Attachment 1 Audits and Risk Management Committee – Item 3 November 4, 2022 Page 1

Employer **Date Issued Systemic** Number of **Reporting Error** Findings Sonora Elementary 1/6/2022 Yes 7 1 Santa Barbara County Office of Education 1/6/2022 2 Yes 1 3 Escondido Charter 1/6/2022 Yes 4 Crown Preparatory Academy 1/6/2022 Yes 4 4 Stockton Unified School District 5 1/6/2022 No 0 South Orange County Community College District 1/6/2022 6 No 1 7 California Montessori Project - Elk Grove 1/13/2022 Yes 3 8 Pleasant Valley Unified School District 1/13/2022 No 1 9 Woodland Joint Unified School District 1/13/2022 2 Yes 10 Monarch River Academy 1/27/2022 Yes 4 11 **Excelsior Education Center Charter** 1/27/2022 3 Yes 12 JCS Pine Hills 1/27/2022 No 0 13 West Covina Unified School District 2/3/2022 2 Yes 14 3 Yav Pem Suab Academy - Sacramento 2/3/2022 Yes 15 Black Oak Mine Unified School District 2/3/2022 No 2 No 16 Norton Space & Aeronautics Academy 2 2/3/2022 7 17 Yes Peralta Community College District 2/11/2022 18 San Bernardino Community College District 2 2/11/2022 Yes 19 Imperial Unified School District Yes 3/3/2022 1 20 **Riverside County Office of Education** 3/3/2022 No 2 21 Twain Harte-Long Barn Union Elementary Yes 2 3/3/2022 22 **Empowering Possibilities International Charter** 3/3/2022 Yes 1 23 Fresno County Office of Education No 0 3/3/2022 24 Heber Elementary School District 3/3/2022 No 0 25 Tulare County Office of Education 3/10/2022 Yes 3

Employer Audit Reports Issued from January 1, 2022, to September 30, 2022

Attachment 1 Audits and Risk Management Committee – Item 3 November 4, 2022 Page 2

	Employer	Date Issued	Systemic Reporting Error	Number of Findings
26	Berryessa Union Elementary School District	3/10/2022	Yes	1
27	Summerville Elementary	3/17/2022	Yes	2
28	Santa Paula Unified School District	3/17/2022	Yes	1
29	Taft Union High School District	3/17/2022	No	0
30	El Rancho Unified School District	3/17/2022	Yes	5
31	Heritage Peak Charter	3/17/2022	Yes	4
32	Glendale Unified School District	3/17/2022	Yes	3
33	Five Keys Charter	3/24/2022	Yes	4
34	Curtis Creek Elementary	3/24/2022	Yes	6
35	Gold Trail Union Elementary	3/24/2022	Yes	1
36	Chowchilla Union High School District	4/7/2022	Yes	2
37	SIATech Academy South	4/14/2022	Yes	6
38	Lafayette Elementary	4/14/2022	Yes	6
39	Lone Pine Unified School District	4/14/2022	No	0
40	Empire Union Elementary School District	4/21/2022	No	0
41	Big Picture High	4/21/2022	Yes	3
42	LeMoore Union Elementary	4/21/2022	No	0
43	Sulphur Springs Union Elementary School District	4/28/2022	Yes	4
44	Bass Lake Joint Union Elementary	4/28/2022	No	0
45	Dublin Unified School District	5/12/2022	Yes	5
46	Environmental Charter High	5/12/2022	Yes	1
47	Granite Mountain Charter	5/12/2022	Yes	4
48	Benicia Unified School District	5/12/2022	No	0
49	Ingenium Charter	5/19/2022	Yes	2
50	Los Angeles Academy of Arts	5/26/2022	Yes	5
51	Copper Mountain Community College District	5/26/2022	Yes	3
52	Atwater Elementary School District	6/2/2022	No	1

Attachment 1 Audits and Risk Management Committee – Item 3 November 4, 2022 Page 3

	Employer	Date Issued	Systemic Reporting Error	Number of Findings
53	Oakland School for the Arts	6/16/2022	Yes	4
54	Clarksville Charter	6/16/2022	Yes	7
55	Esparto Unified School District	6/16/2022	Yes	4
56	Sierra-Plumas Joint Unified School District	6/23/2022	Yes	2
57	Los Angeles Unified School District	6/23/2022	Yes	5
58	Kairos Public School Vacaville Academy	6/23/2022	Yes	2
59	Cajon Valley Union Elementary School District	6/30/2022	Yes	2
60	CORE charter school	6/30/2022	Yes	2
61	University Preparatory Value High School	6/30/2022	Yes	2
62	Victor Valley Union High School District	7/14/2022	Yes	2
63	Oakdale Joint Unified School District	7/14/2022	Yes	1
64	Wonderful College Prep Academy	7/14/2022	Yes	1
65	Kingsburg Joint Union Elementary School District	7/14/2022	Yes	1
66	Lawndale Elementary School District	7/21/2022	No	0
67	Santa Clara Unified School District	7/21/2022	No	1
68	Manteca Unified School District	7/21/2022	No	0
69	Beardsley Elementary School District	7/21/2022	Yes	1
70	Yosemite Unified School District	7/21/2022	No	1
71	Pasadena Unified School District	7/21/2022	Yes	3
72	San Pasqual Valley Unified School District	7/28/2022	No	1
73	Ivy Academia	7/28/2022	Yes	2
74	Hope Elementary School District	7/28/2022	Yes	1
75	Modesto City School District	8/4/2022	Yes	1
76	Adelanto Elementary School District	8/4/2022	No	2
77	Keppel Union School District	8/4/2022	No	1
78	Cornerstone Academy Preparatory	8/11/2022	Yes	2
79	Delhi Elementary School District	8/18/2022	Yes	1

Attachment 1 Audits and Risk Management Committee – Item 3 November 4, 2022

Page 4

	Employer	Date Issued	Systemic Reporting Error	Number of Findings
80	Literacy First Charter	8/18/2022	Yes	2
81	Kerman Unified School District	8/18/2022	No	0
82	Learning Without Limits	8/25/2022	Yes	4
83	North Orange County Community College District	9/1/2022	Yes	1
84	Hillsborough City Elementary School District	9/1/2022	No	0
85	Albany City Unified School District	9/1/2022	Yes	4
86	Lemoore Union High	9/1/2022	Yes	1
87	Fall River Joint Unified School District	9/15/2022	No	1
88	Oro Grande Elementary School District	9/15/2022	No	1
89	Reef-Sunset Unified School District	9/15/2022	Yes	2
90	Victor Valley Community College District	9/21/2022	No	0
91	Sutter County Office of Education	9/21/2022	Yes	1
92	Santa Maria Joint Union School District	9/21/2022	Yes	1
93	Yuba City Unified School District	9/21/2022	No	0
94	Butte Community College District	9/21/2022	No	1
95	Buena Park School District	9/28/2022	Yes	2
96	Rosedale Union School District	9/28/2022	No	0
	Total	96	65	199

Notes:

Yes - 65audits disclosed a high risk of systemic reporting errors related to incorrect reporting of compensation, sick leave, or post-retirement earnings data which could potentially impact the district and member accounts.

Limited & Full Scope Audits Employers with Systemic Findings						
	Audits	Employers with Systemic Findings	Percentage of Employers with Systemic Findings			
Limited-Scope Audits	91	62	68%			
Full-Scope Audits	5	3	60%			
Totals	96	65	68%			