

COUNTY OF HUNTERDON
 NOTICE OF DISCIPLINARY ACTION
 Tuesday, December 3, 2013
 11:00 to 2:00

IN RE: MARGARET PASQUA
 COUNTY TREASURER OF THE
 COUNTY OF HUNTERDON
 and
 KIMBERLY BROWNE, COUNTY
 DEPARTMENT HEAD, DEPARTMENT
 OF ADMINISTRATION AND FINANCE

APPEARANCES:
 EDWARD J. FLORIO, ESQ.
 HEARING OFFICER

CLEARY, GIACOBBE, ALFIERI & JACOBS, ESQS.
 169 Ramapo Valley Road
 Oakland, New Jersey 07436
 BY: RICHARD A. GANTNER, ESQ.
 and
 MATTHEW J. GIACOBBE, ESQ.
 Appearing on Behalf of the County of Hunterdon

GAETANO M. DESAPIO, ESQ.
 1110 Harrison Street
 Frenchtown, New Jersey 08825
 Appearing on Behalf of Margaret Pasqua and Kimberly Browne

PHILIP A. FISHMAN
 COURT REPORTING AGENCY
 89 Headquarters Plaza North
 Morristown, New Jersey 07960
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11:03:10 1 Kimberly Browne, 413 Daniel Drive, Stewartsville, New
 11:04:30 2 Jersey, previously sworn.
 11:04:32 3 DIRECT EXAMINATION CONTINUED BY MR. DESAPIO:
 11:04:37 4 Q. Mrs. Browne, last Wednesday I asked you some
 11:04:42 5 questions about the request directive by Mrs. Yard that
 11:04:51 6 Finance change its role in connection with health
 11:04:59 7 benefit bills.
 11:05:01 8 What did you do after you received her e-mail, if
 11:05:13 9 anything, in addition to e-mailing her back?
 11:05:16 10 A. I reached out to Dave Gannon from Wiss. I told
 11:05:24 11 him what the County administrator was asking Finance to
 11:05:27 12 do, and he said to me that this responsibility in all
 11:05:36 13 his other clients resided in HR and not Finance.
 11:05:39 14 I told him what our client process was, which was
 11:05:46 15 when the Horizon bills came up from HR -- you know --
 11:05:51 16 Cheryl Wieder either interoffice or sometimes her
 11:05:54 17 assistant, Adrian, would drop them off in the accounts
 11:05:58 18 payable office.
 11:06:03 19 Actually, we actually did the PO for it, and then
 11:06:09 20 we would do a manual check for that, and he said -- I
 11:06:14 21 said, "Once in a while we would spot-check," and he
 11:06:18 22 said, "That is a fine process."
 11:06:20 23 He had no issues with that.
 11:06:25 24 Q. Now, did you talk about the conversation with Mr.
 11:06:33 25 Gannon with anybody else or did you communicate with

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WITNESS: DIRECT CROSS REDIRECT RECROSS

KIMBERLY BROWNE

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11:06:36 1 anybody else about that conversation?
 11:06:37 2 A. Yes, I did. After I spoke to Dave Gannon I sent
 11:06:40 3 an e-mail to Rob Walton, the HR director, Matt Holt, the
 11:06:46 4 deputy director, and also Matt Giacobbe.
 11:06:50 5 I was asking for help, suggestions, anything. I
 11:06:54 6 listed everything that I felt was wrong with this
 11:06:58 7 responsibility that the County administrator was,
 11:07:02 8 essentially, directing Finance to do.
 11:07:06 9 I said, "I need help here. I need guidance.
 11:07:08 10 Please somebody get back to me," because I didn't want
 11:07:13 11 to -- when I responded back to the County administrator,
 11:07:15 12 which I knew I had to do, I didn't want to be perceived
 11:07:18 13 as I was being insubordinate in that request, and I
 11:07:23 14 said, "Okay. I am going to get back to her on a certain
 11:07:26 15 date. Please get back to me. I am asking for help. I
 11:07:29 16 will need direction."
 11:07:30 17 And not one of them got back to me.
 11:07:33 18 Q. Now, you mentioned Mr. Walton.
 11:07:36 19 What is his title again?
 11:07:37 20 A. He is freeholder director.
 11:07:39 21 Q. Freeholder director. Okay.
 11:07:41 22 When was the date of that e-mail?
 11:07:44 23 A. Actually, I e-mailed Mr. Walton several times,
 11:07:49 24 but the e-mail that went to the three individuals I just
 11:07:52 25 listed was -- was the 23rd, but previously I e-mailed

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11:08:02 **1 Mr. Walton two other times about this -- the County**
 11:08:10 **2 administrator's directive of assigning Finance to audit**
 11:08:16 **3 and approve the HR, the Horizon bills.**
 11:08:20 **4 Q.** The e-mail of the 23rd, what month and year was
 11:08:24 **5** that?
 11:08:24 **6 A.** That was May -- it was May 23, 2013.
 11:08:34 **7 Q.** Okay. Would you read that e-mail, please.
 11:08:36 **8 A.** Sure. It's from me, and it's to Matt Giacobbe,
 11:08:43 **9 Rob Walton and Matt Holt, and I said, "To all: I will**
 11:08:49 **10 be responding to the County administrator's e-mail**
 11:08:51 **11 tomorrow. I am soliciting comments, suggestions,**
 11:08:54 **12 guidance in how I am supposed to handle this additional**
 11:08:57 **13 duty the County administrator wants us to take on."**
 11:09:00 **14 First I have reached out to our County auditor,**
 11:09:02 **15 and he told me that in every client he has this**
 11:09:06 **16 responsibility of handling the health benefits invoices**
 11:09:09 **17 resides in HR and it has been all the years before**
 11:09:13 **18 Cheryl left, not Finance. Finance pays the bills.**
 11:09:19 **19 "Number one point, the reason why Finance handed**
 11:09:21 **20 over the health benefits invoices, the copies, is**
 11:09:23 **21 because those invoices were not being processed timely.**
 11:09:26 **22 I physically had to hunt them down to pay them. All the**
 11:09:29 **23 various invoices go directly to HR with the exception of**
 11:09:32 **24 Medco, which is e-mailed to Cheryl and myself.**
 11:09:37 **25 "Number two, I got questioned in a meeting what**

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11:09:40 **1 Cheryl reviewed on the invoices.**
 11:09:41 **2 "My response was I really didn't know, but she**
 11:09:44 **3 told me she reviewed them, initialed them and forwarded**
 11:09:46 **4 to Finance for payment. My suggestion to the new team**
 11:09:50 **5 was to thoroughly audit the April invoice to make sure**
 11:09:54 **6 the basic information was correct. Then monthly make**
 11:09:58 **7 sure that the changes that HR makes are reflected in**
 11:10:01 **8 that current invoice.**
 11:10:02 **9 "Number three, I never stated that the auditing**
 11:10:06 **10 of these was an internal control for Finance. It's an**
 11:10:09 **11 internal control for HR. Sure, Finance did spot-check,**
 11:10:13 **12 question some coverages while we confirmed the Social**
 11:10:18 **13 Services portion of the invoice that we bill back to**
 11:10:21 **14 Social Services.**
 11:10:21 **15 "Number four is the Corrective Action Plan, the**
 11:10:24 **16 County was cited in 2010 for not removing an employees**
 11:10:28 **17 from health coverage in a timely manner and in 2012 the**
 11:10:32 **18 auditors are questioning four employees that they**
 11:10:35 **19 believe should have been -- should have been removed**
 11:10:38 **20 sooner. Is this setting up Finance now to explain or be**
 11:10:46 **21 written up?**
 11:10:46 **22 "In point number five, Finance is not responsible**
 11:10:46 **23 for any facet of employee coverage, the adds, the**
 11:10:50 **24 deletions, the changes in coverage. We do not have**
 11:10:53 **25 access to the Horizon website database so how can**

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11:10:57 **1 Finance take on something and develop internal controls**
 11:11:01 **2 and quality assurance that we have no control over. The**
 11:11:04 **3 accountability with the auditors and this process**
 11:11:07 **4 resides in HR. Finance should not be held accountable**
 11:11:10 **5 for the inefficiencies in another department. This**
 11:11:13 **6 clearly is a big shift in accountability. It is unfair**
 11:11:16 **7 to Finance that the County administrator is asking us to**
 11:11:19 **8 reconcile these invoices.**
 11:11:21 **9 "I am asking for help before this turns into a**
 11:11:24 **10 correction ction insubordinate situation.**
 11:11:26 **11 "Thanks. Kim."**
 11:11:29 **12 Q.** And did any of the individuals to whom that is
 11:11:32 **13** addressed, did anybody ever respond to you in regard to
 11:11:35 **14** that?
 11:11:35 **15 A.** No, not at all.
 11:11:38 **16 Q.** There has been some testimony about the placement
 11:11:46 **17** of employees on tiers pursuant to the requirements of
 11:11:50 **18** Chapter 78.
 11:11:52 **19 A.** Uh-huh.
 11:11:53 **20 Q.** Explain who had the responsibility for
 11:12:01 **21** determining that --
 11:12:02 **22 A.** That was --
 11:12:04 **23 Q.** -- within the County organization.
 11:12:06 **24 A.** That was the HR Department, specifically Cheryl
 11:12:08 **25** Wieder, when she was here.

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11:12:09 **1 Q.** Okay. And what do you know about how that was
 11:12:13 **2** done, how you were told it was done?
 11:12:16 **3 A.** Well, Chapter 78 was instituted, I believe, in
 11:12:20 **4** 2011 -- actually, it was around June, July -- and what
 11:12:28 **5** was to happen is, it was a new system that Christy
 11:12:34 **6** passed and employees were, essentially, assigned a tier.
 11:12:43 **7 We** were -- most of the people were paying
 11:12:45 **8** one-and-a-half percent for their employee health
 11:12:48 **9** coverage, but this actually encompassed not just -- it
 11:12:57 **10** encompassed employee's salary, what plan that they
 11:13:00 **11** picked coverage, also what bargaining unit they were in
 11:13:09 **12** at the time and also the years of service.
 11:13:11 **13 So** there was a lot of factors involved in this.
 11:13:15 **14 So** every employee has a unique situation, and it is a
 11:13:20 **15** tracking nightmare. I have to say that.
 11:13:23 **16 On** that onset in June the State gave you
 11:13:28 **17** flexibility of when you should implement it because
 11:13:33 **18** there was a lot to do, and the County chose January 2012
 11:13:37 **19** for that implementation.
 11:13:39 **20 So** the first thing is figure out where each
 11:13:44 **21** employee belonged, and if you were covered under the
 11:13:49 **22** bargaining unit at the time of June 26, 2011, you didn't
 11:13:52 **23** change until that expired, the contract expired, so we
 11:13:57 **24** had, like, our biggest unit is CWA. I think they have,
 11:14:01 **25** like, 400 employees. They did not get the additional

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11:14:05 **1** employee contributions until, I think, it was 2012 they

11:14:11 **2** started shifting, so they didn't shift -- so they had

11:14:15 **3** people going to tier one and just like -- I will speak

11:14:19 **4** to unclassified since I am -- I went to tier one,

11:14:22 **5** January of 2012, and then in July of 2012 I shifted to

11:14:27 **6** tier two, which that became, like, our anniversary date

11:14:31 **7** in July.

11:14:32 **8** We have since -- we were supposed to go to

11:14:35 **9** unclassified tier three this past July, but that has not

11:14:40 **10** happened yet.

11:14:42 **11** So we worked with Cheryl toward the end of 2011,

11:14:47 **12** and it was Megan, the payroll administrator, to figure

11:14:50 **13** out when we can institute this, and we came up with a

11:14:53 **14** date of January 2012.

11:14:57 **15** Cheryl Wieder, the HR director, took the lead,

11:15:00 **16** because she had the information about the employees'

11:15:04 **17** salary, she had information on their premium costs and

11:15:08 **18** actually what bargaining unit they were in, so she

11:15:13 **19** calculated everybody's new employee contribution rate.

11:15:18 **20** Actually, she sent out letters saying, "This is

11:15:20 **21** what your rate is going to be," and she developed an

11:15:24 **22** Excel spreadsheet which, I think, I have seen once,

11:15:27 **23** maybe twice, where she kept track of -- you know -- when

11:15:32 **24** the coverage would change and what that new coverage

11:15:34 **25** would be, but it is a tracking nightmare, not just for

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11:15:40 **1** Hunterdon County, but all over.

11:15:43 **2** Q. Okay. And Cheryl created this Excel spreadsheet

11:15:52 **3** and maintained it where? Do you know?

11:15:55 **4** A. I believe it was on her computer, yes.

11:15:58 **5** Q. And after she determined the employees and their

11:16:04 **6** appropriate placement, then what would happen?

11:16:07 **7** A. She would -- typically, she would send an e-mail

11:16:11 **8** to Megan, our payroll administrator, so then she could

11:16:15 **9** then, with payroll, increase someone's employee's

11:16:22 **10** contribution through payroll.

11:16:24 **11** Q. Okay. How many employees were there in the

11:16:55 **12** Finance Department at the time you were removed from the

11:17:00 **13** office?

11:17:07 **14** A. There was one, two, three, four, a total of seven

11:17:11 **15** including me, there is seven including me, so three were

11:17:15 **16** removed, so there were four existing.

11:17:18 **17** Q. Okay. Now, there was some previous testimony of

11:17:23 **18** criticism about whether people in the department were

11:17:28 **19** cross-trained.

11:17:30 **20** What can you tell the hearing officer about that?

11:17:33 **21** A. We had -- we did have cross-training. It was

11:17:37 **22** just that we removed key people out of the department.

11:17:40 **23** We were each other's backups, so there will be

11:17:49 **24** shortfalls because even Margaret and I would plan our

11:17:49 **25** vacation and stuff like that at times, we would try not

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11:17:53 **1** to be out the same time. Very rarely were we out at the

11:17:58 **2** same time. If it was, it was probably one day.

11:18:00 **3** And then we had Megan use our payroll

11:18:02 **4** administrator, she was the third backup to that, and

11:18:07 **5** that system worked very well.

11:18:09 **6** Q. Would you describe who was the backup to whom?

11:18:13 **7** A. Margaret was a backup to Megan when it came to

11:18:16 **8** the pension, because she was a certifying officer and

11:18:19 **9** the wire transfer and stuff like that for payroll.

11:18:23 **10** I was a backup for the wire transfers that would

11:18:27 **11** go out to Aflac and stuff like that.

11:18:31 **12** So we could do the jobs if one of us was out.

11:18:48 **13** Q. I am going to show you what's previously marked

11:18:51 **14** as P-31 and P-32 and P-33.

11:18:53 **15** Are you familiar with those?

11:18:56 **16** A. Yes, I am.

11:18:59 **17** Q. What are they?

11:19:01 **18** A. These are the Data Collection Forms and -- let's

11:19:04 **19** see -- this was -- they are '09, '010 and -- let me

11:19:12 **20** see -- '011, this was '10, '11 and 2000 --

11:19:21 **21** Q. You're pointing and saying "this was."

11:19:23 **22** Why don't you say "PB number."

11:19:25 **23** A. I am sorry.

11:19:25 **24** PB-31 is for the year 2009.

11:19:30 **25** PB-32 was for the year 2010.

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11:19:34 **1** PB-33 was for the year 2011.

11:19:38 **2** Q. Okay. Now, taking a look at those forms, who

11:19:47 **3** prepares what part of those forms?

11:19:51 **4** A. The auditor prepares all the pieces of the

11:19:58 **5** information except for four, five -- let me see -- the

11:20:26 **6** auditor prepares everything except for part one, four

11:20:34 **7** and five.

11:20:35 **8** Q. Okay. Now, who completes part one, four and

11:20:37 **9** five?

11:20:41 **10** A. The auditee, which would be the County would

11:20:44 **11** complete that.

11:20:45 **12** Q. Okay. Now, were those forms filed for those

11:20:53 **13** particular years?

11:20:54 **14** A. Yes.

11:20:54 **15** Q. And when were they filed?

11:21:02 **16** A. This one was filed --

11:21:04 **17** Q. "This one" being?

11:21:05 **18** A. PB-31, which is for 2009. That was filed March

11:21:10 **19** 7th.

11:21:10 **20** Q. Of what year?

11:21:11 **21** A. 2013.

11:21:19 **22** PB-32 for 2010, I can't read when it was. I see

11:21:30 **23** my name, but I don't see the date clearly enough on

11:21:34 **24** here. I believe it might say "March 8, 2013," but I am

11:21:40 **25** not sure on that.

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11:21:42 **1 Q.** Uh-huh.

11:21:43 **2 A.** **As with the case in PB-33 for the year 2011, it**

11:21:50 **3 looks like March 8th, 2013 as well.**

11:21:55 **4 Q.** Now, who was the auditor who prepared those?

11:22:05 **5 A.** **Samuel Klein & Company.**

11:22:06 **6 Q.** Okay. When, in relationship to them being

11:22:12 **7 prepared by Samuel Klein & Company, were they filed?**

11:22:18 **8 A.** **Could you repeat that?**

11:22:19 **9 Q.** Yes.

