

STATE OF NEW JERSEY — DEPARTMENT OF THE TREASURY  
 DIVISION OF PENSIONS AND BENEFITS

# INFORMATION REFERRAL

**SECTION A — INFORMATION ABOUT THE PERSON YOU ARE REPORTING**

Name of Subject \_\_\_\_\_ Date of Birth \_\_\_\_\_

Street Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_

Former Occupation and Place of Employment \_\_\_\_\_

Address \_\_\_\_\_

Current Occupation and Place of Employment \_\_\_\_\_

Address \_\_\_\_\_

**SECTION B — DESCRIBE THE ALLEGED FRAUD OR ABUSE (Attach additional sheet if needed.)**

Please see attached "Statement of Case" and exhibits.

This form and attachments were sent by e-mail to [pension.fraud@treas.state.nj.us](mailto:pension.fraud@treas.state.nj.us) and the first page only was simultaneously sent by fax to 609-777-0404 on

Documents available (if any): \_\_\_\_\_

**SECTION C — INFORMATION ABOUT YOU**

We do not share this information with the person you are reporting. This information is not required to process your report but it is essential if we do have a question or require additional information from you.

John Paff	paff@pobox.com	732-873-1251	Weekday mornings	
Your Name	Email Address	Telephone #	Best Time to Call	
1605 Amwell Rd		Somerset	NJ	08873
Street Address		City	State	ZIP

**You may submit this referral by e-mail to [pension.fraud@treas.state.nj.us](mailto:pension.fraud@treas.state.nj.us), by fax to (609) 777-0404 or mail it to:**

**Department of the Treasury  
 Division of Pensions and Benefits  
 Pension Fraud and Abuse Unit  
 PO Box 295  
 Trenton, NJ 08625-0295**

<b>FOR DIVISION USE ONLY</b>		
_____	_____	_____
Intake Officer's Name	Subject's Membership No. or Retirement No.	Date Received

## Statement of Case

Subject: Victoria Roach, Wildwood Municipal Public Defender

Attachments:

1. Wildwood's PERS enrollees as of "Year/Qrt 2014/3" which I presume is the 3rd Quarter of 2014.
2. PERS List July 21, 2010
3. June 6, 2014 letter from Pension and Benefits.

Based on the above, it appears that this person probably was not eligible for PERS enrollment pursuant to N.J.S.A. 43:15A-7.2(a) and for the reasons set forth in the State Comptroller's July 17, 2012 report entitled "Improper Participation by Professional Service Providers in the State Pension System" at some time prior to her getting 10 years and 10 months worth of eligible time effective October 1, 2010.

I ask that the Fraud and Abuse Unit please investigate this person's eligibility for PERS enrollment and if it is found that this person is or was improperly enrolled in PERS, that he or she be terminated from PERS enrollment and that the effective date of his or her PERS enrollment termination be as early as possible. De-enrolling this person from the plan prior to the apparent October 1, 2010 enrollment date might either reduce or eliminate the PERS system's responsibility to provide benefits for this person.

