

Office of Audit Services



CalPERS

Public Agency Review

City of Riverside

Employer Code: 0079
CalPERS ID: 3165685202
Job Number: P12-008

August 2013



California Public Employees' Retirement System
Office of Audit Services
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August 23, 2013

Employer Code: 0079
CalPERS ID: 3165685202
Job Number: P12-008

City of Riverside
Rhonda Strout, Human Resource Director
Brent Mason, Finance Director
3900 Main St.
Riverside, CA 92522

Dear Ms. Strout and Mr. Mason:

Enclosed is our final report on the results of the public agency review completed for the City of Riverside. The City's written response is included as an appendix to the report. Based on the City's response, we have added clarifying language to Finding 9 of the report.

In accordance with our resolution policy, we have referred the issues identified in the report to the appropriate divisions at CalPERS. Please work with these divisions to address the recommendations specified in our report. It was our pleasure to work with your City and we appreciate the time and assistance of you and your staff during this review.

Sincerely,

Original Signed By Margaret Junker
MARGARET JUNKER, Chief
Office of Audit Services

Enclosure

cc: Honorable Council Members, City of Riverside
Jason Al-Imam, Controller, City of Riverside
Jana Maurice, Payroll Supervisor, City of Riverside
Jeremy Hammond, Deputy HR Director, City of Riverside
Risk and Audit Committee Members, CalPERS
Peter Mixon, General Counsel, CalPERS
Karen DeFrank, Chief, CASD, CalPERS
Anthony Suine, Chief, BNSD, CalPERS

CITY OF RIVERSIDE

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RESULTS IN BRIEF

The California Public Employees' Retirement System (CalPERS) Office of Audit Services (OAS) reviewed the City of Riverside's (City) enrolled individuals, member compensation, retirement information and other documentation for individuals included in test samples. A detail of the findings is noted in the Results section beginning on page three of this report. Specifically, the following findings were noted during the review:

- Holiday pay was erroneously reported.
- The value of EPMC was incorrectly reported in base payrates.
- Hostage negotiator pay was erroneously reported.
- Council meeting pay was erroneously reported.
- Value of uniforms was not reported.
- Provision for uniform allowance was not contained in a labor policy or agreements.
- Uniform allowance was incorrectly reported.
- Incorrect payrates were reported.
- Reported payrate exceeded the amount listed in a public pay schedule.
- Retroactive salary adjustment was incorrectly reported.
- Employees hired through a temporary employment agency were not enrolled.
- Temporary/part-time employee worked more than 1,000 hours in a fiscal year and was not enrolled.
- Employee hired through a temporary employment agency with prior membership was not enrolled.

CITY BACKGROUND

The City was incorporated on October 11, 1883 as a Charter City and operates under a Council-Manager form of Government. Memoranda of Understanding (MOU) and employment agreements outline salaries and benefits and state the terms of employment agreed upon between the City and its employees. The City contracted with CalPERS effective July 1, 1945 to provide retirement benefits for local miscellaneous employees.

All contracting public agencies, including the City, are responsible for the following:

- Determining CalPERS membership eligibility for its employees.
- Enrolling employees into CalPERS upon meeting membership eligibility criteria.
- Enrolling employees in the appropriate membership category.
- Establishing the payrates for its employees.

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- Approving and adopting all compensation through its governing body in accordance with requirements of applicable public meeting laws.
- Publishing all employees' payrates in a publicly available pay schedule.
- Identifying and reporting compensation during the period it was earned.
- Ensuring special compensation is properly identified and reported.
- Reporting payroll accurately.
- Notifying CalPERS when employees meet Internal Revenue Code annual compensation limits.
- Ensuring the employment of a retired annuitant is lawful and reinstating retired annuitants that work more than 960 hours in a fiscal year.

SCOPE

As part of the Board approved plan for fiscal year 2012/2013, the OAS reviewed the City's payroll reporting and member enrollment processes as these processes relate to the City's retirement contract with CalPERS. The review period was limited to the examination of sampled records and processes from July 1, 2009 through June 30, 2012. The on-site fieldwork for this review was conducted from December 10, 2012 through December 14, 2012. The review objectives and a summary of the procedures performed are listed in Appendix B.

