

Employer Audit Reports Issued from January 1, 2021, to December 31, 2021

	Common Finding Type:				Un-Reported Post-Retirement Earnings (1)	Incorrectly Reported Member Earnings as Non-Member Earnings (2)	Incorrectly Reported Earnings to DB Instead of DBS or Error in Pay Rate or Non-Creditable Earnings to DB (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 Members Identified	Active Members Identified	Retirees Identified	Retirees Identified
	K12 School District:								
1	Oroville City ESD	1/14/2021	5	Yes	2		4	3	2
2	San Carlos Elementary SD	1/14/2021	2	Yes			2		
3	Kingsburg Joint Union High SD	1/14/2021	2	Yes			12		
4	San Maino USD	1/14/2021	1	Yes			7		
5	Lancaster Elementary SD	1/21/2021	2	Yes			9		
6	Franklin-McKinley ESD (NF)	1/21/2021	0						
7	Bonsall Unified SD (NF)	1/28/2021	0						
8	Corcoran Joint USD (NF)	1/28/2021	0						
9	Nevada Joint Union High SD	1/28/2021	2	Yes			3		
10	Santa Barbara USD	2/4/2021	2	Yes			9		
11	Bret Harte UHSD	2/18/2021	1		1				
12	McFarland USD	2/18/2021	2	Yes			4		
13	Central Elementary SD (NF)	2/18/2021	0						
14	Yreka Union Elementary SD	2/18/2021	1				1		
15	Compton USD	2/18/2021	2				4		
16	Summerville USD	2/25/2021	3	Yes			9		
17	Vallejo City USD	3/4/2021	2	Yes			3		
18	Brawley Elementary SD	3/11/2021	4	Yes	2		6	6	
19	Las Lomas Elementary SD (NF)	3/11/2021	0						
20	Wasco Union Elementary SD (NF)	3/25/2021	0						
21	Calaveras USD	4/1/2021	7		3		7	2	1
22	Los Nietos SD	4/1/2021	2	Yes			2		

Employer Audit Reports Issued from January 1, 2021, to December 31, 2021

	Common Finding Type:				Un-Reported Post-Retirement Earnings (1)	Incorrectly Reported Member Earnings as Non-Member Earnings (2)	Incorrectly Reported Earnings to DB Instead of DBS or Error in Pay Rate or Non-Creditable Earnings to DB (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 Members Identified	Active Members Identified	Retirees Identified	Retirees Identified
	K12 School District:								
23	Brisbane Elementary SD	4/8/2021	2	Yes			8		
24	Campbell Union High SD	4/8/2021	1	Yes			3		
25	Castro Valley USD	4/15/2021	3	Yes		1	2	1	2
26	Sonora High SD	4/15/2021	1	Yes			3		
27	Coalinga-Huron Joint USD	4/15/2021	3	Yes			4		
28	North Monterey County USD	4/15/2021	1	Yes			6	2	
29	Selma Unified SD	4/15/2021	1	Yes			3		
30	Pittsburg USD	4/15/2021	2	Yes			4		
31	Wasco Union High SD	4/15/2021	3				1	1	
32	Port of Lost Angeles High SD	4/22/2021	4	Yes			13		
33	Brentwood Union Elementary SD	4/29/2021	1	Yes			2		
34	Vacaville Unified SD	5/13/2021	1		1				
35	Central USD	5/13/2021	5		2	1	4	1	
36	Woodside Elementary SD	5/13/2021	2				3		
37	Livermore Valley Joint USD	5/20/2021	4	Yes	4		5		
38	Sutter Union High SD	5/20/2021	1	Yes			4		
39	Calexico USD (NF)	5/20/2021	0						
40	Delano Joint Union High SD (NF)	5/20/2021	0						
41	Sunrise Middle School SD	6/3/2021	4	Yes			12		
42	Pollock Pines Elementary SD	6/10/2021	3	Yes	2		1	1	1
43	Mendota USD	6/10/2021	2	Yes			3	1	
44	Buellton Union Elementary SD	6/17/2021	1	Yes			6		

