

2022 Internal Audit Plan – Employer Audit Mid-Year Progress Report Employer Audit Reports Issued from January 1, 2022, to May 12, 2022

| Common Finding Type: | | | | | Incorrectly Reported or Un-Reported Post-Retirement Earnings (1) | Incorrectly Reported Member Earnings as Non-Member Earnings (2) | Incorrectly Reported Earnings to DB (<i>Instead of DBS</i>) or Error in Pay Rate or Non-Creditable Earnings to DB or Unsupported/Unreported Earnings (3) | | Incorrectly Reported Basic Sick / Excess Sick or Base Days (4) |
|-----------------------------|---------------------------------------|----------------------------|--------------------------|---------------------|--|---|--|----------|--|
| Employer Type: | Final Report Date | Total Number of Finding(s) | Systemic Reporting Error | Retirees Identified | Active | Active Members Identified | Retirees Identified | Retirees | |
| K12 School District: | | | | | | | | | |
| 1 | Sonora Elementary SD | 1/6/2022 | 7 | Yes | | 8 | | | |
| 2 | Stockton Unified School District (NF) | 1/6/2022 | 0 | No | | | | | |
| 3 | Pleasant Valley USD | 1/13/2022 | 1 | No | | 1 | | | |
| 4 | Woodland Joint USD | 1/13/2022 | 2 | Yes | | 3 | | | |
| 5 | West Covina USD | 2/3/2022 | 2 | Yes | | 4 | | | |
| 6 | Black Oak Mine USD | 2/3/2022 | 2 | No | | 2 | | | |
| 7 | Twain Harte School District | 3/3/2022 | 2 | Yes | | 4 | | | |
| 8 | Imperial USD | 3/3/2022 | 1 | Yes | | 5 | | | |
| 9 | Herber Elementary SD (NF) | 3/3/2022 | 0 | No | | | | | |
| 10 | Berryessa Union School District | 3/10/2022 | 1 | Yes | | 1 | | | |
| 11 | El Rancho USD | 3/17/2022 | 6 | Yes | | 6 | | | |
| 12 | Glendale Unified School District | 3/17/2022 | 3 | Yes | | 4 | 1 | | |
| 13 | Summerville ESD | 3/17/2022 | 2 | Yes | | 5 | | | |
| 14 | Santa Paula USD | 3/17/2022 | 1 | Yes | | 1 | | | |
| 15 | Taft Union High SD (NF) | 3/17/2022 | 0 | No | | | | | |
| 16 | Curtis Creek School District | 3/24/2022 | 6 | Yes | | 4 | 2 | | |
| 17 | Gold Trail Union Elementary SD | 3/24/2022 | 1 | Yes | | 5 | 1 | | |

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| K12 School District (continued): | | | | | | | | | |
| 18 | Chowchilla Union HSD | 4/7/2022 | 2 | Yes | | | 4 | | |
| 19 | Lafayette Elementary SD | 4/14/2022 | 6 | Yes | 2 | 1 | 2 | 5 | |
| 20 | Lone Pine USD (NF) | 4/14/2022 | 0 | No | | | | | |
| 21 | Empire Union ESD (NF) | 4/21/2022 | 0 | No | | | | | |
| 22 | LeMoore Union Elementary SD (NF) | 4/21/2022 | 0 | No | | | | | |
| 23 | Sulphur Springs USD | 4/28/2022 | 4 | Yes | | | 4 | 1 | |
| 24 | Bass Lake Joint UESD (NF) | 4/28/2022 | 0 | No | | | | | |
| 25 | Dublin USD | 5/12/2022 | 5 | Yes | | | 4 | | |
| 26 | Benicia USD (NF) | 5/12/2022 | 0 | No | | | | | |
| Sub-Total: (26 K12 Districts) | | | 54 | 16 | 2 | 1 | 67 | 10 | 1 |
| County Office of Education: | | | | | | | | | |
| 27 | Santa Barbara COE | 1/6/2022 | 1 | Yes | | | 1 | | |
| 28 | Fresno COE (NF) | 3/3/2022 | 0 | No | | | | | |
| 29 | Riverside COE | 3/3/2022 | 2 | No | | | 2 | | |
| 30 | Tulare COE | 3/10/2022 | 3 | Yes | | | 6 | | |
| Sub-Total: (4 COE) | | | 6 | 2 | 0 | 0 | 9 | 0 | 0 |

