

# AUDIT REPORT



CITY OF NEW YORK  
OFFICE OF THE COMPTROLLER  
BUREAU OF FINANCIAL AUDIT  
**WILLIAM C. THOMPSON, JR., COMPTROLLER**

## **Audit Report on Pensioners of the New York City Fire Department Working for the City after Retirement January 1, 2000– December 31, 2001**

*FL03-128A*

**June 30, 2003**



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

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WILLIAM C. THOMPSON, JR.  
COMPTROLLER

**To the Citizens of the City of New York**

Ladies and Gentlemen:

In accordance with the responsibilities of the Comptroller contained in Chapter 5, § 93, of the New York City Charter, my office conducted an audit to identify New York City Fire Department Pension Fund (FIRE) retirees 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, § 210 through § 216, or New York City Charter § 1117, during calendar years 2000 and 2001.

The results of our audit, which are presented in this report, have been discussed with FIRE officials, and their comments have been considered in preparing this report.

Audits such as this provide a means of ensuring that pensioners are complying with all laws pertaining to public service re-employment and that appropriate steps are taken to recoup improper payments to individuals after retirement.

I trust that this report contains information that is of interest to you. If you have any questions concerning this report, please contact my audit bureau at 212-669-3747 or e-mail us at [audit@Comptroller.nyc.gov](mailto:audit@Comptroller.nyc.gov).

Very truly yours,

A handwritten signature in cursive script that reads "William C. Thompson, Jr.".

William C. Thompson, Jr.

WCT/GR

Report: **FL03-128A**  
Filed: **June 30, 2003**

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

**Audit Report on Pensioners of the  
New York City Fire Department  
Working for the City after Retirement  
January 1, 2000–December 31, 2001**

**FL03-128A**

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**AUDIT REPORT IN BRIEF**

We performed an audit to identify New York City Fire Department Pension Fund (FIRE) retirees 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), § 210 through § 216, or New York City Charter § 1117, during calendar years 2000 and 2001.

**Audit Findings and Conclusions**

The audit found that five individuals who received \$67,779 in pension payments during 2000 that appear to violate applicable sections of State and City laws. In addition, one of the five individuals received \$9,754 in improper pension payments in 2001. These individuals were in apparent violation of RSSL § 211 or § 212 because they were under age 70 and received City wages exceeding the limitations without having a waiver on file at FIRE, 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 at a New York City agency and had surpassed their applicable employment anniversary dates. In total, these five individuals may have received improper pension payments of \$77,533.

**Audit Recommendations**

To address these issues the report recommended that FIRE should:

- Investigate those individuals identified as concurrently receiving pensions while being re-employed in public service. FIRE 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.

## **INTRODUCTION**

### **Background**

A New York City Fire Department 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 New York City Fire Department 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 years 2000 and 2001, the earnings limitations for a service retiree who filed a Statement of Election under § 212 were \$17,000 and \$18,500, respectively. Accordingly, any service retiree earning more than \$17,000 (in 2000) or \$18,500 (in 2001) 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 3, § 13-356 and § 13-357) provides for the re-employment of New York City Fire Department disability retirees in New York public service. These provisions (also known as "Disability Safeguards") apply up to only the minimum period for service retirement elected by the employee (usually 20 years, but 25 years may be elected), subject to the following conditions: (1) the retiree undergoes a medical examination, (2) the Board of Trustees of the retirement system agrees with the medical board report and certification of the extent to which the retiree is able to work (the Board must then place the retiree's name on a civil service list as a "preferred eligible"), and (3) the Board reduces the retiree's pension to an amount which, when added to the retiree's salary, does not exceed the current maximum salary for the next highest title than that held by the person at retirement.

After the minimum (20- or 25-year) period for service retirement has expired, disability retirees in New York City are subject to the New York City Charter § 1117, which prohibits a 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 Fire Department 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 years 2000 and 2001.

### **Scope and Methodology**

Our audit period was January 1, 2000, through December 31, 2001. We met with officials of the New York City Fire Department (FIRE) 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 254,000 New York City pensioners against a listing of all City workers (approximately 400,000) who received a W-2 wage statement from the Financial Information Services Agency (FISA) for the years 2000 and 2001.<sup>1</sup> This matching process identified 2,733 individuals (2,033 in 2000 and 700 in 2001) under age 70 who either received more than \$17,000 in 2000 or \$18,500 in 2001 (service retirees), or \$1,800 in either year (disability retirees). We then sorted these lists by retirement system and investigated the reasons those 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 2000 or 2001, 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 or 2001. 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 year 2000 (POLICE and FIRE) and 2001 (POLICE, FIRE, and TRS) matches of City pensioners against the 250,000 State workers; the results of this match will be covered in a separate report (Audit # FL03-129A).

