



*The City of New York
Office of the Comptroller
Bureau of Financial Audit*

WILLIAM C. THOMPSON, JR.
Comptroller

**Audit Report on Pedagogical Pensioners of the
New York City Teachers' Retirement System
Working for the City after their Retirement
January 1, 2000, to December 31, 2000**

FL02-101A

May 13, 2002

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EXECUTIVE SUMMARY

Results in Brief

This audit was performed to identify those New York City Teachers' Retirement System (TRS) pensioners who may be illegally re-employed ("double-dippers" or "disability violators"), and to quantify the amounts of any improper payments to individuals who appear to be violators of New York State Retirement and Social Security Law (RSSL) § 211 and § 212, or New York City Charter § 1117, during calendar year 2000.

To discover the extent to which retired City employees were being improperly re-employed by City agencies, we asked the Audit Bureau's EDP Unit to perform a computer match of the approximately 245,000 New York City pensioners against a listing of all City workers (approximately 380,000) who received a W-2 wage statement from the Financial Information Services Agency (FISA) for the year 2000.¹ This matching process identified 2,033 individuals under the age of 70 who either received more than \$17,000 in 2000 (service retirees) or \$1,800 in 2000 (disability retirees). Of the 2,033 matched individuals, 1,599 were TRS retirees. Thirty-seven of these 1,599 individuals appeared to lack valid reasons for being on this list of matched pensioners. Accordingly, these re-employed TRS retirees may be in violation of applicable laws and regulations, and may have obtained approximately \$262,000 in improper pension payments in 2000.

¹A separate audit report will be issued for three of the five New York City retirement systems; in addition to this audit, the other two audits are #FL02-104A (NYCERS) and #FL02-106A (BERS). Normally, we audit the remaining two systems—FIRE and POLICE. However, we decided to postpone the audits of these systems because of the World Trade Center tragedy.

Consequently, we recommend that TRS officials:

- Investigate the individuals identified as concurrently receiving a pension while being re-employed in public service. TRS officials should also commence prompt recoupment action against those individuals found to be illegally collecting pensions.
- Forward to the Department of Investigation, if the circumstances warrant such action, the names of those individuals found to be illegally collecting pensions.
- Ascertain whether previous pension overpayments have been recouped and whether current pensions have been suspended for those individuals who have been cited in previous audits as “double-dippers” or “disability violators.”
- Send special reminders to service retirees under the age of 70 and to all disability retirees that clearly state their responsibilities regarding public service re-employment.
- Set up a monitoring program, in conjunction with the other retirement systems, to identify those City retirees re-employed in New York public service.
- Reinforce to City agencies, in conjunction with the other retirement systems, the importance of maintaining effective procedures to ensure that City pensioners comply with State and City laws regarding public service re-employment.

TRS Response

The matters covered in this report were discussed with officials of TRS during and at the conclusion of this audit. A preliminary draft of this report was sent to TRS officials and was discussed at an exit conference on March 2, 2002. On April 11, 2002, we submitted a draft report to TRS officials with a request for comments. TRS officials responded to the draft report on April 26, 2002. In his response, the Deputy Director of TRS stated:

“Please be advised that the Teachers’ Retirement System (TRS) is in full compliance with all your recommendations. Attached, please find a TRS updated status report, which describes the types of action that will be taken by TRS.

“Again, as part of the TRS original audit plan, it is customary for TRS to suspend a member’s pension allowance when that member exceeds his/her earnings after the limitation as cited under Section RSSL 212, RSSL 211, or NYC Chapter 1117 in an appropriate timely fashion.”

We also sent the draft audit report to the waiver-issuing agencies and to those agencies that re-employed TRS pensioners. We received a written response from the City University of New York (CUNY). In this response, CUNY’s Director of Internal Audit stated, in part:

“While the ultimate responsibility of keeping track of post retirement earnings remains with the re-employed retiree, the University and colleges will continue to monitor the employment activities of these individuals and work with the retirement systems to ensure compliance with the RSSL requirements. The two colleges, which employed the three adjunct instructors cited in the draft report, will provide whatever assistance is requested by TRS officials to resolve any pension overpayment situations for these three individuals.”

The full texts of these two written responses are included as addenda to this report.

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INTRODUCTION

Background

A New York City Teachers' Retirement System service retiree who is re-employed by the State or any of its political subdivisions may not continue to collect pension benefits, except in accordance with conditions established by the New York State Retirement and Social Security Law (RSSL), § 210 through § 216. In the case of Teachers' Retirement System disability retirees, the governing regulations are the New York City Administrative Code (Volume 3, Title 13) and the New York City Charter (§ 1117). If a post-retirement employee does not comply with the relevant laws, the practice is termed "double-dipping."

Pursuant to RSSL § 211, a service retiree (a person receiving an ordinary service retirement rather than a disability retirement) who is re-employed in New York public service and who exceeds the § 212 salary limitations may have his or her pension benefits denied, unless the prospective employer has requested a waiver from the State or municipal Civil Service Commission or other authorized agency setting forth the reasons for such request, and has then obtained a waiver from that agency.

New York State law grants the authority to issue waivers to the following seven agencies:

- New York State Civil Service Commission (NYS)
- Commissioner of Education (NYS)
- New York City Civil Service Commission (NYC)
- Chancellor of Board of Education (NYC)
- Board of Higher Education (CUNY) (NYC)
- Chancellor of State University (SUNY) (NYS)
- Administrator of Courts (NYS-NYC)

To obtain a waiver for an employee, the prospective employer of the retiree must show that the person's skills are unique and in the best interests of the government service, and that no other qualified persons are readily available for recruitment to perform the duties of the position to be filled. Initial or renewed waivers may be for periods of up to two years.

