



CALSTRS

Audit Services

Fiscal Year 2025-2026

Audit plan results

Presentation Overview



Audit plan results



Common audit findings

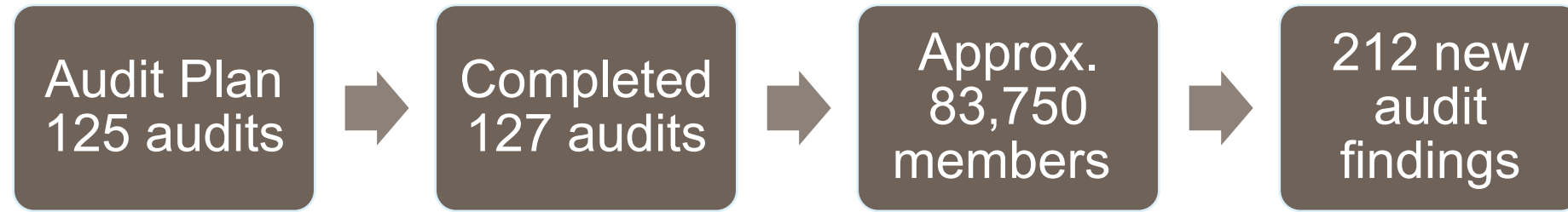


Employer audit finding resolution status

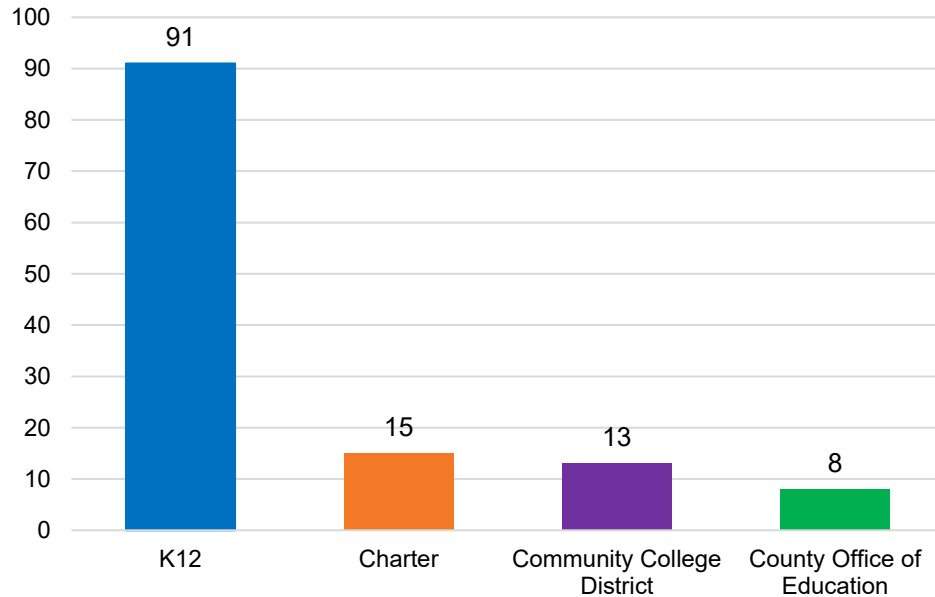


2026-27 Audit plan

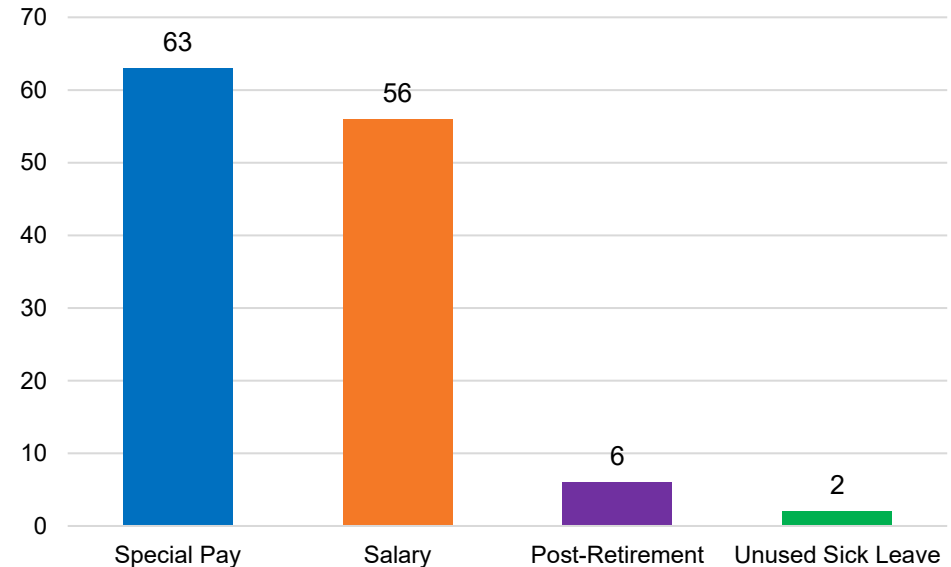
