

1 COUNTY OF HUNTERDON
2 NOTICE OF DISCIPLINARY ACTION
3 Thursday, November 21, 2013
4 10:00 to 4:00

5 IN RE: MARGARET PASQUA
6 COUNTY TREASURER OF THE
7 COUNTY OF HUNTERDON
8 and
9 KIMBERLY BROWNE, COUNTY
10 DEPARTMENT HEAD, DEPARTMENT
11 OF ADMINISTRATION AND FINANCE

12 APPEARANCES:

13 EDWARD J. FLORIO, ESQ.
14 HEARING OFFICER

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17 Oakland, New Jersey 07436

18 BY: RICHARD A. GANTNER, ESQ.

19 and

20 MATTHEW J. GIACOBBE, ESQ.

21 Appearing on Behalf of the County of Hunterdon

22 GAETANO M. DESAPIO, ESQ.

23 1110 Harrison Street
24 Frenchtown, New Jersey 08825

25 Appearing on Behalf of Margaret Pasqua and Kimberly Browne

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1 I N D E X

2 WITNESS: DIRECT CROSS REDIRECT RECROSS

3 MARGARET PASQUA

4 By Mr. DeSapio 20

5 Mr. Giacobbe 154

6

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10:21:03 1 MR. DESAPIO: Good morning.

10:21:04 2 I believe when we started out a few weeks
10:21:06 3 ago I reserved the right to make an opening when we
10:21:10 4 started our case, and I would like to do that now.

10:21:12 5 We will prove on our case that these two
10:21:23 6 employees, Kim Browne and Margaret Pasqua, are honest,
10:21:28 7 competent and dedicated, and did nothing which would
10:21:34 8 warrant termination or any form of discipline
10:21:37 9 whatsoever.

10:21:40 10 We will provide testimony to confirm what
10:21:43 11 you have heard upon cross-examination of the County's
10:21:48 12 witnesses briefly, that the charges over the payment --
10:21:52 13 the discipline in her charges over the payment of health
10:21:56 14 insurance bills were preferred by a County administrator
10:22:01 15 who could not describe the process for the payment of
10:22:05 16 bills, that the disciplinary charges over audit comments
10:22:11 17 were preferred by a County administrator who stated she
10:22:15 18 did not know much about County audits and who blamed
10:22:20 19 these employees for things which we will show were not
10:22:26 20 within their areas of responsibility or not within their
10:22:30 21 area of control.

10:22:33 22 The case revolves around the audit comments
10:22:39 23 of Wiss & Company as described by Dave Gannon, and I
10:22:46 24 will tell you what we will prove in regard to those
10:22:50 25 audit comments.

10:22:52 1 Comment number one had to do with material
10:22:55 2 weakness and internal controls and talked about revenue
10:23:00 3 accounts receivable which appeared in the 2011 audit
10:23:08 4 prepared by Klein & Company which Wiss decided to
10:23:13 5 change.

10:23:16 6 The first one is that revenue accounts
10:23:20 7 receivable from the Hunterdon County Transportation
10:23:23 8 System, which Klein reported at 160,564.77, but which
10:23:33 9 Wiss changed to zero.

10:23:36 10 We will show that that account and
10:23:40 11 accounting practice existed prior to 2008 when both of
10:23:48 12 these individuals were placed in their position, that it
10:23:53 13 was a system which recognized that the freeholders had
10:23:56 14 established an independent bookkeeping department to
10:24:00 15 handle the Consolidated Transportation System, and that
10:24:04 16 bookkeeping department over which these employees had no
10:24:09 17 control would collect funds and then remit them to the
10:24:15 18 County.

10:24:16 19 We will show that prior to them taking their
10:24:20 20 positions and during the period of time when Klein was
10:24:25 21 the auditor, the auditor would go out to Transportation
10:24:28 22 at the end of the year, review their books and records
10:24:32 23 and come back and report how much the Transportation
10:24:36 24 Department owed to the general fund, and the Finance
10:24:42 25 people would record that on the books. Klein & Company

10:24:47 1 did that for 2011.

10:24:49 2 These employees followed the practice which
10:24:51 3 was in existence prior to 2008. They reported the
10:24:58 4 amount the auditor showed, and now they are being
10:25:02 5 criticized when another auditor wants to change the
10:25:04 6 procedure.

10:25:06 7 The next bullet point we will show has to
10:25:10 8 deal with the golf course, and this is very significant
10:25:15 9 because we will show that based upon Mr. Gannon's
10:25:19 10 testimony this is probably the -- this is the only
10:25:23 11 reason that he set this up as a material weakness in the
10:25:30 12 audit.

10:25:31 13 We will show once again that this procedure
10:25:36 14 for reporting money regarding the golf course was
10:25:41 15 established by auditors prior to 2008 when these
10:25:50 16 employees took over the system, that it's a system that
10:25:53 17 has been in effect prior to 2008, and which they
10:25:58 18 followed in accordance with the practices and procedures
10:26:01 19 of the department.

10:26:03 20 We will show that that figure, 1,836,041.43,
10:26:12 21 was actually money that existed in an account that was
10:26:18 22 maintained in the Finance Department and was reported as
10:26:22 23 accounts receivable because, in accordance with Mr.
10:26:29 24 Gannon's own words, as "recorded" in his work papers,
10:26:34 25 that was the procedure the County used to show

10:26:37 1 accumulated earnings from the golf course.

10:26:42 2 He decided that after that practice had been
10:26:45 3 in existence for years, it shouldn't be set up that way.
10:26:50 4 That's not the basis for criticizing these two employees
10:26:56 5 for doing it the way it was done for years without
10:27:01 6 criticism by previous auditors and the way it was done
10:27:08 7 during the period of time when Klein & Company was the
10:27:11 8 auditor. Nothing was wrong. We will show that the
10:27:16 9 accounting system was changed.

10:27:23 10 The third bullet point is curious, and we
10:27:26 11 will show and confirm what Mr. Gannon related that this
10:27:32 12 24,466.30, which Klein showed as the Engineering
10:27:42 13 Department owing to the current fund and which Wiss
10:27:48 14 wanted to credit to zero, was because in December the
10:27:53 15 Engineering Department drew a check to the County for
10:27:56 16 that amount. That check was in transit, and so Klein
10:28:02 17 showed it as being due.

10:28:05 18 When Wiss came in a year-and-a-half later,
10:28:08 19 they said, "Well, that check was already over here. The
10:28:11 20 fact that it hadn't cleared yet, the figure should be
10:28:15 21 zero."

10:28:22 22 No one, not these employees -- I don't care
10:28:22 23 about anybody else -- no one did anything wrong.

10:28:23 24 The golf course was reported at 125,000, but
10:28:28 25 should have been zero.

10:28:30 1 We will prove that that figure once again
10:28:34 2 was on the County's books in 2008 when these employees
10:28:40 3 took over.

10:28:41 4 We will show in Mr. Gannon's own words that
10:28:45 5 that reflected money which the County advanced to start
10:28:50 6 the golf course years before these people were in their
10:28:55 7 positions and that it was booked as being shown that it
10:28:58 8 had to be paid back by the golf course to the general
10:29:02 9 fund.

10:29:03 10 Mr. Gannon, and not these two employees --
10:29:06 11 because they weren't there any longer -- decided to take
10:29:09 12 it off the books. It doesn't mean -- we will show that
10:29:13 13 it doesn't mean that these two employees did anything
10:29:16 14 wrong.

10:29:19 15 The next point that we will show is the
10:29:21 16 fifth bullet point where he just reserved -- reserves
10:29:25 17 for receivables.

10:29:26 18 You will hear testimony that that once again
10:29:30 19 is a bookkeeping mechanism that the County has balance
10:29:36 20 sheets, and on the County's balance sheets as an asset
10:29:40 21 they show these reserves for receivables.

10:29:44 22 In order not to affect the County's
10:29:48 23 financial integrity under the "Liability" section of the
10:29:52 24 balance sheet, a contra figure is shown, which is
10:29:57 25 precisely equivalent to the accounts receivable balance,

10:30:03 1 so these accounts receivable in assets balance out
10:30:09 2 against the liabilities so that -- we will show from
10:30:13 3 testimony -- show that if they are never collected or if
10:30:18 4 they are written off the way this accountant did,
10:30:22 5 understanding these are not payables that are due from
10:30:25 6 outside entities that could be sued, they are payables
10:30:29 7 from one branch of the County to another, so that if
10:30:32 8 they are written off there is no net change, and we will
10:30:38 9 show that that contra balance -- contra figure on the
10:30:44 10 balance sheet existed in 2007 and '8 when they took over
10:30:50 11 and existed in 2011, and it existed in the restated
10:30:56 12 figures of Wiss, except that he changed it, because when
10:30:59 13 he took the one million eight out and took the 160,000
10:31:03 14 out, and took the 24,000 out, took the 125 out, he
10:31:07 15 changed that balance from 2,426,008.46 to 274,535.96, no
10:31:16 16 net effect, no reason to discipline these people.

10:31:23 17 The next point I hope -- it's not a
10:31:29 18 summation, so I shouldn't say about what I hope -- we
10:31:35 19 will prove that there is incontrovertible evidence,
10:31:39 20 evidence that nobody can question that these employees
10:31:44 21 had the correct figures on the County's books as
10:31:48 22 identified by Wiss on December 31st, 2011.

10:31:55 23 We will show that prior to Klein's audit,
10:32:01 24 Klein's inaccurate audit, that Margaret Pasqua, as chief
10:32:07 25 financial officer in January of 2012, months before

10:32:12 1 Klein's audit, filed the unaudited Certified Financial
10:32:18 2 Statements with the Division of Local Government
10:32:20 3 Services, which we will introduce in evidence, which
10:32:24 4 statements will show that what Wiss says was wrong with
10:32:30 5 Klein's audit, it will show that Margaret Pasqua had the
10:32:35 6 correct figures on the County's books.

10:32:38 7 It will show that Margaret Pasqua hadn't
10:32:41 8 reported zero as of December 31st, 2011, that Klein did
10:32:47 9 in error, and that Margaret Pasqua, months before
10:32:51 10 Klein's work, had reported 457,523.31; the books had the
10:32:58 11 correct figure. Nobody bothered to check. They made a
10:33:03 12 big to-do out of nothing.

10:33:05 13 We will show that that same financial
10:33:07 14 statement had the Planning Board developer's escrow fund
10:33:12 15 cash and receipt reserve as 5,147.38, not as zero, which
10:33:20 16 Klein reported 11 months later, but at the figure that
10:33:26 17 Wiss & Company said it would be.

10:33:28 18 We will show that it is not reasonable to
10:33:31 19 discipline people and to terminate them for having the
10:33:35 20 correct figure on the books when the inaccurate figure
10:33:39 21 was produced by another professional retained by the
10:33:42 22 County, Klein.

10:33:46 23 In regard to the surrogate's account, we
10:33:51 24 will show that these employees had no control over that,
10:33:53 25 that the auditor would go out every year, check the

10:33:58 1 surrogate's books, come back and report a figure.

10:34:01 2 We will show in Mr. Gannon's own work paper
10:34:04 3 notes that he spoke to Mr. Klein, and Mr. Klein
10:34:09 4 acknowledged he made a mistake, not them.

10:34:16 5 The totality of this is that this -- at
10:34:21 6 least in regard to these two employees -- is much to-do
10:34:26 7 about nothing that was their responsibility, and if
10:34:31 8 there is other responsibility or people to be held
10:34:35 9 accountable, it doesn't affect these two people.

10:34:39 10 We will show in regard to point number two
10:34:42 11 the health insurance bills, the existence of a
10:34:49 12 longstanding policy by the freeholders, a system of
10:34:54 13 internal control contained in the purchasing -- in their
10:34:57 14 purchasing policy that says, "When a receiving
10:35:02 15 department gets a bill, it checks the bill for accuracy.
10:35:06 16 It signs off on the bill. The bill is then approved by
10:35:15 17 the freeholders, and the only charge of the treasurer
10:35:15 18 after the bill is generated and checked that way by the
10:35:19 19 responsible department head is to pay it."

10:35:25 20 The testimony will show that Cheryl Wieder
10:35:30 21 for years reviewed and approved those bills.

10:35:35 22 There is nothing in the County's direct case
10:35:38 23 that shows that these two employees were ever charged or
10:35:42 24 asked with doing anything in regard to the health
10:35:46 25 insurance bills other than what the policy of

10:35:49 1 longstanding duration indicated when somebody else signs
10:35:54 2 off on them, they received it and they sign off under
10:35:59 3 oath, and when the freeholders approve it, you pay it.
10:36:03 4 There was no reasonable expectation based upon the
10:36:05 5 policy, past practice that these employees do anything
10:36:14 6 else, and so that charge is attempting to hold these
10:36:20 7 employees accountable for something that was not within
10:36:25 8 the scope of their responsibilities.

10:36:28 9 The next series of comments I am going to go
10:36:34 10 through only because the County has presented them, even
10:36:37 11 though Mr. Gannon has said they are not significant
10:36:39 12 deficiencies. How you can terminate someone for
10:36:44 13 something that's "not significant" is beyond me, but we
10:36:47 14 will go through them.

10:36:48 15 Finding number three, three instances, and
10:36:52 16 the testimony will show that the County processes
10:36:56 17 between 10,000 and 15,000 purchase orders a year, and
10:37:03 18 the auditor found three instances where somebody went
10:37:06 19 out and bought something before having a purchase order
10:37:11 20 issued by the Purchasing Department.

10:37:14 21 The testimony will show there is no way
10:37:16 22 these employees could possibly know that one out of 350
10:37:21 23 or 400 employees went out and did something wrong, and
10:37:25 24 there is no way they could have stopped it.

10:37:28 25 Finding number four, availability of funds,

10:37:38 1 the testimony will confirm what you heard on
10:37:41 2 cross-examination that the County does have an
10:37:46 3 encumbrance system, that it has a computerized
10:37:51 4 encumbrance system.

10:37:51 5 John Davenport, the certified purchasing
10:37:53 6 agent, checks each purchase order before it goes up to
10:37:56 7 Finance to make sure there is availability of funds.
10:38:01 8 The testimony will show that if these employees are
10:38:05 9 asked for a certificate under the regulations they issue
10:38:09 10 it if asked. There is no way for them to know that it's
10:38:15 11 needed unless somebody asks for it, and that there has
10:38:20 12 never been any practice for the years that they have
10:38:25 13 been here and prior to that that require the CFO to sign
10:38:30 14 off on 15,000 purchase orders. It's done computerized
10:38:35 15 nowadays.

10:38:36 16 Finding number five, they suggest that two
10:38:40 17 people authorize wire transfers. The testimony will be
10:38:46 18 fine. It doesn't mean there was anything done wrong
10:38:51 19 that one person was authorizing the wire transfer if the
10:38:54 20 bank accepted it. There is no statute or regulation
10:38:57 21 that says you needed to have two. They are suggesting
10:39:00 22 two. Fine, no reason for discipline. No policy that
10:39:04 23 said you needed two, and they only did it with one.