An exception to this restriction is provided by RSSL § 212, which permits a service retiree to be re-employed in New York public service if the retiree earns no more than the amount prescribed by that section and files a "Section 212 Statement of Election" with his or her retirement system (see below). This earnings limitation does not apply after the retiree reaches the age of 70.

There are five New York City retirement systems that provide benefits for their employees and the employees of various City agencies. They are:

- New York City Employees' Retirement System (NYCERS)
- New York City Teachers' Retirement System (TRS)
- New York City Police Department Pension Fund (POLICE)
- New York City Fire Department Pension Fund (FIRE)
- New York City Board of Education Retirement System (BERS)

For calendar year 2000, the earnings limitation for a service retiree who filed a Statement of Election under § 212 was \$17,000. Accordingly, any service retiree earning more than \$17,000 in 2000 should have received a § 211 waiver to prevent suspension of the retirement allowance during that year. (For 1999, the earnings limitation was \$15,500.) Failure to comply with these requirements can result in the forfeiture of pension benefits in subsequent years.

Disability retirees are not subject to RSSL § 211 and § 212. However, the New York City Administrative Code (Volume 3, Title 13, Chapter 4, § 13-553) combined with the New York City Charter (§ 1117), prohibit a New York City Teachers' Retirement System pedagogical disability retiree from earning more than \$1,800 a year (including pension payments) in New York City public service, unless the retiree's disability pension is suspended during the time of such employment. Waivers superseding this provision may not be granted.

Objective

The objective of this audit was to identify those New York City Teachers' Retirement System pedagogical pensioners who may be illegally re-employed ("double-dippers" or "disability violators"), and to quantify the amounts of any improper payments to individuals who appear to be violators of RSSL § 211 and § 212, or New York City Charter § 1117, during calendar year 2000.

Scope and Methodology

Our audit period was calendar year 2000—January 1 through December 31, 2000. We met with officials of the New York City Teachers' Retirement System (TRS) to review their monitoring processes for individual pensioners.

To discover the extent to which retired City employees were being improperly re-employed by City agencies, we asked the Audit Bureau's EDP Unit to perform a computer match of the approximately 245,000 New York City pensioners against a listing of all City workers (approximately 380,000) who received a W-2 wage statement from the Financial Information Services Agency (FISA) for the year 2000.² This matching process identified 2,033 individuals under the age of 70 who either received more than \$17,000 in 2000 (service retirees) or \$1,800 in 2000 (disability retirees). We then sorted this list by retirement system and investigated why these individuals concurrently received a pension check and a payroll check.

Among the valid reasons for individuals to receive both a pension check and a payroll check are the following: some had been granted waivers; some had their pensions suspended at the appropriate times; and some were not actually employed during 2000, but instead received lump-sum payments for accrued vacation and sick leave or for having selected an early retirement program that provided subsequent cash payments in 2000. Although we did not match the New York City retirees against the approximately 650,000 other New York City and local government employees paid by systems other than those integrated with FISA, we are presently conducting a year 2000 match of City pensioners against the 250,000 State workers; we will soon issue a report on the results of this match (Audit # FL02-102A).

Of the 2,033 matched individuals, 1,599 were TRS retirees. For all 1,599 retirees, we obtained additional detailed information about their individual year 2000 pension and payroll payments. We analyzed the timing, and, to some extent, the types of payments received.

We also verified the amounts shown on the computer match listing. In addition, we met with retirement system representatives, who assisted us in searching their files for waivers and other relevant information.

A total of 37 of these 1,599 retirees appeared to lack valid reasons for receiving both a pension check and a payroll check. In those cases, we calculated the apparent pension overpayments for those retirees, based on our analyses of when these re-employed pensioners reached the legal earnings limitations of \$17,000 for service retirees and \$1,800 for disability pensioners. The annuity portions of the pension payments, if any, that are not affected by RSSL § 211 and § 212, and New York City Charter § 1117, were not excluded; rather, they were estimated to be less than five percent of the total overpayments. The exact annuity portion for these individuals, if any, can be determined only by TRS officials.

²A separate audit report will be issued for three of the five New York City retirement systems; in addition to this audit, the other two audits are #FL02-104A (NYCERS) and #FL02-106A (BERS). Normally, we audit the remaining two systems—FIRE and POLICE. However, we decided to postpone the audits of these systems because of the World Trade Center tragedy.

This audit was conducted in accordance with generally accepted government auditing standards (GAGAS), and included tests of records and other auditing procedures that we considered necessary. The audit was performed in accordance with the City Comptroller's audit responsibilities as set forth in Chapter 5, § 93, of the New York City Charter.

TRS Response

The matters covered in this report were discussed with officials of TRS during and at the conclusion of this audit. A preliminary draft of this report was sent to TRS officials and was discussed at an exit conference on March 2, 2002. On April 11, 2002 we submitted a draft report to TRS officials with a request for comments. TRS officials responded to the draft report on April 26, 2002. In his response, the Deputy Director of TRS stated:

“Please be advised that the Teachers’ Retirement System (TRS) is in full compliance with all your recommendations. Attached, please find a TRS updated status report, which describes the types of action that will be taken by TRS.

“Again, as part of the TRS original audit plan, it is customary for TRS to suspend a member’s pension allowance when that member exceeds his/her earnings after the limitation as cited under Section RSSL 212, RSSL 211, or NYC Chapter 1117 in an appropriate timely fashion.”

We also sent the draft audit report to the waiver-issuing agencies and to those agencies that re-employed TRS pensioners. We received a written response from the City University of New York (CUNY). In this response, CUNY’s Director of Internal Audit stated, in part:

“While the ultimate responsibility of keeping track of post retirement earnings remains with the re-employed retiree, the University and colleges will continue to monitor the employment activities of these individuals and work with the retirement systems to ensure compliance with the RSSL requirements. The two colleges, which employed the three adjunct instructors cited in the draft report, will provide whatever assistance is requested by TRS officials to resolve any pension overpayment situations for these three individuals.”

