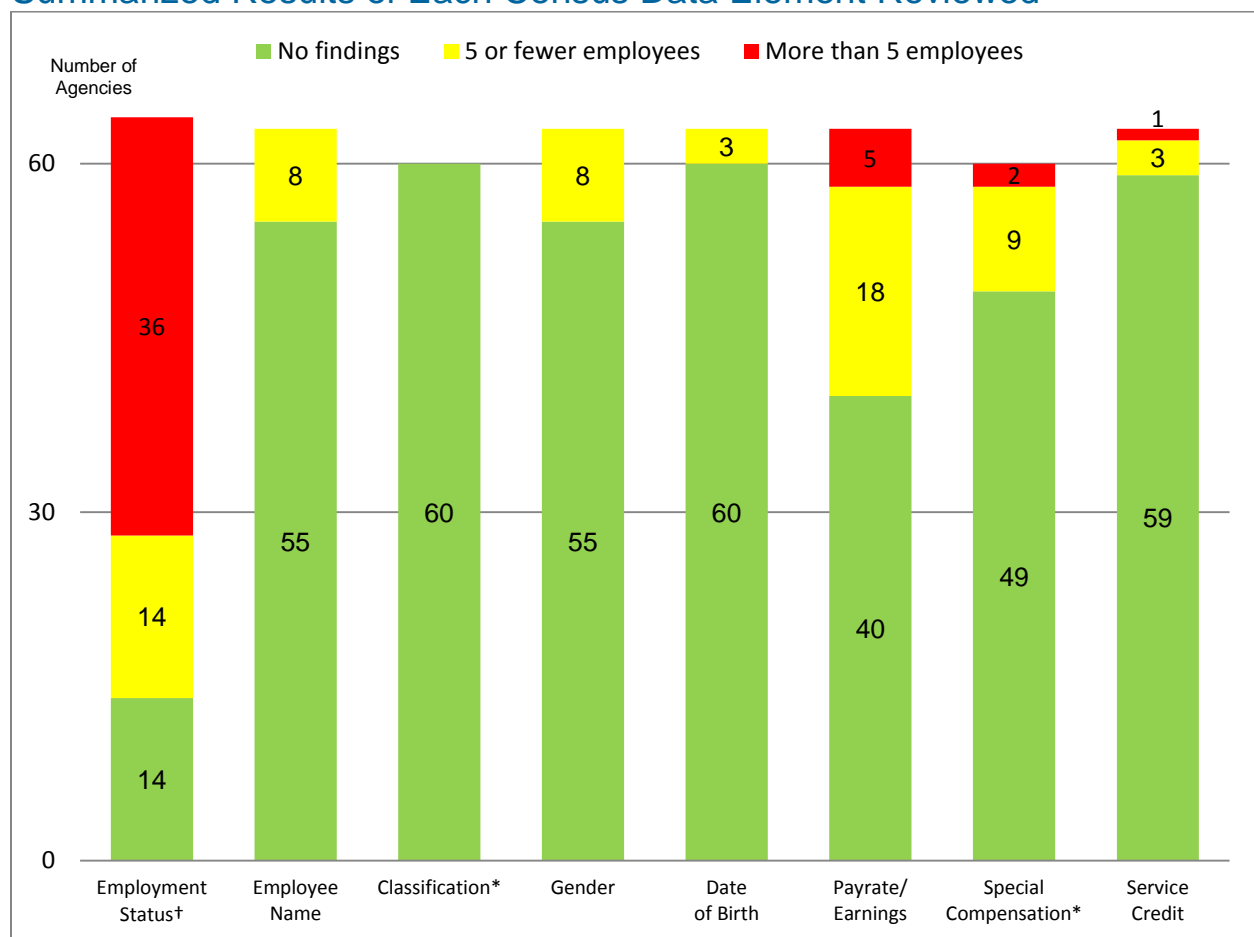
Results in Brief

OFAS completed the review of 64 agencies and included the individual final reports in Appendix A and B. In summary, we identified findings related to employment status, employee name, gender, date of birth, payrate/earnings, special compensation, and service credit as summarized in Figure 1. The findings identified in the report were due to variances between the data reported in my|CalPERS and agencies' records. Table 1, on pages three and four, lists the results for each agency reviewed including the findings and appendix page number of each individual report. The most frequent finding identified among the agencies reviewed is related to employment status as demonstrated in Figure 1. Employment status indicates whether an employee is active, inactive, or retired with an agency. Variances were noted if an individual's employment status in my|CalPERS was active; however, agency records indicated the employee was no longer employed by the agency. Other significant census data element findings identified in Figure 1 are related to payrate/earnings, special compensation, service credit, employee name, gender, and date of birth. Payrate is defined in part as the normal monthly rate of pay or base pay of the member for services rendered on a full time basis during normal working hours. Payrate variances were noted when payrate increases for employees were not reported timely. Earnings represent compensation earned during normal working hours. Earnings variances were noted when the total earnings in my|CalPERS did not match what agencies' records showed as the total reportable earnings paid to employees. Special compensation is defined in the PERL

under Government Code (GC) Section 20636 and the California Code of Regulations (CCR) § 571(a) and (b). Special compensation findings occurred when either the total special compensation in my|CalPERS did not match what agencies' records showed as the total special compensation paid to employees or the special compensation did not meet the definition outlined in CCR § 571(a) and (b). Service credit is calculated based on earnings divided by payrate. If payrate or earnings were incorrectly reported, then it would result in a variance. Employee name, gender, and date of birth variances were noted when data in my|CalPERS did not agree with agencies' records.

Complete and accurate census data reporting is necessary for development of agencies' annual actuarial valuations and disclosure of CalPERS pension liability. In addition, accurate reporting of census data elements ensures correct membership enrollment and proper administration of retirement benefits. Therefore, agencies should work with the appropriate CalPERS divisions to address the recommendations specified in their report.

Figure 1
Summarized Results of Each Census Data Element Reviewed



* Classification and Special Compensation were not tested for any JRS I or JRS II funds because all judges are miscellaneous employees and none of the employees receive special compensation.

† Census data testing of the Ventura County Superior Court was limited to verifying employment status.

Table 1
Summary of Individual Agency Findings Ordered by OFAS Job Number

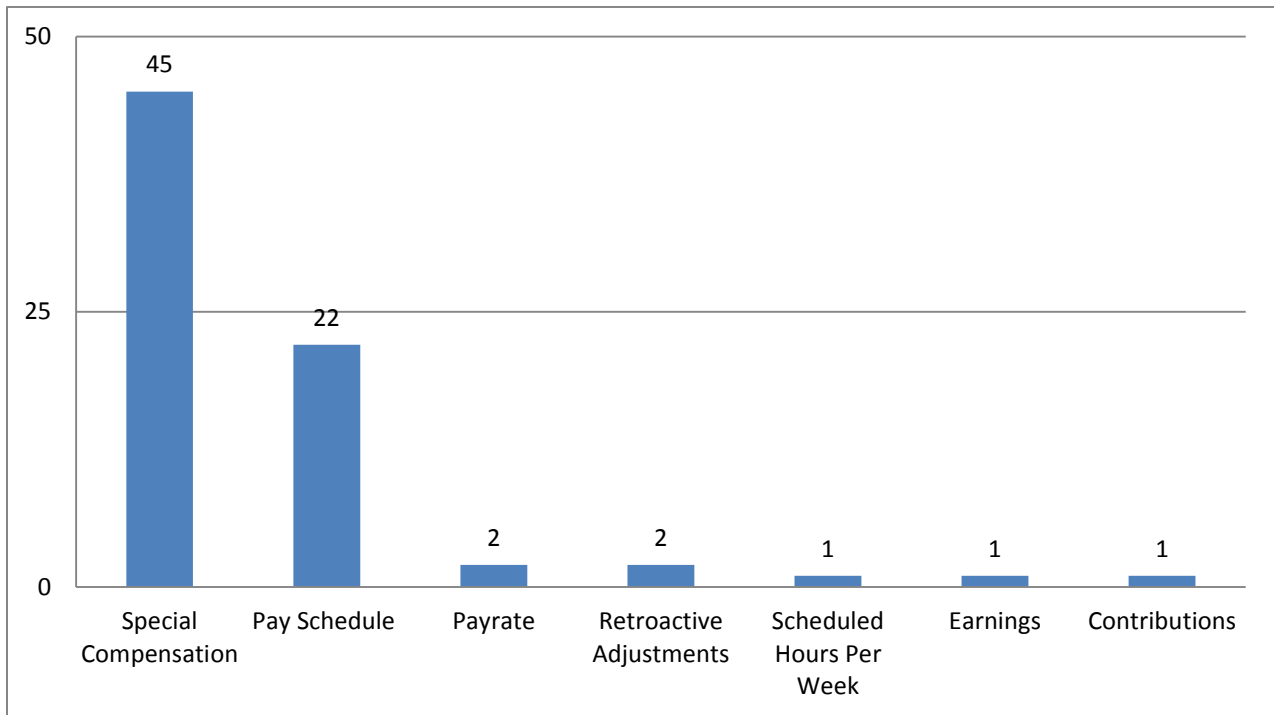
#	Agency	Employment Status Finding	Other Census Data Findings	Appendix Page Number
1	Vista Unified School District	Yes	Employee Name	A-1
2	Antelope Valley Union High School District	Yes	Earnings	A-3
3	Bakersfield City Elementary School District	Yes	None	A-5
4	Chula Vista Elementary School District	Yes	None	A-7
5	Grossmont Union High School District	Yes	Earnings	A-9
6	Lodi Unified School District	Yes	Gender/Service Credit	A-11
7	Hayward Unified School District	Yes	Gender/Earnings	A-13
8	San Jose Unified School District	Yes	Service Credit	A-15
9	South Orange County Community College District	Yes	None	A-17
10	Irvine Unified School District	Yes	Employee Name	A-19
11	Orange Unified School District	Yes	None	A-21
12	Rancho Santiago Community College District	Yes	Birth Date	A-23
13	Mt. San Antonio Community College District	Yes	Earnings/Special Compensation/Service Credit	A-25
14	Ontario-Montclair Unified School District	Yes	None	A-27
15	Desert Sands Unified School District	Yes	Special Compensation	A-29
16	County Superintendent of Schools Office - Riverside County	Yes	None	A-31
17	Riverside Community College District	Yes	Gender	A-33
18	Los Angeles Unified School District	Yes	Gender/Birth Date/Earnings	A-35
19	Contra Costa Community College District	Yes	Gender	A-37
20	Glendale Unified School District	Yes	None	A-39
21	Pasadena Unified School District	Yes	Earnings/Special Compensation	A-41
22	Santa Monica Community College District	Yes	None	A-43
23	Torrance Unified School District	Yes	Gender/Earnings/Special Compensation	A-45
24	Compton Unified School District	Yes	None	A-47
25	Pomona Unified School District	Yes	Earnings/Special Compensation	A-49
26	Chino Valley Unified School District	Yes	None	A-51
27	Rialto Unified School District	Yes	Birth Date	A-53
28	Hemet Unified School District	Yes	None	A-55
29	City of Compton	Yes	Payrate/Special Compensation/Service Credit	A-57
30	City of El Centro	Yes	Payrate	A-61
31	Estero Municipal Improvement District	No	None	A-63

#	Agency	Employment Status Finding	Other Census Data Findings	Appendix Page Number
32	County of Amador	Yes	None	A-65
33	County of Nevada	Yes	None	A-67
34	City of South Gate	Yes	Employee Name/Special Compensation	A-69
35	City of Azusa	Yes	Payrate	A-71
36	City of La Habra	Yes	None	A-73
37	City of Arroyo Grande	No	Payrate/Special Compensation	A-75
38	City of Montclair	Yes	None	A-77
39	City of Dixon	No	None	A-79
40	City of Brawley	Yes	Employee Name	A-81
41	East Bay Regional Park District	Yes	Payrate	A-83
42	County of Tuolumne	Yes	None	A-85
43	City of Brentwood	Yes	None	A-87
44	City of Arcata	No	Employee Name/Payrate	A-89
45	City of Lompoc	Yes	None	A-91
46	City of Signal Hill	Yes	Payrate	A-93
47	Valley Center Municipal Water District	No	None	A-95
48	El Dorado County Fire Protection District	Yes	None	A-97
49	City of Morro Bay	No	Gender/Payrate/Special Compensation	A-99
50	City of Sanger	Yes	Gender/Payrate	A-101
51	City of Paso Robles	Yes	Special Compensation	A-103
52	Murrieta Fire Protection District	No	None	A-105
53	City of Morgan Hill	Yes	None	A-107
54	County of San Benito	Yes	Employee Name/Payrate	A-109
55	City of Glendora	No	Payrate	A-111
56	Humboldt Bay Fire Joint Powers Authority	No	Payrate	A-113
57	Vista Irrigation District	Yes	Payrate	A-115
58	City of Marina	No	Employee Name/Payrate	A-117
59	County of Mariposa	Yes	None	A-119
60	City of East Palo Alto	Yes	Employee Name/Payrate /Special Compensation	A-121
61	State Controller's Office	No	None	B-1
62	Riverside County Superior Court	No	None	B-3
63	Los Angeles County Superior Court	No	None	B-5
64	Ventura County Superior Court	No	None	B-7

Other Matters

During our review, OFAS identified other potential compliance issues that were outside the scope of this review. These issues, as summarized in Figure 2 below, include special compensation, pay schedule, payrate, retroactive adjustments, scheduled hours per week, earnings, and contributions. These matters were discussed with agencies, and OFAS encourages the agencies to work with the appropriate CalPERS divisions to ensure compliance with the PERL.

Figure 2
Number and Type of Other Matters Noted



Conclusion

OFAS limited this review to the areas specified in the objective and scope section of this report. Sample testing procedures provide reasonable, but not absolute, assurance that the agencies' active member census data is complete and accurate. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination in regard to the results noted within the report. The appropriate CalPERS divisions will notify the agencies of the final determinations and provide appeal rights, if applicable, at that time.

Respectfully submitted,

Original signed by Beliz Chappuie

BELIZ CHAPPUIE, CPA, MBA
Chief, Office of Audit Services

Staff: Cheryl Dietz, CPA, Assistant Division Chief
Chris Wall, MBA, Senior Manager
Cheryl Livingston, Manager

APPENDIX A

AGENCY REPORTS









Vista Unified School District

Objective and Scope

CalPERS ID	Job Number	Contract Date	Classification
2317511381	1SP16-001	July 1, 1949	Miscellaneous

The objective of our review was to ensure the completeness and accuracy of active member census data reported to CalPERS used to calculate the estimated pension liability for financial reporting purposes pursuant to the Governmental Accounting Standards Board (GASB) Statement No. 67: Financial Reporting for Pension Plans. Our testing included procedures to verify that significant data elements reported by the Agency in my|CalPERS agree with the Agency's payroll records. The review was limited to the examination of a sample of active employee records for the pay periods from July 1, 2014, through June 30, 2015. OFAS did not review the Agency's compliance with membership enrollment or employment after retirement.

Results

Census Data Elements	Condition	Finding	
1	Employment Status	Employment status did not agree with the Agency's records for 122 employees. Specifically, the employees were listed as active in my CalPERS; however, they were no longer active with the Agency.	
2	Employee Name	Name did not agree with the Agency's records for one employee.	
3	Classification (Misc./Safety)	Classifications agreed with the Agency's records.	
4	Gender	Genders agreed with the Agency's records.	
5	Date of Birth	Dates of birth agreed with the Agency's records.	
6	Payrate/Earnings	Earnings agreed with the Agency's records.	
7	Special Compensation	Special compensation agreed with the Agency's records.	
8	Service Credit	Service credit agreed with the Agency's records.	

Finding Description:

 - No findings
  - Impacts 5 or less employees
  - Impacts greater than 5 employees

Vista Unified School District

Recommendation and Criteria

The Agency should work with the appropriate CalPERS division to make the necessary corrections.

Government Codes: § 20120, § 20121, § 20122, § 20160, § 20221, § 20630, § 20636.1
California Code of Regulations (CCR): § 571

Conclusion

OFAS limited this review to the areas specified in the objective and scope section of this report. Sample testing procedures provide reasonable, but not absolute, assurance that the Agency's active member census data is complete and accurate. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination in regard to the results noted within the report. The appropriate CalPERS divisions will notify the Agency of the final determinations and provide appeal rights, if applicable, at that time.

Summarized Response

The Agency stated it would resolve the findings identified in the report.









Antelope Valley Union High School District

Objective and Scope

CalPERS ID	Job Number	Contract Date	Classification
2748606203	1SP16-002	March 1, 1949	Miscellaneous

The objective of our review was to ensure the completeness and accuracy of active member census data reported to CalPERS used to calculate the estimated pension liability for financial reporting purposes pursuant to the Governmental Accounting Standards Board (GASB) Statement No. 67: Financial Reporting for Pension Plans. Our testing included procedures to verify that significant data elements reported by the Agency in my|CalPERS agree with the Agency's payroll records. The review was limited to the examination of a sample of active employee records for the pay periods from July 1, 2014, through June 30, 2015. OFAS did not review the Agency's compliance with membership enrollment or employment after retirement.

Results

	Census Data Elements	Condition	Finding
1	Employment Status	Employment status did not agree with the Agency's records for 35 employees. Specifically, the employees were listed as active in my CalPERS; however, they were no longer active with the Agency.	
2	Employee Name	Names agreed with the Agency's records.	
3	Classification (Misc./Safety)	Classifications agreed with the Agency's records.	
4	Gender	Genders agreed with the Agency's records.	
5	Date of Birth	Dates of birth agreed with the Agency's records.	
6	Payrate/Earnings	Earnings did not agree with the Agency's records for one employee.	
7	Special Compensation	Special compensation agreed with the Agency's records.	
8	Service Credit	Service credit agreed with the Agency's records.	

Finding Description:

 - No Findings
  - Impacts 5 or less employees
  - Impacts greater than 5 employees

Antelope Valley Union High School District

Recommendation and Criteria

The Agency should work with the appropriate CalPERS division to make the necessary corrections.

Government Codes: § 20120, § 20121, § 20122, § 20160, § 20221, § 20630, § 20636.1
CCR: § 571

Other Matters

OFAS identified other matters that were outside the scope of this review. These matters were discussed with the Agency. OFAS encourages the Agency to work with CalPERS to ensure compliance with the Public Employees' Retirement Law.

1	Special Compensation	The Agency did not report the monetary value for the purchase and maintenance of uniforms as special compensation for security personnel employees as required by Government Code Section 20636.1 and CCR Section 571.
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Conclusion

OFAS limited this review to the areas specified in the objective and scope section of this report. Sample testing procedures provide reasonable, but not absolute, assurance that the Agency's active member census data is complete and accurate. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination in regard to the results noted within the report. The appropriate CalPERS divisions will notify the Agency of the final determinations and provide appeal rights, if applicable, at that time.

Summarized Response

The Agency provided an explanation and stated it would resolve the findings identified in the report. OFAS did not summarize the Agency's response for the other matter as it was outside the scope of the review. However, the Agency should work with the appropriate CalPERS divisions to ensure compliance with the PERL.









Bakersfield City Elementary School District

Objective and Scope

CalPERS ID	Job Number	Contract Date	Classification
4026069391	1SP16-003	July 1, 1949	Miscellaneous

The objective of our review was to ensure the completeness and accuracy of active member census data reported to CalPERS used to calculate the estimated pension liability for financial reporting purposes pursuant to the Governmental Accounting Standards Board (GASB) Statement No. 67: Financial Reporting for Pension Plans. Our testing included procedures to verify that significant data elements reported by the Agency in my|CalPERS agree with the Agency's payroll records. The review was limited to the examination of a sample of active employee records for the pay periods from July 1, 2014, through June 30, 2015. OFAS did not review the Agency's compliance with membership enrollment or employment after retirement.

Results

	Census Data Elements	Condition	Finding
1	Employment Status	Employment status did not agree with the Agency's records for 112 employees. Specifically, the employees were active in my CalPERS; however, they were no longer active with the Agency.	
2	Employee Name	Names agreed with the Agency's records.	
3	Classification (Misc./Safety)	Classifications agreed with the Agency's records.	
4	Gender	Genders agreed with the Agency's records.	
5	Date of Birth	Dates of birth agreed with the Agency's records.	
6	Payrate/Earnings	Earnings agreed with the Agency's records.	
7	Special Compensation	Special compensation agreed with the Agency's records.	
8	Service Credit	Service credit agreed with the Agency's records.	

Finding Description:

 - No Findings  - Impacts 5 or less employees  - Impacts greater than 5 employees

Bakersfield City Elementary School District

Recommendation and Criteria

The Agency should work with the appropriate CalPERS division to make the necessary corrections.

Government Codes: § 20120, § 20121, § 20122, § 20160, § 20221, § 20630, § 20636.1
CCR: § 571

Other Matters

OFAS identified other matters that were outside the scope of this review. These matters were discussed with the Agency. OFAS encourages the Agency to work with CalPERS to ensure compliance with the Public Employees' Retirement Law.

1	Special Compensation	The Agency reported medical stipend as special compensation. California Code of Regulations (CCR) Section 571 does not identify medical stipend as a reportable item of special compensation.
2	Special Compensation	The Agency does not report the monetary value of uniforms for employees in the Maintenance Department. CCR Section 571 requires that the Agency report the monetary value of uniforms provided to the employees.

Conclusion

OFAS limited this review to the areas specified in the objective and scope section of this report. Sample testing procedures provide reasonable, but not absolute, assurance that the Agency's active member census data is complete and accurate. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination in regard to the results noted within the report. The appropriate CalPERS divisions will notify the Agency of the final determinations and provide appeal rights, if applicable, at that time.

Summarized Response

The Agency agreed and plans to resolve the findings identified in the report.









Chula Vista Elementary School District

Objective and Scope

CalPERS ID	Job Number	Contract Date	Classification
3397712478	1SP16-004	July 1, 1949	Miscellaneous

The objective of our review was to ensure the completeness and accuracy of active member census data reported to CalPERS used to calculate the estimated pension liability for financial reporting purposes pursuant to the Governmental Accounting Standards Board (GASB) Statement No. 67: Financial Reporting for Pension Plans. Our testing included procedures to verify that significant data elements reported by the Agency in my|CalPERS agree with the Agency's payroll records. The review was limited to the examination of a sample of active employee records for the pay periods from July 1, 2014, through June 30, 2015. OFAS did not review the Agency's compliance with membership enrollment or employment after retirement.