10:39:07 24 Finding number six has to do with employees
10:39:16 25 being paid for waiving health care.

10:39:20 1 Again, we will show that the responsibility
10:39:22 2 for employee records for determining who gets health
10:39:25 3 care, who gets what kind of benefits, how long those
10:39:28 4 benefits last, whether they have to contribute, that's
10:39:31 5 all determined either by the Collective Bargaining
10:39:34 6 process or by policies and procedures determined by the
10:39:39 7 freeholders in conjunction with Human Resources, that
10:39:41 8 when Human Resources tell the Finance Department to pay
10:39:45 9 somebody something in their wages or collect something
10:39:47 10 out of their pay, the Finance Department does that.

10:39:51 11 It's not their responsibility to check Human Resources.

10:39:59 12 Finding number seven has to do with the way
10:40:04 13 Family and Medical Leave Act coverage was handled.

10:40:09 14 Again, we will show that this is the
10:40:11 15 responsibility of the Human Resources Department, that
10:40:14 16 under the HIPAA law the people up in Finance don't know
10:40:17 17 whether -- the testimony will show they don't know
10:40:20 18 whether somebody is entitled to Family and Medical
10:40:24 19 Leave. They shouldn't know. They shouldn't know for
10:40:29 20 how long and why they are going out. The Human
10:40:32 21 Resources Department determines that, and then they
10:40:37 22 notify the Payroll Department whether somebody is on
10:40:40 23 authorized leave, pay leave, or whether they owe
10:40:44 24 anything back.

10:40:46 25 Number eight has to do with the tier

10:40:52 1 placement under Chapter 78 of the laws of 2011.

10:40:57 2 The testimony will show that Cheryl Wieder,
10:41:00 3 as director of Human Resources, placed people on those
10:41:04 4 tiers. Cheryl Wieder prepared a spreadsheet for where
10:41:09 5 people should be placed. Cheryl Wieder informed those
10:41:12 6 people through memos to all the County employees what
10:41:16 7 would be taken out of their pay, and she notified
10:41:19 8 Finance as to how that was to be implemented.

10:41:24 9 The Finance people had no authority or
10:41:25 10 responsibility to review what Cheryl Wieder, as Human
10:41:30 11 Resources director, had done, contravene it in any way,
10:41:34 12 and, in fact, if anybody was responsible for reviewing
10:41:37 13 what Human Resources did, the testimony will show that
10:41:40 14 it should be the responsibility of Cheryl Wieder as
10:41:48 15 supervisor, Mrs. Cynthia Yard, who maintained the Human
10:41:51 16 Resources Department as the sole department in the
10:41:53 17 County other than the County counsel which reported
10:41:57 18 directly to her and was under her direct supervision and
10:42:01 19 control.

10:42:05 20 Audit finding ten has to do with the golf
10:42:08 21 course again, and the testimony we will present about
10:42:12 22 the golf course accounting system will show it was set
10:42:18 23 up for years before these employees took over.

10:42:20 24 The testimony -- item number 11 says the
10:42:26 25 County's books and records have shown for a long period

10:42:28 1 of time that the Parks and Recreation Department has
10:42:31 2 \$25,000 that has not been turned over to the County, and
10:42:34 3 all it says is, "It's not clear who is supposed to get
10:42:38 4 these moneys, and somebody should determine it."

10:42:41 5 The testimony will be that these employees
10:42:43 6 don't determine whether Parks keeps the money or whether
10:42:47 7 Parks gives money over to the County, the freeholders
10:42:51 8 do, and they can't be criticized for that.

10:42:56 9 Twelve are testing of the Sheriff's
10:43:00 10 Department.

10:43:02 11 Our testimony will show that as soon as you
10:43:04 12 read those words you know it can't implicate these two
10:43:08 13 employees. They don't run the Sheriff's Department.
10:43:10 14 The testimony will show they don't do the bookkeeping
10:43:13 15 for the Sheriff's Department. If there is a criticism
10:43:15 16 of the Sheriff's Department it's not something which
10:43:18 17 justifies their termination.

10:43:21 18 Number 13 says that the statute requires all
10:43:26 19 money be deposited within 48 hours.

10:43:29 20 Our testing of the Engineering Department
10:43:33 21 revealed several instances in which funds were not
10:43:36 22 deposited within 48 hours.

10:43:37 23 The testimony -- I am sorry for those little
10:43:40 24 giggles or whatever I am doing there -- I apologize --
10:43:44 25 it's not professional.

10:43:45 1 The testimony will show that the Engineering
10:43:49 2 Department at that time maintained its own books and
10:43:52 3 records, that the Engineering Department collected the
10:43:54 4 money, and so if they did not deposit their money within
10:43:58 5 48 hours, it's not something for which these employees
10:44:02 6 can be held accountable.

10:44:04 7 Finding number 14 has to do with determining
10:44:17 8 whether a contractor was on the federal debarred list.

10:44:23 9 There is already evidence marked, which we
10:44:26 10 will go over again to prove that was the responsibility
10:44:30 11 of the Purchasing Department and the Purchasing
10:44:32 12 Department acknowledged that it was not doing it, and
10:44:35 13 the Purchasing Department indicated it would do it from
10:44:39 14 this point forward. Again, not the basis for
10:44:42 15 disciplining these employees.

10:44:45 16 In her charges Ms. Yard indicates that these
10:44:57 17 employees were insubordinate for two, maybe three
10:45:01 18 reasons.

10:45:02 19 First she says she issued a directive to
10:45:05 20 them to sign the management letter for the 2012 audit.

10:45:11 21 Well, the testimony will show that her
10:45:14 22 directive was, "Sign the management letter or let us
10:45:17 23 know why you can't." The testimony will prove that they
10:45:24 24 weren't insubordinate. They answered that, "Here are
10:45:29 25 the specific reasons why we can't."

10:45:32 1 Her testimony suggested that they were asked
10:45:35 2 to review the health insurance bills after Cheryl Wieder
10:45:39 3 left, but that was not done.

10:45:42 4 The testimony will show that it was, in
10:45:44 5 fact, done, and there is a memo already in evidence
10:45:47 6 where Margaret Pasqua's report to her was furnished to
10:45:52 7 Ms. Yard. It can't be insubordination.

10:45:57 8 And the third thing is that she testified
10:45:59 9 that she directed the Finance Department to implement a
10:46:04 10 system where it should begin to check the health
10:46:09 11 insurance bills.

10:46:16 12 The testimony will reflect that Kim Browne
10:46:18 13 suggested that this was impractical and that a
10:46:22 14 compromise should be put in place, and Ms. Yard says,
10:46:29 15 suggesting that a compromise is insubordinate.

10:46:32 16 I don't believe the law will support that.

10:46:34 17 Kim Browne never refused to set the system
10:46:37 18 up, but the testimony will be that before the system
10:46:39 19 could be set up these employees were suspended and
10:46:44 20 transferred out, and the testimony will be that Kim
10:46:48 21 Browne said, "Before I can do this I'll need information
10:46:50 22 from the Human Resources Department," and that
10:46:53 23 information was never provided.

10:46:55 24 They are being criticized for not completing
10:46:58 25 the Federal Data Collection Forms.

10:47:01 1 Again, the testimony will show that those
10:47:04 2 forms were completed initially and always by the
10:47:08 3 auditor, that other than the cover sheet where the
10:47:11 4 Finance Department inserts its name and the signature
10:47:15 5 and the person who signs it and its confirmation, that
10:47:18 6 the auditor who prepared it is the County auditor. The
10:47:20 7 rest of the form must be prepared according to the
10:47:23 8 federal government by the County auditor, and that if it
10:47:27 9 wasn't filed in a timely manner, it was the fault of
10:47:29 10 Klein & Company.

10:47:33 11 They are being charged with not cross
10:47:37 12 training people, not having written procedures in place.

10:47:39 13 The testimony will be they were
10:47:42 14 cross-trained in the department, except the department
10:47:43 15 had seven people, and the three top level people,
10:47:47 16 Margaret Pasqua, Kim Browne and Megan Youells,
10:48:00 17 cross-trained everybody who worked there. There are
10:48:00 18 only seven people that worked there.

10:48:00 19 When the County decided to transfer three of
10:48:02 20 them out and then have somebody else come in and say,
10:48:06 21 "We can't find where these people are cross-trained, and
10:48:10 22 by the way, we were told not to talk to the three people
10:48:13 23 who were transferred out," that we will prove that
10:48:19 24 cross-training occurred, that these three people were
10:48:22 25 all cross-trained in everybody's responsibility, and the

10:48:25 1 department could and did run practically and efficiently
10:48:29 2 when they were there.

10:48:30 3 Finally, there is a criticism that there
10:48:37 4 were no written policies and procedures.

10:48:39 5 There will be testimony that they did exist.
10:48:42 6 Nobody ever asked these three employees where they were.

10:48:51 7 We will prove that there is no basis for
10:48:58 8 these two employees to be terminated or even disciplined
10:49:02 9 and that this whole situation is -- I guess you can't
10:49:10 10 prove something is sad and unfortunate, but that's what
10:49:13 11 it is.

10:49:18 12 So I would like to call as a first witness
10:49:21 13 Margaret Pasqua.

14
10:50:02 15 Margaret Pasqua, 3 Gridley Circle, Milford, New Jersey,
16 having been duly sworn according to law, testifies under
10:50:11 17 oath as follows:

10:50:11 18 DIRECT EXAMINATION BY MR. DESAPIO:

10:50:12 19 Q. Ms. Pasqua, in what positions are you employed by
10:50:17 20 the County of Hunterdon?

10:50:18 21 A. County treasurer, CFO.

10:50:20 22 Q. For how long have you been employed by the
10:50:23 23 County?

10:50:23 24 A. Since January 9th, 1989.

10:50:26 25 Q. And what jobs or positions have you held since

10:50:29 1 1989?

10:50:31 2 A. I was principal payroll clerk for one year. I
10:50:36 3 was confidential aide to the County treasurer for
10:50:39 4 approximately 18 years, and then in May of 2008 I was
10:50:44 5 County treasurer.

10:50:45 6 Q. So altogether how long have you been employed by
10:50:49 7 the County?

10:50:49 8 A. Just shy of 25 years.

10:50:51 9 Q. And all of those positions, were they within the
10:50:55 10 County Finance Department?

10:50:57 11 A. Yes.

10:50:57 12 Q. Okay. And since 1989 holding the positions that
10:51:05 13 you have, have you become aware of the practices and
10:51:07 14 procedures in the Finance Department?

10:51:08 15 A. Yes.

10:51:10 16 Q. How much do you presently earn?

10:51:12 17 A. Seventy-one thousand.

10:51:14 18 Q. Are you aware of how much the County
10:51:16 19 administrator, Cynthia Yard, earns?

10:51:19 20 A. I think around 130,000.

10:51:22 21 Q. When did you first become aware that the County
10:51:26 22 intended to appoint you as County treasurer?

10:51:30 23 A. The prior year, 2007, the late summer, early
10:51:36 24 fall.

10:51:36 25 Q. Who mentioned that to you at the time?

10:51:38 1 A. Charles Balogh.

10:51:39 2 Q. Who is Charles Balogh?

10:51:42 3 A. He is the previous County treasurer.

10:51:44 4 Q. Had he been the County treasurer for a number of
10:51:46 5 years?

10:51:47 6 A. Yes.

10:51:47 7 Q. After you were informed that you were going to be
10:51:51 8 considered to be appointed County treasurer, did you
10:51:54 9 receive any particular training from anyone?

10:51:57 10 A. Yes, I shadowed Mr. Balogh until he left, until
10:52:01 11 he retired.

10:52:02 12 Q. Now, when you say "shadowed Mr. Balogh," just
10:52:07 13 give us a little bit of description of what you did.

10:52:10 14 A. Any job duties that he would do he now had me do
10:52:14 15 while he stood and just talked me through them, so any
10:52:18 16 day-to-day operations, preparation of the budget, the
10:52:20 17 Annual Financial Statement, he had me go through that.

10:52:24 18 Q. During the course of doing this, did he explain
10:52:26 19 to you what the various duties were to be of the County
10:52:30 20 treasurer?

10:52:31 21 A. Yes.

10:52:31 22 Q. Okay. Did Mr. Balogh also serve as the County's
10:52:35 23 chief financial officer?

10:52:36 24 A. Yes.

10:52:36 25 Q. Did he explain what the duties would be of you

10:52:42 1 serving as County chief financial officer?

10:52:47 2 A. Yes.

10:52:47 3 Q. In connection with your serving as a County chief
10:52:56 4 financial officer before your appointment, did you have
10:53:01 5 a County CFO license?

10:53:02 6 A. Yes.

10:53:03 7 Q. And when did you obtain that license?

10:53:07 8 A. I obtained my Certified Municipal Finance
10:53:10 9 Officer's License in June of 2006 and my Certified
10:53:16 10 County Finance Officer's License in January of 2007.

10:53:20 11 Q. And would you describe briefly the courses that
10:53:23 12 you go through or have to go through in order to become
10:53:26 13 a Certified County Chief Financial Officer?

10:53:29 14 A. Rutgers offers and requires you to take eight
10:53:34 15 40-hour courses, introduction to financial management,
10:53:40 16 current fund one and two, capital and trust, utility
10:53:47 17 funds, financial statements.

10:53:51 18 I don't know if I read off all of them or not.

10:53:54 19 Q. When you say "eight 40-hour courses," is that
10:53:56 20 actually 320 hours of training?

10:53:58 21 A. Yes.

10:53:59 22 Q. And then after you complete that training, is
10:54:03 23 there any testing that's required?

10:54:04 24 A. Each course had a final exam that you had to
10:54:07 25 pass, and then once you completed all eight courses you

10:54:10 1 had to take two exams that the State issued twice a
10:54:14 2 year.

10:54:14 3 Q. And then is there a next step or procedure in
10:54:19 4 order to obtain a County CFO license?

10:54:21 5 A. Once you have your CFO license you take the
10:54:23 6 County course, which again is another 40 hours, but all
10:54:27 7 you have to do is pass the final exam for that. There
10:54:30 8 is no State test for that.

10:54:31 9 Q. At the time you obtained those licenses, were you
10:54:34 10 employed by the County?

10:54:35 11 A. Yes.

10:54:35 12 Q. Did the County pay for those licenses?

10:54:37 13 A. Yes.

10:54:38 14 Q. Okay. Were you assigned additional
10:54:40 15 responsibilities after you finished the various classes
10:54:49 16 or got the respective licenses?

10:54:49 17 A. I had been taking on more responsibilities. I
10:54:52 18 don't know if I would say because I received the license
10:54:55 19 I received them. I had been always asking for more
10:54:58 20 responsibilities.

10:54:59 21 Q. Did the County give you any additional
10:55:02 22 compensation after you attained those licenses?

10:55:05 23 A. No, they did not.

