

AUDIT REPORT



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 Retirement January 1, 2006—December 31, 2006

FL08-110A

June 30, 2008



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

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 Teachers' Retirement System (TRS) 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 2006.

A retiree of the New York City Teachers' Retirement System who is reemployed in State or City government service may not continue to collect pension benefits except in accordance with conditions established by the New York State Retirement and Social Security Law, the New York City Administrative Code, and the New York City Charter. 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 results of our audit, which are presented in this report, have been discussed with TRS officials, and their comments have been considered in preparing this report. Their complete response is attached to this report.

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

Very truly yours,

A handwritten signature in black ink that reads "William C. Thompson, Jr.".

William C. Thompson, Jr.

WCT/fh

Report: FL08-110A
Filed: June 30, 2008

Table of Contents

AUDIT REPORT IN BRIEF

Audit Findings and Conclusions..... 1
Audit Recommendations..... 1

INTRODUCTION..... 2

Background..... 2
Objective..... 3
Scope and Methodology..... 3
Discussion of Audit Results..... 5

FINDINGS 6

Overpayment of Pension Benefits..... 6

RECOMMENDATIONS..... 7

APPENDIX I – 2006 Pension Overpayments – NYC Teachers’ Retirement System – Service Retirees

APPENDIX II – 2006 Pension Overpayments – NYC Teachers’ Retirement System – Disability Retirees

APPENDIX III – Re-employed TRS Pensioners – Total by Current Employer

ADDENDUM - Teachers’ Retirement System Response

*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, 2006–December 31, 2006**

FL08-110A

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 2006.

Audit Findings and Conclusions

The audit found 24 individuals who received \$215,134 in pension payments during 2006 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 made 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 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 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 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 2006, the earnings limitations for a service retiree who filed a Statement of Election under §212 was \$27,500. Accordingly, any service retiree earning more than \$27,500 in 2006 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 New York City Teachers' Retirement System 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 2006.

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 Teachers' Retirement System Board. In accordance with §13-507 of the New York City Administrative Code, the Comptroller is one of seven trustees of the Teachers' Retirement System Board. 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 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, 2006, through December 31, 2006. We met with officials of the New York City Teachers' Retirement System 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 269,055 New York City pensioners against a listing of all City workers (approximately 417,705) who received a W-2 wage statement from the Financial Information Services Agency (FISA) for the year 2006.¹ This matching process identified 1,954 individuals under age 65 who received more than \$27,500 in 2006 (service retirees), or \$1,800 in 2006 (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 2006, 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 2006. Although the match did not include local government employees paid by systems other than those integrated with FISA, we are presently conducting 2006 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 # FL08-112A).

Of the 1,954 matches, 758 consisted of individuals collecting TRS pensions. For all 758 matches, we:

- obtained additional detailed information about their individual year 2006 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 \$27,500 for service retirees, and \$1,800 for disability pensioners. The annuity portions of the pension payments, if

¹ A separate audit report will be issued for each of the five New York City retirement systems; the other four audits are FL08-106A (BERS), FL08-109A (NYCERS), FL08-108A (POLICE), and FL08-107A (FIRE).

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, 2005–December 31, 2005*, FL07-083A, issued June 28, 2007—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 and the applicable employing and waiver-issuing agencies, and discussed at an exit conference. We submitted a draft report to TRS officials with a request for comments. We received a written response from TRS officials on June 23, 2008. In their response, TRS officials described the actions they have taken to address 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 24 retirees who received \$215,134 in pension payments during 2006 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 24 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 24 individuals received improper pension payments of approximately \$215,134, as follows:

	<u>Number of Individuals</u>	<u>Total Improper Payments</u>
§211/212 Violators	22	\$207,273
§1117 Violators	<u>2</u>	<u>7,861</u>
Total	<u>24</u>	<u>\$215,134</u>

Our total represents the amount of improper 2006 pension payments based on an analysis of when the reemployed pensioners reached the legal earnings limitations (\$27,500 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 2006:

CASE #1: This individual who retired in September 2005 collected 12 pension checks (one each month) in calendar year 2006, totaling \$89,886. This individual worked for the Department of Education (DOE) for nine months (January through September) and collected a salary of \$42,843. We found no evidence of a waiver for this individual for any portion of 2006. On June 1, 2006, this person's cumulative salary earnings for the year exceeded the \$27,500 limit for service retirees. Therefore, it appears that three pension checks (July through September) totaling \$22,170, may have been improperly received and cashed in calendar year 2006.