Very truly yours,

John Paff  
paff@pobox.com

**STATE OF NEW JERSEY - DIVISION OF PENSIONS AND BENEFITS  
PUBLIC EMPLOYEES' RETIREMENT SYSTEM**

Year/Qtr - 2014/3

WILDWOOD CITY

Location # 20210-01

Projected Salary For Next Quarter(Dollars)	Name	Member No	10/12 Code	Tier	Accum Base Salary Thru Prior Periods(Dollars)	Mos	Base Salary Subject To Contri This Quarter(Dollars)	Full Rate%	Normal Pension	Back Deductions	Total Normal Pension Contri And Back Deductions	Loan Deductions	Tot Arts And/ or Purchases	Contributory Life Insurance Deductions	SACT Rate %	SACT Amt	TSA Rate %	TSA Amt	Remarks
	AARVIG,EDWARD M		12		24,672	3	12,336	6.92%	853.65	0.00	853.65		0.00	61.68	0%	0	0%	0	
	ANDERSON,ROBERT		12		33,720	3	16,860	6.92%	1,166.71	0.00	1,166.71		0.00	84.30	0%	0	0%	0	
	ANDERSON,STEPHA		12		21,840	3	10,920	6.92%	755.66	0.00	755.66		0.00	54.60	0%	0	0%	0	Workers' Comp. - 08/07/2014 - to present
	ARMAND,TIMOTHY		12		25,584	3	12,792	6.92%	885.21	0.00	885.21		0.00	63.96	0%	0	0%	0	
	BAILEY,ERNESTO		12		26,052	3	13,026	6.92%	901.40	0.00	901.40		0.00	65.13	0%	0	0%	0	
19,128	BALMER,GLENN		12		37,596	3	19,128	6.92%	1,323.66	0.00	1,323.66		0.00	95.64	0%	0	0%	0	Contractual Increase - 07/01/2014 - \$19,198
	BANNON,DAVID RO		12		25,356	1	4,306	6.92%	297.98	0.00	297.98		0.00	21.53	0%	0	0%	0	Layoff - 07/01/2014 - Contract Increase \$12,918; Transfer to PFRS as of 08/01/14
	BECK,WILLIAM F		12		14,232	2	7,116	6.92%	492.43	0.00	492.43		0.00	35.58	0%	0	0%	0	Disability - 07/28/2014 - to 09/01/2014
	BLANDA,MICHAEL		12		22,296	3	11,148	6.92%	771.44	0.00	771.44		0.00	55.74	0%	0	0%	0	
	BOEHRINGER,JOHN		12		27,000	3	13,500	6.92%	934.20	0.00	934.20		0.00	67.50	0%	0	0%	0	
11,472	BOOY,STEVEN		12	5	20,448	3	11,472	6.92%	793.86	0.00	793.86		0.00	57.36	0%	0	0%	0	Promotion - 01/01/2014 - \$11,472
	BOWEN,MARCUS W		12		23,136	3	11,568	6.92%	800.51	0.00	800.51		0.00	57.84	0%	0	0%	0	
	BOZEMAN,KEITH W		12		25,104	3	12,552	6.92%	868.60	0.00	868.60		0.00	62.76	0%	0	0%	0	
	BROWN,ALBERT H		12		27,984	3	13,992	6.92%	968.25	0.00	968.25		0.00	69.96	0%	0	0%	0	
	BROWN,LISA A		12		22,116	3	11,058	6.92%	765.21	0.00	765.21		0.00	55.29	0%	0	0%	0	
9,246	BURGER,JAMES F		12	2	17,892	3	9,246	6.92%	639.82	0.00	639.82		0.00	46.23	0%	0	0%	0	Promotion - 07/01/2014 - \$9,246

