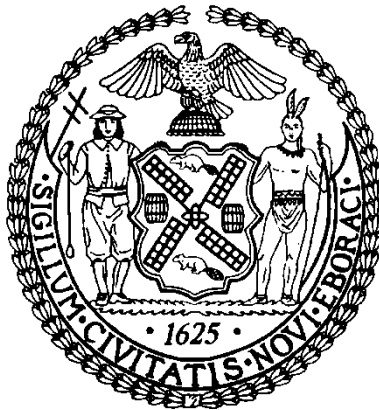


CITY OF NEW YORK OFFICE OF THE COMPTROLLER

**John C. Liu
COMPTROLLER**

BUREAU OF FINANCIAL AUDIT

**H. Tina Kim
Deputy Comptroller for Audit**



Audit Report on Pedagogical Pensioners of the New York City Teachers' Retirement System Working for the City after Retirement January 1, 2008–December 31, 2008

FL10-116A

June 30, 2010



THE CITY OF NEW YORK
OFFICE OF THE COMPTROLLER
1 CENTRE STREET
NEW YORK, N.Y. 10007-2341

John C. Liu
COMPTROLLER

June 30, 2010

To the Residents of the City of New York:

My office has audited the New York City Teachers' Retirement System (TRS) to identify retirees who may be reemployed by a City agency and illegally collecting a pension, 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, §211 and §212 or New York City Charter §1117 during calendar year 2008. Audits such as this provide a means of ensuring that pensioners are complying with all laws pertaining to public service reemployment and that appropriate steps are taken to recoup improper payments to individuals after retirement.

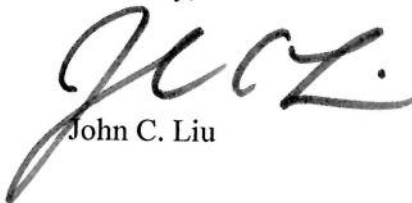
The audit found 20 individuals who received \$156,991 in pension payments during 2008 that appear to violate applicable sections of State and City laws. These individuals were in apparent violation of RSSL §211 or §212 because they were under age 65 and received City wages exceeding the limitations without having a waiver on file at TRS, or were in violation of §1117 of the New York City Charter because they were collecting disability pensions while earning more than \$1,800 a year (including pension payments) at a New York City agency.

The audit recommended that TRS officials investigate the cited pensioners, forward their names to the Department of Investigation should circumstances warrant such action, recoup any previous pension overpayments, and send reminders to retirees that state their responsibilities regarding public service reemployment.

The results of the audit have been discussed with TRS officials, and their comments have been considered in preparing this report. Their complete response is attached to this report.

If you have any questions concerning this report, please e-mail my audit bureau at audit@Comptroller.nyc.gov.

Sincerely,



John C. Liu

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

**Audit Report on Pedagogical Pensioners of the
New York City Teachers' Retirement System
Working for the City after Retirement
January 1, 2008–December 31, 2008**

FL10-116A

AUDIT REPORT IN BRIEF

The objective of this audit was to identify New York City pensioners who may be reemployed by a City agency and illegally collecting a pension from the New York City Teachers' Retirement System (TRS)—known as “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 2008.

Audit Findings and Conclusions

The audit found 20 individuals who received \$156,991 in pension payments during 2008 that appear to violate applicable sections of State and City laws. These individuals were in apparent violation of RSSL §211 or §212 because they were under age 65 and received City wages exceeding the limitations without having a waiver on file at TRS, or were in violation of §1117 of the New York City Charter because they were collecting disability pensions while earning more than \$1,800 (including pension payments) a year at a New York City agency.

Audit Recommendations

The audit makes four recommendations, that TRS officials should:

- Investigate those individuals identified as receiving pensions while being reemployed 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 65 and to all disability retirees that clearly state their responsibilities regarding public service reemployment.

