

STATE CONTROLLER'S OFFICE
PERSONNEL/PAYROLL SERVICES DIVISION
P. O. BOX 942850
Sacramento, CA 94250-5878

DATE: April 6, 2016

LEAVE ACCOUNTING LETTER #16-002
(Civil Service Only)

TO: All Agencies in the California Leave Accounting System (CLAS)

FROM: Debra Spellman, Chief
Personnel/Payroll Services Division

RE: **EARNED BENEFIT AUDIT REPORT**

This letter has been revised to clarify that the Earned Benefit Audit Report will identify Earn and Credit Adjust transactions that exceed the limits defined by CalHR for the CTO, HC, and EX benefits.

In response to the California State Auditor's (CSA) request to implement additional CLAS auditing reports, and in order to report on a broader range of earned benefits, we discontinued the "High CTO, HC, or EX Earn Report" and replaced it with the monthly **Earned Benefit Audit (EBA) Report**. The EBA Report will continue to identify Earn and Credit Adjust transactions that exceed the hours below for the CTO, HC, and EX benefits. These are the limits defined by CalHR to be audited on a monthly basis:

CTO - Exceeds 80 hours
HC - Exceeds 30 hours
EX - Exceeds 8 hours

The newly expanded report also includes any Earn or Credit Adjust transactions keyed to any leave benefit for an excessively high amount. Since some of the data listed on the report may be valid, it is up to the departments to verify and correct, if necessary. The monthly EBA Report will generate on ViewDirect every first working day of the month and will reference transactions posted during the previous month.

A **Retroactive Earned Benefit Audit (Retro EBA) Report** is also being created for leave periods from January 2011 through December 2015. The Retro EBA Report includes Earn and Credit Adjust transactions keyed for excessively high amounts.

Both the Retro EBA Report and the monthly EBA Report will be available on ViewDirect as of February 2016. The monthly EBA Report will have a retention period of two months and the Retro EBA Report will remain on ViewDirect until June 2016. Printed copies of the reports will not be distributed, and departments may print from ViewDirect, as needed.

If you have any questions regarding this letter, please contact the Leave Accounting Liaison Unit at (916) 327-0756.

DS:EP:CLAS