**STATE OF NEW JERSEY - DIVISION OF PENSIONS AND BENEFITS  
PUBLIC EMPLOYEES' RETIREMENT SYSTEM**

Year/Qtr - 2014/3

**WILDWOOD CITY**

Location # 20210-01

Projected Salary For Next Quarter(Dollars)	Name	Member No	10/12 Code	Tier	Accum Base Salary Thru Prior Periods(Dollars)	Mos	Base Salary Subject To Contri This Quarter(Dollars)	Full Rate%	Normal Pension	Back Deductions	Total Normal Pension Contrib And Back Deductions	Loan Deductions	Tot Arts And/ or Purchases	Contributory Life Insurance Deductions	SACT Rate %	SACT Amt	TSA Rate %	TSA Amt	Remarks
	CALLAHAN,FRANCI		12		25,536	3	12,768	6.92%	883.55	0.00	883.55		0.00	63.84	0%	0	0%	0	
21,984	CERRONE,EDWARD		12		43,200	3	21,984	6.92%	1,521.29	0.00	1,521.29		0.00	109.92	0%	0	0%	0	Contractual Increase - 07/01/2014 - \$21,984
	CERRONE,LISA AN		12	5	8,640	3	6,480	6.92%	448.42	439.35	887.77		0.00	75.60	0%	0	0%	0	New Enrollment
	COLONIO,CHRISTI		12		22,272	3	11,136	6.92%	770.61	0.00	770.61		0.00	55.68	0%	0	0%	0	
	CONZALARO,DINO		12		27,000	3	13,500	6.92%	934.20	0.00	934.20		0.00	67.50	0%	0	0%	0	
	CRANMER,SALLYAN		12		23,016	3	11,508	6.92%	796.35	0.00	796.35		0.00	57.54	0%	0	0%	0	
	CRIPPS,CHARLES		12		20,208	3	10,104	6.92%	699.20	0.00	699.20		0.00	50.52	0%	0	0%	0	
	DELINSKI,JOAN		12		26,292	3	13,146	6.92%	909.70	0.00	909.70		0.00	65.73	0%	0	0%	0	
	DENNIS,DONNA L.		12	2	29,772	3	14,886	6.92%	1,030.11	0.00	1,030.11		0.00	74.43	0%	0	0%	0	
	DIFALCO,JAMES J		12		31,560	3	15,780	6.92%	1,091.98	0.00	1,091.98		0.00	78.90	0%	0	0%	0	
	DOUGHERTY,JANE		12		28,140	3	14,070	6.92%	973.64	0.00	973.64		0.00	70.35	0%	0	0%	0	
	FENNESSY,RICHAR		12		30,960	3	15,480	6.92%	1,071.22	0.00	1,071.22		0.00	77.40	0%	0	0%	0	
	FISHER,SUSAN L		12		22,272	3	11,136	6.92%	770.61	0.00	770.61		0.00	55.68	0%	0	0%	0	
	FLECK,RACHEL M		12		25,044	3	12,522	6.92%	866.52	0.00	866.52		0.00	62.61	0%	0	0%	0	
	FLEMING,JOSEPH		12		21,948	3	10,974	6.92%	759.40	0.00	759.40		0.00	54.87	0%	0	0%	0	
	FLOUNDERS,ELAIN		12		23,016	3	11,508	6.92%	796.35	0.00	796.35		0.00	57.54	0%	0	0%	0	
	GALLAGHER,KAREN		12		29,280	3	14,640	6.92%	1,013.09	0.00	1,013.09		0.00	73.20	0%	0	0%	0	
	GALLAGHER,KELLY		12		26,532	3	13,266	6.92%	918.01	0.00	918.01		0.00	66.33	0%	0	0%	0	
	GARLAND,CYNTHIA		12		29,076	3	14,538	6.92%	1,006.03	0.00	1,006.03		0.00	72.69	0%	0	0%	0	
	GOMEZ,ANGEL LUI		12	5	18,516	3	9,258	6.92%	640.65	0.00	640.65		0.00	46.29	0%	0	0%	0	

