

Office of Audit Services



Public Agency Review

Las Gallinas Valley Sanitary District of Marin County

**Employer Code: 0847
CalPERS ID: 5940093843
Job Number: P13-051**

September 2014



California Public Employees' Retirement System
Office of Audit Services
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September 19, 2014

Employer Code: 0847
CalPERS ID: 5940093843
Job Number: P13-051

Mark Williams, General Manager
Las Gallinas Valley Sanitary District of Marin County
300 Smith Ranch Road
San Rafael, CA 94903

Dear Mr. Williams:

Enclosed is our final report on the results of the public agency review completed for the Las Gallinas Valley Sanitary District of Marin County (Agency). Your written response, included as an appendix to the report, indicates agreement with the issues noted in the report except for Findings 2A-C. We appreciate the additional information regarding Findings 2A-C that you provided in your response; however, after consideration of this information, our recommendation remains as stated in 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. 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 Agency of the final determinations on the report findings and provide appeal rights, if applicable, at that time. 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 Phyllis Miller
PHYLLIS MILLER, Acting Chief
Office of Audit Services

Enclosure

cc: Board, Las Gallinas Valley Sanitary District of Marin County
Risk and Audit Committee Members, CalPERS
Matthew G. Jacobs, General Counsel, CalPERS
Anthony Suine, Chief, BNSD, CalPERS
Renee Ostrander, Assistant Chief, CASD, CalPERS

LAS GALLINAS VALLEY SANITARY DISTRICT OF MARIN COUNTY

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LAS GALLINAS VALLEY SANITARY DISTRICT OF MARIN COUNTY

RESULTS IN BRIEF

The primary objective of our review was to determine whether Las Gallinas Valley Sanitary District of Marin County (Agency) complied with applicable sections of the California Government Code, California Code of Regulations (CCR) and its contract with the California Public Employees' Retirement System (CalPERS).

The Office of Audit Services (OAS) noted the following findings during the review. Details are noted in the Results section beginning on page two of this report.

- Pay schedule did not meet the requirements of CCR Section 570.5.
- Special compensation was incorrectly reported.
- Payrate and earnings were incorrectly reported.
- Unused sick leave was not certified for a retiring member.
- Retroactive salary adjustment was incorrectly reported.
- Member Contributions were incorrectly reported.

The following observation was noted during the review:

- Hourly Exclusion

OAS recommends the Agency comply with applicable sections of the California Government Code, CCR and its contract with CalPERS. We also recommend the Agency work with the appropriate CalPERS divisions to resolve issues identified in this report.

SCOPE

The Agency contracted with CalPERS effective February 1, 1971 to provide retirement benefits for local miscellaneous employees. By way of the Agency's contract with CalPERS, the Agency agreed to be bound by the terms of the contract and by the Public Employees' Retirement Law (PERL). The Agency also agreed to make its employees members of CalPERS subject to all provisions of the PERL.

As part of the Board approved plan for fiscal year 2013-14, OAS reviewed the Agency's payroll reporting and member enrollment processes related to the Agency's retirement contract with CalPERS. The review period was limited to the examination of sampled employees, records, and pay periods from July 1, 2010 through June 30, 2013. The employees selected were not subject to the Public Employees' Pension Reform Act of 2013. The on-site fieldwork for this review was conducted from October 28-29, 2013. The review objectives and a summary of the procedures performed are listed in Appendix A.

LAS GALLINAS VALLEY SANITARY DISTRICT OF MARIN COUNTY

OFFICE OF AUDIT SERVICES REVIEW RESULTS

1: The Agency's pay schedule did not meet all of the requirements of the CCR.

Condition:

The Agency's pay schedule did not meet the requirements of CCR Section 570.5. Specifically, the pay schedule in effect during the 2012-13 fiscal year was not duly approved and adopted by the employer's governing body. Only compensation earnable as defined under Government Code Section 20636 and corresponding regulations can be reported to CalPERS and considered in calculating retirement benefits. For purposes of determining the amount of compensation earnable, a member's payrate is limited to the amount identified on a publicly available pay schedule.

According to CCR Section 570.5, a pay schedule, among other things, must:

- Be duly approved and adopted by the employer's governing body in accordance with requirements of applicable public meetings laws.
- Identify the position title for every employee position.
- Show the payrate as a single amount or multiple amounts within a range for each identified position.
- Indicate the time base such as hourly, daily, bi-weekly, monthly, bi-monthly, or annually.
- Be posted at the office of the employer or immediately accessible and available for public review from the employer during normal business hours or posted on the employer's internet website.
- Indicate an effective date and date of any revisions.
- Be retained by the employer and available for public inspection for not less than five years.
- Not reference another document in lieu of disclosing the payrate.