Employer Audit Reports Issued from January 1, 2021, to December 31, 2021

	Common Finding Type:				Un-Reported Post-Retirement Earnings (1)	Incorrectly Reported Member Earnings as Non-Member Earnings (2)	Incorrectly Reported Earnings to DB Instead of DBS or Error in Pay Rate or Non-Creditable Earnings to DB (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 Members Identified	Active Members Identified	Retirees Identified	Retirees Identified
	K12 School District:								
45	Antelope Valley USD	7/1/2021	2	Yes			1		
46	Fremont Union HSD	7/8/2021	4	Yes			11		
47	Belleview Elementary SD	7/8/2021	4	Yes			6		
48	Riverbank USD	7/15/2021	3	Yes			3		
49	Washington USD (Yolo County)	7/15/2021	3	Yes			14		
50	Arvin Union Elementary SD	7/15/2021	2	Yes			3		
51	Fresno Unified SD	7/15/2021	1	Yes			6		
52	San Gabriel USD	7/22/2021	1	Yes			1		
53	Chico USD	7/22/2021	3	Yes			7		
54	Dos Palos-Oro Loma Joint USD	7/29/2021	2	Yes			2		
55	Antioch USD	8/12/2021	5	Yes	4	1	2	1	2
56	Washington USD (Fresno County)	8/12/2021	2	Yes			5		
57	Monrovia USD	8/19/2021	1	Yes			1		
58	Duarte USD	8/19/2021	1	Yes			1		
59	Chawanakee USD	8/19/2021	2	Yes			6		
60	Sonoma Valley USD	9/9/2021	1	Yes			6		
61	Coronado Unified SD	9/16/2021	1						
62	Delano Union Elementary SD	9/16/2021	1	Yes			4		
63	Moreland Elementary SD	9/23/2021	3	Yes			4	2	
64	Moreno Valley USD	9/30/2021	1	Yes			4		
65	Pacific Grove USD	10/7/2021	2	Yes			9		
66	Redlands USD	10/14/2021	1	Yes			4		

Employer Audit Reports Issued from January 1, 2021, to December 31, 2021

	Common Finding Type:	Final Report Date	Total Number of Finding(s)	Systemic Reporting Error	Un-Reported Post-Retirement Earnings (1)	Incorrectly Reported Member Earnings as Non-Member Earnings (2)	Incorrectly Reported Earnings to DB Instead of DBS or Error in Pay Rate or Non-Creditable Earnings to DB (3)		Incorrectly Reported Basic Sick / Excess Sick or Base Days (4)
	Employer Type:				Retirees Identified	Active Members Identified	Active Members Identified	Retirees Identified	Retirees Identified
	K12 School District:								
67	Fontana USD	10/14/2021	3	Yes			7		
68	Culter-Orosi JUSD	10/14/2021	2	Yes			6		
69	Round Valley Unified SD	10/21/2021	1	Yes			3		
70	Columbia Union SD	10/21/2021	2	Yes			6		
71	Seeley Union Elementary SD (NF)	11/4/2021	0						
72	Shasta Union High SD	12/9/2021	1				1		
73	Marysville Joint Unified SD	12/9/2021	3	Yes			8		
	Sub-Total: (73 K12 Districts)		143	54	21	3	301	21	8
	County Office of Education:								
74	Contra Costa COE	1/14/2021	5		5		4	6	
75	Solano COE	1/14/2021	1	Yes			4		
76	Colusa COE	4/1/2021	4	Yes			8		
	Sub-Total: (3 COE)		10	2	5	0	16	6	0
	Community College District:								
77	Santa Rosa Junior College CD	2/25/2021	1	Yes			2		
78	Allan Hancock Joint Community CD	3/18/2021	2	Yes					8
79	Yuba CCD	4/15/2021	2	Yes			11		
80	Ventura CCD (NF)	8/12/2021	0						
81	Feather River CCD	8/12/2021	3	Yes			6	1	