11:22:19 **10** At what time, in relationship to when they were

11:22:23 **11 prepared by Samuel Klein & Company, were they filed?**

11:22:29 **12 A.** **Dave Gannon from Wiss reached out to me, and he**

11:22:34 **13 told me that he could not find them, and he believed**

11:22:38 **14 that Samuel Klein never filed them for the years 2009,**

11:22:41 **15 2010 and 2011.**

11:22:43 **16 Once Dave Gannon informed me of that, I reached**

11:22:47 **17 out to Samuel Klein, and they started the process to**

11:22:51 **18 file them.**

11:22:53 **19 Q.** And what happened after they started the process

11:22:59 **20 to file them?**

11:23:00 **21 A.** **As soon as -- they have to go in and set it up so**

11:23:04 **22 I can go in and certify. They have to give me a**

11:23:07 **23 password, and I said as soon as -- you know -- I jumped**

11:23:10 **24 right on it.**

11:23:10 **25 When Dave Gannon informed me these were not**

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11:23:14 **1 done -- you know -- I jumped right on it, and as soon as**

11:23:17 **2 Samuel Klein was done with their part I went in and**

11:23:21 **3 certified them.**

11:23:21 **4 Q.** When you say "they have to set up a password,"

11:23:23 **5 who do you mean by "they"?**

11:23:24 **6 A.** **Samuel Klein has to set it up.**

11:23:26 **7 Q.** Where do they set that up?

11:23:30 **8 A.** **I don't know the specifics of the website. I**

11:23:33 **9 know they directed me to the website, and I told them to**

11:23:36 **10 put in a password that was specific to Hunterdon County**

11:23:40 **11 and their information.**

11:23:42 **12 Q.** Mrs. Yard testified on her direct examination

11:24:02 **13 that there were some -- I don't want to misstate how she**

11:24:06 **14 characterized it -- but that there was some**

11:24:08 **15 responsibilities that were a part of your chief**

11:24:13 **16 financial officer's license.**

11:24:15 **17** Do you remember that testimony?

11:24:17 **18 A.** **Yes. I don't remember everything that was listed**

11:24:21 **19 or spoken of, though.**

11:24:22 **20 Q.** All right.

11:24:25 **21** Were her statements familiar to you in any way?

11:24:32 **22 A.** **No.**

11:24:33 **23 Q.** This morning, before the proceeding started, you

11:24:47 **24 had an opportunity to look through some bills for**

11:24:50 **25 medical payments that were paid for the County?**

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11:24:57 **1** MR. GIACOBBE: If you wouldn't mind, just

11:24:59 **2** for the record, we produced the bills that Mr. DeSapio

11:25:02 **3** wanted to review from, I believe, 2008 through 2013. Is

11:25:09 **4** that correct?

11:25:09 **5** MR. DESAPIO: Yes.

11:25:10 **6** THE WITNESS: 2007.

11:25:11 **7** MR. GIACOBBE: 2007 -- I apologize --

11:25:13 **8** through 2013.

11:25:15 **9** MR. DESAPIO: Yes.

11:25:19 **10** MR. GIACOBBE: I apologize.

11:25:20 **11 Q.** I am going to show you purchase order number

11:25:25 **12** 1094010.

11:25:29 **13** Let me ask you if you recognize that.

11:25:45 **14 A.** **It's for coverage. The purchase order is made**

11:25:48 **15 out to Horizon Blue Cross Blue Shield. The coverage**

11:25:51 **16 month is May 2011.**

11:25:59 **17 Q.** Okay. Would you look through that purchase

11:25:59 **18** order.

11:25:59 **19** Is there anything in there that relates at all to

11:26:02 **20** any of the previous testimony you gave about the 2012

11:26:07 **21** purchase orders that were marked by the County?

11:26:11 **22 A.** **They have attached, with the whole purchase order**

11:26:15 **23 and the invoice, a form that Cheryl Wieder, the HR**

11:26:21 **24 director, used to send up with every invoice, the larger**

11:26:26 **25 amount invoices. I am talking the ones -- you know --**

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11:26:28 **1 five, six, 700,000, the main one, she used to break out**

11:26:33 **2 five plans, their totals, and on this particular sheet**

11:26:38 **3 the month was wrong, so she had to change it to May**

11:26:42 **4 2011, and she initialed it, "CAW," it's her initials.**

11:26:47 **5 Q.** Do you recognize that as her initials?

11:26:49 **6 A.** **Oh, yes.**

11:26:50 **7 Also attached is the sheets that she did for**

11:26:52 **8 Social Services so we could bill Social Services for**

11:27:00 **9 their premiums for the month.**

11:27:01 **10 Q.** Okay. I am going to show you another purchase

11:27:11 **11** order number 1088932 for August 2010.

11:27:13 **12** I ask you to look at that and see if there is

11:27:15 **13** anything on there that relates to any of your previous

11:27:19 **14** testimony about the purchase orders for health benefit

11:27:22 **15** bills.

11:27:24 **16 A.** **The pages to the -- that I referred to you before**

11:27:27 **17 were attached that Cheryl Wieder sent up with the bill,**

11:27:30 **18 which is the plan coverages and the amounts, the details**

11:27:36 **19 by employee for Social Services and what we would have**

11:27:39 **20 to bill them back, and then she also highlighted the**

11:27:46 **21 Social Services people within the context of the bill**

11:27:52 **22 and then at the back it has, "Approved, CAW," and this**

11:28:01 **23 particular one I do remember. Sometimes, for whatever**

11:28:05 **24 reason, we don't get our mail timely.**

11:28:08 **25 I believe she went on the website and requested**

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11:28:10 **1 this. That's why it's in a little different format than**

11:28:13 **2 what we previously have recognized.**

11:28:28 **3 MR. DESAPIO: I don't have anything further**

11:28:29 **4 for this witness.**

11:28:31 **5 MR. FLORIO: Cross-examination.**

11:28:32 **6 MR. DESAPIO: Yes, please.**

11:28:33 **7 CROSS-EXAMINATION BY MR. GIACOBBE:**

11:28:34 **8 Q. Good morning, Mrs. Browne.**

11:28:35 **9 A. Good morning.**

11:28:36 **10 Q. You have been the head of Finance since sometime**

11:28:39 **11 in 2008. Correct?**

11:28:40 **12 A. May.**

11:28:40 **13 Q. May of 2008?**

11:28:41 **14 A. Uh-huh.**

11:28:42 **15 Q. And your title is Director of Finance?**

11:28:45 **16 A. Not any longer.**

11:28:46 **17 Q. Okay. What's your title?**

11:28:48 **18 A. As of last June 2012 it's Director of Financial**

11:28:54 **19 and Administrative Support, Administrative Services, not**

11:28:59 **20 Support.**

11:29:00 **21 Q. But in 2008 you became the director of Finance,**

11:29:03 **22 and then in 2012 the responsibilities expanded, and your**

11:29:07 **23 title was changed. Is that correct?**

11:29:09 **24 A. That's correct.**

11:29:09 **25 Q. Okay. Now, was Margaret Pasqua under your**

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11:29:13 **1 supervision?**

11:29:13 **2 A. Yes.**

11:29:14 **3 Q. Okay. Purchasing, John Davenport, was he under**

11:29:18 **4 your supervision?**

11:29:19 **5 A. Not in 2008.**

11:29:21 **6 Q. How about in 2012?**

11:29:23 **7 A. June 2012, that was one of the increased**

11:29:26 **8 responsibilities.**

11:29:27 **9 Q. So in 2012 and in 2013, John Davenport reported**

11:29:31 **10 to you. Correct?**

11:29:31 **11 A. Yes.**

11:29:32 **12 Q. Do you recall being appointed to the Health Care**

11:29:36 **13 Review Committee by the freeholders in or about January**

11:29:39 **14 of 2008?**

11:29:42 **15 A. I wouldn't -- no, I didn't really recall until I**

11:29:45 **16 read the minutes.**

11:29:45 **17 I wouldn't characterize it as a "committee." And**

11:29:50 **18 I believe this is the one -- if John Davenport is**

11:29:53 **19 involved in it, someone, an organization, a company,**

11:29:56 **20 reached out to one of the freeholders, and they wanted**

11:30:00 **21 to come in and do a presentation, and, I think, that's**

11:30:05 **22 how that -- I wouldn't call it a "committee" -- we met a**

11:30:08 **23 couple of times to evaluate whether this is a fit for**

11:30:11 **24 the County.**

11:30:11 **25 Q. But you remember reviewing the minutes, the**

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11:30:14 **1 minutes of January 15th, 2008, talk about the creation**

11:30:17 **2 of a Health Care Review Committee.**

11:30:19 **3 Do you remember reading that?**

11:30:20 **4 A. I do remember reading that.**

11:30:21 **5 Q. And it's indicated you were one of the members of**

11:30:23 **6 the Health Care Review Committee along with the HR**

11:30:27 **7 director and the purchasing agent.**

11:30:29 **8 Do you recall that?**

11:30:30 **9 A. I recall reading that, and it was for that**

11:30:33 **10 purpose only. There wasn't an ongoing committee. It**

11:30:37 **11 was just for that purpose.**

11:30:40 **12 One of the freeholders thought that we could do**

11:30:45 **13 better with our health premium costs.**

11:30:48 **14 Q. Do you recall appearing before the freeholders in**

11:30:52 **15 open session on or about August 18, 2009, the Health**

11:30:56 **16 Care Review Committee?**

11:30:57 **17 It indicates "Kim Browne, Cheryl Wieder and John**

11:31:00 **18 Davenport made a presentation to the freeholder board**

11:31:04 **19 regarding health benefits."**

11:31:05 **20 A. I don't recall. I read it in there, and so it**

11:31:07 **21 must have happened. I don't recall back then.**

11:31:11 **22 Q. So you have nothing to suggest this didn't**

11:31:15 **23 happen, that you appeared before the freeholder board?**

11:31:17 **24 A. We met with -- I think we met with -- I recall a**

11:31:22 **25 vendor, several times, and then we reported back to the**

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11:31:27 **1 freeholders.**

11:31:27 **2 Q. Okay. Now, you were aware of the Corrective**

11:31:32 **3 Action Plan that was filed as part of the 2010 audit.**

11:31:35 **4 Correct?**

11:31:35 **5 A. Excuse me. I didn't hear the beginning.**

11:31:37 **6 Q. You were aware of the Corrective Action Plan that**

11:31:40 **7 was filed as a part of the 2010 audit?**

11:31:42 **8 A. Yes.**

11:31:49 **9 Q. And as part of the Corrective Action Plan, you**

11:31:53 **10 recall that the County was cited for having people on**

11:32:03 **11 health benefits that shouldn't be on health benefits.**

11:32:03 **12 Do you recall that?**

11:32:03 **13 A. They were not timely removed from health**

11:32:04 **14 benefits.**

11:32:04 **15 Q. Okay. So there were people not timely removed**

11:32:08 **16 from health benefits which means they were receiving**

11:32:10 **17 health benefits when they shouldn't have been. Is that**

11:32:13 **18 correct?**

11:32:13 **19 A. That's correct. I don't know how many the**

11:32:15 **20 auditors -- auditor identified.**

11:32:17 **21 Q. I am going to show you HC-16.**

11:32:19 **22 Now, as part of the 2010 audit, the County was**

11:32:27 **23 required to file a notice with the Department of**

11:32:31 **24 Community Affairs Local Government Services. Correct?**

11:32:33 **25 A. Yes.**

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11:32:33 **1** Q. And Pasqua filed this Corrective Action Plan in
 11:32:38 **2** connection with that audit?
 11:32:38 **3** **A. Uh-huh. Correct.**
 11:32:40 **4** Q. Did you review this before it went down to the
 11:32:42 **5** Division of Local Government Services?
 11:32:44 **6** **A. Yes.**
 11:32:44 **7** Q. Okay. And specifically number three, the
 11:32:48 **8** "Recommendations" was that "Management remove terminated
 11:32:52 **9** employees from medical benefits in a timely manner."
 11:32:54 **10** Do you see that?
 11:32:55 **11** Number three under "Recommendations."
 11:32:57 **12** **A. Yes.**
 11:32:57 **13** Q. And the findings of the audit, if you look at
 11:33:01 **14** number three, it says, "Human Resources has been alerted
 11:33:03 **15** to this error and has taken steps to correct."
 11:33:07 **16** Do you see that?
 11:33:07 **17** **A. Correct. Yes, I do.**
 11:33:08 **18** Q. What steps did the Finance Department under your
 11:33:11 **19** leadership take to make sure that this was corrected?
 11:33:14 **20** **A. We met with Cheryl Wieder and the County
 11:33:16 **21** administrator, could have been in that meeting as well,
 11:33:20 **22** and asked her to be more conscientious when people leave
 11:33:25 **23** Hunterdon County, whether retirement -- retirement is a
 11:33:28 **24** little different -- but, I guess, it's the same thing,
 11:33:30 **25** that she remove them promptly and not extend it a month**

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11:33:35 **1** **or two or whatever the auditor cited us on.**
 11:33:37 **2** Q. How many times did you meet with Mrs. Wieder
 11:33:41 **3** regarding this issue?
 11:33:44 **4** **A. Probably only once.**
 11:33:46 **5** Q. Did you undertake an audit of any of the bills at
 11:33:51 **6** that time to ensure that she was complying with timely
 11:33:53 **7** removing people?
 11:33:55 **8** **A. No. And that actually would have been the
 11:34:01 **9** responsibility of the County administrator and the
 11:34:05 **10** freeholders to go further with that.**
 11:34:09 **11** Q. Okay. By law you were required to notify the
 11:34:13 **12** DCA what corrective actions your department had taken
 11:34:17 **13** with regard to this issue, did you not?
 11:34:19 **14** **A. We informed them, but not everything that we have
 11:34:23 **15** here relates to Finance per se, and our control --**
 11:34:30 **16** Q. I am talking about number three.
 11:34:31 **17** In number three under the 2010 audit report?
 11:34:35 **18** **A. Uh-huh.**
 11:34:35 **19** Q. The auditor cited the County for keeping people
 11:34:40 **20** on health benefits that shouldn't have been on health
 11:34:42 **21** benefits. Correct?
 11:34:43 **22** **A. Correct.**
 11:34:44 **23** Q. And as a result, pursuant to law, your department
 11:34:48 **24** had to file a Corrective Action Plan with the State.
 11:34:51 **25** Correct?

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11:34:51 **1** **A. Correct.**
 11:34:51 **2** Q. And in that Corrective Action Plan you indicated
 11:34:55 **3** that you had taken steps to correct this problem. Is
 11:34:59 **4** that correct?
 11:34:59 **5** **A. Yes. With the HR director and most likely the
 11:35:03 **6** County administrator.**
 11:35:04 **7** Q. And your recollection, you met with the HR
 11:35:06 **8** director one time?
 11:35:07 **9** **A. Most likely once. I mean with any of our other
 11:35:11 **10** corrective action it takes one meeting.**
 11:35:14 **11** Q. But as we sit here today, we know that it wasn't
 11:35:17 **12** corrected. Isn't that true?
 11:35:18 **13** **A. Now we do. We didn't know before that, and we
 11:35:22 **14** weren't cited in the 2011 audit.**
 11:35:24 **15** Q. So you were cited in the 2010 audit, and the
 11:35:30 **16** problem continued to exist until 2013. Is that correct?
 11:35:35 **17** **A. Well, when it had to do with retirees.
 11:35:38 **18** Now we all know there was an issue. It went way
 11:35:43 **19** back.**
 11:35:43 **20** Q. I am going to show you what's been marked as
 11:36:01 **21** HC-6.
 11:36:03 **22** Would you take a look at this e-mail.
 11:36:09 **23** **A. Uh-huh.**
 11:36:10 **24** Q. Did you draft that e-mail?
 11:36:12 **25** **A. Yes.**

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11:36:12 **1** Q. And is that e-mail to Cindy and Shana Taylor?
 11:36:19 **2** **A. Yes.**
 11:36:20 **3** Q. In this e-mail can you read the sentence
 11:36:23 **4** regarding with Carol Lane?
 11:36:24 **5** **A. "Carol Lane still on Horizon Blue Cross Blue
 11:36:28 **6** Shield invoices and trying to get her off for a long
 11:36:31 **7** time now."**
 11:36:32 **8** Q. Okay. When did Ms. Lane leave the employment of
 11:36:37 **9** Hunterdon County?
 11:36:37 **10** **A. I don't recall. I know it was when the layoff --
 11:36:40 **11** she was one of the buildings and grounds personnel, and
 11:36:45 **12** I don't know if that was 2011 or 2012.**
 11:36:50 **13** **I believe it was sometime in 2011, but I am not
 11:36:53 **14** sure.**
 11:36:59 **15** Q. So you indicated that she had been on the bill
 11:37:10 **16** for a long time.
 11:37:11 **17** Do you see that?
 11:37:12 **18** **A. Yes.**
 11:37:12 **19** Q. You had seen her on other Blue Cross Blue Shield
 11:37:15 **20** invoices prior to March 27, 2013. Is that correct?
 11:37:20 **21** **A. Yes. Not just me.**
 11:37:22 **22** Q. And so you were aware there was somebody
 11:37:28 **23** receiving health benefits that should not have been
 11:37:31 **24** receiving health benefits. Correct?
 11:37:34 **25** **A. Yes. Someone shouldn't be receiving. That's**

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11:37:41	1 correct.	
11:37:41	2 Q. She was not one of the four people cited in the	
11:37:44	3 2013 audit, the four people or five people?	
11:37:46	4 A. I have no idea.	
11:37:47	5 Q. Was she employed during 2010?	
11:37:50	6 A. Well, I don't know when she left, whether it was	
11:37:53	7 2011 or not. She could have left in 2010, but I am not	
11:37:59	8 sure.	
11:37:59	9 Q. Now let's go down a little further in this	
11:38:02	10 e-mail.	
11:38:03	11 A. Uh-huh.	
11:38:03	12 Q. You write, "The County is probably paying full	
11:38:07	13 freight for some retirees instead of the Medicare rate."	
11:38:10	14 Do you see that?	
11:38:17	15 A. Yes.	
11:38:17	16 Q. And you wrote that sentence. Correct?	
11:38:17	17 A. Uh-huh.	
11:38:17	18 Q. So when you wrote that sentence, what did you	
11:38:18	19 mean?	
11:38:18	20 A. Well, we were -- people, employees, were not told	
11:38:24	21 to sign up when they aged out to 65, and they should	
11:38:31	22 have been, because, first of all, the statement was	
11:38:33	23 going to penalize them, but once you turn 65, then	
11:38:37	24 Medicare becomes your primary, and the Horizon Blue	
11:38:42	25 Cross becomes the secondary, so we get -- the County	

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11:38:46	1 gets a decreased rate.	
11:38:50	2 Q. So you are alerting the administrator that the	
11:38:54	3 County is probably incorrectly paying the full freight	
11:38:58	4 for some retirees which should have been on Medicare.	
11:39:01	5 Is that correct?	
11:39:01	6 A. I have been informing the HR director as well.	
11:39:05	7 Q. So how long had you been informing the HR	
11:39:10	8 director of this?	
11:39:10	9 A. Well, as with the Carol Lane, several times I	
11:39:14	10 informed her, and Cheryl Wieder could not understand why	
11:39:18	11 Horizon Blue Cross still had Carol Lane on that bill.	
11:39:22	12 She said she didn't understand it.	
11:39:23	13 And we went back and forth, "I am going to call	
11:39:26	14 them again," so she was acting on it, but not fast	
11:39:30	15 enough, I guess, or Horizon just didn't give us the	
11:39:33	16 credit for Carol Lane.	
11:39:35	17 Q. And as you sit here right now, you realize that	
11:39:39	18 the HR director didn't act fast enough on a lot of	
11:39:42	19 people on the medical benefits. Is that correct?	
11:39:48	20 A. Well, what we know now about all the retirees,	
11:39:52	21 apparently not.	
11:39:52	22 Q. What about all the dead people, there are dead	
11:39:55	23 people?	
11:39:56	24 A. I am talking about the dead retirees, we didn't	
11:40:00	25 know about that until Margaret did her auditing.	