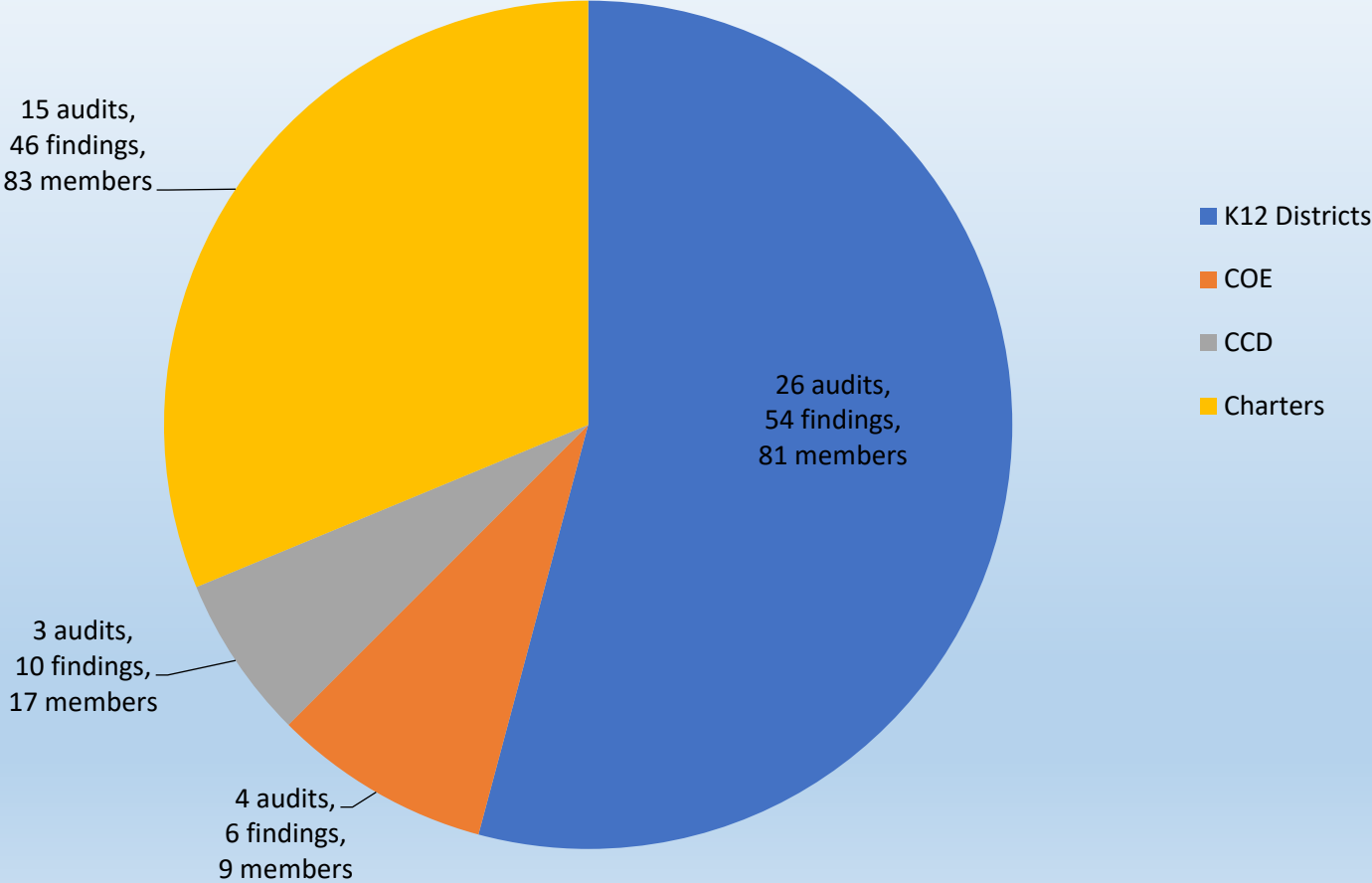
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| Community College District: | | | | | | | | | |
| 31 | South Orange County CCD | 1/6/2022 | 1 | No | | | 1 | | |
| 32 | Peralta Community CD | 2/10/2022 | 7 | Yes | 1 | | 5 | 1 | 4 |
| 33 | San Bernardino CCD | 2/10/2022 | 2 | Yes | | | 5 | | |
| Sub-Total: (3 CCD) | | | 10 | 2 | 1 | 0 | 11 | 1 | 4 |
| Charter Schools: | | | | | | | | | |
| 34 | Escondido Charter High School | 1/6/2022 | 4 | Yes | | | 7 | | |
| 35 | Crown Preparatory Academy | 1/6/2022 | 4 | Yes | | | 5 | | |
| 36 | California Montessori Project | 1/13/2022 | 3 | Yes | | | 8 | | |
| 37 | Excelsior Charter Schools | 1/27/2022 | 3 | Yes | | | 4 | 2 | 1 |
| 38 | Monarch River Academy | 1/27/2022 | 4 | Yes | | | 5 | | |
| 39 | JCS Pine Hills (NF) | 1/27/2022 | 0 | No | | | | | |
| 40 | Yav Pem Suab Academy | 2/3/2022 | 3 | Yes | | | 11 | | |
| 41 | Norton Science and Language Academy | 2/3/2022 | 2 | No | | | 2 | | |
| 42 | Empowering Possibilities International | 3/3/2022 | 1 | Yes | | | 5 | | |
| 43 | Heritage Peak Charter School | 3/17/2022 | 4 | Yes | | | 5 | | |
| 44 | Five Keys Charter | 3/24/2022 | 4 | Yes | | | 7 | | |
| 45 | Siatech Academy South | 4/14/2022 | 6 | Yes | | | 4 | | |