INTRODUCTION

Background

A New York City Teachers' Retirement System (TRS) service retiree who is reemployed 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 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 reemployed in New York public service and who exceeds the §212 salary limitations may have his or her pension benefits denied, unless the service retiree requests that the prospective employer apply for a waiver from the State or municipal Civil Service Commission or other authorized agency. The prospective employer must set forth the reasons for the application and obtain 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)
- Municipal Civil Service Commission of the City of New York (NYC)
- Chancellor of the Department 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 serve the best interests of the government service, and that no other persons qualified to perform the duties of the position to be filled are readily available for recruitment. 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 reemployed 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). The earnings limitation does not apply after the retiree reaches the age of 65.

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

For calendar year 2008, the earnings limitations for a service retiree who filed a Statement of Election under §212 was \$30,000. Accordingly, any service retiree earning more than \$30,000 in 2008 should have received a §211 waiver to prevent suspension of the retirement allowance during that year. 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), prohibits a TRS pedagogical disability retiree from earning more than \$1,800 a year (including pension payments) in New York 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 pensioners who may be reemployed by a City agency and illegally collecting a pension from the New York City Teachers' Retirement System—known as “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 2008.

Scope and Methodology

We conducted this performance audit in accordance with generally accepted government auditing standards (GAGAS) except for organizational independence as disclosed in the following paragraph. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. This audit was performed in accordance with the audit responsibilities of the City Comptroller as set forth in Chapter 5, §93, of the New York City Charter.

We are issuing a modified GAGAS compliance statement because of the Comptroller's mandated non-audit responsibility in connection with the TRS Board. In accordance with §13-507 of the New York City Administrative Code, the Comptroller is one of seven trustees of the TRS Board. The Comptroller is represented on the Board by a designee. The Comptroller's designee was not involved in planning or conducting this audit or in writing or reviewing this audit report. Accordingly, we feel that the above issue has had no impact on the objectivity of this audit or on the conclusions and associated findings disclosed in this report.

Our audit period was January 1, 2008, through December 31, 2008. We met with TRS officials to review their monitoring processes for individual pensioners. To discover the extent to which retired City employees were being improperly reemployed by City agencies, the Audit Bureau's IT Division performed a computer match of approximately 277,047 New York City pensioners against a listing of all City workers (approximately 407,216) who received a W-2 wage statement from the Financial Information Services Agency (FISA) for the year 2008.¹ This

¹ A separate audit report will be issued for each of the five New York City retirement systems; the other four audits are FL10-115A (BERS), FL10-117A (NYCERS), FL10-118A (POLICE), and FL10-114A (FIRE).

matching process identified 1,819 individuals under age 65 who received more than \$30,000 in 2008 (service retirees), or \$1,800 in 2008 (disability retirees). These individuals were then sorted by retirement system and investigated to determine the reasons these individuals received a pension check and a payroll check concurrently.

Among the valid reasons individuals received both pension checks and payroll checks are the following: some had been granted waivers; some had their pensions suspended at the appropriate times; and some were not actually employed during 2008, 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 2008. Although the match did not include local government employees paid by systems other than those integrated with FISA, we are presently conducting 2008 matches of City pensioners (BERS, NYCERS, FIRE, POLICE, and TRS) against the 195,500 State workers; the results of this match will be covered in a separate report (Audit # FL10-119A).

Of the 1,819 matches, 548 consisted of individuals collecting TRS pensions. For all 548 matches, we:

- obtained additional detailed information about their individual year 2008 pension and payroll payments;
- analyzed the timing, and to some extent, the types of payments received;
- verified the amounts shown on the computer-match listing; and
- met with retirement system representatives, who assisted us in searching their files for waivers and other relevant information.

For those pensioners who appeared to lack valid reasons for receiving both pension and payroll checks, we calculated the apparent pension overpayments based on our analyses of when these reemployed pensioners reached the legal earnings limitations of \$30,000 for service retirees, and \$1,800 for disability pensioners. The annuity portions of the pension payments, if any, are not affected by RSSL §211 and §212, and New York City Charter §1117 and therefore should be excluded from the overpayments cited in this report. The annuity portions, which are estimated to be less than five percent of the total overpayments, can be determined only by TRS officials.