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11:40:02	1 Q. Following the 2010 audit until Margaret did her	
11:40:08	2 audit in June of 2013, did your department take any type	
11:40:11	3 of audit of the health benefits to show that Wieder	
11:40:17	4 was --	
11:40:19	5 A. We spot-checked, that's when we realized Carol	
11:40:22	6 Lane was still on there.	
11:40:23	7 If we recognize names -- but other than that, no,	
11:40:28	8 we didn't think -- we didn't know there was a problem.	
11:40:31	9 If we knew there was a problem, then we would have acted	
11:40:34	10 on it or gone to the County administrator.	
11:40:36	11 Q. And as you sit here right now, it was a fairly	
11:40:40	12 significant problem, was it not?	
11:40:42	13 A. Yes.	
11:40:42	14 Q. And it cost the County hundreds of thousands of	
11:40:46	15 dollars unnecessarily. Correct?	
11:40:48	16 A. I would say so, yes. I don't know what they did	
11:40:51	17 with retirees with respect to how -- what system they	
11:40:57	18 had.	
11:40:57	19 Q. In your department, you had payroll. Is that	
11:41:00	20 correct?	
11:41:00	21 A. That's correct.	
11:41:01	22 Q. And in payroll you have the employee's Social	
11:41:05	23 Security number?	
11:41:05	24 A. Yes, I believe so, yes, sir.	
11:41:05	25 Q. Their date of birth?	

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11:41:09	1 A. I don't know that. Probably.	
11:41:10	2 Q. Okay. And you have knowledge of when an employee	
11:41:14	3 becomes separated, so you remove them from payroll?	
11:41:17	4 A. Yes, we would have that.	
11:41:18	5 Q. Okay. So you had all that information at your	
11:41:22	6 disposal in Finance. Correct?	
11:41:25	7 A. In payroll, in the database, which Margaret and I	
11:41:29	8 do not access.	
11:41:30	9 Q. But you are head of that department?	
11:41:32	10 A. Yes.	
11:41:33	11 Q. And every month you got these monthly bills,	
11:41:37	12 these large monthly bills that indicated every employee	
11:41:39	13 who is getting health benefits of some sort. Is that	
11:41:43	14 correct?	
11:41:43	15 A. Yes.	
11:41:43	16 Q. Did you ever take any of the bills and compare	
11:41:46	17 them to the database in payroll?	
11:41:52	18 A. No, they have been the active ones. I don't know	
11:41:55	19 what would be in that system for the old retirees.	
11:42:00	20 Q. Doesn't the monthly bill that you got every month	
11:42:04	21 indicate people retired?	
11:42:06	22 For example, I recall there was testimony that	
11:42:08	23 Mr. DeSapio was on one of the bills.	
11:42:11	24 He is retired, is he not?	
11:42:12	25 A. Yes. They were broken out by category.	

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11:42:14 **1** Q. The retirees, active employees, they are all on
 11:42:19 **2** those bills every month. Is that correct?
 11:42:21 **3** **A. Correct.**
 11:42:21 **4** Q. My question was, did you ever take any of those
 11:42:23 **5** bills and compare them to payroll?
 11:42:25 **6** **A. No, I did not.**
 11:42:26 **7** Q. Okay. Do you have HC-8 in front of you, which is
 11:42:37 **8** the February -- the May 24, 2013 e-mail that you sent to
 11:42:41 **9** Rob Walton, Matt Holt, myself?
 11:42:45 **10** **A. I don't know what is identified. This was my**
 11:42:49 **11** **copy.**
 11:42:50 **12** MR. DESAPIO: Why don't we find it for the
 11:42:52 **13** witness.
 11:42:53 **14** MR. GIACOBBE: I thought you had it. I have
 11:42:55 **15** a copy of it.
 11:43:03 **16** Q. Here we go.
 11:43:05 **17** Ma'am, is HC-8 the e-mail that you were reading
 11:43:09 **18** from before?
 11:43:10 **19** **A. Wait a minute.**
 11:43:11 **20** **Is this 8 or 9? This is 8. This is not the same**
 11:43:18 **21** **one I was reading from.**
 11:43:19 **22** Q. Okay. But this is another e-mail in which you
 11:43:23 **23** sent to Cynthia Yard, and you copied Rob Walton, you
 11:43:28 **24** copied myself, and copied Matt Holt.
 11:43:31 **25** Do you see that?

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11:43:31 **1** **A. Yes.**
 11:43:31 **2** Q. The third sentence, you write, "Checking the
 11:43:40 **3** monthly billings for accuracy is an internal control of
 11:43:45 **4** HR, not Finance."
 11:43:46 **5** Do you see that?
 11:43:47 **6** **A. Yes.**
 11:43:47 **7** Q. Okay. But Finance was required to file the 2010
 11:43:51 **8** Corrective Action Plan with the State. Correct?
 11:43:53 **9** **A. Yes.**
 11:43:54 **10** Q. Okay. And the next sentence, what did you write
 11:43:57 **11** in the next sentence, "Finance has"?
 11:43:58 **12** **A. "Finance has in the past spot-checked some**
 11:44:00 **13** **employees when reviewing the invoices to verify that the**
 11:44:12 **14** **Social Services amounts that we are given from HR to**
 11:44:12 **15** **charge back are correct."**
 11:44:12 **16** Q. The spot-check, though, as we sit here now, you
 11:44:14 **17** now understand the spot-check did not ensure that people
 11:44:18 **18** were being timely removed. Is that correct?
 11:44:20 **19** **A. Yes.**
 11:44:22 **20** Q. If you go down to the second -- I guess it's the
 11:44:26 **21** third paragraph -- where it says, "I have told you
 11:44:29 **22** previously that Cheryl" --
 11:44:31 **23** **A. Yes. Do you want me to read that?**
 11:44:32 **24** Q. No.
 11:44:33 **25** You indicate in the sentence, "I was not aware of

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11:44:36 **1** what system she had in place."
 11:44:38 **2** Do you see that?
 11:44:38 **3** **A. Yes.**
 11:44:38 **4** Q. What are you talking about, what are you
 11:44:41 **5** referring to with a clause, "I am not aware of what
 11:44:43 **6** system she had in place"?
 11:44:45 **7** **A. I don't know what system she had in place in HR**
 11:44:48 **8** **where she reviewed the health bills.**
 11:44:52 **9** Q. And you are not sure what system she had in place
 11:44:54 **10** to review the people were being timely removed?
 11:44:59 **11** **A. She was told to do it. I don't know what system**
 11:45:01 **12** **she had in place.**
 11:45:02 **13** **At one point in 2012 she told me her assistant**
 11:45:05 **14** **went through and audited the whole Horizon bill.**
 11:45:10 **15** MR. FLORIO: Excuse me.
 11:45:11 **16** She was told to do it by whom?
 11:45:13 **17** THE WITNESS: Cheryl. Cheryl told me that
 11:45:15 **18** her assistant, Adrian, at one point in 2012, that she
 11:45:19 **19** reviewed the whole Horizon Blue Cross bill.
 11:45:23 **20** MR. FLORIO: I thought your statement that
 11:45:27 **21** "she was told to do it" was referencing Cheryl Wieder
 11:45:31 **22** was told to take care of this timely removal issue.
 11:45:38 **23** THE WITNESS: Yes. Cheryl Wieder was
 11:45:39 **24** informed that there were issues that the auditor pointed
 11:45:42 **25** out that she was to be more timely on removing the

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11:45:47 **1** employees from the Horizon Blue Cross bills.
 11:45:49 **2** MR. FLORIO: She was informed of that by
 11:45:51 **3** whom?
 11:45:51 **4** THE WITNESS: We had a meeting about that,
 11:45:53 **5** and it was on the audit, the finding, so it was out
 11:45:58 **6** there. There was an issue about timeliness of removing
 11:46:01 **7** employees.
 11:46:01 **8** MR. FLORIO: Did any particular person,
 11:46:02 **9** either yourself or anyone else, that you recall,
 11:46:07 **10** specifically direct her to undertake that action?
 11:46:11 **11** THE WITNESS: To be more timely, yes, we sat
 11:46:13 **12** with her.
 11:46:14 **13** MR. FLORIO: Who is "we"?
 11:46:14 **14** THE WITNESS: I don't recall. It probably
 11:46:18 **15** would have been the County administrator. I don't know
 11:46:20 **16** if Margaret would have been involved in it. I would
 11:46:24 **17** have been involved in it, and we would have told her to
 11:46:27 **18** be removed more timely.
 11:46:28 **19** It can't be on more -- for a month or two.
 11:46:31 **20** MR. FLORIO: Following that directive, who
 11:46:34 **21** would be responsible for overseeing the manner by which
 11:46:39 **22** she complied with that direction?
 11:46:40 **23** THE WITNESS: I believe the County
 11:46:41 **24** administrator. That was her direct supervisor.
 11:46:48 **25** We were peers, Cheryl Wieder and I were

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11:46:50 **1** peers, essentially. I couldn't really give her an
 11:46:55 **2** order. It would fall with the County administrator.
 11:46:58 **3** MR. FLORIO: Thank you.
 11:47:01 **4** **Q.** The County administrator is not licensed as a
 11:47:03 **5** CCFO or CMFO, is she?
 11:47:06 **6** **A. Not that I am aware of.**
 11:47:07 **7** **Q.** And the County administrator is not able on
 11:47:11 **8** behalf of the County to file a Corrective Action Plan
 11:47:14 **9** with the Division of Local Government Services, is she?
 11:47:18 **10** **A. No.**
 11:47:18 **11** **Q.** That was the responsibility of you and Mrs.
 11:47:21 **12** Pasqua. Correct?
 11:47:22 **13** **A. Correct.**
 11:47:22 **14** **Q.** Okay. And as part of the 2010 Corrective Action
 11:47:27 **15** Plan, you certified to the State that you had undertaken
 11:47:33 **16** corrective action in your department to correct these
 11:47:35 **17** health benefits. Is that correct?
 11:47:36 **18** **A. Yes.**
 11:47:37 **19** **Q.** And, in fact, you and/or Mrs. Pasqua met with
 11:47:42 **20** Cheryl Wieder, you said, on one occasion, to tell her to
 11:47:45 **21** "timely remove people from health benefits." Is that
 11:47:47 **22** correct?
 11:47:47 **23** **A. That's correct.**
 11:47:49 **24** **Q.** Other than that directive, you didn't do any type
 11:47:53 **25** of independent audit or double-check with Mrs. Wieder

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11:47:58 **1** other than what you said in HC-8 or other than
 11:48:03 **2** spot-checking the bills. Is that correct?
 11:48:04 **3** **A. We did not do anything else.**
 11:48:06 **4** **Q.** Other than just an occasional spot-check of the
 11:48:08 **5** bills?
 11:48:09 **6** **A. Correct.**
 11:48:10 **7** **Q.** Okay. Now, in this HC-8, the very last sentence
 11:48:22 **8** of the third paragraph, you write, "It was a suggestion
 11:48:25 **9** on my part, since the auditors are questioning the
 11:48:29 **10** timeliness of removing employees from coverage, and we
 11:48:32 **11** have been cited in the past for this."
 11:48:33 **12** Do you see that, that sentence?
 11:48:37 **13** **A. No. You lost me there.**
 11:48:38 **14** **Q.** If you go to the third paragraph, the very last
 11:48:40 **15** sentence, "It was a suggestion on my part."
 11:48:43 **16** **A. Yes.**
 11:48:44 **17** **Q.** The suggestion was for you to do an audit of the
 11:48:48 **18** April invoices to make sure all basic information was
 11:48:52 **19** correct. Is that correct?
 11:48:52 **20** MR. DESAPIO: I object to the form of the
 11:48:53 **21** question.
 11:48:54 **22** That's not what that states.
 11:48:56 **23** **Q.** Let me ask you, what was your suggestion?
 11:48:58 **24** Were you suggesting to do an audit?
 11:49:00 **25** **A. I suggested for the first time this new HR team**

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11:49:04 **1** **to go through whatever current Horizon Blue Cross bill**
 11:49:09 **2** **that they had their hands on, to go through and check**
 11:49:11 **3** **everything so that it was the first time that they**
 11:49:14 **4** **were -- since Cheryl left -- to make sure all the**
 11:49:16 **5** **information was accurate, and then going forward when**
 11:49:20 **6** **they made their changes, whether adds, deletes, that**
 11:49:23 **7** **they would then, every month, check to make sure that**
 11:49:26 **8** **Horizon was billing us correctly.**
 11:49:30 **9** **Q.** After the 2010 Corrective Action Plan was filed,
 11:49:34 **10** up until this e-mail, did you ever suggest to anyone
 11:49:37 **11** that they should do an audit of all the bills?
 11:49:44 **12** **A. No.**
 11:49:59 **13** **Q.** Do you recall Mrs. Yard's testimony concerning an
 11:50:04 **14** April 23, 2013 meeting at which you were present?
 11:50:09 **15** **A. Yes. I remember the meeting.**
 11:50:10 **16** **Q.** And do you recall Mrs. Yard indicating that you
 11:50:15 **17** had acknowledged that certain employees were placed in
 11:50:17 **18** the wrong Chapter 78 tier?
 11:50:19 **19** **A. I believe the meeting was April 19th.**
 11:50:21 **20** **Q.** April 19th. I apologize.
 11:50:23 **21** **A. I do recall her stating that, but that was not**
 11:50:25 **22** **correct.**
 11:50:28 **23** **Q.** As you sit here right now, employees were placed
 11:50:31 **24** on the wrong tier in Chapter 78?
 11:50:33 **25** **A. I did not know until that April 19th meeting, and**

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11:50:36 **1** **after that meeting I went to Megan, I said, "Megan,**
 11:50:38 **2** **that's not right. I don't know what Cheryl did. They**
 11:50:41 **3** **should all go onto tier four."**
 11:50:42 **4** **Q.** Who is Megan?
 11:50:43 **5** **A. Megan Youells is the payroll administrator.**
 11:50:46 **6** **Q.** Who does she report to?
 11:50:48 **7** **A. She reports to me.**
 11:50:49 **8** **Q.** And so at the April 19th meeting you were
 11:50:53 **9** informed that people -- April 19th of 2013 --
 11:50:56 **10** **A. Correct.**
 11:50:57 **11** **Q.** -- people were on the wrong Chapter 78 tier. Is
 11:51:01 **12** that correct?
 11:51:01 **13** **A. That's correct.**
 11:51:02 **14** **Q.** And we are talking about people who are newly
 11:51:04 **15** hired?
 11:51:07 **16** **A. Yes.**
 11:51:08 **17** **Q.** And people who are newly hired who are not
 11:51:11 **18** members of Collective Bargaining Agreements had to go to
 11:51:14 **19** the tier four meeting. Is that correct?
 11:51:15 **20** **A. That's correct.**
 11:51:16 **21** **Q.** And so at the April 19th, 2013 meeting one of
 11:51:21 **22** your subordinates, Megan Youells, did she advise you
 11:51:26 **23** that they were on the wrong tier?
 11:51:27 **24** **A. She spoke about it in the April 19th meeting, she**
 11:51:32 **25** **discussed what Cheryl -- the information when Cheryl**

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11:51:39 **1** gave her information, and there was a discussion about

11:51:42 **2** placing people within the Bargaining Units instead of

11:51:47 **3** tier four, and that's the first I heard of that.