Results

	Census Data Elements	Condition	Finding
1	Employment Status	Employment status did not agree with the Agency's records for 89 employees. Specifically, the employees were listed as active in my CalPERS; however, they were listed as no longer active with the Agency.	
2	Employee Name	Names agreed with the Agency's records.	
3	Classification (Misc./Safety)	Classifications agreed with the Agency's records.	
4	Gender	Genders agreed with the Agency's records.	
5	Date of Birth	Dates of birth agreed with the Agency's records.	
6	Payrate/Earnings	Earnings agreed with the Agency's records.	
7	Special Compensation	Special compensation agreed with the Agency's records.	
8	Service Credit	Service credit agreed with the Agency's records.	

Finding Description:

 - No Findings
  - Impacts 5 or less employees
  - Impacts greater than 5 employees

Chula Vista Elementary School District

Recommendation and Criteria

The Agency should work with the appropriate CalPERS division to make the necessary corrections.

Government Codes: § 20120, § 20121, § 20122, § 20160, § 20221, § 20630, § 20636.1
CCR: § 571

Other Matters

OFAS identified other matters that were outside the scope of this review. These matters were discussed with the Agency. OFAS encourages the Agency to work with CalPERS to ensure compliance with the Public Employees' Retirement Law.

1	Special Compensation	The Agency did not report the monetary value for the purchase and maintenance of uniforms provided to employees as required by Government Code Section 20636.1 and CCR Section 571.
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Conclusion

OFAS limited this review to the areas specified in the objective and scope section of this report. Sample testing procedures provide reasonable, but not absolute, assurance that the Agency's active member census data is complete and accurate. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination in regard to the results noted within the report. The appropriate CalPERS divisions will notify the Agency of the final determinations and provide appeal rights, if applicable, at that time.

Summarized Response

The Agency agreed and plans to resolve the findings identified in the report.









Grossmont Union High School District

Objective and Scope

CalPERS ID	Job Number	Contract Date	Classification
3411112067	1SP16-005	July 1, 1949	Miscellaneous

The objective of our review was to ensure the completeness and accuracy of active member census data reported to CalPERS used to calculate the estimated pension liability for financial reporting purposes pursuant to the Governmental Accounting Standards Board (GASB) Statement No. 67: Financial Reporting for Pension Plans. Our testing included procedures to verify that significant data elements reported by the Agency in my|CalPERS agree with the Agency's payroll records. The review was limited to the examination of a sample of active employee records for the pay periods from July 1, 2014, through June 30, 2015. OFAS did not review the Agency's compliance with membership enrollment or employment after retirement.

Results

	Census Data Elements	Condition	Finding
1	Employment Status	Employment status did not agree with the Agency's records for 89 employees. Specifically, the employees were listed as active in my CalPERS; however, they were no longer active with the Agency.	
2	Employee Name	Names agreed with the Agency's records.	
3	Classification (Misc./Safety)	Classifications agreed with the Agency's records.	
4	Gender	Genders agreed with the Agency's records.	
5	Date of Birth	Dates of birth agreed with the Agency's records.	
6	Payrate/Earnings	Earnings did not agree with the Agency's records for two employees.	
7	Special Compensation	Special compensation agreed with the Agency's records.	
8	Service Credit	Service credit agreed with the Agency's records.	

Finding Description:

 - No Findings
  - Impacts 5 or less employees
  - Impacts greater than 5 employees

Grossmont Union High School District

Recommendation and Criteria

The Agency should work with the appropriate CalPERS division to make the necessary corrections.

Government Codes: § 20120, § 20121, § 20122, § 20160, § 20221, § 20630, § 20635.1, § 20636.1
CCR: § 571

Other Matters

OFAS identified other matters that were outside the scope of this review. These matters were discussed with the Agency. OFAS encourages the Agency to work with CalPERS to ensure compliance with the Public Employees' Retirement Law.

1	Special Compensation	The Agency did not report the monetary value for the purchase and maintenance of uniforms provided to certain maintenance employees as required by Government Code Section 20636.1 and CCR Section 571.
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Conclusion

OFAS limited this review to the areas specified in the objective and scope section of this report. Sample testing procedures provide reasonable, but not absolute, assurance that the Agency's active member census data is complete and accurate. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination in regard to the results noted within the report. The appropriate CalPERS divisions will notify the Agency of the final determinations and provide appeal rights, if applicable, at that time.

Summarized Response

The Agency provided an explanation and stated it would resolve the findings identified in the report.









Lodi Unified School District

Objective and Scope

CalPERS ID	Job Number	Contract Date	Classification
2645338905	1SP16-006	July 1, 1949	Miscellaneous

The objective of our review was to ensure the completeness and accuracy of active member census data reported to CalPERS used to calculate the estimated pension liability for financial reporting purposes pursuant to the Governmental Accounting Standards Board (GASB) Statement No. 67: Financial Reporting for Pension Plans. Our testing included procedures to verify that significant data elements reported by the Agency in my|CalPERS agree with the Agency's payroll records. The review was limited to the examination of a sample of active employee records for the pay periods from July 1, 2014, through June 30, 2015. OFAS did not review the Agency's compliance with membership enrollment or employment after retirement.

Results

	Census Data Elements	Condition	Finding
1	Employment Status	Employment status did not agree with the Agency's records for 96 employees. Specifically, the employees were listed as active in my CalPERS; however, they were no longer active with the Agency.	
2	Employee Name	Names agreed with the Agency's records.	
3	Classification (Misc./Safety)	Classifications agreed with the Agency's records.	
4	Gender	Gender did not agree with the Agency's records for one employee.	
5	Date of Birth	Dates of birth agreed with the Agency's records.	
6	Payrate/Earnings	Earnings agreed with the Agency's records.	
7	Special Compensation	Special compensation agreed with the Agency's records.	
8	Service Credit	Service credit did not agree with the Agency's records for two classified employees.	

Finding Description:

 - No Findings
  - Impacts less than 5 employees
  - Impacts greater than 5 employees

Lodi Unified School District

Recommendation and Criteria

The Agency should work with the appropriate CalPERS division to make the necessary corrections.

Government Codes: § 20120, § 20121, § 20122, § 20160, § 20221, § 20630, § 20636.1
CCR: § 571, § 570.5

Other Matters

OFAS identified other matters that were outside the scope of this review. These matters were discussed with the Agency. OFAS encourages the Agency to work with CalPERS to ensure compliance with the Public Employees' Retirement Law.

1	Special Compensation	The Agency reported Off-Salary-Schedule Pay as special compensation in lump sum amounts in the pay period it was paid instead of in the period the compensation was earned. Government Codes 20636.1(c)(3) requires the Agency to identify the pay period(s) in which special compensation was earned.
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Conclusion

OFAS limited this review to the areas specified in the objective and scope section of this report. Sample testing procedures provide reasonable, but not absolute, assurance that the Agency's active member census data is complete and accurate. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination in regard to the results noted within the report. The appropriate CalPERS divisions will notify the Agency of the final determinations and provide appeal rights, if applicable, at that time.

Summarized Response

The Agency agreed and plans to resolve the findings identified in the report.









Hayward Unified School District

Objective and Scope

CalPERS ID	Job Number	Contract Date	Classification
3373475359	1SP16-007	July 1, 1949	Miscellaneous

The objective of our review was to ensure the completeness and accuracy of active member census data reported to CalPERS used to calculate the estimated pension liability for financial reporting purposes pursuant to the Governmental Accounting Standards Board (GASB) Statement No. 67: Financial Reporting for Pension Plans. Our testing included procedures to verify that significant data elements reported by the Agency in my|CalPERS agree with the Agency's payroll records. The review was limited to the examination of a sample of active employee records for the pay periods from July 1, 2014, through June 30, 2015. OFAS did not review the Agency's compliance with membership enrollment or employment after retirement.

Results

	Census Data Elements	Condition	Finding
1	Employment Status	Employment status did not agree with the Agency's records for 154 employees. Specifically, the employees were listed as active in my CalPERS; however, they were no longer active with the Agency.	
2	Employee Name	Names agreed with the Agency's records	
3	Classification (Misc./Safety)	Classifications agreed with the Agency's records	
4	Gender	Gender did not agree with the Agency's records for one employee.	
5	Date of Birth	Dates of birth agreed with the Agency's records.	
6	Payrate/Earnings	Earnings did not agree with the Agency's records for one employee.	
7	Special Compensation	Special compensation agreed with the Agency's records.	
8	Service Credit	Service credit agreed with the Agency's records.	

Finding Description:

 - No Findings
  - Impacts 5 or less employees
  - Impacts greater than 5 employees

Hayward Unified School District

Recommendation and Criteria

The Agency should work with the appropriate CalPERS division to make the necessary corrections.

Government Codes: § 20120, § 20121, § 20122, § 20160, § 20221, § 20630, § 20636.1
CCR: § 571

Conclusion

OFAS limited this review to the areas specified in the objective and scope section of this report. Sample testing procedures provide reasonable, but not absolute, assurance that the Agency's active member census data is complete and accurate. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination in regard to the results noted within the report. The appropriate CalPERS divisions will notify the Agency of the final determinations and provide appeal rights, if applicable, at that time.

Summarized Response

The Agency agreed with the findings identified in the report.









San Jose Unified School District

Objective and Scope

CalPERS ID	Job Number	Contract Date	Classification
2328908874	1SP16-008	December 1, 1948	Miscellaneous

The objective of our review was to ensure the completeness and accuracy of active member census data reported to CalPERS used to calculate the estimated pension liability for financial reporting purposes pursuant to the Governmental Accounting Standards Board (GASB) Statement No. 67: Financial Reporting for Pension Plans. Our testing included procedures to verify that significant data elements reported by the Agency in my|CalPERS agree with the Agency's payroll records. The review was limited to the examination of a sample of active employee records for the pay periods from July 1, 2014, through June 30, 2015. OFAS did not review the Agency's compliance with membership enrollment or employment after retirement.

Results

	Census Data Elements	Condition	Finding
1	Employment Status	Employment status did not agree with the Agency's records for 114 employees. Specifically, the employees were listed as active in my CalPERS; however, they were no longer active with the Agency.	
2	Employee Name	Names agreed with the Agency's records.	
3	Classification (Misc./Safety)	Classifications agreed with the Agency's records.	
4	Gender	Genders agreed with the Agency's records.	
5	Date of Birth	Dates of birth agreed with the Agency's records.	
6	Payrate/Earnings	Earnings agreed with the Agency's records.	
7	Special Compensation	Special compensation agreed with the Agency's records.	
8	Service Credit	Service credit did not agree with the Agency's records for 15 employees. For 14 employees, the Agency reported incorrect payrates. For one employee, the Agency incorrectly reported overtime pay as earnings.	

Finding Description:

 - No Findings
  - Impacts 5 or less employees
  - Impacts greater than 5 employees

San Jose Unified School District

Recommendation and Criteria

The Agency should work with the appropriate CalPERS division to make the necessary corrections.

Government Codes: § 20120, § 20121, § 20122, § 20160, § 20221, § 20630, § 20635.1, § 20636.1
CCR: § 571

Other Matters

OFAS identified other matters that were outside the scope of this review. These matters were discussed with the Agency. OFAS encourages the Agency to work with CalPERS to ensure compliance with the Public Employees' Retirement Law.

1	Pay Schedule	The Agency's pay schedules were not approved by the Agency's governing body, did not include the position title for each employee position, and did not indicate the time base for all positions. Government Code Section 20636.1 requires that payrates reported to CalPERS are pursuant to publicly available pay schedule and CCR Section 570.5 limits payrates to the amounts listed on a pay schedule that meets all of the enumerated requirements.
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Conclusion

OFAS limited this review to the areas specified in the objective and scope section of this report. Sample testing procedures provide reasonable, but not absolute, assurance that the Agency's active member census data is complete and accurate. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination in regard to the results noted within the report. The appropriate CalPERS divisions will notify the Agency of the final determinations and provide appeal rights, if applicable, at that time.

Summarized Response

The Agency agreed and plans to resolve the findings identified in the report. OFAS did not summarize the Agency's response for the other matter as it was outside the scope of the review. However, the Agency should work with the appropriate CalPERS divisions to ensure compliance with the PERL.









South Orange County Community College District

Objective and Scope

CalPERS ID	Job Number	Contract Date	Classification
7910406066	1SP16-009	March 1, 1949	Miscellaneous

The objective of our review was to ensure the completeness and accuracy of active member census data reported to CalPERS used to calculate the estimated pension liability for financial reporting purposes pursuant to the Governmental Accounting Standards Board (GASB) Statement No. 67: Financial Reporting for Pension Plans. Our testing included procedures to verify that significant data elements reported by the Agency in my|CalPERS agree with the Agency's payroll records. The review was limited to the examination of a sample of active employee records for the pay periods from July 1, 2014, through June 30, 2015. OFAS did not review the Agency's compliance with membership enrollment or employment after retirement.

Results

	Census Data Elements	Condition	Finding
1	Employment Status	Employment status did not agree with the Agency's records for 29 employees. Specifically, the employees were listed as active in my CalPERS; however, they were no longer active with the Agency.	
2	Employee Name	Names agreed with the Agency's records.	
3	Classification (Misc./Safety)	Classifications agreed with the Agency's records.	
4	Gender	Genders agreed with the Agency's records.	
5	Date of Birth	Dates of birth agreed with the Agency's records.	
6	Payrate/Earnings	Earnings agreed with the Agency's records.	
7	Special Compensation	Special compensation agreed with the Agency's records.	
8	Service Credit	Service credit agreed with the Agency's records.	

Finding Description:

 - No Findings
  - Impacts 5 or less employees
  - Impacts greater than 5 employees

South Orange County Community College District

Recommendation and Criteria

The Agency should work with the appropriate CalPERS division to make the necessary corrections.

Government Codes: § 20120, § 20121, § 20122, § 20160, § 20221, § 20630, § 20636.1
CCR: § 571

Other Matters

OFAS identified other matters that were outside the scope of this review. These matters were discussed with the Agency. OFAS encourages the Agency to work with CalPERS to ensure compliance with the Public Employees' Retirement Law.

1	Special Compensation	The Agency reported Shift Differential Pay, a reportable item of special compensation, in base payrate and earnings for a miscellaneous employee. The Agency should report Shift Differential Pay separately from payrate and earnings.
2	Special Compensation	The written labor agreement does not list the monetary value for the purchase and replacement of uniforms as required by Government Code Section 20636.1 and CCR Section 571.

Conclusion

OFAS limited this review to the areas specified in the objective and scope section of this report. Sample testing procedures provide reasonable, but not absolute, assurance that the Agency's active member census data is complete and accurate. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination in regard to the results noted within the report. The appropriate CalPERS divisions will notify the Agency of the final determinations and provide appeal rights, if applicable, at that time.

Summarized Response

The Agency provided an explanation and stated it would resolve the findings identified in the report. OFAS did not summarize the Agency's response for the other matters as they were outside the scope of the review. However, the Agency should work with the appropriate CalPERS divisions to ensure compliance with the PERL.









Irvine Unified School District

Objective and Scope

CalPERS ID	Job Number	Contract Date	Classification
2835296485	1SP16-010	March 1, 1949	Miscellaneous

The objective of our review was to ensure the completeness and accuracy of active member census data reported to CalPERS used to calculate the estimated pension liability for financial reporting purposes pursuant to the Governmental Accounting Standards Board (GASB) Statement No. 67: Financial Reporting for Pension Plans. Our testing included procedures to verify that significant data elements reported by the Agency in my|CalPERS agree with the Agency's payroll records. The review was limited to the examination of a sample of active employee records for the pay periods from July 1, 2014, through June 30, 2015. OFAS did not review the Agency's compliance with membership enrollment or employment after retirement.

Results

	Census Data Elements	Condition	Finding
1	Employment Status	Employment status did not agree with the Agency's records for nine employees. Specifically, the employees were listed as active in my CalPERS; however, they were no longer active with the Agency.	
2	Employee Name	Name did not agree with the Agency's records for one employee.	
3	Classification (Misc./Safety)	Classifications agreed with the Agency's records.	
4	Gender	Genders agreed with the Agency's records.	
5	Date of Birth	Dates of birth agreed with the Agency's records.	
6	Payrate/Earnings	Earnings agreed with the Agency's records.	
7	Special Compensation	Special compensation agreed with the Agency's records.	
8	Service Credit	Service credit agreed with the Agency's records.	

Finding Description:

 - No Findings  - Impacts 5 or less employees  - Impacts greater than 5 employees

Irvine Unified School District

Recommendation and Criteria

The Agency should work with the appropriate CalPERS division to make the necessary corrections.

Government Codes: § 20120, § 20121, § 20122, § 20160, § 20221, § 20630, § 20636.1
CCR: § 571

Other Matters

OFAS identified other matters that were outside the scope of this review. These matters were discussed with the Agency. OFAS encourages the Agency to work with CalPERS to ensure compliance with the Public Employees' Retirement Law.

1	Special Compensation	The Agency incorrectly reported Longevity Pay with base payrate and earnings for a Media Technician II employee. Longevity Pay is an approved special compensation item. Therefore, the Agency should report Longevity Pay separately from payrate and earnings.
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Conclusion

OFAS limited this review to the areas specified in the objective and scope section of this report. Sample testing procedures provide reasonable, but not absolute, assurance that the Agency's active member census data is complete and accurate. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination in regard to the results noted within the report. The appropriate CalPERS divisions will notify the Agency of the final determinations and provide appeal rights, if applicable, at that time.

Summarized Response

The Agency provided an explanation and stated it would resolve the findings identified in the report. OFAS did not summarize the Agency's response for the other matter as it was outside the scope of the review. However, the Agency should work with the appropriate CalPERS divisions to ensure compliance with the PERL.









Orange Unified School District

Objective and Scope

CalPERS ID	Job Number	Contract Date	Classification
7049406655	1SP16-011	March 1, 1949	Miscellaneous

The objective of our review was to ensure the completeness and accuracy of active member census data reported to CalPERS used to calculate the estimated pension liability for financial reporting purposes pursuant to the Governmental Accounting Standards Board (GASB) Statement No. 67: Financial Reporting for Pension Plans. Our testing included procedures to verify that significant data elements reported by the Agency in my|CalPERS agree with the Agency's payroll records. The review was limited to the examination of a sample of active employee records for the pay periods from July 1, 2014, through June 30, 2015. OFAS did not review the Agency's compliance with membership enrollment or employment after retirement.

Results

	Census Data Elements	Condition	Finding
1	Employment Status	Employment status did not agree with the Agency's records for 45 employees. Specifically, the employees were listed as active in my CalPERS; however, they were no longer active with the Agency.	
2	Employee Name	Names agreed with the Agency's records.	
3	Classification (Misc./Safety)	Classifications agreed with the Agency's records.	
4	Gender	Genders agreed with the Agency's records.	
5	Date of Birth	Dates of birth agreed with the Agency's records.	
6	Payrate/Earnings	Earnings agreed with the Agency's records.	
7	Special Compensation	Special compensation agreed with the Agency's records.	
8	Service Credit	Service credit agreed with the Agency's records.	

Finding Description:

 - No Findings
  - Impacts 5 or less employees
  - Impacts greater than 5 employees

Orange Unified School District

Recommendation and Criteria

The Agency should work with the appropriate CalPERS division to make the necessary corrections.

Government Codes: § 20120, § 20121, § 20122, § 20160, § 20221, § 20630, § 20636.1
CCR: § 571

Conclusion

OFAS limited this review to the areas specified in the objective and scope section of this report. Sample testing procedures provide reasonable, but not absolute, assurance that the Agency's active member census data is complete and accurate. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination in regard to the results noted within the report. The appropriate CalPERS divisions will notify the Agency of the final determinations and provide appeal rights, if applicable, at that time.

Summarized Response

The Agency provided an explanation and stated it would resolve the findings identified in the report.









Rancho Santiago Community College District

Objective and Scope

CalPERS ID	Job Number	Contract Date	Classification
1180133260	1SP16-012	March 1, 1949	Miscellaneous

The objective of our review was to ensure the completeness and accuracy of active member census data reported to CalPERS used to calculate the estimated pension liability for financial reporting purposes pursuant to the Governmental Accounting Standards Board (GASB) Statement No. 67: Financial Reporting for Pension Plans. Our testing included procedures to verify that significant data elements reported by the Agency in my|CalPERS agree with the Agency's payroll records. The review was limited to the examination of a sample of active employee records for the pay periods from July 1, 2014, through June 30, 2015. OFAS did not review the Agency's compliance with membership enrollment or employment after retirement.

Results

	Census Data Elements	Condition	Finding
1	Employment Status	Employment status did not agree with the Agency's records for 21 employees. Specifically, the employees were listed as active in my CalPERS; however, they were no longer active with the Agency.	
2	Employee Name	Names agreed with the Agency's records.	
3	Classification (Misc./Safety)	Classifications agreed with the Agency's records.	
4	Gender	Genders agreed with the Agency's records.	
5	Date of Birth	Date of birth did not agree with the Agency's records for one employee.	
6	Payrate/Earnings	Earnings agreed with the Agency's records.	
7	Special Compensation	Special compensation agreed with the Agency's records.	
8	Service Credit	Service credit agreed with the Agency's records.	

Finding Description:

 - No Findings  - Impacts 5 employees or less  - Impacts greater than 5 employees

Rancho Santiago Community College District

Recommendation and Criteria

The Agency should work with the appropriate CalPERS division to make the necessary corrections.

Government Codes: § 20120, § 20121, § 20122, § 20160, § 20221, § 20630, § 20636.1
CCR: § 571

Conclusion

OFAS limited this review to the areas specified in the objective and scope section of this report. Sample testing procedures provide reasonable, but not absolute, assurance that the Agency's active member census data is complete and accurate. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination in regard to the results noted within the report. The appropriate CalPERS divisions will notify the Agency of the final determinations and provide appeal rights, if applicable, at that time.

Summarized Response

The Agency agreed with the findings identified in the report.









