

Office of Audit Services  
Employer Compliance Review - Open Findings Over 1 Year  
As of September 30, 2023

Count	Report Issue Date	Name of Agency	Review	Project Number	Located Under Finding # in Final Report	Finding Type	Description of Finding	CalPERS Program Area	UPDATED Status From Program as of September 30, 2023
1	09/02/21	City of Montebello	VEPMC	3P20-022	2	Misreported Amount	The Employer misreported the value of EMPC for five sampled employees.	EAMD	EAMD holding conference calls every week. Employer is actively working on payroll corrections and currently at 90% completion. However, EAMD needs to review and validate corrections. Expected closure 12/31/23
2	12/09/21	Berkeley Unified School District	School Pay Schedules and Payrates	4P20-001	2	Full-time Payrates Not Reported	The Employer did not report full-time payrates for three sampled active employees and one sampled retiree. Specifically, the payrates reported reflected monthly payrates of less than 40 hours per week or the full-time equivalent of 261 days. In one example, the Employer reported a monthly payrate of \$9,556.83 in the pay period ended December 31, 2020. The reported payrate reflected the earnings for working 222 days in an academic year rather than a full-time payrate based on 261 days. The Employer should have reported a monthly payrate of \$10,147.68. In another example, the Employer reported a monthly payrate of \$8,897 in the pay period ended December 31, 2020. The reported payrate reflected the earnings for working 7.5 hours per day or 37.5 hours per week rather than a full-time payrate based on 8 hours per day or 40 hours per week. The Employer should have reported a monthly payrate of \$9,453.77.	EAMD	Employer responded and provided action plan to hire 11 additional staff to assist with payroll corrections. EAMD is meeting with employer every week for progress update. Expected closure 2/28/24
3	12/09/21	Berkeley Unified School District	School Pay Schedules and Payrates	4P20-001	3	Payrates Included Additional Compensation	The Employer incorrectly included additional compensation in the reported base payrate for two sampled employees. For example, the Employer reported a payrate of \$7,572.48 per month in the period ended December 31, 2020 for a sampled employee that included Longevity Pay in the amount of \$182.48. The Employer should have reported a base monthly payrate of \$7,390.	EAMD	Employer responded and provided action plan to hire 11 additional staff to assist with payroll corrections. EAMD is meeting with employer every week for progress update. Expected closure 2/28/24
4	12/09/21	Broadmoor Police Protection District	Broadmoor PPD	P20-005	1B	Unlawful Employment of Retired Annuitants	The Employer unlawfully employed a retired annuitant. Specifically, Employment was not temporary, interim, or for a limited duration; Received compensation equivalent to a full-time salary while receiving CalPERS retirement benefits, and the payrate exceeded the maximum paid by the Employer to other employees performing comparable duties; Employed in the same position approved for an Industrial Disability Retirement (IDR); Appointment was not reported to CalPERS; therefore, payrate, compensation, and hours worked were not reported.	EAMD	EAMD working with employer to process corrections. Employer awaiting direction from EAMD regarding payrates. Next meeting 9/28/23. Expected closure 10/31/23

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5	12/09/21	Broadmoor Police Protection District	Broadmoor PPD	P20-005	3	Payrate Included Special Compensation	Payrate reported by the Employer included special compensation for one sampled employee. Specifically, the Employer included Police Officer Standard Training (POST) Certificate Pay, an item of special compensation, in the reported payrate. The Employer reported an hourly payrate of \$48.59 for an employee in the Police Officer III position in the pay period ended March 6, 2021. According to the BPOA salary schedule, effective July 1, 2020, the payrates listed included additional compensation for POST Certificate Pay, ranging from approximately five to seven percent. The payrate reported to CalPERS included five percent Intermediate POST Certificate Pay. The Employer should have reported \$46.26 as the base hourly payrate and the associated POST Certificate Pay amount separately as special compensation for the sampled employee.	EAMD	EAMD working with employer on payroll corrections to close out observations 3, 4 and 5. Due to scope of period back to 2011, volume of corrections and limited staff will take time to process. Expected closure 12/31/23
6	12/09/21	Broadmoor Police Protection District	Broadmoor PPD	P20-005	4	Incorrect Reporting of Payrate and Earnings	The Employer incorrectly reported payrate and earnings for one sampled employee. The Employer reported an hourly payrate of \$51.40 and earnings of \$1,233.60 for the period March 1, 2021 to March 6, 2021; however, the Employer should have reported a hourly payrate of \$46.26 and earnings of \$1,665.36 because the Employer did not pay the employee using the \$51.40 payrate until the pay period beginning on March 7, 2021. In addition, the reported \$1,233.60 in earnings was not based on all hours worked during the period. The employee worked a total of 36 hours from March 1, 2021 to March 6, 2021, and the Employer incorrectly reported the earnings based 24 hours worked. As a result of the incorrect reporting, the payrate was overreported, and the earnings was underreported.	EAMD	EAMD working with employer on payroll corrections to close out observations 3, 4 and 5. Due to scope of period back to 2011, volume of corrections and limited staff will take time to process. Expected closure 12/31/23

