



California Public Employees' Retirement System
Office of Audit Services
P.O. Box 942701
Sacramento, CA 94229-2701
TTY: (916) 795-3240
(916) 795-0900 phone, (916) 795-4023 fax
www.calpers.ca.gov

August 19, 2011

Employer Code: 1329
Job Number: P10-032

City of Dublin
Joni Pattillo, City Manager
100 Civic Plaza
Dublin, CA 94568

Dear Ms. Pattillo:

Enclosed is our final report on the results of the public agency review completed for the City of Dublin. Your agency's written response, included as an appendix to the report, indicates agreement with two of the five issues noted in the report. We reviewed your agency's response and the information provided. Based on the information contained in your agency's response and the Public Employees' Retirement Law, our recommendations remain as stated in our 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 agency 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: Finance Committee Members, CalPERS
Peter Mixon, General Counsel, CalPERS
Darryl Watson, Chief, CASD, CalPERS
Mary Lynn Fisher, Chief, BNSD, CalPERS
Julie Carter, Human Resource Manager, City of Dublin
Honorable Council Members, City of Dublin

Office of Audit Services



Public Agency Review

City of Dublin

Employer Code: 1329
Job Number: P10-032

August 2011

CITY OF DUBLIN

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RESULTS IN BRIEF

The Office of Audit Services (OAS) reviewed the City of Dublin's (City) enrolled individuals, member compensation, required health and retirement documentation 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:

- Pay codes were incorrectly reported.
- Temporary/part-time employee was not enrolled into CalPERS membership.
- Retired annuitant's rate of pay exceeded the rate of pay of Public Works employees.
- An incorrect amount of unused sick leave was certified to CalPERS.
- Eligibility verification for dependents enrolled in CalPERS Health Benefits Program was not provided

The pertinent sections of the Government Code and California Code of Regulations for each finding are described in greater detail under Appendix C.

A confidential list identifying the individuals mentioned in this report has been sent to the City and CalPERS Customer Account Services Division (CASD), Benefit Services Division (BNSD), and Health Account Services (HAS) as an appendix to our draft report.

CITY BACKGROUND

The City of Dublin was incorporated as a municipal corporation on February 1, 1982. The City operates under the Council-Manager form of government, with five elected Council members served by a full-time City Manager and staff. The City provides many traditional services through contracts with both public and private agencies. Personnel system rules, employment agreements and City salary, classification and benefit plan resolutions outline all City employees' salaries and benefits and state the terms of employment agreed upon between the City and its employees.

The City contracted with CalPERS effective February 1, 1983, to provide retirement benefits for local miscellaneous employees. The City's current contract amendment identifies the length of the final compensation period as twelve months for all coverage groups. The City contracted with CalPERS effective May 1, 1984, to provide health benefits to all eligible employees.

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SCOPE

As part of the Board approved plan for fiscal year 2010/2011, the OAS reviewed the City's payroll reporting and member enrollment processes as these processes relate to the City's retirement and health contracts with CalPERS. The review period was limited to the examination of sampled records and processes from September 1, 2007 through October 31, 2010. The on-site fieldwork for this review was conducted on January 31, 2011 through February 3, 2011. The review objectives and a summary of the procedures performed, sample sizes, sample periods and findings are listed under Appendix B.

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OFFICE OF AUDIT SERVICES REVIEW RESULTS

Finding 1: The City reported incorrect pay codes to CalPERS.

Recommendations:

The City should ensure accurate payroll reporting elements, including correct pay codes, are reported to CalPERS.

The City should work with CalPERS CASD to assess the impact of this incorrect reporting and determine what adjustments are needed.

Conditions:

The City used the hourly pay code (04) rather than the monthly pay code (01) to report monthly payrates for two sampled elected officials. The pay code is a two-digit numeric code that designates the wage base on which a member is paid and reported to CalPERS.

Criteria:

CalPERS Procedures Manual: Page 99

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Finding 2: The City did not enroll a temporary/part-time employee into CalPERS membership when eligibility requirements were met.

Recommendations:

The City should monitor the hours worked by temporary/part-time employees and enroll employees who reach 1,000 hours worked in a fiscal year into CalPERS membership.

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

Conditions:

OAS reviewed the hours worked by a sample of seven temporary/part-time employees during fiscal years 2008/2009 and 2009/2010 to determine whether membership eligibility requirements were met, and, if so, whether the employees were timely enrolled into CalPERS Membership. OAS found that one temporary/part-time employee was not timely enrolled once eligibility requirements were met by working 1,000 hours in a fiscal year. Specifically, the employee worked a total of 1,014.25 hours as of June 30, 2009. However, the City did not enroll the employee into CalPERS membership or report earnings to CalPERS.