The following is an example of a TRS disability retiree who was found to be working at a City agency during calendar year 2006:

CASE #2: A Teacher who retired in April 1982 on a disability pension, collected 12 pension checks in calendar year 2006, totaling \$7,727. This individual worked as a Non-Teach Adjunct for City University of New York Kingsboro Community College for nine months (April through December) and collected a salary of \$14,409. Any earnings above \$1,800 for 2006 make the disability pension payments for that year improper. Thus, it appears that eight months of disability checks (May through December) totaling \$5,166 may have been improperly received and cashed in 2006.

It should be noted that in their correspondence concerning the implementation status of the recommendations from last year's audit of 2005, 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.
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
2006 PENSION OVERPAYMENTS - TEACHERS' RETIREMENT SYSTEM
SERVICE RETIREES

Pension Number	Date Retired	2006 Pension	Months Overpaid	Amount Overpaid	2006 Employer	Payroll Code[s]	2006 Salary	Waiver Issuing Agency	Waiver in 2006
Case #1 U-029757-0	9/6/2005	\$89,886	3	\$22,170	DOE	742/746/747	\$42,843	DOEC	No
U-726414-0	12/1/2004	74,877	3	18,487	DOE	742/746/747	40,021	DOEC	No
**U-719991-0	8/14/2003	95,048	2	16,060	DOE	746/747	28,640	DOEC	No
**U-017742-0	7/1/2003	84,834	2	14,139	DOE	746	32,966	DOEC	No
U-029637-0	9/28/2005	56,041	3	13,925	DOE	742/746/747	79,695	DOEC	No
*U-724187-0	7/1/2004	83,218	2	13,692	DOE	742/746/747	39,671	DOEC	No
*U-011779-0	7/1/2002	54,358	3	13,590	DOE	740	42,595	DOEC	No
U-015519-0	7/1/2002	48,106	3	12,027	DOE	746/747	31,816	DOEC	No
U-029316-0	8/13/2005	51,735	2	8,566	DOE	742/746/747	33,850	DOEC	No
U-729394-0	8/1/2005	83,661	1	8,458	DOE	742/746	52,444	DOEC	No
U-725494-0	7/1/2004	94,834	1	7,873	DOE	742/746/747	38,158	DOEC	No
U-724430-0	8/16/2004	76,587	1	6,435	DOE	742/746	50,650	DOEC	No
U-730632-0	10/1/2005	83,224	1	6,307	DOE	742/746	42,651	DOEC	No
U-729233-0	8/5/2005	73,086	1	6,104	DOE	742/746/747	42,428	DOEC	No
U-028679-0	7/1/2005	72,866	1	5,965	DOE	742/746	49,442	DOEC	No
*U-717801-0	7/1/2003	69,380	1	5,903	DOE	746	29,540	DOEC	No
U-024394-0	7/1/2004	68,761	1	5,628	DOE	742/746/747	42,930	DOEC	No
U-028580-0	7/1/2005	67,598	1	5,589	DOE	742/746/747	50,091	DOEC	No
U-728715-0	7/1/2005	64,134	1	5,244	DOE	742/746/747	47,797	DOEC	No
*U-724021-0	7/1/2004	60,804	1	5,009	DOE	742/746	37,404	DOEC	No
U-728945-0	7/16/2005	55,321	1	4,561	DOE	742/746	40,965	DOEC	No
U-007242-0	4/9/2001	4,624	4	1,541	DEPT OF PARK	846	43,850	DCAS	No

Total Individuals: 22

Total: \$207,273

**APPENDIX I
2006 PENSION OVERPAYMENTS - TEACHERS' RETIREMENT SYSTEM
SERVICE RETIREES**

Pension Number	Date Retired	2006 Pension	Months Overpaid	Amount Overpaid	2006 Employer	Payroll Code[s]	2006 Salary	Waiver Issuing Agency	Waiver in 2006
-----------------------	---------------------	---------------------	------------------------	------------------------	----------------------	------------------------	--------------------	------------------------------	-----------------------

NOTES:

DOE Department of Education
DEPT OF PARK Department of Parks and Recreation
DOEC Department of Education Chancellor
DCAS Department of Citywide Administrative Services

* These individuals were cited in our prior audit for calendar year 2005.