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OFFICE OF AUDIT SERVICES REVIEW RESULTS

Finding 1: Holiday pay was erroneously reported.

Recommendation:

The City should stop reporting holiday pay for employees who are not normally required to work on holidays.

The City should work with CalPERS Customer Account Services Division (CASD) to determine the impact of this erroneous reporting and make the necessary adjustments to all active and retired member accounts pursuant to Government Code Section 20160.

Condition:

Holiday pay was erroneously reported to CalPERS. OAS found that six sampled employees cashed out holiday time and the City reported the holiday cash out in pay period ending November 10, 2011. However, the six sampled employees did not work in positions that require scheduled staffing without regard to holidays and as a result the holiday cash outs were not reportable compensation to CalPERS. Holiday compensation is only reportable for employees who are normally required to work on an approved holiday because they work in positions that require scheduled staffing without regard to holidays.

Criteria:

Government Code: § 20160(a), § 20630, § 20636(a), § 20636(c)(1), § 20636(c)(5), § 20636(c)(6)

California Code of Regulations: § 571(a)(5)

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Finding 2: The value of EPMC was incorrectly included in reported payrates.

Recommendation:

The City should ensure the value of EPMC is reported as an item of special compensation, separate from payrate.

The City should work with CASD to determine the impact of this incorrect reporting and make the necessary adjustments, if any, to all active and retired member accounts pursuant to Government Code Section 20160.

Condition:

The City incorrectly added the value of EPMC to employees' payrates and earnings and reported the higher amounts to CalPERS beginning in July 2009 through approximately July 2011. The Public Agency and Schools Reference Guide states the value of EPMC being paid by the employer is the value that must be reported as special compensation.

Criteria:

Government Code: § 20160, § 20636(a), § 20636(c)(1), § 20636(c)(6)

Public Agency & Schools Reference Guide, pages 81, 90

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Finding 3: Hostage negotiator pay was erroneously reported.

Recommendation:

The City should stop reporting hostage negotiator pay as special compensation to CalPERS.

The City should work with CalPERS CASD to assess the impact of this erroneous reporting and make the necessary adjustments to active and retired members pursuant to Government Code Section 20160.

Conditions:

The City erroneously reported hostage negotiator pay as special compensation to CalPERS. OAS found that the City reported hostage negotiator pay for a sampled police employee in the amount of \$51.05 in the pay period ending November 24, 2011. Hostage negotiator pay does not meet one of the definitions of special compensation listed in the California Code of Regulations Section 571(a).

Criteria:

Government Code: § 20636(c)(1), § 20636(c)(6)

California Code of Regulations: § 571(a), 571(c), 571(d)

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Finding 4: Council meeting pay was erroneously reported.

Recommendation:

The City should stop reporting council meeting pay to CalPERS.

The City should work with CalPERS CASD to determine the impact of this erroneous reporting and make the necessary adjustments to active and retired member accounts pursuant to Government Code Section 20160.

Condition:

The City erroneously reported council meeting pay as special compensation. Specifically, the City erroneously reported a \$100.00 payment as special compensation for an elected official that attended a redevelopment agency meeting in pay period ending November 24, 2011. Compensation for additional services rendered outside normal work hours constitutes overtime and overtime is not reportable to CalPERS. In addition, redevelopment agency pay does not meet the definition of special compensation.

Criteria:

Government Code: § 20636(c)(1), § 20636(c)(6)

California Code of Regulations: § 571(b), 571(c)

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Finding 5: Value of uniform and maintenance was not reported.

Recommendation:

The City should ensure the monetary value for the purchase and maintenance of uniforms is reported to CalPERS.

The City should work with CASD to determine the impact of this reporting issue and make the necessary adjustments to active and retired member accounts pursuant to Government Code Section 20160.