Pay amounts reported for positions that do not comply with the pay schedule requirements cannot be used to calculate retirement benefits because the amounts do not meet the definition of payrate under Government Code Section 20636(b)(1). There are no exceptions included in Government Code Section 20636(b)(1).

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Recommendation:

The Agency should ensure pay schedules meet all the requirements of CCR Section 570.5.

The Agency should work with CalPERS Customer Account Services Division (CASD) to make any necessary adjustments to active and retired member accounts pursuant to Government Code Section 20160.

Criteria:

Government Codes: § 20160, § 20636(a), § 20636(b)(1), § 20636(d)
CCR: § 570.5

LAS GALLINAS VALLEY SANITARY DISTRICT OF MARIN COUNTY

2: The Agency did not report special compensation as required by the CCR.

Condition:

- A. The Agency did not report special compensation of Holiday Pay earned by an employee who was required to work on a holiday during the pay period ending March 2, 2013. The employee was required to work without regard to holidays and received additional compensation. The Agency's written labor agreement specified that employees who are required to work on approved holidays shall be compensated based on time and one-half of their rate of pay for hours worked. However, the Agency did not report the additional compensation as special compensation to CalPERS. Pursuant to CCR Section 571, Holiday Pay is a statutory item and should have been reported to CalPERS as special compensation.
- B. The Agency did not report the monetary value of uniforms and uniform maintenance, a statutory item of special compensation, for all employees who were provided uniforms. Additionally, the Memorandum of Understanding (MOU) did not include the conditions for payment of the item of special compensation, including, but not limited to, eligibility for, and amount of, the special compensation.
- C. The Agency incorrectly included Certification Pay and Longevity Pay in the reported payrate and regular earnings for six employees for the pay period ending June 22, 2013. Special compensation should be reported separate from base pay rate and earnings. Certification Pay and Longevity Pay are identified as special compensation items under CCR Section 571(a); however, the Certification Pay was not a reportable item of special compensation as the MOU did not indicate the amount of payment for the Certification Pay as specified in CCR Section 571(b)(1).
- D. Although statutorily allowed, the Agency incorrectly reported the value of Employer Paid Member Contributions (EPMC) as Management Incentive Pay for four employees. Specifically, the Agency selected the incorrect item of special compensation in myCalPERS when reporting the value of EPMC. The MOU did not include a provision for Management Incentive Pay nor did any employees receive it. The Agency has been proactive in responding to this issue and submitted documents regarding the correction of this issue which OAS will forward to CASD for further review.

Reportable special compensation is exclusively listed and defined in CCR Section 571. Reportable special compensation is required to be contained in a written labor policy or agreement with conditions for payment including amounts indicated,

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available to all members in the group or class, part of normally required duties, performed during normal hours of employment, paid periodically as earned, historically consistent with prior payments for the job classification, not paid exclusively in the final compensation period, and not final settlement pay.

Recommendation:

The Agency should report Holiday Pay and the monetary value for the purchase and maintenance of uniforms as special compensation pursuant to CCR Section 571.

The Agency should immediately begin reporting all statutory items of compensation and ensure that all items of special compensation are contained in a written labor policy or agreement that indicates the conditions for payment of the item of special compensation, including, but not limited to, eligibility for, and amount of, the special compensation.

The Agency should report special compensation in the correct my|CalPERS category and separate from payrate and earnings.

The Agency should work with CASD to make any necessary adjustments to active and retired member accounts pursuant to Government Code Section 20160.

Criteria:

Government Codes: § 20049, § 20160, § 20630, § 20636
CCR: § 571

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3: The Agency reported incorrect payrate and earnings.

Condition:

The Agency reported incorrect payrates and earnings for four employees during the first pay period of fiscal years 2011-12 and 2012-13 when reporting cost of living adjustments (COLA). The Agency provided COLA's effective July of each fiscal year. The MOU specified a range for the adjustments from one to three percent. The Agency provided COLA increases as follows: 2.25 percent (FY 2011-12) and 2.10 percent (FY 2012-13). The increase in payrates and earnings occurred in the middle of the pay periods, requiring the Agency to report two separate line items for each payrate and applicable earnings. However, the Agency incorrectly reported one line item which lists only the new payrate and the total earnings.

Recommendation:

The Agency should ensure that salary adjustments are reported correctly.