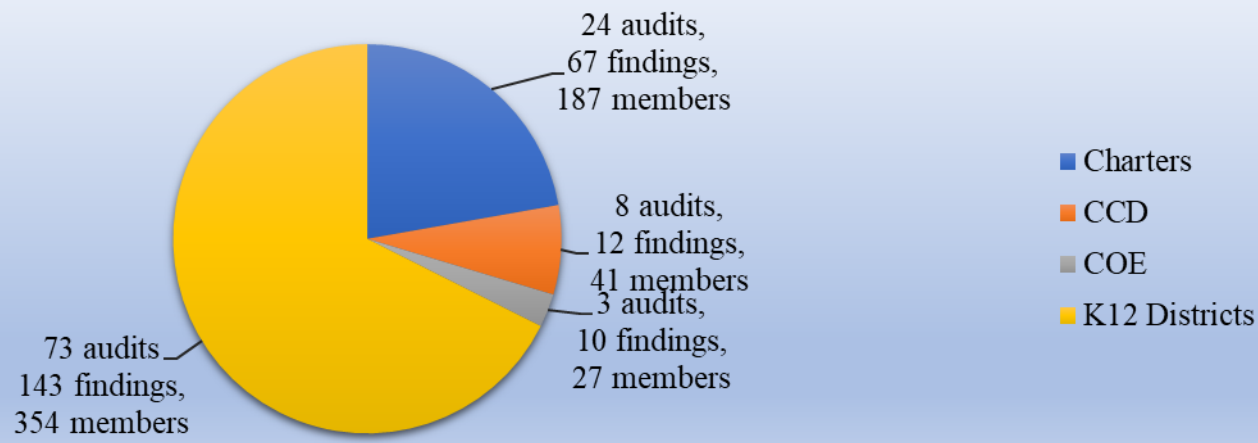
Employer Audit Reports Issued from January 1, 2021, to December 31, 2021

	Common Finding Type:	Final Report Date	Total Number of Finding(s)	Systemic Reporting Error	Un-Reported Post-Retirement Earnings (1)	Incorrectly Reported Member Earnings as Non-Member Earnings (2)	Incorrectly Reported Earnings to DB Instead of DBS or Error in Pay Rate or Non-Creditable Earnings to DB (3)		Incorrectly Reported Basic Sick / Excess Sick or Base Days (4)
	Employer Type:				Retirees Identified	Active Members Identified	Active Members Identified	Retirees Identified	Retirees Identified
82	San Luis Obispo County Community CD	9/9/2021	3	Yes			8		
83	Glendale CCD	12/9/2021	1	Yes			5		
84	Santa Barbara CCD (NF)	12/16/2021	0						
	Sub-Total: (8 CCD)		12	6	0	0	32	1	8
	Charter Schools:								
85	College Bridge Academy	1/14/2021	4	Yes	1		14		
86	The Education Corps	1/14/2021	6	Yes	1	2	12		
87	Ace Charter	1/14/2021	2				10		
88	Youthbuild Charter of California	1/21/2021	7	Yes	1	8	17		
89	Sage Oak Charter School	2/25/2021	2	Yes			8		
90	San Diego Virtual School	3/25/2021	3	Yes			3		
91	Mission Vista Academy (NF)	4/29/2021	0						
92	Excellent Performance Innovation Citizenship	5/13/2021	2	Yes			3		
93	Champs Charter HS of Arts	6/17/2021	2	Yes			7		
94	Arts in Action Community Charter	7/22/2021	3	Yes			7		
95	Pacific Coast Academy-Inspire	7/22/2021	4	Yes			6		
96	Yosemite Valley Charter (NF)	7/29/2021	0						
97	Cabrillo Coast Academy	9/9/2021	5	Yes			8	1	
98	California Pacific Charter School	9/9/2021	3	Yes			11		
99	Blue Ridge Academy	9/16/2021	5	Yes			13		

