

**RESOLUTION RATIFYING AUDIT RESOLUTION ACTION PLAN BETWEEN
CALPERS AND PLUMAS COUNTY REQUESTING AUDIT EXTENSION AND
SIGNATORY AUTHORITY FOR TO GABRIEL HYDRICK, COUNTY
ADMINISTRATOR**

WHEREAS, Plumas County Personnel Rule 3.04 Payroll and Retirement Records are management in the Auditor's / Controller Department; and

WHEREAS, during the Fiscal Year 2020/2021 needs may arise to amend the Public Agency Review - Audit Resolution Action Plan; and

WHEREAS, this is necessary to accurately report Longevity Pay as pensionable compensation into the California Public Employee's Retirement System (CalPERS) Retirement System; and

WHEREAS, this action is to meet Article 4, Section 571.1 of Chapter 2 of Division 1 of Title 2 of the California Code of Regulations for "pensionable compensation":

NOW, THEREFORE BE IT RESOLVED by the Plumas County Board of Supervisors as follows:

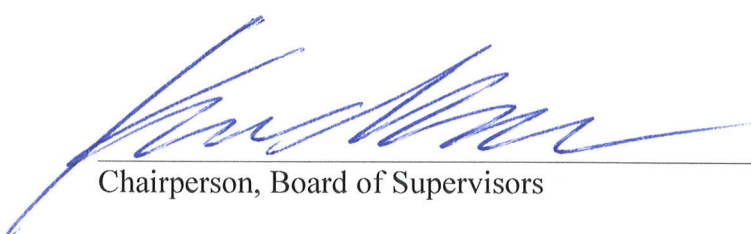
1. That the Public Agency Review – Audit Resolution Action Plan is approved as presented.
2. That the County Administrator is authorized to sign the Public Agency Review – Audit Resolution Action Plan on behalf of Plumas County and request an extension from October 31, 2020 to March 31, 2021.

The foregoing Resolution is duly passed and ratified by the Board of Supervisors of the County of Plumas, State of California, at a regular meeting of said Board held on the 10th day of November 2020 by the following vote:

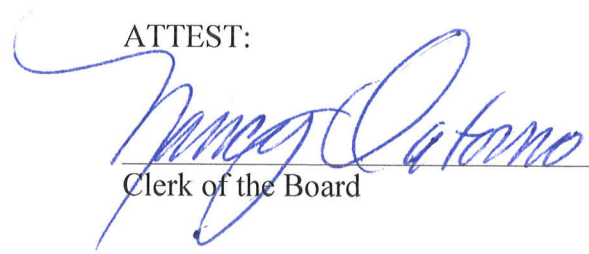
AYES: SUPERVISORS SIMPSON, THRALL, ENGEL, GOSS

NOES: NONE

ABSENT: NONE


Chairperson, Board of Supervisors

ATTEST:


Clerk of the Board

Public Agency Review - Audit Resolution Action Plan

A. Employer Information

Employer Contact Information

Employer Name	County of Plumas
Mailing Address	520 Main Street, Room 115
Street Address	Same
City, State, Zip	Quincy, CA 95971
Agency's Governing Body Meeting Dates	First three (3) Tuesday's of each month, unless otherwise scheduled.

Employer Contact: The person responsible for coordinating or completing the work

Name	Roberta Allen & Nancy Selvage
Title	Auditor/Controller & Human Resources Director
Telephone:	530 283-6248 & 530 283-6443
Email:	robertaallen@countyofplumas.com & nancyselvage@countyofplumas.com
Hours of Work	8:00 am to 5:00 pm

Employer Third-Party Administrator

1. Is a third-party administrator (TPA) involved in the error resolution plan?

YES X NO

2. If yes, please indicate their name, title, telephone number, and email address.

TPA Name	CentralSquare Case #01573286
Contact Name	Preethi Puttapaka and Ellen Peng
Title	Analyst
Telephone:	800-292-4526
Email:	preethi.puttapaka@centralsquare.com & Chunlan.Peng@centralsquare.com

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B. Memorandum of Understanding (If not applicable, skip this section.)

3. Will your agency amend its Memorandum of Understanding (MOU)?

YES _____ NO X

4. By what date do you believe you will have an amended Memorandum of Understanding Contract completed?

MM/DD/YYYY:

5. Do you foresee any events that may delay the completion of the amended Memorandum of Understanding? If yes, please describe the events and how they will be resolved.

C. Agency Resolution Action Plan

6. What do you believe is the source of the errored payroll contribution data (payroll data)?

We have been working with an outdated data base and are developing new payroll data base for payroll using Tyler Munis system. Are current older data base is not providing us the options to build appropriate pay codes for longevity reporting.

7. What administrative actions will be taken to prevent further errors from occurring?

We are working with the vendor to build the pay codes work appropriately for longevity reporting.