In addition, we followed up on the implementation status of the recommendations from last year's audit report—*Pedagogical Pensioners of the New York City Teachers' Retirement System Working for the City after Retirement January 1, 2007–December 31, 2007*, FL09-120A, issued June 30, 2009—by reviewing provided correspondence from TRS.

Discussion of Audit Results

The matters covered in this report were discussed with TRS officials during and at the conclusion of this audit. A preliminary draft report was sent to TRS officials on May 10, 2010 and the applicable employing and waiver-issuing agencies, and discussed at an exit conference held on May 26, 2010. We submitted this draft report to TRS officials with a request for comments. We received a written response from them on June 22, 2010. In their response, TRS officials stated that they were in full compliance with the report's recommendations.

The full text of the TRS response is included as an addendum to this report.

FINDINGS

Overpayment of Pension Benefits

This audit identified 20 retirees who received \$156,991 in pension payments during 2008 that appear to violate applicable sections of State and City laws. (See Appendices I through III for details concerning the retirees and their current employers.)

These 20 individuals were in apparent violation of RSSL §211 or §212 because they were under age 65 and received City wages exceeding the limitations without having a waiver on file at TRS or were in violation of §1117 of the New York City Charter because they were collecting disability pensions while earning more than \$1,800 (including pension payments) a year at a New York City agency and had surpassed their applicable employment anniversary dates.. These 20 individuals received improper pension payments of approximately \$156,991, as follows:

	<u>Number of Matches</u>	<u>Total Improper Payments</u>
§211/212 Violators	19	\$ 150,819
§1117 Violators	<u>1</u>	<u>6,172</u>
Total	<u>20</u>	<u>\$ 156,991</u>

Our total represents the amount of improper 2008 pension payments based on an analysis of when the reemployed pensioners reached the legal earnings limitations (\$30,000 for service retirees, and \$1,800 for disability pensioners). Allowances were made for those retirees who worked only part of that year. Moreover, the annuity portions of the pension payments, if any, are not affected by RSSL §211 and §212 and New York City Charter §1117, and therefore should be excluded from the overpayments cited in this report. The annuity portions, which are estimated to be less than five percent of the total overpayments, can be determined only by TRS officials. Immediate action by TRS and the employing City agencies is needed to investigate and recoup, if appropriate, any improper payments made to these retirees.

The following is an example of a TRS service retiree who was found to be working at a City agency during calendar year 2008:

CASE #1: A Principal who retired in September 2007, collected 12 pension checks (January thru December) in calendar year 2008, totaling \$86,341. At the same time, this individual worked as a Teacher for the Department of Education for seven months (January to July) and collected a salary of \$87,434. We found no evidence of a waiver for this individual for any portion of 2008. On April 2, 2008, this person's cumulative salary earnings for the year exceeded the \$30,000 limit for service retirees. Therefore, it appears that three pension checks (May to July), totaling \$21,706, may have been improperly received and cashed in calendar year 2008.

It should be noted that in their correspondence concerning the implementation status of the recommendations from last year's audit of 2007, TRS officials advised us that they are in full compliance with the previous recommendations and provided a status report detailing the actions taken against the cited pensioners.

RECOMMENDATIONS

TRS officials should:

1. Investigate those individuals identified as concurrently receiving pensions while being reemployed in public service. TRS officials should also commence prompt recoupment action against those individuals found to be illegally collecting pensions.

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

“TRS had twenty (20) ‘NYC Pensioners Working for the City after Retirement’ in 2008 that needed to be accounted for concerning the EAR limit of \$30,000.

“Eighteen (18) pensioners were under the EAR limit due to various reasons such as: they repaid their excess earnings; or there were reduction adjustments for retroactive pay or prior year’s earnings. Therefore, their actual earnings were under \$30,000.

“For one pensioner TRS records show that the member had been restored and after the restoration date the pensioner remained over the EAR limit of \$30,000. We have sent correspondences to the pensioner explaining that their earnings must be corroborated and within EAR limits to avoid suspension.

“Additionally, there was one (1) Disability Pensioner Working for the City after Retirement in 2008. The pensioner’s employer cancelled his pay.”