Condition:

The monetary value for the purchase, rental and/or maintenance of required clothing is a statutory item of special compensation that must be reported to CalPERS. The City provided uniforms and uniform maintenance to a sampled landscape maintenance inspector who was required to wear a uniform. However, the City did not report the value of uniforms and uniform maintenance as special compensation.

Criteria:

Government Code: § 20049, § 20160, § 20636(a), § 20636(c)(1), § 20636(c)(2), § 20636 (c)(6), § 20636(d),

California Code of Regulations: § 571(a)(5), § 571(b)

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Finding 6: The provision for the value of uniforms was not contained in a labor policy or agreement.

Recommendation:

The City should ensure that the provision for the purchase, rental and/or maintenance of uniform allowance is specified in a written labor policy or agreement.

The City should work with CASD to ensure the required uniform allowance language is contained in the City's labor policy or agreement for all statutory items reported pursuant to Government Code Section 20636 and California Code of Regulations Section 571.

Condition:

The value of the reported uniform allowance was not contained in a labor policy or agreement. The monetary value for the purchase, rental and/or maintenance of required clothing is a statutory item reportable to CalPERS as earnable compensation. The City's MOU states the City provides required uniform and safety equipment for all employees. However, the MOU did not list the value of uniform allowance reported to CalPERS, except for the Fire Management Group MOU dated July 1, 2011.

Criteria:

Government Code: § 20049, § 20160, § 20636(a), § 20636(c)(1), § 20636(c)(2), § 20636 (c)(6), § 20636(d),

California Code of Regulations: § 571(a)(5), § 571(b)

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Finding 7: Uniform allowance was incorrectly reported.

Recommendation:

The City should ensure uniform allowance is correctly reported to CalPERS.

The City should work with CASD to determine the impact of this incorrect reporting and make the necessary adjustments to active and retired member accounts pursuant to Government Code Section 20160.

Condition:

The value of uniform and uniform maintenance allowance was incorrectly reported. The City Fire Management Group MOU dated July 1, 2011 stated that members receive \$80.00 per month as uniform maintenance allowance. OAS found the City over reported the uniform allowance for a sampled employee in sampled pay period ending November 24, 2011. Specifically, the City reported two biweekly uniform allowance amounts to CalPERS, one for \$43.28 (\$86.56 monthly), and an additional uniform allowance of \$17.55 (\$35.10 monthly). The City should have reported the monthly \$80.00 uniform allowance amount that was approved in the City Fire Management Group MOU.

In addition, the City under reported the uniform allowance for another sampled employee. The City provided OAS a list of bi-weekly uniform allowances reported for employees required to wear uniforms. The biweekly uniform allowance for employees working as fire captain suppression was \$28.09. However, the City reported a biweekly uniform allowance amount of \$27.86 for a sampled fire captain.

Criteria:

Government Code: § 20049, § 20160, § 20636(a), § 20636(c)(1), § 20636(c)(2), § 20636 (c)(6), § 20636(d),

California Code of Regulations: § 571(a)(5), § 571(b)

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Finding 8: Payrate was under reported.

Recommendation:

The City should ensure the reported payrate corresponds to the authorized payrate listed in publicly available pay schedules pursuant to Government Code Section 20636.

The City should work with CASD to determine the impact of this incorrect reporting and determine what adjustments are needed to reported payrates pursuant to Government Code Section 20160.

Condition:

The City under reported the payrate for a sampled Community Development Director. The City reported a monthly payrate of \$14,855.99 for the pay period ending July 7, 2011, and \$10,417.05 for the following two pay periods. The approved payrate contained on the pay schedule for a Community Development Director was \$15,153.00 per month.

Criteria:

Government Code: § 20160 (a), § 20630, § 20636(b)(1),

California Code of Regulations § 570.5(a)

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Finding 9: Reported payrate exceeded the amount listed in a public pay schedule.

Recommendation:

Only compensation earnable, as defined under Government Code Section 20636 and corresponding regulations can be reported to CalPERS and considered in calculating retirement benefits. The City must ensure that all reported payrates are set forth in a publicly available pay schedule that is properly reviewed, authorized and approved by the City's Board in accordance with requirements of applicable public meeting laws.