Mt. San Antonio Community College District

Objective and Scope

CalPERS ID	Job Number	Contract Date	Classification
1228489046	1SP16-013	March 1, 1949	Miscellaneous

The objective of our review was to ensure the completeness and accuracy of active member census data reported to CalPERS used to calculate the estimated pension liability for financial reporting purposes pursuant to the Governmental Accounting Standards Board (GASB) Statement No. 67: Financial Reporting for Pension Plans. Our testing included procedures to verify that significant data elements reported by the Agency in my|CalPERS agree with the Agency's payroll records. The review was limited to the examination of a sample of active employee records for the pay periods from July 1, 2014, through June 30, 2015. OFAS did not review the Agency's compliance with membership enrollment or employment after retirement.

Results

	Census Data Elements	Condition	Finding
1	Employment Status	Employment status did not agree with the Agency's records for 118 employees. Specifically, the employees were listed as active in my CalPERS; however, they were no longer active with the Agency.	
2	Employee Name	Names agreed with the Agency's records.	
3	Classification (Misc./Safety)	Classifications agreed with the Agency's records.	
4	Gender	Genders agreed with the Agency's records.	
5	Date of Birth	Dates of birth agreed with the Agency's records.	
6	Payrate/Earnings	Earnings did not agree with the Agency's records for five employees.	
7	Special Compensation	Special compensation did not agree with the Agency's records for two employees.	
8	Service Credit	Service credit did not agree with the Agency's records for one employee.	

Legend:

 - No Findings
  - Impacts 5 or less employees
  - Impacts greater than 5 employees

Mt. San Antonio Community College District

Recommendation and Criteria

The Agency should work with the appropriate CalPERS division to make the necessary corrections.

Government Codes: § 20120, § 20121, § 20122, § 20160, § 20221, § 20630,
§ 20636.1
CCR: § 571

Other Matters

OFAS identified other matters that were outside the scope of this review. These matters were discussed with the Agency. OFAS encourages the Agency to work with CalPERS to ensure compliance with the Public Employees' Retirement Law.

1	Special Compensation	The Agency does not report the monetary value of Uniform Allowance as special compensation. Additionally, the Agency's labor agreement(s) does not specify who is eligible for Uniform Allowance, the amount to be paid, or the conditions of payment, as required by GC Section 20636.1 and CCR Section 571.
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Conclusion

OFAS limited this review to the areas specified in the objective and scope section of this report. Sample testing procedures provide reasonable, but not absolute, assurance that the Agency's active member census data is complete and accurate. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination in regard to the results noted within the report. The appropriate CalPERS divisions will notify the Agency of the final determinations and provide appeal rights, if applicable, at that time.

Summarized Response

The Agency agreed with finding one and provided an explanation for findings six, seven, and eight. The Agency also stated it would resolve the findings identified in the report. OFAS did not summarize the Agency's response for the other matter as it was outside the scope of the review. However, the Agency should work with the appropriate CalPERS divisions to ensure compliance with the PERL.









Ontario-Montclair Unified School District

Objective and Scope

CalPERS ID	Job Number	Contract Date	Classification
2161337161	1SP16-014	May 1, 1949	Miscellaneous

The objective of our review was to ensure the completeness and accuracy of active member census data reported to CalPERS used to calculate the estimated pension liability for financial reporting purposes pursuant to the Governmental Accounting Standards Board (GASB) Statement No. 67: Financial Reporting for Pension Plans. Our testing included procedures to verify that significant data elements reported by the Agency in my|CalPERS agree with the Agency's payroll records. The review was limited to the examination of a sample of active employee records for the pay periods from July 1, 2014, through June 30, 2015. OFAS did not review the Agency's compliance with membership enrollment or employment after retirement.

Results

	Census Data Elements	Condition	Finding
1	Employment Status	Employment status did not agree with the Agency's records for 164 employees. Specifically, the employees were listed as active in my CalPERS; however, they were no longer active with the Agency.	
2	Employee Name	Names agreed with the Agency's records.	
3	Classification (Misc./Safety)	Classifications agreed with the Agency's records.	
4	Gender	Genders agreed with the Agency's records.	
5	Date of Birth	Dates of birth agreed with the Agency's records.	
6	Payrate/Earnings	Earnings agreed with the Agency's records.	
7	Special Compensation	Special compensation agreed with the Agency's records.	
8	Service Credit	Service credit agreed with the Agency's records.	

Finding Description:

 - No Findings
  - Impacts 5 or less employees
  - Impacts greater than 5 employees

Ontario-Montclair Unified School District

Recommendation and Criteria

The Agency should work with the appropriate CalPERS division to make the necessary corrections.

Government Codes: § 20120, § 20121, § 20122, § 20160, § 20221, § 20630, § 20636.1
CCR: § 571

Other Matters

OFAS identified other matters that were outside the scope of this review. These matters were discussed with the Agency. OFAS encourages the Agency to work with CalPERS to ensure compliance with the Public Employees' Retirement Law.

1	Special Compensation	The Agency does not report the value of Uniform Allowance. Additionally, the Agency's labor agreement(s) do not specify who is eligible for Uniform Allowance, the amount to be paid, or the conditions of payment, as required by CCR Section 571.
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Conclusion

OFAS limited this review to the areas specified in the objective and scope section of this report. Sample testing procedures provide reasonable, but not absolute, assurance that the Agency's active member census data is complete and accurate. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination in regard to the results noted within the report. The appropriate CalPERS divisions will notify the Agency of the final determinations and provide appeal rights, if applicable, at that time.

Summarized Response

The Agency acknowledged and stated it would resolve the findings identified in the report.









Desert Sands Unified School District

Objective and Scope

CalPERS ID	Job Number	Contract Date	Classification
5008762248	1SP16-015	July 1, 1949	Miscellaneous

The objective of our review was to ensure the completeness and accuracy of active member census data reported to CalPERS used to calculate the estimated pension liability for financial reporting purposes pursuant to the Governmental Accounting Standards Board (GASB) Statement No. 67: Financial Reporting for Pension Plans. Our testing included procedures to verify that significant data elements reported by the Agency in my|CalPERS agree with the Agency's payroll records. The review was limited to the examination of a sample of active employee records for the pay periods from July 1, 2014, through June 30, 2015. OFAS did not review the Agency's compliance with membership enrollment or employment after retirement.

Results

	Census Data Elements	Condition	Finding
1	Employment Status	Employment status did not agree with the Agency's records for 82 employees. Specifically, the employees were listed as active in my CalPERS; however, they were no longer active with the Agency.	
2	Employee Name	Names agreed with the Agency's records.	
3	Classification (Misc./Safety)	Classifications agreed with the Agency's records.	
4	Gender	Genders agreed with the Agency's records.	
5	Date of Birth	Dates of birth agreed with the Agency's records.	
6	Payrate/Earnings	Earnings agreed with the Agency's records.	
7	Special Compensation	Special compensation did not agree with the Agency's records for one classified employee.	
8	Service Credit	Service credit agreed with the Agency's records.	

Finding Description:

 - No Findings
  - Impacts 5 or less employees
  - Impacts greater than 5 employees

Desert Sands Unified School District

Recommendation and Criteria

The Agency should work with the appropriate CalPERS division to make the necessary corrections.

Government Codes: § 20120, § 20121, § 20122, § 20160, § 20221, § 20630, § 20636.1
CCR: § 571

Other Matters

OFAS identified other matters that were outside the scope of this review. These matters were discussed with the Agency. OFAS encourages the Agency to work with CalPERS to ensure compliance with the Public Employees' Retirement Law.

1	Special Compensation	The Agency provides uniforms to security employees. However, the Agency does not report the value of the uniforms provided to CalPERS. CCR Section 571 requires the monetary value for the purchase, rental and/or maintenance of required clothing, a statutory item of compensation, be reported to CalPERS as special compensation.
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Conclusion

OFAS limited this review to the areas specified in the objective and scope section of this report. Sample testing procedures provide reasonable, but not absolute, assurance that the Agency's active member census data is complete and accurate. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination in regard to the results noted within the report. The appropriate CalPERS divisions will notify the Agency of the final determinations and provide appeal rights, if applicable, at that time.

Summarized Response

The Agency agreed and plans to resolve the findings identified in the report. OFAS did not summarize the Agency's response for the other matter as it was outside the scope of the review. However, the Agency should work with the appropriate CalPERS divisions to ensure compliance with the PERL.









County Superintendent of Schools Office – Riverside County Schools

Objective and Scope

CalPERS ID	Job Number	Contract Date	Classification
7095209392	1SP16-016	July 1, 1949	Miscellaneous

The objective of our review was to ensure the completeness and accuracy of active member census data reported to CalPERS used to calculate the estimated pension liability for financial reporting purposes pursuant to the Governmental Accounting Standards Board (GASB) Statement No. 67: Financial Reporting for Pension Plans. Our testing included procedures to verify that significant data elements reported by the Agency in my|CalPERS agree with the Agency’s payroll records. The review was limited to the examination of a sample of active employee records for the pay periods from July 1, 2014, through June 30, 2015. OFAS did not review the Agency’s compliance with membership enrollment or employment after retirement.

Results

	Census Data Elements	Condition	Finding
1	Employment Status	Employment status did not agree with the Agency’s records for 133 employees. Specifically, the employees were listed as active in my CalPERS; however, they were no longer active with the Agency.	
2	Employee Name	Names agreed with the Agency’s records.	
3	Classification (Misc./Safety)	Classifications agreed with the Agency’s records.	
4	Gender	Genders agreed with the Agency’s records.	
5	Date of Birth	Dates of birth agreed with the Agency’s records.	
6	Payrate/Earnings	Earnings agreed with the Agency’s records.	
7	Special Compensation	Special compensation agreed with the Agency’s records.	
8	Service Credit	Service credit agreed with the Agency’s records.	

Finding Description:

 - No Findings
  - Impacts 5 or less employees
  - Impacts greater than 5 employees

County Superintendent of Schools Office – Riverside County Schools

Recommendation and Criteria

The Agency should work with the appropriate CalPERS division to make the necessary corrections.

Government Codes: § 20120, § 20121, § 20122, § 20160, § 20221, § 20630, § 20636.1
CCR: § 571

Other Matters

OFAS identified other matters that were outside the scope of this review. These matters were discussed with the Agency. OFAS encourages the Agency to work with CalPERS to ensure compliance with the Public Employees’ Retirement Law.

1	Special Compensation	The Agency reports the monetary value for the purchase and maintenance of uniforms for its custodian employees as lump sum amounts. Specifically, the Agency only reports the value to CalPERS when the Agency receives an invoice from the uniform cleaning service. Government Code Section 20636.1 requires the Agency to identify the pay period(s) in which the special compensation was earned.
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Conclusion

OFAS limited this review to the areas specified in the objective and scope section of this report. Sample testing procedures provide reasonable, but not absolute, assurance that the Agency’s active member census data is complete and accurate. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination in regard to the results noted within the report. The appropriate CalPERS divisions will notify the Agency of the final determinations and provide appeal rights, if applicable, at that time.

Summarized Response

The Agency provided an explanation and stated it would resolve the findings identified in the report. OFAS did not summarize the Agency’s response for the other matter as it was outside the scope of the review. However, the Agency should work with the appropriate CalPERS divisions to ensure compliance with the PERL.









Riverside Community College District

Objective and Scope

CalPERS ID	Job Number	Contract Date	Classification
1832356320	1SP16-017	July 1, 1949	Miscellaneous

The objective of our review was to ensure the completeness and accuracy of active member census data reported to CalPERS used to calculate the estimated pension liability for financial reporting purposes pursuant to the Governmental Accounting Standards Board (GASB) Statement No. 67: Financial Reporting for Pension Plans. Our testing included procedures to verify that significant data elements reported by the Agency in my|CalPERS agree with the Agency's payroll records. The review was limited to the examination of a sample of active employee records for the pay periods from July 1, 2014, through June 30, 2015. OFAS did not review the Agency's compliance with membership enrollment or employment after retirement.

Results

	Census Data Elements	Condition	Finding
1	Employment Status	Employment status did not agree with the Agency's records for 35 employees. Specifically, the employees were listed as active in my CalPERS; however, they were no longer active with the Agency.	
2	Employee Name	Names agreed with the Agency's records.	
3	Classification (Misc./Safety)	Classifications agreed with the Agency's records.	
4	Gender	Gender did not agree with the Agency's records for one employee.	
5	Date of Birth	Dates of birth agreed with the Agency's records.	
6	Payrate/Earnings	Earnings agreed with the Agency's records.	
7	Special Compensation	Special compensation agreed with the Agency's records.	
8	Service Credit	Service credit agreed with the Agency's records.	

Finding Description:

 - No Findings
  - Impacts 5 or less employees
  - Impacts greater than 5 employees

Riverside Community College District

Recommendation and Criteria

The Agency should work with the appropriate CalPERS division to make the necessary corrections.

Government Codes: § 20120, § 20121, § 20122, § 20160, § 20221, § 20630, § 20636.1
CCR: § 571

Conclusion

OFAS limited this review to the areas specified in the objective and scope section of this report. Sample testing procedures provide reasonable, but not absolute, assurance that the Agency's active member census data is complete and accurate. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination in regard to the results noted within the report. The appropriate CalPERS divisions will notify the Agency of the final determinations and provide appeal rights, if applicable, at that time.

Summarized Response

The Agency agreed and provided an explanation for the findings. The Agency also stated it would resolve the findings identified in the report.









Los Angeles Unified School District

Objective and Scope

CalPERS ID	Job Number	Contract Date	Classification
3614620780	1SP16-018	July 1, 1957	Miscellaneous Safety-Police

The objective of our review was to ensure the completeness and accuracy of active member census data reported to CalPERS used to calculate the estimated pension liability for financial reporting purposes pursuant to the Governmental Accounting Standards Board (GASB) Statement No. 67: Financial Reporting for Pension Plans. Our testing included procedures to verify that significant data elements reported by the Agency in my|CalPERS agree with the Agency's payroll records. The review was limited to the examination of a sample of active employee records for the pay periods from July 1, 2014, through June 30, 2015. OFAS did not review the Agency's compliance with membership enrollment or employment after retirement.

Results

	Census Data Elements	Condition	Finding
1	Employment Status	Employment status did not agree with the Agency's records for 561 employees. Specifically, the employees were listed as active in my CalPERS; however, they were no longer active with the Agency.	
2	Employee Name	Names agreed with the Agency's records.	
3	Classification (Misc./Safety)	Classifications agreed with the Agency's records.	
4	Gender	Gender did not agree with the Agency's records for one employee.	
5	Date of Birth	Date of birth did not agree with the Agency's records for one employee.	
6	Payrate/Earnings	Earnings did not agree with the Agency's records for one employee.	
7	Special Compensation	Special compensation agreed with the Agency's records.	
8	Service Credit	Service credit agreed with the Agency's records.	

Finding Description:

 - No Findings
  - Impacts 5 or less employees
  - Impacts greater than 5 employees

Los Angeles Unified School District

Recommendation and Criteria

The Agency should work with the appropriate CalPERS division to make the necessary corrections.

Government Codes: § 20120, § 20121, § 20122, § 20160, § 20221, § 20630, § 20636.1
CCR: § 571

Conclusion

OFAS limited this review to the areas specified in the objective and scope section of this report. Sample testing procedures provide reasonable, but not absolute, assurance that the Agency's active member census data is complete and accurate. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination in regard to the results noted within the report. The appropriate CalPERS divisions will notify the Agency of the final determinations and provide appeal rights, if applicable, at that time.

Summarized Response

The Agency agreed and plans to resolve the findings identified in the report.









Contra Costa Community College District

Objective and Scope

CalPERS ID	Job Number	Contract Date	Classification
3058484502	1SP16-019	July 1, 1948	Miscellaneous Safety – Police

The objective of our review was to ensure the completeness and accuracy of active member census data reported to CalPERS used to calculate the estimated pension liability for financial reporting purposes pursuant to the Governmental Accounting Standards Board (GASB) Statement No. 67: Financial Reporting for Pension Plans. Our testing included procedures to verify that significant data elements reported by the Agency in my|CalPERS agree with the Agency's payroll records. The review was limited to the examination of a sample of active employee records for the pay periods from July 1, 2014, through June 30, 2015. OFAS did not review the Agency's compliance with membership enrollment or employment after retirement.

Results

	Census Data Elements	Condition	Finding
1	Employment Status	Employment status did not agree with the Agency's records for 24 employees. Specifically, the employees were listed as active in my CalPERS; however, they were no longer active with the Agency.	
2	Employee Name	Names agreed with the Agency's records.	
3	Classification (Misc./Safety)	Classifications agreed with the Agency's records.	
4	Gender	Gender did not agree with the Agency's records for one employee.	
5	Date of Birth	Dates of birth agreed with the Agency's records.	
6	Payrate/Earnings	Earnings agreed with the Agency's records.	
7	Special Compensation	Special compensation agreed with the Agency's records.	
8	Service Credit	Service credit agreed with the Agency's records.	

Finding Description:

 - No Findings  - Impacts 5 or less employees  - Impacts greater than 5 employees

Contra Costa Community College District

Recommendation and Criteria

The Agency should work with the appropriate CalPERS division to make the necessary corrections.

Government Codes: § 20120, § 20121, § 20122, § 20160, § 20221, § 20630, § 20636.1
CCR: § 571

Other Matters

OFAS identified other matters that were outside the scope of this review. These matters were discussed with the Agency. OFAS encourages the Agency to work with CalPERS to ensure compliance with the Public Employees' Retirement Law.

1	Special Compensation	The Agency did not report the monetary value for the purchase and maintenance of uniforms provided to Safety Police Officers as required by Government Code Section 20636.1 and CCR Section 571.
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Conclusion

OFAS limited this review to the areas specified in the objective and scope section of this report. Sample testing procedures provide reasonable, but not absolute, assurance that the Agency's active member census data is complete and accurate. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination in regard to the results noted within the report. The appropriate CalPERS divisions will notify the Agency of the final determinations and provide appeal rights, if applicable, at that time.

Summarized Response

The Agency agreed and plans to resolve the findings identified in the report.









Glendale Unified School District

Objective and Scope

CalPERS ID	Job Number	Contract Date	Classification
5385388563	1SP16-020	March 1, 1949	Miscellaneous

The objective of our review was to ensure the completeness and accuracy of active member census data reported to CalPERS used to calculate the estimated pension liability for financial reporting purposes pursuant to the Governmental Accounting Standards Board (GASB) Statement No. 67: Financial Reporting for Pension Plans. Our testing included procedures to verify that significant data elements reported by the Agency in my|CalPERS agree with the Agency's payroll records. The review was limited to the examination of a sample of active employee records for the pay periods from July 1, 2014, through June 30, 2015. OFAS did not review the Agency's compliance with membership enrollment or employment after retirement.

Results

	Census Data Elements	Condition	Finding
1	Employment Status	Employment status did not agree with the Agency's records for 112 employees. Specifically, the employees were listed as active in my CalPERS; however, they were no longer active with the Agency.	
2	Employee Name	Names agreed with the Agency's records.	
3	Classification (Misc./Safety)	Classifications agreed with the Agency's records.	
4	Gender	Genders agreed with the Agency's records.	
5	Date of Birth	Dates of birth agreed with the Agency's records.	
6	Payrate/Earnings	Earnings agreed with the Agency's records.	
7	Special Compensation	Special compensation agreed with the Agency's records.	
8	Service Credit	Service credit agreed with the Agency's records.	

Finding Description:

 - No Findings
  - Impacts 5 or less employees
  - Impacts greater than 5 employees

Glendale Unified School District

Recommendation and Criteria

The Agency should work with the appropriate CalPERS division to make the necessary corrections.

Government Codes: § 20120, § 20121, § 20122, § 20160, § 20221, § 20630, § 20636.1
CCR: § 571

Conclusion

OFAS limited this review to the areas specified in the objective and scope section of this report. Sample testing procedures provide reasonable, but not absolute, assurance that the Agency's active member census data is complete and accurate. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination in regard to the results noted within the report. The appropriate CalPERS divisions will notify the Agency of the final determinations and provide appeal rights, if applicable, at that time.

Summarized Response

The Agency agreed and plans to resolve the findings identified in the report.









Pasadena Unified School District

Objective and Scope

CalPERS ID	Job Number	Contract Date	Classification
6861822346	1SP16-021	March 1, 1949	Miscellaneous

The objective of our review was to ensure the completeness and accuracy of active member census data reported to CalPERS used to calculate the estimated pension liability for financial reporting purposes pursuant to the Governmental Accounting Standards Board (GASB) Statement No. 67: Financial Reporting for Pension Plans. Our testing included procedures to verify that significant data elements reported by the Agency in my|CalPERS agree with the Agency's payroll records. The review was limited to the examination of a sample of active employee records for the pay periods from July 1, 2014, through June 30, 2015. OFAS did not review the Agency's compliance with membership enrollment or employment after retirement.

Results

	Census Data Elements	Condition	Finding
1	Employment Status	Employment status did not agree with the Agency's records for 95 employees. Specifically, the employees were listed as active in my CalPERS; however, they were no longer active with the Agency.	
2	Employee Name	Names agreed with the Agency's records	
3	Classification (Misc./Safety)	Classifications agreed with the Agency's records.	
4	Gender	Genders agreed with the Agency's records.	
5	Date of Birth	Dates of birth agreed with the Agency's records.	
6	Payrate/Earnings	Earnings did not agree with the Agency's records for three employees. For two employees, the Agency reported overtime. For one employee, the Agency did not report regular earnings for an employee.	
7	Special Compensation	Special compensation did not agree with the Agency's records for one employee.	
8	Service Credit	Service credit agreed with the Agency's records.	

Finding Description:

 - No Findings
  - Impacts 5 or less employees
  - Impacts greater than 5 employees

Pasadena Unified School District

Recommendation and Criteria

The Agency should work with the appropriate CalPERS division to make the necessary corrections.

Government Codes: § 20120, § 20121, § 20122, § 20160, § 20221, § 20630, § 20635.1, § 20636.1
CCR: § 571

Conclusion

OFAS limited this review to the areas specified in the objective and scope section of this report. Sample testing procedures provide reasonable, but not absolute, assurance that the Agency's active member census data is complete and accurate. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination in regard to the results noted within the report. The appropriate CalPERS divisions will notify the Agency of the final determinations and provide appeal rights, if applicable, at that time.

Summarized Response

The Agency agreed with the findings and provided an explanation for finding one. The Agency also stated it would resolve the findings identified in the report.