11:51:52 **4** Q. Now, do you have before you P-31, P-32 and P-33?

11:51:59 **5** I think they are PB-31, PB-32 and PB-33.

11:52:02 **6** A. The Data Collection Forms?

11:52:05 **7** Q. Yes.

11:52:06 **8** A. Yes, I do.

11:52:07 **9** Q. I am going to show you PB-18. I show you PB-18.

11:52:18 **10** PB-18 is an e-mail that Dave Gannon sent to

11:52:23 **11** Margaret and yourself on or about February 27, 2013.

11:52:27 **12** Do you recall receiving this e-mail?

11:52:31 **13** A. Yes.

11:52:31 **14** Q. And in this e-mail he indicates that the Data

11:52:33 **15** Collection Forms had not been filed for 2009, '10 or

11:52:38 **16** '11. Is that correct?

11:52:39 **17** A. That is correct.

11:52:40 **18** Q. All right.

11:52:40 **19** And he writes, "I want to resolve quickly as if

11:52:45 **20** they were not filed it the results in the County being

11:52:48 **21** deemed a high risk auditee, and we will have to audit a

11:52:52 **22** larger percentage of expenditures."

11:52:54 **23** Do you see that?

11:52:56 **24** A. Yes.

11:52:57 **25** Q. He also indicates to you in February of 2013 that

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11:53:01 **1** it would be a "significant finding."

11:53:03 **2** Do you see that?

11:53:03 **3** A. Yes, I do.

11:53:04 **4** Q. And as you sit here right now, in February of

11:53:09 **5** 2013, you realized that they had not been filed --

11:53:13 **6** A. Yes, I did.

11:53:13 **7** Q. -- for 2009, 2010 or 2011. Correct?

11:53:16 **8** A. Uh-huh. Correct.

11:53:17 **9** Q. In fact, if you go to the next page, you wrote

11:53:21 **10** back to Mr. Gannon at 1:59 PM.

11:53:25 **11** Can you read for the record what you wrote to Mr.

11:53:28 **12** Gannon that starts "Margaret."

11:53:32 **13** A. "Margaret and I did not file them. I believe

11:53:34 **14** that Samuel Klein would have been filing them. Those

11:53:37 **15** were the years that they performed the audits."

11:53:39 **16** Q. Okay. So did you or Margaret ever contact Samuel

11:53:45 **17** Klein and ask how come the Federal Data Collection Forms

11:53:49 **18** had not been prepared for 2009?

11:53:52 **19** A. That was me, yes, I did.

11:53:53 **20** Q. When did you do that?

11:53:56 **21** A. It would have been after I got Dave's e-mail,

11:54:00 **22** because I jumped right on it and reached out to Mike

11:54:04 **23** McGuire, and they didn't give me an explanation why they

11:54:10 **24** were not filed, and I asked them to -- you know -- get

11:54:14 **25** it resolved quickly.

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11:54:16 **1** Q. When you were the head of Finance in -- you

11:54:19 **2** became the head of Finance in 2008. You filed a Federal

11:54:24 **3** Data Collection Form for 2008, did you not?

11:54:27 **4** A. Yes.

11:54:27 **5** Q. You filed that and signed that sometime in 2009.

11:54:30 **6** Is that correct?

11:54:30 **7** A. Margaret signed it. I did not.

11:54:32 **8** Q. That was filed in 2009 for 2008. Is that

11:54:36 **9** correct?

11:54:36 **10** A. Yes.

11:54:37 **11** Q. All right.

11:54:37 **12** Now, the first time that you contacted Samuel

11:54:43 **13** Klein that there was a problem with the Federal Data

11:54:47 **14** Collection Forms was sometime after February 27, 2013?

11:54:51 **15** A. That's correct.

11:54:51 **16** Q. All right.

11:54:52 **17** And there is a section on each of those Data

11:54:55 **18** Collection Forms for the auditee, which would be either

11:55:00 **19** you or Margaret, to sign and certify. Is that correct?

11:55:02 **20** A. That is correct.

11:55:03 **21** Q. Do you have to be a licensed CCFO or CMFO to sign

11:55:10 **22** those forms?

11:55:11 **23** A. Actually, I asked this question of Dave Gannon

11:55:14 **24** because I dealt with Dave Gannon more than Margaret, and

11:55:17 **25** I said, "Did it matter if Margaret signed those forms or

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11:55:20 **1** myself?"

11:55:20 **2** And he said, "It didn't matter."

11:55:22 **3** Q. Well --

11:55:23 **4** MR. FLORIO: It did not?

11:55:24 **5** THE WITNESS: It did not matter.

11:55:25 **6** Q. You are a licensed CCFO. Correct?

11:55:27 **7** A. Yes.

11:55:28 **8** Q. So my point is, either you or Margaret on behalf

11:55:32 **9** of the County of Hunterdon would have been required to

11:55:35 **10** sign this as the auditee. Correct?

11:55:38 **11** A. Yes.

11:55:38 **12** Q. And it's true that the failure to file these

11:55:47 **13** 2009, 2011, 2010, has resulted in the County becoming a

11:55:48 **14** high risk auditee. Correct?

11:55:51 **15** MR. DESAPIO: I object to the form of the

11:55:51 **16** question.

11:55:52 **17** It's not in evidence anyplace. There has

11:55:54 **18** been no testimony to that effect. All there is is that

11:55:57 **19** e-mail it could result.

11:55:59 **20** Q. Were you present for Mr. Gannon's --

11:56:01 **21** MR. FLORIO: Objection sustained.

11:56:02 **22** Q. Were you present for Mr. Gannon's testimony?

11:56:04 **23** A. Yes.

11:56:04 **24** Q. Do you recall Mr. Gannon indicating that in the

11:56:08 **25** single audit he was going to be making a recommendation

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11:56:11 **1** that you are a high risk auditee?

11:56:13 **2** MR. DESAPIO: Objection to any reference to

11:56:15 **3** anything that hasn't yet occurred yet.

11:56:18 **4** MR. GIACOBBE: He testified to this.

11:56:20 **5** I am asking if she recalls that testimony.

11:56:21 **6** MR. DESAPIO: We are talking about

11:56:24 **7** disciplinary action being filed in September, and to

11:56:28 **8** talk about --

11:56:33 **9** MR. GIACOBBE: I will rephrase my question.

11:56:34 **10** **Q.** Ma'am, do you have the February 27, 2013 e-mail

11:56:37 **11** in front of you?

11:56:37 **12** **A. Yes.**

11:56:38 **13** **Q.** Did Mr. Gannon indicate in that e-mail to you

11:56:42 **14** that if these were not filed, the Data Collection Forms

11:56:45 **15** for '09, '10 and '11, the County would be deemed a high

11:56:51 **16** risk auditee?

11:56:52 **17** Do you see that on the first page?

11:56:56 **18** **A. Give me a second.**

11:56:59 **19** **Q.** It's in the second paragraph.

11:57:05 **20** **A. If they were not filed it results in the County**

11:57:08 **21** **being deemed a high risk auditee.**

11:57:10 **22** **We filed them. They were late, though.**

11:57:12 **23** **Q.** They were late?

11:57:13 **24** **A. Yes.**

11:57:13 **25** **Q.** Several years late?

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11:57:15 **1** **A. Yes.**

11:57:16 **2** **Q.** Okay. And the responsibility for filing the

11:57:22 **3** Federal Data Collection Forms is the Finance Department.

11:57:28 **4** Correct?

11:57:29 **5** **A. I don't necessarily agree with that. I mean it's**

11:57:32 **6** **the Finance Department, but also the auditors because**

11:57:35 **7** **they have to set it all up for us to certify that**

11:57:37 **8** **information.**

11:57:38 **9** **Q.** Well, the auditor sets it up for you to certify.

11:57:41 **10** My question was, the filing of it is your

11:57:44 **11** responsibility. Correct?

11:57:45 **12** **A. Correct.**

11:58:02 **13** MR. GIACOBBE: Do you mind if we just take a

11:58:03 **14** two-minute recess?

11:58:04 **15** I want to double-check my notes. I think I

11:58:07 **16** might be done, and I have to use the restroom.

11:58:10 **17** MR. FLORIO: We are in recess.

11:58:13 **18** Off the record.

11:58:14 **19** (Whereupon, a short recess takes place.)

12:03:51 **20** MR. GIACOBBE: I have no further questions

12:03:52 **21** for this witness.

12:03:53 **22** MR. FLORIO: Any redirect?

12:03:55 **23** MR. DESAPIO: Yes.

12:03:55 **24** REDIRECT EXAMINATION BY MR. DESAPIO:

12:03:57 **25** **Q.** In PB-18, would you read the second complete

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12:04:17 **1** paragraph?

12:04:23 **2** **A. This is from Dave Gannon to Margaret and myself.**

12:04:28 **3** **"Do you remember filing them? It would have been done**

12:04:32 **4** **electronically. Typically, the auditor does it,**

12:04:34 **5** **certifies it. And then you review and certify it.**

12:04:37 **6** **"If you do not recall, I can contact Mike at**

12:04:40 **7** **Samuel Klein to inquire. I want to resolve this**

12:04:43 **8** **quickly. If they were not filed it would result in the**

12:04:46 **9** **County being deemed a high risk auditee, and we will**

12:04:49 **10** **have to audit a larger percentage of expenditures. It**

12:04:51 **11** **would also be a significant finding."**

12:04:53 **12** **Q.** Okay. Do you agree with Mr. Gannon's statement

12:04:59 **13** that "Typically, the auditor prepares and files those

12:05:02 **14** returns, those reports"?

12:05:04 **15** **A. Yes.**

12:05:07 **16** **Q.** Read the last sentence of that paragraph again.

12:05:13 **17** **A. The last sentence says, "It also would be a**

12:05:16 **18** **significant finding."**

12:05:18 **19** **Q.** Now, are you familiar with -- by now you probably

12:05:21 **20** are -- I am going to show you Hunterdon County-2.

12:05:26 **21** Do you recognize that as -- what do you recognize

12:05:31 **22** that as?

12:05:31 **23** **A. It's Wiss & Company's auditor's report.**

12:05:36 **24** **Q.** And is there anyplace in that that Wiss made a

12:05:47 **25** finding in regard to those Data Collection Forms?

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12:05:50 **1** **A. Give me one second.**

12:05:53 **2** **I am familiar with it, but I just want to make**

12:05:56 **3** **sure.**

12:06:30 **4** **No.**

12:06:30 **5** **Q.** There was testimony about the County's 2000 --

12:06:37 **6** you were asked about the County's 2010 Corrective Action

12:06:41 **7** Plan --

12:06:41 **8** **A. Uh-huh.**

12:06:41 **9** **Q.** -- in connection with an audit.

12:06:44 **10** Is there a freeholder role in connection with

12:06:50 **11** that Corrective Action Plan?

12:06:53 **12** **A. Well, Margaret or myself, Margaret, as always,**

12:06:59 **13** **signs the Corrective Action Plan and forwards it to the**

12:07:02 **14** **State, but the comments and the findings actually and**

12:07:09 **15** **improvement plans are up to the County administrator and**

12:07:15 **16** **the freeholders to develop a plan of action.**

12:07:17 **17** **Q.** Okay. When that Corrective Action Plan is

12:07:20 **18** actually prepared --

12:07:21 **19** **A. Uh-huh.**

12:07:22 **20** **Q.** -- what happens to it after it's physically typed

12:07:27 **21** before it's filed with the State? Anything?

12:07:30 **22** **A. Well, it has to go before the freeholders, the**

12:07:35 **23** **meeting.**

12:07:35 **24** **Q.** And do the freeholders discuss it at a meeting?

12:07:38 **25** **A. Yes.**

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12:07:40	1 Q. And what do they do after they discuss it?	
12:07:43	2 A. I don't know what their actions are.	
12:07:45	3 They have never requested us to act on anything,	
12:07:50	4 that's presented in there.	
12:07:51	5 Q. Do they vote on it?	
12:07:53	6 A. I would say that they vote on it, yes.	
12:07:55	7 Q. Now look at HC-2.	
12:08:00	8 To whom is that addressed?	
12:08:04	9 A. The Board of Chosen Freeholders.	
12:08:06	10 Q. Now, would you flip to the next-to-the-last page.	
12:08:16	11 A. Okay.	
12:08:26	12 Q. Would you begin to read, beginning with the	
12:08:34	13 fourth paragraph from the bottom, the one that begins,	
12:08:38	14 "An exit conference."	
12:08:39	15 A. "An exit conference was held with Administrative	
12:08:41	16 and Finance Departments."	
12:08:44	17 Q. Keep reading to the end of the letter.	
12:08:46	18 A. "A copy of this report was filed with the State	
12:08:54	19 of New Jersey, Director of the Division of Local	
12:08:54	20 Government Services, Department of Community Affairs. A	
12:08:56	21 summary or synopsis of this report was prepared for	
12:09:00	22 publication and filed with the clerk of the Board of	
12:09:03	23 Chosen Freeholders.	
12:09:04	24 "The comments and resulting recommendations are	
12:09:07	25 indicative of an ongoing need for improvement in the	

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12:09:11	1 areas discussed herein and for administrative action of	
12:09:16	2 the County administrator and the Board of Chosen	
12:09:19	3 Freeholders. They are not of sufficient materiality	
12:09:21	4 whereby they would affect our ability to express an	
12:09:23	5 opinion on the financial statements as a whole."	
12:09:28	6 Continue?	
12:09:28	7 Q. Yes.	
12:09:29	8 A. "We shall be pleased to confer with the members	
12:09:32	9 of the Board of Chosen Freeholders and the County	
12:09:35	10 Administrator on questions that might arise with respect	
12:09:38	11 to any matters in this report and to assist in the	
12:09:42	12 implementation of our recommendations."	
12:09:45	13 Q. What was your understanding or what is your	
12:09:47	14 understanding as to the Finance Department's role in	
12:09:55	15 connection with dealing with any of the comments that	
12:09:57	16 involve departments or agencies other than the Finance	
12:10:01	17 Department?	
12:10:04	18 A. We would inform them of the finding, and it was	
12:10:08	19 up to the departments to correct that finding -- really,	
12:10:12	20 the department heads, to correct that finding.	
12:10:15	21 Q. What was your authority, if any, to ensure that	
12:10:26	22 those department heads took action?	
12:10:28	23 A. We had no authority with the department heads.	
12:10:33	24 Q. Who would have had that authority?	
12:10:35	25 A. That would have been the County administrator,	

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12:10:37	1 Cindy Yard.	
12:10:56	2 Q. From 2008 to the time that you were asked to	
12:11:03	3 leave the Finance Department, what was your	
12:11:14	4 understanding of whether Cheryl Wieder was performing	
12:11:19	5 the responsibilities of her job?	
12:11:24	6 A. I did not have any reason to suspect that she was	
12:11:29	7 not performing her job, and I wasn't intimately involved	
12:11:35	8 in the ongoinings of HR. I just knew that there were	
12:11:41	9 certain issues that came up at the beginning of the	
12:11:45	10 year, had to do with people in the wrong titles or	
12:11:48	11 provisionals being provisional for extended periods of	
12:11:53	12 time, but I don't know -- I wasn't aware of any other	
12:11:58	13 issues.	
12:12:00	14 Q. What authority did you have or Margaret Pasqua	
12:12:02	15 have to give Cheryl Wieder any orders or directives?	
12:12:08	16 A. We had no authority.	
12:12:09	17 Q. What authority did you or Margaret Pasqua have to	
12:12:12	18 evaluate Cheryl Wieder?	
12:12:14	19 A. We had no authority to evaluate her.	
12:12:17	20 Q. What authority did you or Margaret Pasqua have to	
12:12:20	21 discipline Cheryl Wieder?	
12:12:22	22 A. No authority to discipline her.	
12:12:33	23 Q. HC-16, do you have that in front of you there?	
12:12:41	24 A. Yes.	
12:12:41	25 Q. All right.	

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12:12:42	1 Is that the Corrective Action Plan for 2010?	
12:12:48	2 A. Correct.	
12:12:49	3 Q. All right.	
12:12:50	4 Was that adopted pursuant to the policy -- how	
12:13:00	5 was that Corrective Action Plan adopted?	
12:13:04	6 A. This would have come before the freeholders, and	
12:13:09	7 the recommendations, the findings, would be presented,	
12:13:12	8 and the freeholders would vote.	
12:13:15	9 Q. To your knowledge, do you know whether Mrs. Yard	
12:13:19	10 was aware of that Corrective Action Plan in 2010?	
12:13:23	11 A. She had to be. She was at the meeting. She was	
12:13:27	12 always at the meetings.	
12:13:28	13 Q. What is an "Internal Audit Department"?	
12:13:36	14 A. That would be a department that would be	
12:13:39	15 established that would go out and look at internal	
12:13:43	16 policies, procedures, controls, in various departments.	
12:13:48	17 Q. Does Hunterdon County have an internal auditor?	
12:13:52	18 A. No.	
12:13:52	19 Q. Are you aware of any discussions -- excuse me --	
12:14:02	20 was the issue of establishing a County Internal Audit	
12:14:05	21 Department ever discussed, to your knowledge?	
12:14:08	22 A. Not with me, no.	
12:14:09	23 Q. Okay. Is there any policy or procedure that	
12:14:17	24 directed you -- directed anybody in the Finance	
12:14:19	25 Department to do an internal audit of any other	

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12:14:22 **1** department or its operations?