Auditor Comment: While we are pleased that TRS has investigated the cited pensioners, we disagree with TRS’s contention that pensioners who repay their employer all earnings in excess of the \$30,000 income limitation are in compliance with RSSL §210 through §216. RSSL states that any service retiree earning more than \$30,000 in 2008 should have received a §211 waiver to prevent suspension of the retirement allowance. RSSL does not make any exceptions related to the repayment of excess earnings to their employers.

With regard to TRS’s reduction adjustments, we made allowances in our overpayment calculations for: termination pay; lump-sum payments for accrued vacation and sick leave; subsequent payments related to early retirement programs that provided subsequent cash payments in 2008; contractual retro payments, and any payments canceled by a pensioners’ employer.

Therefore, we maintain that all 20 individuals cited in this report were in apparent violation of RSSL §211 or §212, or the New York City Charter §1117 and should be required to repay the amount of improper payments they received.

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 65, and to all disability retirees, that clearly state their responsibilities regarding public service reemployment.

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

APPENDIX I
2008 PENSION OVERPAYMENTS - TEACHERS' RETIREMENT SYSTEM
SERVICE RETIREES

Pension Number	Date Retired	2008 Pension	Months Overpaid	Amount Overpaid	2008 Employer	Payroll Code[s]	2008 Salary	Waiver Issuing Agency	Waiver in 2008
Case #1 U-735237-0	09/01/07	\$86,341	3	\$21,706	DOE	746/747	\$87,434	DOEC	No
U-035201-0	08/21/07	73,856	2	12,270	DOE	742/746/747	46,026	DOEC	No
U-726324-0	09/02/04	75,725	2	11,647	DOE	746	35,352	DOEC	No
U-735941-0	07/02/07	74,739	2	11,082	DOE	742/746	63,943	DOEC	No
U-019224-0	07/01/03	65,528	2	10,986	DOE	746/747	32,048	DOEC	No
U-017723-0	07/01/03	62,027	2	10,338	DOE	746	39,446	DOEC	No
U-036183-0	07/01/07	112,724	1	7,338	DOE	742/747	32,908	DOEC	No
U-734694-0	07/01/07	92,321	1	7,197	DOE	742/746	35,954	DOEC	No
U-735329-0	07/01/07	77,322	1	6,466	DOE	746	75,800	DOEC	No
U-728981-0	07/01/05	88,678	1	6,344	DOE	746	31,569	DOEC	No
U-035356-0	07/09/07	72,608	1	6,051	DOE	742/746	92,034	DOEC	No
U-735295-0	07/01/07	76,777	1	5,949	DOE	746/747	34,245	DOEC	No
U-735384-0	07/01/07	70,842	1	5,724	DOE	746/747	31,979	DOEC	No
U-024488-0	04/01/04	67,995	1	5,666	DOE	746	32,617	DOEC	No
U-712811-0	07/01/02	72,448	1	5,479	DOE	746	32,566	DOEC	No
U-033805-0	05/01/07	32,343	2	5,219	DOE	742/747	66,417	DOEC	No
U-034458-0	07/01/07	51,980	1	4,332	DOE	746	46,404	DOEC	No
U-035994-0	10/17/07	23,374	2	3,559	DOE	742/746/747	41,286	DOEC	No
U-030259-0	02/01/06	22,039	2	3,465	DOE	746	36,600	DOEC	No

Total Individuals: 19 **Total:** \$ 150,819

NOTES:

DOE	Department of Education
DOEC	Department of Education Chancellor

APPENDIX II
2008 PENSION OVERPAYMENTS - TEACHERS' RETIREMENT SYSTEM
DISABILITY RETIREES

Pension Number	Date Retired	2008 Pension	Months Overpaid	Amount Overpaid	2008 Employer	Payroll Code	2008 Salary
Case #2 U-036452-0	12/3/2007	\$ 26,940	1	\$ 6,172	DOE	742	\$ 12,855.17

Total Individuals: 1

Total: \$6,172

NOTES:

DOE

Department of Education

APPENDIX III

RE-EMPLOYED TRS PENSIONERS

TOTALS BY CURRENT EMPLOYER

Current Employer

<u>Department of Education (DOE)</u>	<u>Payroll Code</u>	<u>Total Number of Individuals Paid Under Code</u>
DOE Pedagogical	742	8
DOE Per Diem Teachers	746	17
DOE Per Session Teacher	747	8

Total

33

It should be noted that the 11 of the 20 pensioners cited in this report, were employed by multiple agencies.