** These individuals were cited in our prior audit for calendar year 2004.

**APPENDIX II
2006 PENSION OVERPAYMENTS - TEACHERS' RETIREMENT SYSTEM
DISABILITY RETIREES**

Pension Number	Date Retired	2006 Pension	Months Overpaid	Amount Overpaid	2006 Employer	Payroll Code	2006 Salary
Case #2 T-060055-0	4/12/1982	\$7,727	8	\$5,166	CUNY KINGSBORO	465	\$14,409
U-A12901-0	8/17/2005	13,937	3	2,695	DOE	742/ 747	15,755

Total Individuals: 2

Total: \$7,861

NOTES:

CUNY KINGSBORO City University of New York Kingsboro Community College
DOE Department of Education

APPENDIX III

RE-EMPLOYED TRS PENSIONERS

TOTALS BY CURRENT EMPLOYER

Current Employer

	<u>Payroll Code</u>	<u>Total Number of Individuals Paid Under Code</u>
<u>Department of Education (DOE)</u>		
DOE Admin	740	1
DOE Pedagogical	742	17
DOE Per Diem Teachers	746	20
DOE Per Session Teacher	747	13
<u>Other Agencies</u>		
Community College (Kingsboro)	465	1
Department of Parks & Recreation	846	1
<u>Total</u>		<u>53</u>



TEACHERS' RETIREMENT SYSTEM
55 Water Street, New York, N.Y. 10041

June 20, 2008

Mr. John Graham
Deputy Comptroller Audit Accountancy and Contracts
Bureau of Audit
1 Centre Street Room 500
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, 2006 to December 31, 2006
FL08-110A

Dear Mr. Graham:

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

A handwritten signature in black ink, appearing to read "Stan Charles", with a long horizontal line extending to the right.

Stan Charles
Deputy Director
Internal Audit Division

Cc: N. Serrano, P. Raucci, A. Scully, S. Morrison-Goldfine, S. Kupferman, G. Davis III

2006 EAR Limit = \$27,500

2006 OTC EAR Audit- Update Report- CITY

2006 EAR Limit= \$27,500

New York City Pensioners Working for New York City after their Retirement										
#	Pension #	Date Retired	Employer	211 Waiver on file	Pension Benefits	OTC Audit	EAR Wages	Diff	Audit Results in Brief	Account Status
1	U-015519-0	7/1/2002	DOE	N	48,106	31,816	27,355	4,461	<u>Did not go over limit</u> Prior year earnings paid in '06 \$2,289.14	closed
2	U-028679-0	7/1/2005	DOE	N	72,866	49,442	26,734	22,708	<u>Did not go over limit</u> Termination Pay \$18,446.42 Prior year earnings paid in '06 \$4,259.39	closed
3	U-029316-0	8/13/2005	DOE	N	51,735	33,850	26,956	6,894	<u>Did not go over limit</u> Termination Pay \$4,115 Prior year earnings paid in '06 \$2,776.80	closed
4	*U-029757-0	9/6/2005	DOE	N	89,886	42,843	26,386	16,457	<u>Do not go over limit</u> Termination Pay \$2,556.94 Prior year earnings paid in '06 \$9,117.82	closed
5	U-717801-0	7/1/2003	DOE	N	69,380	29,540	27,536	2,004	<u>Did not go over limit</u> Prior year earnings paid in '06 \$2,004.38	closed
6	*U-719991-0	8/14/2003	DOE	N	95,048	28,640	28,640	0.00	<u>Member made Lump-sum payment</u> Prior year earnings 2005 adjustment \$1,247.94	closed
7	U-724021-0	7/1/2004	DOE	N	60,804	37,404	27,069	10,335	<u>Did not go over limit</u> Termination Pay \$6,346 Prior year earnings paid in '06 \$3,890.32	closed
8	U-724187-0	7/1/2004	DOE	N	83,218	39,671	27,313	12,357	<u>Did not go over limit</u> Termination Pay \$11,665 Prior year earnings paid in '06 \$118.31	closed
9	U-724430-0	8/16/2004	DOE	N	76,587	50,650	25,622	25,028	<u>Did not go over limit</u> Prior year earnings paid in '06 \$11,418.66	closed