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7	12/09/21	Broadmoor Police Protection District	Broadmoor PPD	P20-005	5	Special Compensation Not Reported	The Employer did not report Holiday Pay as special compensation for one sampled employee required to work on approved holidays. Specifically, the employee worked on three of seven holidays that occurred between May 1, 2020 through November 30, 2020 and was paid \$2,590.56 for the seven holidays in the pay period ended December 12, 2020. However, the Employer did not report the Holiday Pay as special compensation for the holidays the employee worked. The Employer should have reported a total of \$1,110.24 as Holiday Pay for the three holidays worked during the period May 1, 2020 through October 30, 2020. Holiday Pay is a statutory item that must be reported as special compensation.	EAMD	EAMD working with employer on payroll corrections to close out observations 3, 4 and 5. Due to scope of period back to 2011, volume of corrections and limited staff will take time to process. Expected closure 12/31/23
8	12/09/21	Chula Vista Elementary School District	School Pay Schedules and Payrates	4P20-004	2	Payrates Included Additional Compensation	The Employer incorrectly included additional compensation in the reported base payrate for four sampled active employees and one sampled retiree. For example, the Employer reported a monthly payrate of \$4,669.43 for one sampled employee in the period ended December 31, 2020 that included 1% for post-employment health benefits and 11.5% for longevity pay in that amount of \$523.07. The Employer should have reported a base monthly payrate of \$4,146.36.	EAMD	Employer actively making corrections but are limited due to system and staffing. Employer received approval to hire third party vendor to assist with payroll corrections. Expected closure 12/31/23
9	12/09/21	El Dorado County Schools	School Pay Schedules and Payrates	4P20-012	2	Full-time Payrates Not Reported	The Employer did not report full-time payrates for one sampled active employee and one sampled retiree. For example, the payrate reported reflected a monthly payrate of less than the full-time equivalent of 261 days. The Employer reported a monthly payrate of \$15,190.84, in the pay period ended October 31, 2020, for the sampled active employee. The reported payrate reflected the earnings for working 222 days in an academic year rather than a full-time payrate based on 261 days. The Employer should have reported a base monthly payrate of \$17,859.58.	EAMD	EAMD working with employer to process corrections. Employer posting corrections on 9/29/23. Expected closure 10/31/23.

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10	12/09/21	Kern Union High School District	School Pay Schedules and Payrates	4P20-019	2	Payrates Included Additional Compensation	The Employer incorrectly included additional compensation in the reported base payrate for four sampled employees. For example, the Employer reported a payrate of \$7,695.86, in the period ended October 31, 2020, for a sampled employee that included Longevity Pay in the amount of \$960.56 and additional compensation of \$641.32. However, as noted in Other Matter 1, the Employer's most current written labor agreement for Police Officers, California School Employees Association, Chapter #81 (Unit E – Police), effective July 1, 2015 to June 30, 2019, did not contain the conditions of payment for Longevity Pay. In addition, the Employer explained the remaining difference of \$641.32 was for overtime. The Employer should have reported a base monthly payrate of \$6,093.98.	EAMD	Employer received Board Approval for salary schedules. Employer has 1442 impacted members and are actively making payroll corrections. Expected closure 11/30/23
11	12/09/21	Orange County Schools	School Pay Schedules and Payrates	4P20-030	1	Full-time Payrates Not Reported	The Employer did not report full-time payrates for two sampled active classified employees. Specifically, the payrates reported for each sampled employee reflected a workweek of less than 40 hours based on 205 contracted workdays. The Employer reported a monthly payrate of \$3,999.55 for one employee and \$4,101.78 for the other employee in the December 2020 pay period. However, the monthly payrates should have been reported as \$5,072.60 and \$5,201.73, respectively.	EAMD	Employer submitted payroll corrections on 5 (of 160) impacted members for EAMD to review before continuing. Due to 18k transaction lines to scope of audit (2015) and other issues with payrate, corrections will be extensive. Next follow up on 9/15/23 to discuss action plan. Projected closure is now updated to 4/30/24.
12	12/09/21	Pomona Unified School District	School Pay Schedules and Payrates	4P20-033	1	Pay Schedules Not in Compliance	The Employer's pay schedules were not properly approved and did not indicate the time base for four sampled employees and referenced another document to identify position titles for two employees. For example, the Classified Supervisor/Confidential Personnel pay schedule, effective July 1, 2020, was not approved by their Board and did not indicate the time base. Additionally, the pay schedule did not identify position titles and required another document to identify position titles for every employee position. As a result, reported payrates for sampled employees in the associated groups did not meet the definition of payrate and cannot be used to calculate retirement benefits.	EAMD	EAMD awaiting September board meeting minutes regarding approved salary schedules. EAMD will review upon receipt. Projected closure 12/31/23