**STATE OF NEW JERSEY - DIVISION OF PENSIONS AND BENEFITS  
PUBLIC EMPLOYEES' RETIREMENT SYSTEM**

Year/Qtr - 2014/3

WILDWOOD CITY

Location # 20210-01

Projected Salary For Next Quarter(Dollars)	Name	Member No	10/12 Code	Tier	Accum Base Salary Thru Prior Periods(Dollars)	Mos	Base Salary Subject To Contribs This Quarter(Dollars)	Full Rate%	Normal Pension	Back Deductions	Total Normal Pension Contrib And Back Deductions	Loan Deductions	Tot Amts And/or Purchases	Contributory Life Insurance Deductions	SACT Rate %	SACT Amt	TSA Rate %	TSA Amt	Remarks
	GREGG,SCOTT B		12		32,076	3	16,038	6.92%	1,109.83	0.00	1,109.83		0.00	80.19	0%	0	0%	0	
	GREGG,SCOTT F		12	5	17,210	3	10,326	6.92%	714.56	233.37	947.93		0.00	51.63	0%	0	0%	0	
	GROOKETT,RONALD		12		59,820	3	29,910	6.92%	2,069.77	0.00	2,069.77		0.00	149.55	0%	0	0%	0	
	GUSHUE,ELAINE C		12		25,128	3	12,564	6.92%	869.43	0.00	869.43		0.00	62.82	0%	0	0%	0	
	HANS,RICHARD		12		29,772	3	14,886	6.92%	1,030.11	0.00	1,030.11		0.00	74.43	0%	0	0%	0	
	HARRIS,JOHN A		12		22,704	3	11,352	6.92%	785.56	0.00	785.56		0.00	56.76	0%	0	0%	0	
	HENNEY,CHERYL		12		24,672	0	0	6.92%	0.00	0.00	0.00		0.00	0.00	0%	0	0%	0	Disability - 07/05/2014 - to present
	HESLEY,JASON W		12		45,000	3	22,500	6.92%	1,557.00	0.00	1,557.00		0.00	112.50	0%	0	0%	0	
	HIGGS,KERRY R		12		24,636	3	12,318	6.92%	852.41	0.00	852.41		0.00	61.59	0%	0	0%	0	
	HIGHFIELD,MARIA		12		23,556	3	11,778	6.92%	815.04	0.00	815.04		0.00	58.89	0%	0	0%	0	
	HOLLY,WILLIAM P		12		22,704	3	11,352	6.92%	785.56	0.00	785.56		0.00	56.76	0%	0	0%	0	
	HORTON,RAYMOND		12		23,904	3	11,952	6.92%	827.08	0.00	827.08		0.00	59.76	0%	0	0%	0	
	HOWELL,MICHAEL		12		23,136	3	11,568	6.92%	800.51	0.00	800.51		0.00	57.84	0%	0	0%	0	
	IACONIS,BRITTAN		12	5	12,040	2	6,020	6.92%	416.58	0.00	416.58		0.00	30.10	0%	0	0%	0	Disability - 08/20/2014 - to present
	JONES,WILMONT D		12		24,420	3	12,210	6.92%	844.93	0.00	844.93		0.00	61.05	0%	0	0%	0	
	KANE,TIMOTHY		12		26,532	3	13,266	6.92%	918.01	0.00	918.01		0.00	66.33	0%	0	0%	0	
	KASSINGER,LAURA		12		28,500	3	14,250	6.92%	986.10	0.00	986.10		0.00	71.25	0%	0	0%	0	
	KRISCIUNAS,KELL		12		22,884	3	11,442	6.92%	791.79	0.00	791.79		0.00	57.21	0%	0	0%	0	
	LAURIELLO,MICHE		12		22,272	3	11,136	6.92%	770.61	0.00	770.61		0.00	55.68	0%	0	0%	0	

STATE OF NEW JERSEY - DIVISION OF PENSIONS AND BENEFITS  
PUBLIC EMPLOYEES' RETIREMENT SYSTEM

Year/Qtr - 2014/3

WILDWOOD CITY

Location # 20210-01

Projected Salary For Next Quarter(Dollars)	Name	Member No	10/12 Code	Tier	Accum Base Salary Thru Prior Periods(Dollars)	Mos	Base Salary Subject To Conrib This Quarter(Dollars)	Full Rate%	Normal Pension	Back Deductions	Total Normal Pension Conrib And Back Deductions	Loan Deductions	Tot Amrs And/ or Purchases	Contributory Life Insurance Deductions	SACT Rate %	SACT Amt	TSA Rate %	TSA Amt	Remarks
	LOMONACO,TAMI A		12		29,316	3	14,658	6.92%	1,014.33	0.00	1,014.33		0.00	73.29	0%	0	0%	0	
	MACKLE,STACEY M		12	5	5,576	2	5,576	6.92%	385.86	381.96	767.82		0.00	55.76	0%	0	0%	0	New Enrollment
	MALINOWSKI,JOHN		12		39,600	3	19,800	6.92%	1,370.16	0.00	1,370.16		0.00	99.00	0%	0	0%	0	
	MARINO,VINCENT		12		26,532	3	13,266	6.92%	918.01	0.00	918.01		0.00	66.33	0%	0	0%	0	
	MASCIO,ENRICO		12		26,508	3	13,254	6.92%	917.18	0.00	917.18		0.00	66.27	0%	0	0%	0	
	MASON,JOHN E		12		26,532	1	4,422	6.92%	306.00	0.00	306.00		0.00	22.11	0%	0	0%	0	Terminated - 08/04/2014
	MAXWELL,SUSAN M		12		24,372	3	12,186	6.92%	843.27	0.00	843.27		0.00	60.93	0%	0	0%	0	
	MCNEILL,DEBORAH		12		23,904	3	11,952	6.92%	827.08	0.00	827.08		0.00	59.76	0%	0	0%	0	
	MILLARD,MICHAEL		12		19,128	3	9,624	6.92%	665.98	0.00	665.98		0.00	48.12	0%	0	0%	0	
	MORA,LUZ S		12		11,568	3	11,568	6.92%	800.51	0.00	800.51		0.00	57.84	0%	0	0%	0	
	MOYA,NORBERTO		12		25,104	3	12,552	6.92%	868.60	0.00	868.60		0.00	62.76	0%	0	0%	0	
	OLEARY,PAMELA M		12		30,960	3	15,480	6.92%	1,071.22	0.00	1,071.22		0.00	77.40	0%	0	0%	0	
	OLSON,KEVIN		12		18,888	3	9,444	6.92%	653.52	0.00	653.52		0.00	47.22	0%	0	0%	0	
	PARSON,CHRISTOP		12		24,636	3	12,318	6.92%	852.41	0.00	852.41		0.00	61.59	0%	0	0%	0	
11,646	PEER,MARY E		12		22,848	3	11,646	6.92%	805.90	0.00	805.90		0.00	58.23	0%	0	0%	0	Contractual Increase - 07/01/2014 - \$11,646
12,318	PEER,ROBERT G		12		24,636	3	12,618	6.92%	873.17	0.00	873.17		0.00	63.09	0%	0	0%	0	Promotion - 06/23/2014 - \$12,768; Demotion 09/01/2014 \$12,318
	PELAN,JOSEPH CU		12		20,112	3	10,056	6.92%	695.88	0.00	695.88		0.00	50.28	0%	0	0%	0	
	PINTO,HOPE		12		23,412	3	11,706	6.92%	810.06	0.00	810.06		0.00	58.53	0%	0	0%	0	