The full texts of these two written responses are included as addenda to this report.

* * * * *

Our previous audit covering TRS pensioners for calendar year 1999 (#FL00-206A, issued April 30, 2001), reported that there were 895 TRS retirees among the 1,747 matched individuals in the five New York City retirement systems. Subsequent investigations determined that 32 of these 895 TRS retirees were in apparent violation of RSSL § 211 or § 212. These individuals received improper pension payments of approximately \$230,000 in 1999, as follows:

	<u>Number of Individuals</u>	<u>Total Improper Payments</u>
§ 211/212 Violators	32	\$ 230,332

FINDINGS AND RECOMMENDATIONS

Overpayment of Pension Benefits

This audit identified 37 retirees who received approximately \$262,000 in year 2000 pension payments that appear to violate applicable sections of State and City laws. (See Appendix I for a listing of the 37 pensioners and their current employers.)

Since all of these individuals retired prior to year 2000, the strong possibility exists that “double-dipping” by these individuals may be continuing at present. **In fact, six of these same individuals were identified in one or more of our prior audit reports as possible “double-dippers.” We are disturbed by the fact that TRS officials have not taken appropriate action to ensure that these individuals comply with applicable sections of State and City laws.**

As stated previously, we identified 37 individuals who were in apparent violation of RSSL § 211 or § 212 because they were under the age of 70 and received City wages exceeding the limitations without having a waiver on file at TRS. These 37 individuals received improper pension payments of approximately \$262,000.

Our total represents the amount of improper year 2000 pension payments based on an analysis of when the re-employed pensioners reached the year 2000 legal earnings limitation of \$17,000 for service retirees. Allowances were made for those retirees who worked only part of that year. Additionally, the annuity portions of the pension payments, if any, which are not affected by RSSL § 211 or § 212 were not excluded; rather, they were estimated to be less than five percent of the total calculated payments. The exact annuity portion for each individual, if any, can be determined only by TRS officials. Immediate action by TRS and the employing City agencies is needed to investigate and recoup where appropriate any improper payments made to these retirees identified as possible “double-dippers.” (The applicable employing agencies involved in this audit appear in Appendix II.)

The following are two examples of TRS service retirees who were found to be working at a City agency for the whole of calendar year 2000:

CASE #1: A principal who retired from the Board of Education in July 1998 collected 12 pension checks (one each month) in calendar year 2000 totaling \$65,899. This individual worked as a District Teacher Satellite Recruiter with the Board of Education for all of calendar year 2000 (January through December) and collected a salary of \$35,617. We found no evidence of a waiver for this individual for any portion of calendar year 2000. On July 31, 2000, this person’s year 2000 cumulative salary earnings exceeded the \$17,000 limit for service retirees; therefore, it appears that five pension checks (August through December 2000) totaling \$27,366 may have been improperly received and cashed in calendar year 2000.

CASE #2: An assistant principal who retired from the Board of Education in March 1999, collected 12 pension checks (one each month) in calendar year 2000 totaling \$51,032. This individual worked as an occasional per-diem teacher with the Board of Education for most of calendar year 2000 (January through June, August through October, and December) and collected a salary of \$20,924. We found no evidence of a waiver for this individual for any portion of calendar year 2000. On June 30, 2000, this person's year 2000 cumulative salary earnings exceeded the \$17,000 limit for service retirees; therefore, it appears that four pension checks (August through October, and December) totaling \$16,955 may have been improperly received and cashed in calendar year 2000.

Recommendations

NYC Teachers' Retirement officials should:

1. Investigate those individuals identified as concurrently receiving pensions while being re-employed in public service. TRS officials should also commence prompt recoupment action against those individuals found to be illegally collecting pensions.
2. Forward to the Department of Investigation, if the circumstances warrant such action, the names of those individuals found to be illegally collecting pensions.
3. Ascertain whether previous pension overpayments have been recouped and whether current pensions have been suspended for those individuals who have been cited in previous audits as "double-dippers" or "disability violators."
4. Send special reminders to service retirees under the age of 70 and to all disability retirees that clearly state their responsibilities regarding public service re-employment.
5. Set up a monitoring program, in conjunction with the other retirement systems, to identify those City retirees re-employed in New York public service.
6. Reinforce to City agencies, in conjunction with the other retirement systems, the importance of maintaining effective procedures to ensure that City pensioners comply with State and City laws regarding public service re-employment.

TRS Response: "Please be advised that the Teachers' Retirement System (TRS) is in full compliance with all your recommendations."