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13	12/09/21	Pomona Unified School District	School Pay Schedules and Payrates	4P20-033	2	Payrates Included Additional Compensation	The Employer incorrectly included additional compensation in the reported base payrate for three active sampled employees and one sampled retiree. For example, the Employer reported a monthly payrate of \$14,310 for one sampled employee in the period ended December 31, 2020 that included Longevity Pay in the amount of \$746. The Employer should have reported a monthly payrate of \$13,564.	EAMD	EAMD awaiting September board meeting minutes regarding approved salary schedules. Employer has 20 members to correct. Projected closure 12/31/23
14	12/09/21	Ravenswood City Elementary School District	School Pay Schedules and Payrates	4P20-035	1	Pay schedules not in compliance	The Employer's pay schedules did not list full-time pay rates for one sampled active employee and a position was not included on a pay schedule for one sampled active employee. For example, the Management/Confidential pay schedule, effective July 1, 2019, lists an annual payrate that is based on a 246-day work year instead of 260 days. In Addition, the Director of Cities in School was not included on any of the pay schedules. As a result, reported payrates for sampled employees in the associated groups did not meet the definition of payrate and cannot be used to calculate retirement benefits.	EAMD	EAMD has meeting scheduled on 10/5/23 to discuss action plan on updating salary schedules and corrections. Projected closure tentative 1/31/24.
15	12/09/21	Ravenswood City Elementary School District	School Pay Schedules and Payrates	4P20-035	2	Full-time Payrates Not Reported	The Employer did not report full-time payrates for three sampled active employees. Specifically, the payrates reported reflected monthly payrates of less than the full-time equivalent of 260 days. For example, the Employer reported a monthly payrate of \$3,059.42 in pay period ended December 31, 2020 for one sampled employee. The reported payrate reflected the earnings for working 246 days in an academic year rather than a full-time payrate based on 260 days. The Employer should have reported a monthly payrate of \$3,298.53	EAMD	EAMD has meeting scheduled on 10/5/23 to discuss action plan on updating salary schedules and corrections. Projected closure tentative 1/31/24.
16	12/09/21	Ravenswood City Elementary School District	School Pay Schedules and Payrates	4P20-035	3	Unable to Determine the Full-Time Payrate	The Employer did not provide any documentation to determine if the correct full-time payrate was reported for one sampled employee. Specifically, the Employer reported a monthly payrate of \$12,089.75 for the Director of Cities in School employee. During this time, the employee served as the Executive Director of the 49er Academy. The Employer did not provide any of the requested documents to support the reported payrate and determine if the payrate represented the correct full-time payrate based on 40 hours per week.	EAMD	EAMD has meeting scheduled on 10/5/23 to discuss action plan on updating salary schedules and corrections. Projected closure tentative 1/31/24.