**STATE OF NEW JERSEY - DIVISION OF PENSIONS AND BENEFITS  
PUBLIC EMPLOYEES' RETIREMENT SYSTEM**

Year/Qtr - 2014/3

**WILDWOOD CITY**

Location # 20210-01

Projected Salary For Next Quarter(Dollars)	Name	Member No	10/12 Code	Tier	Accum Base Salary Thru Prior Periods(Dollars)	Mos	Base Salary Subject To Contribs This Quarter(Dollars)	Full Rate%	Normal Pension	Back Deductions	Total Normal Pension Contrib And Back Deductions	Loan Deductions	Tot Amrs And/ or Purchases	Contributory Life Insurance Deductions	SACT Rate %	SACT Amt	TSA Rate %	TSA Amt	Remarks
16,440	PLAZA,SUSAN		12		32,256	3	16,440	6.92%	1,137.65	0.00	1,137.65		0.00	82.20	0%	0	0%	0	Contractual Increase - 07/01/2014 - \$16,440
	PORTER,HERBERT		12		24,636	3	12,318	6.92%	852.41	0.00	852.41		0.00	61.59	0%	0	0%	0	
	POUDRIER,RAYMON		12		36,924	3	18,462	6.92%	1,277.57	0.00	1,277.57		0.00	92.31	0%	0	0%	0	
	POWERS,JEANETTE		12		58,944	3	29,472	6.92%	2,039.46	0.00	2,039.46		0.00	147.36	0%	0	0%	0	
	REINERT,MARCUS		12		27,804	3	13,902	6.92%	962.02	0.00	962.02		0.00	69.51	0%	0	0%	0	
	RIVERA,ELGARDO		12		22,272	3	11,136	6.92%	770.61	0.00	770.61		0.00	55.68	0%	0	0%	0	
	ROMEO,JENNIFER		12		16,424	3	12,318	6.92%	852.41	0.00	852.41		0.00	61.59	0%	0	0%	0	
	ROPER,WARREN		12		18,560	0	0	6.92%	0.00	0.00	0.00		0.00	0.00	0%	0	0%	0	Disability - 05/27/2014 - to present
	ROSENSTEEL,LORI		12		34,044	3	17,022	6.92%	1,177.92	0.00	1,177.92		0.00	85.11	0%	0	0%	0	
	SCHUYLER,LAURIE		12		26,052	3	13,026	6.92%	901.40	0.00	901.40		0.00	65.13	0%	0	0%	0	
	SEIBERT,ELEANOR		12	4	27,372	3	13,770	6.92%	952.88	0.00	952.88		0.00	68.85	0%	0	0%	0	
	SENEY,HERMAN		12		24,348	3	12,174	6.92%	842.44	0.00	842.44		0.00	60.87	0%	0	0%	0	
	SOTO-FRANKENFIE		12		26,052	3	13,026	6.92%	901.40	0.00	901.40		0.00	65.13	0%	0	0%	0	
14,166	STAPLES,WILLIAM		12		26,796	3	14,166	6.92%	980.29	0.00	980.29		0.00	70.83	0%	0	0%	0	Contractual Increase - 07/01/2014 - \$14,166
11,352	STEADMAN,ROSCOE		12		22,272	3	11,352	6.92%	785.56	0.00	785.56		0.00	56.76	0%	0	0%	0	Contractual Increase - 07/01/2014 - \$11,352
	STRICKLAND,TEDD		12		37,488	3	18,744	6.92%	1,297.08	0.00	1,297.08		0.00	93.72	0%	0	0%	0	
	STURM,WILLIAM E		12		27,984	3	13,992	6.92%	968.25	0.00	968.25		0.00	69.96	0%	0	0%	0	
	SULLIVAN,PATRIC		12		23,016	3	11,508	6.92%	796.35	0.00	796.35		0.00	57.54	0%	0	0%	0	