**APPENDIX I
PENSION OVERPAYMENTS - NYC TEACHERS' RETIREMENT SYSTEM
2000 MATCHES (LACK OF WAIVERS)**

Pension Number	Date Retired	2000 Pension	Months Overpaid	Amount Overpaid	2000 Employer	Payroll Code	2000 Salary	Waiver Issuing Agency	Waiver in 2000
CASE #1 U-701065-0	7/1/98	65,899	5	27,366	BOE	746/742	35,617	BOEC	NO
CASE #2 U-702573-0	3/19/99	51,032	4	16,955	BOE	746/742	20,924	BOEC	NO
** T-091615-0	8/22/95	35,596	5	14,830	BOE	746	25,117	BOEC	NO
U-003763-0	10/22/99	39,236	3	14,142	BOE	742	69,451	BOEC	NO
U-702762-0	6/30/99	41,266	4	13,656	BOE	746/742	22,631	BOEC	NO
T-079600-0	7/5/91	44,089	3	11,143	BOE	746	19,275	BOEC	NO
U-701170-0	7/1/98	66,931	2	10,923	BOE	746/742	21,103	BOEC	NO
U-701969-0	7/17/98	31,953	4	10,625	BOE	742/746	26,105	BOEC	NO
U-701731-0	9/10/98	55,056	2	9,013	BOE	746/742	21,874	BOEC	NO
T-793992-0	8/22/95	34,787	3	8,651	BOE	746	34,104	BOEC	9/1/00 - 6/30/01
T-780785-0	7/5/91	51,296	2	8,519	BOE	746	26,744	BOEC	9/1/00 - 6/30/01
U-002794-0	7/15/99	50,415	2	8,402	BOE	740/742	20,809	BOEC	NO
* U-701862-0	10/8/98	49,171	2	8,261	BOE	746/742	20,443	BOEC	NO
U-701645-0	7/1/98	50,364	2	8,249	BOE	746/742	19,118	BOEC	NO
U-702485-0	2/1/99	50,077	2	8,221	KB-CC	465/742	21,473	CUNY	NO
*** T-781079-0	8/16/91	99,960	1	8,009	BOE	746	17,847	BOEC	NO
T-798790-0	8/31/96	36,663	2	6,051	BOE	746	27,356	BOEC	NO
* U-701965-0	7/1/98	70,544	1	5,922	BOE	746/742	20,828	BOEC	NO
* U-701512-0	8/1/98	66,861	1	5,577	BOE	746/742	19,675	BOEC	NO
T-796352-0	7/11/96	66,443	1	5,307	BOE	746	18,401	BOEC	NO
U-701481-0	8/15/98	64,584	1	5,245	BOE	746/742	18,423	BOEC	NO
T-792450-0	7/14/95	29,944	2	4,957	BOE	746	19,705	BOEC	NO
T-796036-0	7/2/96	58,898	1	4,897	BOE	746	28,713	BOEC	9/1/00 - 6/30/01
T-780552-0	7/5/91	48,432	1	3,987	BOE	742	20,229	BOEC	9/1/00 - 6/30/01
T-795369-0	7/2/96	47,656	1	3,913	KB-CC	465	20,342	CUNY	NO
U-001828-0	7/1/98	21,410	2	3,568	BOE	746	19,174	BOEC	NO
T-078184-0	7/5/91	39,143	1	3,343	BRX-CC	463	20,916	CUNY	NO

Total: \$ 239,732

**APPENDIX I
PENSION OVERPAYMENTS - NYC TEACHERS' RETIREMENT SYSTEM
2000 MATCHES (LACK OF WAIVERS)**

Pension Number	Date Retired	2000 Pension	Months Overpaid	Amount Overpaid	2000 Employer	Payroll Code	2000 Salary	Waiver Issuing Agency	Waiver in 2000
* U-001873-0	7/1/98	38,705	1	3,225	BOE	746/742	24,459	BOEC	9/1/00 - 6/30/01
T-088201-0	10/4/93	38,515	1	3,193	BOE	746	18,779	BOEC	NO
T-096292-0	7/2/96	38,307	1	3,192	BOE	746	18,228	BOEC	NO
T-089060-0	7/1/94	11,795	3	3,030	BOE	746	21,873	BOEC	NO
T-789408-0	10/3/94	34,448	1	2,872	BOE	746	20,429	BOEC	NO
T-799549-0	10/15/88	31,350	1	2,760	BOE	746	17,571	BOEC	NO
U-004351-0	9/1/99	7,941	2	1,590	BOE	746	20,569	BOEC	NO
T-098114-0	8/31/96	7,593	2	1,264	BOE	742/171	35,145	BOEC	NO
U-003527-0	7/1/99	12,175	1	1,014	BOE	746/742	21,252	BOEC	NO
T-090086-0	3/22/95	4,899	2	816	BOE	742/746	31,259	BOEC	NO

Total Page 2: \$ 22,956

Total Page 1: \$ 239,732

Grand Total: 262,688

NOTES:

BOE Board of Education
BOEC Board of Education (Chancellor's Office)
KB-CC Kingsborough Community College
BRX-CC Bronx Community College
CUNY Board of Higher Education (Chancellor's Office)

* This individual was also cited in our prior audit for 1999.
 ** This individual was also cited in our prior audit for 1998.
 *** This individual was also cited in our prior audit for 1994.

APPENDIX II

RE-EMPLOYED TEACHERS' PENSIONERS

TOTAL INDIVIDUALS BY CURRENT EMPLOYER

Current Employer

<u>Board of Education</u>	<u>Payroll Code</u>	<u>Individuals</u>
BOE (Full-Time Teachers)	742	5
BOE (Per-Diem Employees)	746	28
BOE (Per-Session Employees)	740	1
 <u>Other Agencies</u>		
Kingsboro Community College	465	2
Bronx Community College	463	1
 <u>Total Individuals</u>		 <u>37</u>



TEACHERS' RETIREMENT BOARD
TEACHERS' RETIREMENT SYSTEM
40 WORTH STREET, NEW YORK, N.Y. 10013

April 26, 2002

Mr. Roger D. Liwer / Assistant Comptroller for Audits
Office of the Comptroller
Bureau of Audit
1 Centre Street Room 1100
New York, N.Y. 10007-2341

Re: Audit Report on NYC Teachers' Retirement System
Pedagogical Pensioners Working for the City
January 1, 2000 to December 31, 2000
FL 02-101A

Dear Mr. Liwer,

This is in response to your request regarding a follow-up of an audit report that was dated April 11, 2001 regarding NYC Pensioners Working for New York City After their Retirement.

Please be advised that the Teachers' Retirement System (TRS) is in full compliance with all your recommendations. Attached, please find a TRS updated status report, which describes the types of action that will be taken by TRS.