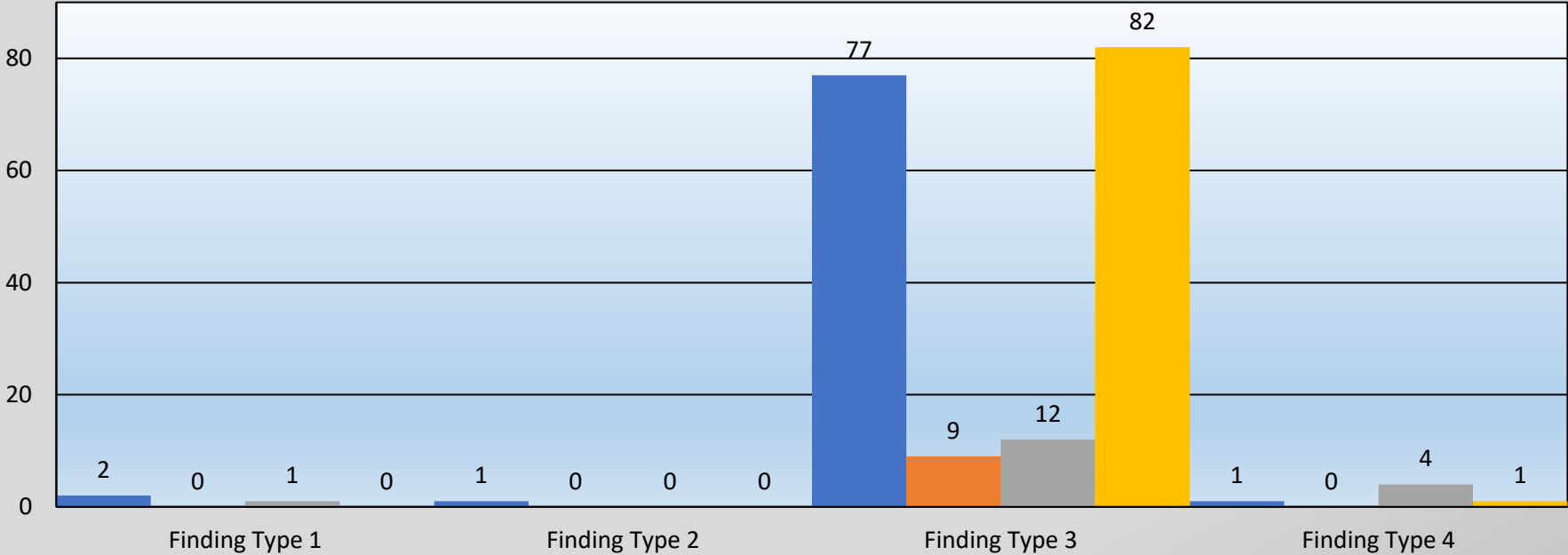
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| Charter Schools (continued): | | | | | | | | | |
| 46 | Big Picture Educational Academy | 4/21/2022 | 3 | Yes | | 5 | | | |
| 47 | Granite Mountain Charter School | 5/12/2022 | 4 | Yes | | 7 | | | |
| 48 | Environmental Charter Schools | 5/12/2022 | 1 | Yes | | 5 | | | |
| Sub-Total: (15 Charters) | | | 46 | 13 | 0 | 0 | 80 | 2 | 1 |
| GRAND TOTAL (48) | | | 116 | 33 | 3 | 1 | 167 | 13 | 6 |
| <p>Notes: Yes - 33 audits disclosed a high risk of systemic reporting errors which could potentially have a material impact to the District and member accounts.</p> <p>NF – 10 No Finding Audits</p> | | | | | | | | | |

Employer Type and Common Finding Results



Number of Sampled Members Impacted by Common Finding Type



- K12 Districts
- COE
- CCD
- Charters

- Common Finding Type:
- 1 - Incorrectly reported / Unreported post-retirement earnings
 - 2 - Incorrectly Reported Member Earnings as Non-Member Earnings
 - 3 - Incorrectly reported to DB vs DBS / Non-creditable / Unreported / Unsupported earnings (DB & DBS)
 - 4 - Incorrectly reported basic sick / excess sick or base days

| Limited Scope & Full Scope Audits – Employers with Systemic Findings | | | |
|---|---------------|---|---|
| | Audits | Employers with Systemic Findings | Percentage of Employers with Systemic Findings |
| Full Scope Audits | 5 | 3 | 60% |
| Limited Scope Audits | 43 | 30 | 70% |
| Totals | 48 | 33 | 69% |

