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## The CalPERS Audit: How To Successfully Navigate The CalPERS Audit Process

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To ensure that public agencies correctly enroll members in CalPERS and accurately report compensation, CalPERS' Office of Audit Services regularly conducts audits of public agencies. You'll leave this session with the tools you need to prepare for, respond to, and redress audit findings, if appropriate. With specific examples from recent audits, you'll learn about the key compliance issues that result in the most common findings and how to address them, including: (1) salary schedules; (2) special compensation; (3) retired annuitants; (4) part-time/temporary employees; (5) unused sick leave; and, (6) independent contractors and affiliate agencies. You'll also learn about the key phases of the audit process and how to successfully navigate each phase to best position your agency to either avoid an audit finding, minimize the impact of an audit finding, or, if appropriate, challenge a finding.