Santa Monica Community College District

Objective and Scope

CalPERS ID	Job Number	Contract Date	Classification
3334143281	1SP16-022	July 1, 1946	Miscellaneous

The objective of our review was to ensure the completeness and accuracy of active member census data reported to CalPERS used to calculate the estimated pension liability for financial reporting purposes pursuant to the Governmental Accounting Standards Board (GASB) Statement No. 67: Financial Reporting for Pension Plans. Our testing included procedures to verify that significant data elements reported by the Agency in my|CalPERS agree with the Agency's payroll records. The review was limited to the examination of a sample of active employee records for the pay periods from July 1, 2014, through June 30, 2015. OFAS did not review the Agency's compliance with membership enrollment or employment after retirement.

Results

	Census Data Elements	Condition	Finding
1	Employment Status	Employment status did not agree with the Agency's records for 28 employees. Specifically, the employees were listed as active in my CalPERS; however, they were no longer active with the Agency.	
2	Employee Name	Names agreed with the Agency's records.	
3	Classification (Misc./Safety)	Classifications agreed with the Agency's records.	
4	Gender	Genders agreed with the Agency's records.	
5	Date of Birth	Dates of birth agreed with the Agency's records.	
6	Payrate/Earnings	Earnings agreed with the Agency's records.	
7	Special Compensation	Special compensation agreed with the Agency's records.	
8	Service Credit	Service credit agreed with the Agency's records.	

Finding Description:

 - No Findings
  - Impacts 5 or less employees
  - Impacts greater than 5 employees

Santa Monica Community College District

Recommendation and Criteria

The Agency should work with the appropriate CalPERS division to make the necessary corrections.

Government Codes: § 20120, § 20121, § 20122, § 20160, § 20221, § 20630, § 20636.1
CCR: § 571

Conclusion

OFAS limited this review to the areas specified in the objective and scope section of this report. Sample testing procedures provide reasonable, but not absolute, assurance that the Agency's active member census data is complete and accurate. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination in regard to the results noted within the report. The appropriate CalPERS divisions will notify the Agency of the final determinations and provide appeal rights, if applicable, at that time.

Summarized Response

The Agency agreed and plans to resolve the findings identified in the report.









Torrance Unified School District

Objective and Scope

CalPERS ID	Job Number	Contract Date	Classification
1320461884	1SP16-023	July 1, 1946	Miscellaneous

The objective of our review was to ensure the completeness and accuracy of active member census data reported to CalPERS used to calculate the estimated pension liability for financial reporting purposes pursuant to the Governmental Accounting Standards Board (GASB) Statement No. 67: Financial Reporting for Pension Plans. Our testing included procedures to verify that significant data elements reported by the Agency in my|CalPERS agree with the Agency's payroll records. The review was limited to the examination of a sample of active employee records for the pay periods from July 1, 2014, through June 30, 2015. OFAS did not review the Agency's compliance with membership enrollment or employment after retirement.

Results

	Census Data Elements	Condition	Finding
1	Employment Status	Employment status did not agree with the Agency's records for 13 employees. Specifically, the employees were listed as active in my CalPERS; however, they were no longer active with the Agency.	
2	Employee Name	Names agreed with the Agency's records.	
3	Classification (Misc./Safety)	Classifications agreed with the Agency's records.	
4	Gender	Gender did not agree with the Agency's records for one employee.	
5	Date of Birth	Dates of birth agreed with the Agency's records.	
6	Payrate/Earnings	Earnings did not agree with the Agency's records for two employees.	
7	Special Compensation	Special compensation did not agree with the Agency's records for one employee. Additionally, special compensation was incorrectly reported for three employees who received retroactive special compensation.	
8	Service Credit	Service credit agreed with the Agency's records.	

Finding Description:

 - No Findings
  - Impacts 5 or less employees
  - Impacts greater than 5 employees

Torrance Unified School District

Recommendation and Criteria

The Agency should work with the appropriate CalPERS division to make the necessary corrections.

Government Codes: § 7522.34, § 20120, § 20121, § 20122, § 20160, § 20221, § 20630, § 20636.1
CCR: § 571

Conclusion

OFAS limited this review to the areas specified in the objective and scope section of this report. Sample testing procedures provide reasonable, but not absolute, assurance that the Agency's active member census data is complete and accurate. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination in regard to the results noted within the report. The appropriate CalPERS divisions will notify the Agency of the final determinations and provide appeal rights, if applicable, at that time.

Summarized Response

The Agency provided an explanation for finding one and agreed with findings four, six, and seven in the report.









Compton Unified School District

Objective and Scope

CalPERS ID	Job Number	Contract Date	Classification
4627108958	1SP16-024	July 1, 1946	Miscellaneous Safety - Police

The objective of our review was to ensure the completeness and accuracy of active member census data reported to CalPERS used to calculate the estimated pension liability for financial reporting purposes pursuant to the Governmental Accounting Standards Board (GASB) Statement No. 67: Financial Reporting for Pension Plans. Our testing included procedures to verify that significant data elements reported by the Agency in my|CalPERS agree with the Agency's payroll records. The review was limited to the examination of a sample of active employee records for the pay periods from July 1, 2014, through June 30, 2015. OFAS did not review the Agency's compliance with membership enrollment or employment after retirement.

Results

	Census Data Elements	Condition	Finding
1	Employment Status	Employment status did not agree with the Agency's records for 92 employees. Specifically, the employees were listed as active in my CalPERS; however, they were no longer active with the Agency.	
2	Employee Name	Names agreed with the Agency's records.	
3	Classification (Misc./Safety)	Classifications agreed with the Agency's records.	
4	Gender	Genders agreed with the Agency's records.	
5	Date of Birth	Dates of birth agreed with the Agency's records.	
6	Payrate/Earnings	Earnings agreed with the Agency's records.	
7	Special Compensation	Special compensation agreed with the Agency's records.	
8	Service Credit	Service credit agreed with the Agency's records.	

Finding Description:

 - No Findings
  - Impacts 5 or less employees
  - Impacts greater than 5 employees

Compton Unified School District

Recommendation and Criteria

The Agency should work with the appropriate CalPERS division to make the necessary corrections.

Government Codes: § 20120, § 20121, § 20122, § 20160, § 20221, § 20630, § 20636.1
CCR: § 571

Other Matters

OFAS identified other matters that were outside the scope of this review. These matters were discussed with the Agency. OFAS encourages the Agency to work with CalPERS to ensure compliance with the Public Employees' Retirement Law.

1	Special Compensation	The Agency did not report the monetary value for the purchase and maintenance of uniforms provided to maintenance, warehouse, cafeteria, and information technology employees as required by Government Code Section 20636.1 and CCR Section 571.
2	Special Compensation	The Agency did not report Holiday Pay as special compensation for its police employees. Holiday Pay is a statutory item that must be reported as special compensation as required by Government Code Section 20636.1 and CCR Section 571.

Conclusion

OFAS limited this review to the areas specified in the objective and scope section of this report. Sample testing procedures provide reasonable, but not absolute, assurance that the Agency's active member census data is complete and accurate. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination in regard to the results noted within the report. The appropriate CalPERS divisions will notify the Agency of the final determinations and provide appeal rights, if applicable, at that time.

Summarized Response

The agreed and plans to resolve the findings identified in the report.









Pomona Unified School District

Objective and Scope

CalPERS ID	Job Number	Contract Date	Classification
1014801648	1SP16-025	March 1, 1949	Miscellaneous

The objective of our review was to ensure the completeness and accuracy of active member census data reported to CalPERS used to calculate the estimated pension liability for financial reporting purposes pursuant to the Governmental Accounting Standards Board (GASB) Statement No. 67: Financial Reporting for Pension Plans. Our testing included procedures to verify that significant data elements reported by the Agency in my|CalPERS agree with the Agency's payroll records. The review was limited to the examination of a sample of active employee records for the pay periods from July 1, 2014, through June 30, 2015. OFAS did not review the Agency's compliance with membership enrollment or employment after retirement.

Results

	Census Data Elements	Condition	Finding
1	Employment Status	Employment status did not agree with the Agency's records for 97 employees. Specifically, the employees were listed as active in my CalPERS; however, they were no longer active with the Agency.	
2	Employee Name	Names agreed with the Agency's records.	
3	Classification (Misc./Safety)	Classifications agreed with the Agency's records.	
4	Gender	Genders agreed with the Agency's records.	
5	Date of Birth	Dates of birth agreed with the Agency's records.	
6	Payrate/Earnings	Earnings did not agree with the Agency's records for two employees.	
7	Special Compensation	Special compensation did not agree with the Agency's records for two employees.	
8	Service Credit	Service credit agreed with the Agency's records.	

Finding Description:

 - No Findings
  - Impacts 5 or less employees
  - Impacts greater than 5 employees

Pomona Unified School District

Recommendation and Criteria

The Agency should work with the appropriate CalPERS division to make the necessary corrections.

Government Codes: § 7522.34, § 20120, § 20121, § 20122, § 20160, § 20221, § 20630, § 20636.1
CCR: § 571

Conclusion

OFAS limited this review to the areas specified in the objective and scope section of this report. Sample testing procedures provide reasonable, but not absolute, assurance that the Agency's active member census data is complete and accurate. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination in regard to the results noted within the report. The appropriate CalPERS divisions will notify the Agency of the final determinations and provide appeal rights, if applicable, at that time.

Summarized Response

The Agency provided an explanation and stated it would resolve the findings identified in the report.









Chino Valley Unified School District

Objective and Scope

CalPERS ID	Job Number	Contract Date	Classification
4123311854	1SP16-026	5/1/1949	Miscellaneous

The objective of our review was to ensure the completeness and accuracy of active member census data reported to CalPERS used to calculate the estimated pension liability for financial reporting purposes pursuant to the Governmental Accounting Standards Board (GASB) Statement No. 67: Financial Reporting for Pension Plans. Our testing included procedures to verify that significant data elements reported by the Agency in my|CalPERS agree with the Agency's payroll records. The review was limited to the examination of a sample of active employee records for the pay periods from July 1, 2014, through June 30, 2015. OFAS did not review the Agency's compliance with membership enrollment or employment after retirement.

Results

	Census Data Elements	Condition	Finding
1	Employment Status	Employment status did not agree with the Agency's records for 23 employees. Specifically, the employees were listed as active in my CalPERS; however, they were no longer active with the Agency.	
2	Employee Name	Names agreed with the Agency's records.	
3	Classification (Misc./Safety)	Classifications agreed with the Agency's records.	
4	Gender	Genders agreed with the Agency's records.	
5	Date of Birth	Dates of birth agreed with the Agency's records.	
6	Payrate/Earnings	Earnings agreed with the Agency's records.	
7	Special Compensation	Special compensation agreed with the Agency's records.	
8	Service Credit	Service credit agreed with the Agency's records.	

Finding Description:

 - No Findings
  - Impacts 5 or less employees
  - Impacts greater than 5 employees

Chino Valley Unified School District

Recommendation and Criteria

The Agency should work with the appropriate CalPERS division to make the necessary corrections.

Government Codes: § 20120, § 20121, § 20122, § 20160, § 20221, § 20630, § 20636.1
CCR: § 571

Conclusion

OFAS limited this review to the areas specified in the objective and scope section of this report. Sample testing procedures provide reasonable, but not absolute, assurance that the Agency's active member census data is complete and accurate. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination in regard to the results noted within the report. The appropriate CalPERS divisions will notify the Agency of the final determinations and provide appeal rights, if applicable, at that time.

Summarized Response

The Agency agreed and plans to resolve the findings identified in the report.









Rialto Unified School District

Objective and Scope

CalPERS ID	Job Number	Contract Date	Classification
2635168657	1SP16-027	May 1, 1949	Miscellaneous

The objective of our review was to ensure the completeness and accuracy of active member census data reported to CalPERS used to calculate the estimated pension liability for financial reporting purposes pursuant to the Governmental Accounting Standards Board (GASB) Statement No. 67: Financial Reporting for Pension Plans. Our testing included procedures to verify that significant data elements reported by the Agency in my|CalPERS agree with the Agency's payroll records. The review was limited to the examination of a sample of active employee records for the pay periods from July 1, 2014, through June 30, 2015. OFAS did not review the Agency's compliance with membership enrollment or employment after retirement.

Results

	Census Data Elements	Condition	Finding
1	Employment Status	Employment status did not agree with the Agency's records for 93 employees. Specifically, the employees were listed as active in my CalPERS; however, they were no longer active with the Agency.	
2	Employee Name	Names agreed with the Agency's records.	
3	Classification (Misc./Safety)	Classifications agreed with the Agency's records.	
4	Gender	Genders agreed with the Agency's records.	
5	Date of Birth	Date of birth did not agree with the Agency's records for one employee.	
6	Payrate/Earnings	Earnings agreed with the Agency's records.	
7	Special Compensation	Special compensation agreed with the Agency's records.	
8	Service Credit	Service credit agreed with the Agency's records.	

Finding Description:

 - No Findings
  - Impacts 5 or less employees
  - Impacts greater than 5 employees

Rialto Unified School District

Recommendation and Criteria

The Agency should work with the appropriate CalPERS division to make the necessary corrections.

Government Codes: § 20120, § 20121, § 20122, § 20160, § 20221, § 20630, § 20636.1
CCR: § 571

Other Matters

OFAS identified other matters that were outside the scope of this review. These matters were discussed with the Agency. OFAS encourages the Agency to work with CalPERS to ensure compliance with the Public Employees' Retirement Law.

1	Contributions	The Agency reported Employer Paid Member Contributions (EPMC) for only one employee. Government Code 20691(a)(1) states that except as provided in subdivision (b), notwithstanding any other law, a contracting agency or school employer may pay all or a portion of the normal contributions required to be paid by a member. Where the member is included in a group or class of employment, the payment shall be for all members in the group or class of employment. If an individual is not part of a group or class, the payment shall be limited to the amount that the board determines is payable to similarly situated members in the closest related group or class.
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Conclusion

OFAS limited this review to the areas specified in the objective and scope section of this report. Sample testing procedures provide reasonable, but not absolute, assurance that the Agency's active member census data is complete and accurate. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination in regard to the results noted within the report. The appropriate CalPERS divisions will notify the Agency of the final determinations and provide appeal rights, if applicable, at that time.

Summarized Response

The Agency provided an explanation on the findings identified in the report.









Hemet Unified School District

Objective and Scope

CalPERS ID	Job Number	Contract Date	Classification
5445169146	1SP16-028	July 1, 1949	Miscellaneous

The objective of our review was to ensure the completeness and accuracy of active member census data reported to CalPERS used to calculate the estimated pension liability for financial reporting purposes pursuant to the Governmental Accounting Standards Board (GASB) Statement No. 67: Financial Reporting for Pension Plans. Our testing included procedures to verify that significant data elements reported by the Agency in my|CalPERS agree with the Agency's payroll records. The review was limited to the examination of a sample of active employee records for the pay periods from July 1, 2014, through June 30, 2015. OFAS did not review the Agency's compliance with membership enrollment or employment after retirement.

Results

	Census Data Elements	Condition	Finding
1	Employment Status	Employment status did not agree with the Agency's records for 38 employees. Specifically, the employees were listed as active in my CalPERS; however, they were no longer active with the Agency.	
2	Employee Name	Names agreed with the Agency's records.	
3	Classification (Misc./Safety)	Classifications agreed with the Agency's records.	
4	Gender	Genders agreed with the Agency's records.	
5	Date of Birth	Dates of birth agreed with the Agency's records.	
6	Payrate/Earnings	Earnings agreed with the Agency's records.	
7	Special Compensation	Special compensation agreed with the Agency's records.	
8	Service Credit	Service credit agreed with the Agency's records.	

Finding Description:

 - No Findings
  - Impacts 5 or less employees
  - Impacts greater than 5 employees

Hemet Unified School District

Recommendation and Criteria

The Agency should work with the appropriate CalPERS division to make the necessary corrections.

Government Codes: § 20120, § 20121, § 20122, § 20160, § 20221, § 20630, § 20636.1
CCR: § 571

Conclusion

OFAS limited this review to the areas specified in the objective and scope section of this report. Sample testing procedures provide reasonable, but not absolute, assurance that the Agency's active member census data is complete and accurate. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination in regard to the results noted within the report. The appropriate CalPERS divisions will notify the Agency of the final determinations and provide appeal rights, if applicable, at that time.

Summarized Response

The Agency provided an explanation and stated it would resolve the findings identified in the report.








City of Compton

Objective and Scope


CalPERS ID	Job Number	Contract Date	Classification
1001685032	1SP16-029	July 1, 1947	Miscellaneous Safety – Police Safety – Fire

The objective of our review was to ensure the completeness and accuracy of active member census data reported to CalPERS used to calculate the estimated pension liability for financial reporting purposes pursuant to the Governmental Accounting Standards Board (GASB) Statement No. 67: Financial Reporting for Pension Plans. Our testing included procedures to verify that significant data elements reported by the Agency in my|CalPERS agree with the Agency’s payroll records. The review was limited to the examination of a sample of active employee records for the pay periods from July 1, 2014, through June 30, 2015. OFAS did not review the Agency’s compliance with membership enrollment or employment after retirement.

Results

	Census Data Elements	Condition	Finding
1	Employment Status	Employment status did not agree with the Agency’s records for seven employees. Specifically, the employees were listed as active in my CalPERS; however, they were no longer active with the Agency.	
2	Employee Name	Names agreed with the Agency’s records.	
3	Classification (Misc./Safety)	Classifications agreed with the Agency’s records.	
4	Gender	Genders agreed with the Agency’s records.	
5	Date of Birth	Dates of birth agreed with the Agency’s records.	
6	Payrate/Earnings	Payrates did not agree with the Agency’s records for two employees. Additionally, payrates were incorrectly reported for safety-fire employees who received a payrate increase effective July 1, 2014.	
7	Special Compensation	Special compensation did not agree with the Agency’s records for 19 safety-fire employees. Specifically, for three safety-fire employees, an incorrect amount of Bilingual Pay was reported in the pay period ended January 24, 2015. For 18 safety-fire employees, Fair Labor Standards Act (FLSA) Premium Pay was incorrectly reported.	

City of Compton

	Census Data Elements	Condition	Finding
8	Service Credit	Service credit did not agree with the Agency's records for four safety-fire employees.	

Finding Description:

 - No Findings  - Impacts 5 or less employees  - Impacts greater than 5 employees

Recommendation and Criteria

The Agency should work with the appropriate CalPERS division to make the necessary corrections.

Government Codes: § 20120, § 20121, § 20122, § 20160, § 20221, § 20630, § 20636
 CCR: § 571

Other Matters		
<p>OFAS identified other matters that were outside the scope of this review. These matters were discussed with the Agency. OFAS encourages the Agency to work with CalPERS to ensure compliance with the Public Employees' Retirement Law.</p>		
1	Pay Schedule	The Agency did not have a pay schedule that was duly approved and adopted by the Agency's governing body in accordance with the requirements of applicable meeting laws. The Agency's governing body approved payrates for employees through their labor agreements and the Agency updated their salary schedule according to the labor agreements; however, the salary schedule that was updated was not approved by the Agency's governing body.
2	Payrate	The reported payrates for some fire employees were not within the range listed on the Agency's salary schedule. The salary schedule identifies an hourly payrate; however, the hourly payrate is based on a 40-hour work week. As a result, the 56-hour payrates fell below the minimum of the hourly range established on the pay schedule.
3	Special Compensation	The Agency did not report the Uniform Allowance provided to safety-fire and miscellaneous employees as special compensation. Government Code Section 20636 and CCR Section 571 require Uniform Allowance to be reported as special compensation.
4	Special Compensation	The Agency did not report the monetary value for the purchase of uniforms provided to the Agency's parking enforcement, general services, public works, water, parks and recreation department employees. Government Code Section 20636 and CCR Section 571 require the monetary value for the purchase of required clothing be reported as special compensation.

City of Compton

Other Matters		
5	Special Compensation	The Agency did not report Educational Incentive Pay, a reportable item of special compensation, for employees who qualified for the pay.
6	Special Compensation	The Agency did not report Hazard Premium Pay, a reportable item of special compensation, for employees who qualified for the pay.
7	Special Compensation	The Agency did not report Emergency Medical Technician (EMT) pay, a reportable item of special compensation, for employees who qualified for the pay.
8	Special Compensation	The Agency incorrectly reported special compensation items, Holiday Pay and Paramedic Pay, in base payrate and regular earnings instead of reporting it separately as special compensation.
9	Scheduled Hours per Week	For some employees in various pay periods, the Agency incorrectly reported the scheduled full-time work week. Some employees were scheduled for a full-time work week of 40 hours; however, the Agency reported a full-time work week of 56 hours. In contrast, some employees were scheduled for a full-time work week of 56 hours; however, the Agency reported a full-time work week of 40 hours.

Conclusion

OFAS limited this review to the areas specified in the objective and scope section of this report. Sample testing procedures provide reasonable, but not absolute, assurance that the Agency's active member census data is complete and accurate. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination in regard to the results noted within the report. The appropriate CalPERS divisions will notify the Agency of the final determinations and provide appeal rights, if applicable, at that time.

Summarized Response

The Agency agreed and plans to resolve the findings in the report.

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City of El Centro

Objective and Scope

CaIPERS ID	Job Number	Contract Date	Classification
5941230462	1SP16-030	October 1, 1953	Miscellaneous Safety-Police Safety-Fire

The objective of our review was to ensure the completeness and accuracy of active member census data reported to CalPERS used to calculate the estimated pension liability for financial reporting purposes pursuant to the Governmental Accounting Standards Board (GASB) Statement No. 67: Financial Reporting for Pension Plans. Our testing included procedures to verify that significant data elements reported by the Agency in my|CalPERS agree with the Agency's payroll records. The review was limited to the examination of a sample of active employee records for the pay periods from July 1, 2014, through June 30, 2015. OFAS did not review the Agency's compliance with membership enrollment or employment after retirement.

Results

	Census Data Elements	Condition	Finding
1	Employment Status	Employment status did not agree with the Agency's records for 11 employees. Specifically, the employees were listed as active in my CalPERS; however, they were no longer active with the Agency.	
2	Employee Name	Names agreed with the Agency's records.	
3	Classification (Misc./Safety)	Classifications agreed with the Agency's records.	
4	Gender	Genders agreed with the Agency's records.	
5	Date of Birth	Dates of birth agreed with the Agency's records.	
6	Payrate/Earnings	Payrates did not agree with the Agency's records for 10 employees.	
7	Special Compensation	Special compensation agreed with the Agency's records.	
8	Service Credit	Service credit agreed with the Agency's records.	