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17	12/09/21	Salinas Union High School District	School Pay Schedules and Payrates	4P20-038	2	Full-time Payrates Not Reported	The Employer did not report full-time payrates for one sampled active employee. Specifically, the payrate reported reflected a monthly payrate of less than the full-time equivalent of 260 days. The Employer reported a monthly payrate of \$13,950.67 in the pay period ended December 31, 2020. The reported payrate reflected the earnings for working 222 days in an academic year rather than a full-time payrate based on 260 days. The Employer should have reported a monthly payrate of \$16,338.62.	EAMD	EAMD awaiting employer submission of payroll corrections for September. EAMD will follow up and review on 10/6/23 to validate. Projected closure 10/31/23
18	12/09/21	Salinas Union High School District	School Pay Schedules and Payrates	4P20-038	3	Payrates Included Additional Compensation	The Employer incorrectly included additional compensation in the reported base payrates for two sampled active employees and one retired employee. For example, the Employer reported an hourly payrate of \$25.90 in the pay period ended December 31, 2020 that included Longevity Pay in the amount of \$1.47. The Employer should have reported a base hourly payrate of \$24.43.	EAMD	EAMD awaiting employer submission of payroll corrections for September. EAMD will follow up and review on 10/6/23 to validate. Projected closure 10/31/23
19	12/09/21	San Diego Unified School District	School Pay Schedules and Payrates	4P20-041	1	Full-time Payrates Not Reported	The Employer did not report full-time payrates for one sampled active employee and one sampled retiree. For example, the payrate reported reflected a monthly payrate of less than the full-time equivalent of 260 days. The Employer reported a monthly payrate of \$4,471.65 in the pay period ended August 31, 2020. The reported payrate reflected the earnings for working 217 days in an academic year rather than a full-time payrate based on 260 days. The Employer should have reported a monthly payrate of \$5,357.73.	EAMD	Employer actively posting corrections. Employer will pause corrections for two months due to legal matter and will resume 12/1/23. Projected closure updated to 6/30/24
20	12/09/21	San Diego Unified School District	School Pay Schedules and Payrates	4P20-041	2	Payrates Included Additional Compensation	The Employer incorrectly included additional compensation in the reported base payrate for one sampled active employee. Specifically, the Employer reported a monthly payrate of \$8,489.90 in the period ended December 31, 2020 that included Longevity Pay of \$369.13, Peace Offer Standards and Training Advanced Certification Pay of \$738.25, and Uniform Allowance of \$80. The Employer should have reported a base monthly payrate of \$7,302.53.	EAMD	Employer actively posting corrections. Employer will pause corrections for two months due to legal matter and will resume 12/1/23. Projected closure updated to 6/30/24

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21	12/09/21	Santa Barbara Unified School District	School Pay Schedules and Payrates	4P20-046	1	Pay Schedules Not In Compliance	The Employer's pay schedules were not properly approved for six sampled employees, and the pay schedules did not identify the position, payrate, and/or time base for four employees. For example, the pay schedule for the Classified Management group, effective July 1, 2020, was not approved by the Board, and it did not list the Assistant Superintendent Fiscal Services position and payrate. As a result, reported payrates for sampled employees in the associated groups did not meet the definition of payrate and cannot be used to calculate retirement benefits.	EAMD	EAMD awaiting salary schedule drafts from 2015-2023. Per district, as of 9/26/23, salary schedule drafts to be provided by 10/6/23. Projected closure 12/31/23
22	12/09/21	Santa Clara County Schools	School Pay Schedules and Payrates	4P20-047	1	Full-time Payrates Not Reported	The Employer did not report full-time payrates for two sampled active employees. Specifically, the payrates reported reflected a monthly payrate of less than the full-time equivalent of 40 hours per week or 260 days. For one sampled employee, the Employer reported a monthly payrate of \$3,171.14 in the pay period ended December 31, 2020. The reported payrate reflected earnings for working 7 hours per day and 192 days in an academic year. The Employer should have reported a monthly payrate of \$3,936.40. For another sampled employee, the Employer reported a monthly payrate of \$4,896.11 in the pay period ended December 31, 2020. The reported payrate reflected the earnings for working 185 days in an academic year rather than a full-time payrate based on 260 days. The Employer should have reported a monthly payrate \$6,307.60.	EAMD	Employer actively making corrections. Projected closure 11/30/23.
23	12/09/21	West Contra Costa Unified School District	School Pay Schedules and Payrates	4P20-058	2	Full-time Payrates Not Reported	The Employer did not report full-time payrates for five sampled active classified employees and one sampled classified retiree. Specifically, the payrates reported for each sampled employee reflected a workweek of less than 40 hours. For example, the Employer reported a monthly payrate of \$7,889.05 per month for one sampled active classified employee in the pay period ended December 31, 2020. However, the monthly payrate should have been reported as \$8,415.33.	EAMD	Employer projected to complete 30-50k lines of corrections per week. EAMD to follow up on possible solutions to assist employer. EAMD to meet with employer every Friday for progress updates. Projected closure 11/30/23