12:14:25 **2** **A. Would you repeat that.**

12:14:26 **3** **Q.** Is there any policy or procedure or direction to

12:14:29 **4** you or anybody in the Finance Department to do an

12:14:31 **5** internal audit of any other department of their policies

12:14:36 **6** or procedures?

12:14:37 **7** **A. No.**

12:14:37 **8** **Q.** You were questioned by Mr. Giacobbe about the

12:14:45 **9** health care -- what he called a "Health Care Committee."

12:14:51 **10** **A. Yes.**

12:14:51 **11** **Q.** Okay. What was the role of the Finance

12:14:58 **12** Department in connection with the monitoring and payment

12:15:02 **13** of health insurance bills prior to the establishment of

12:15:06 **14** that Health Care Committee?

12:15:09 **15** **A. The Health Care Committee did not monitor health**

12:15:12 **16** **benefits. It was there for one purpose. We met not**

12:15:17 **17** **even two or three times to see if the -- if a vendor**

12:15:25 **18** **would be -- would help the County save money in regard**

12:15:28 **19** **to health premiums and other ways of cost-cutting**

12:15:34 **20** **methods.**

12:15:34 **21** **That was it. It was a short-term committee, and**

12:15:39 **22** **we came back with the findings, and we didn't go with**

12:15:42 **23** **the vendor that we met with, and that was it.**

12:15:51 **24** **Q.** As a result of the Health Care Committee, was

12:15:58 **25** there any change in the County's policy or procedures

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12:16:02 **1** for evaluation and payment of the health care bills?

12:16:05 **2** **A. No.**

12:16:28 **3** MR. DESAPIO: I don't have anything further

12:16:30 **4** on redirect.

12:16:31 **5** MR. FLORIO: Recross.

12:16:32 **6** RECCROSS-EXAMINATION BY MR. GIACOBBE:

12:16:33 **7** **Q.** Ma'am, you were just asked questions about

12:16:36 **8** HC-2, the Wiss report on internal controls.

12:16:41 **9** Do you see that?

12:16:42 **10** **A. Yes, I have that in front of me.**

12:16:44 **11** **Q.** You indicated there is nothing in here about the

12:16:46 **12** Federal Data Collection Forms.

12:16:48 **13** Do you recall that?

12:16:48 **14** **A. Yes.**

12:16:48 **15** **Q.** Is there a separate audit that's ongoing dealing

12:16:52 **16** with federal grants?

12:16:56 **17** **A. Yes. That's what I have been told. I am not in**

12:17:05 **18** **the loop.**

12:17:05 **19** **Q.** Okay. Well, did they have an audit like that in

12:17:05 **20** 2012 when you were in the loop?

12:17:06 **21** **A. 2012, they are auditing 2012 now.**

12:17:09 **22** **Q.** In 2012, when they were auditing 2011, was there

12:17:13 **23** another audit done on federal grants?

12:17:14 **24** **A. A single audit, yes.**

12:17:16 **25** **Q.** So every year that you are the finance director

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12:17:18 **1** there has been a single audit on moneys that you receive

12:17:21 **2** from the Federal Government. Correct?

12:17:23 **3** **A. Correct.**

12:17:24 **4** **Q.** Filing the Federal Data Collection Forms is in

12:17:28 **5** connection with dollars that you received from the

12:17:29 **6** Federal Government. Correct?

12:17:30 **7** **A. Correct.**

12:17:31 **8** **Q.** In 2009, 2010, 2011, your department did not file

12:17:35 **9** the Federal Data Collection Forms. Correct?

12:17:39 **10** MR. DESAPIO: I object to the form of the

12:17:40 **11** question.

12:17:40 **12** The County didn't file them.

12:17:42 **13** There is conflicting testimony about who is

12:17:44 **14** supposed to file them, the auditor or the Finance

12:17:47 **15** Department.

12:17:47 **16** MR. GIACOBBE: No. The auditor -- actually,

12:17:49 **17** Guy, we have been through this. The auditor prepares

12:17:52 **18** it.

12:17:52 **19** Your client already testified it's the

12:17:54 **20** auditor who prepares it. There are certain forms on

12:17:57 **21** there that the RT has to certify.

12:17:59 **22** Your client also testified she and/or

12:18:01 **23** Margaret are the auditees that has to do with the

12:18:04 **24** Certification.

12:18:05 **25** THE WITNESS: The auditor --

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12:18:06 **1** MR. DESAPIO: I am going to object only

12:18:07 **2** because we have gone over this whole area quite a bit.

12:18:11 **3** MR. GIACOBBE: I will withdraw.

12:18:13 **4** MR. DESAPIO: The testimony reflects what it

12:18:15 **5** reflects.

12:18:16 **6** **Q.** In connection with the 2010 audit and the

12:18:21 **7** findings, you were just asked questions about HC-16.

12:18:27 **8** Do you recall that?

12:18:27 **9** **A. Yes.**

12:18:28 **10** **Q.** And you indicated that the freeholders have to

12:18:31 **11** vote on this Corrective Action Plan.

12:18:33 **12** **A. It's presented at a freeholder meeting, yes.**

12:18:35 **13** **Q.** In fact, you are the one who presented it.

12:18:38 **14** Correct?

12:18:39 **15** **A. I don't know if it was myself or Margaret. It**

12:18:41 **16** **could have been me.**

12:18:42 **17** **Q.** I have the minutes from October 18th, 2011.

12:18:45 **18** Let me read for you if this helps you refresh

12:18:49 **19** your recollection.

12:18:49 **20** It says, "Mrs. Browne reported on the third

12:18:51 **21** recommendation in the audit that management removed

12:18:55 **22** terminated employees for medical benefits in a timely

12:18:58 **23** manner. Mrs. Browne explained this was a one-time

12:19:01 **24** issue, and it has been corrected.

12:19:04 **25** "She stated that quarterly meetings will be set

Browne - recross - Giacobbe 53

12:19:06 **1** up with Human Resources, the County administrator, the

12:19:09 **2** treasurer and herself to keep track of these matters."

12:19:13 **3** Does that refresh your recollection that you

12:19:14 **4** presented it to the freeholders?

12:19:16 **5** **A. I don't remember all the details on that, but if**

12:19:18 **6** **it states it there, then it must be correct.**

12:19:21 **7** **Q.** Okay. You already indicated you didn't meet with

12:19:23 **8** her quarterly. You met with Mrs. Wieder one time. Is

9 that right?

12:19:27 **10** **A. Quarterly meetings with the County administrator**

12:19:29 **11** **and Cheryl Wieder and Margaret and myself would have**

12:19:32 **12** **been set up by the County administrator.**

12:19:35 **13** **Q.** Okay. But you testified earlier you only met

12:19:39 **14** with Cheryl Wieder one time. Correct?

12:19:41 **15** **A. Right.**

12:19:41 **16** **Q.** Okay. When you told the freeholders that the

12:19:44 **17** issue had been corrected on or about October 18, 2011,

12:19:49 **18** as you sit here now, the situation had not been

12:19:52 **19** corrected. Is that true?

12:19:53 **20** MR. DESAPIO: I object to the form of the

12:19:53 **21** question because there has been no specific testimony by

12:19:58 **22** anyone as to what employees, how many were being

12:20:02 **23** referred to by that auditor in that year.

12:20:05 **24** MR. FLORIO: Sustained.

12:20:07 **25** **Q.** As you sit here right now, ma'am -- strike that.

Browne - recross - Giacobbe 54

12:20:14 **1** In 2013, when Margaret Pasqua did an audit of the

12:20:23 **2** June bill, you realized there were a number of employees

12:20:27 **3** or former employees or dead employees who were receiving

12:20:31 **4** health benefits that were not entitled to receive them.

12:20:33 **5** **A. That is correct.**

12:20:36 **6** MR. GIACOBBE: I have no further questions.

12:20:38 **7** MR. DESAPIO: I don't have anything else.

12:20:40 **8** MR. FLORIO: The witness is excused.

12:20:41 **9** THE WITNESS: Thank you.

12:20:44 **10** MR. DESAPIO: I would like to make an

12:20:44 **11** application based on a review of those bills this

12:20:48 **12** morning to briefly recall Margaret Pasqua for a very

12:20:51 **13** limited purpose related to one of those bills.

12:20:58 **14** MR. FLORIO: Any objection?

12:20:59 **15** MR. GIACOBBE: If it's limited to one of the

12:21:00 **16** bills.

12:21:01 **17** I would like to know what bill you are

12:21:02 **18** talking about.

12:21:03 **19** MR. DESAPIO: The most current one, October

12:21:07 **20** 2, 2013.

12:21:12 **21** MR. GIACOBBE: October 2, 2013, of this

12:21:14 **22** year?

12:21:15 **23** MR. DESAPIO: Yes.

12:21:16 **24** MR. GIACOBBE: Go ahead.

12:21:20 **25** MR. DESAPIO: I would like to recall Mrs.

Browne - recross - Giacobbe 55

12:21:21 **1** Pasqua.

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Pasqua - direct - DeSapio 56

12:21:24 **1** Margaret Pasqua, 3 Gridley Circle, Milford, New Jersey,

2 having been previously sworn according to law, testifies

12:21:28 **3** under oath as follows:

12:21:28 **4** DIRECT EXAMINATION BY MR. DESAPIO:

12:21:34 **5** **Q.** Mrs. Pasqua, you understand that you are still

12:21:38 **6** under oath. Correct?

12:21:38 **7** **A. Yes.**

12:21:39 **8** **Q.** I am going to show you a purchase order, County

12:21:48 **9** purchase order 1110591.

12:21:53 **10** Was that provided for your examination this

12:21:56 **11** morning?

12:21:56 **12** **A. Yes.**

12:21:56 **13** **Q.** Okay. What does that purchase order involve?

12:22:02 **14** **A. It's the bill for October of 2013 for health**

12:22:06 **15** **benefits.**

12:22:07 **16** **Q.** And did you find any indication that anybody had

12:22:22 **17** certified that bill for payment?

12:22:25 **18** **A. Yes. That was approved by -- it looks like --**

12:22:32 **19** **"LTG" on 10/2/13.**

12:22:36 **20** **Q.** And who do you understand those initials to be?

12:22:40 **21** **A. I believe that's the acting CFO right now, Lou**

12:22:47 **22** **Garbaccio.**

12:22:47 **23** **Q.** Did you, given the limited time, examine that

12:22:52 **24** bill at all?

12:22:53 **25** **A. Yes.**

Pasqua - direct - DeSapio 57

12:22:53 **1** Q. Did you find anything that you feel is relevant

12:23:01 **2** to your defense of your actions as the County treasurer?

12:23:06 **3** **A. Well, on the report that I did dated June 18 of**

12:23:10 **4** **2013, I cited several people that needed to be removed**

12:23:15 **5** **from the bill.**

12:23:16 **6** Q. Now, when you say the "report," is that PB-38?

12:23:22 **7** This is an unmarked copy.

12:23:24 **8** PB-38, is that your report?

12:23:32 **9** **A. This is the -- my report. I don't know what the**

12:23:34 **10** **"PB" number is.**

12:23:35 **11** MR. GIACOBBE: It's PB-38.

12:23:36 **12** Q. Tell the hearing officer what you determined.

12:23:39 **13** **A. Well, I spot-checked some of the names that I had**

12:23:42 **14** **come up with on my report back for the June bill, and I**

12:23:46 **15** **found eight of them still on the bill for October.**

12:23:50 **16** Q. And --

12:23:52 **17** MR. FLORIO: One second.

12:23:53 **18** What's the date of that bill?

12:23:55 **19** THE WITNESS: The date of this bill is --

12:23:58 **20** well, it covers October of 2013. It was received on

12:24:05 **21** September 13th by the Human Resource Department.

12:24:09 **22** MR. FLORIO: Thank you.

12:24:10 **23** Q. What was the date -- is there a date next to the

12:24:13 **24** "Approval" that's initialed?

12:24:16 **25** **A. Yes, it was approved on October 2, 2013.**

Pasqua - direct - DeSapio 58

12:24:19 **1** Q. Okay. Who are the individuals that you

12:24:24 **2** identified in PB-35 as being problematic for

12:24:29 **3** receipt of health insurance who are still on the bill as

12:24:32 **4** of October?

12:24:33 **5** **A. Okay. I found J.H. Wright, which I don't know if**

12:24:39 **6** **this person is self-pay or not. They are showing up on**

12:24:42 **7** **the bill. That's on Page 15 of group number 0289470.**

12:24:51 **8** **On that same page I found John M. Snyder. He**

12:24:57 **9** **died in 1996. He is still on the bill.**

12:25:01 **10** **On Page 14 I found G.W. Hornbaker. He died in**

12:25:17 **11** **2006.**

12:25:17 **12** **On Page 13 of the same group number, I found Joan**

12:25:27 **13** **Hansen Peterman who died in 2007.**

12:25:30 **14** **And I found Elizabeth Bush, who was a widow of an**

12:25:38 **15** **employee who died in 2008.**

12:25:42 **16** **I did notice the other widow that was on there**

12:25:44 **17** **had been removed.**

12:25:47 **18** **On Page 12, Alice C. Evans is still on there.**

12:25:53 **19** **She died in 2011.**

12:26:00 **20** **I have Ethel Bush, wife of Jacob, who died in**

12:26:06 **21** **1995, and Ethel actually died in 2011 and is still on**

12:26:12 **22** **here.**

12:26:12 **23** **Charles Bacorn, he died in 2007. He is also on**

12:26:16 **24** **here still.**

12:26:18 **25** Q. So in spite of the fact that you identified those

Pasqua - direct - DeSapio 59

12:26:21 **1** people as either deceased or not entitled to health

12:26:24 **2** insurance in June, the County is still paying for their

12:26:28 **3** health insurance?

12:26:29 **4** **A. They approved it, and they are paying it, yes.**

12:26:32 **5** MR. DESAPIO: I don't have anything further.

12:26:33 **6** CROSS-EXAMINATION BY MR. GIACOBBE:

12:26:35 **7** Q. Ma'am, do you know what steps the County has

12:26:36 **8** taken to contact Horizon Blue Cross Blue Shield

12:26:40 **9** regarding the people you just identified?

12:26:42 **10** **A. No, I do not.**

12:26:42 **11** Q. So if the County has taken steps to rectify this,

12:26:45 **12** you wouldn't be aware of that. Is that correct?

12:26:47 **13** **A. No, I wouldn't.**

12:26:48 **14** Q. And do you know if the County has contacted the

12:26:52 **15** individuals or their family members who you just

12:26:56 **16** identified?

12:26:59 **17** **A. Through the grapevine I know they have contacted**

12:27:02 **18** **Elizabeth Bush.**

12:27:02 **19** Q. All right.

12:27:03 **20** Through the grapevine you know they had made

12:27:06 **21** contact with people who are getting benefits?

12:27:10 **22** **A. Barbara Tutela, and Apgar were removed.**

12:27:13 **23** Q. You are also aware the County sent out surveys to

12:27:18 **24** every employee, everybody receiving health benefits,

12:27:21 **25** asking for marriage certificates, dependents, et cetera.

Pasqua - cross - Giacobbe 60

12:27:25 **1** Are you aware of that?

12:27:26 **2** **A. Yes.**

12:27:26 **3** Q. So is it fair to say that the County is in the

12:27:29 **4** process of correcting this error that has occurred where

12:27:34 **5** there are numerous people on health benefits that

12:27:37 **6** shouldn't be receiving it?

12:27:38 **7** **A. It seems like a very slow process, yes.**

12:27:41 **8** Q. Are you aware of any case law that deals with

12:27:44 **9** certain people getting retiree benefits and suddenly

12:27:48 **10** taken away from them? Are you aware of any case law?

12:27:50 **11** MR. DESAPIO: I object to the question.

12:27:51 **12** **A. No.**

12:27:51 **13** MR. DESAPIO: I object to the question.

12:27:53 **14** She is not an attorney.

12:27:54 **15** MR. FLORIO: Sustained.

12:27:56 **16** Q. But you are not aware, other than the County

12:28:00 **17** sending out forms and having removed some people, you

12:28:03 **18** are not aware of what steps the County has taken to

12:28:05 **19** rectify the situation, are you?

12:28:06 **20** **A. No.**

12:28:07 **21** MR. GIACOBBE: I have no further questions.

12:28:10 **22** MR. DESAPIO: Thank you.

12:28:11 **23** MR. FLORIO: The witness is excused.

12:28:13 **24** It's 12:30.

12:28:16 **25** We will break until one.

Pasqua - cross - Giacobbe 61

12:28:22 **1** MR. GIACOBBE: Is that a copy or the
 12:28:23 **2** original?
 12:28:24 **3** MR. DESAPIO: I am sorry.
 12:28:25 **4** Mr. Florio is asking me a question.
 12:28:27 **5** MR. FLORIO: The proceeding must take
 12:28:30 **6** priority over all things.
 12:28:31 **7** MR. DESAPIO: I would think so.
 12:28:32 **8** MR. FLORIO: So we will break until one.
 12:28:33 **9** You have a witness, another witness for one
 12:28:35 **10** o'clock.
 12:28:35 **11** MR. DESAPIO: 1:30 I told him.
 12:28:36 **12** MR. FLORIO: 1:30.
 12:28:37 **13** MR. DESAPIO: We could probably do Ms.
 12:28:39 **14** Salvato quickly in a half an hour if the County can
 12:28:42 **15** produce her at one.
 12:28:44 **16** MR. FLORIO: Mr. Giacobbe.
 12:28:46 **17** MR. GIACOBBE: I can go check.
 12:28:48 **18** Can you check?
 12:28:50 **19** MS. PASQUA: She goes to lunch from 12:30 to
 12:28:53 **20** one.
 12:28:54 **21** MR. FLORIO: Let's break now.
 12:28:56 **22** Ms. Salvato is available. We will proceed
 12:28:58 **23** with her.
 12:28:59 **24** We are off the record.
 12:29:00 **25** (Whereupon, a luncheon recess takes place.)