Of the 2,733 matches, 43 consisted of individuals collecting FIRE pensions. For all 43 matches, we obtained additional detailed information about their individual year 2000 and 2001 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 five individuals, one of whom is being cited for both 2000 and 2001, appeared to lack valid reasons for receiving both pension and payroll checks. 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 (2000) or \$18,500 (2001) 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 FIRE officials.

In accordance with § 13-302 of the New York City Administrative Code, a board of trustees heads the New York City Fire Department Pension Fund. The Comptroller is one of the 12 trustees and is entitled to cast three of the 24 board votes. The Comptroller sits on the Board through a designee. The Comptroller's designee was not involved in planning or conducting this audit, or in writing or reviewing the audit report.

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<sup>1</sup>A separate audit report will be issued for three of the five New York City retirement systems; including this audit, the other two audits are #FL03-126A (TRS) and #FL03-127A (POLICE). Normally, we audit the remaining two systems—BERS and NYCERS. However, we decided to audit these systems every other year because of the limited number of pensioners who have been identified as “double-dippers” on prior audits of these systems.

This audit was conducted in accordance with generally accepted government auditing standards (GAGAS), and included tests of records and other auditing procedures 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.

### **Discussion of Audit Results**

The matters covered in this report were discussed with FIRE officials during and at the conclusion of this audit. A preliminary draft report was sent to FIRE officials and was discussed at an exit conference on April 16, 2003. On April 30, 2003 we submitted a draft report to FIRE officials with a request for comments.

FIRE officials responded to the draft report on May 14, 2003. In his response, the Chief Compliance Officer agreed with four of the six recommendations related to: investigating individuals who are receiving pensions while being re-employed in public service; forwarding to the Department of Investigation, if warranted, the names of those individuals found to be illegally collecting pensions; ascertaining whether previous pension overpayments have been recouped and whether current pensions have been suspended for cited individuals; and sending special reminders to service retirees that state their responsibilities regarding public service re-employment. The Chief Compliance Officer stated that the remaining two recommendations—setting up a monitoring program to identify those City retirees re-employed in New York public service and reinforcing to City agencies the importance of maintaining effective procedures—were beyond the scope of the Fire Department.

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

\* \* \* \* \*

Our previous audit covering FIRE pensioners for calendar year 1999 (#FL00-203A, issued February 28, 2001), reported that there were 17 FIRE retirees among the 1,747 matched individuals in the five New York City retirement systems. Subsequent investigations determined that three of these 17 FIRE retirees were in apparent violation of RSSL § 211 or § 212. These individuals received improper pension payments of approximately \$51,000.



## FINDINGS

### Overpayment of Pension Benefits

This audit identified five individuals who received \$67,779 in pension payments during 2000 that appear to violate applicable sections of State and City laws. In addition, one of the five individuals received \$9,754 in improper pension payments in 2001. (See Appendices I through III for a listing of the five individuals and their current employers.)

Since all of these individuals retired prior to 1999, the strong possibility exists that “double-dipping” and “disability violating” by these individuals may be continuing at present. In fact, three of these five individuals were identified in one or more of our prior audit reports as possible “double-dippers” or “disability violators.”

These five individuals were in apparent violation of RSSL § 211 or § 212 because they were under age 70 and received City wages exceeding the limitations without having a waiver on file at FIRE, 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 five individuals (six matches) received improper pension payments of approximately \$77,000, as follows:

	<u>Number of Individuals</u>	<u>Total Improper Payments</u>
2000/2001 § 211/212 Violators	2	\$51,620
2000 § 1117 Violators	<u>3</u>	<u>25,913</u>
Total	<u>5</u>	<u>\$77,533</u>

Our total represents the amount of improper 2000 and 2001 pension payments based on an analysis of when the re-employed pensioners reached the legal earnings limitations (\$17,000 in 2000 and \$18,500 in 2001 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, 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 FIRE officials. Immediate action by FIRE 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 III.)