TEACHERS' RETIREMENT SYSTEM OF THE CITY OF NEW YORK
55 Water Street, New York, NY 10041 • www.trs.nyc.ny.us • 1 (888) 8-NYC-TRS

Date: June 24, 2010

Ms. Tina Kim
Deputy Comptroller for Audits
1 Centre Street, Room 1100
New York, NY 10007 – 2341

Re: Audit Report on NYC Teachers' Retirement System
Pedagogical Pensioners of the New York City
Teachers' Retirement System Working for the City after Retirement
January 1, 2008 to December 31, 2008
FL10-116A

Dear Ms. Kim:

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

Here is a summary of the remaining EAR cases:

TRS had twenty (20) "NYC Pensioners **Working for the City after Retirement**" in 2008 that needed to be accounted for concerning the EAR limit of \$30,000.

Eighteen (18) pensioners were under the EAR limit due to reasons such as: they repaid their excess earnings; or there were reduction adjustments for retroactive pay or prior year's earnings. Therefore, their actual earnings were under \$30,000.

For one pensioner, TRS records show that the member had been restored and after the restoration date the pensioner remained over the EAR limit of \$30,000. We have sent correspondences to the pensioner explaining that their earnings must be corroborated and within EAR limits to avoid suspension.

Additionally, there was one (1) Disability Pensioner Working for the City after Retirement in 2008. The pensioner's employer cancelled his pay.

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 limitation, as cited under Section RSSL 212, RSSL 211, and NYC Chapter 1117, in an appropriate and timely fashion.

In conclusion, TRS will continue its vigilance in seeking total adherence to the existing laws.

If you have any further questions regarding this status report, please feel free to contact me at (212) 612-5503.

Sincerely,

Stan Charles
Deputy Director
Internal Audit Division

Cc: N. Serrano, P. Raucci, A. Scully, T. Cannady

2008 EAR limit: \$30,000

2008 EAR Audit Report and Accountability

2008 EAR limit: \$30,000

New York City Pensioners Working for New York City after their Retirement

Pension #	Name	Date Retired	Employer	211 Waiver on file	Pension Benefits	OTC Wages	TRS Wages Earned	Diff	Audit Response	Results
1	U7352370 F. Chosed*	9/1/2007	DOE	N	86,341	87,434	37,352	50,082	Member did not exceed Prior year earnings such as termination, vacation, sick or retro payments	ok
2	U0352010 F. Baldasare*	8/21/2007	DOE	N	42,943	46,026	35,501	10,525	Member made payment for excess earnings Prior year earnings such as termination, vacation, sick or retro payments	ok
3	U7263240 R. Guzman*	9/2/2007	DOE	N	75,725	35,352	31,368	3,984	Member made payment for excess earnings Prior year earnings such as termination, vacation, sick or retro payments	ok
4	U7359410 A. Cosner*	7/2/2007	DOE	N	66,958	63,943	30,046	33,897	Member did not exceed Prior year earnings such as termination, vacation, sick or retro payments	ok
5	U0192240 D. Starr*	7/1/2003	DOE	N	65,528	32,048	33,362	-1,314	Member made payment for excess earnings Prior year earnings such as termination, vacation, sick or retro payments	ok
6	U0177230 M. Goodman*	7/1/2003	DOE	N	62,027	39,446	22,212	17,234	Member did not exceed Prior year earnings such as termination, vacation, sick or retro payments	ok
7	U0361830 M. Pike*	7/1/2007	DOE	N	30,730	32,908	26,850	6,058	Member did not exceed Prior year earnings such as termination, vacation, sick or retro payments	ok
8	U7346940 R. Gassman*	7/1/2007	DOE	N	78,986	35,954	29,574	6,380	Member did not exceed Prior year earnings such as termination, vacation, sick or retro payments	ok
9	U7353290 S. Kalin*	7/1/2005	DOE	N	77,322	75,800	33,766	42,034	Member made payment for excess earnings Prior year earnings such as termination, vacation, sick or retro payments	ok
10	U7289810 C. Butler*	7/1/2005	DOE	N	67,747	31,569	28,853	2,716	Member did not exceed Prior year earnings such as termination, vacation, sick or retro payments	ok
11	U0353560 G. Longarzo*	7/9/2007	DOE	N	72,608	92,034	34,753	57,281	Member made payment for excess earnings Prior year earnings such as termination, vacation, sick or retro payments	ok