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24	12/09/21	Woodland Joint Unified School District	School Pay Schedules and Payrates	4P20-059	1	Full-time Payrates Not Reported	The Employer did not report the full-time payrate for one sampled active classified employee. Specifically, the payrate reported for the sampled employee reflected a workweek of less than 40 hours. The Employer reported a monthly payrate of \$8,809.94 for the employee in the period ending December 31, 2020. However, the monthly payrate should have been reported as \$8,552.37.	EAMD	EAMD working with employer through corrections. Employer completing one fiscal year of payroll corrections per month. Projected closure 4/30/24
25	12/09/21	Woodland Joint Unified School District	School Pay Schedules and Payrates	4P20-059	2	Payrates Included Additional Compensation	The Employer incorrectly included additional compensation in the reported base payrate for three sampled employees. For example, the Employer reported a payrate of \$15,468.17 in the period ending December 31, 2020, for a sampled employee that included Longevity Pay in the amount of \$745.33. The Employer should have reported a base monthly payrate of \$14,722.93.	EAMD	EAMD working with employer through corrections. Employer completing one fiscal year of payroll corrections per month. Projected closure 4/30/24
26	08/04/22	Antelope Valley Union High School District	OSSP	3P21-002	1	Not Reportable	The Employer reported OSSP for three sampled employees that was not reportable. For example, for the pay period ended February 28, 2021, the Employer reported OSSP of \$9,325.21 for one sampled employee. However, the Employer's written labor policy stated the 2020-21 salary schedule increased by 1.5% during the same fiscal year the employee received the OSSP. As a result, the OSSP was not reportable.	EAMD	EAMD is working with the Employer to bring the finding into compliance. EAMD holding Conference calls monthly for updates. Projected closure 12/31/23
27	08/04/22	Antelope Valley Union High School District	OSSP	3P21-002	2	Incorrectly Reported	The Employer misreported OSSP for four sampled employees. For example, for the pay period ended February 28, 2021, the Employer reported OSSP of \$886.22 for one sampled employee. However, the OSSP was reported as a lump sum instead of in the associated periods earned, which was during fiscal year 2020-21. The Employer should have reported OSSP of \$73.85 for the pay period ended February 28, 2021. As a result, OSSP was not reported in the correct pay periods earned.	EAMD	EAMD is working with the Employer to bring the finding into compliance. EAMD holding Conference calls monthly for updates. Projected closure 12/31/23



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28	08/04/22	City of Daly City	OSSP	3P21-008	1	Not Reportable	The Employer reported OSSP for one sampled employee that was not reportable. Specifically, for the pay periods ended September 4, 2020 and September 17, 2021, the Employer reported OSSP of \$857.11 for the employee. However, the Employer's approved resolution stated the 2020-21 and 2021-22 salary schedules increased by three percent during the same fiscal years the employee received the OSSP. The reported amounts were stipend paid to the employee for duties performed on a parttime basis as the City Treasurer. As a result, the OSSP was not reportable.	EAMD	EAMD is working with the Employer to bring the finding into compliance. EAMD to validate payroll corrections were completed. Projected closure 10/31/23
29	08/04/22	Glendale Community College District	OSSP	3P21-026	1	Not Reportable	The Employer reported OSSP for four sampled employees that was not reportable. For example, for one sampled employee, the Employer reported OSSP of \$1,794.82 for the pay period ended June 30, 2021. However, the Employer's intent was to provide Division Chairs compensation in addition to their placement on the Instructor's Salary Schedule. As a result, the payment did not meet the requirements of OSSP and should not have been reported.	EAMD	EAMD is working with the Employer to bring the finding into compliance. EAMD to validate payroll corrections were completed. Projected closure 10/31/23
30	08/04/22	La Mesa-Spring Valley Elementary School District	OSSP	3P21-030	1	Not Reportable	The Employer reported OSSP for two sampled employees that was not reportable. Specifically, for the pay period ended June 30, 2021, the Employer reported OSSP of \$628.22 for one employee and \$56.01 for a second employee. However, the employees received a salary increase on July 1, 2020, during the same fiscal year the employees received the OSSP. As a result, the OSSP was not reportable.	EAMD	EAMD is working with the Employer to bring the finding into compliance. EAMD to validate payroll corrections were completed. Projected closure 11/30/23
31	08/04/22	La Mesa-Spring Valley Elementary School District	OSSP	3P21-030	2	Incorrectly Reported	The Employer misreported OSSP for one sampled employee. Specifically, for the pay period ended June 30, 2021, the Employer reported OSSP of \$477.44 for the employee. However, the OSSP was calculated based on a payrate of \$15,914.66, including base salary and Longevity Pay. The Employer should have calculated OSSP using the employee's base salary of \$14,165.25 and should have reported OSSP of \$424.96 for the pay period ended June 30, 2021. As a result, OSSP was overreported.	EAMD	EAMD is working with the Employer to bring the finding into compliance. EAMD to validate payroll corrections were completed. Projected closure 11/30/23