Finding Description:

 - No Findings
  - Impacts 5 or less employees
  - Impacts greater than 5 employees

City of El Centro

Recommendation and Criteria

The Agency should work with the appropriate CalPERS division to make the necessary corrections.

Government Codes: § 20120, § 20121, § 20122, § 20160, § 20221, § 20630, § 20636
CCR: § 571

Other Matters

OFAS identified other matters that were outside the scope of this review. These matters were discussed with the Agency. OFAS encourages the Agency to work with CalPERS to ensure compliance with the Public Employees' Retirement Law.

1	Special Compensation	The Agency does not report the monetary value for the purchase of uniform clothing as special compensation as required by Government Code Section 20636 and CCR Section 571.
2	Pay Schedule	The Agency did not maintain a pay schedule. Specifically, the pay schedule for employees covered under the Police Officer's Association's Memorandum of Understanding did not include a time base. In addition, the pay schedule for employees covered under the Firefighter's Association did not include an effective date. Government Code Section 20636 requires that payrates reported to CalPERS are pursuant to a publicly available pay schedule and CCR Section 570.5 limits payrates to the amounts listed on a pay schedule that meets all of the enumerated requirements.

Conclusion

OFAS limited this review to the areas specified in the objective and scope section of this report. Sample testing procedures provide reasonable, but not absolute, assurance that the Agency's active member census data is complete and accurate. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination in regard to the results noted within the report. The appropriate CalPERS divisions will notify the Agency of the final determinations and provide appeal rights, if applicable, at that time.

Summarized Response

The Agency agreed and plans to resolve the findings in the report. OFAS did not summarize the Agency's response for the other matters as they were outside the scope of the review. However, the Agency should work with the appropriate CalPERS divisions to ensure compliance with the PERL.









Estero Municipal Improvement District

Objective and Scope

CalPERS ID	Job Number	Contract Date	Classification
2835327913	1SP16-031	April 4, 1966	Miscellaneous Safety – Police Safety – Fire

The objective of our review was to ensure the completeness and accuracy of active member census data reported to CalPERS used to calculate the estimated pension liability for financial reporting purposes pursuant to the Governmental Accounting Standards Board (GASB) Statement No. 67: Financial Reporting for Pension Plans. Our testing included procedures to verify that significant data elements reported by the Agency in my|CalPERS agree with the Agency’s payroll records. The review was limited to the examination of a sample of active employee records for the pay periods from July 1, 2014, through June 30, 2015. OFAS did not review the Agency’s compliance with membership enrollment or employment after retirement.

Results

Census Data Elements		Condition	Finding
1	Employment Status	Employment status agreed with the Agency’s records.	
2	Employee Name	Names agreed with the Agency’s records.	
3	Classification (Misc./Safety)	Classifications agreed with the Agency’s records.	
4	Gender	Genders agreed with the Agency’s records.	
5	Date of Birth	Dates of birth agreed with the Agency’s records.	
6	Payrate/Earnings	Payrates agreed with the Agency’s records.	
7	Special Compensation	Special compensation agreed with the Agency’s records.	
8	Service Credit	Service credit agreed with the Agency’s records.	

Finding Description:

 - No Findings
  - Impacts 5 or less employees
  - Impacts greater than 5 employees

Estero Municipal Improvement District

Criteria

Government Codes: § 20120, § 20121, § 20122, § 20160, § 20221, § 20630, § 20636
 CCR: § 571

Other Matters		
<p>OFAS identified other matters that were outside the scope of this review. These matters were discussed with the Agency. OFAS encourages the Agency to work with CalPERS to ensure compliance with the Public Employees' Retirement Law.</p>		
1	Special Compensation	<p>The Agency reports Uniform Allowances for fire, police, and community service officer employees as lump sum amounts instead of as earned. Government Code Section 20636 requires the Agency to identify the pay period(s) in which special compensation was earned.</p>
2	Pay Schedule	<p>The Agency did not maintain a pay schedule that indicated the time base for each position and date of any revisions. In addition, Agency's pay schedule that was amended and approved by its governing body on July 21, 2014, included incorrect payrates for fire fighters and fire captains. Government Code Section 20636 requires that payrates reported to CalPERS are pursuant to a publicly available pay schedule and CCR Section 570.5 limits payrates to the amounts listed on a pay schedule that meets all of the enumerated requirements.</p>

Conclusion

OFAS limited this review to the areas specified in the objective and scope section of this report. Sample testing procedures provide reasonable, but not absolute, assurance that the Agency's active member census data is complete and accurate. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination in regard to the results noted within the report. The appropriate CalPERS divisions will notify the Agency of the final determinations and provide appeal rights, if applicable, at that time.

Summarized Response

A response was not required because there were no findings in the report. OFAS did not summarize the Agency's response for the other matters as they were outside the scope of the review. However, the Agency should work with the appropriate CalPERS divisions to ensure compliance with the PERL.









County of Amador

Objective and Scope

CaIPERS ID	Job Number	Contract Date	Classification
4367673667	1SP16-032	October 1, 1947	Miscellaneous Safety-Fire Safety- Local Prosecutors Safety- County Peace Officer

The objective of our review was to ensure the completeness and accuracy of active member census data reported to CalPERS used to calculate the estimated pension liability for financial reporting purposes pursuant to the Governmental Accounting Standards Board (GASB) Statement No. 67: Financial Reporting for Pension Plans. Our testing included procedures to verify that significant data elements reported by the Agency in my|CalPERS agree with the Agency's payroll records. The review was limited to the examination of a sample of active employee records for the pay periods from July 1, 2014, through June 30, 2015. OFAS did not review the Agency's compliance with membership enrollment or employment after retirement.

Results

Census Data Elements	Condition	Finding
1	Employment Status Employment status did not agree with the Agency's records for one employee. Specifically, the employee was listed as active in my CalPERS; however, they were no longer active with the Agency.	
2	Employee Name Names agreed with the Agency's records.	
3	Classification (Misc./Safety) Classifications agreed with the Agency's records.	
4	Gender Genders agreed with the Agency's records.	
5	Date of Birth Dates of birth agreed with the Agency's records.	
6	Payrate/Earnings Payrates agreed with the Agency's records.	
7	Special Compensation Special compensation agreed with the Agency's records.	
8	Service Credit Service credit agreed with the Agency's records.	

Finding Description:

 - No Findings
  - Impacts 5 or less employees
  - Impacts greater than 5 employees

County of Amador

Recommendation and Criteria

The Agency should work with the appropriate CalPERS division to make the necessary corrections.

Government Codes: § 20120, § 20121, § 20122, § 20160, § 20221, § 20630, § 20636
CCR: § 571

Other Matters

OFAS identified other matters that were outside the scope of this review. These matters were discussed with the Agency. OFAS encourages the Agency to work with CalPERS to ensure compliance with the Public Employees' Retirement Law.

1	Special Compensation	The Agency incorrectly reported Field Training Officer Pay, an item of special compensation, with base payrate and earnings. Special compensation should be reported separately from base payrate.
2	Pay Schedule	The Agency did not maintain a pay schedule. Specifically, the Agency's pay schedules did not indicate the time base. Government Code Section 20636 requires that payrates reported to CalPERS are pursuant to publicly available pay schedule and CCR Section 570.5 limits payrates to the amounts listed on a pay schedule that meets all of the enumerated requirements.

Conclusion

OFAS limited this review to the areas specified in the objective and scope section of this report. Sample testing procedures provide reasonable, but not absolute, assurance that the Agency's active member census data is complete and accurate. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination in regard to the results noted within the report. The appropriate CalPERS divisions will notify the Agency of the final determinations and provide appeal rights, if applicable, at that time.

Summarized Response

The Agency provided an explanation and stated it would resolve the findings identified in the report. OFAS did not summarize the Agency's response for the other matters as they were outside the scope of the review. However, the Agency should work with the appropriate CalPERS divisions to ensure compliance with the PERL.









County of Nevada

Objective and Scope

CaIPERS ID	Job Number	Contract Date	Classification
1202485018	1SP16-033	July 1, 1963	Miscellaneous Safety - Fire Safety – County Peace Officer

The objective of our review was to ensure the completeness and accuracy of active member census data reported to CalPERS used to calculate the estimated pension liability for financial reporting purposes pursuant to the Governmental Accounting Standards Board (GASB) Statement No. 67: Financial Reporting for Pension Plans. Our testing included procedures to verify that significant data elements reported by the Agency in my|CalPERS agree with the Agency’s payroll records. The review was limited to the examination of a sample of active employee records for the pay periods from July 1, 2014, through June 30, 2015. OFAS did not review the Agency’s compliance with membership enrollment or employment after retirement.

Results

	Census Data Elements	Condition	Finding
1	Employment Status	Employment status did not agree with the Agency’s records for one employee. Specifically, the employee was listed as active in my CalPERS; however, the employee was no longer active with the Agency	
2	Employee Name	Names agreed with the Agency’s records.	
3	Classification (Misc./Safety)	Classifications agreed with the Agency’s records.	
4	Gender	Genders agreed with the Agency’s records.	
5	Date of Birth	Dates of birth agreed with the Agency’s records.	
6	Payrate/Earnings	Payrates agreed with the Agency’s records.	
7	Special Compensation	Special compensation agreed with the Agency’s records.	
8	Service Credit	Service credit agreed with the Agency’s records.	

Finding Description:

 - No Findings  - Impacts 5 or less employees  - Impacts greater than 5 employees

County of Nevada

Recommendation and Criteria

The Agency should work with the appropriate CalPERS division to make the necessary corrections.

Government Codes: § 20120, § 20121, § 20122, § 20160, § 20221, § 20630, § 20636
CCR: § 571

Conclusion

OFAS limited this review to the areas specified in the objective and scope section of this report. Sample testing procedures provide reasonable, but not absolute, assurance that the Agency's active member census data is complete and accurate. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination in regard to the results noted within the report. The appropriate CalPERS divisions will notify the Agency of the final determinations and provide appeal rights, if applicable, at that time.

Summarized Response

The Agency accepted and stated it would resolve the findings identified in the report.









City of South Gate

Objective and Scope

CalPERS ID	Job Number	Contract Date	Classification
7499696720	1SP16-034	March 1, 1949	Miscellaneous Safety – Police Safety – Fire

The objective of our review was to ensure the completeness and accuracy of active member census data reported to CalPERS used to calculate the estimated pension liability for financial reporting purposes pursuant to the Governmental Accounting Standards Board (GASB) Statement No. 67: Financial Reporting for Pension Plans. Our testing included procedures to verify that significant data elements reported by the Agency in my|CalPERS agree with the Agency’s payroll records. The review was limited to the examination of a sample of active employee records for the pay periods from July 1, 2014, through June 30, 2015. OFAS did not review the Agency’s compliance with membership enrollment or employment after retirement.

Results

	Census Data Elements	Condition	Finding
1	Employment Status	Employment status did not agree with the Agency’s records for 10 employees. Specifically, the employees were listed as active in my CalPERS; however, they were no longer active with the Agency.	
2	Employee Name	Name did not agree with the Agency’s records for one employee.	
3	Classification (Misc./Safety)	Classifications agreed with the Agency’s records.	
4	Gender	Genders agreed with the Agency’s records.	
5	Date of Birth	Dates of birth agreed with the Agency’s records.	
6	Payrate/Earnings	Payrates agreed with the Agency’s records.	
7	Special Compensation	Special compensation did not agree with the Agency’s records for 22 safety-police employees.	
8	Service Credit	Service credit agreed with the Agency’s records.	

Finding Description:

 - No Findings
  - Impacts 5 or less employees
  - Impacts greater than 5 employees

City of South Gate

Recommendation and Criteria

The Agency should work with the appropriate CalPERS division to make the necessary corrections.

Government Codes: § 20120, § 20121, § 20122, § 20160, § 20221, § 20630, § 20636
CCR: § 571

Other Matters

OFAS identified other matters that were outside the scope of this review. These matters were discussed with the Agency. OFAS encourages the Agency to work with CalPERS to ensure compliance with the Public Employees' Retirement Law.

1	Pay Schedule	The Agency's pay schedule did not specifically list the position title for a Police Officer. Government Code Section 20636 requires that payrates reported to CalPERS are pursuant to publicly available pay schedule and CCR Section 570.5 limits payrates to the amounts listed on a pay schedule that meets all of the enumerated requirements.
2	Special Compensation	The Agency reported Uniform Allowances annually in lump sum amounts instead of as earned. Government Code Section 20636(c)(3) and CCR Section 571 require the Agency to identify the pay period(s) in which special compensation was earned.

Conclusion

OFAS limited this review to the areas specified in the objective and scope section of this report. Sample testing procedures provide reasonable, but not absolute, assurance that the Agency's active member census data is complete and accurate. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination in regard to the results noted within the report. The appropriate CalPERS divisions will notify the Agency of the final determinations and provide appeal rights, if applicable, at that time.

Summarized Response

The Agency provided an explanation and stated it would resolve the findings identified in the report. OFAS did not summarize the Agency's response for the other matters as they were outside the scope of the review. However, the Agency should work with the appropriate CalPERS divisions to ensure compliance with the PERL.









City of Azusa

Objective and Scope

CalPERS ID	Job Number	Contract Date	Classification
4050337614	1SP16-035	January 1, 1949	Safety-Police

The objective of our review was to ensure the completeness and accuracy of active member census data reported to CalPERS used to calculate the estimated pension liability for financial reporting purposes pursuant to the Governmental Accounting Standards Board (GASB) Statement No. 67: Financial Reporting for Pension Plans. Our testing included procedures to verify that significant data elements reported by the Agency in my|CalPERS agree with the Agency's payroll records. The review was limited to the examination of a sample of active employee records for the pay periods from July 1, 2014, through June 30, 2015. OFAS did not review the Agency's compliance with membership enrollment or employment after retirement.

Results

	Census Data Elements	Condition	Finding
1	Employment Status	Employment status did not agree with the Agency's records for six employees. Specifically, the employees were listed as active in my CalPERS; however, they were no longer active with the Agency.	
2	Employee Name	Names agreed with the Agency's records.	
3	Classification (Misc./Safety)	Classifications agreed with the Agency's records.	
4	Gender	Genders agreed with the Agency's records.	
5	Date of Birth	Dates of birth agreed with the Agency's records.	
6	Payrate/Earnings	Payrates did not agree with the Agency's records for ten employees.	
7	Special Compensation	Special compensation agreed with the Agency's records.	
8	Service Credit	Service credit agreed with the Agency's records.	

Finding Description:

 - No Findings
  - Impacts 5 or less employees
  - Impacts greater than 5 employees

City of Azusa

Recommendation and Criteria

The Agency should work with the appropriate CalPERS division to make the necessary corrections.

Government Codes: § 20120, § 20121, § 20122, § 20160, § 20221, § 20630, § 20636
CCR: § 571

Other Matters

OFAS identified other matters that were outside the scope of this review. These matters were discussed with the Agency. OFAS encourages the Agency to work with CalPERS to ensure compliance with the Public Employees' Retirement Law.

1	Special Compensation	The Agency did not report the monetary value for the purchase and maintenance of uniforms provided to employees who receive uniforms as required by Government Code Section 20636 and CCR Section 571.
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Conclusion

OFAS limited this review to the areas specified in the objective and scope section of this report. Sample testing procedures provide reasonable, but not absolute, assurance that the Agency's active member census data is complete and accurate. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination in regard to the results noted within the report. The appropriate CalPERS divisions will notify the Agency of the final determinations and provide appeal rights, if applicable, at that time.

Summarized Response

The Agency stated it would resolve the findings identified in the report.









City of La Habra

Objective and Scope

CalPERS ID	Job Number	Contract Date	Classification
7337636747	1SP16-036	July 1, 1959	Miscellaneous Safety-Police Safety-Fire

The objective of our review was to ensure the completeness and accuracy of active member census data reported to CalPERS used to calculate the estimated pension liability for financial reporting purposes pursuant to the Governmental Accounting Standards Board (GASB) Statement No. 67: Financial Reporting for Pension Plans. Our testing included procedures to verify that significant data elements reported by the Agency in my|CalPERS agree with the Agency's payroll records. The review was limited to the examination of a sample of active employee records for the pay periods from July 1, 2014, through June 30, 2015. OFAS did not review the Agency's compliance with membership enrollment or employment after retirement.

Results

	Census Data Elements	Condition	Finding
1	Employment Status	Employment status did not agree with the Agency's records for 14 employees. Specifically, the employees were listed as active in my CalPERS; however, they were no longer active with the Agency.	
2	Employee Name	Names agreed with the Agency's records.	
3	Classification (Misc./Safety)	Classifications agreed with the Agency's records.	
4	Gender	Genders agreed with the Agency's records.	
5	Date of Birth	Dates of birth agreed with the Agency's records.	
6	Payrate/Earnings	Payrates agreed with the Agency's records.	
7	Special Compensation	Special compensation agreed with the Agency's records.	
8	Service Credit	Service credit agreed with the Agency's records.	

Finding Description:

 - No Findings
  - Impacts 5 or less employees
  - Impacts greater than 5 employees

City of La Habra

Recommendation and Criteria

The Agency should work with the appropriate CalPERS division to make the necessary corrections.

Government Codes: § 20120, § 20121, § 20122, § 20160, § 20221, § 20630, § 20636
CCR: § 571

Other Matters

OFAS identified other matters that were outside the scope of this review. These matters were discussed with the Agency. OFAS encourages the Agency to work with CalPERS to ensure compliance with the Public Employees' Retirement Law.

1	Special Compensation	The Agency incorrectly reported special compensation with base payrate and earnings. Special compensation should be reported separately from base payrate.
2	Special Compensation	The Agency does not report the monetary value of uniforms for its Code Enforcement and Public Works employees as special compensation as required by Government Code Section 20636 and CCR Section 571.

Conclusion

OFAS limited this review to the areas specified in the objective and scope section of this report. Sample testing procedures provide reasonable, but not absolute, assurance that the Agency's active member census data is complete and accurate. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination in regard to the results noted within the report. The appropriate CalPERS divisions will notify the Agency of the final determinations and provide appeal rights, if applicable, at that time.

Summarized Response

The Agency agreed and plans to resolve the findings in the report.









City of Arroyo Grande

Objective and Scope

CalPERS ID	Job Number	Contract Date	Classification
6540026274	1SP16-037	July 10, 1964	Miscellaneous Safety-Police Safety-Fire

The objective of our review was to ensure the completeness and accuracy of active member census data reported to CalPERS used to calculate the estimated pension liability for financial reporting purposes pursuant to the Governmental Accounting Standards Board (GASB) Statement No. 67: Financial Reporting for Pension Plans. Our testing included procedures to verify that significant data elements reported by the Agency in my|CalPERS agree with the Agency's payroll records. The review was limited to the examination of a sample of active employee records for the pay periods from July 1, 2014, through June 30, 2015. OFAS did not review the Agency's compliance with membership enrollment or employment after retirement.

Results

Census Data Elements		Condition	Finding
1	Employment Status	Employment status agreed with the Agency's records.	
2	Employee Name	Names agreed with the Agency's records.	
3	Classification (Misc./Safety)	Classifications agreed with the Agency's records.	
4	Gender	Genders agreed with the Agency's records.	
5	Date of Birth	Dates of birth agreed with the Agency's records.	
6	Payrate/Earnings	Payrates did not agree with the Agency's records for two employees. Specifically, the Agency did not report a payrate increase timely for the Director of Administrative services. The Agency also reported a payrate that exceeded the authorized amount for a Police Records Clerk.	
7	Special Compensation	Special compensation did not agree with the Agency's records for one employee.	
8	Service Credit	Service credit agreed with the Agency's records.	

Finding Description:

 - No Findings
  - Impacts 5 or less employees
  - Impacts greater than 5 employees

City of Arroyo Grande

Recommendation and Criteria

The Agency should work with the appropriate CalPERS division to make the necessary corrections.

Government Codes: § 20120, § 20121, § 20122, § 20160, § 20221, § 20630, § 20636
CCR: § 571

Other Matters

OFAS identified other matters that were outside the scope of this review. These matters were discussed with the Agency. OFAS encourages the Agency to work with CalPERS to ensure compliance with the Public Employees' Retirement Law.

1	Pay Schedule	The Agency did not maintain a pay schedule that met all of the requirements of Government Code Section 20636 and CCR 570.5. Specifically, the Agency's pay schedule did not identify the position and payrate for the Police Records Clerk, and it was not duly approved and adopted by the Agency's governing body in accordance with requirements of applicable public meetings laws.
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Conclusion

OFAS limited this review to the areas specified in the objective and scope section of this report. Sample testing procedures provide reasonable, but not absolute, assurance that the Agency's active member census data is complete and accurate. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination in regard to the results noted within the report. The appropriate CalPERS divisions will notify the Agency of the final determinations and provide appeal rights, if applicable, at that time.

Summarized Response

The Agency agreed and plans to resolve the findings in the report. OFAS did not summarize the Agency's response for the other matter as it was outside the scope of the review. However, the Agency should work with the appropriate CalPERS divisions to ensure compliance with the PERL.









City of Montclair

Objective and Scope

CalPERS ID	Job Number	Contract Date	Classification
3965235218	1SP16-038	November 1, 1962	Safety-Police Safety-Fire

The objective of our review was to ensure the completeness and accuracy of active member census data reported to CalPERS used to calculate the estimated pension liability for financial reporting purposes pursuant to the Governmental Accounting Standards Board (GASB) Statement No. 67: Financial Reporting for Pension Plans. Our testing included procedures to verify that significant data elements reported by the Agency in my|CalPERS agree with the Agency's payroll records. The review was limited to the examination of a sample of active employee records for the pay periods from July 1, 2014, through June 30, 2015. OFAS did not review the Agency's compliance with membership enrollment or employment after retirement.