10:55:06 24 Q. Okay. When you took over as County treasurer,
10:55:15 25 did the County provide you with a job description as

10:55:21 1 County treasurer?

10:55:25 2 A. I don't believe I remember getting one.

10:55:27 3 Q. Okay. Now, since you have been employed in the
10:55:35 4 Finance Department for a number of years prior to being
10:55:40 5 appointed treasurer, were you aware of the various
10:55:44 6 practices and procedures in the Finance Department that
10:55:46 7 existed during that period of time?

10:55:48 8 A. Yes.

10:55:49 9 Q. Was there a specific manner and method and system
10:55:52 10 of bookkeeping in place?

10:55:53 11 A. Yes.

10:55:55 12 MR. GIACOBBE: I am going to object.

10:55:56 13 These have been one leading question after
10:55:58 14 another after another.

10:55:59 15 All these are "yes" or "no" answers. It's
10:56:02 16 Mr. DeSapio testifying. This is direct examination.
10:56:06 17 It's not an adverse witness.

10:56:07 18 I will ask that my objection be sustained.

10:56:12 19 MR. FLORIO: Mr. DeSapio.

10:56:13 20 MR. DESAPIO: He is objecting to this
10:56:15 21 question at this point.

10:56:16 22 I asked her if there is a specific manner
10:56:17 23 and method of bookkeeping in the department.

10:56:19 24 After she answers "yes," I am going to ask
10:56:21 25 her to describe it.

10:56:22 1 I don't know how else to get into it.

10:56:25 2 MR. FLORIO: I will sustain the objection on
10:56:27 3 the basis it is direct testimony, and I will ask you,
10:56:29 4 Counsel, to refrain from asking leading questions as
10:56:33 5 much as you possibly can.

10:56:34 6 MR. DESAPIO: Okay.

10:56:34 7 Q. What was the manner and method and system of
10:56:38 8 bookkeeping that was in place when you first came to
10:56:41 9 work for the County? Just describe it generally.

10:56:50 10 A. I am not quite sure what you --

10:56:55 11 Q. Describe the manner, method and system of
10:56:59 12 bookkeeping in the Finance Department.

10:57:02 13 A. Well, the accounting system was based through the
10:57:04 14 Munidex. That's the accounts payable system. That was
10:57:07 15 computerized. I think before we had Munidex we had
10:57:10 16 First Bite. Before that we had Vital. We actually
10:57:15 17 still do a lot of things old school.

10:57:17 18 We keep ledger books, general journals, which we
10:57:20 19 compare to the computer system to make sure for
10:57:23 20 additional accuracy.

10:57:24 21 Q. Okay. And is that computer system one that's
10:57:29 22 approved by the State of New Jersey?

10:57:30 23 A. Yes.

10:57:31 24 Q. Okay. And what does that computer system do?

10:57:35 25 A. It encumbers funds so that when a requisition is

10:57:38 1 issued and it goes to the Purchasing Department, the
10:57:42 2 funds are encumbered, which means they are removed from
10:57:45 3 the budgeted amount, and they are held.

10:57:47 4 Once a purchase order is paid, then the funds are
10:57:50 5 moved to a new column called the "Paid" column.

10:57:54 6 Q. And who within the County organization, if
10:57:59 7 anyone, initially analyzes the purchase order and
10:58:05 8 determines whether funds are available?

10:58:07 9 A. It goes to purchasing first, so they would see
10:58:10 10 that because when you do enter a purchase order into the
10:58:12 11 system, a little box comes up and shows you what the
10:58:16 12 grand total of the operating account has and what the
10:58:19 13 line total of the operating account has.

10:58:21 14 Q. When you say "a little box shows up," where?

10:58:24 15 A. That's in the Munidex system.

10:58:25 16 When you type into a requisition, a running total
10:58:28 17 will pop up, too, so you can keep track of what's going
10:58:31 18 on.

10:58:31 19 Q. Who runs the Purchasing Department?

10:58:33 20 A. John Davenport.

10:58:35 21 Q. Do you know whether John Davenport possesses any
10:58:37 22 license?

10:58:38 23 A. He is a qualified purchasing agent.

10:58:40 24 Q. Would you provide us the approximate -- what was
10:58:53 25 the date when you took over as County treasurer?

10:58:56 1 A. May 1st, 2008.

10:58:57 2 Q. Okay. And on the date that you took over, was
10:59:02 3 there an existing set of books and records in the
10:59:05 4 County?

10:59:05 5 A. Yes.

10:59:06 6 Q. Okay. During the period of time that you were
10:59:15 7 working in the department, and prior to taking over,
10:59:20 8 were there audits done of the County books and records?

10:59:23 9 A. Every year.

10:59:24 10 Q. And were you familiar with those audits?

10:59:27 11 A. Yes.

10:59:27 12 Q. Did any of those audits criticize or suggest a
10:59:32 13 change in the manner for a method of bookkeeping and the
10:59:36 14 maintenance of the County's general ledger?

10:59:38 15 MR. GIACOBBE: I am going to object.

10:59:39 16 These are all leading questions, every one
10:59:41 17 of them.

10:59:41 18 MR. FLORIO: Sustained.

10:59:56 19 Q. Regarding the County audits, did any of the
11:00:01 20 County audits, to your knowledge, criticize the manner
11:00:05 21 and method of the Finance Department's maintenance of
11:00:09 22 the books and records?

11:00:09 23 A. No. In fact, we usually received many
11:00:12 24 compliments.

11:00:12 25 Q. And could you please describe those compliments.

11:00:17 1 A. Well-organized, the books, and done correctly.
11:00:23 2 They were easily accessed to any information that they
11:00:25 3 needed.

11:00:26 4 Q. Who were the auditors over the period of time
11:00:29 5 that you worked for the County Finance Department?

11:00:32 6 A. Case & Barlow was there when I first came in. I
11:00:35 7 believe they went to Withum, Smith and Brown, then we
11:00:38 8 went to Ferraioli, Wielkocz, Cerallo & Cuva, and then it
11:00:44 9 was Samuel Klein, and then Wiss.

11:00:46 10 Q. Did any of those auditing groups ever recommend
11:00:55 11 or commend your work to anybody?

11:01:00 12 A. Yes. We actually had two municipalities over the
11:01:08 13 course of years come in so we can show them how we did
11:01:08 14 certain things.

11:01:08 15 Q. What were those municipalities?

11:01:09 16 A. One was Readington Township, and, I think, it was
11:01:13 17 Clinton Township or the Town of Clinton.

11:01:15 18 I can't remember which one.

11:01:17 19 Q. When Wiss & Company came in.

11:01:21 20 Did they review the general status of your books
11:01:26 21 and records?

11:01:27 22 A. Yes.

11:01:27 23 Q. Okay. And did they say anything about them?

11:01:32 24 A. The people that were working with us complimented
11:01:34 25 us on how well-organized everything was.

11:01:38 1 Q. When you took over your job as County treasurer,
11:01:44 2 what did you understand the responsibilities to be?

11:01:47 3 A. To maintain the books of the County, to help
11:01:50 4 prepare the budget based on what the freeholders
11:01:53 5 decided, preparing financial statements.

11:01:56 6 Q. Did you have any oversight or supervisory
11:01:59 7 responsibilities over other County employees?

11:02:01 8 A. Not outside of my own department. And even then
11:02:04 9 most of the supervisory responsibilities were with Ms.
11:02:08 10 Browne.

11:02:08 11 Q. Were you the head of the Finance Department?

11:02:10 12 A. No, I was not.

11:02:10 13 Q. Who was the head of the Finance Department?

11:02:12 14 A. Mrs. Browne.

11:02:13 15 Q. Did you have authority to give direction or
11:02:15 16 control to any other employees outside of the Finance
11:02:18 17 Department?

11:02:18 18 A. Outside of the Finance Department, no.

11:02:22 19 Q. During the period of time that you were
11:02:24 20 confidential aide, was there a written system that
11:02:27 21 described the procedure for payment of bills?

11:02:29 22 A. Yes.

11:02:29 23 Q. Who prepared that written procedure?

11:02:39 24 A. I think by a combination between the treasurer,
11:02:44 25 accounts payable clerk, most likely myself was probably

11:02:47 1 involved, too.

11:02:48 2 Q. And what is the "accounts payable clerk"?

11:02:51 3 A. The accounts payable clerk is the person who
11:02:53 4 receives the purchase orders, matches them, checks them
11:02:56 5 for accuracy, makes sure we have all the paperwork and
11:02:59 6 signed documentation that we require, and then they
11:03:01 7 input the information into the computer to set it up for
11:03:05 8 payment which goes before the freeholders before the
11:03:07 9 checks are released.

11:03:08 10 Q. And what department is the accounts payable clerk
11:03:11 11 employed?

11:03:11 12 A. Finance.

11:03:11 13 Q. Okay. Now, could you describe the procedure for
11:03:15 14 the payment of a bill for services or supplies rendered,
11:03:23 15 services, supplies or goods rendered to the County?

11:03:26 16 A. Okay. If a department is, say, ordering
11:03:29 17 supplies, they receive the supply. They would sign off
11:03:32 18 on the green copy of the purchase order which is the
11:03:34 19 receiving report. If they have an invoice they would
11:03:36 20 also attach that and send it down to the Finance
11:03:39 21 Department.

11:03:40 22 By signing off of this they say they have
11:03:44 23 received these goods and services. That would be sent
11:03:46 24 to the Finance Department. The Finance Department would
11:03:50 25 hold that in the file and wait for the vendor to sign

11:03:52 1 off and saying that they, in fact, provided these
11:03:57 2 services or these supplies.

11:03:59 3 At that point you would match the white copy,
11:04:01 4 which is the vendor copy, to the green copy, which is
11:04:03 5 the Receiving Department of the department copy, and
11:04:09 6 attach the invoice. You would review it to make sure
11:04:12 7 that the invoice matched the dollar amount on the
11:04:15 8 purchase order. If it did not, you would question the
11:04:20 9 department, but if everything matched up you would set
11:04:24 10 it up for payment.

11:04:26 11 Q. Okay. Now, who within the Finance Department
11:04:31 12 actually did that what you described as "matching up"?

11:04:35 13 A. The accounts payable clerk.

11:04:37 14 Q. Okay. Now, you had mentioned color coding system
11:04:43 15 of copies of the purchase order.

11:04:48 16 What were those copies again?

11:04:50 17 A. Okay. There are two white copies which go up to
11:04:54 18 the vendor, one for him to keep, one for him to sign and
11:04:57 19 send back.

11:04:58 20 Q. What does the vendor have to sign?

11:05:01 21 A. They have to sign certifying that these goods and
11:05:04 22 services were provided.

11:05:05 23 Q. Is there another copy?

11:05:07 24 A. There is a green, a blue and a yellow. The green
11:05:10 25 and the blue go to the department. When the department

11:05:13 1 receives the goods and services they sign off on the
11:05:15 2 green copy and send it to Finance. They retain the blue
11:05:19 3 copy for their records. The yellow copy is retained by
11:05:24 4 the Purchasing Department.

11:05:25 5 Q. Okay. Now, there has been testimony in this case
11:05:30 6 about the payment of premiums for health insurance
11:05:37 7 bills.

11:05:37 8 Do you know where those bills were mailed?

11:05:42 9 A. They were sent to Cheryl Wieder in the Human
11:05:45 10 Resources Department.

11:05:45 11 Q. What, if you know, would Ms. Wieder do when she
11:05:51 12 received that bill?

11:05:53 13 A. She would review it to make sure any deletions
11:05:57 14 that she had requested of the health benefits company
11:06:01 15 were implemented.

11:06:02 16 Q. And then would she do anything with that bill?

11:06:07 17 A. If there was something she wanted deducted, she
11:06:10 18 might write on there to change the balance that she
11:06:12 19 wanted us to pay. If not, she would just sign off on
11:06:15 20 the bill.

11:06:15 21 She also provided us with a listing of all the
11:06:20 22 coverage, and she provided us with a sheet that we would
11:06:25 23 bill out to Social Services.

11:06:26 24 Q. Okay. When you say a "sheet that you would bill
11:06:29 25 out to Social Services," what is "Social Services"?

11:06:33 1 A. Social Services is another department of the
11:06:35 2 County.

11:06:36 3 Q. Okay. And what do you mean that "we would bill
11:06:40 4 out to Social Services"?

11:06:46 5 A. Social Services has their own budget, their own
11:06:46 6 federal ID number. They are a complete separate entity.

11:06:47 7 Q. So when you said Cheryl would break out what you
11:06:51 8 would bill to Social Services, describe that in a little
11:06:54 9 more detail.

11:06:55 10 A. She would have a listing of all the employees in
11:06:58 11 Social Services broken out by the different categories
11:07:01 12 of what type of health benefits they would have and the
11:07:03 13 dollar amount premium, and there would be a grand total.

11:07:07 14 It averages -- averaged about \$50,000 a month.
11:07:11 15 When that was received, our accounts payable clerk would
11:07:14 16 produce an invoice that he would send to Social Services
11:07:19 17 which they would in turn reimburse the County for.
11:07:22 18 Money would be put back into our "Group Insurance" line
11:07:26 19 item.

11:07:26 20 Q. In connection with the health insurance bills,
11:07:28 21 was this a list of employees attached to the bill and
11:07:32 22 indicating what the premium was for each employee?

11:07:35 23 A. Yes.

11:07:35 24 Q. And that was -- was that on the bill?

11:07:40 25 A. The actual bill is about 40, 50 pages long, and

11:07:43 1 it would list every single employee, every single person
11:07:46 2 that was being billed for health benefits.

11:07:48 3 Q. Is that what would come up from Human Resources?

11:07:51 4 A. Yes.

11:07:51 5 Q. Okay. Would Ms. Wieder either sign or otherwise
11:07:56 6 indicate on the bill that she had reviewed it and it was
11:07:59 7 okay?

11:07:59 8 A. She would initial the top copy.

11:08:02 9 Q. Where in the County are the records of different
11:08:07 10 employees and health benefit coverages located?

11:08:11 11 A. Human Resources.

11:08:12 12 Q. Is there a particular reason for that?

11:08:14 13 A. Confidentiality.

11:08:15 14 Q. Were you involved at all in the Collective
11:08:20 15 Negotiation processing in Hunterdon?

11:08:23 16 A. No.

11:08:23 17 Q. Do you know who was involved on behalf of the
11:08:28 18 County?

11:08:30 19 A. County counsel for a time. Human Resources
11:08:34 20 was -- I don't know recently, no -- though, if they were
11:08:37 21 still, and the County administrator, I think.

11:08:39 22 Q. Are you aware of whether the Collective
11:08:42 23 Negotiations determined -- are you aware whether the
11:08:49 24 topic of health insurance benefits is discussed in
11:08:52 25 Collective Negotiations?

11:08:53 1 A. I believe it is.

11:08:54 2 Q. Okay. And are you aware of whether or not after
11:08:59 3 Collective Negotiations there is some kind of agreement
11:09:03 4 signed memorializing the understanding between the
11:09:05 5 County and the employee groups?