Again, as part of the TRS original audit plan, it is customary for TRS to suspend a member's pension allowance when that member exceeds his/her earnings after the limitation as cited under Section RSSL 212, RSSL 211, or NYC Chapter 1117 in an appropriate and timely fashion.

If you have any further questions regarding this status report, please feel free to contact us at (212) 386-5169.

Sincerely,

A handwritten signature in black ink, appearing to read "Stan Charles".

Stan Charles
Deputy Director
Internal Audit Unit

Cc: R. Liwer, D. Miller, S. Kessock, P. Raucci, K. Alban, A. Scully, M. Mullany

NYC Pensioners Working for New York City After Their Retirement-2000(\$17,000)

Members Name	Pen #	Soc Sec #	Date Retired	Pen Ovrptd	Compt Earn	EAR Ovrpay	Mths Ovrpd	Emplyr	211 Wvr	Findings
[REDACTED]	U 701065	[REDACTED]	Jul-98	\$ 27,366	\$ 35,617	\$ 18,617	5	BOE		Suspension Letter will be sent
[REDACTED]	U 702573	[REDACTED]	Mar-99	16,955	20,924	3,924	4	BOE		Suspension Letter will be sent
[REDACTED]	T 091615	[REDACTED]	Aug-95	14,830	25,117	8,117	5	BOE		Restored to Active Service on 9/01
[REDACTED]	U 003763	[REDACTED]	Oct-99	14,142	69,451	52,451	3	BOE		Restored to Active Service on 10/99
[REDACTED]	U 702762	[REDACTED]	Jun-99	13,656	22,631	5,631	4	BOE		Suspension Letter will be sent
[REDACTED]	T 079600	[REDACTED]	Jul-91	11,143	19,275	2,275	3	BOE		Suspension Letter will be sent
[REDACTED]	U 701170	[REDACTED]	Jan-98	10,923	21,103	4,103	2	BOE		Suspension Letter will be sent
[REDACTED]	U 701969	[REDACTED]	Jul-98	10,625	26,105	9,105	4	BOE		Restored to Active Service 11/00
[REDACTED]	U 701731	[REDACTED]	Sep-98	9,013	21,874	4,874	2	BOE		Suspension Letter will be sent
[REDACTED]	T 793992	[REDACTED]	Aug-95	8,651	34,104	17,104	3	BOE	Y	211 on file 9/00-6/01 (\$38,500) Suspension Letter will be sent
[REDACTED]	T 780785	[REDACTED]	Jul-91	8,519	26,744	9,744	2	BOE	Y	211 on file 9/00-6/01 (23,500) Suspension Letter will be sent
[REDACTED]	U 002794	[REDACTED]	Jul-99	8,401	20,809	3,809	2	BOE		Suspension Letter will be sent
[REDACTED]	U 701862	[REDACTED]	Oct-98	8,261	20,443	3,443	2	BOE		Suspension Letter will be sent
[REDACTED]	U 701645	[REDACTED]	Jul-98	8,249	19,118	2,118	2	BOE		Suspension Letter will be sent
[REDACTED]	U 702485	[REDACTED]	Feb-99	8,221	21,473	4,473	2	CUNY		Suspension Letter will be sent
[REDACTED]	T 781079	[REDACTED]	Aug-91	8,009	17,847	\$ 847	1	BOE		Suspension Letter will be sent
[REDACTED]	T 798790	[REDACTED]	Aug-96	6,051	27,356	10,356	2	BOE		Suspension Letter will be sent
[REDACTED]	U 701965	[REDACTED]	Jul-98	5,922	20,828	3,828	1	BOE		Suspension Letter will be sent
[REDACTED]	T 093510	[REDACTED]	Aug-95	5,846	24,080	7,080	2	BOE	Y	211 on file 9/99-6/01(\$38,000) Member did not exceed

NYC Pensioners Working for New York City After Their Retirement-2000(\$17,000)

Members Name	Pen #	Soc Sec #	Date Retired	Pct Overpd	Compt Fann	EAR Overpay	Mths Overpd	Emplyr	211 Wvr	Findings
[REDACTED]	U 701512	[REDACTED]	Aug-98	5,577	19,675	2,675	1	BOE		Suspension Letter will be sent
[REDACTED]	T 796352	[REDACTED]	Jul-96	5,307	18,401	1,401	1	BOE		Suspension Letter will be sent
[REDACTED]	U 701481	[REDACTED]	Aug-98	5,245	18,423	1,423	1	BOE		Suspension Letter will be sent
[REDACTED]	T 792450	[REDACTED]	Jul-95	4,957	19,705	2,705	2	BOE		Suspension Letter will be sent
[REDACTED]	T 796036	[REDACTED]	Jul-96	4,897	28,713	11,713	1	BOE	Y	211 on file 9/00-6/01(16,500) Suspension letter will be sent.
[REDACTED]	T 780552	[REDACTED]	Jul-91	3,987	20,229	3,229	1	BOE	Y	(CUNY) 211 on file 9/00-6/01 (\$26,000) Suspension Letter will be sent
[REDACTED]	T 795369	[REDACTED]	Jul-96	3,913	20,342	3,342	1	KB-CC		Suspension Letter will be sent
[REDACTED]	U 001828	[REDACTED]	Jul-98	3,568	19,174	2,174	2	BOE		Suspension Letter will be sent
[REDACTED]	T 078184	[REDACTED]	Jul-91	3,343	20,916	3,916	1	BRX-CC		Suspension Letter will be sent
[REDACTED]	U 001873	[REDACTED]	Jul-98	9,675	24,459	7,459	3	BOE	Y	211 on file 9/00-6/01(35,000) Suspension Letter will be sent
[REDACTED]	T 088201	[REDACTED]	Oct-93	3,193	18,779	1,779	1	BOE		Suspension Letter will be sent
[REDACTED]	T 096292	[REDACTED]	Jul-96	3,192	18,228	1,228	1	BOE		Suspension Letter will be sent
[REDACTED]	T 089060	[REDACTED]	Jul-94	3,030	21,873	4,873	3	BOE		Suspension Letter will be sent
[REDACTED]	T 789408	[REDACTED]	Oct-94	2,872	20,429	3,429	1	BOE		Suspension Letter will be sent
[REDACTED]	T 799549	[REDACTED]	Oct-88	2,760	17,571	571	1	BOE		Suspension Letter will be sent
[REDACTED]	U 004351	[REDACTED]	Sep-99	1,590	20,569	3,569	2	BOE		Suspension Letter will be sent
[REDACTED]	T 098114	[REDACTED]	Aug-96	1,264	35,145	18,145	2	BOE		Suspension Letter will be sent
[REDACTED]	U 003527	[REDACTED]	Jul-99	1,014	21,252	4,252	1	BOE		Suspension Letter will be sent.
[REDACTED]	T 090086	[REDACTED]	Mar-95	816	31,259	14,259	2	BOE		Restore to Active service on 9/00