**STATE OF NEW JERSEY - DIVISION OF PENSIONS AND BENEFITS  
PUBLIC EMPLOYEES' RETIREMENT SYSTEM**

Year/Qtr - 2014/3

**WILDWOOD CITY**

Location # 20210-01

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	THOMPSON,THURMA		12		17,368	3	13,026	6.92%	901.40	0.00	901.40		0.00	65.13	0%	0	0%	0	
	TORRES,EDWIN		12		25,584	3	12,792	6.92%	885.21	0.00	885.21		0.00	63.96	0%	0	0%	0	
	VENDETTA,JUNE L		12		25,572	3	12,786	6.92%	884.79	0.00	884.79		0.00	63.93	0%	0	0%	0	
10,524	VOLPE,ERIC DE		12		20,652	3	10,524	6.92%	728.26	0.00	728.26		0.00	52.62	0%	0	0%	0	Contractual Increase - 07/01/2014 - \$10,524
	VOLPE,JAMES M		12		35,160	3	17,580	6.92%	1,216.54	0.00	1,216.54		0.00	87.90	0%	0	0%	0	
	WALSH,COLEEN EL		12	5	8,640	3	6,480	6.92%	448.42	439.35	887.77		0.00	75.60	0%	0	0%	0	New Enrollment
	WARD,RICHARD T		12		25,584	3	12,792	6.92%	885.21	0.00	885.21		0.00	63.96	0%	0	0%	0	
	WARD,SENA L		12		27,000	3	13,500	6.92%	934.20	0.00	934.20		0.00	67.50	0%	0	0%	0	
11,352	WILLIAMS,ISAAC		12		22,272	3	11,352	6.92%	785.56	0.00	785.56		0.00	56.76	0%	0	0%	0	Contractual Increase - 07/01/2014 - \$11,352
	WIMLEY,WALTER B		12		22,848	3	11,424	6.92%	790.54	0.00	790.54		0.00	57.12	0%	0	0%	0	
	WOOD,CHRISTOPHE		12		40,008	3	20,004	6.92%	1,384.28	0.00	1,384.28		0.00	100.02	0%	0	0%	0	
	ZIEGLER,GARY J		12		27,504	3	13,752	6.92%	951.64	0.00	951.64		0.00	68.76	0%	0	0%	0	
Grand Totals									296	\$1,315,538		\$91,035.29	\$1,494.03	\$92,529.32		\$0		\$0	



STATE OF NEW JERSEY  
DEPARTMENT OF THE TREASURY  
DIVISION OF PENSIONS AND BENEFITS  
BOARD LIST FOR JULY 21, 2010  
PUBLIC EMPLOYEES' RETIREMENT SYSTEM

