

Office of Audit Services
Employer Compliance Review - Open Findings Over 1 Year
As of December 31, 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 December 31, 2023 |
|-------|-------------------|--------------------------------------|-----------------------------------|----------------|---|--|--|----------------------|---|
| 1 | 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 hired consultants to assist with corrections. Currently have a team of 10 users to assist with correcting 965 impacted members. Expected closure 2/28/24 |
| 2 | 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 hired consultants to assist with corrections. Currently have a team of 10 users to assist with correcting 965 impacted members. Expected closure 2/28/24 |
| 3 | 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 | Currently on hold due to Employer filing for Bankruptcy |

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| 4 | 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 | Currently on hold due to Employer filing for Bankruptcy |
| 5 | 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 | Currently on hold due to Employer filing for Bankruptcy |
| 6 | 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 | Currently on hold due to Employer filing for Bankruptcy |

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| 7 | 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 and third party vendor to assist with payroll corrections. Due to large volume of corrections, expected closure tentatively moved to 4/30/24 |
| 8 | 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 | NO UPDATE WAS PROVIDED FOR THIS FINDING |
| 9 | 12/09/21 | Humboldt County Schools | School Pay Schedules and Payrates | 4P20-017 | 1 | Pay Schedules Not in Compliance | The Employer's pay schedules were not approved by their governing body and did not identify an effective date or any date of revisions for four sampled active classified employees and one sampled classified retiree. Additionally, the Employer's pay schedules did not identify position titles for two sampled active classified employees and one sampled classified retiree. Furthermore, the Employer's pay schedules did not include a time base for three sampled active classified employees. For example, the Confidential Salary Schedule was not duly approved and adopted by the employer's governing body, did not identify an effective date or any date of revisions, did not include a time base, and did not identify position titles. 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 working with employer to obtain updated information. Expected to resubmit for closure by 1/31/24 |
| 10 | 12/09/21 | Humboldt County Schools | School Pay Schedules and Payrates | 4P20-017 | 2 | Full-time Payrates Not Reported | The Employer did not report full-time payrate for one sampled active classified employee. Specifically, the payrate reported for this sample employee reflected a workweek of less than 40 hours. The Employer reported a monthly payrate of \$8,323.18 for this employee in the pay period ended December 31, 2020. The Employer should have reported a monthly payrate of \$10,255.15. | EAMD | EAMD working with employer to obtain updated information. Expected to resubmit for closure by 1/31/24 |

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| 11 | 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 925 impacted members and are working with their COE for payroll corrections. Expected closure 1/31/24. |
| 12 | 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 | EAMD reviewing payroll corrections. Expected closure 1/31/24 |
| 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 | Employer currently working on Observation 2 with 120 impacted members. Observation 2 and Observation 3 expected closure 1/31/24. |
| 14 | 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 | Employer currently working on Observation 2 with 120 impacted members. Observation 2 and Observation 3 expected closure 1/31/24. |

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| 15 | 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 | Employer actively posting corrections. Projected closure updated to 6/30/24 |
| 16 | 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. Projected closure updated to 6/30/24 |
| 17 | 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 | EAMD awaiting November Board meeting minutes. Expected closure 1/31/24 |
| 18 | 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 November Board meeting minutes. Expected closure 12/31/23 |
| 19 | 12/09/21 | Santa Barbara Unified School District | School Pay Schedules and Payrates | 4P20-046 | 2 | Full-time Payrates Not Reported | The Employer did not report a full-time payrate for one sampled active employee. Specifically, the payrate reported reflected a monthly payrate of less than the full-time equivalent of 261 days. For example, the Employer reported a monthly payrate of \$3,597.36 in the pay period ended December 31, 2020 for the employee. The reported payrate reflected the earnings for working 195 days in an academic year rather than a full-time payrate based on 261 days. The Employer should have reported a monthly payrate of \$3,997.07. | EAMD | Employer actively making corrections. Currently have over 6500 impacted members to correct and completing one fiscal year per month (800 members/month). Projected closure moved to 6/30/24. |

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| 20 | 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 | EAMD working internally with payroll team and IT remove all monthly payrates only that were reported within the scope of the audit for all impacted members. IT will take approximately 6-8 weeks to process and then District may re-enter correct payrates. Projected TBD. |
| 21 | 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 | EAMD working with employer through corrections. Employer completing one fiscal year of payroll corrections per month. Projected closure 4/30/24 |
| 22 | 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 |
| 23 | 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 to obtain updated information. Expected to resubmit for closure by 1/31/24 |
| 24 | 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 awaiting Board Approval of side letter scheduled for 12/19/23. EAMD will submit for closure immediately after receipt of Board Approval minutes. Target 1/31/24 closure |

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| 25 | 08/04/22 | Campbell Union High School | OSSP | 3P21-007 | 1 | Incorrectly Reported | The Employer misreported OSSP for one sampled employee. Specifically, for the pay period ended June 30, 2021, the Employer reported OSSP of \$416.67 for the employee. However, the Employer exceeded the reportable OSSP amount by 2.11%. The OSSP reported was 8.11% of the employee's base salary and the Employer should have reported 6%, or \$308.10, in OSSP for the pay period ended June 30, 2021. | EAMD | EAMD is working with the Employer to bring the finding into compliance. EAMD to validate payroll corrections were completed. Projected closure 2/29/24 |
| 26 | 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 2/29/24 |
| 27 | 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 | Employer's Attorney expects corrections will be posted soon. EAMD will close observation upon completion of corrections. Based on attorney's confidence, projected closure 1/31/24. |
| 28 | 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. Observation 2 and 3 remain outstanding as Employer working with COE to complete corrections. Projected closure tentative for 1/31/24 tentative. |
| 29 | 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 | Employer completed corrections but awaiting COE to process in January for it to post in February 2024. Target closure 2/28/24 |

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| 30 | 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 | Employer completed corrections but awaiting COE to process in January for it to post in February 2024. Target closure 2/28/24 |
| 31 | 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 | Employer actively making corrections and has expected completion rate of approximately 15 members per week. Expected closure moved up to 1/31/24 |
| 32 | 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 following up with Employer and COE with direction on processing corrections. Projected closure moved to 1/31/24. |

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| 33 | 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. Observation 2 and 3 remain outstanding as Employer working with COE to complete corrections. Projected closure tentative for 1/31/24 tentative. |