Total employer audits completed



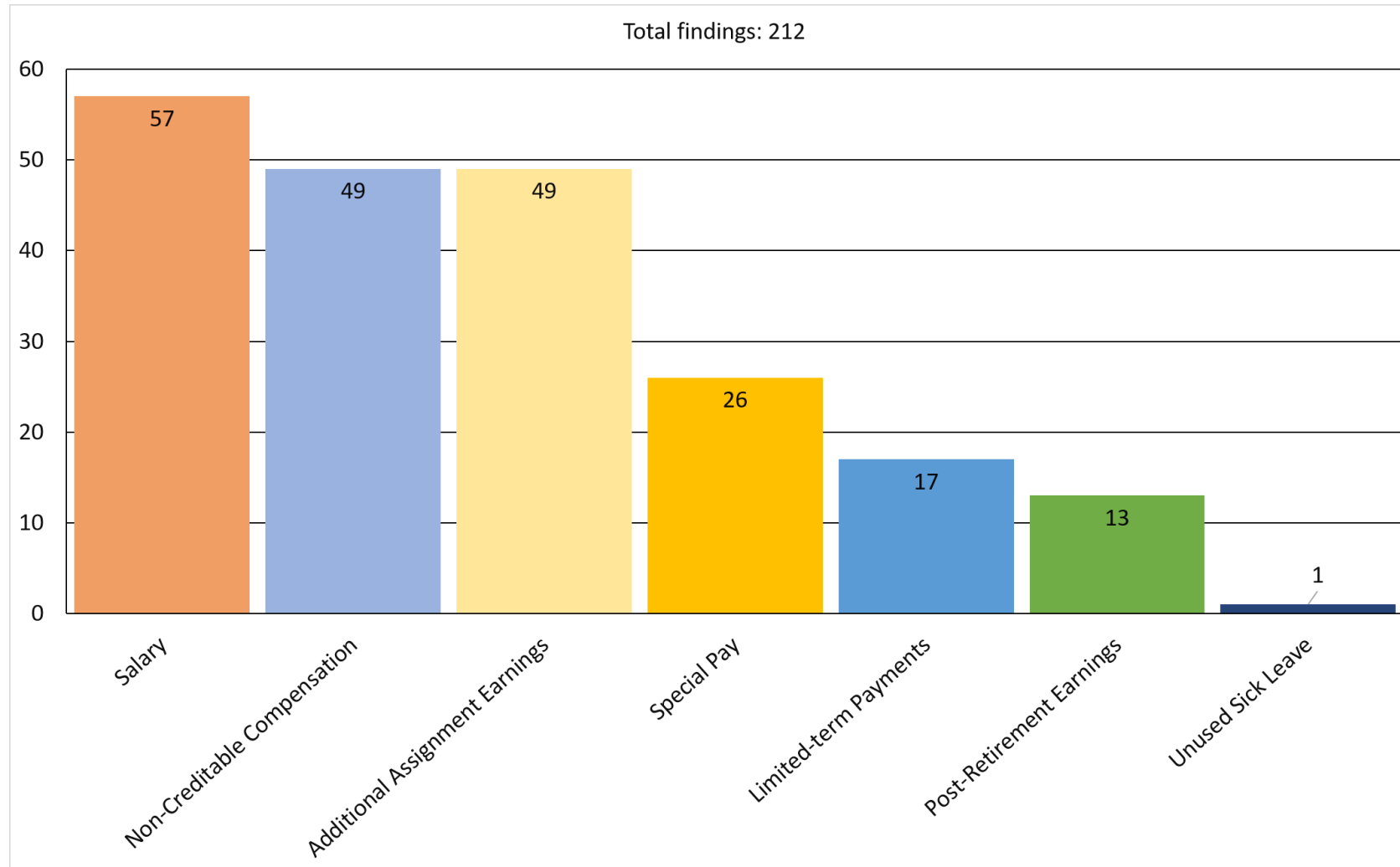
Employer type



Audit type



Employer audit findings

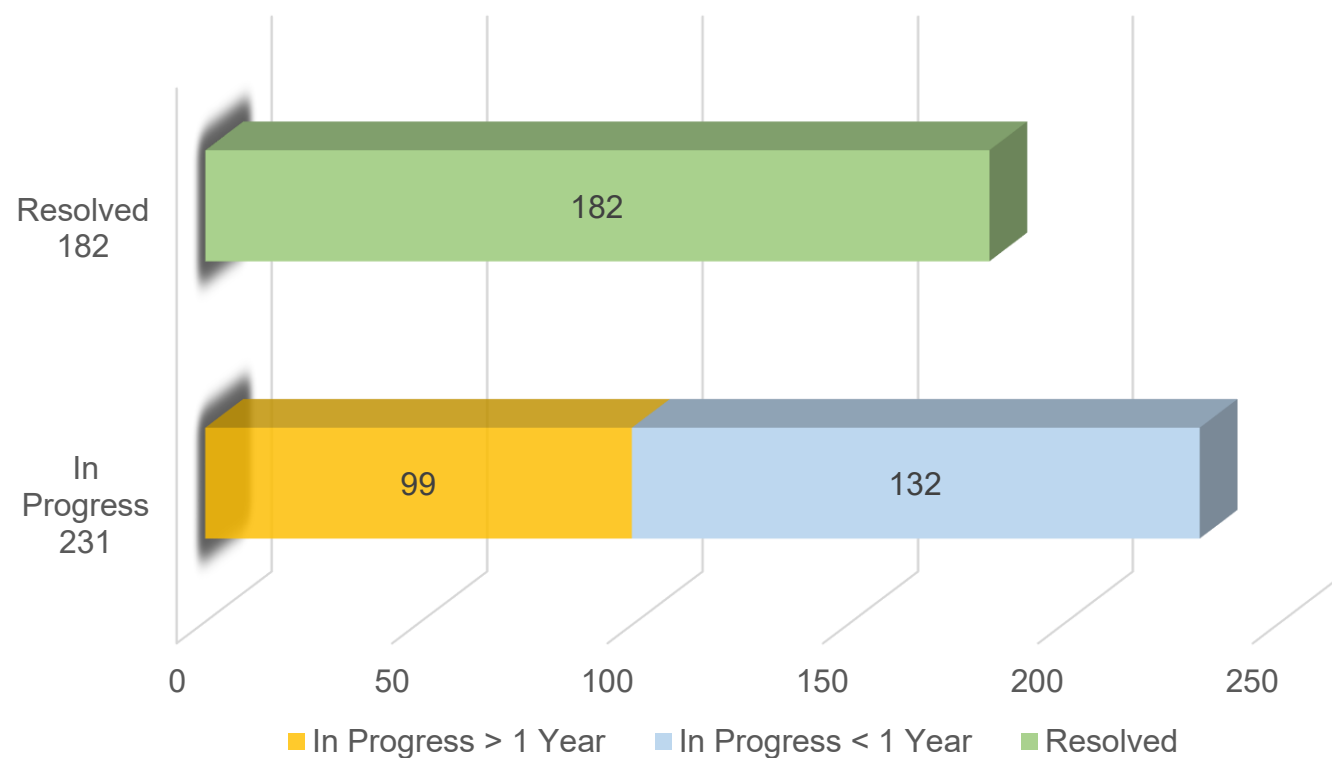


Common audit findings

- Salary
 - Retroactive salary adjustments
 - Incorrect calculation of earnings
- Non-creditable compensation
 - PEPRA members
 - Unsupported earnings
- Additional assignment earnings
 - Reported as special pay

Employer audit finding resolution status

As of June 30, 2026



2026-2027 Audit plan



Audit plan for 125 audits



Audit Types:

Salary
Special pay
Unused sick leave
Post-retirement earnings

Questions?