Salvato - direct - DeSapio 62

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2
 13:11:00 **3** Marva M. Salvato, 71 Main Street, Flemington, New Jersey,
4 having been duly sworn according to law, testifies under
 13:11:05 **5** oath as follows:
 13:11:05 **6** DIRECT EXAMINATION BY MR. DESAPIO:
 13:11:07 **7** **Q.** Good afternoon.
 13:11:12 **8** **A.** Hi.
 13:11:18 **9** **Q.** Hi.
 13:11:18 **10** I am going to ask you some questions.
 13:11:20 **11** I will introduce myself for the record.
 13:11:22 **12** I am Guy DeSapio.
 13:11:24 **13** I represent Kim Browne and Margaret Pasqua.
 13:11:26 **14** I am going to ask you some questions in
 13:11:28 **15** connection with this proceeding that's involving them
 13:11:30 **16** and the County.
 13:11:33 **17** By whom are you employed?
 13:11:37 **18** **A.** The County of Hunterdon.
 13:11:38 **19** **Q.** And for how long have you been employed by the
 13:11:42 **20** County?
 13:11:43 **21** **A.** Twenty-six years.
 13:11:44 **22** **Q.** And what position do you currently hold?
 13:11:48 **23** **A.** Senior account clerk in the Finance Department.
 13:11:52 **24** **Q.** And for how long have you worked in the Finance
 13:11:54 **25** Department?

Salvato - direct - DeSapio 63

13:11:55 **1** **A.** Fifteen years.
 13:11:56 **2** **Q.** And what titles have you held during that period
 13:12:01 **3** of time in the Finance Department?
 13:12:05 **4** **A.** I think the first one was clerk transcriber, but
 13:12:09 **5** I am not 100 percent sure.
 13:12:11 **6** Then it was senior account clerk.
 13:12:14 **7** Then in 2005 I went to assistant supervisor of
 13:12:18 **8** accounts.
 13:12:20 **9** On December 31st, 2007 I went back to senior
 13:12:24 **10** account clerk.
 13:12:29 **11** **Q.** Okay. And during that period of time have you
 13:12:37 **12** worked under more than one County treasurer or CFO or
 13:12:42 **13** Finance Department head?
 13:12:43 **14** **A.** Yes.
 13:12:43 **15** **Q.** Okay. And can you tell us who your supervisors
 13:12:50 **16** may have been during that period that you worked for the
 13:12:52 **17** County?
 13:12:52 **18** **A.** When I first started it was Charles Balogh, and
 13:12:55 **19** Ronald Mathews was the director of grants.
 13:13:00 **20** **Q.** And you're employed by the Finance Department
 13:13:03 **21** now?
 13:13:03 **22** **A.** Yes.
 13:13:04 **23** **Q.** Okay. And have you had other supervisors in the
 13:13:07 **24** Finance Department since Mr. Balogh and Ronald Mathews?
 13:13:12 **25** **A.** Kimberly Browne and Margaret Pasqua.

Salvato - direct - DeSapio 64

13:13:15 **1** **Q.** Okay. Now, during the period of time that you
 13:13:18 **2** worked for Finance, at any time did you have a
 13:13:24 **3** responsibility for dealing with the payment of bills?
 13:13:27 **4** **A.** Yes.
 13:13:28 **5** **Q.** Okay. And what did that responsibility entail?
 13:13:33 **6** **A.** In 2005, January, until December 30th or 31st of
 13:13:42 **7** 2007 I was responsible for processing purchase orders
 13:13:45 **8** for payment, cutting the checks, doing the claims list,
 13:13:52 **9** typing up purchase orders, manual invoices.
 13:13:58 **10** **Q.** What is the "claims list"?
 13:13:59 **11** **A.** The "claims list" is what gets run every two
 13:14:02 **12** weeks when the freeholders have a meeting. Once we run
 13:14:06 **13** all the checks, we have to run reports to correspond
 13:14:08 **14** with the checks that was ran.
 13:14:10 **15** **Q.** For the period 2005 to 2007, when you had those
 13:14:14 **16** responsibilities, who was your supervisor during that
 13:14:17 **17** period?
 13:14:19 **18** **A.** Well, Charles Balogh was the County treasurer.
 13:14:22 **19** **Q.** Now, just explain your responsibility in the
 13:14:28 **20** process during that period. What was your
 13:14:31 **21** responsibility?
 13:14:32 **22** **A.** Like I said before, I processed the purchase
 13:14:34 **23** orders that came in to be paid. I paid them. I
 13:14:39 **24** produced the checks.
 13:14:41 **25** If we had any manual invoices that had to be

Salvato - direct - DeSapio 65

13:14:44 **1** typed up, I would type them up. If they were put in my

13:14:49 **2** in-bin on my desk, which meant that they were authorized

13:14:53 **3** for me to type up a purchase order, cut a check and mail

13:14:56 **4** the check out.

13:14:57 **5** Q. Okay. As you processed the purchase orders, what

13:15:02 **6** would you do to process them, what were your

13:15:05 **7** responsibilities to process as you processed them?

13:15:08 **8** A. I would check them for verification to make sure

13:15:11 **9** that the money was right. If I was doing billing of

13:15:16 **10** another department, for instance, with insurance bills

13:15:21 **11** when it came up from downstairs it had sheets listed

13:15:26 **12** with the Social Services employee's name on it and how

13:15:30 **13** much each person's insurance was. Their names was

13:15:33 **14** highlighted on the insurance bill. I had to check and

13:15:36 **15** make sure the dollar amount was correct that Cheryl did

13:15:41 **16** up on the sheets, and if they were incorrect I had to go

13:15:45 **17** down to her and have her correct it, and she would print

13:15:48 **18** it out and give me a new sheet, which I did have to go

13:15:52 **19** down several times because I would find an error on it.

13:15:55 **20** Q. Okay. Now, when you are talking about "insurance

13:15:59 **21** bills," what kind of insurance were you referring to?

13:16:01 **22** A. Horizon Blue Cross Blue Shield, Delta Dental.

13:16:06 **23** They were the only ones that I can remember at that

13:16:08 **24** time.

13:16:08 **25** Q. Okay. When you say "Horizon Blue Cross and Blue

Salvato - direct - DeSapio 66

13:16:13 **1** Shield and Delta Dental," are you talking about health

13:16:15 **2** insurance?

13:16:15 **3** A. Yes.

13:16:16 **4** Q. Okay. Now, you said that "when they came up,"

13:16:20 **5** you did certain things.

13:16:21 **6** What do you mean by "when they came up"?

13:16:24 **7** A. They would come up from the Human Resource

13:16:27 **8** Department. They would get put in my in-bin on my desk,

13:16:31 **9** which meant those required immediate attention to be

13:16:35 **10** processed.

13:16:36 **11** Q. Okay. And was there anybody in particular in

13:16:40 **12** Human Resources who you dealt with in connection with

13:16:43 **13** those bills?

13:16:43 **14** A. Cheryl Wieder.

13:16:45 **15** Q. Okay. Now, you talked about a statement.

13:16:57 **16** Was that statement that Cheryl prepared attached

13:16:59 **17** to the purchase order?

13:17:00 **18** A. It was attached to the insurance bills.

13:17:03 **19** Q. Okay.

13:17:04 **20** A. I had to type up the purchase order.

13:17:05 **21** Q. Okay. And would you explain again what that

13:17:10 **22** statement was.

13:17:11 **23** A. It would be for Social Services employees. We

13:17:15 **24** had to bill Social Services every month for their

13:17:18 **25** employees for their portion of the health insurance

Salvato - direct - DeSapio 67

13:17:21 **1** bill.

13:17:22 **2** Q. Now, you had indicated that somebody highlighted

13:17:26 **3** the bill.

13:17:27 **4** A. Cheryl would highlight, according to the list of

13:17:31 **5** all the employees named, she would highlight on the

13:17:35 **6** insurance bill the employee's name.

13:17:37 **7** I would check it to verify that the employee's

13:17:39 **8** name, the dollar amount she said was exactly what was on

13:17:45 **9** the insurance bill.

13:17:45 **10** If it wasn't correct, then I would go down to see

13:17:46 **11** her, and she would pull it up in her computer, correct

13:17:50 **12** it, and print me out a new sheet.

13:17:52 **13** Q. In connection with your responsibility, not only

13:17:56 **14** for the insurance, but for other bills and purchase

13:18:00 **15** orders, did anybody have to authorize the bill for

13:18:07 **16** payment before you would process it?

13:18:10 **17** A. Not in my department. I was told once it came up

13:18:13 **18** from the department that it was approved by that

13:18:16 **19** department to be processed, the same with I also typed

13:18:21 **20** up JCP&L bills and Elizabethtown gas bills which came

13:18:25 **21** from Buildings and Maintenance.

13:18:27 **22** Q. Now, in connection with -- when you say it came

13:18:29 **23** from the department, would the department head do

13:18:35 **24** anything to show that they had authorized the bill for

13:18:39 **25** payment?

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13:18:41 **1** A. I can't remember if they had initials on it or

13:18:46 **2** not.

13:18:46 **3** All I know, I was told once they came up and they

13:18:48 **4** were in my bin, they were approved by the department to

13:18:52 **5** be paid.

13:18:53 **6** Q. And is that the process that you used during the

13:18:56 **7** period of time that you were there?

13:18:57 **8** A. Yes.

13:19:15 **9** MR. DESAPIO: I don't have anything further.

13:19:16 **10** MR. FLORIO: Cross-examination.

13:19:17 **11** CROSS-EXAMINATION BY MR. GIACOBBE:

13:19:18 **12** Q. Ma'am, real quick, you said you were responsible

13:19:21 **13** for the payment of these bills from sometime in '05 to

13:19:26 **14** 2007. Is that correct?

13:19:27 **15** A. January of '05 until the end of December of '07,

13:19:32 **16** yes.

13:19:32 **17** Q. Okay. So you were responsible when Mr. Balogh

13:19:37 **18** was the County treasurer?

13:19:38 **19** A. Balogh. Uh-huh.

13:19:41 **20** MR. GIACOBBE: I have no further questions.

13:19:43 **21** MR. FLORIO: Anything else?

13:19:43 **22** MR. DESAPIO: Nothing.

13:19:44 **23** MR. FLORIO: The witness is excused.

13:19:45 **24** Thank you, ma'am.

13:19:46 **25** MR. DESAPIO: Thank you.

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13:19:47 **1** MR. GIACOBBE: Thank you.

13:19:50 **2** MR. DESAPIO: Mr. Balogh, I imagine, should

13:19:53 **3** be here shortly.

13:19:53 **4** Maybe we can take a few minutes.

13:19:56 **5** Mr. Giacobbe and I had a discussion about if

13:20:01 **6** we conclude the testimony on Thursday, how we want to

13:20:08 **7** sum up.

13:20:09 **8** I indicated to him that we are not in a

13:20:12 **9** position to pay for transcripts, so I would just assume

13:20:19 **10** sum up on the record on Thursday after we complete the

13:20:22 **11** testimony, then prepare a written closing argument.

13:20:29 **12** MR. FLORIO: How many other witnesses do you

13:20:31 **13** have after Mr. Balogh?

13:20:32 **14** MR. DESAPIO: Just one.

13:20:34 **15** MR. FLORIO: So you have a reasonable

13:20:37 **16** expectation of concluding on Thursday then.

13:20:40 **17** MR. DESAPIO: Yes.

13:20:41 **18** MR. GIACOBBE: How long do you think that

13:20:42 **19** witness will be? Relatively short?

13:20:44 **20** MR. DESAPIO: I think he is going to be

13:20:45 **21** relatively short.

13:20:46 **22** What did we say on Thursday, nine to one?

13:20:49 **23** MR. GIACOBBE: Nine to one. I have a

13:20:51 **24** hearing up in North Jersey.

13:20:53 **25** MR. FLORIO: How do you want to respond to

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13:20:56 **1** the summation process?

13:20:57 **2** MR. GIACOBBE: That's absolutely -- either

13:21:00 **3** way is fine with me.

13:21:01 **4** I don't have a preference one way or the

13:21:04 **5** other. I mean I can sum up on the record and then let

13:21:09 **6** you just get all the transcripts and submit the

13:21:14 **7** transcripts to you. We can do it that way or if you

13:21:17 **8** prefer, we can do a short, like, letter brief, and I can

13:21:21 **9** submit the transcripts that way.

13:21:23 **10** Either way I have no preference.

13:21:26 **11** MR. FLORIO: If Mr. DeSapio is going -- you

13:21:34 **12** would be last.

13:21:35 **13** MR. GIACOBBE: Correct.

13:21:36 **14** MR. FLORIO: Mr. DeSapio would certainly

13:21:38 **15** have the option to sum up on the record, and you would

13:21:45 **16** have the same, although you could reserve your right for

13:21:48 **17** summation on the papers subject to whatever approach you

13:21:53 **18** wish to take.

13:21:55 **19** If you are going to have written submissions

13:22:01 **20** following oral summations, then we have to decide how we

13:22:07 **21** want to proceed with that, that is to say, one side

13:22:13 **22** submits first, the other side provides a response or

13:22:17 **23** both simultaneously.

13:22:19 **24** MR. GIACOBBE: Well, I am fine not doing a

13:22:22 **25** written submission. I am fine with -- if Mr. DeSapio

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13:22:25 **1** would prefer to do an oral summation Thursday morning on

13:22:28 **2** the record.

13:22:30 **3** MR. FLORIO: Either way works for me. It's

13:22:32 **4** your shot.

13:22:35 **5** MR. GIACOBBE: Is that what Mr. DeSapio

13:22:39 **6** prefers? I don't think it would be a relatively long

13:22:42 **7** summation.

13:22:46 **8** MR. DESAPIO: Without the benefit of the

13:22:48 **9** transcript, I don't know what a written submission would

13:22:51 **10** be other than an oral submission.

13:22:53 **11** Do I understand the County is going to order

13:22:55 **12** the transcripts for the hearing officer?

13:22:57 **13** MR. GIACOBBE: Yes.

13:22:57 **14** MR. DESAPIO: Has ordered them.

13:22:58 **15** MR. GIACOBBE: We are in the process of

13:22:59 **16** ordering them. I don't think today's or last Wednesday

13:23:05 **17** will be prepared in time. Some of them have been

13:23:07 **18** prepared. I haven't submitted any of them to the

13:23:11 **19** hearing officer. I will collect them all and submit

13:23:14 **20** them to the hearing officer.

13:23:16 **21** I can actually have the transcriber submit

13:23:19 **22** them all to you.

13:23:21 **23** MR. FLORIO: Submit them all to you

13:23:23 **24** directly. I think you have my information. Right?

13:23:26 **25** Why don't we plan on oral summations at the

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13:23:29 **1** conclusion of testimony on Thursday and you can waive

13:23:35 **2** written submissions, and I will just write my decision

13:23:38 **3** from your summations, the evidence as submitted during

13:23:42 **4** the proceeding and the production of the transcripts of

13:23:45 **5** these proceedings.

13:23:46 **6** MR. GIACOBBE: So far you have all the

13:23:48 **7** evidence, you have a copy of all the evidence.

13:23:50 **8** MR. FLORIO: I believe that I do.

13:23:51 **9** MR. GIACOBBE: Okay. What we can do on

13:23:53 **10** Thursday, if there is anything missing, what I will do,

13:23:56 **11** I maintain copies here in the County, so if there is

13:23:59 **12** something missing we can have -- you know -- access. We

13:24:09 **13** can get access immediately and get it over to you.

13:24:09 **14** MR. FLORIO: It will work for me. I think I

13:24:09 **15** have everything.

13:24:09 **16** There was only one item I did not have, and

13:24:11 **17** I think that was the 2007 Samuel Klein audit report that

13:24:16 **18** Mr. DeSapio was kind enough to provide last week, so, I

13:24:20 **19** believe, I am up to date on all the submissions.

13:24:25 **20** We haven't had any today, marked anything

13:24:27 **21** today.

13:24:28 **22** MR. GIACOBBE: We have not.

13:24:30 **23** MR. DESAPIO: Okay.

13:24:31 **24** MR. FLORIO: I think I have everything.

13:24:32 **25** We are just waiting for Mr. Balogh.