SERVICE RETIREMENTS

NAME	EFFECTIVE DATE	OPTION/ ERI-CAT	AGE	SERVICE YRS MOS	CHAP
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ABATE, DORIS L ROWAN UNIVERSITY	09-01-2010	MAX	60	28-02	
ABATE, LILLIAN MONTVILLE TOWNSHIP	08-01-2010	MAX	76	35-10	
ACCUOSTI, HELEN DIV OF CRIMINAL JUSTICE	08-01-2010	OPT1	86	35-00	
ACOCELLA, CLAUDIA M GARFIELD CITY BD OF ED	07-01-2010	MAX	62	19-00	
ADAMS, LUCY P BURLINGTON CO BD SPCL SERVICES	07-01-2010	MAX	66	28-05	
AFFLITTO, CHARLES J ELIZABETH BD OF ED	05-01-2010	MAX	68	18-01	
ALLEN, BERTHA E UNION COUNTY	08-01-2010	MAX	70	10-03	
ALLOCCO, JAMES P LACEY TOWNSHIP BD OF ED	01-01-2011	MAX	64	16-03	
ALONSO, RUBEN PATERSON BD OF ED	07-01-2010	OPTA	65	40-00	
ALSTON, ANTOINETTE NEW BRUNSWICK BD OF ED	07-01-2010	MAX	60	11-09	
ALTAY, GLORIA M PASSAIC COUNTY COMMUNITY COLLEG	07-01-2010	MAX	63	31-04	
ALTER, BARBARA ESSEX COUNTY	02-01-2011	MAX	66	22-04	
ALVA, CONSUELO C PATERSON BD OF ED	07-01-2010	MAX	68	19-00	
ALWORTH, ELIZABETH M ESSEX COUNTY	07-01-2010	OPTD	67	34-01	
AMADEO, ROBERT MONTCLAIR BD OF ED	07-01-2010	MAX	66	37-03	

RENALDI,PATSY A WOODBIDGE TOWNSHIP	07-01-2010	OPT1	80	30-04
REYES,EDDIE ELIZABETH BD OF ED	07-01-2010	OPTD	66	29-11
REYES,JESUS PATERSON BD OF ED	07-01-2010	OPTD	66	31-04
RICCARDI,PATRICIA A PENNSAUKEN TWP BD OF ED	10-01-2010	MAX	67	25-01
RICHARDSON,LINDA L MONMOUTH COUNTY/HALL OF RECORDS	08-01-2010	OPTA	62	25-02
RICHARDSON,ROBERT BURLINGTON COUNTY/PAYROLL DEPT	11-01-2010	MAX	64	25-00
RICHARDSON,WILLIE E NEWARK PUBLIC SCHOOLS	07-01-2010	MAX	63	25-07
RIDGWAY,ROBERT WAYNE BOARD OF EDUCATION	01-01-2011	MAX	75	25-06
RINYAK,CYNTHIA ANN OCEAN CO BOARD OF SOC SERV	09-01-2010	MAX	63	24-06
RISMAN,RUTH JA EAST BRUNSWICK TWP BD OF ED	07-01-2010	OPTD	66	30-08
RITCHINGS,FRED CAPE MAY COUNTY	11-01-2010	OPTB	62	38-08
RITTMAN,JANET B UNIV. OF MEDICINE & DENTISTRY	10-01-2010	MAX	60	08-09
RIVERA,JUAN M UNION CITY	10-01-2010	MAX	65	16-01
ROACH,VICTORIA T WILDWOOD CITY	10-01-2010	MAX	60	10-10
ROBERTS,BETTY HAMILTON TWP BD OF ED (MERCER)	07-01-2010	MAX	67	10-05
ROBINSON III,WILLIAM A SOMERSET COUNTY_FINANCE OFFICE	09-01-2010	OPTA	61	14-07
ROBINSON,CAROLYN C JUDICIARY / BURLINGTON COUNTY	08-01-2010	MAX	63	07-07
ROBINSON,DAVID P LOWER TOWNSHIP BD OF ED	07-01-2010	MAX	63	03-00
ROCCO,RONALD A EASTERN CAMDEN CO REG SCH DIST	07-01-2010	OPTA	62	05-05