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32	08/04/22	Los Rios Community College District	OSSP	3P21-038	1	Incorrectly Reported	The Employer incorrectly reported OSSP for four sampled employees. For example, for the pay period ended August 31, 2020, the Employer reported OSSP of \$1,004.05 for one sampled employee. However, the OSSP amount was calculated using the employee's payrate, Longevity Pay, Education Pay, and non-reportable pay items. The Employer should have calculated OSSP using the employee's payrate and reported OSSP of \$840.79 in the pay period ended August 31, 2021.	EAMD	EAMD is working with the Employer to bring the finding into compliance. Projected closure 10/31/23
33	08/04/22	Pasadena Unified School District	OSSP	3P21-050	1	Not Reportable	The Employer reported OSSP for one sampled employee that was not reportable. Specifically, for the pay period ended February 29, 2020, the Employer reported OSSP of \$1,000 for the employee. However, the Employer's written labor policy stated the 2019-2020 salary schedule increased by three percent during the same fiscal year the employee received the OSSP. As a result, the OSSP was not reportable.	EAMD	EAMD is working with the Employer to bring the finding into compliance. Projected closure 11/30/23
34	08/04/22	Pasadena Unified School District	OSSP	3P21-050	2	Incorrectly Reported	The Employer misreported OSSP for one sampled employee. Specifically, for the pay periods ended June 1, 2021 and June 30, 2021, the Employer reported OSSP of \$551.75 and \$6,323.89, respectively, totaling \$6,875.64. However, the Employer incorrectly calculated OSSP by using the employee's base salary and vacation pay out amount instead of using the employee's base salary. Additionally, the OSSP was reported in a lump sum instead of in the associated periods earned during fiscal year 2020-21. The employee's total OSSP for fiscal year 2020-21 should have been \$6,620.99 and the Employer should have reported OSSP of \$551.75 for the pay period ended June 30, 2021. As a result, OSSP was incorrectly calculated and not reported in the correct pay period earned.	EAMD	EAMD is working with the Employer to bring the finding into compliance. Projected closure 11/30/23
35	08/04/22	Pasadena Unified School District	OSSP	3P21-050	3	Incorrectly Reported	The Employer misreported OSSP for one sampled employee. Specifically, the Employer reported OSSP of \$5,716.47 in the pay period ended June 30, 2021. However, the OSSP was reported as a lump sum instead of in the associated periods earned during fiscal year 2020-21. The Employer should have reported OSSP of \$476.37 for the pay period ended June 30, 2021. As a result, OSSP was not reported in the correct pay periods earned.	EAMD	EAMD is working with the Employer to bring the finding into compliance. Projected closure 11/30/23

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36	08/04/22	Rio Elementary School District	OSSP	3P21-052	1	Not Reportable	The Employer reported OSSP for three sampled employees that was not reportable. For example, for the pay period ended September 30, 2020, the Employer reported OSSP of \$2,154.46. However, the Employer's 2020-21 written labor policy stated employees would receive a one percent salary increase retroactive to July 1, 2020. As a result, the OSSP was not reportable.	EAMD	EAMD is working with the Employer to bring the finding into compliance. Projected closure 10/31/23
37	08/04/22	Rio Elementary School District	OSSP	3P21-052	2	Incorrectly Reported	The Employer misreported OSSP for two sampled employees. Specifically, for the pay period ended June 30, 2020, the Employer reported OSSP of \$859.80 for one employee. However, the OSSP was reported as a lump sum instead of in the associated periods earned during fiscal year 2019-20. The Employer should have reported OSSP of \$85.98 for the pay period ended June 30, 2020. Additionally, for another sampled employee, the Employer reported OSSP of \$162.22 for the pay period ending October 31, 2019. However, the OSSP was reported as a lump sum instead of in the associated periods earned, which was during November 12, 2019 through June 30, 2020. The Employer should not have reported OSSP for the pay period ending October 31, 2019 and should have reported OSSP in the correct associated periods earned.	EAMD	EAMD is working with the Employer to bring the finding into compliance. Projected closure 10/31/23