Results

	Census Data Elements	Condition	Finding
1	Employment Status	Employment status did not agree with the Agency's records for four employees. Specifically, the employees were listed as active in my CalPERS; however, they were no longer active with the Agency.	
2	Employee Name	Names agreed with the Agency's records.	
3	Classification (Misc./Safety)	Classifications agreed with the Agency's records.	
4	Gender	Genders agreed with the Agency's records.	
5	Date of Birth	Dates of birth agreed with the Agency's records.	
6	Payrate/Earnings	Payrates agreed with the Agency's records.	
7	Special Compensation	Special compensation agreed with the Agency's records.	
8	Service Credit	Service credit agreed with the Agency's records.	

Finding Description:

 - No Findings
  - Impacts 5 or less employees
  - Impacts greater than 5 employees

City of Montclair

Recommendation and Criteria

The Agency should work with the appropriate CalPERS division to make the necessary corrections.

Government Codes: § 20120, § 20121, § 20122, § 20160, § 20221, § 20630, § 20636
CCR: § 571

Other Matters

OFAS identified other matters that were outside the scope of this review. These matters were discussed with the Agency. OFAS encourages the Agency to work with CalPERS to ensure compliance with the Public Employees' Retirement Law.

1	Special Compensation	The Agency did not report the monetary value for the purchase of uniforms provided to code enforcement and public works employees as required by Government Code Section 20636 and CCR Section 571.
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Conclusion

OFAS limited this review to the areas specified in the objective and scope section of this report. Sample testing procedures provide reasonable, but not absolute, assurance that the Agency's active member census data is complete and accurate. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination in regard to the results noted within the report. The appropriate CalPERS divisions will notify the Agency of the final determinations and provide appeal rights, if applicable, at that time.

Summarized Response

The Agency provided an explanation and stated it would resolve the findings identified in the report.









City of Dixon

Objective and Scope

CalPERS ID	Job Number	Contract Date	Classification
5321033759	1SP16-039	September 16, 1965	Miscellaneous Safety-Police Safety-Fire

The objective of our review was to ensure the completeness and accuracy of active member census data reported to CalPERS used to calculate the estimated pension liability for financial reporting purposes pursuant to the Governmental Accounting Standards Board (GASB) Statement No. 67: Financial Reporting for Pension Plans. Our testing included procedures to verify that significant data elements reported by the Agency in my|CalPERS agree with the Agency's payroll records. The review was limited to the examination of a sample of active employee records for the pay periods from July 1, 2014, through June 30, 2015. OFAS did not review the Agency's compliance with membership enrollment or employment after retirement.

Results

Census Data Elements		Condition	Finding
1	Employment Status	Employment status agreed with the Agency's records.	
2	Employee Name	Names agreed with the Agency's records.	
3	Classification (Misc./Safety)	Classifications agreed with the Agency's records.	
4	Gender	Genders agreed with the Agency's records.	
5	Date of Birth	Dates of birth agreed with the Agency's records.	
6	Payrate/Earnings	Payrates agreed with the Agency's records.	
7	Special Compensation	Special compensation agreed with the Agency's records.	
8	Service Credit	Service credit agreed with the Agency's records.	

Finding Description:

 - No Findings
  - Impacts 5 or less employees
  - Impacts greater than 5 employees

City of Dixon

Criteria

Government Codes: § 20120, § 20121, § 20122, § 20160, § 20221, § 20630, § 20636
CCR: § 571

Other Matters

OFAS identified other matters that were outside the scope of this review. These matters were discussed with the Agency. OFAS encourages the Agency to work with CalPERS to ensure compliance with the Public Employees' Retirement Law.

1	Special Compensation	The Agency does not report the monetary and maintenance value of uniforms provided through a uniform supplier. California Code of Regulations (CCR) Section 571 requires the Agency to report the monetary value of uniforms provided to the employees.
2	Special Compensation	The Agency does not report Fair Labor Standard Act (FLSA) premium pay. CCR 571 requires the Agency to report FLSA premium pay for employees who qualify for this pay.
3	Pay Schedule	The Agency's revised pay schedule was not approved by its governing body. Government Code Section 20636 and CCR Section 570.5 require that payrates reported to CalPERS are pursuant to a publicly available pay schedule.

Conclusion

OFAS limited this review to the areas specified in the objective and scope section of this report. Sample testing procedures provide reasonable, but not absolute, assurance that the Agency's active member census data is complete and accurate. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination in regard to the results noted within the report. The appropriate CalPERS divisions will notify the Agency of the final determinations and provide appeal rights, if applicable, at that time.

Summarized Response

A response was not required because there were no findings in the report. OFAS did not summarize the Agency's response for the other matters as they were outside the scope of the review. However, the Agency should work with the appropriate CalPERS divisions to ensure compliance with the PERL.









City of Brawley

Objective and Scope

CalPERS ID	Job Number	Contract Date	Classification
6719424797	1SP16-040	November 1, 1969	Miscellaneous Safety-Police Safety-Fire

The objective of our review was to ensure the completeness and accuracy of active member census data reported to CalPERS used to calculate the estimated pension liability for financial reporting purposes pursuant to the Governmental Accounting Standards Board (GASB) Statement No. 67: Financial Reporting for Pension Plans. Our testing included procedures to verify that significant data elements reported by the Agency in my|CalPERS agree with the Agency's payroll records. The review was limited to the examination of a sample of active employee records for the pay periods from July 1, 2014, through June 30, 2015. OFAS did not review the Agency's compliance with membership enrollment or employment after retirement.

Results

	Census Data Elements	Condition	Finding
1	Employment Status	Employment status did not agree with the Agency's records for three employees. Specifically, the employees were listed as active in my CalPERS; however, they were no longer active with the Agency.	
2	Employee Name	Name did not agree with the Agency's records for one employee.	
3	Classification (Misc./Safety)	Classifications agreed with the Agency's records.	
4	Gender	Genders agreed with the Agency's records.	
5	Date of Birth	Dates of birth agreed with the Agency's records.	
6	Payrate/Earnings	Payrates agreed with the Agency's records.	
7	Special Compensation	Special compensation agreed with the Agency's records.	
8	Service Credit	Service credit agreed with the Agency's records.	

Finding Description:

 - No Findings
  - Impacts 5 or less employees
  - Impacts greater than 5 employees

City of Brawley

Recommendation and Criteria

The Agency should work with the appropriate CalPERS division to make the necessary corrections.

Government Codes: § 20120, § 20121, § 20122, § 20160, § 20221, § 20630, § 20636
CCR: § 571

Other Matters

OFAS identified other matters that were outside the scope of this review. These matters were discussed with the Agency. OFAS encourages the Agency to work with CalPERS to ensure compliance with the Public Employees' Retirement Law.

1	Special Compensation	The Agency reported Uniform Allowance, Holiday Pay and Holiday Cash Out Pay as special compensation in lump sum amounts in the pay period it was paid instead of in the period the compensation was earned. Government Code 20636(c)(3) requires the Agency to identify the pay period(s) in which special compensation was earned.
2	Payrate	The Agency included various items of special compensation in base payrate. Special compensation should be reported separately from base payrate.

Conclusion

OFAS limited this review to the areas specified in the objective and scope section of this report. Sample testing procedures provide reasonable, but not absolute, assurance that the Agency's active member census data is complete and accurate. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination in regard to the results noted within the report. The appropriate CalPERS divisions will notify the Agency of the final determinations and provide appeal rights, if applicable, at that time.

Summarized Response

The Agency stated it would resolve the findings identified in the report.









East Bay Regional Park District

Objective and Scope

CalPERS ID	Job Number	Contract Date	Classification
7703330070	1SP16-041	January 1, 2000	Miscellaneous Safety-Police Safety-Fire

The objective of our review was to ensure the completeness and accuracy of active member census data reported to CalPERS used to calculate the estimated pension liability for financial reporting purposes pursuant to the Governmental Accounting Standards Board (GASB) Statement No. 67: Financial Reporting for Pension Plans. Our testing included procedures to verify that significant data elements reported by the Agency in my|CalPERS agree with the Agency's payroll records. The review was limited to the examination of a sample of active employee records for the pay periods from July 1, 2014, through June 30, 2015. OFAS did not review the Agency's compliance with membership enrollment or employment after retirement.

Results

	Census Data Elements	Condition	Finding
1	Employment Status	Employment status did not agree with the Agency's records for 16 employees. Specifically, the employees were listed as active in my CalPERS; however, they were no longer active with the Agency.	
2	Employee Name	Names agreed with the Agency's records.	
3	Classification (Misc./Safety)	Classifications agreed with the Agency's records.	
4	Gender	Genders agreed with the Agency's records.	
5	Date of Birth	Dates of birth agreed with the Agency's records.	
6	Payrate/Earnings	Payrate did not agree with the Agency's records for one employee.	
7	Special Compensation	Special compensation agreed with the Agency's records.	
8	Service Credit	Service credit agreed with the Agency's records.	

Finding Description:

 - No Findings
  - Impacts 5 or less employees
  - Impacts greater than 5 employees

East Bay Regional Park District

Recommendation and Criteria

The Agency should work with the appropriate CalPERS division to make the necessary corrections.

Government Codes: § 20120, § 20121, § 20122, § 20160, § 20221, § 20630, § 20636
CCR: § 571

Conclusion

OFAS limited this review to the areas specified in the objective and scope section of this report. Sample testing procedures provide reasonable, but not absolute, assurance that the Agency's active member census data is complete and accurate. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination in regard to the results noted within the report. The appropriate CalPERS divisions will notify the Agency of the final determinations and provide appeal rights, if applicable, at that time.

Summarized Response

The Agency would not contest the findings identified in the report.









County of Tuolumne

Objective and Scope

CalPERS ID	Job Number	Contract Date	Classification
6076203632	1SP16-042	September 1, 1956	Miscellaneous Safety-Police Safety-Fire

The objective of our review was to ensure the completeness and accuracy of active member census data reported to CalPERS used to calculate the estimated pension liability for financial reporting purposes pursuant to the Governmental Accounting Standards Board (GASB) Statement No. 67: Financial Reporting for Pension Plans. Our testing included procedures to verify that significant data elements reported by the Agency in my|CalPERS agree with the Agency's payroll records. The review was limited to the examination of a sample of active employee records for the pay periods from July 1, 2014, through June 30, 2015. OFAS did not review the Agency's compliance with membership enrollment or employment after retirement.

Results

	Census Data Elements	Condition	Finding
1	Employment Status	Employment status did not agree with the Agency's records for two employees. Specifically, the employees were listed as active in my CalPERS; however, they were no longer active with the Agency.	
2	Employee Name	Names agreed with the Agency's records.	
3	Classification (Misc./Safety)	Classifications agreed with the Agency's records.	
4	Gender	Genders agreed with the Agency's records.	
5	Date of Birth	Dates of birth agreed with the Agency's records.	
6	Payrate/Earnings	Payrates agreed with the Agency's records.	
7	Special Compensation	Special compensation agreed with the Agency's records.	
8	Service Credit	Service credit agreed with the Agency's records.	

Finding Description:

 - No Findings
  - Impacts 5 or less employees
  - Impacts greater than 5 employees

County of Tuolumne

Recommendation and Criteria

The Agency should work with the appropriate CalPERS division to make the necessary corrections.

Government Codes: § 20120, § 20121, § 20122, § 20160, § 20221, § 20630, § 20636
CCR: § 571

Conclusion

OFAS limited this review to the areas specified in the objective and scope section of this report. Sample testing procedures provide reasonable, but not absolute, assurance that the Agency's active member census data is complete and accurate. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination in regard to the results noted within the report. The appropriate CalPERS divisions will notify the Agency of the final determinations and provide appeal rights, if applicable, at that time.

Summarized Response

The Agency agreed and plans to resolve the findings in the report.









City of Brentwood

Objective and Scope

CalPERS ID	Job Number	Contract Date	Classification
7588583620	1SP16-043	June 1, 1968	Miscellaneous Safety-Police Safety-Fire

The objective of our review was to ensure the completeness and accuracy of active member census data reported to CalPERS used to calculate the estimated pension liability for financial reporting purposes pursuant to the Governmental Accounting Standards Board (GASB) Statement No. 67: Financial Reporting for Pension Plans. Our testing included procedures to verify that significant data elements reported by the Agency in my|CalPERS agree with the Agency's payroll records. The review was limited to the examination of a sample of active employee records for the pay periods from July 1, 2014, through June 30, 2015. OFAS did not review the Agency's compliance with membership enrollment or employment after retirement.

Results

	Census Data Elements	Condition	Finding
1	Employment Status	Employment status did not agree with the Agency's records for one employee. Specifically, the employee was listed as active in my CalPERS; however, he was no longer active with the Agency.	
2	Employee Name	Names agreed with the Agency's records.	
3	Classification (Misc./Safety)	Classifications agreed with the Agency's records.	
4	Gender	Genders agreed with the Agency's records.	
5	Date of Birth	Dates of birth agreed with the Agency's records.	
6	Payrate/Earnings	Payrates agreed with the Agency's records.	
7	Special Compensation	Special compensation agreed with the Agency's records.	
8	Service Credit	Service credit agreed with the Agency's records.	

Finding Description:

 - No Findings
  - Impacts 5 or less employees
  - Impacts greater than 5 employees

City of Brentwood

Recommendation and Criteria

The Agency should work with the appropriate CalPERS division to make the necessary corrections.

Government Codes: § 20120, § 20121, § 20122, § 20160, § 20221, § 20630, § 20636
CCR: § 571

Other Matters

OFAS identified other matters that were outside the scope of this review. These matters were discussed with the Agency. OFAS encourages the Agency to work with CalPERS to ensure compliance with the Public Employees' Retirement Law.

1	Retroactive Adjustment	The employee received two payrate increases in the pay period ended January 15, 2015; however, the Agency incorrectly reported one retroactive salary adjustment using the highest payrate to cover both increases. The employee's monthly payrate of \$9,337.84 increased to \$9,431.20 effective January 1, 2015. The Agency should have reported a retroactive salary adjustment using the \$9,431.20 payrate effective January 1, 2015 through January 4, 2015. The employee also received a second payrate increase effective January 5, 2015 to \$9,902.76. The Agency should have reported a second retroactive salary adjustment using the \$9,902.76 payrate effective January 5, 2015 through January 15, 2015.
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Conclusion

OFAS limited this review to the areas specified in the objective and scope section of this report. Sample testing procedures provide reasonable, but not absolute, assurance that the Agency's active member census data is complete and accurate. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination in regard to the results noted within the report. The appropriate CalPERS divisions will notify the Agency of the final determinations and provide appeal rights, if applicable, at that time.

Summarized Response

The Agency agreed with the findings in the report.









City of Arcata

Objective and Scope			
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CaIPERS ID	Job Number	Contract Date	Classification
2222837360	1SP16-044	July 23, 1967	Miscellaneous Safety-Police

The objective of our review was to ensure the completeness and accuracy of active member census data reported to CalPERS used to calculate the estimated pension liability for financial reporting purposes pursuant to the Governmental Accounting Standards Board (GASB) Statement No. 67: Financial Reporting for Pension Plans. Our testing included procedures to verify that significant data elements reported by the Agency in my|CalPERS agree with the Agency's payroll records. The review was limited to the examination of a sample of active employee records for the pay periods from July 1, 2014, through June 30, 2015. OFAS did not review the Agency's compliance with membership enrollment or employment after retirement.

Results			
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	Census Data Elements	Condition	Finding
1	Employment Status	Employment status agreed with the Agency's records.	
2	Employee Name	Name did not agree with the Agency's records for one employee.	
3	Classification (Misc./Safety)	Classifications agreed with the Agency's records.	
4	Gender	Genders agreed with the Agency's records.	
5	Date of Birth	Dates of birth agreed with the Agency's records.	
6	Payrate/Earnings	Payrates did not agree with the Agency's records. Specifically, the Agency did not report the payrate increases timely for seven employees. Also, for one part-time employee, the Agency reduced the payrate to match part-time earnings instead of reporting the full-time equivalent payrate. Additionally, for four employees, payrates were incorrectly reported due to data entry errors.	
7	Special Compensation	Special compensation agreed with the Agency's records.	
8	Service Credit	Service credit agreed with the Agency's records.	

Finding Description:

 - No Findings
  - Impacts 5 or less employees
  - Impacts greater than 5 employees

City of Arcata

Recommendation and Criteria

The Agency should work with the appropriate CalPERS division to make the necessary corrections.

Government Codes: § 20120, § 20121, § 20122, § 20160, § 20221, § 20630, § 20636
CCR: § 571

Other Matters

OFAS identified other matters that were outside the scope of this review. These matters were discussed with the Agency. OFAS encourages the Agency to work with CalPERS to ensure compliance with the Public Employees' Retirement Law.

1	Special Compensation	The Agency included special compensation in payrate. Special compensation should be reported separately from base payrate.
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Conclusion

OFAS limited this review to the areas specified in the objective and scope section of this report. Sample testing procedures provide reasonable, but not absolute, assurance that the Agency's active member census data is complete and accurate. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination in regard to the results noted within the report. The appropriate CalPERS divisions will notify the Agency of the final determinations and provide appeal rights, if applicable, at that time.

Summarized Response

The Agency acknowledged and plans to resolve the findings in the report.









City of Lompoc

Objective and Scope

CalPERS ID	Job Number	Contract Date	Classification
6552736085	1SP16-045	January 1, 1962	Miscellaneous Safety-Police Safety-Fire

The objective of our review was to ensure the completeness and accuracy of active member census data reported to CalPERS used to calculate the estimated pension liability for financial reporting purposes pursuant to the Governmental Accounting Standards Board (GASB) Statement No. 67: Financial Reporting for Pension Plans. Our testing included procedures to verify that significant data elements reported by the Agency in my|CalPERS agree with the Agency's payroll records. The review was limited to the examination of a sample of active employee records for the pay periods from July 1, 2014, through June 30, 2015. OFAS did not review the Agency's compliance with membership enrollment or employment after retirement.

Results

	Census Data Elements	Condition	Finding
1	Employment Status	Employment status did not agree with the Agency's records for two employees. Specifically, the employees were listed as active in my CalPERS; however, they were no longer active with the Agency.	
2	Employee Name	Names agreed with the Agency's records	
3	Classification (Misc./Safety)	Classifications agreed with the Agency's records.	
4	Gender	Genders agreed with the Agency's records.	
5	Date of Birth	Dates of birth agreed with the Agency's records.	
6	Payrate/Earnings	Payrates agreed with the Agency's records.	
7	Special Compensation	Special compensation agreed with the Agency's records.	
8	Service Credit	Service credit agreed with the Agency's records.	

Finding Description:

 - No Findings
  - Impacts 5 or less employees
  - Impacts greater than 5 employees

City of Lompoc

Recommendation and Criteria

The Agency should work with the appropriate CalPERS division to make the necessary corrections.

Government Codes: § 20120, § 20121, § 20122, § 20160, § 20221, § 20630, § 20636
CCR: § 571

Conclusion

OFAS limited this review to the areas specified in the objective and scope section of this report. Sample testing procedures provide reasonable, but not absolute, assurance that the Agency's active member census data is complete and accurate. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination in regard to the results noted within the report. The appropriate CalPERS divisions will notify the Agency of the final determinations and provide appeal rights, if applicable, at that time.

Summarized Response

The Agency agreed and plans to resolve the findings in the report.









City of Signal Hill

Objective and Scope

CalPERS ID	Job Number	Contract Date	Classification
3841226254	1SP16-046	May 1, 1948	Miscellaneous Safety – Police Safety - Fire

The objective of our review was to ensure the completeness and accuracy of active member census data reported to CalPERS used to calculate the estimated pension liability for financial reporting purposes pursuant to the Governmental Accounting Standards Board (GASB) Statement No. 67: Financial Reporting for Pension Plans. Our testing included procedures to verify that significant data elements reported by the Agency in my|CalPERS agree with the Agency’s payroll records. The review was limited to the examination of a sample of active employee records for the pay periods from July 1, 2014, through June 30, 2015. OFAS did not review the Agency’s compliance with membership enrollment or employment after retirement.

Results

	Census Data Elements	Condition	Finding
1	Employment Status	Employment status did not agree with the Agency’s records for four employees. Specifically, the employees were listed as active in my CalPERS; however, they were no longer active with the Agency.	
2	Employee Name	Names agreed with the Agency’s records.	
3	Classification (Misc./Safety)	Classifications agreed with the Agency’s records.	
4	Gender	Genders agreed with the Agency’s records.	
5	Date of Birth	Dates of birth agreed with the Agency’s records.	
6	Payrate/Earnings	Payrates did not agree with the Agency’s records for two employees.	
7	Special Compensation	Special compensation agreed with the Agency’s records.	
8	Service Credit	Service credit agreed with the Agency’s records.	

Finding Description:

 - No Findings
  - Impacts 5 or less employees
  - Impacts greater than 5 employees

City of Signal Hill

Recommendation and Criteria

The Agency should work with the appropriate CalPERS division to make the necessary corrections.

Government Codes: § 20120, § 20121, § 20122, § 20160, § 20221, § 20630, § 20636
CCR: § 571

Other Matters

OFAS identified other matters that were outside the scope of this review. These matters were discussed with the Agency. OFAS encourages the Agency to work with CalPERS to ensure compliance with the Public Employees' Retirement Law.

1	Special Compensation	The Agency incorrectly reported special compensation as lump sum amounts instead of when earned. Specifically, the Agency reported Uniform Allowance for sworn police officers in the pay period it was paid instead of in the period the compensation was earned. Government Codes 20636(c)(3) requires the Agency to identify the pay period(s) in which special compensation was earned.
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Conclusion

OFAS limited this review to the areas specified in the objective and scope section of this report. Sample testing procedures provide reasonable, but not absolute, assurance that the Agency's active member census data is complete and accurate. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination in regard to the results noted within the report. The appropriate CalPERS divisions will notify the Agency of the final determinations and provide appeal rights, if applicable, at that time.

Summarized Response

The Agency stated it would resolve the findings identified in the report. OFAS did not summarize the Agency's response for the other matter as it was outside the scope of the review. However, the Agency should work with the appropriate CalPERS divisions to ensure compliance with the PERL.









Valley Center Municipal Water District

Objective and Scope

CalPERS ID	Job Number	Contract Date	Classification
4789813851	1SP16-047	June 3, 2001	Miscellaneous

The objective of our review was to ensure the completeness and accuracy of active member census data reported to CalPERS used to calculate the estimated pension liability for financial reporting purposes pursuant to the Governmental Accounting Standards Board (GASB) Statement No. 67: Financial Reporting for Pension Plans. Our testing included procedures to verify that significant data elements reported by the Agency in my|CalPERS agree with the Agency's payroll records. The review was limited to the examination of a sample of active employee records for the pay periods from July 1, 2014, through June 30, 2015. OFAS did not review the Agency's compliance with membership enrollment or employment after retirement.