The following is an example of a FIRE service retiree who was found to be working at a City agency for the whole of calendar year 2000:

CASE #1: A Captain who retired in August 1993 collected 12 pension checks (one each month) in calendar year 2000 totaling \$58,447. This individual worked as a

teacher for the Board of Education for all of calendar year 2000 (January through December) and collected a salary of \$28,067. 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 cumulative salary earnings exceeded the \$17,000 limit for service retirees; therefore, it appears that six pension checks (July through December 2000) totaling \$29,354 may have been improperly received and cashed in calendar year 2000.

The following is an example of a FIRE disability retiree who was found to be working at a City agency during calendar year 2000:

**CASE #2:** A Lieutenant who retired in April 1997 on a disability pension, collected 12 pension checks (one each month) in calendar year 2000, totaling \$62,829. This individual worked as a per-diem teacher for the Board of Education in January, February, and April of 2000, and collected a salary of \$2,466. This person began working for the Fire Department in 1966, and, therefore, cannot qualify for the "Disability Safeguards" provisions beyond 1986. Accordingly, any earnings above \$1,800 for 2000 make the disability pension payments for that year improper. Thus, it appears that 2 months of disability checks (February and April 2000), totaling \$10,470, may have been improperly received and cashed in 2000.

FIRE Response: In his response, the Chief Compliance Officer of FIRE stated:

"Of the five individuals identified by the Comptroller's Office auditors, three did not contest the auditors' findings, and recoupment proceedings have already been initiated by the Fire Department.

"The fourth individual claims he has the necessary waiver. He was told to produce it to the Fire Department where it will be placed on file, and no further action taken.

"The last individual questioned the accuracy of the auditors' findings, and wished to provide documentation to support his claim. Since one of the two objectives of the audit is to 'quantify the amounts of any improper payments to individuals who appear to be violators of RSSL 211 and 212, or NYC Charter 1117 during calendar year 2000 and 2001', and since this report reflects the Comptroller's official audit findings, it is the Fire Department's view that the auditors should review the facts and documents presented by this fifth pensioner BEFORE issuing their final report. If this is not done, and a FDNY review indicates that the pensioner happens to be correct (possible auditor error), it places FDNY in the position of apparently acting contrary to the Comptroller's recommendations. We therefore strongly recommend that the auditors review the facts and documents presented by this fifth pensioner and confirm (or correct) their original findings."

**Auditor Comment:** It appears from the Chief Compliance Officer's response that he expects the Comptroller's Office to do FIRE's work. After the audit brings possible double dippers to FIRE's attention, it is FIRE's responsibility to determine whether pensioners are actually double dippers. Just as it is obtaining a copy of a waiver from a cited pensioner to evaluating its legitimacy, so should it obtain and review the documents from the individual who questions our finding. If FIRE accepts this pensioner's evidence, no further action is necessary. If the evidence is not acceptable, FIRE should make necessary arrangements to recoup the amount due.

### **Recommendations**

New York City Fire Department Pension Fund officials should:

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

**FIRE Response:** "The Department agrees that it should investigate and take action against those identified individuals, but as noted above, it feels that the Comptroller's Office should confirm its findings in the fifth case. FDNY [Fire Department] has already initiated recoupment proceedings where appropriate."

2. Forward to the Department of Investigation, if the circumstances warrant such action, the names of those individuals found to be illegally collecting pensions.

**FIRE Response:** "The Department agrees to do so when circumstances warrant such action."

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."

**FIRE Response:** "All previously identified pension overpayments have already been or are in the process of being recouped."

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.

**FIRE Response:** "Special reminders on the subject are sent out on a routine basis."

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.

**FIRE Response:** "We feel that this task falls beyond the scope of the Department and should be addressed at a higher level."

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.

**FIRE Response:** “We feel that this task falls beyond the scope of the Department and should be addressed at a higher level.”

**Auditor Comment:** We do not know what “higher level” the Fire Department is referring to in its responses to Recommendations 5 and 6. In any case, it is certainly within the purview of FIRE to comply with these recommendations, as they would help ensure that its retirees only receive pension payments to which they are entitled.