OFFICE OF INTERNAL AUDIT AND MANAGEMENT SERVICES

535 East 80th Street, New York, NY 10021

Voice: (212) 997-5820 Fax: (212) 997-2301

e-mail: ljcbh@cunyvm.cuny.edu

April 24, 2002

Mr. Roger Liwer
Assistant Comptroller For Audits
The City of New York
Office of the Comptroller
1 Centre Street, Room 1100
New York, NY 10007-2341

Dear Mr. Liwer:

I write in response to your request for comments from The City University of New York regarding your draft audit report of NYC Teachers' Retirement System (TRS) pensioners working for the City after their retirement during calendar year 2000 (FL02-101A). The report details the results of your review regarding the granting of waivers under Section 211 of the New York State Retirement and Social Security Law (RSSL).

The audit report identified three individuals, who exceeded the earnings limitation of \$17,000 and did not receive 211 waivers for calendar year 2000. The average salary of these three employees was \$20,910, or less than \$4,000 over the earnings limitation for that year. Each of these employees, who were hired as adjunct instructors, completed the University-developed Form 210 - "Certification of Prior NYS or NYC Public Service, Collection of Public Pension Funds", which reports their pension status with a public service agency (see **Attachment I**). In the case of the two adjunct instructors (U-7024850-0 and T-795369-0), who exceeded the earnings limitation at Kingsborough Community College, the College routinely issues to all adjunct instructors prior to the start of each semester a memorandum indicating their responsibility for ensuring that earnings do not exceed the salary limitation (see **Attachment II**).

While the ultimate responsibility of keeping track of post retirement earnings remains with the re-employed retiree, the University and colleges will continue to monitor the employment activities of these individuals and work with the retirement systems to ensure compliance with the RSSL requirements. The two colleges, which employed the three adjunct instructors cited in the draft report, will provide whatever assistance is requested by TRS officials to resolve any pension overpayment situations for these three individuals.

I appreciate the opportunity to submit this response for inclusion in your final audit report regarding TRS pensioners working for the City after their retirement during

calendar year 2000. If you have any questions regarding this response, please call me at (212) 997-5820.

Sincerely,

Louis Chiacchere
Louis Chiacchere

c: Senior Vice Chancellor Allan Dobrin
Vice Chancellor Sherry Brabham
Vice Chancellor Brenda Malone
Ms. Ros marie O'Rourke

IA#1245

①

THE CITY UNIVERSITY OF NEW YORK: FORM 210
Certification of Prior NYS or NYC Public Service,
Collection of Public Pension Funds

The New York State Retirement and Social Security Law requires retirees of a public pension plan within the State or City of New York to disclose prior public employment and pension plan history to The City University of New York for the purpose of establishing a retiree's eligibility for employment. Failure to disclose such information can result in the suspension or diminution of the retiree's public pension benefits.

INSTRUCTIONS: Please complete Sections A, B and C as they pertain to you, and then sign the bottom portion of the form.

Section A Pension Number: U-702485-0

Name (last, first) [Redacted] Position Applied for Adjunct Lecturer / CN College KCC

Section B Affidavit of Prior Service (Please check the one which applies to you):

- 1) I have no prior service with a public service agency, organization or jurisdiction funded by New York City or New York State;
2) I am a former employee of BOARD OF EDUCATION of the City/State of New York and:
I am collecting a retirement benefit from a public pension system (including an ORP) maintained by the State or City of New York (please provide pension plan name) TEACHERS' RETIR. SYSTEM.
I am not collecting a retirement benefit based upon this public service;

Section C Current Positions in Public Service (please check one of the following only if you checked #2 in Section B):

- 1) I am not currently working for another public service agency, organization or jurisdiction funded by New York City or New York State, nor have I worked at any such entity during the calendar year;
2) I am now working for, or have worked for during the calendar year, another public service agency, organization or jurisdiction funded by New York City or New York State (please provide details of this employment):

Attestation: I hereby attest that the information I have provided above is correct to the best of my knowledge. I am aware of the income limitation requirement.

Signature: [Redacted] Date: 1/4/00

Witnessed by: [Signature] JACQUELINE KING-BURNETT Date: 1/4/00
College official ASSOCIATE DIRECTOR COLLABORATIVE PROGRAMS

THE CITY UNIVERSITY OF NEW YORK: *JCC* Page 3 of 10
Certification of Prior NYS or NYC Public Service,
Collection of Public Pension Funds: Calendar Year 2000

Dear CUNY job candidate:

The New York State Retirement and Social Security Law requires retirees of a public pension plan within the State or City of New York to disclose prior public employment and pension plan history to The City University of New York for the purpose of establishing a retiree's eligibility for employment. Failure to disclose such information can result in the suspension or diminution of the retiree's public pension benefits.