Results

	Census Data Elements	Condition	Finding
1	Employment Status	Employment status agreed with the Agency's records.	
2	Employee Name	Names agreed with the Agency's records.	
3	Classification (Misc./Safety)	Classifications agreed with the Agency's records.	
4	Gender	Genders agreed with the Agency's records.	
5	Date of Birth	Dates of birth agreed with the Agency's records.	
6	Payrate/Earnings	Payrates agreed with the Agency's records.	
7	Special Compensation	Special compensation agreed with the Agency's records.	
8	Service Credit	Service credit agreed with the Agency's records.	

Finding Description:

 - No Findings
  - Impacts 5 or less employees
  - Impacts greater than 5 employees

Valley Center Municipal Water District

Criteria

Government Codes: § 20120, § 20121, § 20122, § 20160, § 20221, § 20630, § 20636
CCR: § 571

Other Matters

OFAS identified other matters that were outside the scope of this review. These matters were discussed with the Agency. OFAS encourages the Agency to work with CalPERS to ensure compliance with the Public Employees' Retirement Law.

1	Special Compensation	The Agency reported Uniform Allowance for office employees; however, these employees were not required to wear uniforms. Government Code 20636 and CCR 571(a)(5) requires Uniform Allowance to be reported for employees who are required to wear uniforms.
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Conclusion

OFAS limited this review to the areas specified in the objective and scope section of this report. Sample testing procedures provide reasonable, but not absolute, assurance that the Agency's active member census data is complete and accurate. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination in regard to the results noted within the report. The appropriate CalPERS divisions will notify the Agency of the final determinations and provide appeal rights, if applicable, at that time.

Summarized Response

A response was not required because there were no findings in the report.









El Dorado County Fire Protection District

Objective and Scope

CalPERS ID	Job Number	Contract Date	Classification
4388508673	1SP16-048	March 1, 1991	Miscellaneous Safety-Fire

The objective of our review was to ensure the completeness and accuracy of active member census data reported to CalPERS used to calculate the estimated pension liability for financial reporting purposes pursuant to the Governmental Accounting Standards Board (GASB) Statement No. 67: Financial Reporting for Pension Plans. Our testing included procedures to verify that significant data elements reported by the Agency in my|CalPERS agree with the Agency's payroll records. The review was limited to the examination of a sample of active employee records for the pay periods from July 1, 2014, through June 30, 2015. OFAS did not review the Agency's compliance with membership enrollment or employment after retirement.

Results

	Census Data Elements	Condition	Finding
1	Employment Status	Employment status did not agree with the Agency's records for two employees. Specifically, the employees were listed as active in my CalPERS; however, they were no longer active with the Agency.	
2	Employee Name	Names agreed with the Agency's records.	
3	Classification (Misc./Safety)	Classifications agreed with the Agency's records.	
4	Gender	Genders agreed with the Agency's records.	
5	Date of Birth	Dates of birth agreed with the Agency's records.	
6	Payrate/Earnings	Payrates agreed with the Agency's records.	
7	Special Compensation	Special compensation agreed with the Agency's records.	
8	Service Credit	Service credit agreed with the Agency's records.	

Finding Description:

 - No Findings
  - Impacts 5 or less employees
  - Impacts greater than 5 employees

El Dorado County Fire Protection District

Recommendation and Criteria

The Agency should work with the appropriate CalPERS division to make the necessary corrections.

Government Codes: § 20120, § 20121, § 20122, § 20160, § 20221, § 20630, § 20636
CCR: § 571

Conclusion

OFAS limited this review to the areas specified in the objective and scope section of this report. Sample testing procedures provide reasonable, but not absolute, assurance that the Agency's active member census data is complete and accurate. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination in regard to the results noted within the report. The appropriate CalPERS divisions will notify the Agency of the final determinations and provide appeal rights, if applicable, at that time.

Summarized Response

The Agency stated it would not be submitting a response to the draft.









City of Morro Bay

Objective and Scope

CalPERS ID	Job Number	Contract Date	Classification
7048295140	1SP16-049	July 1, 1965	Miscellaneous Safety – Police Safety – Fire

The objective of our review was to ensure the completeness and accuracy of active member census data reported to CalPERS used to calculate the estimated pension liability for financial reporting purposes pursuant to the Governmental Accounting Standards Board (GASB) Statement No. 67: Financial Reporting for Pension Plans. Our testing included procedures to verify that significant data elements reported by the Agency in my|CalPERS agree with the Agency’s payroll records. The review was limited to the examination of a sample of active employee records for the pay periods from July 1, 2014, through June 30, 2015. OFAS did not review the Agency’s compliance with membership enrollment or employment after retirement.

Results

	Census Data Elements	Condition	Finding
1	Employment Status	Employment status agreed with the Agency’s records.	
2	Employee Name	Names agreed with the Agency’s records.	
3	Classification (Misc./Safety)	Classifications agreed with the Agency’s records.	
4	Gender	Gender did not agree with the Agency’s records for one employee.	
5	Date of Birth	Dates of birth agreed with the Agency’s records.	
6	Payrate/Earnings	Payrates did not agree with the Agency’s records for three employees.	
7	Special Compensation	Special compensation did not agree with the Agency’s records for one employee.	
8	Service Credit	Service credit agreed with the Agency’s records.	

Finding Description:

 - No Findings
  - Impacts 5 or less employees
  - Impacts greater than 5 employees

City of Morro Bay

Recommendation and Criteria

The Agency should work with the appropriate CalPERS division to make the necessary corrections.

Government Codes: § 20120, § 20121, § 20122, § 20160, § 20221, § 20630, § 20636
CCR: § 571

Other Matters

OFAS identified other matters that were outside the scope of this review. These matters were discussed with the Agency. OFAS encourages the Agency to work with CalPERS to ensure compliance with the Public Employees' Retirement Law.

1	Special Compensation	The Agency reports the monetary value for the purchase and maintenance of uniforms provided to maintenance employees. However, the written labor agreement did not include the conditions for payment of the monetary value of the uniforms. CCR 571 requires the conditions for payment including, but not limited to, eligibility for, and amount of the special compensation be included in a written labor policy or agreement.
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Conclusion

OFAS limited this review to the areas specified in the objective and scope section of this report. Sample testing procedures provide reasonable, but not absolute, assurance that the Agency's active member census data is complete and accurate. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination in regard to the results noted within the report. The appropriate CalPERS divisions will notify the Agency of the final determinations and provide appeal rights, if applicable, at that time.

Summarized Response

The Agency did not have any comments to the findings identified in the report.









City of Sanger

Objective and Scope

CalPERS ID	Job Number	Contract Date	Classification
5937747971	1SP16-050	May 1, 1967	Miscellaneous Safety – Police Safety – Fire

The objective of our review was to ensure the completeness and accuracy of active member census data reported to CalPERS used to calculate the estimated pension liability for financial reporting purposes pursuant to the Governmental Accounting Standards Board (GASB) Statement No. 67: Financial Reporting for Pension Plans. Our testing included procedures to verify that significant data elements reported by the Agency in my|CalPERS agree with the Agency’s payroll records. The review was limited to the examination of a sample of active employee records for the pay periods from July 1, 2014, through June 30, 2015. OFAS did not review the Agency’s compliance with membership enrollment or employment after retirement.

Results

	Census Data Elements	Condition	Finding
1	Employment Status	Employment status did not agree with the Agency’s records for five employees. Specifically, the employees were listed as active in my CalPERS; however, they were no longer active with the Agency.	
2	Employee Name	Names agreed with the Agency’s records.	
3	Classification (Misc./Safety)	Classifications agreed with the Agency’s records.	
4	Gender	Gender did not agree with the Agency’s records for one employee.	
5	Date of Birth	Dates of birth agreed with the Agency’s records.	
6	Payrate/Earnings	Payrates did not agree with the Agency’s records for two employees.	
7	Special Compensation	Special compensation agreed with the Agency’s records.	
8	Service Credit	Service credit agreed with the Agency’s records.	

Finding Description:

 - No Findings
  - Impacts 5 or less employees
  - Impacts greater than 5 employees

City of Sanger

Recommendation and Criteria

The Agency should work with the appropriate CalPERS division to make the necessary corrections.

Government Codes: § 20120, § 20121, § 20122, § 20160, § 20221, § 20630, § 20636
CCR: § 571

Other Matters

OFAS identified other matters that were outside the scope of this review. These matters were discussed with the Agency. OFAS encourages the Agency to work with CalPERS to ensure compliance with the Public Employees' Retirement Law.

1	Special Compensation	The Agency did not report the monetary value for the purchase of uniforms provided to code enforcement and public works employees as required by Government Code Section 20636 and CCR Section 571.
2	Pay Schedule	The Agency did not maintain a pay schedule that was duly adopted and approved by the Agency's governing body, and did not indicate a time base, an effective date or date of revision. Government Code Section 20636 requires that payrates reported to CalPERS are pursuant to publicly available pay schedule and CCR Section 570.5 limits payrates to the amounts listed on a pay schedule that meets all of the enumerated requirements.

Conclusion

OFAS limited this review to the areas specified in the objective and scope section of this report. Sample testing procedures provide reasonable, but not absolute, assurance that the Agency's active member census data is complete and accurate. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination in regard to the results noted within the report. The appropriate CalPERS divisions will notify the Agency of the final determinations and provide appeal rights, if applicable, at that time.

Summarized Response

The Agency acknowledged and plans to resolve findings one and four in the report. The Agency also implemented procedures to resolve finding six in the report.









City of Paso Robles

Objective and Scope

CalPERS ID	Job Number	Contract Date	Classification
2294259371	1SP16-051	March 1, 1974	Miscellaneous Safety-Police Safety-Fire

The objective of our review was to ensure the completeness and accuracy of active member census data reported to CalPERS used to calculate the estimated pension liability for financial reporting purposes pursuant to the Governmental Accounting Standards Board (GASB) Statement No. 67: Financial Reporting for Pension Plans. Our testing included procedures to verify that significant data elements reported by the Agency in my|CalPERS agree with the Agency's payroll records. The review was limited to the examination of a sample of active employee records for the pay periods from July 1, 2014, through June 30, 2015. OFAS did not review the Agency's compliance with membership enrollment or employment after retirement.

Results

	Census Data Elements	Condition	Finding
1	Employment Status	Employment status did not agree with the Agency's records for four employees. Specifically, the employees were listed as active in my CalPERS; however, they were no longer active with the Agency.	
2	Employee Name	Names agreed with the Agency's records.	
3	Classification (Misc./Safety)	Classifications agreed with the Agency's records.	
4	Gender	Genders agreed with the Agency's records.	
5	Date of Birth	Dates of birth agreed with the Agency's records.	
6	Payrate/Earnings	Payrates agreed with the Agency's records.	
7	Special Compensation	Special compensation did not agree with the Agency's records for two employees.	
8	Service Credit	Service credit agreed with the Agency's records.	

Finding Description:

 - No Findings
  - Impacts 5 or less employees
  - Impacts greater than 5 employees

City of Paso Robles

Recommendation and Criteria

The Agency should work with the appropriate CalPERS division to make the necessary corrections.

Government Codes: § 20120, § 20121, § 20122, § 20160, § 20221, § 20630, § 20636
CCR: § 571

Other Matters

OFAS identified other matters that were outside the scope of this review. These matters were discussed with the Agency. OFAS encourages the Agency to work with CalPERS to ensure compliance with the Public Employees' Retirement Law.

1	Special Compensation	The Agency's written labor policy for maintenance employees did not include the condition for payment of uniforms. Specifically, the written labor policy contained a provision for providing uniforms; however, it did not identify amounts. CCR Section 571(b) requires the written labor policy or agreement contain the conditions for payment of, including, but not limited to, the eligibility for, and amount of, the special compensation.
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Conclusion

OFAS limited this review to the areas specified in the objective and scope section of this report. Sample testing procedures provide reasonable, but not absolute, assurance that the Agency's active member census data is complete and accurate. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination in regard to the results noted within the report. The appropriate CalPERS divisions will notify the Agency of the final determinations and provide appeal rights, if applicable, at that time.

Summarized Response

The Agency agreed and is reviewing the findings in the report.









Murrieta Fire Protection District

Objective and Scope

CalPERS ID	Job Number	Contract Date	Classification
6108410315	1SP16-052	June 1, 1986	Miscellaneous Safety - Fire

The objective of our review was to ensure the completeness and accuracy of active member census data reported to CalPERS used to calculate the estimated pension liability for financial reporting purposes pursuant to the Governmental Accounting Standards Board (GASB) Statement No. 67: Financial Reporting for Pension Plans. Our testing included procedures to verify that significant data elements reported by the Agency in my|CalPERS agree with the Agency's payroll records. The review was limited to the examination of a sample of active employee records for the pay periods from July 1, 2014, through June 30, 2015. OFAS did not review the Agency's compliance with membership enrollment or employment after retirement.

Results

	Census Data Elements	Condition	Finding
1	Employment Status	Employment status agreed with the Agency's records.	
2	Employee Name	Names agreed with the Agency's records.	
3	Classification (Misc./Safety)	Classifications agreed with the Agency's records.	
4	Gender	Genders agreed with the Agency's records.	
5	Date of Birth	Dates of birth agreed with the Agency's records.	
6	Payrate/Earnings	Payrates agreed with the Agency's records.	
7	Special Compensation	Special compensation agreed with the Agency's records.	
8	Service Credit	Service credit agreed with the Agency's records.	

Finding Description:

 - No Findings
  - Impacts 5 or less employees
  - Impacts greater than 5 employees

Murrieta Fire Protection District

Criteria

Government Codes: § 20120, § 20121, § 20122, § 20160, § 20221, § 20630, § 20636
California Code of Regulations (CCR): § 571

Other Matters

OFAS identified other matters that were outside the scope of this review. These matters were discussed with the Agency. OFAS encourages the Agency to work with CalPERS to ensure compliance with the Public Employees' Retirement Law.

1	Special Compensation	The Agency reported uniform allowances annually in lump sum amounts instead of as earned. Government Code Section 20636(c)(3) and CCR Section 571 require the Agency to identify the pay period(s) in which special compensation was earned.
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Conclusion

OFAS limited this review to the areas specified in the objective and scope section of this report. Sample testing procedures provide reasonable, but not absolute, assurance that the Agency's active member census data is complete and accurate. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination in regard to the results noted within the report. The appropriate CalPERS divisions will notify the Agency of the final determinations and provide appeal rights, if applicable, at that time.

Summarized Response

A response was not required because there were no findings in the report.









City of Morgan Hill

Objective and Scope

CalPERS ID	Job Number	Contract Date	Classification
3509384723	1SP16-053	March 1, 1964	Miscellaneous Safety-Police

The objective of our review was to ensure the completeness and accuracy of active member census data reported to CalPERS used to calculate the estimated pension liability for financial reporting purposes pursuant to the Governmental Accounting Standards Board (GASB) Statement No. 67: Financial Reporting for Pension Plans. Our testing included procedures to verify that significant data elements reported by the Agency in my|CalPERS agree with the Agency's payroll records. The review was limited to the examination of a sample of active employee records for the pay periods from July 1, 2014, through June 30, 2015. OFAS did not review the Agency's compliance with membership enrollment or employment after retirement.

Results

	Census Data Elements	Condition	Finding
1	Employment Status	Employment status did not agree with the Agency's records for 19 employees. Specifically, the employees were listed as active in my CalPERS; however, they were no longer active with the Agency.	
2	Employee Name	Names agreed with the Agency's records.	
3	Classification (Misc./Safety)	Classifications agreed with the Agency's records.	
4	Gender	Genders agreed with the Agency's records.	
5	Date of Birth	Dates of birth agreed with the Agency's records.	
6	Payrate/Earnings	Payrates agreed with the Agency's records.	
7	Special Compensation	Special compensation agreed with the Agency's records.	
8	Service Credit	Service credit agreed with the Agency's records.	

Finding Description:

 - No Findings
  - Impacts 5 or less employees
  - Impacts greater than 5 employees

City of Morgan Hill

Recommendation and Criteria

The Agency should work with the appropriate CalPERS division to make the necessary corrections.

Government Codes: § 20120, § 20121, § 20122, § 20160, § 20221, § 20630, § 20636
CCR: § 571

Other Matters

OFAS identified other matters that were outside the scope of this review. These matters were discussed with the Agency. OFAS encourages the Agency to work with CalPERS to ensure compliance with the Public Employees' Retirement Law.

1	Retroactive Adjustment	The Agency incorrectly added special compensation items, including Holiday Pay and Educational Pay, with regular earnings when reporting a retroactive salary adjustment. The retroactive special compensation adjustment should have been reported to CalPERS as a separate transaction type instead of adding it to the retroactive salary adjustment.
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Conclusion

OFAS limited this review to the areas specified in the objective and scope section of this report. Sample testing procedures provide reasonable, but not absolute, assurance that the Agency's active member census data is complete and accurate. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination in regard to the results noted within the report. The appropriate CalPERS divisions will notify the Agency of the final determinations and provide appeal rights, if applicable, at that time.

Summarized Response

The Agency implemented procedures to resolve the finding in the report. OFAS did not summarize the Agency's response for the other matter as it was outside the scope of the review. However, the Agency should work with the appropriate CalPERS divisions to ensure compliance with the PERL.







County of San Benito

Objective and Scope



CalPERS ID	Job Number	Contract Date	Classification
1750632294	1SP16-054	July 1, 1946	Miscellaneous Safety-County Peace Officer

The objective of our review was to ensure the completeness and accuracy of active member census data reported to CalPERS used to calculate the estimated pension liability for financial reporting purposes pursuant to the Governmental Accounting Standards Board (GASB) Statement No. 67: Financial Reporting for Pension Plans. Our testing included procedures to verify that significant data elements reported by the Agency in my|CalPERS agree with the Agency's payroll records. The review was limited to the examination of a sample of active employee records for the pay periods from July 1, 2014, through June 30, 2015. OFAS did not review the Agency's compliance with membership enrollment or employment after retirement.

Results

	Census Data Elements	Condition	Finding
1	Employment Status	Employment status did not agree with the Agency's records for 13 employees. Specifically, the employees were listed as active in my CalPERS; however, they were no longer active with the Agency.	
2	Employee Name	Names did not agree with the Agency's records for two employee.	
3	Classification (Misc./Safety)	Classifications agreed with the Agency's records.	
4	Gender	Genders agreed with the Agency's records.	
5	Date of Birth	Dates of birth agreed with the Agency's records.	
6	Payrate/Earnings	Payrates did not agree with the Agency's records. Specifically, payrate was incorrect for five employees in one pay period, and for three employees whose payrates changed, the Agency did not report payrate increases timely. Additionally, for two employees who received merit increases, the Agency reported increased payrates prior to the effective date, and payrate was incorrect for three employees whose reported payrates were higher than the maximum amounts listed on the Agency's payrate document.	

County of San Benito

Census Data Elements		Condition	Finding
7	Special Compensation	Special compensation agreed with the Agency's records.	
8	Service Credit	Service credit agreed with the Agency's records.	

Finding Description:

 - No Findings
  - Impacts 5 or less employees
  - Impacts greater than 5 employees

Recommendation and Criteria

The Agency should work with the appropriate CalPERS division to make the necessary corrections.

Government Codes: § 20120, § 20121, § 20122, § 20160, § 20221, § 20630, § 20636
 CCR: § 570.5, § 571

Other Matters

OFAS identified other matters that were outside the scope of this review. These matters were discussed with the Agency. OFAS encourages the Agency to work with CalPERS to ensure compliance with the Public Employees' Retirement Law.

1	Pay Schedule	The Agency could not provide approved board meeting minutes to confirm the pay schedule effective September 15, 2014 was duly approved and adopted by the Agency's governing body in accordance with requirements of applicable public meetings laws. Government Code Section 20636 requires that payrates reported to CalPERS are pursuant to publicly available pay schedule and CCR Section 570.5 limits payrates to the amounts listed on a pay schedule that meets all of the enumerated requirements.
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Conclusion

OFAS limited this review to the areas specified in the objective and scope section of this report. Sample testing procedures provide reasonable, but not absolute, assurance that the Agency's active member census data is complete and accurate. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination in regard to the results noted within the report. The appropriate CalPERS divisions will notify the Agency of the final determinations and provide appeal rights, if applicable, at that time.

Summarized Response

The Agency agreed and plans to resolve the findings in the report. OFAS did not summarize the Agency's response for the other matter as it was outside the scope of the review. However, the Agency should work with the appropriate CalPERS divisions to ensure compliance with the PERL.









City of Glendora

Objective and Scope

CalPERS ID	Job Number	Contract Date	Classification
3884368391	1SP16-055	March 1, 1956	Miscellaneous Safety- Police

The objective of our review was to ensure the completeness and accuracy of active member census data reported to CalPERS used to calculate the estimated pension liability for financial reporting purposes pursuant to the Governmental Accounting Standards Board (GASB) Statement No. 67: Financial Reporting for Pension Plans. Our testing included procedures to verify that significant data elements reported by the Agency in my|CalPERS agree with the Agency's payroll records. The review was limited to the examination of a sample of active employee records for the pay periods from July 1, 2014, through June 30, 2015. OFAS did not review the Agency's compliance with membership enrollment or employment after retirement.

Results

	Census Data Elements	Condition	Finding
1	Employment Status	Employment status agreed with the Agency's records.	
2	Employee Name	Names agreed with the Agency's records.	
3	Classification (Misc./Safety)	Classifications agreed with the Agency's records.	
4	Gender	Genders agreed with the Agency's records.	
5	Date of Birth	Dates of birth agreed with the Agency's records.	
6	Payrate/Earnings	Payrates did not agree with the Agency's records for two employees.	
7	Special Compensation	Special compensation agreed with the Agency's records.	
8	Service Credit	Service credit agreed with the Agency's records.	

Finding Description:

 - No Findings
  - Impacts 5 or less employees
  - Impacts greater than 5 employees

City of Glendora

Recommendation and Criteria

The Agency should work with the appropriate CalPERS division to make the necessary corrections.