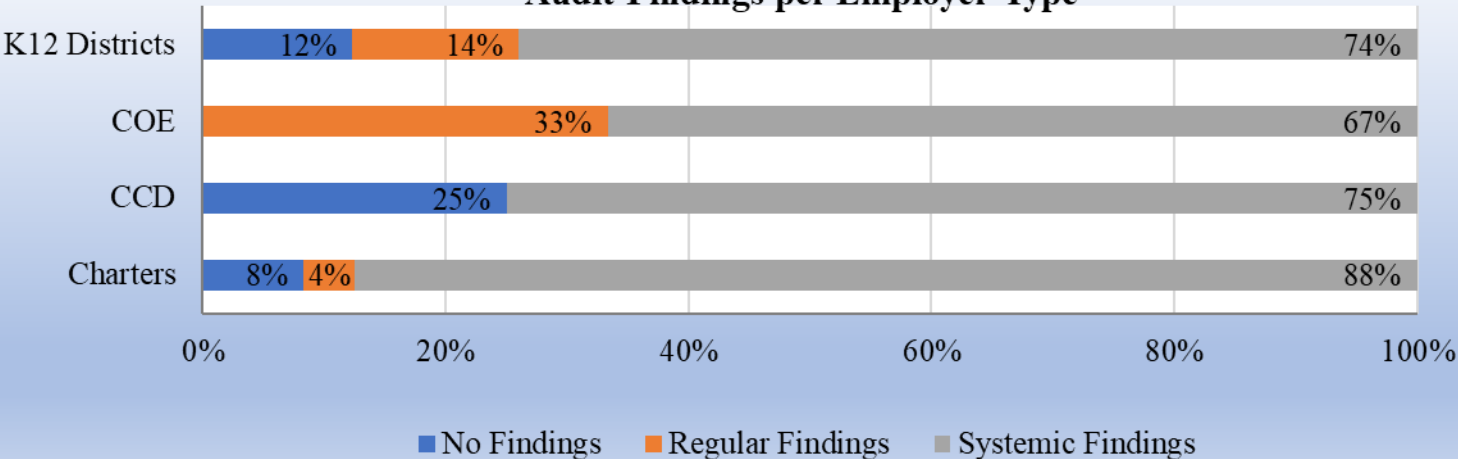
Employer Audit Reports Issued from January 1, 2021, to December 31, 2021

	Common Finding Type:	Final Report Date	Total Number of Finding(s)	Systemic Reporting Error	Un-Reported Post-Retirement Earnings (1)	Incorrectly Reported Member Earnings as Non-Member Earnings (2)	Incorrectly Reported Earnings to DB Instead of DBS or Error in Pay Rate or Non-Creditable Earnings to DB (3)		Incorrectly Reported Basic Sick / Excess Sick or Base Days (4)
					Retirees Identified	Active Members Identified	Active Members Identified	Retirees Identified	Retirees Identified
	Employer Type:								
	Charter Schools:								
100	PUC CALS Middle School and Early College High	9/16/2021	4	Yes			9		
101	Lazear Charter Academy	9/16/2021	3	Yes			12		
102	Natomas Charter School	10/14/2021	1	Yes			2		
103	Aspire Pacifica College Prep Academy	10/21/2021	2	Yes			7		
104	Aspire Ollin University Preparatory Academy	10/21/2021	2	Yes			6		
105	River Springs Charter	11/4/2021	1	Yes			3		
106	Yu Ming Charter	12/2/2021	2	Yes			5		
107	Pacific View Charter	12/2/2021	2	Yes			3		
108	Rio Valley Charter	12/9/2021	2	Yes			7		
	Sub-Total: (24 Charters)		67	21	3	10	173	1	0
	GRAND TOTAL (108)		232	83	29	13	522	29	16
<p><u>Notes:</u> Yes - 83 audits 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.</p> <p>NF – 13 No Finding Audits</p>									

