

March 12, 2012

Joel Giller, Esq.  
Legal Director  
Teachers' Retirement System  
City of New York  
55 Water Street  
New York, NY 10041

Re: Hyman Rosenberg (member)  
Janie Tice Rosenberg aka Janie  
Rosenberg Stanley aka Jamie Stanley  
SCI Case #2010-5629

Dear Mr. Giller:

Hyman Rosenberg was a Department of Education (“DOE”) teacher whose ordinary disability retirement retroactively took effect in August 1982; thereafter, he received pension payments from the Teachers’ Retirement System of the City of New York (“TRS”).<sup>1</sup> Hyman Rosenberg passed away on January 6, 1990. An investigation conducted by this office has found that TRS continued to pay pension benefits – totaling more than \$218,000 – to Rosenberg after his death by electronically transferring or mailing them to various locations in Georgia, Maryland and Pennsylvania. Since his death, TRS received several notarized forms purportedly from Rosenberg attesting that he was alive and other forms notifying TRS of a change of address. Between 1997 and 2011, more than \$153,000 in pension payment checks were negotiated through a

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<sup>1</sup> According to the available TRS records, Rosenberg appeared to be out of work on at least three non-continuous leaves of absence for the restoration of health starting in late 1979 until late 1985. Ultimately, his retirement was granted as of August 1982. He chose the maximum retirement allowance and, in 1986, identified his wife Janie Rosenberg to receive the fractional payment from the deceased’s retiree’s pension payment for the month the retiree died. According to a TRS official, in the case of Hyman Rosenberg, who died on the sixth day of the month, the fractional pension payment due to Janie Rosenberg was for six days.

particular bank account belonging to Rosenberg's widow, Janie Tice Rosenberg, aka Janie Rosenberg Stanley, aka Jamie Stanley.<sup>2</sup>

This investigation began in December 2010, following a referral from TRS which reported that pension checks were sent to Rosenberg and negotiated after he may have been deceased. Additionally, TRS reported that someone had signed Rosenberg's name and returned letters to TRS affirming that Rosenberg was alive.

A review of Rosenberg's death certificate, which was obtained from the Georgia Department of Community Health Vital Records, reflected that Hyman F. Rosenberg, a retired school teacher, died on January 6, 1990 at the VA Medical Center, Downtown, in Augusta, Georgia. His wife, Janie Tice Rosenberg, who resided at a particular address on Milledgeville Road in Augusta, was listed as the informant on the death certificate. That address was also the one Rosenberg listed in a September 1986 request that his pension payments be electronically transferred to a particular account at the Citizen and Southern National Bank located at the Medical Center in Augusta, Georgia.<sup>3</sup>

On a date after Rosenberg's death, TRS received a "Final Identification Verification Request" purportedly from Rosenberg, dated April 26, 1991, which changed Rosenberg's address from McDowell Street in Augusta, Georgia to a particular P.O. Box in Augusta, Georgia.<sup>4</sup> TRS also received an affidavit from "Rosenberg," dated April 11, 1991, which claimed that he had not received his March 31, 1991 pension payment and requested that it be reissued.

Copies of 12 additional documents purportedly signed by Rosenberg on dates encompassing the period from September 24, 1991 to December 14, 2010 were also furnished to investigators by TRS. Seven of the forms – those dated between January 16, 1995 and October 1, 2002 – were notarized by Robert Stanley.

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<sup>2</sup> A review of a copy of a marriage certificate obtained from the New York City Clerk reflected that Janie M. Tice, age 18, and Hyman Rosenberg, age 57, both residing at a particular address on the Grand Concourse in the Bronx, were married on July 7, 1981. Subsequently, Rosenberg filed a "Personnel Change" form, which was date stamped received by TRS on August 28, 1981, noting his Grand Concourse address, but on the form Rosenberg indicated that his tax status was single and that he was claiming "00" exemptions. According to TRS records, Rosenberg was a teacher at the High School of Art & Design until his disability retirement, due to blindness, effective August 1982. According to records from the High School of Art & Design, Janie Tice graduated on June 22, 1982. The records reflected Tice's marriage, referring to her as "(Mrs. Rosenberg)," and changed her address to the Grand Concourse location she shared with Rosenberg.

<sup>3</sup> The authorization for that transfer was "deleted" on March 31, 1991.

<sup>4</sup> The McDowell Street address was the same address that Rosenberg listed for his wife as "C/OF Tice" when he identified her as the beneficiary of the fractional installment of his pension payment for the month he passed away.

In 1995, "Rosenberg" notified TRS, in a letter dated May 23, 1995 and notarized by Robert Stanley, to change his address to a particular P.O. Box in Walkersville, Maryland. According to the United States Postal Service ("USPS") the P.O. Box was rented by Janie Stanley on September 23, 1994.<sup>5</sup> According to the USPS, Janie Stanley's last known address was at a particular address in Lancaster, Pennsylvania.

TRS also provided copies of six other documents purportedly signed by Rosenberg and notarized by Robert Stanley. These included: "Retirement Allowance Verification Form[s]" dated December 1, 1998, January 20, 2000, October 18, 2000, March 12, 2001 and May 8, 2002, and an October 1, 2002 affidavit that the August 2002 check was missing.