Government Code § 20044 defines fiscal year as, “any year commencing on July 1st and ending with June 30th next following.”

Criteria:

Government Code § 20044, § 20305(a)

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Finding 3: The City paid a retired annuitant a rate of pay that exceeded the rate of pay paid to other employees performing comparable duties.

Recommendations:

The City should ensure that a retired annuitant's rate of pay does not exceed that paid to other employees performing comparable duties.

The City should work with CalPERS BNSD to assess the impact of this pay rate issue and determine what adjustments are needed.

Conditions:

A former Public Works Director worked for the City as a retired annuitant on a part-time basis in the Public Works department and performed duties comparable to those of a Public Works employee. As noted in the City's written response found under Appendix D, the retired annuitant duties included working on the following projects:

- Dougherty Road Implementation – Houston Place to I-580
- Scarlet drive Iron Horse Trail Extension
- Plan check for various development projects

According to the 2008 City salary resolution, the maximum salary for a City Public Works employee are those of Public Works Director/Assistant City Engineer, which ranged from \$10,512 to \$13,140 per month or from \$60.65 to \$75.81 per hour. In fiscal year 2008/2009, the retired annuitant received \$78.00 per hour, which exceeded the maximum salary of a Public Works employee. Government Code Section 21224(a) requires that the rate of pay for the employment of retired annuitants not be less than the minimum or exceed that paid by the employer to other employees performing comparable duties.

Criteria:

Government Code: § 21224(a)

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Finding 4: The City did not certify the correct amount of unused sick leave to CalPERS for one retiring member.

Recommendations:

The City should ensure the correct amount of unused sick leave is certified so that a retiree receives the appropriate amount of service credit upon retirement.

The City should work with CalPERS BNSD to assess the impact of this incorrect reporting and determine what adjustments are needed.

Conditions:

Retiring members are eligible for additional service credit for unused sick leave. The total number of unused sick leave hours at retirement is converted to days to determine additional service credit. The City is required to certify the additional days to CalPERS. OAS traced the unused sick leave amounts for a sample of four retirees and identified that the City did not certify the correct number of days of unused sick leave for one retiree. At retirement, the retiree had 175.25 hours of unused sick leave which equated to 21.91 days of additional service credit. The City certified zero days of additional service credit which was an under reporting of 21.91 days.

Criteria:

Government Code: § 20965

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Finding 5: The City did not provide eligibility verifications for dependents enrolled in CalPERS Health Benefits Program.

Recommendations:

The City must ensure that the proper member and dependent enrollment documentation is on file at the City within 60 days from the date of the final report.

Please send an email to: HBB_Audit_Services@calpers.ca.gov once the requested documentation is on file. The HAS may be contacted at (916) 795-3836 with any questions.

Conditions:

OAS reviewed a sample of seven employees to assess the health benefits eligibility and enrollment of members and their dependents. OAS was unable to determine that enrollments for all individuals were proper because the City did not provide certain required documentation such as marriage certificates and various dependent child documents. Specifically, the following exceptions were noted:

- The City did not provide marriage certificates supporting the enrollment of six dependent spouses.
- The City did not provide birth certificates verifying the eligibility of nine dependent children enrolled under four sampled members' health benefits.

The Public Employees' Medical and Hospital Care Act (PEMHCA), Government Code § 22797, provides CalPERS the authority to "perform audits of each employer and may, at a specified time and place, require the employer to provide information or make available for examination and copying books, papers, data, and records, including, but not limited to, personnel and payroll records, as deemed necessary by the board to determine compliance with the provisions of this part. The information obtained from an employer shall remain confidential."

Government Code § 20085, states, in part: "(a) It is unlawful for a person to do any of the following: (1) Make, or cause to be made, any knowingly false material

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statement or material representation, to knowingly fail to disclose a material fact, or to otherwise provide false information with the intent to use it, or allow it to be used, to obtain, receive, continue, increase, deny, or reduce any benefit administered by this system.... (b) For purposes of this section, 'statement' includes, but is not limited to, any oral or written application for benefits, report of family relationship...or continued eligibility for a benefit or the amount of a benefit administered by this system. (c) A person who violates any provision of this section is punishable by imprisonment in a county jail not to exceed one year, or by a fine of not more than five thousand dollars (\$5,000), or by both that imprisonment and fine. (d) A person violating any provision of this section may be required by the court in a criminal action to make restitution to this system...for the amount of the benefit unlawfully obtained."

Criteria:

Government Code: § 20085, § 22775 § 22797

California Code of Regulations: § 599.500(f), (k) and (n)

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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 and health 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.