Government Codes: § 20120, § 20121, § 20122, § 20160, § 20221, § 20630, § 20636
CCR: § 571

Other Matters

OFAS identified other matters that were outside the scope of this review. These matters were discussed with the Agency. OFAS encourages the Agency to work with CalPERS to ensure compliance with the Public Employees' Retirement Law.

1	Special Compensation	The Agency may not report the monetary value for the purchase and maintenance of uniforms provided to maintenance, warehouse, cafeteria, and information technology employees as required by Government Code Section 20636 and CCR Section 571.
2	Pay Schedule	The Agency did not maintain a pay schedule that was approved by the Agency's governing body. Government Code Section 20636 requires that payrates reported to CalPERS are pursuant to publicly available pay schedule and CCR Section 570.5 limits payrates to the amount listed on a pay schedule that meets all of the enumerated requirements.

Conclusion

OFAS limited this review to the areas specified in the objective and scope section of this report. Sample testing procedures provide reasonable, but not absolute, assurance that the Agency's active member census data is complete and accurate. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination in regard to the results noted within the report. The appropriate CalPERS divisions will notify the Agency of the final determinations and provide appeal rights, if applicable, at that time.

Summarized Response

The Agency stated it would resolve the findings identified in the report. OFAS did not summarize the Agency's response for the other matters as they were outside the scope of the review. However, the Agency should work with the appropriate CalPERS divisions to ensure compliance with the PERL.









Humboldt Bay Fire Joint Powers Authority

Objective and Scope

CalPERS ID	Job Number	Contract Date	Classification
7096640856	1SP16-056	January 1, 2015	Miscellaneous Safety-Fire

The objective of our review was to ensure the completeness and accuracy of active member census data reported to CalPERS used to calculate the estimated pension liability for financial reporting purposes pursuant to the Governmental Accounting Standards Board (GASB) Statement No. 67: Financial Reporting for Pension Plans. Our testing included procedures to verify that significant data elements reported by the Agency in my|CalPERS agree with the Agency's payroll records. The review was limited to the examination of a sample of active employee records for the pay periods from July 1, 2014, through June 30, 2015. OFAS did not review the Agency's compliance with membership enrollment or employment after retirement.

Results

	Census Data Elements	Condition	Finding
1	Employment Status	Employment status agreed with the Agency's records.	
2	Employee Name	Names agreed with the Agency's records.	
3	Classification (Misc./Safety)	Classifications agreed with the Agency's records.	
4	Gender	Genders agreed with the Agency's records.	
5	Date of Birth	Dates of birth agreed with the Agency's records.	
6	Payrate/Earnings	Payrates did not agree with the Agency's records. Specifically, non-reportable compensation was included in one employee's payrate, and incorrect payrates were reported for two employees.	
7	Special Compensation	Special compensation agreed with the Agency's records.	
8	Service Credit	Service credit agreed with the Agency's records.	

Finding Description:

 - No Findings  - Impacts 5 or less employees  - Impacts greater than 5 employees

Humboldt Bay Fire Joint Powers Authority

Recommendation and Criteria

The Agency should work with the appropriate CalPERS division to make the necessary corrections.

Government Codes: § 20120, § 20121, § 20122, § 20160, § 20221, § 20630, § 20635
§ 20636
CCR: § 571

Conclusion

OFAS limited this review to the areas specified in the objective and scope section of this report. Sample testing procedures provide reasonable, but not absolute, assurance that the Agency's active member census data is complete and accurate. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination in regard to the results noted within the report. The appropriate CalPERS divisions will notify the Agency of the final determinations and provide appeal rights, if applicable, at that time.

Summarized Response

The Agency does not intend to appeal any of the findings noted in the report.









Vista Irrigation District

Objective and Scope

CalPERS ID	Job Number	Contract Date	Classification
1377855511	1SP16-057	May 1, 1958	Miscellaneous

The objective of our review was to ensure the completeness and accuracy of active member census data reported to CalPERS used to calculate the estimated pension liability for financial reporting purposes pursuant to the Governmental Accounting Standards Board (GASB) Statement No. 67: Financial Reporting for Pension Plans. Our testing included procedures to verify that significant data elements reported by the Agency in my|CalPERS agree with the Agency's payroll records. The review was limited to the examination of a sample of active employee records for the pay periods from July 1, 2014, through June 30, 2015. OFAS did not review the Agency's compliance with membership enrollment or employment after retirement.

Results

	Census Data Elements	Condition	Finding
1	Employment Status	Employment status did not agree with the Agency's records for two employees. Specifically, the employees were listed as active in my CalPERS; however, they were no longer active with the Agency.	
2	Employee Name	Names agreed with the Agency's records.	
3	Classification (Misc./Safety)	Classifications agreed with the Agency's records.	
4	Gender	Genders agreed with the Agency's records.	
5	Date of Birth	Dates of birth agreed with the Agency's records.	
6	Payrate/Earnings	Payrate did not agree with the Agency's records for one employee.	
7	Special Compensation	Special compensation agreed with the Agency's records.	
8	Service Credit	Service credit agreed with the Agency's records.	

Finding Description:

 - No Findings
  - Impacts 5 or less employees
  - Impacts greater than 5 employees

Vista Irrigation District

Recommendation and Criteria

The Agency should work with the appropriate CalPERS division to make the necessary corrections.

Government Codes: § 20120, § 20121, § 20122, § 20160, § 20221, § 20630, § 20636
 CCR: § 571

Other Matters		
<p>OFAS identified other matters that were outside the scope of this review. These matters were discussed with the Agency. OFAS encourages the Agency to work with CalPERS to ensure compliance with the Public Employees' Retirement Law.</p>		
1	Special Compensation	<p>The Agency did not report the monetary value for the purchase and maintenance of uniforms provided to construction, operations, meter readers, and warehouse employees as required by Government Code Section 20636 and CCR Section 571.</p>
2	Special Compensation	<p>The Agency reported Temporary Upgrade Pay, a reportable item of special compensation, in regular earnings for a District Locator. Government Code 20636 and CCR Section 571 require Temporary Upgrade Pay be reported as special compensation. Therefore, the Agency should report Temporary Upgrade Pay separately from payrate and earnings.</p>
3	Pay Schedule	<p>The Agency did not have a pay schedule that met all of the requirements of Government Code 20636 and CCR 570.5. Specifically, the Agency's pay schedules effective January 1, 2014 and January 1, 2015 did not include the Board of Director position and payrate. In addition, the Agency's pay schedule effective January 1, 2014 was not duly approved and adopted by the Agency's governing body in accordance with requirements of applicable public meetings laws.</p>

Conclusion

OFAS limited this review to the areas specified in the objective and scope section of this report. Sample testing procedures provide reasonable, but not absolute, assurance that the Agency's active member census data is complete and accurate. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination in regard to the results noted within the report. The appropriate CalPERS divisions will notify the Agency of the final determinations and provide appeal rights, if applicable, at that time.

Summarized Response

The Agency stated it would resolve the findings identified in the report.









City of Marina

Objective and Scope

CalPERS ID	Job Number	Contract Date	Classification
6160239453	1SP16-058	September 16, 1976	Miscellaneous Safety – Police Safety – Fire

The objective of our review was to ensure the completeness and accuracy of active member census data reported to CalPERS used to calculate the estimated pension liability for financial reporting purposes pursuant to the Governmental Accounting Standards Board (GASB) Statement No. 67: Financial Reporting for Pension Plans. Our testing included procedures to verify that significant data elements reported by the Agency in my|CalPERS agree with the Agency’s payroll records. The review was limited to the examination of a sample of active employee records for the pay periods from July 1, 2014, through June 30, 2015. OFAS did not review the Agency’s compliance with membership enrollment or employment after retirement.

Results

Census Data Elements		Condition	Finding
1	Employment Status	Employment status agreed with the Agency’s records.	
2	Employee Name	Name did not agree with the Agency’s records for one employee.	
3	Classification (Misc./Safety)	Classifications agreed with the Agency’s records.	
4	Gender	Genders agreed with the Agency’s records.	
5	Date of Birth	Dates of birth agreed with the Agency’s records.	
6	Payrate/Earnings	Payrates did not agree with the Agency’s records for two employees.	
7	Special Compensation	Special compensation agreed with the Agency’s records.	
8	Service Credit	Service credit agreed with the Agency’s records.	

Finding Description:

 - No Findings
  - Impacts 5 or less employees
  - Impacts greater than 5 employees

City of Marina

Recommendation and Criteria

The Agency should work with the appropriate CalPERS division to make the necessary corrections.

Government Codes: § 20120, § 20121, § 20122, § 20160, § 20221, § 20630, § 20636
CCR: § 571

Other Matters

OFAS identified other matters that were outside the scope of this review. These matters were discussed with the Agency. OFAS encourages the Agency to work with CalPERS to ensure compliance with the Public Employees' Retirement Law.

1	Pay Schedule	The pay schedule for Fiscal Year 2014-15 was not approved by the Agency's governing body. Government Code Section 20636 requires that payrates reported to CalPERS are pursuant to publicly available pay schedule and CCR Section 570.5 limits payrates to the amounts listed on a pay schedule that meets all of the enumerated requirements.
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Conclusion

OFAS limited this review to the areas specified in the objective and scope section of this report. Sample testing procedures provide reasonable, but not absolute, assurance that the Agency's active member census data is complete and accurate. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination in regard to the results noted within the report. The appropriate CalPERS divisions will notify the Agency of the final determinations and provide appeal rights, if applicable, at that time

Summarized Response

The Agency agreed and plans to resolve the findings in the report.









County of Mariposa

Objective and Scope

CaIPERS ID	Job Number	Contract Date	Classification
3760897012	1SP16-059	July 1, 1961	Miscellaneous Safety-Fire Safety-County Peace Officer

The objective of our review was to ensure the completeness and accuracy of active member census data reported to CalPERS used to calculate the estimated pension liability for financial reporting purposes pursuant to the Governmental Accounting Standards Board (GASB) Statement No. 67: Financial Reporting for Pension Plans. Our testing included procedures to verify that significant data elements reported by the Agency in my|CalPERS agree with the Agency's payroll records. The review was limited to the examination of a sample of active employee records for the pay periods from July 1, 2014, through June 30, 2015. OFAS did not review the Agency's compliance with membership enrollment or employment after retirement.

Results

	Census Data Elements	Condition	Finding
1	Employment Status	Employment status did not agree with the Agency's records for one employee. Specifically, the employee was listed as active in my CalPERS; however, the employee was no longer active with the Agency.	
2	Employee Name	Names agreed with the Agency's records.	
3	Classification (Misc./Safety)	Classifications agreed with the Agency's records.	
4	Gender	Genders agreed with the Agency's records.	
5	Date of Birth	Dates of birth agreed with the Agency's records.	
6	Payrate/Earnings	Payrates agreed with the Agency's records.	
7	Special Compensation	Special compensation agreed with the Agency's records.	
8	Service Credit	Service credit agreed with the Agency's records.	

Finding Description:

 - No Findings
  - Impacts 5 or less employees
  - Impacts greater than 5 employees

County of Mariposa

Recommendation and Criteria

The Agency should work with the appropriate CalPERS division to make the necessary corrections.

Government Codes: § 20120, § 20121, § 20122, § 20160, § 20221, § 20630, § 20636
CCR: § 571

Conclusion

OFAS limited this review to the areas specified in the objective and scope section of this report. Sample testing procedures provide reasonable, but not absolute, assurance that the Agency's active member census data is complete and accurate. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination in regard to the results noted within the report. The appropriate CalPERS divisions will notify the Agency of the final determinations and provide appeal rights, if applicable, at that time.

Summarized Response

The Agency agreed and plans to resolve the findings in the report.









City of East Palo Alto

Objective and Scope

CalPERS ID	Job Number	Contract Date	Classification
2604009953	1SP16-060	December 24, 2000	Miscellaneous Safety – Police

The objective of our review was to ensure the completeness and accuracy of active member census data reported to CalPERS used to calculate the estimated pension liability for financial reporting purposes pursuant to the Governmental Accounting Standards Board (GASB) Statement No. 67: Financial Reporting for Pension Plans. Our testing included procedures to verify that significant data elements reported by the Agency in my|CalPERS agree with the Agency’s payroll records. The review was limited to the examination of a sample of active employee records for the pay periods from July 1, 2014, through June 30, 2015. OFAS did not review the Agency’s compliance with membership enrollment or employment after retirement.

Results

	Census Data Elements	Condition	Finding
1	Employment Status	Employment status did not agree with the Agency’s records for four employees. Specifically, the employees were listed as active in my CalPERS; however, they were no longer active with the Agency.	
2	Employee Name	Name did not agree with the Agency’s records for one employee.	
3	Classification (Misc./Safety)	Classifications agreed with the Agency’s records.	
4	Gender	Genders agreed with the Agency’s records.	
5	Date of Birth	Dates of birth agreed with the Agency’s records.	
6	Payrate/Earnings	Payrates did not agree with the Agency’s records for five employees.	
7	Special Compensation	Special compensation did not agree with the Agency’s records for three employees.	
8	Service Credit	Service credit agreed with the Agency’s records.	

Finding Description:

 - No Findings
  - Impacts 5 or less employees
  - Impacts greater than 5 employees

City of East Palo Alto

Recommendation and Criteria

The Agency should work with the appropriate CalPERS division to make the necessary corrections.

Government Codes: § 20120, § 20121, § 20122, § 20160, § 20221, § 20630, § 20636
CCR: § 571

Other Matters

OFAS identified other matters that were outside the scope of this review. These matters were discussed with the Agency. OFAS encourages the Agency to work with CalPERS to ensure compliance with the Public Employees' Retirement Law.

1	Special Compensation	The Agency reported Uniform Allowances annually in lump sum amounts instead of as earned. Government Code Section 20636(c)(3) and CCR Section 571 require the Agency to identify the pay period(s) in which special compensation was earned.
2	Special Compensation	The Agency reported Temporary Upgrade Pay and Training Pay, reportable items of special compensation, in base payrate and earnings. The Agency should report special compensation separately from payrate and earnings.

Conclusion

OFAS limited this review to the areas specified in the objective and scope section of this report. Sample testing procedures provide reasonable, but not absolute, assurance that the Agency's active member census data is complete and accurate. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination in regard to the results noted within the report. The appropriate CalPERS divisions will notify the Agency of the final determinations and provide appeal rights, if applicable, at that time.

Summarized Response

The Agency agreed with the findings in the report.

APPENDIX B

JUDGES RETIREMENT SYSTEM REPORTS







State Controller's Office

Objective and Scope

CalPERS ID	Job Number	Contract Date	Funds
1532583278	1SP16-061	January 1, 1932	Judges' Retirement System I (JRS I) Judges' Retirement System II (JRS II)

The objective of our review was to ensure the completeness and accuracy of active member census data reported to CalPERS used to calculate the estimated pension liability of members in the JRS I and JRS II funds for financial reporting purposes pursuant to the Governmental Accounting Standards Board (GASB) Statement No. 67: Financial Reporting for Pension Plans. Our testing included procedures to verify that significant data elements reported by the Agency in my|CalPERS agreed with the Agency's payroll records. The review was limited to the examination of a sample of active employee records for the pay periods from July 1, 2014, through June 30, 2015. OFAS did not test for the Agency's compliance with membership enrollment or employment after retirement.

Results

Census Data Elements		Condition	Finding
1	Employment Status	Employment status agreed with the Agency's records.	
2	Employee Name	Names agreed with the Agency's records.	
3	Gender	Genders agreed with the Agency's records.	
4	Date of Birth	Dates of birth agreed with the Agency's records.	
5	Payrate/Earnings	Earnings agreed with the Agency's records.	
6	Service Credit	Service credit agreed with the Agency's records.	

Finding Description:

 - No Findings
  - Impacts 5 or less employees
  - Impacts greater than 5 employees

Criteria

Government Codes: § 75003, § 75004, § 75005, § 75502, § 75505

State Controller's Office

Other Matters

OFAS identified other matters that were outside the scope of this review. These matters were discussed with the Agency. OFAS encourages the Agency to work with CalPERS to ensure compliance with the Public Employees' Retirement Law.

1	Earnings	The Agency incorrectly reported earnings for Judges who were hired, appointed, or began a new term that did not begin on the first of the month. Specifically, the Agency over reported earnings in the January 2015 pay period due to a one-time payroll schedule adjustment from a 30/31-day pay period to a 20/21-day pay period. The adjustment caused the January 2015 compensation reported to CalPERS to be more than the compensation earnable per the Agency's pay schedule.
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Conclusion

OFAS limited this review to the areas specified in the objective and scope section of this report. Sample testing procedures provide reasonable, but not absolute, assurance that the Agency's active member census data is complete and accurate. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination in regard to the results noted within the report. The appropriate CalPERS divisions will notify the Agency of the final determinations and provide appeal rights, if applicable, at that time.

Summarized Response

A response was not required because there were no findings in the report.







Riverside County Superior Court

Objective and Scope

CalPERS ID	Job Number	Contract Date	Funds
4717527483	1SP16-062	January 1, 1932	Judges' Retirement System I (JRS I) Judges' Retirement System II (JRS II)

The objective of our review was to ensure the completeness and accuracy of active member census data reported to CalPERS used to calculate the estimated pension liability of members in the JRS I and JRS II funds for financial reporting purposes pursuant to the Governmental Accounting Standards Board (GASB) Statement No. 67: Financial Reporting for Pension Plans. Our testing included procedures to verify that significant data elements reported by the Agency in my|CalPERS agreed with the Agency's payroll records. The review was limited to the examination of a sample of active employee records for the pay periods from July 1, 2014, through June 30, 2015. OFAS did not test for the Agency's compliance with membership enrollment or employment after retirement.

Results

	Census Data Elements	Condition	Finding
1	Employment Status	Employment status agreed with the Agency's records.	
2	Employee Name	Names agreed with the Agency's records.	
3	Gender	Genders agreed with the Agency's records.	
4	Date of Birth	Dates of birth agreed with the Agency's records.	
5	Payrate/Earnings	Earnings agreed with the Agency's records.	
6	Service Credit	Service credit agreed with the Agency's records.	

Finding Description:

 - No Findings
  - Impacts 5 or less employees
  - Impacts greater than 5 employees

Criteria

Government Codes: § 75003, § 75004, § 75005, § 75502, § 75505

Riverside County Superior Court

Other Matters

OFAS identified other matters that were outside the scope of this review. These matters were discussed with the Agency. OFAS encourages the Agency to work with CalPERS to ensure compliance with the Public Employees' Retirement Law.

1	Payrate/Earnings	The Agency incorrectly reported earnings for two employees. Specifically, beginning June 1, 2015, the Agency changed from a bi-weekly (26) pay period to a semi-monthly (24) pay period which caused an overpayment.
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Conclusion

OFAS limited this review to the areas specified in the objective and scope section of this report. Sample testing procedures provide reasonable, but not absolute, assurance that the Agency's active member census data is complete and accurate. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination in regard to the results noted within the report. The appropriate CalPERS divisions will notify the Agency of the final determinations and provide appeal rights, if applicable, at that time.

Summarized Response

A response was not required because there were no findings in the report.







Los Angeles County Superior Court

Objective and Scope

CalPERS ID	Job Number	Contract Date	Funds
1619168902	1SP16-063	January 1, 1932	Judges' Retirement System I (JRS I) Judges' Retirement System II (JRS II)

The objective of our review was to ensure the completeness and accuracy of active member census data reported to CalPERS used to calculate the estimated pension liability of members in the JRS I and JRS II funds for financial reporting purposes pursuant to the Governmental Accounting Standards Board (GASB) Statement No. 67: Financial Reporting for Pension Plans. Our testing included procedures to verify that significant data elements reported by the Agency in my|CalPERS agreed with the Agency's payroll records. The review was limited to the examination of a sample of active employee records for the pay periods from July 1, 2014, through June 30, 2015. OFAS did not test for the Agency's compliance with membership enrollment or employment after retirement.

Results

	Census Data Elements	Condition	Finding
1	Employment Status	Employment status agreed with the Agency's records.	
2	Employee Name	Names agreed with the Agency's records.	
3	Gender	Genders agreed with the Agency's records.	
4	Date of Birth	Dates of birth agreed with the Agency's records.	
5	Payrate/Earnings	Earnings agreed with the Agency's records.	
6	Service Credit	Service credit agreed with the Agency's records.	

Finding Description:

 - No Findings
  - Impacts 5 or less employees
  - Impacts greater than 5 employees

Criteria

Government Codes: § 75003, § 75004, § 75005, § 75502, § 75505

Los Angeles County Superior Court

Conclusion

OFAS limited this review to the areas specified in the objective and scope section of this report. Sample testing procedures provide reasonable, but not absolute, assurance that the Agency's active member census data is complete and accurate. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination in regard to the results noted within the report. The appropriate CalPERS divisions will notify the Agency of the final determinations and provide appeal rights, if applicable, at that time.

Summarized Response

A response was not required because there were no findings in the report.


Ventura County Superior Court

Objective and Scope

CalPERS ID	Job Number	Contract Date	Funds
4209776396	1SP16-064	January 1, 1932	Judges' Retirement System I (JRS I) Judges' Retirement System II (JRS II)

The objective of our review was to ensure the completeness of active member census data used to calculate the estimated pension liability of members in the JRS I and JRS II for financial reporting purposes pursuant to the Governmental Accounting Standards Board (GASB) Statement No. 67: Financial Reporting for Pension Plans. Our testing was limited to verifying employment status reported by the Agency in my|CalPERS agreed with the Agency's payroll records as of June 30, 2015. OFAS did not review the Agency's compliance with membership enrollment or employment after retirement.

Results

Census Data Elements	Condition	Finding
1 Employment Status	Employment status agreed with the Agency's records.	

Finding Description:

 - No Findings  - Impacts 5 or less employees  - Impacts greater than 5 employees

Criteria

Government Codes: § 75003, § 75004, § 75005, § 75502, § 75505

Conclusion

OFAS limited this review to the areas specified in the objective and scope section of this report. Sample testing procedures provide reasonable, but not absolute, assurance that the Agency's active member census data is complete and accurate. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination in regard to the results noted within the report. The appropriate CalPERS divisions will notify the Agency of the final determinations and provide appeal rights, if applicable, at that time.

Summarized Response

A response was not required because there were no findings in the report.