OAS recommends CASD work with the City to determine the impact of this nondisclosure and make the necessary adjustments to active and retired member accounts pursuant to Government Code Section 20160.

Condition:

The City reported a payrate that exceeded the maximum payrate listed in the City's published pay schedule. The City's Fringe Benefits and Salary Resolution provides the City Manager the authority to grant merit increases, and to create and maintain salary steps without the need for City Council approval. OAS found that the City Manager approved a payrate increase for an Intergovernmental & Communication Officer. Therefore, the City reported an increased monthly payrate of \$9,971.00 for the employee; however, the published pay schedule listed the maximum payrate for an Intergovernmental & Communication Officer as \$8,450.00 per month. The City should limit the reported payrate to the payrate authorized in publicly available pay schedules.

In the City's response, it states that although a copy of the pay schedule was not retained in the City records, the City believed the payrate reported to CalPERS was correctly identified and available on the City's website. It is noted that the pay schedule posted on the City's website in effect as of July 21, 2013 correctly lists a maximum monthly payrate of \$9,971.00 for the Intergovernmental & Communication Officer classification.

Criteria:

Government Code: § 20160 (a), § 20630, § 20636(b)(1)

California Code of Regulations: § 570.5

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Finding 10: Retroactive payrate adjustment was incorrectly reported.

Recommendation:

The City should ensure retroactive payrate adjustments are correctly reported to CalPERS.

The City should work with CASD to determine the impact of this incorrect reporting and determine what adjustments, if any, are needed pursuant to Government Code Section 20160.

Condition:

The City incorrectly reported a retroactive payrate adjustment for a sampled employee. Specifically, the employee received a monthly payrate increase from \$7,850 to \$8,243 on December 12, 2011 retroactive to September 2, 2011. However, the City incorrectly reported the beginning date of the salary adjustment as December 9, 2011.

Criteria:

Government Code: § 20636(b), § 20636(b)(1), § 20636(d)

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Finding 11: Employees hired through a temporary employment agency were not enrolled into membership.

Recommendation:

The City should implement procedures to review and monitor the number of hours worked in a fiscal year by all employees hired through temporary employment agencies and enroll employees when membership requirements are met.

The City should work with CASD to assess the impact of this membership eligibility issue and determine what adjustments are needed.

Condition:

The City did not enroll six employees hired through various temporary employment agencies into CalPERS membership when eligibility requirements were met. Specifically, OAS found six temporary part-time employees worked for the City in an employer/employee relationship in fiscal year 2011/2012 and met CalPERS membership by working more than 1,000 hours. The employees should have been enrolled into CalPERS membership not later than the first day of the first pay period of the month following the month in which 1,000 hours of service were completed.

Criteria:

Government Code: § 20044, § 20160, § 20305(a)(3)(B)

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Finding 12: Temporary employee worked more than 1,000 hours and was not enrolled.

Recommendation:

The City should implement procedures to review and monitor the number of hours worked in a fiscal year by all temporary/ part-time employees in order to enroll and report eligible employees when membership requirements are met.

The City should work with CASD to assess the impact of this membership eligibility issue and determine what adjustments are needed.

Condition:

A temporary employee worked as an Administrative Intern in fiscal year 2011/2012 and met CalPERS membership by working 1,000 hours as of June 21, 2012; however, the employee was not enrolled into CalPERS membership. Employees who meet CalPERS membership by working at least 1,000 hours should be enrolled into CalPERS membership not later than the first day of the first pay period in the month following the month in which 1,000 hours of service were completed.

Criteria:

Government Code: § 20044, § 20160, § 20305(a)(3)(B)

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Finding 13: Employee with prior CalPERS membership was not enrolled.

Recommendation:

The City should enroll all employees with prior CalPERS membership upon hire. In addition, the City should implement procedures to identify newly hired employees with prior CalPERS membership and enroll the employees upon hire.