11:09:07 6 A. Yes, there would be a union contract.

11:09:08 7 Q. Okay. Now, who in the County was responsible for
11:09:16 8 reviewing and implementing that contract?

11:09:22 9 A. The HR Department.

11:09:23 10 Q. Okay. Who in the County determined whether an
11:09:29 11 employee was entitled to health benefits?

11:09:32 12 A. Human Resources.

11:09:33 13 Q. Okay. Who in the County determined what category
11:09:37 14 of health benefits they were entitled to?

11:09:39 15 A. Human Resources.

11:09:40 16 MR. GIACOBBE: Objection.

11:09:41 17 Every one again is leading.

11:09:46 18 MR. DESAPIO: Okay.

11:09:48 19 MR. FLORIO: Overruled.

11:09:49 20 I don't think that last series of questions
11:09:55 21 qualify as leading questions, but do be careful, Mr.
11:09:58 22 DeSapio.

11:09:59 23 MR. DESAPIO: I apologize.

11:10:00 24 I am trying to be sensitive to that.

11:10:05 25 Q. Is there a department in the County that's

11:10:10 1 responsible for the hiring and firing of employees?

11:10:19 2 A. It's centrally located with Human Resources,
11:10:22 3 although each individual department would be -- would
11:10:25 4 initiate.

11:10:27 5 Q. When you say it's "centrally located with Human
11:10:32 6 Resources," is Human Resources responsible for actually
11:10:40 7 recording or authorizing the hiring or firing of an
11:10:44 8 employee?

11:10:44 9 A. Yes. If they hired or -- you know -- removed
11:10:47 10 somebody, they would, I guess, initiate the process, but
11:10:50 11 it would also have to be approved by the administrator
11:10:53 12 and freeholders.

11:10:54 13 Q. What is the process, if you are aware, when an
11:11:04 14 employee resigns or retires?

11:11:07 15 A. If an employee resigns or retires they would put
11:11:11 16 something in writing to the Human Resources Department.
11:11:13 17 They would, in fact, be required to notify our Payroll
11:11:16 18 Department. We would require to see the last attendance
11:11:20 19 card of that person to know if we owed them any money
11:11:26 20 and --

11:11:27 21 Q. How does the Finance Department get that
11:11:29 22 information?

11:11:31 23 A. That would come up through the Human Resources
11:11:33 24 Department.

11:11:34 25 Q. Now, when the annual budget is created, are there

11:11:38 1 accounts for different departments?

11:11:40 2 A. Yes.

11:11:40 3 Q. Okay. How are those accounts broken down?

11:11:45 4 A. You either have the "Salary Wage" line item or
11:11:48 5 you have the "Operating," and the operating is broken
11:11:50 6 down by different subcategories.

11:11:53 7 Q. How is the "Salary and Wage" line item
11:11:56 8 established in each department's budget?

11:11:58 9 A. Human Resources keeps a spreadsheet on every
11:12:00 10 department. It lists all the employees, and it lists
11:12:04 11 what the prior year's salary was, what the projected
11:12:08 12 budget year's salary is going to be. There may be
11:12:11 13 notations about whether or not anything is grant-funded,
11:12:14 14 trust-funded, and then she would also have at the bottom
11:12:19 15 if there was an overtime, an estimate amount for
11:12:22 16 overtime, and then a grand total.

11:12:23 17 Q. When you say "she," who do you mean?

11:12:25 18 A. Human Resources.

11:12:28 19 Q. During the period of time you were at least the
11:12:30 20 County treasurer, was that Cheryl Wieder?

11:12:32 21 A. Yes.

11:12:32 22 Q. Okay. And would she prepare that sheet for each
11:12:40 23 County department?

11:12:41 24 A. Yes.

11:12:41 25 Q. What would she do after she prepared those

11:12:44 1 sheets?

11:12:44 2 A. We would request them. They would be sent up to
11:12:47 3 us. We would end up putting them into a budget book.

11:12:54 4 Q. Would you check her work in any way?

11:12:54 5 A. Addition. We would check the addition.

11:12:55 6 Q. Check the math only?

11:12:56 7 A. Yes.

11:12:56 8 Q. Okay. Were you personally ever appointed to any
11:13:04 9 kind of committee to deal with issues concerning health
11:13:08 10 insurance carriers?

11:13:13 11 A. Appointed, no.

11:13:14 12 Q. Okay. Is the process you described for the
11:13:22 13 payment of health insurance benefit bills one that
11:13:26 14 existed prior to your appointment as County treasurer,
11:13:29 15 or let me ask it another way.

11:13:31 16 Did the process for the payment of health
11:13:33 17 insurance bills exist prior to your appointment as
11:13:36 18 County treasurer?

11:13:37 19 A. Yes.

11:13:37 20 Q. For how long had it been in existence?

11:13:43 21 A. Since -- I could attest to -- since I was a
11:13:48 22 confidential aide. I didn't really pay attention to
11:13:51 23 that part of the department when I was a payroll clerk.

11:13:53 24 Q. How many years was that?

11:13:54 25 A. Since 1990.

11:13:55 1 Q. Okay. Prior to 2013, did anyone ever direct you
11:14:03 2 to check the health benefits bill to determine whether
11:14:06 3 or not specific employees were entitled to the coverages
11:14:08 4 they were receiving?

11:14:10 5 A. No. That was always checked in HR.

11:14:12 6 Q. If you had been directed to do that, could you
11:14:16 7 have done that?

11:14:18 8 A. Not with the information available within my own
11:14:21 9 department. I would have had to have access to
11:14:23 10 information that's only held in the Human Resources
11:14:26 11 Department.

11:14:27 12 Q. Was there ever a time when the Finance Department
11:14:31 13 raised concerns about a health benefits bill?

11:14:35 14 A. We raised concerns about an employee that we knew
11:14:39 15 was laid off in 2011 and kept appearing on the health
11:14:44 16 benefit bill.

11:14:45 17 Q. And how did you raise those concerns or how were
11:14:48 18 those concerns raised?

11:14:49 19 A. I mean originally it was just a simple phone call
11:14:52 20 down to HR saying, "So and So is still on the bill. You
11:14:56 21 might want to get them off of that."

11:14:58 22 Q. How was it that even came up, given the way the
11:15:01 23 system is developed?

11:15:04 24 A. That particular employee was known to everybody
11:15:07 25 in our department, and that name just popped out when

11:15:10 1 somebody was looking over the bill.

11:15:23 2 MR. DESAPIO: Mr. Giacobbe, those are
11:15:26 3 everybody's books. Right?

11:15:32 4 These are the originals in here. Right?

11:15:37 5 MR. GIACOBBE: Just copies of everything.

11:15:41 6 MR. DESAPIO: These are just copies of
11:15:42 7 everything. I thought I understood the originals are in
11:15:46 8 here.

11:15:46 9 MR. GIACOBBE: Those are the originals.
11:15:49 10 Those are the County originals.

11:15:59 11 They all were --

11:16:07 12 MR. DESAPIO: These are in order by date, is
11:16:09 13 that it, not by number?

11:16:10 14 MR. GIACOBBE: They are by number, and then
11:16:13 15 they are separated. There is a pink tab.

11:16:18 16 MR. DESAPIO: I see it.

11:16:19 17 MR. GIACOBBE: Got it?

11:16:20 18 MR. DESAPIO: Got it. This is where they
11:16:21 19 change. Right?

11:16:22 20 MR. GIACOBBE: Yes.

11:16:23 21 MR. DESAPIO: Three. Here we go.

11:16:50 22 Q. I am going to show you what's been marked as
11:16:53 23 HC-12, Hunterdon County-12.

11:16:57 24 Do you recognize that from the testimony that's
11:17:03 25 been provided at previous hearings?

11:17:08 1 A. Yes.

11:17:08 2 Q. Okay. What do you understand that to be?

11:17:20 3 A. The second page is a spreadsheet that Mrs. Yard
11:17:23 4 completed showing, I guess, incorrect coverages for
11:17:30 5 various employees.

11:17:32 6 Q. Okay. For anybody who works in the finance
11:17:39 7 world, is that an acceptable product?

11:17:42 8 A. No. There is no backup information so that you
11:17:46 9 can look at something on the front cover and verify it
11:17:51 10 by looking at the back of the information.

11:18:19 11 Q. I am going to show you what's been marked as
11:18:21 12 PB-27 -- be a little careful with this. It looks like
11:18:27 13 it's not stapled together.

11:18:27 14 A. Uh-huh.

11:18:28 15 Q. Do you recognize PB-27 from previous --

11:18:32 16 A. Yes.

11:18:32 17 Q. -- testimony?

11:18:33 18 A. Yes.

11:18:34 19 Q. All right.

11:18:35 20 Again, for somebody who works in the finance
11:18:38 21 world, would this be an acceptable product?

11:18:43 22 A. No, not if you are trying to put it together with
11:18:48 23 this cover sheet.

11:18:50 24 Q. If you had given an auditor these two items,
11:18:54 25 HC-11 and PB-12, what would a typical auditor ask of

11:18:58 1 you?

11:18:58 2 MR. GIACOBBE: Objection.

11:18:59 3 How would she know what a "typical auditor"
11:19:02 4 would do?

11:19:03 5 That's pure speculation.

11:19:05 6 MR. FLORIO: Sustained.

11:19:07 7 Q. If an employee had provided those to you, what
11:19:11 8 would you have asked them?

11:19:17 9 A. I would ask them to honestly redo it, because,
11:19:21 10 basically, by looking at this front sheet you would have
11:19:25 11 to redo the whole research yourself.

11:19:30 12 If I were looking at column one, I wanted to have
11:19:34 13 backup documentation to look at column one that I would
11:19:38 14 follow easily. Here I would have to rightfully go
11:19:43 15 through papers and pick and choose.

11:19:51 16 Q. I am going to show you what's been marked PB-12
11:19:55 17 for identification.

11:19:58 18 Do you recognize that?

11:20:00 19 A. Yes.

11:20:00 20 Q. Okay. What is that?

11:20:07 21 A. This is the audit of the June 2013 health benefit
11:20:11 22 bills that Mrs. Yard insist we do.

11:20:15 23 MR. GIACOBBE: You are looking at what,
11:20:17 24 PB-12, you said?

11:20:18 25 MR. DESAPIO: Yes, PB-12.

11:20:27 1 Q. And who prepared that --

11:20:30 2 A. I did.

11:20:30 3 Q. -- audit?

11:20:31 4 A. I did.

11:20:32 5 Q. Now, just to clarify the records for a second, I
11:20:39 6 am going to show you what's been marked as HC-11.

11:20:43 7 A. Yes.

11:20:44 8 Q. And what does HC-11 look like?

11:20:47 9 A. It looks like the audit that I did of the health
11:20:51 10 benefit bills. Quite a few pages of it are missing.

11:20:54 11 Q. And when did you determine "quite a few pages"
11:21:01 12 were missing from HC-11?

11:21:01 13 A. When we were reviewing the backup documentation
11:21:04 14 here.

11:21:04 15 The one I did is about 38 pages long. This thing
11:21:08 16 is only about 15.

11:21:11 17 Q. So is PB-12 the actual memo that you prepared?

11:21:17 18 A. Yes.

11:21:17 19 Q. Now, can you look at HC-12 again, please.

11:21:31 20 A. You mean PB-12?

11:21:33 21 Q. No, HC-12.

11:21:34 22 You have three documents in front of you.

11:21:36 23 A. Okay.

11:21:36 24 Q. It might get a little confusing. I might get a
11:21:40 25 little tongue-tied, too.

11:21:41 1 I would like you to look at HC-12 and the second
11:21:44 2 sheet --

11:21:44 3 A. Yes.

11:21:45 4 Q. -- which has the five columns.

11:21:51 5 A. Uh-huh.

11:21:52 6 Q. Now, what did you understand the third column to
11:22:00 7 be based upon, the testimony of Mrs. Yard that you
11:22:06 8 heard?

11:22:06 9 A. These were the total amounts owed -- well, over
11:22:09 10 paid by the County due to employees passing away and not
11:22:14 11 being removed from the health benefit bill.

11:22:16 12 Q. Okay. Now, did you review each of those entries,
11:22:27 13 each of those whatever we would call it, "employee
11:22:31 14 numbers," there is one, two, three, four, five, six,
11:22:34 15 seven, eight, all eight of those?

11:22:36 16 A. Uh-huh.

11:22:37 17 Q. Okay.

11:22:38 18 A. Yes.

11:22:38 19 Q. One of the criticisms or one of the charges
11:22:46 20 against you is, apparently, that employees died, and
11:22:52 21 they were continued on health benefits coverage.

11:22:57 22 Do you understand that?

11:22:57 23 A. Yes.

11:22:58 24 Q. Okay. Was it your responsibility to determine
11:23:08 25 whether or not employees had died and remove them from

11:23:10 1 coverage?

11:23:10 2 A. No, it wasn't.

11:23:11 3 Q. Whose responsibility was it?

11:23:12 4 A. Human Resources Department.

11:23:15 5 Q. Do all of the one, two, three, four, eight

11:23:20 6 entries in the third column reflect deceased employees

11:23:24 7 who were continued on coverage?

11:23:28 8 A. According to this it does.

11:23:30 9 Q. When you say --

11:23:31 10 A. According to the spreadsheet that Mrs. Yard made.

11:23:35 11 She is noting that they are employees who died.

11:23:37 12 Q. Okay. But do you understand that to be that the

11:23:41 13 employee was continued on coverage in all instances

11:23:44 14 after they died?

11:23:45 15 A. No. In some instances it was their widow.

11:23:48 16 Q. Okay. Now, given that there are items in that

11:24:01 17 column, employees in that column, whose widow or

11:24:05 18 survivors were continued on coverage, what does that

11:24:09 19 suggest to you about the employee coverage itself?

11:24:12 20 A. Well, it means -- at least by what I had

11:24:15 21 uncovered on here -- is that someone knew the employee

11:24:19 22 died, because the coverage was not -- if they were

11:24:23 23 unaware of the employee dying the coverage would have

11:24:25 24 still stayed, not under the employee's name, and would

11:24:29 25 have been husband and wife coverage, but on, I think, it

11:24:32 1 was five instances, you have people on here that it was
11:24:34 2 changed to the single coverage with the spouse's name
11:24:38 3 and Social Security number.

11:24:39 4 Q. Okay. So now you said twice "on here." Okay?

11:24:45 5 A. Uh-huh.

11:24:45 6 Q. Look first at HC-11, Mrs. Yard's sheet.

11:24:48 7 A. Uh-huh.

11:24:49 8 Q. And in that third column, do you find instances
11:24:57 9 where she actually indicated that it was either the
11:24:59 10 survivor or family was continued on coverage after the
11:25:05 11 employee died?

11:25:06 12 A. Yes, she has, "Employee 14 family of three
11:25:08 13 continued on benefits," and "Employee 180 spouse
11:25:12 14 continued to receive single coverage."