MAILING ADDRESS:  
PO Box 295  
TRENTON, NJ 08625-0295

RECEIVED  
JUN 09 2014  
CITY OF WILDWOOD AND  
DEPT. OF REVENUE & FINANCE

LOCATION:  
50 WEST STATE STREET  
TRENTON, NEW JERSEY

CHRIS CHRISTIE  
*Governor*

State of New Jersey  
DEPARTMENT OF THE TREASURY  
DIVISION OF PENSIONS AND BENEFITS  
(609) 292-7524 TDD (609) 292-7718  
www.state.nj.us/treasury/pensions

ANDREW P. SIDAMON-ERISTOFF  
*State Treasurer*

KIM GUADAGNO  
*Lt. Governor*

FLORENCE J. SHEPPARD  
*Acting Director*

June 6, 2014

WILDWOOD CITY  
ATTN: SUSAN PLAZA  
4400 NEW JERSEY AVE  
WILDWOOD, NJ 08260

Re: [REDACTED]  
Victoria Roach

Dear Ms. Plaza:

Last year the State of New Jersey Office of the State Comptroller (OSC) released a report entitled "Improper Participation by Professional Service Providers in the State Pension System." The report identified numerous local government entities that failed to comply with the 2007 legislative effort to remove inappropriately enrolled professional service providers from the State-administered retirement systems. State lawmakers enacted N.J.S.A. 43:15A-7.2<sup>1</sup>, which was intended to curtail the participation of professional service providers such as attorneys, engineers, auditors and health care providers in the New Jersey Public Employees' Retirement System (PERS) or the Defined Contribution Retirement Program (DCRP). This statute establishes that professional service providers retained by government entities pursuant to a professional services agreement (PSA) or otherwise acting as independent contractors are ineligible to participate in the PERS or the DCRP after the expiration date of their existing contract or annual appointment.<sup>2</sup>

The resulting OSC review has prompted the Division of Pensions and Benefits (Division) to undertake an investigation into the membership eligibility of those PERS and DCRP members identified as professional services providers. One such member, Victoria Roach, retired from your location. The Division initially requested that your location complete an Employer/Independent Contractor Checklist relative to the aforementioned individual's services. The Division now requires additional information.

<sup>1</sup> Chapter 92, P.L. of 2007

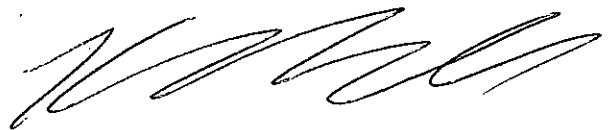
<sup>2</sup> The expiration date will generally be December 31, 2007, but in no case later than June 30, 2008.

The Division has adopted the 20-factors the Internal Revenue Service uses to aid in the determination of employee/independent contractor status. The attached questionnaire is used by the Division to capture the components of these 20-factors, and is utilized to make determinations of a professional's status. In order to further the Division's investigation, it requires that you complete the enclosed questionnaire relative to the individual's services to your location. It also requires the production of the following records and documents as set forth below:

- Contracts and or agreements, including addendums and sidebar agreements executed between the location and the individual, either individually or as a member of an entity such as a law firm, for all periods commencing from January 1, 2007 to the present.
- Salary ordinances identifying the positions held by the individual for the period January 1, 2008 to the present.
- Attendance schedules/logs, or other form of documentation where, for the period commencing January 1, 2008 to the present, the function of the individual is captured. For the period January 1, 2008 to the present, please provide a list of those individuals providing substitute service and the date of those services.
- All meeting minutes, including closed session meeting minutes, where discussions of the appointment and/or enrollment in the Public Employees' Retirement System (PERS) of the subject individual is memorialized.
- Copies of all Federal Forms 1099, issued to subject individual or to any firm or entity in which subject has an interest.
- Completion of the enclosed Employment Verification Form (EVF)

Please submit the aforementioned documentation and information to my attention at the address noted on this letterhead no later than June 27, 2014. If you have any questions relation to this inquiry, I can be reached at 609-292-2623, my fax number is 609-777-0404 and my email address is Kristin.Bell@treas.nj.gov.

Sincerely,



Kristin Bell  
Pension Fraud and Abuse Unit

Enclosures