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13:24:35	1	MR. DESAPIO: Yes.
13:24:39	2	This can be off the record.
13:24:40	3	(Whereupon, a discussion takes place off the
	4	record.)
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	2	
13:27:34	3	Charles Balogh, 186, Hawks Schoolhouse Road, Bloomsbury,
13:27:38	4	New Jersey, having been duly sworn according to law,
13:27:38	5	testifies under oath as follows:
13:27:38	6	DIRECT EXAMINATION BY MR. DESAPIO:
13:27:39	7	Q. Mr. Balogh, were you an employee of the County of
13:27:48	8	Hunterdon at some point?
13:27:49	9	A. Yes.
13:27:49	10	Q. And what roles did you play here at Hunterdon
13:27:56	11	County?
13:27:56	12	A. I was County treasurer and chief financial
13:27:59	13	officer.
13:27:59	14	Q. And how long were you employed by the County?
13:28:02	15	A. From 1990 -- from December of 1990 until May of
13:28:08	16	2008.
13:28:09	17	Q. And what was your background, training and
13:28:15	18	experience prior to you coming on board in December of
13:28:19	19	1990?
13:28:20	20	A. Okay. I had a Bachelor's degree with a major in
13:28:25	21	accounting from Rider College, which is now Rider
13:28:28	22	University, and also was certified by the State of New
13:28:33	23	Jersey as a municipal Finance officer and County Finance
13:28:36	24	officer.
13:28:37	25	Q. And were you employed prior to coming to work for

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13:28:41	1	the County?
13:28:41	2	A. Yes.
13:28:41	3	Q. And who were you previously employed by?
13:28:45	4	A. Regal Paper Corporation and Regal Federal Credit
13:28:49	5	Union.
13:28:49	6	Q. And what was your position with the Regal Paper
13:28:53	7	Corporation?
13:28:54	8	A. Well, various positions in accounting up to
13:28:58	9	assistant comptroller when I left.
13:29:00	10	Q. And what about with the Regal Credit Union?
13:29:04	11	A. I was president of the credit union.
13:29:07	12	Q. Now, as CFO and treasurer, were you the head of
13:29:14	13	the Finance Department?
13:29:15	14	A. Yes.
13:29:15	15	Q. Okay. And for the period 1990 through 2008, were
13:29:22	16	you aware of the practices and procedures of the Finance
13:29:24	17	Department?
13:29:24	18	A. Yes.
13:29:25	19	Q. Okay. Who preceded you in that position?
13:29:31	20	A. Peter Sepelya.
13:29:33	21	Q. And during the time that you were treasurer, did
13:29:39	22	the practices and procedures change much from the time
13:29:43	23	that Mr. Sepelya was in charge of the department?
13:29:46	24	A. No.
13:29:47	25	Q. Okay. Why did you leave in 2008?

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13:29:56	1	A. Because I retired.
13:29:57	2	Q. Okay. Did you make any transition plans prior to
13:30:06	3	your retirement?
13:30:08	4	A. Yes. We had put a training program in place
13:30:11	5	where we would mentor our successors.
13:30:15	6	Q. Okay. And when you say your "successors," who do
13:30:20	7	you mean by "our successors"?
13:30:21	8	A. The treasurer and the director of Budgets and
13:30:23	9	Grants.
13:30:24	10	Q. Okay. And who was the director of Budgets and
13:30:26	11	Grants during your tenure?
13:30:28	12	A. Ronald Mathews.
13:30:29	13	Q. Okay. And what did the training program involve?
13:30:38	14	A. Going over all of the procedures and nuances.
13:30:45	15	There are various things that a treasurer does that are
13:30:50	16	not ordinary day-to-day tasks that you had to have
13:30:57	17	special knowledge to be able to do that.
13:30:59	18	Q. And who took over for you?
13:31:02	19	A. Margaret Pasqua.
13:31:03	20	Q. And was there some period of time prior to her
13:31:06	21	taking over -- I will withdraw that question.
13:31:08	22	What was your involvement in the selection of
13:31:16	23	Margaret Pasqua to take over the job?
13:31:19	24	A. I was involved in the decision of having her
13:31:24	25	succeed me.

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13:31:25 **1** Q. Okay. To what extent?

13:31:26 **2** A. **It was based on my recommendations.**

13:31:30 **3** Q. Was Margaret Pasqua -- how did you know Margaret

13:31:34 **4** Pasqua?

13:31:35 **5** A. **She was the confidential aide in the Finance**

13:31:37 **6** **Department, and she had worked closely with me in a lot**

13:31:46 **7** **of the Finance functions.**

13:31:48 **8** Q. And to whom did you make the recommendations that

13:31:52 **9** she be your successor?

13:31:53 **10** A. **To the freeholders.**

13:31:54 **11** Q. And did they accept that recommendation?

13:31:57 **12** A. **Yes, they did.**

13:31:57 **13** Q. And how did you work to train her or transition

13:32:09 **14** her to taking over the job?

13:32:11 **15** A. **We sat together and went over a lot of the tasks**

13:32:18 **16** **that needed to be done, and I explained them to her.**

13:32:22 **17** Q. Did she work with you at all during the

13:32:27 **18** transition period?

13:32:28 **19** A. **Yes.**

13:32:28 **20** Q. How, to what extent?

13:32:30 **21** A. **Well, there was -- at some point I was just**

13:32:35 **22** **sitting there overseeing her work to make sure that she**

13:32:40 **23** **was doing it properly.**

13:32:41 **24** Q. Okay. Now, during the period of time that you

13:32:46 **25** were the County treasurer that 18 years, were there

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13:32:52 **1** annual audits performed of the County?

13:32:54 **2** A. **Yes.**

13:32:55 **3** Q. And who were the auditing companies that were

13:32:59 **4** involved during those years?

13:33:01 **5** A. **There was Case & Barlow, Withum, Smith and Brown,**

13:33:06 **6** **and, I think, Ferraioli, Wielkocz, and I don't have of**

13:33:16 **7** **a -- don't ask me to spell it.**

13:33:19 **8** Q. Now, describe the books and records --

13:33:26 **9** recordkeeping of the County during the period of time

13:33:30 **10** that you were the County treasurer.

13:33:31 **11** A. **We had a manual general ledger, and we had an**

13:33:39 **12** **encumbrance system that was computerized and**

13:33:43 **13** **everything -- all the bills that were paid and purchase**

13:33:46 **14** **orders written were run through the encumbrance system.**

13:33:50 **15** Q. Do you remember what the name of that encumbrance

13:33:54 **16** system was?

13:33:55 **17** A. **The company was Muidex.**

13:33:58 **18** Q. Now, did the auditors, during the period of time

13:34:05 **19** that you were the treasurer, did they ever express an

13:34:14 **20** opinion about the adequacy of the bookkeeping system and

13:34:14 **21** the accounting records that you maintain?

13:34:16 **22** A. **No.**

13:34:17 **23** Q. When you became treasurer, what was your

13:34:25 **24** understanding of your responsibilities?

13:34:27 **25** A. **To oversee the books and records of the County**

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13:34:33 **1** **and to make sure that everything was properly accounted**

13:34:36 **2** **for.**

13:34:36 **3** Q. Did you have supervisory responsibility over any

13:34:39 **4** employees?

13:34:39 **5** A. **Yes.**

13:34:39 **6** Q. And who were they?

13:34:42 **7** A. **They were the confidential aide, director of**

13:34:48 **8** **Budgets and Grants, and payroll.**

13:34:52 **9** Q. Did you have supervisory responsibility over any

13:34:57 **10** employees other than those within your department?

13:35:00 **11** A. **Not directly. Indirectly, yes.**

13:35:04 **12** Q. What do you mean by "indirectly"?

13:35:06 **13** A. **Well, if there was financial matters from another**

13:35:09 **14** **department I would advise them or make sure they were**

13:35:12 **15** **properly handled.**

13:35:14 **16** Q. Okay. Did you have authority to discipline

13:35:23 **17** employees outside of your department?

13:35:26 **18** A. **Not outside of my department, no.**

13:35:28 **19** Q. What was the system for the payment of an invoice

13:35:33 **20** to the County?

13:35:35 **21** A. **A purchase order was issued, and when the goods**

13:35:40 **22** **were received, the receiving department would sign off**

13:35:45 **23** **on a receiving copy, send that to Finance. Also the**

13:35:49 **24** **vendor would send an invoice to Finance where we would**

13:35:53 **25** **match up the invoice, the receiving copy, the**

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13:35:57 **1** **original -- not the original, but a copy of the purchase**

13:36:01 **2** **order, and make sure that everything was in order and**

13:36:04 **3** **then process it for payment.**

13:36:06 **4** Q. Okay. Now, that practice that you just

13:36:11 **5** described, was that in place for the full period of time

13:36:13 **6** that you were the treasurer?

13:36:14 **7** A. **Yes.**

13:36:15 **8** Q. Okay. Was that system used for the payment of

13:36:24 **9** health insurance bills?

13:36:25 **10** A. **Yes.**

13:36:25 **11** Q. Okay. And you talk about the Receiving

13:36:31 **12** Department in connection with health insurance bills.

13:36:35 **13** Who or what was the Receiving Department?

13:36:37 **14** A. **Human Resources was the department that would**

13:36:41 **15** **sign off on the health bills.**

13:36:47 **16** Q. And during the period of time that you were

13:36:49 **17** treasurer, who was in charge of the Human Resources

13:36:52 **18** Department?

13:36:52 **19** A. **Cheryl Wieder.**

13:36:53 **20** Q. Okay. Did you or did your department conduct any

13:36:59 **21** additional review for health insurance bills?

13:37:03 **22** A. **No.**

13:37:03 **23** Q. Were you at any time asked or directed to perform

13:37:09 **24** any additional review?

13:37:11 **25** A. **No.**

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13:37:11	1 Q. Who was required to sign the purchase order?	
13:37:27	2 A. The purchasing agent signed the purchase order --	
13:37:30	3 the original purchase order?	
13:37:32	4 Q. Any or any copies of it.	
13:37:34	5 A. Yes. The receiving copy naturally, the Receiving	
13:37:37	6 Department would sign.	
13:37:38	7 Q. Did you sign on the purchase orders?	
13:37:41	8 A. No.	
13:37:41	9 Q. Okay. Did any auditor ever criticize that	
13:37:47	10 practice, that is, of you not signing on purchase	
13:37:51	11 orders?	
13:37:51	12 A. No.	
13:37:51	13 Q. Who in the County determined, to your knowledge,	
13:38:18	14 whether people were entitled to receive health	
13:38:20	15 insurance?	
13:38:21	16 A. That would be the Human Resources Department.	
13:38:25	17 Q. Did the Finance Department have any role in that?	
13:38:28	18 A. No.	
13:38:28	19 Q. Okay. When you were here, where were the records	
13:38:33	20 maintained as to who -- as to which types of health	
13:38:39	21 insurance, particularly employees, were entitled to	
13:38:42	22 receive them?	
13:38:42	23 A. Human Resources.	
13:38:54	24 Q. What was your role in connection with the	
13:38:59	25 development of the annual County budget?	

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13:39:04	1 A. The budget director and myself prepared the	
13:39:06	2 County budget with input from the various departments	
13:39:09	3 and the freeholders.	
13:39:10	4 Q. Okay. Now, the "budget director," who was the	
13:39:13	5 budget director?	
13:39:14	6 A. Ron Mathews.	
13:39:15	7 Q. Okay. And describe how the budget was set up as	
13:39:26	8 far as -- were there separate accounts for different	
13:39:28	9 departments?	
13:39:29	10 A. Yes, there were a separate account for each	
13:39:31	11 department, and it was broken down into two categories,	
13:39:35	12 "Salaries and Wages," and "Operating Expenses."	
13:39:38	13 Q. Okay. And how were the figures derived for the	
13:39:44	14 "Salaries and Wages" line item in the budget?	
13:39:48	15 A. That was provided to us by Human Resources based	
13:39:53	16 on contractual obligations and from the freeholders'	
13:39:59	17 direction as far as percentage increase or unclassified	
13:40:05	18 employees.	
13:40:05	19 Q. Would the Human Resources Department prepare that	
13:40:09	20 proposed salary and wage budget for each department?	
13:40:12	21 A. Yes.	
13:40:13	22 Q. Do you know who Cynthia Yard is?	
13:40:18	23 A. Yes.	
13:40:19	24 Q. Okay. Who is she?	
13:40:20	25 A. The County administrator.	

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13:40:22	1 Q. Okay. Mrs. Yard testified that at some point	
13:40:25	2 there were committees set up to work with health	
13:40:29	3 benefits.	
13:40:31	4 Do you have any information about any committees	
13:40:37	5 that were set up to work in connection with health	
13:40:40	6 benefits?	
13:40:41	7 A. Not from Finance, no.	
13:40:43	8 Q. Were you involved at any time in sitting in on a	
13:40:47	9 committee to work with health benefits in any regard?	
13:40:53	10 A. No.	
13:40:53	11 Q. Okay. What was the role of Finance in connection	
13:41:18	12 with taking people off of health benefits?	
13:41:21	13 A. We were not authorized to remove anybody from	
13:41:24	14 health benefits.	
13:41:25	15 Q. Would people be removed from health benefits	
13:41:28	16 periodically?	
13:41:28	17 A. Yes. That was done by Human Resources.	
13:41:32	18 Q. What was the role of Finance in connection with	
13:41:37	19 employees going out on retirement?	
13:41:40	20 A. We were notified -- payroll was notified when	
13:41:44	21 somebody retired, and they were taken off of the	
13:41:46	22 payroll.	
13:41:48	23 Q. Who was payroll notified by?	
13:41:50	24 A. Human Resources.	
13:41:58	25 Q. Are you a County retiree?	

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13:42:00	1 A. Yes.	
13:42:00	2 Q. Okay. Are you getting health insurance through	
13:42:04	3 the County?	
13:42:04	4 A. Yes.	
13:42:04	5 Q. Okay. How did you set up that health insurance	
13:42:20	6 or how was that health insurance set up for you?	
13:42:20	7 A. That was set up through Human Resources.	
13:42:28	8 Q. When a retired County employee is entitled to	
13:42:33	9 Medicare, are you aware of whether or not that has any	
13:42:37	10 effect on their health insurance through the County?	
13:42:44	11 A. No. Rephrase -- say that question again.	
13:42:49	12 Q. Okay. All right.	
13:42:50	13 When a retired County employee starts to receive	
13:42:54	14 Medicare --	
13:42:55	15 A. Yes.	
13:42:55	16 Q. -- are you aware of that having any effect on the	
13:43:00	17 health insurance they received through the County?	
13:43:04	18 A. Human Resources should put them on as the County	
13:43:10	19 coverage as secondary and the Medicare is primary.	
13:43:14	20 Q. What role did the Finance Department play in	
13:43:20	21 connection with that determination?	
13:43:22	22 A. None.	
13:43:40	23 Q. When the annual County audit is done and	
13:43:43	24 completed, describe for us the process.	
13:43:51	25 A. When the audit is completed, usually there is an	

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13:43:56 **1 exit conference with the auditors and freeholders, if**
 13:44:01 **2 they want to attend, and they would go over their**
 13:44:05 **3 findings and/or recommendations.**
 13:44:07 **4 Sometimes they would submit what is called a**
 13:44:10 **5 "management letter" saying, "Here is something that**
 13:44:13 **6 needs to be corrected, but it's not worthy of an audit**
 13:44:16 **7 comment."**
 13:44:18 **8 Other things they would say, "We are going to**
 13:44:20 **9 include this as an audit comment," which would give the**
 13:44:23 **10 Finance Department the opportunity to refute anything**
 13:44:28 **11 that we felt was incorrect.**
 13:44:32 **12 Q. And during the 18 years that you were the County**
 13:44:34 **13 treasurer, how often did you have those exit**
 13:44:38 **14 conferences?**
 13:44:39 **15 A. Once a year.**
 13:44:41 **16 Q. Now, to what extent would an auditor during that**
 13:44:58 **17 18-year period make an observation about an account or**
 13:45:03 **18 the balance in an account?**
 13:45:06 **19 A. Probably every audit they would give us, say,**
 13:45:10 **20 "This account balance should be" or "You need to adjust,**
 13:45:14 **21 make this adjustment," so it was usually every audit**
 13:45:19 **22 there was some -- not an audit recommendation -- but a**
 13:45:24 **23 correction recommendation.**
 13:45:26 **24 Q. Okay. And when they would make the correction**
 13:45:29 **25 recommendations, what was the Finance Department's**

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13:45:32 **1 responsibility?**
 13:45:34 **2 A. To make that adjustment on the books of account.**
 13:45:38 **3 Q. Are you familiar with the County golf course?**
 13:45:41 **4 A. Yes.**
 13:45:42 **5 Q. Do you remember when that was established?**
 13:45:47 **6 A. I think 2002.**
 13:45:52 **7 Q. Do you know who runs the County golf course?**
 13:45:57 **8 A. It used to be Kemper Sports. I don't know if**
 13:46:00 **9 they still do.**
 13:46:01 **10 Q. Is Kemper Sports a part of the County or an**
 13:46:05 **11 outside --**
 13:46:07 **12 A. It's an outside firm.**
 13:46:08 **13 Q. Who made the decision to have the golf course run**
 13:46:10 **14 by an outside third party?**
 13:46:12 **15 A. The freeholders.**
 13:46:13 **16 Q. And was there an accounting system that was**
 13:46:19 **17 established when the golf course was established -- I**
 13:46:26 **18 will rephrase that.**
 13:46:27 **19 What was the system of ledger accounts that was**
 13:46:32 **20 established when the golf course was established?**
 13:46:37 **21 A. There was a bank account established where Kemper**
 13:46:41 **22 would deposit all the receipts from the golf course in**
 13:46:46 **23 this bank account, and then from that bank account we**
 13:46:51 **24 would pay -- they would bill us monthly for their**
 13:46:55 **25 operational expenses and for running the golf course,**