11:25:13 15 Q. Do you see that it talks about just "spouses"?

11:25:19 16 A. Yes. 2975 spouses receiving benefits, also 104.

11:25:24 17 Q. Okay. Now when you did BP-12 --

11:25:33 18 A. Uh-huh.

11:25:34 19 Q. And is the copy of BP-12 that you have -- let me
11:25:40 20 just look at it for a second -- I would like to make a
11:26:21 21 suggestion that hopefully will save us some time and
11:26:25 22 frustration.

11:26:28 23 MR. DESAPIO: Mr. Giacobbe.

11:26:30 24 MR. GIACOBBE: Yes.

11:26:30 25 MR. DESAPIO: This version of PB-12, all

11:26:36 1 right, it's not the Bates stamped version, all right,
11:26:45 2 HC-11 has the beginning of the Bates stamped version but
11:26:51 3 doesn't have the final pages.

11:26:52 4 I wonder if we could either take a break,
11:26:55 5 substitute PB-12 that has a complete Bates stamped
11:26:59 6 version. When we refer to page numbers, we can at least
11:27:02 7 find it because it's not paginated otherwise. We should
11:27:07 8 substitute that in.

11:27:08 9 It will take five or ten minutes.

11:27:10 10 MR. FLORIO: Any objection, Mr. Giacobbe?

11:27:12 11 MR. GIACOBBE: I am missing it.

11:27:13 12 This is the one you produced, PB-12.

11:27:15 13 MR. DESAPIO: Right. And this is the one
11:27:18 14 you produced.

11:27:18 15 MR. GIACOBBE: Correct.

11:27:19 16 MR. DESAPIO: You see how this is Bates
11:27:21 17 stamped "10" on the bottom, "11," "12."

11:27:23 18 MR. GIACOBBE: Right.

11:27:24 19 MR. DESAPIO: The problem is, when you
11:27:25 20 produced 11, HC-11, it didn't have all the pages.

11:27:29 21 I would like to go to our discovery package
11:27:32 22 and get the ones with all the pages, replace PB-12 with
11:27:36 23 the one that has the Bates stamp number on it, so when I
11:27:39 24 ask her questions and you ask her --

11:27:40 25 MR. GIACOBBE: You want to just have time to

11:27:44 1 get through and get the Bates stamped?

11:27:48 2 MR. DESAPIO: That's all.

11:27:49 3 MR. FLORIO: We will take ten minutes,

11:27:52 4 11:28, we will return in ten minutes.

11:27:57 5 (Whereupon, a short recess is taken.)

11:40:14 6 (Audit of June 2013, is marked as Exhibit

11:40:22 7 PB-38 for identification.)

11:40:35 8 MR. GIACOBBE: I just want to make a

11:40:37 9 representation that PB-38 that we are looking at is

11:40:41 10 identical to PB-12, except that it has all the Bates

11:40:47 11 stamps.

11:40:48 12 MR. DESAPIO: Yes.

11:40:49 13 MR. GIACOBBE: Okay.

11:40:55 14 MR. DESAPIO: Can I have just two more

11:40:58 15 minutes to check something that I don't understand.

11:41:01 16 It's, like, my wife tried to call me. I don't know why

11:41:06 17 she is calling me in the middle of the day.

11:41:08 18 MR. FLORIO: It's okay with me.

11:41:09 19 MR. GIACOBBE: Fine with me.

11:41:11 20 (Whereupon, a short recess is taken.)

11:41:19 21 MR. DESAPIO: Okay.

11:41:22 22 Q. Ms. Pasqua, you have been handed what's been

11:41:35 23 marked PB-38.

11:41:37 24 A. Uh-huh.

11:41:37 25 Q. Do you understand that to be the same as PB-12

11:41:42 1 except for the fact that in the bottom right-hand corner
11:41:45 2 of each page there is a Bates number?

11:41:47 3 A. Yes.

11:41:47 4 Q. Okay. When we left off you indicated when you
11:41:59 5 prepared or did the investigation for PB-38 that you
11:42:06 6 identified some entries that are relevant to the third
11:42:11 7 column on HC-12. Correct?

11:42:13 8 A. Yes.

11:42:14 9 Q. Okay. Can you find those entries for us?

11:42:48 10 A. Okay. Employee 180, I am going to guess that
11:42:58 11 ties to my second page of my audit for Barbara Tutela,
11:43:05 12 wife of Lawrence, died in 2005.

11:43:08 13 MR. FLORIO: What Bates stamp page?

11:43:11 14 THE WITNESS: Bates stamp BP-11.

11:43:14 15 This says, "Employee died in 2005. Spouse
11:43:17 16 continued to receive single coverage."

11:43:23 17 Q. Okay. Now is there backup -- is there any
11:43:31 18 material --

11:43:32 19 A. Yes.

11:43:33 20 Q. -- in your report that backs up that comment that
11:43:36 21 you made?

11:43:36 22 A. Yes. If you go to PB-47, which is the last page
11:43:39 23 of the report, there is a highlighted item there, and
11:43:43 24 it's listed as "Barbara Tutela" or "B. Tutela."

11:43:50 25 MR. GIACOBBE: Excuse me.

11:43:51 1 What page are we on?

11:43:53 2 THE WITNESS: The last page, 47.

11:43:56 3 MR. DESAPIO: PB-47.

11:43:58 4 MR. GIACOBBE: PB-47.

11:44:01 5 Can I just ask a question?

11:44:03 6 It's hard. Is that the one that's

11:44:05 7 highlighted?

11:44:06 8 THE WITNESS: It says -- it's highlighted.

11:44:09 9 Q. Do you recognize that? Did you recognize that as
11:44:15 10 the spouse of Mr. Tutela?

11:44:20 11 A. Yes.

11:44:23 12 Q. And did you at some point determine that Mr.
11:44:27 13 Tutela had died?

11:44:28 14 A. Yes. If you go to page PB-44, "Social Security
11:44:33 15 death index," it shows Mr. Tutela died in July of 2005,
11:44:39 16 and the Tutela that is on the bill is his wife, with her
11:44:43 17 Social Security number.

11:44:45 18 Q. Okay. So first let's just talk about process.

11:44:50 19 In order to try to do this, in order to do this,
11:44:55 20 what did you have to do to try to determine if somebody
11:44:58 21 had died?

11:44:59 22 A. Well, once I had finished the report and I had
11:45:03 23 gone through the retiree's -- you know -- my next
11:45:07 24 question is, "How do we know that these people are still
25 here?"

11:45:10 1 I didn't know if downstairs had a policy, Human
11:45:13 2 Resources had a policy in place to check people. Myself
11:45:18 3 and Mrs. Youells both have done geology research and
11:45:23 4 both said we should try to check the Social Security
11:45:27 5 death index.

11:45:27 6 She was able to access the complete Social
11:45:31 7 Security numbers of the retiree, which is what's needed.

11:45:43 8 I joined a free genealogy website that allowed me
11:45:48 9 access to the death index. Since I had access to the
11:45:52 10 Social Security numbers, I put -- I can put them into
11:45:54 11 the system. If something popped up, it would show you
11:45:57 12 when this person had passed away.

11:45:59 13 Q. You determined through PB-44 that Mr. Tutela had
11:46:05 14 died?

11:46:05 15 A. Yes.

11:46:05 16 Q. And then PB-47, where did that sheet come from?

11:46:15 17 A. This is from the Horizon Blue Cross Blue Shield
11:46:19 18 bills. This is one of the many pages that are attached
11:46:23 19 to the cover sheets.

11:46:24 20 Q. For what month was that?

11:46:25 21 A. This was for June.

11:46:27 22 Q. Okay. And did you actually obtain the June bill
11:46:31 23 when you did this investigation?

11:46:32 24 A. Yes.

11:46:32 25 Q. Okay. Now, on the bottom of PB-47, or the lower

11:46:40 1 right-hand corner of PB-47, does it indicate to whom
11:46:43 2 that bill is addressed?

11:46:43 3 A. Mrs. Cheryl Wieder.

11:46:45 4 Q. Okay. Now after you determined that Mr. Tutela
11:46:54 5 had died and his wife was still on benefits, what
11:46:56 6 conclusion did you come to, if any?

11:46:59 7 A. Someone had to change this because if no one knew
11:47:04 8 about his passing, you would have still seen, "Tutela,
11:47:09 9 L, husband and wife coverage" on here, but instead you
11:47:12 10 see "Tutela, B, single coverage."

11:47:16 11 Q. Now, did anyone in the Finance Department change
11:47:19 12 that?

11:47:19 13 A. No. We don't have access to that. We wouldn't
11:47:23 14 know -- even know how.

11:47:23 15 Q. Did that lead you to conclude where that might
11:47:26 16 have been changed?

11:47:27 17 A. I would guess Human Resources. That's the only
11:47:30 18 department that has that ability.

11:47:31 19 Q. Now, did you find other similar instances?

11:47:39 20 A. Yes. There is -- let's see -- you have an Ethel
11:47:54 21 Bush, and she was married to Jacob. He died in 1995,
11:47:59 22 and from what I found out, she died in 2011, and she is
11:48:04 23 still on the bill.

11:48:06 24 Q. Where does the name "Ethel Bush" appear in your
11:48:10 25 memo?

11:48:10 1 A. Okay. Let me find out.

11:48:16 2 Well, her death for the Social Security death
11:48:19 3 index appears on PB-40.

11:48:21 4 Q. I am sorry?

11:48:21 5 A. PB-40.

11:48:28 6 Q. I shouldn't interrupt you, but when I say "your
11:48:28 7 memo," I am referring to the first two cover sheets.

11:48:32 8 A. I am sorry.

11:48:33 9 MR. GIACOBBE: Does "Ethel Bush" appear in
11:48:35 10 your memo?

11:48:36 11 THE WITNESS: PB-11.

11:48:37 12 Q. Is there a sub letter number there?

11:48:40 13 A. Yes. "M."

11:48:45 14 Q. Now, do you have backup material to justify that
11:48:49 15 finding?

11:48:49 16 A. Yes. There should be two pages. PB-40 shows
11:48:53 17 where the information I had that she died, and let me
11:48:59 18 see where I can find her -- just a minute -- on
11:49:03 19 PB-46 it shows where she is listed on the bill as
11:49:11 20 "E. Bush, Single."

11:49:14 21 Q. Now, was Jacob Bush, who died in 1995, was he
11:49:20 22 receiving health insurance benefits being paid for by
11:49:23 23 the County? Was he on the bill?

11:49:25 24 A. He is not on this bill, no.

11:49:26 25 Q. Okay. All right.

11:49:28 1 Did that lead you to any conclusion about what
11:49:36 2 happened there?

11:49:36 3 A. Someone knew he died and changed the bill to just
11:49:40 4 to cover his wife.

11:49:41 5 Q. Did the Finance Department do that?

11:49:44 6 A. No.

11:49:45 7 Q. In regard to the determination that somebody made
11:49:53 8 to provide coverage to his wife, did you in the Finance
11:50:01 9 Department know, or would you have any reason to know
11:50:03 10 whether his wife was entitled to coverage or not?

11:50:06 11 A. No, I never felt that widows were covered.

11:50:09 12 Q. Where, if you know, in the County would the
11:50:15 13 Records of Entitlement be maintained?

11:50:18 14 A. Human Resources Department.

11:50:20 15 Q. Did you find any other instances similar to the
11:50:25 16 ones you testified to?

11:50:25 17 A. Yes.

11:50:26 18 Q. Start with your memo and identify the person in
11:50:30 19 the letter.

11:50:30 20 A. BP-11, six P, Elizabeth Bush, wife of Daniel, who
11:50:37 21 died in 2008.

11:50:49 22 And that would also show on the bill, bill page
11:50:55 23 BP-45, there is another E. Bush.

11:51:02 24 Q. And that means coverage?

11:51:06 25 A. For Elizabeth Bush.

11:51:07 1 Q. Okay. Go ahead.

11:51:13 2 A. If no one knew about this, it still should have
11:51:16 3 showed under "Daniel Bush" as "husband and wife
11:51:20 4 coverage."

11:51:20 5 Q. Is there any documentation of Daniel R. Bush's
11:51:27 6 death in your attachments to your memo?

11:51:51 7 A. BP-43, Daniel R. Bush passed away January 2008.

11:51:57 8 Q. January 2008, is that the period of time you were
11:52:00 9 shadowing Mr. Balogh?

11:52:01 10 A. Yes.

11:52:02 11 Q. Okay. Did you or Mr. Balogh take Mr. Bush off of
11:52:07 12 health insurance coverage in the early part of 2008?

11:52:10 13 A. No.

11:52:10 14 Q. Do you know who would have done that?

11:52:12 15 A. Human Resources.

11:52:16 16 Q. Do you know who would have continued to place his
11:52:21 17 wife on health insurance coverage after January of 2008?

11:52:27 18 A. Again, all health insurance changes were done in
11:52:31 19 Human Resources.

11:52:32 20 Q. Can you find another example?

11:52:36 21 A. Okay. I don't have as much on these two. This
11:52:40 22 is on page BP-10, 6D, Lynne Hornbaker.

11:52:47 23 That was identified by the Wiss Company as a
11:52:51 24 widow, and that shows up on the bill on page BP-27.

11:53:10 25 Q. Okay. Now, what is the type of coverage that Ms.

11:53:15 1 Hornbaker is identified?

11:53:17 2 A. "Single."

11:53:19 3 Q. Did you draw any conclusion then about what might
11:53:25 4 have happened when Mr. Hornbaker died?

11:53:26 5 A. Again this would have had to have been changed.

11:53:29 6 Q. Did you change that in Finance?

11:53:31 7 A. No, it's not.

11:53:33 8 Q. Do you know where that was -- where that change
11:53:36 9 would have been made?

11:53:36 10 A. The only place it could have been changed is in
11:53:38 11 Human Resources.

11:53:41 12 Q. Did you find anybody else in similar
11:53:43 13 circumstances?

11:53:44 14 A. The last one I found was 6E on BP-10, Deborah
11:53:54 15 Hornbaker.

11:53:54 16 Q. Do you have anything else in your attachments
11:53:57 17 that relate to Deborah Hornbaker?

11:54:01 18 A. PB-28.

11:54:03 19 Q. Okay. And what's on BP-28?

11:54:10 20 A. "Hornbaker, D. Single coverage."

11:54:12 21 Q. Okay. Did that lead you to any conclusion in
11:54:16 22 regard to what happened upon the death of Mr. Hornbaker?

11:54:18 23 A. That someone changed the bill to cover his wife.

11:54:23 24 Q. Did you or anybody in Finance do that?

11:54:27 25 A. No.

11:54:27 1 Q. Who would have done that?

11:54:28 2 A. Human Resources.

11:54:30 3 Q. Did you in Finance have access to the health
11:54:36 4 benefits computerized database?

11:54:39 5 A. No, I did not.

11:54:40 6 Q. When these changes were made to provide coverage
11:54:47 7 for spouses of deceased people, did you in Finance -- is
11:54:53 8 there any way of knowing that had been done?