The City should work with CASD to assess the impact of this membership eligibility issue and determine what adjustments are needed. CASD should make the necessary adjustments to the member's account pursuant to Government Code Section 20160.

Condition:

The City did not enroll an employee hired through a temporary employment agency that had previously established CalPERS membership. The employee was hired through a temporary employment agency and worked for the City as an Administrative Assistant in fiscal year 2011/2012, however was not enrolled upon hire.

Criteria:

Government Code: § 20044, § 20160, § 20305(a)(1)

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CONCLUSION

OAS limited this review to the areas specified in the scope section of this report and in the objectives as outlined in Appendix B. OAS limited the test of transactions to employee samples selected from the City's payroll records. Sample testing procedures provide reasonable, but not absolute, assurance that these transactions complied with the California Government Code except as noted.

The findings and conclusions 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 findings noted within the report. The appropriate CalPERS divisions will notify the City of the final determinations on the report findings and provide appeal rights, if applicable, at that time. All appeals must be made to the appropriate CalPERS division by filing a written appeal with CalPERS, in Sacramento, within 30 days of the date of the mailing of the determination letter, in accordance with Government Code Section 20134 and Sections 555-555.4, Title 2, California Code of Regulations.

Respectfully submitted,

Original Signed By Margaret Junker
MARGARET JUNKER, CPA, CIA, CIDA
Chief, Office of Audit Services

Date: August 2013
Staff: Cheryl Dietz, CPA, Assistant Division Chief
Michael Dutil, CIA, CRMA, Manager
Alan Feblowitz, CFE, Manager
Kelly Dotters-Rodriguez
Jose Martinez

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APPENDIX A

BACKGROUND

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BACKGROUND

California Public Employees' Retirement System

CalPERS provides a variety of programs serving members employed by more than 2,500 local public agencies as well as state agencies and state universities. The agencies contract with CalPERS for retirement benefits, with CalPERS providing actuarial services necessary for the agencies to fund their benefit structure. In addition, CalPERS provides services which facilitate the retirement process.

CASD manages contract coverage for public agencies and receives, processes, and posts payroll information. In addition, CASD provides eligibility and enrollment services to the members and employers that participate in the CalPERS Health Benefits Program, including state agencies, public agencies, and school districts. CalPERS Benefit Services Division (BNSD) sets up retirees' accounts, processes applications, calculates retirement allowances, prepares monthly retirement benefit payment rolls, and makes adjustments to retirement benefits.

Retirement allowances are computed using three factors: years of service, age at retirement and final compensation. Final compensation is defined as the highest average annual compensation earnable by a member during the last one or three consecutive years of employment, unless the member elects a different period with a higher average. State and school members use the one-year period. Local public agency members' final compensation period is three years unless the agency contracts with CalPERS for a one-year period.

The employer's knowledge of the laws relating to membership and payroll reporting facilitates the employer in providing CalPERS with appropriate employee information. Appropriately enrolling eligible employees and correctly reporting payroll information is necessary to accurately compute a member's retirement allowance.

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APPENDIX B

OBJECTIVES

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OBJECTIVES

The objectives of this review were limited to the determination of:

- Whether the City complied with applicable sections of the California Government Code (Sections 20000 et seq.) and Title 2 of the California Code of Regulations.
- Whether prescribed reporting and enrollment procedures as they relate to the City's retirement contract with CalPERS were followed.

This review covers the period of July 1, 2009 through June 30, 2012.

SUMMARY

To accomplish the review objectives, OAS interviewed key staff members to obtain an understanding of the City's personnel and payroll procedures, reviewed documents, and performed the following procedures.