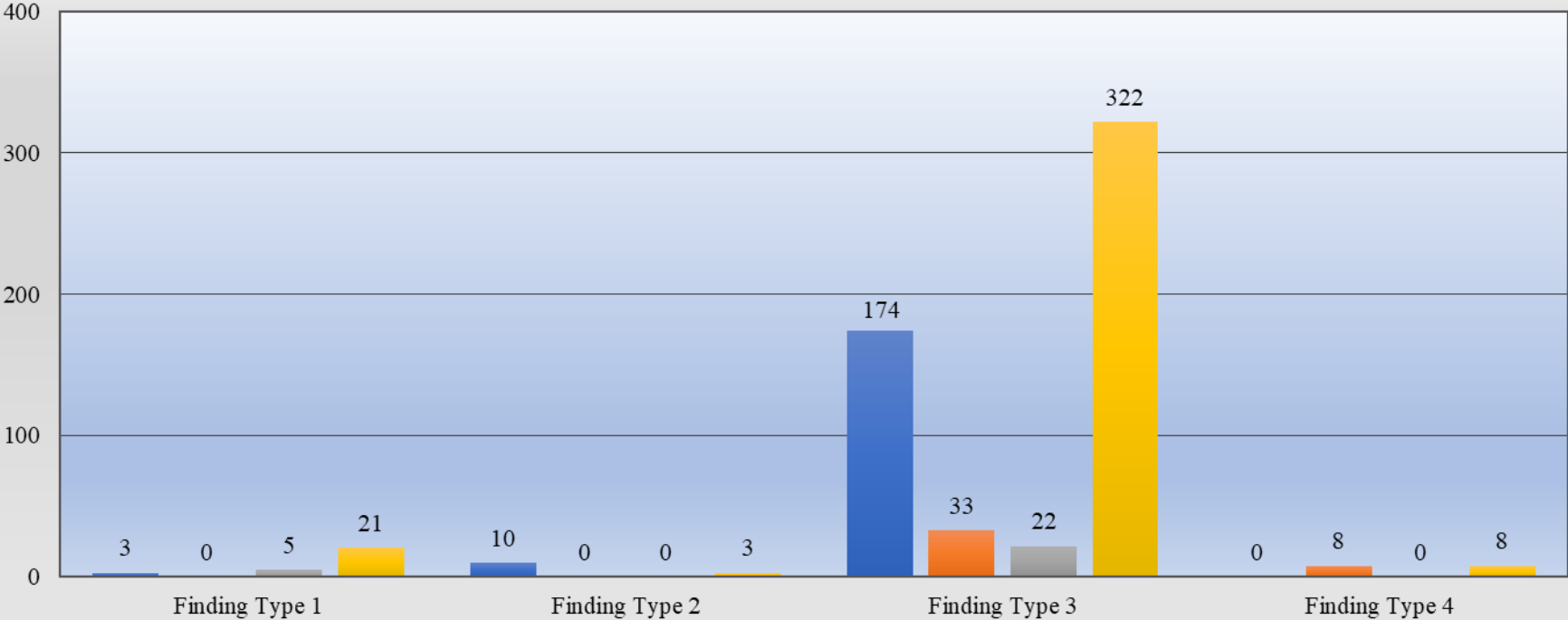
Employer Type & Common Finding Results



Audit Findings per Employer Type



Number of Sampled Members Impacted by Common Finding Type



- Charters
- CCD
- COE
- K12 Districts

Common Finding Type:

- 1 - Unreported post-retirement earnings
- 2 - Incorrectly reported member earnings as non member earnings
- 3 - Incorrectly reported earnings to DB instead of DBS or errors in pay rate or non-creditable earnings DB
- 4 - Incorrectly reported basic sick / excess sick or base days

Employers with Systemic Findings from January 1, 2021 to December 31, 2021

Employers with Systemic Findings						
No.	Employer	Audit Report Date	Sampled Members	List Provided	Additional Members	Systemic Finding Type
1	The Education Corps	1/14/2021	13	Y	10	Extra-duty earnings, did not report limited-term compensation, creditable compensation, and mandatory membership earnings
2	Oroville City ESD	1/14/2021	5	Y	226	Extra-duty earnings, one-time payments
3	College Bridge Academy	1/14/2021	14	Y	10	Did not report creditable compensation, extra-duty earnings, limited-term payments
4	Solano COE	1/14/2021	4	N		Extra-duty earnings
5	San Maino USD	1/14/2021	7	N		Extra-duty earnings
6	San Carlos Elementary SD	1/14/2021	1	Y	15	Pay rate and compensation
7	Kingsburg Joint Union High SD	1/14/2021	12	Y	17	Extra-duty earnings, special compensation
8	Lancaster Elementary SD	1/21/2021	9	Y	616	One-time payments, did not provide documentation to support reported compensation
9	Youthbuild Charter of California	1/21/2021	26	Y	41	Extra-duty earnings, base salary, did not report creditable compensation and mandatory membership earnings
10	Nevada Joint Union High SD	1/28/2021	2	Y	10	Non-creditable compensation
11	Santa Barbara USD	2/4/2021	9	N		Extra-duty earnings, did not provide documentation to support compensation
12	McFarland USD	2/18/2021	3	Y	28	Special compensation
13	CCVS-Sage Oak Charter School	2/25/2021	8	Y	0	Extra-duty earnings, compensation
14	Santa Rosa Junior College District	2/25/2021	2	Y	0	Extra-duty earnings
15	Summerville USD	2/25/2021	9	Y	30	Extra-duty earnings, did not provided supporting documentation for special compensation, one-time payments
16	Vallejo City USD	3/4/2021	3	N		Special compensation, compensation