Respectfully submitted,

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

Date: August 2011
Staff: Michael Dutil, CIA, Senior Manager
Diana Thomas, CIDA, Manager
Jose Martinez
Alan Feblowitz

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APPENDIX A

BACKGROUND

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BACKGROUND

California Public Employees' Retirement System

The 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.

CalPERS Customer Account Services Division (CASD) manages contract coverage for public agencies and receives, processes, and posts payroll information. In addition, CASD provides services for eligible members who apply for service or disability retirement. 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. The Health Account Services (HAS) section, as part of the 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.

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 employers' 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.

APPENDIX B

OBJECTIVES

CITY OF DUBLIN

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 and health benefits contracts with CalPERS were followed.

This review covers the period of period September 1, 2007 through October 31, 2010.

SUMMARY

Procedures, Sample Sizes, Sample Periods, and Findings

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

- Contracts 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 PERS listings
- Other documents used to specify payrate, special compensation and benefits for all employees
- Health Benefits Program enrollment records and supporting documentation
- City ordinances as necessary
- Various other documents as necessary

OAS performed the following procedures. A description and the related sample sizes, sample periods and applicable findings for each procedure are included.

- ✓ Reviewed City payroll records and compared the records to data reported to CalPERS to determine whether the City correctly reported employees' compensation.

Sample size and period: Reviewed 15 employees covering two sampled service periods – the second service period in July 2008 (7/08-4) and the first service period in August 2010 (8/10-3).

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No Finding

- ✓ 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.

Sample size and period: Reviewed 13 sampled employees in the first service period in August 2010 (8/10-3).

No Finding

- ✓ Reviewed PERS listing reports to determine whether the following payroll reporting elements were reported correctly: contribution code, pay code, work schedule code, service period, and member contributions.

Sample size and period: Reviewed 13 sampled employees in the first service period in August 2010 (8/10-3).

See Finding 1: The City reported incorrect pay codes to CalPERS.

- ✓ Reviewed the City's enrollment practices pertaining to optional members, temporary/part-time employees, retired annuitants, and independent contractors to determine whether individuals met CalPERS membership requirements and were legally employed.

Temporary/part-time employee sample size and period: Reviewed a sample of seven temporary/part-time employees in fiscal years 2008/2009 and 2009/2010.

See Finding 2: The City did not enroll a temporary/part-time employee into CalPERS membership when eligibility requirements were met.

Retired annuitant sample size and period: Reviewed a sample of three retired annuitants that worked for the City fiscal years 2008/2009 and 2009/2010.

See Finding 3: The City paid a retired annuitant a rate of pay that exceeded the rate of pay paid to other employees performing comparable duties.

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- ✓ Reviewed the City's calculation and reporting of unused sick leave balances.

Sample size and period: Reviewed a sample of four retiring members covering the review period to determine whether the City correctly reported unused sick leave balances to CalPERS.

See Finding 4: The City did not certify the correct amount of unused sick leave to CalPERS.

- ✓ Reviewed health records to determine whether the City properly enrolled eligible individuals into CalPERS Health Benefits Program.

Sample size and period: Reviewed a sample of seven employees to assess the health benefits eligibility and enrollment of members and their dependents during the review period.

See Finding 5: The City did not provide eligibility verifications for dependents enrolled in CalPERS Health Benefits Program.

APPENDIX C

CRITERIA

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CRITERIA

Government Code § 20044, states:

“Fiscal year” is any year commencing on July 1st and ending with June 30th next following.

Government Code § 20085, states, in part:

(a) It is unlawful for a person to do any of the following:

(1) Make, or cause to be made, any knowingly false material statement or material representation, to knowingly fail to disclose a material fact, or to otherwise provide false information with the intent to use it, or allow it to be used, to obtain, receive, continue, increase, deny, or reduce any benefit administered by this system....

(b) For purposes of this section, ‘statement’ includes, but is not limited to, any oral or written application for benefits, report of family relationship...or continued eligibility for a benefit or the amount of a benefit administered by this system.

(c) A person who violates any provision of this section is punishable by imprisonment in a county jail not to exceed one year, or by a fine of not more than five thousand dollars (\$5,000), or by both that imprisonment and fine.

(d) A person violating any provision of this section may be required by the court in a criminal action to make restitution to this system...for the amount of the benefit unlawfully obtained.

Government Code § 20222.5, states:

(a) The board may, during the course of an audit, require each state agency, school employer, including each school district represented by a school employer, and contracting agency, to provide information or make available for examination or copying at a specified time and place, or both, books, papers, any data, or records, including, but not limited to, personnel and payroll records, as deemed necessary by the board to determine the correctness of retirement benefits, reportable compensation, enrollment in, and reinstatement to this system.