- ✓ Reviewed:
 - Provisions of the contract and contract amendments between the City and CalPERS
 - Correspondence files maintained at CalPERS
 - City Council minutes and City Council resolutions
 - City written labor policies and agreements
 - City salary, wage and benefit agreements including applicable resolutions
 - City personnel records and employee hours worked records
 - City payroll information including Summary Reports and CalPERS listings
 - Other documents used to specify payrate, special compensation, and benefits for all employees
 - City ordinances as necessary
 - Various other documents as necessary
- ✓ Reviewed City payroll records and compared the records to data reported to CalPERS to determine whether the City correctly reported compensation.
- ✓ Reviewed payrates reported to CalPERS and reconciled the payrates to City public salary records to determine whether base payrates reported were accurate, pursuant to publicly available pay schedules that identify the position title, payrate and time base for each position, and duly approved by the City's governing body in accordance with requirements of applicable public meeting laws.
- ✓ Reviewed CalPERS listing reports to determine whether the payroll reporting elements were reported correctly.

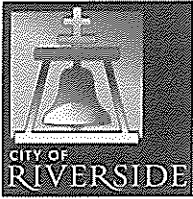
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- ✓ Reviewed the City's enrollment practices for temporary and part-time employees to determine whether individuals met CalPERS membership requirements.
- ✓ Reviewed the City's enrollment practices for retired annuitants to determine if retirees were lawfully employed and reinstated when 960 hours were worked in a fiscal year.
- ✓ Reviewed the City's independent contractors to determine whether the individuals were either eligible or correctly excluded from CalPERS membership.
- ✓ Reviewed the City's affiliated entities to determine if the City shared employees with an affiliated entity and if the employees were CalPERS members and whether their earnings were reported by the City or by the affiliated entity.

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APPENDIX C

CITY'S WRITTEN RESPONSE



Human Resources
Department

City of Arts & Innovation

August 6, 2013

Margaret Junker, Chief
Office of Audit Services, CalPERS
PO Box 942701
Sacramento, CA94229-2701

Dear Ms. Junker:

Please accept this letter as the City of Riverside's response to the Draft Public Agency Review document dated June 28, 2013.

Finding 1 – Holiday pay was erroneously reported: The City of Riverside agrees with this finding.

Finding 2 – The value of EPMC was incorrectly included in reported payrates: The City of Riverside agrees with this finding and has since corrected the reporting of EPMC in concert with the conversion to the new CalPERS reporting system.

Finding 3 – Hostage negotiator pay was erroneously reported: The City of Riverside agrees with this finding.

Finding 4 – Council meeting pay was erroneously reported: The City of Riverside agrees with this finding and has since corrected the reporting of this pay.

Finding 5 – Value of uniforms and their maintenance was not reported: The City of Riverside agrees with this finding.

Finding 6 – The provision for the value of uniforms was not contained in a labor policy or agreement: The City of Riverside agrees with this finding.

Finding 7 – Uniform allowance was incorrectly reported: The City of Riverside agrees with this finding.

Finding 8 – Incorrect payrates were under reported: The City of Riverside agrees with this finding.

Finding 9 – Reported payrate exceeded the amount listed in a public pay schedule: Although the City was not able to produce a public pay schedule for the date in question, the City believes that this was correctly identified and available on the City's website, although a copy was not retained in the City's records.

Finding 10 – Retroactive payrate adjustment was incorrectly reported: The City of Riverside agrees with this finding and has amended its processes for reporting retroactive payrate adjustments.

Finding 11 – Employees hired through a temporary agency were not enrolled into membership: The City of Riverside agrees with this finding.

Finding 12 – Temporary employee worked more than 1,000 hours and was not enrolled: The City of Riverside agrees with this finding and has adjusted the way hours are counted for temporary employees to ensure they do not work past the 1,000 hour threshold without being enrolled.

Finding 13 – Employee with prior CalPERS membership was not enrolled. The City of Riverside agrees with this finding and has since amended its practice to determine if employees retained through a temporary agency have prior CalPERS membership so they can be enrolled accordingly.

Thank you for the opportunity of working with the Office of Audit Services. We look forward to the receipt of the final audit so that appropriate corrective action may be taken.

Regards,



Rhonda Strout, Human Resources Director

Cc: Brent Mason, Finance Director
Jeremy Hammond, Deputy Human Resources Director
Jason Al-Imam, Controller
Jana Maurice, Payroll Supervisor