11:54:55 9 A. No.

11:54:56 10 Q. Do you have any way of knowing that that had been
11:54:58 11 done appropriately or inappropriately?

11:55:02 12 A. No, I would not.

11:55:18 13 Q. Look at HC-12 again.

11:55:22 14 Look at column four, "Disability retirement less
11:55:25 15 than required service years dependents County funded" in
11:55:30 16 violation of the statute because there is no resolution.

11:55:34 17 When somebody goes out on disability retirement,
11:55:43 18 what's the process for that? Do you know?

11:55:47 19 A. Not really. That's handled through HR.

11:55:50 20 Q. Do you have any knowledge of what the County's
11:55:57 21 policy is concerning whether or not the disabled
11:56:00 22 person's dependents receive health insurance?

11:56:04 23 A. No, I don't.

11:56:05 24 Q. Who would, in your understanding, make that
11:56:10 25 determination?

11:56:11 1 A. That would be determined down in Human Resources.

11:56:14 2 Q. And what would Human Resources do after that
11:56:17 3 determination is made?

11:56:20 4 A. Probably have it approved by the freeholders.

11:56:23 5 Q. What would they do in connection with providing
11:56:31 6 health insurance benefits, if you know?

11:56:32 7 A. That the person was to remain on the bill.

11:56:35 8 I don't know if there would be a different
11:56:36 9 classification or not. If the person -- but again, if
11:56:41 10 the person is on the health benefit bill, whether they
11:56:43 11 are on or off is all in the HR Department.

11:56:49 12 Q. When you receive the bill, you said it has a
11:56:52 13 number of pages to it?

11:56:53 14 A. Yes.

11:56:53 15 Q. And some of these pages that you identified in
11:57:00 16 your testimony that are part of PB-38, for example,
11:57:02 17 PB-13, 14, 15, 16, 17, 18, 19, 22, 23, 26, 27, 28, 29,
11:57:21 18 31, 32, 35, 45, 46, 47, where did those pages come from?

11:57:38 19 A. They came from the June bill.

11:57:39 20 Q. All right.

11:57:41 21 Now, were there more pages to that June bill?

11:57:44 22 A. Quite a few. There is probably 40, 50 pages per
11:57:48 23 bill.

11:57:48 24 Q. And would that be the case every month?

11:57:50 25 A. Yes.

11:57:50 1 Q. Okay. Now, when the Finance Department got these
11:57:55 2 bills signed off by Cheryl Wieder, did you have any way
11:57:58 3 of knowing whether somebody's placement on that bill was
11:58:00 4 in violation of the County policy because there was no
11:58:04 5 resolution?

11:58:04 6 A. No.

11:58:05 7 Q. Who would know that?

11:58:06 8 A. Human Resources.

11:58:07 9 Q. Who would be responsible for ensuring that a
11:58:10 10 resolution was adopted if that was the freeholders'
11:58:13 11 policy?

11:58:14 12 A. Human Resources.

11:58:15 13 Q. Let's look at Column number two, "Eligible but
11:58:32 14 County is billed" -- this is H-12 -- "full cost of
11:58:35 15 benefit due to no carve out or no change when coverage
11:58:39 16 changed."

11:58:42 17 What did you understand Ms. Yard's testimony to
11:58:45 18 be about who that applied to?

11:58:47 19 A. The carve out applies to anybody who is now on
11:58:50 20 Medicare would consider their primary insurance and,
11:58:54 21 therefore, the County would be their secondary insurance
11:58:56 22 and would get billed at a lower rate.

11:58:59 23 Q. Did Ms. Yard state anything in her testimony
11:59:03 24 about whether there was a problem with the County's
11:59:07 25 health insurance coverage being able to do that?

11:59:10 1 A. I thought she had said we would not negotiate
11:59:14 2 that.

11:59:15 3 Q. When you did your examination, did you find
11:59:19 4 anything that suggested to the contrary?

11:59:22 5 A. Yes. My question -- let's see -- the first page,
11:59:29 6 BP-10, number two, "There is an inconsistency with the
11:59:32 7 same coverage billing rates."

11:59:37 8 Most likely the explanation is the carve out.

11:59:39 9 Q. Okay. Now can you take us to the attachment that
11:59:45 10 shows what you were referring to.

11:59:46 11 A. BP-13, BP-14, BP-15, BP-16.

11:59:59 12 Q. Okay. Take us to one of those pages and walk us
12:00:05 13 through why you feel that's an example.

12:00:08 14 A. Okay. BP-13, people are under our particular sub
12:00:14 15 category, this one is called "TEFRA/DEFRA subscribers."

12:00:18 16 Q. What does that mean, "TEFRA/DEFRA subscribers"?

12:00:22 17 A. I don't know.

12:00:23 18 Q. Okay. Go ahead.

12:00:24 19 A. You have "D. Antiskay, two adults, \$884.10."

12:00:32 20 Then you have "Geisenhoner, R.C., two adults,
12:00:36 21 1,924.88."

12:00:40 22 Q. I am sorry.

12:00:40 23 You are on BP-13. Right?

12:00:45 24 A. Yes.

12:00:45 25 Q. Now, do you recognize the name "Antiskay"?

12:00:47 1 A. Yes.

12:00:48 2 Q. Okay. Who do you recognize that to be?

12:00:51 3 A. That's, I believe, a retired employee from the

12:00:55 4 prosecutor's office.

12:00:55 5 Q. And what type of coverage is that showing that

12:01:00 6 she is entitled to?

12:01:01 7 A. Two adults, husband and wife.

12:01:03 8 Q. What's the monthly premium for that?

12:01:05 9 A. Eight eighty-four ten.

12:01:07 10 Q. Now you refer to a Mr. Geisenhoner.

12:01:10 11 A. Actually Mrs. Geisenhoner.

12:01:12 12 Q. Mrs. Geisenhoner. Okay.

12:01:16 13 Do you recognize that person?

12:01:19 14 A. Retiree -- I can't remember -- Senior Services or

12:01:22 15 Human Services.

12:01:24 16 Q. Okay. And what kind of coverage does she have?

12:01:27 17 A. Two adults.

12:01:28 18 Q. What is the premium for that?

12:01:30 19 A. Nineteen twenty-four eighty-eight.

12:01:31 20 Q. Okay. So what conclusion did you reach when you

12:01:34 21 saw that?

12:01:37 22 A. Obviously someone had their premium adjusted.

12:01:40 23 Q. Had which premium adjusted?

12:01:44 24 A. Mrs. Antiskay had a much lower premium.

12:01:47 25 Q. Did you question or attribute that to anything in

12:01:53 1 particular?

12:01:53 2 A. In my initial memo I questioned why it was
12:01:57 3 different. The more I am learning about this I am going
12:02:02 4 to think that it is because of the carve out.

12:02:06 5 Q. So you came to the conclusion that the Antiskays
12:02:09 6 have been carved out?

12:02:09 7 A. Uh-huh.

12:02:10 8 Q. And what conclusion did you come to in regard to
12:02:14 9 the days and hours?

12:02:15 10 A. Nothing has been done.

12:02:17 11 Q. Now, if the Antiskays had been carved out, did
12:02:22 12 that suggest anything to you about whether it was
12:02:26 13 possible to carve out people under the health insurance?

12:02:28 14 A. Yes.

12:02:28 15 Q. Okay. Now, again, was it Finance's
12:02:37 16 responsibility to carve out people from health insurance
12:02:42 17 under Medicare?

12:02:43 18 A. No.

12:02:44 19 Q. Okay. Whose responsibility was that?

12:02:46 20 A. Human Resources.

12:02:47 21 Q. Now, do you have another example of that?

12:02:53 22 A. On the same page you have "Bertany, single
12:02:59 23 coverage, 444.02," and "Bush E., single, 877.14."

12:03:07 24 Q. Now, "D.K. Bertany," do you recognize that name?

12:03:10 25 A. Yes. That's the former County administrator.

12:03:13 1 Q. Okay. Do you recognize as to whether or not she
12:03:17 2 is a retired person or not?

12:03:18 3 A. She is retired.

12:03:19 4 Q. And her premium was how much?

12:03:21 5 A. 442.02.

12:03:23 6 Q. What about E. Bush?

12:03:26 7 A. I am not sure where that person is from. That
12:03:29 8 might be one of the widows, and that's 877.14.

12:03:34 9 Q. Now, did you find other examples that you felt
12:03:40 10 were relevant to this question of carve out?

12:03:42 11 A. Sure.

12:03:44 12 On page BP-14, you have three names listed in a
12:03:56 13 row, two adult coverages, and all different dollar
12:04:03 14 amounts.

12:04:04 15 Q. Do you recognize the name "DeSapio"?

12:04:09 16 A. Yes.

12:04:09 17 Q. Do you know whether I am over 65 or not?

12:04:12 18 A. I am guessing.

12:04:13 19 Q. Okay. You don't know.

12:04:15 20 Do you recognize "A.F. Diorio"?

12:04:18 21 A. He was head of Human Services, and he retired.

12:04:22 22 Q. Do you recognize "ENT"?

12:04:24 23 A. ENT, I believe, was in the Road Department, or
12:04:27 24 could have been Engineering.

12:04:28 25 Q. Do you know whether he is retired?

12:04:29 1 A. Yes.

12:04:29 2 Q. Okay. Any further examples?

12:04:39 3 A. Okay. BP-15, you got "Hunt, two adults,
12:04:49 4 1924.88," and "Keating, two adults, 884.10."

12:04:55 5 Q. Okay. Do you know the person who is referred to
12:04:59 6 as "Keating"?

12:05:00 7 A. Yes, I do. She has retired.

12:05:01 8 Q. She has retired. Okay.

12:05:04 9 Do you know the person referred to as "Hunt"?

12:05:08 10 A. I know the name, but I couldn't tell you.

12:05:10 11 Q. You couldn't tell whether she is retired or not.
12:05:13 12 Okay.

12:05:13 13 And what were you -- were you asking -- according
12:05:20 14 to Mrs. Yard, by the way, the cover sheet of your memo,
12:05:25 15 PB-38, is addressed to Mrs. Yard, who we know is the
12:05:29 16 County administrator.

12:05:30 17 Who is Lupe Fowler?

12:05:31 18 A. She is the assistant to the Human Resources
12:05:35 19 Department director.

12:05:35 20 Q. What was she at the time in June?

12:05:39 21 A. In June, I think, she still -- she was appointed
12:05:42 22 as assistant Human Resource director.

12:05:44 23 Q. Who was the technical Human Resources Department
12:05:47 24 in June?

12:05:47 25 A. There was none.

12:05:48 1 Q. Okay. And who was assuming responsibility for
12:05:52 2 the operation of the department, that department in
12:05:53 3 June?

12:05:53 4 A. Cynthia J. Yard.

12:05:55 5 Q. And what were you recommending or reporting to
12:05:58 6 Ms. Yard and Lupe Fowler at the time in regard to this
12:06:04 7 group that you are testifying to now?

12:06:08 8 A. What was this audit done for?

12:06:11 9 Q. Yes, in regard to this group, item number two on
12:06:15 10 your memo.

12:06:15 11 A. Item number two I was questioning why there was
12:06:17 12 different billing rates for the same coverage.

12:06:20 13 Q. Now, did you find other pages on this, other
12:06:26 14 pages in the bill that referred to retirees, people that
12:06:37 15 you identify specifically as "retirees"?

12:06:38 16 A. Yes.

12:06:39 17 Q. Okay.

12:06:40 18 A. You have --

12:06:41 19 Q. What page was that on?

12:06:43 20 A. All right.

12:06:44 21 The first page, BP-10, 6H, you have "George
12:06:49 22 Hornbaker," and according to my records he passed away
12:06:53 23 in 2006.

12:06:54 24 MR. FLORIO: Excuse me.

12:06:55 25 Did you say "6G" or "6H"?

12:06:59 1 THE WITNESS: I am sorry. 6H.

12:07:01 2 MR. FLORIO: Thank you.

12:07:02 3 Q. 6H?

12:07:03 4 A. Yes.

12:07:04 5 Q. Okay. You identify him as a "retiree"?

12:07:12 6 A. Yes.

12:07:13 7 Q. All right.

12:07:14 8 Anybody else on these pages that were attached
12:07:19 9 did you identify as retirees, pages of the bills that
12:07:22 10 were attached, other than the ones that you knew of and
12:07:31 11 testified to already?

12:07:33 12 A. Additional retirees that passed away?

12:07:36 13 Q. No. Just retirees where you question the
12:07:39 14 coverage.

12:07:50 15 A. Let's see.

12:07:51 16 All right. I questioned 6G, "J.H. Wright,"
12:07:57 17 because there was some information that Human Resources
12:08:02 18 Department had they listed him as "self-pay."

12:08:11 19 Q. And --

12:08:13 20 A. I believe he was still showing up on our bill.

12:08:16 21 Let me see. That would be BP-31, "J.H. Wright"
12:08:22 22 was showing up on the bill for 884 a month.

12:08:27 23 Q. Now, from the time of your appointment as County
12:08:38 24 treasurer to 2013, did anyone ever tell you it was your
12:08:42 25 responsibility to determine which employees or

12:08:46 1 dependents were entitled to health insurance and under
12:08:47 2 what circumstances?

12:08:49 3 A. No.

12:08:49 4 Q. Who did you understand that responsibility to be?

12:08:52 5 A. That responsibility was in the Human Resources
12:08:55 6 Department.

12:08:55 7 Q. During the period of time you worked for Charlie
12:09:00 8 Balogh, did he ever check the health insurance bill to
12:09:04 9 determine whether or not a particular employee or their
12:09:08 10 dependents were entitled to health insurance coverage or
12:09:12 11 under what circumstances?

12:09:12 12 A. No.

12:09:12 13 Q. The fifth column on H-12, what did you understand
12:09:33 14 that to refer to?

12:09:35 15 A. I guess this is self-pay for retirees. While we
12:09:45 16 may cover them the retirees were paying them for
12:09:51 17 themselves.

12:09:51 18 Q. What is the "COBRA system"?

12:09:52 19 A. COBRA is some -- when someone leaves a job or
12:09:56 20 loses a job, they can, I guess, piggyback onto our
12:09:59 21 insurance for, I think, it's a period of 18 months, but
12:10:03 22 they would have to pay the full rate themselves.

12:10:11 23 Q. Do you know who administers the COBRA system in
12:10:11 24 the County?

12:10:11 25 A. Human Resources.

12:10:13 1 I really don't know much about the COBRA system.

12:10:15 2 Q. Do you know if there is a firm that assists Human
12:10:18 3 Resources in connection with the administration of the
12:10:21 4 COBRA system?

12:10:24 5 A. I want to say Ceridian, but I am not sure if
12:10:27 6 that's the correct answer.

12:10:28 7 Q. So you are not that familiar with what Ceridian
12:10:32 8 does?

12:10:33 9 A. No.