INSTRUCTIONS: Please complete Sections A, B and C as they pertain to you, and then sign the bottom portion of the form. A copy of this form will be required to be submitted prior to any appointment decision made by the college. *You are responsible* for forwarding a copy of the signed form to the college personnel office. (Adjuncts who have checked #2 in Section B must submit this form every semester in which their employment continues)

Section A

Name (last, first) [Redacted] Social Security # [Redacted]
Position Applied for _____ College KCC

Section B: Affidavit of Prior Service (Please check the one which applies to you):

- 1) I have no prior service with a public service agency, organization or jurisdiction funded by New York City or New York State;
- 2) I am a former employee of Board of Education of the City/State of New York and:
 I am collecting a retirement benefit from a public pension system (including an ORP) maintained by the State or City of New York (please provide pension plan name) Teacher Retirement System
 I am not collecting a retirement benefit based upon this public service;

Section C: Current Positions in Public Service (please check one of the following only if you checked #2 in Section B):

- 1) I am not currently working for another public service agency, organization or jurisdiction funded by New York City or New York State, nor have I worked at any such entity during the calendar year;
- 2) I am now working for, or have worked for during the calendar year, another public service agency, organization or jurisdiction funded by New York City or New York State (please provide details of this employment):

Attestation: I hereby attest that the information I have provided above is correct to the best

Signature: [Redacted] Date: 6/15/00
Witnessed by: R. Golden Title: Director, Collaborative Programs Date: 6/26/00
Department Official

Received by: Minnie Orsoll Title: HEA Date: 6/26/00
College Personnel Staff

ADDENDUM II

THE CITY UNIVERSITY OF NEW YORK: *JOINT P 299* 5 of 10
Certification of Prior NYS or NYC Public Service,
Collection of Public Pension Funds: Calendar Year 2000

2

Dear CUNY job candidate:

The New York State Retirement and Social Security Law requires retirees of a public pension plan within the State or City of New York to disclose prior public employment and pension plan history to The City University of New York for the purpose of establishing a retiree's eligibility for employment. Failure to disclose such information can result in the suspension or diminution of the retiree's public pension benefits.

INSTRUCTIONS: Please complete Sections A, B and C as they pertain to you, and then sign the bottom portion of the form. A copy of this form will be required to be submitted prior to any appointment decision made by the college. *You are responsible* for forwarding a copy of the signed form to the college personnel office. (Adjuncts who have checked #2 in Section B must submit this form every semester in which their employment continues)

Section A: Pension Number: TR 795369-D

Name (last, first) [Redacted] Social Security [Redacted]
Position Applied for: Adjunct Counselor College: R.C.C.

Section B: Affidavit of Prior Service (Please check the one which applies to you):

- 1) I have no prior service with a public service agency, organization or jurisdiction funded by New York City or New York State;
- 2) I am a former employee of The Board of Ed of the City/State of New York and:
 - I am collecting a retirement benefit from a public pension system (including an ORP) maintained by the State or City of New York (please provide pension plan name) T.R.S.;
 - I am not collecting a retirement benefit based upon this public service;

Section C: Current Positions in Public Service (please check one of the following only if you checked #2 in Section B):

- 1) I am not currently working for another public service agency, organization or jurisdiction funded by New York City or New York State, nor have I worked at any such entity during the calendar year;
- 2) I am now working for, or have worked for during the calendar year, another public service agency, organization or jurisdiction funded by New York City or New York State (please provide details of this employment):

FILED BY PLW
DATE 10/30/01

Attestation: I hereby attest that the information I have provided above is correct to the best of my knowledge.

Signature: [Redacted] Date: 11/9/00

Witnessed by: [Signature] Title: HR Date: _____
Department Official

Received by: Nickie Danzell Title: HEA Date: 11/10/00

3

THE CITY UNIVERSITY OF NEW YORK: FORM 210
Certification of Prior NYS or NYC Public Service,
Collection of Public Pension Funds

The New York State Retirement and Social Security Law requires retirees of a public pension plan within the State or City of New York to disclose prior public employment and pension plan history to The City University of New York for the purpose of establishing a retiree's eligibility for employment. Failure to disclose such information can result in the suspension or diminution of the retiree's public pension benefits.

INSTRUCTIONS: Please complete Sections A, B and C as they pertain to you, and then sign the bottom portion of the form.

Section A

Pension Number: T-078184-0

Name (last, first)

[Redacted Name]

Position Applied for

Adjunct

College

Bronx Community College

Section B

Affidavit of Prior Service

(Please check the one which applies to you):

- 1) I have no prior service with a public service agency, organization or jurisdiction funded by New York City or New York State;
- 2) I am a former employee of Bx Community College, the City/State of New York and:
 - I am collecting a retirement benefit from a public pension system (including an ORP) maintained by the State or City of New York (please provide pension plan name) NYS Teacher
 - I am not collecting a retirement benefit based upon this public service;

Section C

Current Positions in Public Service

(please check one of the following only if you checked #2 in Section B):

- 1) I am not currently working for another public service agency, organization or jurisdiction funded by New York City or New York State, nor have I worked at any such entity during the calendar year;
- 2) I am now working for, or have worked for during the calendar year, another public service agency, organization or jurisdiction funded by New York City or New York State (please provide details of this employment):

Attestation: I hereby attest that the information I have provided above is correct to the best of my knowledge.