The Agency should work with CASD to make any necessary adjustments to active and retired member accounts pursuant to Government Code Section 20160.

Criteria:

Government Codes: § 20120, § 20121, § 20160, § 20630, § 20636

LAS GALLINAS VALLEY SANITARY DISTRICT OF MARIN COUNTY

4: The Agency did not certify unused sick leave for a retiring member.

Condition:

The Agency did not certify the balance of unused sick leave days for a retiring member. Specifically, the retiring member had a balance of 95.04 hours or 11.88 days. Retiring members are eligible for additional service credit for unused sick leave accrued by the member during the normal course of employment.

Recommendation:

The Agency should ensure the amount of unused sick leave credit for retiring members is certified to CalPERS.

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

Criteria:

Government Codes: § 20160, § 20965

LAS GALLINAS VALLEY SANITARY DISTRICT OF MARIN COUNTY

5: The Agency incorrectly reported a retroactive salary adjustment.

Condition:

The Agency incorrectly reported a retroactive salary adjustment as regular earnings in the pay period ending July 9, 2011. As a result, regular earnings were over stated by \$413.75. The Agency should have reported the salary adjustment using the Retroactive Salary Adjustment Type transaction for January 27, 2010 through June 11, 2011, the period in which the compensation was earned as required by Government Code section 20630(b).

Recommendation:

The Agency should report retroactive salary adjustments using the correct transaction type and in the period in which the compensation was earned.

The Agency should work with CASD to make any necessary adjustments to active and retired member accounts pursuant to Government Code Section 20160.

Criteria:

Government Codes: § 20120, § 20121, § 20160, § 20630

LAS GALLINAS VALLEY SANITARY DISTRICT OF MARIN COUNTY

6: The Agency incorrectly reported member contributions.

Condition:

The Agency did not report the correct member contribution amount for six employees in the miscellaneous non-management group. Specifically, the MOU for the Operating Engineers and Resolution No. 2013-1991 specified that the Agency would pay four percent of the normal member contributions as EPMC. However, the Agency incorrectly reported the full eight percent as EPMC. The Agency has been proactive in responding to this issue and has submitted documents regarding the correction of this issue which OAS will forward to CASD for further review.

Recommendation:

The Agency should ensure that it correctly reports member contributions.

The Agency should work with CASD to make any necessary adjustments to active and retired member accounts pursuant to Government Code Section 20160.

Criteria:

Government Codes: § 20120, § 20121, § 20160, § 20505

LAS GALLINAS VALLEY SANITARY DISTRICT OF MARIN COUNTY

Observation: The Agency's administration of contract exclusion for hourly compensated employees is not clearly defined.

The contract between CalPERS and the Agency excludes employees compensated on an hourly basis. In response to a CalPERS request, the Agency provided its use and interpretation of the hourly exclusion and those employee classifications compensated on an hourly basis. The Agency had agreed to have the exclusion of All Hourly Rated or Hourly Basis Employees removed from the contract. To date, the Agency's exclusion language has not been revised as agreed upon; therefore, it is no longer clear which employees the Agency intends to exclude. OAS recommends the Agency work with CASD to clearly define the Agency's application of the contract exclusion for hourly compensated employees.

LAS GALLINAS VALLEY SANITARY DISTRICT OF MARIN COUNTY

CONCLUSION

OAS limited this review to the areas specified in the scope section of this report and in the objectives as outlined in Appendix A. OAS limited the test of transactions to employee samples selected from the Agency'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 Agency 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 Phyllis Miller

PHYLLIS MILLER, CPA, CIA

Acting Chief, Office of Audit Services

Staff: Cheryl Dietz, CPA, Assistant Division Chief
Diana Thomas, CIA, CIDA, Manager
Aileen Wong, Auditor

APPENDIX A

OBJECTIVES

LAS GALLINAS VALLEY SANITARY DISTRICT OF MARIN COUNTY

OBJECTIVES

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

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

This review covers the period of July 1, 2010 through June 30, 2013. This review did not include an assessment as to whether the Agency is a "public agency", and expresses no opinion or finding with respect to whether the Agency is a public agency or whether its employees are employed by a public agency.