(b) The information obtained from an employer under this section shall remain confidential pursuant to Section 20230.

Government Code § 20572, states, in part:

(a) If a contracting agency ... fails for three months after demand by the board therefore to file any information required in the administration of this system with respect to that agency’s employees, or if the board determines that the agency is no longer in existence, the board may terminate that contract by resolution adopted by a majority vote of its members effective 60

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days after notice of its adoption has been mailed by registered mail to the governing body of the contracting agency....

Government Code § 20305, subdivision (a), states:

An employee whose appointment or employment contract does not fix a term of full-time, continuous employment in excess of six months is excluded from this system unless:

(1) He or she is a member at the time he or she renders that services and is not otherwise excluded pursuant to this article or by a provision of a contract....

(3)(B) The person...completes...1,000 hours within the fiscal year, in which case, membership shall be effective 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.

Government Code § 20965, states:

A local miscellaneous member and a local safety member, whose effective date of retirement is within four months of separation from employment with the employer which granted the sick leave credit, shall be credited at his or her retirement with 0.004 year of service credit for each unused day of sick leave certified to the board by his or her employer. The certification shall report only those days of unused sick leave that were accrued by the member during the normal course of his or her employment and shall not include any additional days of sick leave reported for the purpose of increasing the member's retirement benefit. Reports of unused days of sick leave shall be subject to audit and retirement benefits may be adjusted where improper reporting is found.

Government Code § 21224, subdivision (a), states:

A retired person may serve without reinstatement from retirement or loss or interruption of benefits...during an emergency to prevent stoppage of public business or because the retired employee has skills needed in performing work of limited duration. These appointments shall not exceed a total for all employers of 960 hours in any fiscal year, and the rate of pay for the employment shall not be less than the minimum, nor exceed that paid by the employer to other employees performing comparable duties.

Government Code § 22775, states:

"Family member" means an employee's or annuitant's spouse or domestic partner and any child, including an adopted child, a stepchild, or recognized natural child. The board shall, by regulation, prescribe age limits and other conditions and limitations pertaining to children.

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Government § 22797, states:

The board or an authorized representative may perform audits of each employer and may, at a specified time and place, require the employer to provide information or make available for examination and copying books, papers, data, and records, including, but not limited to, personnel and payroll records, as deemed necessary by the board to determine compliance with the provisions of this part. The information obtained from an employer shall remain confidential.

California Code of Regulations § 599.500, states:

(a) Terms used in this subchapter that are defined by the Public Employees' Medical and Hospital Care Act...shall have the meanings:...

(f) "Enroll" means to file with the employing office a properly completed Health Benefits Plan Enrollment Form electing to be enrolled in a health benefits plan....

(k) "Eligible" means eligible under the law and this subchapter to be enrolled....

(n) A child attains the status of "family member" at birth...."family member" includes any unmarried child who is economically dependent upon the employee or annuitant, when there exists a parent-child relationship with the employee or annuitant.

CalPERS Procedures Manual, Page 99, states, "Pay Code is a 2-digit numeric code that designates the wage base on which a member is paid." Pay code 01 designates a monthly pay rate and pay code 04 designates an hourly pay rate.

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APPENDIX D

CITY'S WRITTEN REPOSE



CITY OF DUBLIN

100 Civic Plaza, Dublin, California 94568

Website: <http://www.ci.dublin.ca.us>

July 28, 2011

Ms. Margaret Junker, Chief
Office of Audit Services
CalPERS
Lincoln Plaza North
400 Q Street
Sacramento, California 95811

Dear Ms. Junker:

On behalf of the City Manager I am submitting the City of Dublin's response to the draft report of the compliance review dated June 24, 2011. Based on a review of the findings the City's responses are provided below.

Finding 1: The City reported an incorrect pay code: Agree *

Finding 2: The City did not enroll a temporary/part-time employee in to CalPERS membership when 1,000 eligibility requirement were met: Disagree

The City believes that CalPERS should provide consistent reporting practices and methods. The City of Dublin reports regular full-time payroll bi-weekly. As such there are 26 pay periods each fiscal year. Member agencies are required to report "PERSable" earnings each payroll due on each pay date. If a pay date is on or after July 1st the entire payroll is reportable under the new employer rates as established by CalPERS. CalPERS does not provide credit to Cities for overpayment of their CalPERS rates during the gap periods. The practice is inconsistency between full-time hour and part-time hourly reporting. CalPERS should collect reportable hours worked by City employees; 26 pay periods per fiscal year.