Employers with Systemic Findings from January 1, 2021, to December 31, 2021

No.	Employer	Audit Report Date	Sampled Members	List Provided	Additional Members	Systemic Finding Type
17	Brawley Elementary SD	3/11/2021	12	Y	110	Lottery stipend, signing bonus stipend, compensation
18	Allan Hancock Joint Community CD	3/18/2021	8	N		Unused basic and excess sick leave, contract base service days
19	San Diego Virtual School	3/25/2021	2	Y	2	Extra-duty earnings, non-creditable compensation
20	Los Nietos SD	4/1/2021	2	N		Extra-duty earnings, non-creditable compensation
21	Colusa COE	4/1/2021	6	Y	16	Compensation, one-time payments
22	Campbell Union High SD	4/8/2021	3	Y	215	Class size and caseload overage
23	Brisbane Elementary SD	4/8/2021	6	Y	14	Extra-duty earnings
24	Selma Unified SD	4/15/2021	3	N		Extra-duty earnings
25	Castro Valley USD	4/15/2021	6	Y	313	Non-creditable compensation, unused sick leave
26	Coalinga-Huron Joint USD	4/15/2021	4	Y	303	Special compensation, limited-term payments, non-creditable compensation
27	Pittsburg USD	4/15/2021	3	Y	3	Regular salary
28	North Monterey County USD	4/15/2021	8	Y	298	Extra-duty earnings
29	Sonora High SD	4/15/2021	3	Y	6	Extra-duty earnings
30	Yuba CCD	4/15/2021	11	N		Extra-duty earnings, non-creditable compensation
31	Port of Lost Angeles High SD	4/22/2021	18	N		Compensation, extra-duty earnings, did not provide supporting documentation for special compensation, non-creditable compensation
32	Brentwood Union Elementary SD	4/29/2021	2	Y	0	Special compensation
33	Excellent Performance Innovation Citizenship	5/13/2021	3	Y	0	Non-creditable compensation, did not provide documentation to support reported compensation
34	Sutter Union High SD	5/20/2021	4	Y	0	Extra-duty earnings
35	Livermore Valley Joint USD	5/20/2021	7	Y	252	Extra-duty earnings, did not report post-retirement earnings
36	Sunrise Middle School District	6/3/2021	10	Y	2	Non-creditable compensation, extra-duty earnings

Employers with Systemic Findings from January 1, 2021, to December 31, 2021

No.	Employer	Audit Report Date	Sampled Members	List Provided	Additional Members	Systemic Finding Type
37	Pollock Pines Elementary SD	6/10/2021	2	Y	0	Did not report outgrowth activity earnings
38	Mendota USD	6/10/2021	4	N		Compensation, limited-term payments
39	Buellton Union ESD	6/17/2021	6	Y	30	Extra-duty earnings
40	Champs Charter HS of Arts	6/17/2021	7	Y	73	Compensation, extra-duty earnings
41	Antelope Valley USD	7/1/2021	1	N		Class size overage
42	Fremont Union HSD	7/8/2021	10	Y	264	Extra-duty earnings, compensation, extra-period earnings
43	Belleview Elementary SD	7/8/2021	4	Y	5	Extra-duty earnings
44	Arvin Union Elementary SD	7/15/2021	2	N		Attendance Incentive stipend
45	Fresno Unified School District	7/15/2021	6	Y	565	Extra-duty earnings
46	Washington USD (Yolo County)	7/15/2021	14	Y	105	Special compensation, limited-term payments, extra-duty earnings
47	Riverbank USD	7/15/2021	4	N		Did not provide supporting documentation to support reported special compensation, limited-term payment
48	Arts in Action Community Charter	7/22/2021	9	N		Incorrectly reported compensation, base salary and retroactive payment
49	Chico USD	7/22/2021	6	N		Extra-duty earnings, non-creditable compensation
50	Pacific Coast Academy (Inspire)	7/22/2021	4	N		Class overage stipends, pay rates
51	San Gabriel USD	7/22/2021	1	Y	1	Base salary
52	Dos Palos-Oro Loma Joint USD	7/29/2021	1	Y	0	Compensation
53	Feather River CCD	8/12/2021	6	N		Extra-duty earnings, non-creditable compensation
54	Washington USD (Fresno County)	8/12/2021	5	N		Compensation, non-creditable compensation
55	Antioch USD	8/12/2021	6	Y	50	Extra-duty earnings, post-retirement earnings
56	Monrovia USD	8/19/2021	1	N		Compensation
57	Duarte USD	8/19/2021	1	N		Extra-duty earnings
58	Chawanakee USD	8/19/2021	6	Y	25	Extra-duty earnings