SUMMARY

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

- ✓ Reviewed:
 - Provisions of the contract and contract amendments between the Agency and CalPERS
 - Correspondence files maintained at CalPERS
 - Agency Board minutes and Agency Board resolutions
 - Agency written labor policies and agreements
 - Agency salary, wage and benefit agreements including applicable resolutions
 - Agency personnel records and employee hours worked records
 - Agency payroll information including Contribution Detail Transaction History reports
 - Other documents used to specify payrate, special compensation, and benefits for employees
 - Various other documents as necessary
- ✓ Reviewed Agency payroll records and compared the records to data reported to CalPERS to determine whether the Agency correctly reported compensation.
- ✓ Reviewed payrates reported to CalPERS and reconciled the payrates to Agency 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 Agency's governing body in accordance with requirements of applicable public meeting laws.

LAS GALLINAS VALLEY SANITARY DISTRICT OF MARIN COUNTY

- ✓ Reviewed CalPERS reports to determine whether the payroll reporting elements were reported correctly.
- ✓ Reviewed the Agency's enrollment practices for temporary and part-time employees to determine whether individuals met CalPERS membership requirements.
- ✓ Reviewed the Agency's employment practices for retired annuitants to determine if retirees were lawfully employed and reinstated when 960 hours were worked in a fiscal year.
- ✓ Reviewed the Agency's independent contractors to determine whether the individuals were either eligible or correctly excluded from CalPERS membership.
- ✓ Reviewed the Agency's affiliated entities to determine if the Agency shared employees with an affiliated entity and if the employees were CalPERS members and whether their earnings were reported by the Agency or by the affiliated entity.
- ✓ Reviewed the Agency's calculation and reporting of unused sick leave balances, if contracted to provide for additional service credits for unused sick leave.

APPENDIX B

AGENCY'S WRITTEN RESPONSE

July 30, 2014

Margaret Junker
Chief
Office of Audit Services
California Public Employees' Retirement
System
P.O. Box 942701
Sacramento, California 94229-2701

**Re: *Response by Las Gallinas Valley Sanitary District of Marin County to July
2014 Draft Audit Report***
Client-Matter: LA105/001

Dear Ms. Junker:

The Las Gallinas Valley Sanitary District of Marin County ("District") is in receipt of the July 2014, draft audit report prepared by the California Public Employees' Retirement System ("CalPERS"). The District's response to the report and rationale is as follows.¹

FINDINGS, RECOMMENDATIONS AND DISTRICT'S RESPONSE

In its draft audit report, CalPERS made the following proposed findings and corresponding recommendations, which are set forth below followed by the District's response to each finding and recommendation:

Finding 1: The Pay schedule did not meet all of the requirements of the CCR Section 570.5.

Recommendation:

The Agency should ensure its pay schedule meets all the CCR requirements.

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

¹ The District believes that it is premature to file a formal appeal at this time as no final decision has been made. However, in the event that CalPERS is of the belief that its draft audit report triggers any timeline to file a formal appeal, CalPERS may consider this response the District's formal appeal of its decision and request for an administrative appeal pursuant to Title 2, California Code of Regulations, section 555.1.

Margaret Junker

Re: *Response by Las Gallinas Valley Sanitary District of Marin County to July 2014 Draft Audit Report*

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District's Response to Finding and Recommendation 1:

The District agrees with CalPERS' finding that the pay schedule did not meet all of the requirements of the CCR. The District has already taken steps to comply with Title 2, California Code of Regulations, section 570.5, as of July 1, 2013.

However, the District does request clarification from CalPERS in the final report regarding the method and impact on the District for making the necessary adjustments to active and retired members' accounts.

Following the receipt of the final report, and absent any appeal, the District will work with CalPERS' staff to make any additional necessary changes.

Finding 2: The Agency did not report special compensation as required by the CCR.

Recommendation:

The Agency should report Holiday Pay and the monetary value for the purchase and maintenance of uniforms as special compensation pursuant to CCR Section 571.

The Agency should immediately begin reporting all statutory items of compensation and ensure that all items of compensation are contained in a written labor policy or agreement that indicates the conditions for payment of the item of special compensation, including, but not limited to, eligibility for, and amount of, the special compensation.

The Agency should report special compensation in the correct my/CalPERS category and separate payrate and earnings.

The Agency should work with CalPERS CASD to make any necessary adjustments to active and retired member accounts, pursuant to Government Code Section 20160.

District's Response to Finding and Recommendation 2:

A. Special Compensation Reporting of Holiday Pay

The District does not agree with CalPERS' finding and recommendation regarding the reporting of Holiday Pay, and will appeal this finding should it be part of the final report.

B. Reporting Monetary Value of Uniforms and Uniform Maintenance

The District does not agree with CalPERS' finding and recommendation regarding the reporting of the monetary value of uniforms and uniform maintenance. The District and other sanitary agencies consider uniforms to be personal safety

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equipment which is not reportable compensation. The District will appeal this finding should it be part of the final report.