8. How many weeks or months will be needed to resolve the errored payroll data?

We thought it was resolved last October 30, 2020, but we have the problem payroll system over charging retirement twice, both longevity pay as well as the base pay.

9. What date will the payroll work begin?

MM/DD/YYYY: Human Resources and the Auditor's department have been working on this issue.

10. What date will the payroll work be completed?

MM/DD/YYYY: 03/31/2020. I really want this to work as soon as possible.

Public Agency Review - Audit Resolution Action Plan

11. How many employees from the Agency will be assigned to resolve the errored payroll data?.

We have IT, HR, and the Auditor department working on this issue. Five staff dedicated to this project.

12. Approximately how many payroll records will be resolved each week/month?

Goal is to resolve issues as soon as possible once the system is working properly.

D. Third-Party Administrator Participation (If no TPA participation, skip this section.)

13. What responsibility will the TPA have in the errored payroll data Action Plan?

The Vendor will need to assist Plumas County with system errors so we can properly run the longevity pay codes we have built.

14. What will the TPA do to assist in clearing the errored payroll data?

That is a good question, in one main challenge has to do with their cooperation.

E. Assessing & Monitoring the Public Agency Review-Audit Resolution Action Plan

15. What information can CalPERS provide to assist your Agency with the PAR Action Plan?

Samuel Camacho Jr. and Carlos Velazquez have been very helpful in assisting us through this process. Having their continued assistance will be very important to the County's success. with longevity pay reporting.

16. Of the Agency's employees responsible for resolving the audit findings, which CalPERS Employer Training resources related to the audit findings have your employees already completed?

Tina Terrazas and myself, Nancy Selvage, have completed most the available trainings CalPERS offers. We have not seen a training on Longevity Reporting or Pay Schedules, but wish CalPERS would offer this training.

17. Of the Agency's employees responsible for resolving the audit finding, which CalPERS Employer Training resources related to the audit finding will your employees enroll in and complete to mitigate future errors?

The longevity pay, pay schedules trainings, and other trainings as needed.

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18. What risks may exist to the success of your Action Plan?

Vendor not cooperating with our request for technical support.

19. What contingency plans are in place?

Keep requesting by calling and emailing the vendor contacts. If this continues to not work, then we may need to have a third party work on our payroll system to develop a work around.

20. Please list the reoccurring dates for weekly/monthly check-ins to monitor progress?

Weekly would be great. Perhaps each Wednesday or Thursday of the week in the morning.

21. Who will attend for weekly/monthly check-ins to monitor progress?

Representatives for IT, HR, and Auditor's department. Greg Ellingson, Tina Terrazas, Elaine Yates, and Nancy Selvage.

Public Agency Review - Audit Resolution Action Plan

E. Authority and Responsibility

The Agency Name: County of Plumas (Agency) agrees in good faith to uphold and adhere to the Public Agency Review (PAR) Audit Resolution Action Plan (Action Plan) outlined herein this request upon the approval of CalPERS' designee.

The Agency and its Head Designee/Director/Chair and/or Delegated Authority, understand and acknowledge that CalPERS' Audit Compliance & Resolution (ACR) Program enforces the compliance and resolution of the PAR-Audits to ensure Public Agencies, State Agencies and Schools (Agency) comply with the Public Employees Retirement Law (PERL), the California Code of Regulations (CCR) and Government Code (GC). The Agency also acknowledges that unresolved PAR findings pose significant operational, financial and contractual risks for the Agency and its employees. In order to promote consistency in the proposed disciplinary actions for non-compliant and unlawful offenses on a statewide basis, the ACR Program will collaborate with the Agency with the intention to resolve the audit findings outlined in the PAR Audit which may involve, but not limited to, the Agency, the Agency's Union Representative(s), legal counsel, CalPERS Office of Audit Services (OFAS), the CalPERS Integrated Assurance Risk Council (IARC), CalPERS Board of Administration (Board) and the Board's Risk & Audit Committee (RAC).

Based on the nature and seriousness of the confirmed findings in the Agency's PAR-Audit and the agreements contained in the Action Plan, the Agency understands and acknowledges that CalPERS' ACR Program may request that proposed disciplinary actions be levied consistently and appropriately against the Agency.

By way of the signature below as the Agency's Head Designee/Director/Chair and/or Delegated Authority, the Agency assumes full responsibility to comply with all terms and conditions of resolution and compliance set forth in the Agency's Contract with CalPERS and will resolve the PAR – Audit in accordance with the PAR Action Plan Agreement approved by CalPERS.

Printed name of the Agency's Head Designee/Director/Chair and/or Delegated Authority
Gabriel Hydrick, County Administrator
Signature of the Agency's Head Designee/Director/Chair and/or Delegated Authority
Date November 3, 2020