2006 EAR LIMIT = 27,500

2006 OTC EAR Audit- Update Report- CITY

New York City Pensioners Working for New York City after their Retirement										
#	Pension #	Date Retired	Employer	211 Waiver on file	Pension Benefits	OTC Audit	EAR Wages	Diff	Audit Results in Brief	Account Status
10	U-725494-0	7/1/2004	DOE	N	94,834	38,158	27,063	11,095	<u>Did not go over limit</u> Termination Pay \$8,237 Prior year earnings paid in '06 \$2,616.33	closed
11	U-726414-0	12/1/2004	DOE	N	74,877	40,021	24,683	15,339	<u>Did not go over limit</u> Termination Pay \$10,901 Prior year earnings paid in '06 \$4,437.67	closed
12	U-728945-0	7/16/2005	DOE	N	55,321	40,965	26,451	14,515	<u>Did not go over limit</u> Termination Pay \$12,213 Prior year earnings paid in '06 \$2,776.16	closed
13	U-729233-0	8/5/2005	DOE	N	73,086	42,428	27,483	14,945	<u>Did not go over limit</u> Termination Pay \$12,006 Prior year earnings paid in '06 \$2,555.71	closed
14	U-729394-0	8/1/2005	DOE	N	83,661	52,444	26,837	25,607	<u>Did not go over limit</u> Termination Pay \$22,140 Prior year earnings paid in '06 \$3,466.50	closed
15	U-730632-0	10/1/2005	DOE	N	83,224	42,651	27,450	15,201	<u>Did not go over limit</u> Termination Pay \$12,961 Prior year earnings paid in '06 \$3,327.84	closed
16	U-007242-0	4/9/2001	DCAS	N	4,624	43,850	0.00	43,850	<u>Pending review over limit</u> No reported wages on file First letter Sent second letter mail	Pending Review
17	U-011779-0	7/1/2002	DOE	N	54,358	42,595	0.00	42,595	<u>Go over limit</u> To pull check from 7/08-10/28 No reported wages on file letter Sent	Suspended
18	*U-024394-0	7/1/2004	DOE	N	68,761	42,930	30,302	12,628	<u>Member made lump-sum repayment</u> Termination Pay \$9613.12 Prior year earnings paid in '06 \$3,008.04	closed

2006 EAR LIMIT = 27,500

2006 EAR Limit = \$27,500

2006 OTC EAR Audit- Update Report- CITY

2006 EAR Limit = \$27,500

New York City Pensioners Working for New York City after their Retirement										
#	Pension #	Date Retired	Employer	211 Waiver on file	Pension Benefits	OTC Audit	EAR Wages	Diff	Audit Results in Brief	Account Status
19	*U-028580-0	7/1/2005	DOE	N	67,598	50,091	30,915	19,176	<u>Member made Lump-sum repayment</u>	closed
20	*U-029637-0	9/28/2005	DOE	N	56,041	79,695	39,776	39,919	<u>Member made Lump-sum repayment</u> Termination Pay \$35,890.23 Prior year earnings paid in '06 \$4,028.54	closed
21	U-728715-0	7/1/2005	DOE	N	64,134	47,797	30,783	17,015	<u>Pending review over limit</u> Termination Pay \$13,751 Prior year earnings paid in '06 \$3,036.06 First letter Sent mail second letter /A31	Pending Review
22	U-017742-0	7/1/2003	DOE	N	84,834	32,966	30,800	2,166	<u>Go over limit</u> Member made lump-sum payment Prior year earnings paid in '06 \$3,015.32 First letter Sent	closed
Total: 22										

2006 EAR LIMIT = 27,500

2006 OTC EAR Audit - Update Report- DISABILITY

New York City Pensioners Working for New York City after Retirement- Disability

#	Pension #	Date Retired	Employer	211 Waiver on file	Pension Benefits	OTC Audit	EAR Wages	Diff	Audit Results in Brief	Account
1	T-060055-0	4/12/1982	CUNY KINGSBORO	N	\$7,727	\$14,409	0.00	\$ 14,409	Pending review over limit No reported wages on file First letter sent second letter 1A31	Pending Review
2	U-A12901-0	8/17/2005	DOE	N	13,937	15,755	0.00	15755	Did not go over limit Retroactive Benefits	closed
3										
4	Total: 2									