Employers with Systemic Findings from January 1, 2021, to December 31, 2021

No.	Employer	Audit Report Date	Sampled Members	List Provided	Additional Members	Systemic Finding Type
59	Sonoma Valley USD	9/9/2021	6	Y	97	Extra-duty earnings
60	San Luis Obispo CCD	9/9/2021	7	N		Extra-duty earnings, compensation
61	California Pacific Charter School	9/9/2021	11	N		Compensation, extra-duty earnings, limited-term payments
62	Cabrillo Coast Academy	9/9/2021	5	Y	4	Class coverage stipends, pay rates
63	Lazear Charter Academy	9/16/2021	5	N		Non-creditable compensation
64	Delano Union Elementary SD	9/16/2021	4	N		Special compensation
65	PUC CALS Middle School and Early College High	9/16/2021	3	N		Special compensation
66	Blue Ridge Academy	9/16/2021	4	N		Class coverage stipends, pay rates and earnings
67	Moreland Elementary SD	9/23/2021	3	N		Stipends, retroactive payments
68	Moreno Valley USD	9/29/2021	4	N		Limited-term payments
69	Pacific Grove USD	10/7/2021	9	N		Extra-duty earnings, non-creditable compensation
70	Culter-Orosi JUSD	10/14/2021	5	N		Extra-duty earnings
71	Redlands USD	10/14/2021	4	N		Base salary
72	Fontana USD	10/14/2021	7	N		Extra-duty earnings, non-creditable compensation, base salary
73	Natomas Charter	10/14/2021	2	N		Extra-duty earnings
74	Aspire Ollin University Preparatory Academy	10/21/2021	5	N		Additional assignment earnings
75	Round Valley Unified SD	10/21/2021	3	N		Additional assignment earnings
76	Aspire Pacifica College Prep Academy	10/21/2021	5	N		Additional assignment earnings
77	Columbia Union SD	10/21/2021	7	Y	10	Extra-duty earnings, non-creditable compensation
78	River Springs Charter	11/4/2021	3	N		Additional assignment earnings
79	Pacific View Charter	12/2/2021	3	N		Extra-duty earnings

Employers with Systemic Findings from January 1, 2021, to December 31, 2021

No.	Employer	Audit Report Date	Sampled Members	List Provided	Additional Members	Systemic Finding Type
80	Yu Ming Charter	12/2/2021	4	N		Extra-duty earnings
81	Marysville Joint Unified School District	12/9/2021	8	Y	741	Additional duty earnings, limited-term payment, non-creditable compensation
82	Glendale CCD	12/9/2021	5	N		Extra-duty earnings
83	Rio Valley Charter	12/9/2021	6	N		Extra-duty earnings
Totals	83		482		4507	

Note:

N - Employer has not provided CalSTRS list of members related to systemic finding.

As of 1/13/2022 – 42 Employers provided systemic list with additional systemic members impacted.

Limited Scope & Full Scope Audits – Employers with Systemic Findings CY 2021			
	Audits	Employers with Systemic Findings	Percentage of Employers with Systemic Findings
Limited Scope Audits	93	71	76%
Full Scope Audits	15	12	80%
Totals	108	83	77%