12:10:48 10 Q. You can put those aside for a second. Hopefully
12:10:53 11 maybe for a long while.

12:10:55 12 HC-16, I am going to show you HC-16 and ask you
12:11:00 13 if you can identify that.

12:11:01 14 A. This was the Corrective Action Plan for the 2010
12:11:04 15 audit.

12:11:05 16 Q. Okay. Now, what is a "Corrective Action Plan"?

12:11:10 17 A. After the audit the auditors give you
12:11:13 18 recommendations, and you need to meet with the
12:11:19 19 departments that are -- that were noted in the
12:11:24 20 recommendations and develop a plan of action on how to
12:11:27 21 correct the deficiencies.

12:11:29 22 Q. Okay. Now, an audit itself, does that deal just
12:11:39 23 with the Finance Department?

12:11:39 24 A. No, they will audit all the outside departments.

12:11:43 25 Q. Item number under "Recommendations." All right?

12:11:54 1 A. Yes.

12:11:55 2 Q. Would you read that.

12:11:56 3 A. That "Management will terminate employees in a
12:12:02 4 timely manner."

12:12:02 5 Q. Was that a comment that was made, recommendations
12:12:04 6 that were made in the 2010 audit?

12:12:06 7 A. Yes.

12:12:07 8 Q. All right.

12:12:08 9 Was that found to be a significant deficiency at
12:12:13 10 that time?

12:12:13 11 A. No.

12:12:14 12 Q. And were you charged with developing a Corrective
12:12:25 13 Action Plan for the freeholders' consideration in
12:12:27 14 connection with that comment?

12:12:29 15 A. We were required to meet with the department,
12:12:35 16 discuss options of how to correct the plan, and report
12:12:37 17 back.

12:12:37 18 Q. Okay. "Meet with the department," what
12:12:43 19 department are you referring to?

12:12:44 20 A. This department would be the Human Resources
12:12:47 21 Department.

12:12:47 22 Q. Now, what did you understand that comment to
12:12:52 23 mean?

12:12:53 24 A. People were being removed. They just weren't
12:12:56 25 being removed quickly enough.

12:12:58 1 Q. Did the auditor in that year ever indicate that
12:13:01 2 people weren't being removed at all?

12:13:03 3 A. No.

12:13:04 4 Q. Okay. Did you conduct a meeting with the Human
12:13:09 5 Resources Department?

12:13:09 6 A. Yes.

12:13:10 7 Q. And who would that have been with?

12:13:13 8 A. Cheryl Wieder.

12:13:14 9 Q. Did you discuss these recommendations with her?

12:13:15 10 A. Yes.

12:13:16 11 Q. And what did Cheryl Wieder indicate?

12:13:18 12 A. That she would take more care in watching and
12:13:20 13 making sure people were removed quicker.

12:13:23 14 Q. Did you report that back to anyone in any
12:13:29 15 format?

12:13:29 16 A. We went to the freeholder meeting and presented
12:13:33 17 this report.

12:13:34 18 Q. And what did you present as the corrective action
12:13:41 19 in connection with item number three.

12:13:43 20 A. Human Resources, we had a discussion with Human
12:13:47 21 Resources, and they had taken the steps to correct this
12:13:49 22 error.

12:13:49 23 Q. Would you read item number three?

12:13:51 24 A. "Human Resources has been alerted to this error
12:13:54 25 and has taken steps to correct."

12:13:56 1 Q. Now, when an auditor audits in a succeeding year
12:14:01 2 after making a recommendation, do they have any
12:14:05 3 particular charge or responsibility in connection with
12:14:11 4 recommendations they made the previous year?

12:14:12 5 A. Yes, they will make sure that what was
12:14:16 6 recommended the previous year had been corrected. If it
12:14:19 7 was not corrected they would put a little asterisk next
12:14:22 8 to their finding again or recommendations.

12:14:25 9 Q. All right.

12:14:25 10 In the subsequent year, 2011, did the auditors
12:14:34 11 make any determination as to whether or not Human
12:14:38 12 Resources had corrected that problem?

12:14:40 13 A. It had been corrected.

12:14:41 14 Q. Did you have any reason to believe it had not
12:14:45 15 been corrected?

12:14:45 16 A. No.

12:15:05 17 Q. Up until Wiss' 2013 comments, did any previous
12:15:10 18 auditor express any concerns about the procedures or
12:15:17 19 internal controls that the County used in processing
12:15:19 20 bills for payment?

12:15:20 21 A. No.

12:15:22 22 Q. Up until the Wiss 2013 comment, did any auditor
12:15:25 23 express any concerns about the procedures or internal
12:15:27 24 controls that the County used for processing health
12:15:32 25 insurance bills?

12:15:32 1 A. No.

12:15:34 2 MR. GIACOBBE: Objection.

12:15:35 3 These are leading gain.

12:15:36 4 MR. FLORIO: Sustained.

12:16:35 5 MR. GIACOBBE: Which one are you looking
12:16:36 6 for?

12:16:36 7 MR. DESAPIO: I found it.

12:16:37 8 MR. GIACOBBE: Which one is it?

12:16:38 9 MR. DESAPIO: PB-5.

12:16:40 10 MR. GIACOBBE: Okay.

12:16:41 11 Q. I am going to show you what's been marked in
12:16:44 12 evidence as PB-5.

12:16:47 13 Do you recognize that?

12:16:49 14 A. Yes.

12:16:49 15 Q. What do you recognize that to be?

12:16:52 16 A. These are Wiss' audit comments.

12:16:55 17 Q. Okay. I am going to ask you to turn to page
12:16:58 18 County-170, which is 2012-2.

12:17:06 19 A. Uh-huh.

12:17:08 20 Q. When you look at that, is there a specific
12:17:19 21 recommendation out of all those words that the auditor
12:17:24 22 made?

12:17:32 23 A. For 2012?

12:17:36 24 Q. Yes.

12:17:36 25 A. The recommendations he made on County-171 says,

12:17:39 1 "We recommend that the County perform a recertification
12:17:42 2 process of all active employees and retirees that
12:17:45 3 receive health benefits from the County to ensure that
12:17:48 4 those individuals are receiving health benefits
12:17:51 5 appropriately and that the coverage being provided to
12:17:55 6 those individuals is correct."

12:17:56 7 Q. Okay. Did that recommendation provide any
12:18:02 8 specific direction to Finance to change any of its
12:18:06 9 operations?

12:18:07 10 A. No.

12:18:10 11 Q. Since that recommendation came out, do you know
12:18:30 12 whether the County has initiated that recertification
12:18:36 13 process?

12:18:37 14 A. Yes. I know that HR sent out a request for
12:18:41 15 everyone to prove anybody that's on their health benefit
12:18:46 16 bills, they requested birth certificates, marriage
12:18:49 17 certificates.

12:18:52 18 MR. DESAPIO: PB-39, is that what we are up
12:18:55 19 to?

12:18:55 20 MR. FLORIO: Yes.

12:18:55 21 (Letter dated August 16, 2013, is marked as
12:19:14 22 Exhibit PB-39 for identification.)

12:19:46 23 Q. I am going to show you what was marked as
12:19:48 24 PB-39 for identification.

12:19:52 25 Do you recognize that?

12:19:55 1 A. Yes. It's a letter from Mrs. Yard to all County
12:19:58 2 employees.

12:19:58 3 Q. What is the date on that?

12:20:00 4 A. August 16, 2013.

12:20:02 5 Q. Did you receive one of those letters as a County
12:20:05 6 employee?

12:20:14 7 A. Yes, I did.

12:20:16 8 Q. Okay. Would you look at the top of Page 2.

12:20:22 9 What is the heading on the top of Page 2 on the
12:20:26 10 right?

12:20:26 11 A. "Verified Benefits Coverage."

12:20:28 12 Q. What was your understanding when you received
12:20:32 13 PB-39?

12:20:36 14 A. That Mrs. Yard was requesting information from
12:20:40 15 all employees to make sure that the coverage that they
12:20:42 16 had was accurate.

12:20:47 17 Q. Would you look at Page 1 of that letter and read
12:20:50 18 the last full paragraph.

12:20:53 19 A. "This information is confidential and not be
12:20:58 20 disseminated to any third party and is not subject to
12:21:02 21 OPRA."

12:21:02 22 Q. What was your understanding when you read PB-39,
12:21:10 23 and, in particular, that paragraph?

12:21:12 24 A. That once this information goes to the Human
12:21:15 25 Resources Department it stays there and only there.

12:21:19 1 Q. Was that consistent or inconsistent with your
12:21:26 2 understanding prior to that date of where that type of
12:21:28 3 information was maintained in the County?

12:21:31 4 A. That is consistent with what I believed.

12:21:36 5 Q. If you were still responsible and in charge of
12:21:51 6 the Finance Department when the audit came out, were
12:21:57 7 you, you personally, able to do the recertification
12:22:02 8 process that the auditor referred to?

12:22:07 9 A. Me personally? I would not think that would be
12:22:09 10 under my charge.

12:22:10 11 Q. But would you be capable of doing it if somebody
12:22:13 12 told you to do it?

12:22:15 13 A. I guess so, yes.

12:22:16 14 Q. Did you have all the information in order to be
12:22:19 15 able to do it?

12:22:21 16 A. No, that would be under the Human Resources
12:22:26 17 Department.

12:22:26 18 Q. Even though going back to PB-5 for a second, the
12:22:48 19 "Audit" comments, it's up to the section entitled
12:22:51 20 "Material Weakness and Internal Control."

12:22:55 21 If you had been asked to assist in the
12:22:58 22 development of an additional internal control process
12:23:02 23 for additions and deletions to the health insurance
12:23:06 24 bill, what would you have suggested?

12:23:13 25 A. Since we were not quite aware of how the Human

12:23:16 1 Resources Department runs, it would be very difficult
12:23:19 2 for us to set a policy and procedures for that
12:23:25 3 particular department. We would have to work with them.

12:23:29 4 Q. Did you know how many people worked in the Human
12:23:36 5 Resources Department?

12:23:36 6 A. Two.

12:23:38 7 Q. Did you, as the treasurer/CFO, have any authority
12:23:49 8 to direct Cheryl Wieder to change her procedures or the
12:23:53 9 methods of operation in her department?

12:23:54 10 A. No.

12:23:56 11 Q. Did you, as the human -- excuse me -- did you, as
12:24:04 12 the treasurer/CFO, have any authority to discipline
12:24:07 13 Cheryl Wieder?

12:24:08 14 A. No.

12:24:08 15 Q. Describe Cheryl Wieder's working relationship
12:24:12 16 with the County administrator.

12:24:17 17 A. They were together constantly.

12:24:19 18 Q. Now, what do you mean by "They were together
12:24:22 19 constantly"?

12:24:25 20 A. If you saw one, the other one was there. They
12:24:27 21 were in the same office together.

12:24:30 22 Q. Was Cheryl Wieder involved, to your knowledge, in
12:24:34 23 issues other than Human Resources issues?

12:24:37 24 A. I believe so.

12:24:47 25 Q. I am going to ask you to switch and take a look

12:24:53 1 at material weakness number one on County-169.

12:25:02 2 PB-5, County-169.

12:25:08 3 What's a "Revenue Accounts Receivable Balance"?

12:25:15 4 A. It's money that we anticipate -- money we
12:25:18 5 anticipate receiving.

12:25:20 6 Q. Okay. Now, when you took over as the County
12:25:25 7 treasurer, were there revenue accounts receivable
12:25:31 8 balances on the books?

12:25:33 9 A. Yes.

12:25:33 10 Q. Okay. What is the "Consolidated Transportation
12:25:37 11 System"?

12:25:38 12 A. That's the link system.

12:25:40 13 Q. Now, when you say "link system," what do you mean
12:25:43 14 by "link system"?

12:25:44 15 A. The little shuttle bus that goes around town.

12:25:48 16 Q. Is it operated by the County?

12:25:50 17 A. No.

12:25:50 18 Q. Who is it operated by?

12:25:53 19 A. A third party. I don't remember the name off the
12:25:55 20 top of my head.

12:25:56 21 Q. Who, if you know, made the decision to have that
12:25:59 22 operated by a third party?

12:26:01 23 A. Probably the freeholders.

12:26:04 24 Q. Where are the financial books and records for
12:26:07 25 that operation maintained?

12:26:08 1 A. Within that department, the Transportation
12:26:10 2 Department.

12:26:10 3 Q. Where is the Transportation Department located?

12:26:12 4 A. I believe it's on Route 31.

12:26:14 5 Q. On Route 31?

12:26:15 6 A. I think so, yes.

12:26:16 7 Q. Is that a separate building from this one that we
12:26:19 8 are in now?

12:26:19 9 A. Yes.

12:26:19 10 Q. Okay. Are the people who maintain the books and
12:26:24 11 records of the transportation system County employees?

12:26:27 12 A. Yes.

12:26:28 13 Q. Okay. Did you personally have any involvement in
12:26:32 14 the decision to set up a separate County office to
12:26:35 15 manage the books and records for transportation?

12:26:38 16 A. No.

12:26:38 17 Q. Did you have any involvement in the selection of
12:26:44 18 the people who work there?

12:26:46 19 A. No.

12:26:47 20 Q. Were you consulted about their qualifications and
12:26:50 21 make recommendations concerning their selection?

12:26:52 22 A. No.

12:26:54 23 MR. GIACOBBE: Objection.

12:26:54 24 These are all leading questions.

12:26:56 25 MR. FLORIO: Sustained.

12:26:57 1 Q. Okay. Who selects the people who work there?

12:27:01 2 A. The department head would.

12:27:11 3 Q. When you say the "department head," who is that?

12:27:11 4 A. In that case I think it would be -- it would fall
12:27:11 5 under "Human Resources."

12:27:11 6 Q. Do you know whether the department head has to
12:27:14 7 get anybody's approval before hiring them?

12:27:17 8 A. To hire somebody you have to go through the --
12:27:19 9 you would have to have it approved by a resolution of
12:27:23 10 the freeholders.

12:27:23 11 Q. Who set up the financial books and records of
12:27:30 12 that operation?

12:27:32 13 A. Who did the Transportation Department.

12:27:35 14 Q. Yes.

12:27:35 15 A. That would be the Human Resources -- I mean Human
12:27:38 16 Services Department. It's not Finance.

12:27:40 17 Q. It's not Finance.

12:27:42 18 At any time were you asked by the freeholders or
12:27:47 19 the County administration to get involved in those books
12:27:50 20 and records?

12:27:51 21 A. No.

12:27:52 22 Q. When you took over as County treasurer, was there
12:28:02 23 an accounts receivable balance for the Consolidated
12:28:06 24 Transportation System?

12:28:07 25 A. Yes.

12:28:08 1 MR. GIACOBBE: Objection; asked and
12:28:10 2 answered.

12:28:10 3 MR. FLORIO: Sustained.

12:28:11 4 Q. Who was the auditor that prepared the audit for
12:28:17 5 2007?

12:28:18 6 A. I believe that's Ferraioli, Wielkocz, Cerallo &
12:28:40 7 Cova.