2008 EAR limit: \$30,000

2008 EAR Audit Report and Accountability

2008 EAR limit: \$30,000

New York City Pensioners Working for New York City after their Retirement										
Pension #	Name	Date Retired	Employer	211 Waiver on file	Pension Benefits	OTC Wages	TRS Wages Earned	Diff	Audit Result	Results
12	U7352950 B. Segel-Sussman	7/1/2007	DOE	N	76,777	34,245	30,153	4,092	Member made payment for excess earnings Prior year earnings such as termination, vacation, sick or retro payments	ok
13	U7353840 A. Viscovich*	7/1/2007	DOE	N	70,842	31,979	29,911	2,068	Member did not exceed Prior year earnings such as termination, vacation, sick or retro payments	ok
14	U0244880 S. Vassello*	4/1/2004	DOE	N	67,995	32,617	29,696	2,921	Member did not exceed Prior year earnings such as termination, vacation, sick or retro payments	ok
15	U7128110 H. Aronson*	7/1/2002	DOE	N	72,448	32,566	29,937	2,629	Member did not exceed Prior year earnings such as termination, vacation, sick or retro payments	ok
16	U0338050 N. Martin	5/01/2007	DOE	N	28,705	66,417	41,602	24,815	Member was restored but exceeded member was notified	Pending
17	U0344580 J. Mandel-Townsend*	7/1/2007	DOE	N	51,980	46,404	32,332	14,072	Member made payment for excess earnings Prior year earnings such as termination, vacation, sick or retro payments	ok
18	U0359940 M. Montas*	10/17/007	DOE	N	16,016	41,286	33,153	8,133	Member did not exceed Prior year earnings such as termination, vacation, sick or retro payments	ok
19	U0302590 P. Berte*	5/1/2007	DOE	N	22,039	36,600	35,953	647	Member made payment for excess earnings Prior year earnings such as termination, vacation, sick or retro payments	ok

2008 EAR limit: \$30,000

2008 EAR Audit Report and Accountability

2008 EAR limit: \$30,000

New York City Pensioners Working for New York City after their Retirement- Disability									
Pension #	Name	Date Retired	Employer	211 Waiver on file	Pension Benefits	OTC Wages	TRS Wages Earned	Diff	Audit Result
1	Callender Wilson N*	12/3/2007	DOE	N	18,709	12,855	5,434	0	Payments cancelled
									OK

New York City Pensioners Working for New York State after their Retirement									
Pension #	Name	Date Retired	Employer	211 Waiver on file	Waiver Period	Pension Benefits	OTC Wages	Wages Earned	Audit Result
1	U0222930 Weiss R	1/27/2004	CUNY	N	N	88,798	43,152	0	Member made payment for excess earnings Prior year earnings such as termination, vacation, sick or retro payments
									OK
2	U7090780 Schenfeld M	7/1/2001	CUNY	N	N	65,339	31,549	0	Member did not exceed Prior year earnings such as termination, vacation, sick or retro payments
									OK
3	U7287000 Shweky A	7/1/2005	CUNY	N	N	63,644	34,458	5,509	No payroll records on file- State Member was notified
									Pending
4	U7311930 Glass P	7/1/2006	CUNY	N	N	68,283	52,495	0	No payroll records on file- State Member was notified
									Pending
5	U0294690 Burke V	7/1/2005	CAC	N	N	7,568	42,539	0	No payroll records on file- State Member was notified
									Pending

New York City Pensioners Working for New York City after their Retirement as a Consultant

[illegible]