TRS supplied three forms purportedly signed by Rosenberg in December 2010.<sup>6</sup> Two forms were dated December 13, 2010. One was an "EFT Authorization Form" and the other was labeled "Affidavit for Missing Check (and Authorization to Stop Payment)." Both December 13, 2010 forms reflected that Rosenberg's address was the Walkersville P.O. Box. In the EFT Authorization Form, "Rosenberg" requested the electronic fund transfer of his pension checks to a particular Bank of America account. On the form, which was not notarized, "Rosenberg" reported that the persons named on the account were "Hy F. Rosenberg" and "Jamie Stanley (Rosenberg)." Attached to the form was a voided check with the printed name "Jamie Stanley" at a particular address in Lancaster, Pennsylvania.<sup>7</sup> "HY ROSENBERG" was handwritten above Stanley's name on the voided check. The missing check affidavit form notified TRS that Rosenberg never received his November 2010 payment and requested it be reissued.<sup>8</sup> That form was notarized. The signature of the notary appeared to be a particular individual ("Individual-1"). The third form was a "Member's Change of Address" form dated December 14, 2010 which notified TRS that Rosenberg's address would change to the Lancaster location as of January 1, 2011.

TRS gave the assigned investigator copies of 157 checks payable to Rosenberg for the period of October 1997 to January 2011. TRS was unable to provide a copy of the January 2006 check but a copy was obtained from Bank of America. Those 158 checks totaled \$174,006.29. TRS was unable to locate the checks issued to Rosenberg from 1990 through September 1997. Based on TRS records of the 1099 forms issued to Rosenberg for 1990, and from 1992 to 1996, the TRS Internal Audit Division determined

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<sup>5</sup> That P.O. Box rental account is now closed. According to the USPS, "JANIE STANLEY (BUSINESS name ARTECH" (sic) rented the P.O. Box.

<sup>6</sup> TRS also provided a copy of a May 3, 2010 "Retirement Allowance Verification Form" in which "Rosenberg" certified that "I am alive and remain eligible to receive retirement benefits ... I understand that any false claim or statement made on this form constitutes criminal conduct."

<sup>7</sup> This address is also, according to the USPS, Janie Stanley's last known address for the Walkersville P.O. Box.

<sup>8</sup> The form also indicated that as of January 6, 2011, Rosenberg's new address was the Lancaster location.

that the total pension payments made to Rosenberg during those years was \$44,777.14. TRS paid at least \$218,718.43 in pension payments to “Rosenberg” after he passed away.

Of the 158 checks, 135 were negotiated through a particular account.<sup>9</sup> The words “pay to the order of Janie Stanley” were written on the back of the July 2004 check. The back of the December 2000 check appeared to say “Janie Rosenberg” and there was a second endorsement on the June 2001 check. The first name of the second endorsement appeared to be “Janie,” but the last name was not legible.

Bank of America provided account records, including monthly statements, for the period from January 2005 through December 2010. While Bank of America could not provide the opening account documents, in January 2005, one of the account holders was Janie Stanley who later in 2005 became listed as Jamie Stanley.

The monthly statements from January 2005 to April 10, 2007 indicated that the account holders were Robert Stanley, Janie Stanley and Hyman Rosenberg at an address on Greenwood Avenue in Baltimore, Maryland.<sup>10</sup> Janie Stanley’s name changed to “Jamie” Stanley as of the May 2005 statement. Starting with the statement dated April 19, 2007, the account became listed as one of three on a combined statement.<sup>11</sup> The statement was addressed to Jamie Stanley and Individual-1 at the Greenwood Avenue address. Stanley and Individual-1 were both listed on a “My Access Checking” account and a Regular Savings Account. The Regular Checking Account was still in the names of Robert Stanley, Jamie Stanley and Hyman Rosenberg. The statement ending January 20, 2010 was the last at the Greenwood Avenue address. The address reflected for 2010 was the Lancaster location. The pre-printed deposit slips and checks for the Greenwood Avenue address were in the names of Robert Stanley and Janie Stanley. The pre-printed slips for the Lancaster address listed only Jamie Stanley as the account holder.

Among the checks drawn on the Bank of America account were two, dated October 1, 2005 and October 10, 2006, made payable to the Postmaster. The memo line of each check indicated that it was payment for the particular P.O. Box which had been rented by Janie Stanley in 1994. The back of the checks contained a stamp which included for deposit only, USPS Finance and Walkersville, Maryland. “Jamie Stanley” appeared as the signature on the 2006 check; the other signature was not legible but was not inconsistent with “Jamie Stanley.”

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<sup>9</sup> Those 135 checks totaled \$153,997.30. The account was initially at Nations Bank and was transferred to Bank of America.

<sup>10</sup> The handwritten deposit slip which accompanied the January 3, 2005 deposit of the December 31, 2004 pension check was in the name of Jamie Stanley at a particular address on Greenwood Avenue, in Baltimore, Maryland.

<sup>11</sup> For the statement ending October 22, 2008 through April 21, 2009, there was another Regular Savings account on the combined statement: those account holders were Jamie Stanley, Individual-1 and another individual.

Attempts to contact and interview Jamie Stanley were unsuccessful. A letter mailed to the Lancaster address was returned as Stanley had moved with no forwarding address and a message left on an answering machine was not returned. Calls to two other telephone numbers revealed that those numbers were not in service. Subsequently, the investigation revealed another Pennsylvania address for her. No additional attempt was made to reach her.

It is the recommendation of this office that the Teachers' Retirement System of the City of New York attempt to recover the funds which should not have been paid.

This matter was referred to the United States Attorney for the Southern District of New York in January 2012.

Should you have any inquiries regarding the above, or need a copy of the investigative file, please contact Special Counsel Ann Ryan, the attorney assigned to the case. She can be reached at (212) 510-1493. Please notify Ms. Ryan within 30 days of receipt of this letter of what, if any, action has been taken or is contemplated regarding the findings of the investigation. Thank you for your attention to this matter.

Sincerely,

RICHARD J. CONDON  
Inspector General

By: \_\_\_\_\_  
Regina A. Loughran  
First Deputy Inspector General

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