C. Incorrect Inclusion of Certification Pay and Longevity Pay in the Reported Payrate and Regular Earnings

The District began separately reporting special compensation including dual and triple certification and longevity pay for the first payroll in July 2013. However, the District does not agree that its method of reporting before July 2013 was incorrect. The subject labor agreement provides that one step is awarded as certification pay and the District's pay scales are based on 5% increments. The District reserves the right to appeal this aspect of the report. Further, removal of the certification pay from reportable compensation will impact current retirees and will need to be addressed with the District's two bargaining units since the same language for certification pay exists in the current labor agreements.

The District will work with CalPERS' staff to address these issues and make any necessary corrections.

D. Incorrect Reporting of the Value of the EPMC as Management Pay

The District changed its practice in July of 2013 to correctly report the value of EPMC. With the October 13 to 26, 2013 pay period the District changed its practice to begin paying the 7% of the employee's contribution and the employee paid 1% of the employee's share and reimbursed the employer 3% of its share. A corrected resolution 2013-1992 was adopted by the Board on December 5, 2013 and filed with CalPERS to reflect the employer paying and reporting the value of the EPMC.

The District will continue to work with CalPERS staff to address this issue and make any further necessary corrections and the impacts on affected current retirees.

Finding 3: The Agency Reported Incorrect Payrate and Earnings.

Recommendation:

The Agency should ensure that salary adjustments are reported correctly.

The Agency should work with CalPERS CASD to make any necessary adjustments to active and retired member accounts pursuant to Government Code Section 20160.

District's Response to Finding and Recommendation 3:

The District agrees with CalPERS' finding and recommendation and has changed its practice. The District will work with CalPERS' staff to make any necessary corrections.

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Finding 4: The Agency certified an incorrect sick leave balance.

Recommendation:

The Agency should ensure the amount of unused sick leave for retiring members is reported to CalPERS.

District's Response to Finding and Recommendation 4:

The District employee in question regarding this finding separated from the District but did not retire from it. Due to the uncertainty as to whether the employee was going to retire, staff did not report the unused sick leave upon separation. In all other cases where an employee has retired from the District, it has properly reported the unused sick leave.

Finding 5: The Agency incorrectly reported a retroactive salary adjustment.

Recommendation:

The Agency should report retroactive salary adjustments using the correct transaction type and in the period in which the compensation was earned.

The Agency should work with CalPERS CASD to make any necessary adjustments to active and retired member accounts pursuant to Government Code section 20160.

District's Response to Finding and Recommendation 5:

The District agrees with this finding and has changed its practice. The District will work with CalPERS staff to make any necessary adjustments to active and retired member accounts.

Finding 6: The Agency incorrectly reported Employer Paid Member Contributions.

Recommendation:

The Agency should ensure that it correctly reports member contributions.

The Agency should work with CASD to make any necessary adjustments to active and retired member accounts.

District's Response to Finding and Recommendation 6:

The District agrees with this finding and changed its practice with the reporting of the October 13 to 26, 2013 pay period. The District also passed Resolution 2013-1991 – A Resolution for Employer Paid Member Contributions on December 5, 2013 to formally adopt the practice contained in the MOU.

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Observation: The Agency's administration of contract exclusion for hourly compensated employees is not clearly defined.

District's Response to Observation:

The District contacted CalPERS in March 1996 to discuss excluding hourly compensated employees from CalPERS coverage. However, steps were not taken to finalize this and CalPERS did not follow-up at the time. CalPERS would like to come to a final determination on this issue.

The District would like to work with CalPERS to come to a final determination on this issue.

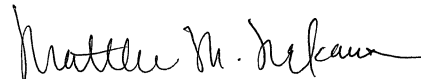
CONCLUSION

The District requests that this response be considered by the appropriate CalPERS divisions before issuance of CalPERS' final determinations regarding the matters covered by this report. The District will continue to work with CalPERS staff to address all of the issues contained in this report and to ensure compliance with its contract with CalPERS and the CCR.

Please contact me if you have any questions.

Very truly yours,

LIEBERT CASSIDY WHITMORE



Richard C. Bolanos

Matthew M. Nakano

RCB:rrf

cc: David Byers
Susan McGuire
Richard C. Bolanos
Alicia Watts, CalPERS (via e-mail only)
Cheryl Dietz, CalPERS (via e-mail only)