A good example of this inconsistent practice was the first payroll in July 2011 (period of June 19, 2011 through July 1, 2011); only one day was worked in the new fiscal year, yet the entire payroll was assessed as larger CalPERS rate and in Dublin's case this was 14.762% not at 11.83%. Dublin paid 9 full days of its payroll at a higher rate because of the fiscal year reporting requirements set by CalPERS. If member agencies report hours work and payroll earnings by fiscal year end for all eligible CalPERS members the same practice should be acceptable for other reporting methods. As previously indicated to Mr. Martinez, we respectfully disagree with this audit finding.

Additionally, and previously discuss with Mr. Martinez, it is interesting to note that the CalPERS Procedure Manual made no mention of the membership eligibility (less than full-time employees) by actual dates (July 1 through June 30) until the January 2010 comprehensive revision. This modification was not highlighted for the employers to recognize and plan for the change; clearly past practice (for employers and auditors) has been to follow fiscal year CalPERS payroll reporting.

Finding 3: The City paid a retired annuitant a rate of pay that exceeded the rate of pay paid to other employees performing comparable duties: **Disagree ***

Previous documentation provided to Mr. Martinez clearly states that the retired annuitant in question was not performing duties comparable to a Public Works Director/Assistant City Engineer. The duties of the annuitant were severely limit in scope and included three projects:

Dougherty Road Implementation – Houston Place to I-580
Scarlet drive Iron Horse Trail Extension
Plan Check for various development projects

The annuitant lawfully vacated the previous position of Public Works Director/Assistant City Engineer. The City requested limited service from the annuitant with the specialize skills pursuant to Government Code Section 21224 as a Public Service Employee. This approach enabled the City's to meet its immediate needs in a cost-effective manner which is paramount in expending public funds. Both the City and the annuitant complied with all sections of the Government Code including appointment, hours worked, rates of pay and limited duration of work assignments. **As previously indicated to Mr. Martinez, we respectfully disagree with this audit finding.**

Finding 4: The City did not certify the correct amount of unused sick leave to CalPERS for only one retiring member: **Agree**

Finding 5: The City did not provide eligibility verifications for dependents enrolled in CalPES Health Benefits Program: **Disagree**

Clearly CalPERS entrusts the City's Health Benefits Officer with the responsibility of insuring that membership eligibility is met within the Public Employees' Medical and Hospital Care Act (PEMHCA). In fact the Public Agency Procedure manual clearly states (page 01-04) – *all revisions read the same:*

Agency Responsibility and Authority

...Agencies may request (*emphasis added*) documentation needed to determine the eligibility of family members. Agencies may request (*emphasis added*) documentation needed to determine the eligibility of family members. A marriage certificate is required when adding a new spouse; a divorce decree is required when deleting a spouse due to divorce; and Affidavit of Eligibility is required when adding economically dependent children; when adding a domestic partner, a Declaration of Domestic Partnership....

At **no** time did the City's HBO comprise PEMHCA eligibility, violate Government Code Section 20085, and/or California Code of Regulations Section 599.500 (f), (k) and (n). Mr. Martinez was repeatedly provided adequate documentation to substantiate membership eligibility as required above.

The City of Dublin along with its designated Health Benefit Officer (HBO) takes its fiduciary responsibility seriously and looks to manager public assets in the most cost effective manner. All PEMHCA enrollments are approved by the City's HBO by signature along with complete documentation of the HBD-12A form and eligibility verification. **As previously indicated to Mr. Martinez, we respectfully disagree with this audit finding.**

***-These items were report as findings after the close of the Audit on February 3, 2011.**


Corrections to other sections of the Draft Audit Report

The City would like to provide one other correction to the Draft Audit Report, page 1; City Background. The City of Dublin does not have any Memoranda of Understanding (MOU) with its employees. Documents governing employee salaries, health and welfare benefit are specifically set forth in the City's Salary Plan, Classification Plan, Benefit Plan, and Personnel System Rules. All of these documents were provided to Mr. Martinez during the audit process and there were no other findings noted within the scope of the City pay and enrollment practices. **We respectfully request the MOU reference be removed from the report.**

Ms. Junker, thank you for the opportunity to provide additional facts in support of removing three of the five CalPERS Office of Audit Services findings. Given the myriad of processes CalPERS reporting requires of its member agencies, it is nice to reaffirm that Dublin City Staff is doing an outstanding job!

I look forward to the reviewing the final public agency review report.

Sincerely,



Julie E. Carter
Human Resources Director

cc: Joni L. Pattillo, City Manager
Jose Martinez, Associate Program Evaluator