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13:47:01 **1 and we would turn around and issue a check to them out**
 13:47:05 **2 of this account that they had deposited the money in.**
 13:47:07 **3 Q. Now, in connection with the ledger system that**
 13:47:11 **4 was set up for the golf course, who set that system up?**
 13:47:21 **5 A. The auditors, I guess.**
 13:47:22 **6 Q. Uh-huh.**
 13:47:24 **7 A. It wasn't the County Finance that set it up.**
 13:47:34 **8 Q. From the time that the golf course was**
 13:47:36 **9 established to the time that you left in 2008, did that**
 13:47:42 **10 system remain in place --**
 13:47:44 **11 A. Yes.**
 13:47:44 **12 Q. -- without change?**
 13:47:45 **13 A. Yes.**
 13:47:45 **14 Q. I am going to show you what's been marked PB-43**
 13:47:50 **15 in evidence which has been identified as a page from the**
 13:47:55 **16 2007 audit, which says, "Schedule of Receivables."**
 13:48:00 **17 Do you see the entry on there that's marked "Golf**
 13:48:03 **18 Course"?**
 13:48:04 **19 A. Yes.**
 13:48:04 **20 Q. Okay. And what is the amount that's shown there?**
 13:48:07 **21 A. 125,000.**
 13:48:09 **22 Q. Do you have any particular recollection about**
 13:48:16 **23 that amount and account?**
 13:48:18 **24 A. It seems to me that that was seed money that was**
 13:48:22 **25 originally used by Kemper for the startup operations of**

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13:48:28 **1 the golf course.**
 13:48:29 **2 Q. And by whom was that money provided?**
 13:48:33 **3 A. That was provided through the revenue of the golf**
 13:48:37 **4 course.**
 13:48:38 **5 Q. And was that amount set up on the books and**
 13:48:46 **6 records of the County for the whole period of time that**
 13:48:48 **7 you were the County treasurer?**
 13:48:50 **8 A. Yes.**
 13:48:50 **9 Q. Okay. And was that amount there when you left in**
 13:48:56 **10 2008?**
 13:48:57 **11 A. Yes.**
 13:48:58 **12 Q. I am going to show you what's been marked PB-40,**
 13:49:31 **13 which has been previously identified as the "Schedule of**
 13:49:34 **14 Revenue Accounts Receivable Audit" for the year December**
 13:49:39 **15 31st, 2007.**
 13:49:41 **16 Do you recognize any entry on there for the golf**
 13:49:44 **17 course?**
 13:49:46 **18 A. Yes.**
 13:49:46 **19 Q. And what's the figure that's on there?**
 13:49:50 **20 A. 424,192.78.**
 13:49:58 **21 Q. Now, can you describe how that account was**
 13:50:03 **22 maintained during the period of time that you were the**
 13:50:08 **23 treasurer or that ledger account was maintained?**
 13:50:11 **24 A. That was adjusted annually by the auditors. They**
 13:50:15 **25 would come in annually, determine what that balance**

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13:50:19 **1** **should be, tell the Finance Department what it should**
 13:50:24 **2** **be, and we made a corresponding entry.**
 13:50:26 **3** **Q.** Okay. Now, when you say "they determined," do
 13:50:31 **4** you know of your personal knowledge how they determined
 13:50:37 **5** that amount?
 13:50:37 **6** **A. No, I do not.**
 13:50:37 **7** **Q.** Did they determine that from your books and
 13:50:38 **8** records?
 13:50:39 **9** **A. No.**
 13:50:40 **10** **Q.** Do you know from whose books and records they
 13:50:42 **11** determined that?
 13:50:43 **12** **A. From the golf course's books and records.**
 13:50:45 **13** **Q.** Okay. Do you know the process that they went
 13:50:52 **14** through to determine that?
 13:50:54 **15** **A. No.**
 13:51:02 **16** **Q.** Would you do anything annually when the auditors
 13:51:06 **17** came back with a figure for that account?
 13:51:10 **18** **A. We would adjust our balance on our books to agree**
 13:51:13 **19** **with what they said it should be.**
 13:52:06 **20** **Q.** What was the Finance Department's role or your
 13:52:13 **21** role in connection with the supervision of the golf
 13:52:16 **22** course vendor or its employees?
 13:52:18 **23** **A. We had no supervision of the vendor or employees.**
 13:52:59 **24** MR. DESAPIO: I don't have anything further
 13:53:00 **25** for Mr. Balogh.

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13:53:01 **1** I would like to know, though, if we can take
 13:53:04 **2** a five-minute break.
 13:53:05 **3** MR. FLORIO: Prior to cross-examination?
 13:53:07 **4** MR. DESAPIO: Please, yes.
 13:53:08 **5** MR. FLORIO: Any objection?
 13:53:09 **6** MR. GIACOBBE: No objection.
 13:53:11 **7** MR. FLORIO: Five-minute recess.
 13:53:12 **8** (Whereupon, a short recess is taken.)
 13:58:42 **9** MR. DESAPIO: I am ready.
 13:58:45 **10** MR. FLORIO: Your witness, Mr. Giacobbe.
 13:58:47 **11** CROSS-EXAMINATION BY MR. GIACOBBE:
 13:58:48 **12** **Q.** Good afternoon, Mr. Balogh.
 13:58:51 **13** **A. Balogh.**
 13:58:52 **14** **Q.** I am Matt Giacobbe.
 13:58:53 **15** I am the labor attorney for the County.
 13:58:54 **16** I have a few questions for you.
 13:58:58 **17** You testified you were the CFO/County treasurer.
 13:59:01 **18** Correct?
 13:59:01 **19** **A. Yes.**
 13:59:02 **20** **Q.** Okay. As the CFO/County treasurer, you were the
 13:59:06 **21** head of the Finance Department. Is that correct?
 13:59:07 **22** **A. That is correct.**
 13:59:08 **23** **Q.** And in terms of the annual audit, if there are
 13:59:12 **24** recommendations or findings, it was your responsibility
 13:59:17 **25** to ensure that those were corrected?

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13:59:19 **1** **A. Yes.**
 13:59:19 **2** **Q.** Okay. And, I think, you testified before that --
 13:59:27 **3** you were asked questions about other departments -- and
 13:59:29 **4** I think your testimony was that you did oversee other
 13:59:32 **5** departments if it involved financial matters. Is that
 13:59:34 **6** correct?
 13:59:34 **7** **A. Yes. Indirectly. They weren't directly**
 13:59:37 **8** **responsible to me.**
 13:59:38 **9** **Q.** Would you consider the payment of health benefits
 13:59:41 **10** a Finance matter?
 13:59:43 **11** **A. The payment of the bill, yes.**
 13:59:45 **12** **Q.** Okay. And so that would be a responsibility that
 13:59:49 **13** would have fallen within your purview as the CFO and
 13:59:53 **14** director of Finance?
 13:59:54 **15** **A. The payment of the bill, yes. The validity of**
 13:59:57 **16** **the bill, no.**
 13:59:58 **17** **Q.** Did you ever check the validity of any of the
 14:00:01 **18** bills when you were the director of Finance?
 14:00:03 **19** **A. We did not have the resources to check the**
 14:00:07 **20** **validity.**
 14:00:07 **21** **Q.** Do you know, when you got the bills, did it have
 14:00:10 **22** a breakout of the individuals who were receiving health
 14:00:13 **23** benefits and the payments for them?
 14:00:15 **24** **A. Yes.**
 14:00:15 **25** **Q.** So every month you had a bill from Human

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14:00:20 **1** Resources that had every individual who was receiving
 14:00:23 **2** health benefits on behalf of the County. Is that
 14:00:25 **3** correct?
 14:00:25 **4** **A. Yes.**
 14:00:26 **5** **Q.** That included both retirees and active employees?
 14:00:29 **6** **A. Yes.**
 14:00:29 **7** **Q.** In Finance you had payroll, did you not?
 14:00:31 **8** **A. Yes.**
 14:00:31 **9** **Q.** You said it was a computerized system of payroll?
 14:00:35 **10** **A. Yes.**
 14:00:36 **11** **Q.** Did you ever cross-check the monthly bill of the
 14:00:42 **12** health benefits against payroll to see that people were
 14:00:46 **13** properly receiving health benefits?
 14:00:48 **14** **A. We wouldn't know what health benefits anybody**
 14:00:51 **15** **would receive from payroll. We would just know that**
 14:00:56 **16** **they were an employee.**
 14:00:57 **17** **We wouldn't know if they were married, single,**
 14:00:59 **18** **whether they had dependents or not.**
 14:01:01 **19** **Q.** The monthly bills didn't show that?
 14:01:03 **20** **A. Yes, they showed that, but the payroll**
 14:01:06 **21** **information did not show that.**
 14:01:07 **22** **Q.** I am saying you were given -- your department was
 14:01:10 **23** given the monthly health benefit bills every month.
 14:01:13 **24** Correct?
 14:01:13 **25** **A. Yes.**

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14:01:13	1 Q. And every month it indicated the employee or the	
14:01:17	2 retiree who was receiving health benefits, the payment	
14:01:20	3 and what type of coverage they had. Correct?	
14:01:22	4 A. Yes.	
14:01:22	5 Q. And my question to you was, did you ever take	
14:01:24	6 that bill and compare it to payroll?	
14:01:27	7 A. No.	
14:01:28	8 Q. Okay. Did you review the Wiss audit report?	
14:01:39	9 A. No.	
14:01:41	10 Q. Do you know, during your tenure, did you ever	
14:01:51	11 have any material weaknesses and internal control	
14:01:53	12 findings?	
14:01:54	13 A. No.	
14:01:54	14 Q. If you had, would you consider that a serious	
14:02:00	15 matter?	
14:02:00	16 A. Yes.	
14:02:02	17 Q. Now, you testified earlier that you had to have a	
14:02:14	18 license to perform your duties. Is that correct?	
14:02:16	19 A. That's correct.	
14:02:17	20 Q. And that was the CCFO license?	
14:02:19	21 A. Yes.	
14:02:19	22 Q. Okay. And you were aware, when you recommended	
14:02:23	23 Mrs. Pasqua, that she had the appropriate license to	
14:02:26	24 overtake this department. Is that correct?	
14:02:28	25 A. Yes.	

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14:02:28	1 Q. Now, when you were the CFO/County treasurer, you	
14:02:34	2 held the dual role. Correct?	
14:02:36	3 A. Well, it was one role, but the title was two.	
14:02:40	4 Q. And you are aware that presently there is a	
14:02:43	5 director of Finance, which is Kim Browne, and a County	
14:02:46	6 treasurer, which is Margaret Pasqua?	
14:02:48	7 A. Yes.	
14:02:48	8 Q. That's a little bit different than the way it was	
14:02:51	9 organized?	
14:02:51	10 A. That was changed when I retired.	
14:02:53	11 Q. Okay. When I say "they," the freeholders at that	
14:02:57	12 time decided to have a director of Finance and a County	
14:03:00	13 treasurer as opposed to having one combined CFO/County	
14:03:05	14 treasurer. Is that correct?	
14:03:06	15 A. Yes.	
14:03:10	16 Q. Did you make any recommendations with regard to	
14:03:14	17 Mrs. Browne?	
14:03:14	18 A. Yes.	
14:03:14	19 Q. Okay. Did you recommend that she should be the	
14:03:17	20 director of Finance?	
14:03:18	21 A. Yes.	
14:03:18	22 Q. And did you train Mrs. Browne similar to how you	
14:03:22	23 trained Mrs. Pasqua?	
14:03:23	24 A. No. That was the director of Budgets and Grants	
14:03:27	25 trained Mrs. Browne.	

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14:03:27	1 Q. Okay. And who is that?	
14:03:29	2 A. Ron Mathews.	
14:03:38	3 Q. Okay. Are you aware whether or not Mrs. Browne	
14:03:38	4 has a CCFO license?	
14:03:38	5 A. I think she does.	
14:03:41	6 Q. Are you familiar with the "single audit"?	
14:03:44	7 A. Yes.	
14:03:44	8 Q. Every year you had an audit of the County and	
14:03:47	9 then you had a single audit. Correct?	
14:03:50	10 A. Yes.	
14:03:50	11 Q. What was the single audit about? Why was the	
14:03:53	12 single audit performed?	
14:03:55	13 A. I don't understand your question.	
14:03:57	14 Q. There was a single audit performed in addition to	
14:04:00	15 the overall County audit. Correct?	
14:04:03	16 A. For what department?	
14:04:05	17 Q. For any type of federal moneys that came into the	
14:04:08	18 County.	
14:04:13	19 Human Services, did you have a single audit for	
14:04:16	20 Social Services?	
14:04:16	21 A. There was -- Budgets and Grants had single	
14:04:19	22 audits.	
14:04:19	23 Q. Budgets and Grants?	
14:04:20	24 A. Grants, not Budgets.	
14:04:21	25 Q. So Grants had single audits. Is that correct?	

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14:04:23	1 A. Yes.	
14:04:24	2 Q. And the reason that Grants had single audits, the	
14:04:26	3 grants involved federal dollars. Correct?	
14:04:29	4 A. Yes, federal and/or state.	
14:04:31	5 Q. And every year when you were the CFO and/or the	
14:04:36	6 County treasurer, did you ensure that the Federal Data	
14:04:39	7 Collection Forms were filed?	
14:04:40	8 A. No.	
14:04:41	9 Q. You did not?	
14:04:42	10 A. No.	
14:04:42	11 Q. Do you know if they were filed or not filed?	
14:04:45	12 A. I do not know.	
14:04:47	13 Q. Do you recall signing off on Federal Data	
14:04:50	14 Collection Forms?	
14:04:50	15 A. No.	
14:04:51	16 Q. And you are the County treasurer and CFO?	
14:04:53	17 A. Yes.	
14:04:53	18 Q. Do you know what happens if you fail to file the	
14:04:56	19 Federal Data Collection Forms?	
14:04:57	20 A. No.	
14:04:59	21 Q. Did you tell Mrs. Browne or Mrs. Pasqua their	
14:05:03	22 duties with regard to filing the Federal Data Collection	
14:05:06	23 Forms?	
14:05:06	24 A. No.	
14:05:06	25 Q. And you had a license as a CCFO -- is that	

14:05:15 **1** correct -- during your tenure?
 14:05:16 **2** **A. Yes.**
 14:05:16 **3** **Q.** You were licensed by the DCA, Local Government
 14:05:19 **4** Services, to run the Finance Department?
 14:05:21 **5** **A. Yes.**
 14:05:21 **6** **Q.** When you were the CFO/County treasurer of the
 14:05:25 **7** County of Hunterdon, you were the chief financial
 14:05:27 **8** officer for the County of Hunterdon. Correct?
 14:05:29 **9** **A. Yes.**
 14:05:29 **10** **Q.** You were the person who is responsible for -- I
 14:05:32 **11** think what you said -- is overseeing books and records
 14:05:38 **12** and to ensure that everything was properly accounted
 14:05:41 **13** for. Is that correct?
 14:05:41 **14** **A. Yes.**
 14:05:43 **15** MR. GIACOBBE: I have no further questions.
 14:05:45 **16** MR. FLORIO: Redirect?
 14:05:51 **17** MR. DESAPIO: I don't have anything further
 14:05:52 **18** for Mr. Balogh.
 14:05:53 **19** Thank you.
 14:05:54 **20** MR. GIACOBBE: Thank you very much, sir.
 14:05:55 **21** MR. FLORIO: The witness is excused.
 14:05:57 **22** Thank you, sir.
 14:06:03 **23** Anything else, Mr. DeSapio?
 14:06:06 **24** MR. DESAPIO: Not today.
 14:06:07 **25** We are prepared to finish on Thursday.

1
2
3 C E R T I F I C A T E
4 I, PHILIP A. FISHMAN, a Certified Shorthand Reporter
5 and Notary Public of the State of New Jersey, do hereby
6 certify that prior to the commencement of the
7 examinations, KIMBERLY BROWNE, MARGARET PASQUA, MARVA
8 SALVATO AND CHARLES BALOGH were sworn by me to testify the
9 truth, the whole truth and nothing but the truth.
10 I DO FURTHER CERTIFY that the foregoing is a true and
11 accurate transcript of the testimony as taken
12 stenographically by and before me at the time, place and
13 on the date hereinbefore set forth, to the best of my
14 ability.
15 I DO FURTHER CERTIFY that I am neither a relative nor
16 employee nor attorney nor counsel of any of the parties to
17 the action; and that I am neither a relative nor employee
18 of such attorney or counsel; and that I am not financially
19 interested in the action.
20
21 _____
22 PHILIP A. FISHMAN, CSR
23
24 Dated: _____
25

14:06:10 **1** MR. GIACOBBE: We can finish Thursday
 14:06:11 **2** morning if we start at nine.
 14:06:12 **3** MR. FLORIO: Thursday at nine.
 14:06:14 **4** MR. GIACOBBE: We will finish by probably
 14:06:16 **5** lunchtime.
 14:06:16 **6** Will your next witness be about the same
 14:06:19 **7** length as Mr. Balogh?
 14:06:20 **8** MR. DESAPIO: About the same length.
 14:06:21 **9** MR. GIACOBBE: We should be finished mid
 14:06:23 **10** morning.
 14:06:23 **11** MR. FLORIO: Our outside time is one o'clock
 14:06:27 **12** anyway.
 14:06:27 **13** We are adjourned.
 14:06:28 **14** MR. GIACOBBE: Thank you very much.
 14:06:29 **15** MR. DESAPIO: Thank you.
16 . . .
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