**APPENDIX I  
PENSION OVERPAYMENTS - NYC FIRE DEPARTMENT PENSION FUND  
2000/2001 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 R-015474-0	8/23/93	\$ 58,447	6	\$ 29,354	BOE	742	\$ 28,067	BOEC	NO
* R-008477-0	2/14/82	18,133	8	12,512	BOE	742	52,223	BOEC	NO

Subtotal: \$ 41,866

Pension Number	Date Retired	2001 Pension	Months Overpaid	Amount Overpaid	2001 Employer	Payroll Code	2001 Salary	Waiver Issuing Agency	Waiver in 2001
* R-008477-0	2/14/82	\$ 16,940	7	\$ 9,754	BOE	742	\$ 54,561	BOEC	NO

Subtotal: \$ 9,754

Total \$ 51,620

**NOTES:**

BOE Board of Education  
BOEC Board of Education (Chancellor's Office)

\* This individual was also cited in our prior audits (for 1993, 1994, 1995, and 1999)

**APPENDIX II  
PENSION OVERPAYMENTS - NYC FIRE DEPARTMENT PENSION FUND  
2000 MATCHES (DISABILITY RETIREES)**

Pension Number	Date Retired	2000 Pension	Months Overpaid	Amount Overpaid	2000 Employer	Payroll Code	2000 Salary	Appointment Year
<b>CASE #2 &gt;R-017408</b>	<b>04/10/97</b>	<b>\$ 62,829</b>	<b>2</b>	<b>\$ 10,470</b>	<b>BOE</b>	<b>746</b>	<b>\$ 2,466</b>	<b>1966</b>
R-018173	04/30/99	81,651	2	10,450	BOE	746	5,157	1962
>>R-030748	10/01/62	7,501	8	4,993	BOE	746	9,124	1958

Total     \$ 25,913

**NOTES:**

**BOE                      Board of Education**

**>                            This individual was also cited in our prior audits (for 1998, and 1999)**

**>>                           This individual was also cited in our prior audits (for 1992, 1993, 1995, 1996, 1997, 1998, and 1999)**





# FIRE DEPARTMENT

9 METROTECH CENTER BROOKLYN, N.Y. 11201-3857

FRANK J. BUCCELLATO  
Chief Compliance Officer  
Strategic Planning, Audit & Review Room #88-9

May 13, 2003

Mr. Greg Brooks  
Deputy Comptroller  
Policy, Audits, Accountancy & Contracts  
Office of the Comptroller  
1 Centre Street  
New York, New York 10007-2341

**Re: Audit Report on Pensioners of the New York City Fire Department working for the City after their retirement. January 1, 2000 – December 31, 2001. FL03-128A.**

Dear Mr. Brooks:

Attached is FDNY's comments on the above mentioned report, as well as our response and Agency Implementation Plan for each of the recommendations. Please thank your audit staff for the assistance they have provided to the Department in this review.

If you wish to discuss any portion of our response or AIP, please contact me at (718) 999-2033.

Sincerely,

Frank J. Buccellato

Cc: M. Vecchi  
M. Basso



**FDNY Comments on Audit FL03-128A**

Of the five individuals identified by the Comptroller's Office auditors, three did not contest the auditors' findings, and recoupment proceedings have already been initiated by the Fire Department.

The fourth individual claims he has the necessary waiver. He was told to produce it to the Fire Department where it will be placed on file, and no further action taken.

The last individual questioned the accuracy of the auditors' findings, and wished to provide documentation to support his claim. Since one of the two objectives of the audit is to "quantify the amounts of any improper payments to individuals who appear to be violators of RSSL 211 and 212, or NYC Charter 1117 during calendar year 2000 and 2001", and since this report reflects the Comptroller's official audit findings, it is the Fire Department's view that the auditors should review the facts and documents presented by this fifth pensioner BEFORE issuing their final report. If this is not done, and a FDNY review indicates that the pensioner happens to be correct (possible auditor error), it places FDNY in the position of apparently acting contrary to the Comptroller's recommendations. We therefore strongly recommend that the auditors review the facts and documents presented by this fifth pensioner and confirm (or correct) their original findings.

**Audit Recommendations / FDNY Response – Agency Implementation Plan**

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

*FDNY Response – The Department agrees that it should investigate and take action against those identified individuals, but as noted above, it feels that the Comptroller's Office should confirm its findings in the fifth case. FDNY has already initiated recoupment proceedings where appropriate.*

- 2) Forward to the Department of Investigation, if the circumstances warrant such action, the names of those individuals found to be illegally collecting pensions.

*FDNY Response – The Department agrees to do so when circumstances warrant such action.*

- 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".

*FDNY Response – All previously identified pension overpayments have already been or are in the process of being recouped.*

- 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.

*FDNY Response – Special reminders on the subject are sent out on a routine basis.*

- 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.

*FDNY Response – We feel that this task falls beyond the scope of the Department and should be addressed at a higher level.*

- 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.

*FDNY Response – We feel that this task falls beyond the scope of the Department and should be addressed at a higher level.*