Signature

[Redacted Signature]

Date

1/31/00

Witnessed by

[Signature]

Legal official

Title

Chair, English

Date:

1/31/00

THE CITY UNIVERSITY OF NEW YORK: FORM 210
Certification of Prior NYS or NYC Public Service,
Collection of Public Pension Funds

The New York State Retirement and Social Security Law requires retirees of a public pension plan within the State of City of New York to disclose prior public employment and pension plan history to The City University of New York for the purpose of establishing a retiree's eligibility for employment. Failure to disclose such information can result in the suspension or diminution of the retiree's public pension benefits.

INSTRUCTIONS: Please complete Sections A, B and C as they pertain to you, and then sign the bottom portion of the form.

Section A

Name: [Redacted] Position Applied for: English Adjunct College: Bronx C.C.

Section B Affidavit of Prior Service (Please check the one which applies to you):

- 1) I have no prior service with a public service agency, organization or jurisdiction funded by New York City or New York State;
- 2) I am a former employee of Board of Education + BCE of the City/State of New York and:
 - I am collecting a retirement benefit from a public pension system (including an ORP) maintained by the State or City of New York (please provide pension plan name) _____;
 - I am not collecting a retirement benefit based upon this public service;

Section C Current Positions in Public Service (please check one of the following only if you checked #2 in Section B):

- 1) I am not currently working for another public service agency, organization or jurisdiction funded by New York City or New York State, nor have I worked at any such entity during the calendar year.
- 2) I am now working for, or have worked for during the calendar year, another public service agency, organization or jurisdiction funded by New York City or New York State (please provide details of this employment):

Attestation: I hereby attest that the information I have provided above is correct to the best of my knowledge.

Signature: [Redacted] Date: 10/10/00
Witnessed by: B. Mitchell Title: Chairperson Date: 10/10/00
college official

KINGSBOROUGH COMMUNITY COLLEGE
The City University of New York*Office of Human Resources and Labor Relations*INTEROFFICE MEMORANDUM

DATE: June 5, 2000
TO: Adjunct Instructional Staff
FROM: Jan Baybusky
RE: Summer Semester 2000

Attached is a Form 210 (Certification of Prior NYS or NYC Public Service, Collection of Public Pension Funds) which must be completed by you whether you are collecting a pension or not, and returned to the department secretary before the beginning of each semester.

If you are a retiree collecting a pension from a public retirement system in New York City or New York State (including TIAA) there are limitations on the amount you may earn from employment with one or more public agencies. The maximum amount you may earn from all public sources for the 2000 calendar year is \$17,000. If you exceed this amount you may be subject to the suspension of part or all of your pension benefits. It is your responsibility to make sure that you do not exceed the earnings limit.

Under extraordinary circumstances a waiver allowing you to exceed the \$17,000 amount may be sought. The lead time necessary to process a waiver request is considerable and the college must conduct an extensive search to demonstrate that a qualified non-retiree could not be found to fill the position. A waiver granted for employment at one CUNY college does not cover employment at a second CUNY college. In addition, a waiver granted for employment in one department of the college may not cover employment in a second department of the same college. It is your responsibility to inform all of your public employers of any other jobs you hold with public agencies.

If you have any questions, please speak to your department chair.

KINGSBOROUGH COMMUNITY COLLEGE
The City University of New York

Office of Human Resources and Labor Relations

INTEROFFICE MEMORANDUM

DATE: September 1, 2000
TO: Adjunct Instructional Staff
FROM: Jan Baybusky 
RE: Fall Semester 2000

Attached is a Form 210 (Certification of Prior NYS or NYC Public Service, Collection of Public Pension Funds) which must be completed by you whether you are collecting a pension or not, and returned to the department secretary before the beginning of each semester.

If you are a retiree collecting a pension from a public retirement system in New York City or New York State (including TIAA) there are limitations on the amount you may earn from employment with one or more public agencies. The maximum amount you may earn from all public sources for the 2000 calendar year is \$17,000. If you exceed this amount you may be subject to the suspension of part or all of your pension benefits. It is your responsibility to make sure that you do not exceed the earnings limit.

Under extraordinary circumstances a waiver allowing you to exceed the \$17,000 amount may be sought. The lead time necessary to process a waiver request is considerable and the college must conduct an extensive search to demonstrate that a qualified non-retiree could not be found to fill the position. A waiver granted for employment at one CUNY college does not cover employment at a second CUNY college. In addition, a waiver granted for employment in one department of the college may not cover employment in a second department of the same college. It is your responsibility to inform all of your public employers of any other jobs you hold with public agencies.

If you have any questions, please speak to your department chair.

KINGSBOROUGH COMMUNITY COLLEGE
The City University of New York

Office of Human Resources and Labor Relations

INTEROFFICE MEMORANDUM

DATE: December 17, 1999
TO: Adjunct Instructional Staff
FROM: Jan Baybusky 
RE: Winter Semester 2000

Attached is a Form 210 (Certification of Prior NYS or NYC Public Service, Collection of Public Pension Funds) which must be completed by you whether you are collecting a pension or not, and returned to the department secretary before the beginning of each semester.

If you are a retiree collecting a pension from a public retirement system in New York City or New York State (including TIAA) there are limitations on the amount you may earn from employment with one or more public agencies. The maximum amount you may earn from all public sources for the 2000 calendar year is \$17,000. If you exceed this amount you may be subject to the suspension of part or all of your pension benefits. It is your responsibility to make sure that you do not exceed the earnings limit.

Under extraordinary circumstances a waiver allowing you to exceed the \$17,000 amount may be sought. The lead time necessary to process a waiver request is considerable and the college must conduct an extensive search to demonstrate that a qualified non-retiree could not be found to fill the position. A waiver granted for employment at one CUNY college does not cover employment at a second CUNY college. In addition, a waiver granted for employment in one department of the college may not cover employment in a second department of the same college. It is your responsibility to inform all of your public employers of any other jobs you hold with public agencies.

If you have any questions, please speak to your department chair.