12:28:40 8 Q. I am going to show you what's been marked as
12:28:42 9 PB-20, and again that doesn't appear to be bound, so we
12:28:45 10 got to be kind of careful about the pages.

12:28:50 11 Do you recognize that?

12:28:53 12 A. This is the audit for 2007.

12:29:06 13 Q. I call your attention to Page 58.

12:29:21 14 What does Page 58 show?

12:29:23 15 A. Schedule of revenue accounts receivable for the
12:29:25 16 year ended December 31st, 2007.

12:29:50 17 MR. DESAPIO: I would like to have this
12:29:51 18 marked as PB-40.

12:29:52 19 MR. GIACOBBE: Isn't PB-40 Page 58 of PB-20?

12:30:04 20 MR. DESAPIO: Yes, it is.

12:30:05 21 I am going to ask her to write on it. I
12:30:08 22 thought I would mark it rather than have her write on
12:30:14 23 the other exhibit.

12:30:14 24 MR. GIACOBBE: Fine.

12:30:15 25 MR. DESAPIO: If that's not acceptable, we

12:30:18 1 will do something else.

12:30:19 2 MR. GIACOBBE: As long as we get copies of
12:30:21 3 her writing.

12:30:28 4 MR. FLORIO: For my clarification, Mr.
12:30:29 5 DeSapio, PB-40, is it a page out of another exhibit?

12:30:34 6 MR. DESAPIO: PB-40 is Page 58 out of PB-20,
12:30:38 7 which she just testified to.

12:30:41 8 I was going to ask her to compare the two
12:30:44 9 and to make sure it was the same thing.

12:30:48 10 (Schedule of revenue accounts receivable for
12:31:03 11 the year ended December 31, 2007, is marked as Exhibit
12:31:09 12 PB-40 for identification.)

12:31:33 13 Q. Ms. Pasqua, can you look at PB-40?

12:31:36 14 A. Yes.

12:31:36 15 Q. Would you compare that to Page 58 of PB-20 --

12:31:41 16 A. Uh-huh.

12:31:42 17 Q. -- and let us know whether you recognize that as
12:31:46 18 a copy of Page 58.

12:31:49 19 A. It is.

12:31:50 20 Q. Now, is there a revenue accounts receivable
12:31:57 21 balance shown for Hunterdon County Consolidated
12:32:02 22 Transportation System on PB-40?

12:32:05 23 A. Yes.

12:32:06 24 Q. I am going to hand you this yellow highlighter.

12:32:10 25 I wonder if you could just highlight that balance

12:32:14 1 that you are referring to. Do you have a pen there?

12:32:20 2 Put your initials next to that.

12:32:24 3 What does that show as the accounts receivable
12:32:28 4 balance for December 31, 2007?

12:32:31 5 A. 175,169.99.

12:32:36 6 Q. Did it also show an accounts receivable balance
12:32:38 7 for December 31, 2006?

12:32:40 8 A. Yes. 189,659.22.

12:32:45 9 Q. Now, what did those figures represent?

12:32:53 10 A. Well, the beginning and ending balance for the
12:32:55 11 year. It shows the money that was accrued during the
12:33:00 12 course of the year and the amount of money that was
12:33:01 13 collected.

12:33:02 14 Q. Okay. The ending balance, 175,169.99, what did
12:33:10 15 that represent?

12:33:11 16 A. That's outstanding money owed to the County.

12:33:14 17 Q. Owed to the County by who?

12:33:16 18 A. By vendors of the Transportation Department that
12:33:20 19 it collects funds from.

12:33:21 20 Q. Explain how the Transportation Department worked,
12:33:24 21 to your understanding, as far as checking funds.

12:33:28 22 A. I don't know how -- I don't know if they billed
12:33:31 23 or how they did that with their outside vendors. Once
12:33:34 24 they collected funds, the money from them, they would
12:33:37 25 turn it over to the Finance Department.

12:33:38 1 Q. Okay. Now, how was that figure, 175,169.99,
12:33:47 2 determined, if you know?

12:33:49 3 A. The auditors.

12:33:50 4 Q. Okay. What would the auditors do?

12:33:53 5 A. They would go out to the Transportation
12:33:56 6 Department, review their records, and come up with a new
12:33:59 7 balance.

12:34:00 8 Q. Okay. And what would they do after they came up
12:34:04 9 with the new balance?

12:34:05 10 A. They would let us know if there was any changes
12:34:07 11 to be made so we can do a journal entry to adjust our
12:34:11 12 balances.

12:34:11 13 Q. If they determined that there was an adjustment
12:34:21 14 to be made, what would you do?

12:34:23 15 A. We would do a journal entry.

12:34:26 16 Q. Who is the auditor who audited the 2008 records
12:34:32 17 for the first year as County treasurer?

12:34:38 18 A. Ferraioli.

12:34:40 19 Q. When Ferraioli did the 2008 audit, did they use
12:34:44 20 the system that you testified to to determine the
12:34:48 21 accounts receivable balance for Consolidated
12:34:51 22 Transportation?

12:34:52 23 A. Yes.

12:34:52 24 Q. Did you, as the treasurer, in 2008, make any
12:34:58 25 required adjustment as indicated by the auditor?

12:35:00 1 A. Yes.

12:35:00 2 Q. Who was the auditor for 2009, 2010, and 2011?

12:35:09 3 A. Samuel Klein & Company.

12:35:10 4 Q. Did you work with that auditor?

12:35:12 5 A. Yes.

12:35:12 6 Q. Throughout those years, did that auditor use the
12:35:21 7 same process?

12:35:21 8 A. Yes.

12:35:21 9 Q. All right.

12:35:21 10 In connection with the figure he came back with,
12:35:27 11 what would you do?

12:35:27 12 A. If there was an adjustment that needed to be made
12:35:30 13 we would do a journal entry.

12:35:31 14 Q. Did either Ferraioli or Klein ever indicate to
12:35:37 15 you that the accounting systems or the entries for
12:35:41 16 Transportation -- excuse me -- did Ferraioli or Klein
12:35:46 17 ever express to you any opinion about the books and
12:35:49 18 records maintained by the Transportation System?

12:35:51 19 A. No.

12:35:52 20 Q. I am going to show you PB-6.

12:36:38 21 Do you recognize from the previous proceedings
12:36:40 22 that to be the audit prepared by Klein for the year
12:36:45 23 2011?

12:36:46 24 A. Yes.

12:36:47 25 Q. I am going to ask you to turn to Page 54.

12:37:27 1 Is there any entry on PB-4 concerning an accounts
12:37:30 2 receivable balance from Consolidated Transportation?

12:37:35 3 A. 160,564.77.

12:37:39 4 Q. I am going to show you --

12:37:41 5 MR. FLORIO: Counsel, for the record, and
12:37:42 6 the reporter's clarification, it's 160,564.77.

12:37:54 7 Thank you.

12:37:54 8 Q. I am going to show you what's been marked PB-19
12:37:57 9 evidence.

12:37:58 10 Do you recognize that as a copy of Page 54?

12:38:03 11 A. Yes.

12:38:03 12 Q. Would you take the yellow highlighter that you
12:38:08 13 have in front of you, on PB-19.

12:38:10 14 MR. GIACOBBE: That's the original document.
12:38:12 15 She can't mark that.

12:38:14 16 MR. DESAPIO: Okay. We can mark another one
12:38:16 17 then.

12:38:20 18 MR. FLORIO: Is it an original or is it a
12:38:22 19 copy?

12:38:22 20 MR. DESAPIO: I don't know.

12:38:24 21 MR. GIACOBBE: I think it's the original.
12:38:25 22 Those are the originals.

12:38:26 23 MR. DESAPIO: I can't tell the difference
12:38:28 24 between the originals and the copies.

12:38:31 25 I guess I should because I can look at the

12:38:35 1 stamp.

12:38:37 2 I am not really sure, Mr. Giacobbe, who has
12:38:39 3 the originals.

12:38:40 4 I thought these were the originals in here,
12:38:42 5 but I don't see it in here.

12:38:46 6 MR. GIACOBBE: This is actually, I believe,
12:38:47 7 a copy of the original right here.

12:38:49 8 MR. DESAPIO: We have copies of the
12:38:51 9 originals.

12:38:51 10 MR. GIACOBBE: This is the original. I have
12:38:53 11 the original.

12:38:53 12 MR. DESAPIO: You have the original.

12:38:54 13 MR. GIACOBBE: It should be in that one.

12:38:57 14 MR. DESAPIO: Should we take PB-19 and mark
12:39:00 15 another copy so she can mark with a yellow highlighter
12:39:04 16 or what would you prefer?

12:39:07 17 MR. GIACOBBE: She can testify as to
12:39:08 18 PB-19. I don't want to mark it.

12:39:11 19 MR. DESAPIO: Let's mark it.

12:39:12 20 Let's take PB-19 and another copy and mark
12:39:18 21 that.

12:39:18 22 How would that be? Is that all right?

12:39:23 23 So this is going to be PB-41. 41 is just a
12:39:32 24 copy of PB-19.

12:39:33 25 (County of Hunterdon, New Jersey Current

12:39:49 1 Fund Revenue Accounts Receivable, is marked as Exhibit
12:39:54 2 PB-41 for identification.)

12:40:28 3 Q. Ms. Pasqua, looking at PB-41.

12:40:31 4 Do you recognize that to be a copy of Page 54 of
12:40:36 5 the Klein 2011 audit?

12:40:39 6 A. Yes.

12:40:39 7 Q. Does that show a balance due from the
12:40:43 8 Consolidated Transportation Department?

12:40:45 9 A. Yes.

12:40:45 10 Q. What was the balance on December 31st, 2011?

12:40:48 11 A. 160,564.77.

12:40:52 12 Q. Now, would you just take the yellow highlighter
12:40:56 13 that you have in front of you and put a line through the
12:41:01 14 references to the Hunterdon County Consolidated
12:41:04 15 Transportation Company on PB-41.

12:41:19 16 Is that the figure that you previously
12:41:21 17 testified --

12:41:22 18 MR. GIACOBBE: Can you say -- excuse me one
12:41:24 19 second.

12:41:25 20 MR. DESAPIO: Absolutely.

12:41:26 21 MR. FLORIO: Off the record.

12:41:27 22 (Whereupon, a short recess is taken.)

12:42:22 23 MR. GIACOBBE: Sorry about that.

12:42:25 24 MR. FLORIO: Everything all right?

12:42:25 25 MR. GIACOBBE: Yes.

12:42:35 1 MR. FLORIO: Ready to go?

12:42:36 2 MR. GIACOBBE: Yes.

12:42:38 3 MR. FLORIO: Back on the record.

12:42:48 4 Q. Where did that figure come from, if you know, the
12:40:49 5 160,564.77 shown in PB-41?

12:42:57 6 A. That's what the auditor said the balance was.

12:42:59 7 Q. Is that the figure that you understand Mr. Gannon
12:43:07 8 wanted to reduce to zero?

12:43:09 9 A. Yes.

12:43:10 10 Q. Did Mr. Gannon or anybody from Wiss ever discuss
12:43:16 11 the reasons why he wanted to make that adjustment with
12:43:19 12 you?

12:43:19 13 A. No. With me, no.

12:43:42 14 Q. Does the County have a golf course that is
12:43:44 15 identified as the "County Golf Course"?

12:43:46 16 A. Yes.

12:43:46 17 Q. Is it operated -- who operates that?

12:43:51 18 A. Kemper.

12:43:51 19 Q. Who is "Kemper"?

12:43:53 20 A. Kemper is a company that's been contracted to run
12:43:57 21 the day-to-day maintenance of the golf course.

12:43:59 22 Q. Who made a decision to contract with somebody for
12:44:03 23 the day-to-day maintenance of the golf course?

12:44:05 24 A. That would have been the freeholders.

12:44:06 25 Q. Are there financial books and records for that

12:44:09 1 operation, and, if so, who maintains them?

12:44:13 2 A. The day-to-day operation is maintained at the
12:44:15 3 golf course with Kemper, and we do have one account in
12:44:18 4 the Finance Department.

12:44:18 5 Q. Okay. And the account that you have in the
12:44:21 6 Finance Department, describe what that is used for.

12:44:27 7 A. The account that's in the Finance Department, the
12:44:30 8 daily deposits are made by Kemper into this account, and
12:44:35 9 once a month we are billed by Kemper to fund a request
12:44:40 10 what they have spent during the month, what was the
12:44:42 11 budgeted amount, and the balance of that, and we give
12:44:46 12 them a funding check for once a month out of that
12:44:48 13 account.

12:44:49 14 Q. And is that "funding check" that you referred to,
12:44:56 15 is that calculated pursuant to some -- how is that
12:44:59 16 calculated -- I don't mean physically calculated -- I
12:45:10 17 mean is there a policy or procedure or contract that
12:45:10 18 establishes that?

12:45:10 19 A. They have management fees, and it's a
12:45:10 20 reimbursement of any expenses that they have for the
12:45:16 21 golf course.

12:45:16 22 Q. Does the County pay any of the golf course bills
12:45:19 23 other than Kemper's bill directly?

12:45:21 24 A. No.

12:45:23 25 Q. Now, this account that you say the County has --

12:45:30 1 what was the date that you were transferred out of the
12:45:32 2 Finance office?

12:45:34 3 A. June 25th or 26th.

12:45:38 4 Q. Okay. This account that you testified to that
12:45:44 5 the County has, was that in existence at that time?

12:45:46 6 A. Yes.

12:45:47 7 Q. Okay. Do you remember the approximate balance in
12:45:52 8 that account?

12:45:53 9 A. A little over \$2 million.

12:45:54 10 Q. A little over \$2 million?

12:45:56 11 A. Yes.

12:45:57 12 Q. Okay. Now, when was that account set up?

12:46:04 13 A. I would guess back in 2002, when the golf course
12:46:07 14 was established.

12:46:08 15 Q. Was that account in existence in 2008 when you
12:46:11 16 took over as County treasurer?

12:46:13 17 A. Yes.

12:46:13 18 Q. And what was the practice, if any, in connection
12:46:27 19 with that account as you took over -- when you took over
12:46:29 20 as County treasurer?

12:46:34 21 A. The practice of -- can you be a little more
12:46:42 22 clearer?

12:46:43 23 Q. You previously testified that Kemper paid --
12:46:51 24 deposited into that account moneys that came in to the
12:46:54 25 golf course on a daily basis.

12:46:55 1 A. Yes.

12:46:55 2 Q. You previously testified that once a month out of
12:46:59 3 that account you would remit to Kemper to pay their
12:47:02 4 bill.

12:47:02 5 A. Right.

12:47:03 6 Q. What happened to the rest of the money?

12:47:07 7 A. That remained in the account.

12:47:09 8 Q. Would it accumulate from year to year?

12:47:11 9 A. Yes.

12:47:12 10 Q. And was that the practice that was in existence
12:47:14 11 when you took over?

12:47:16 12 A. Yes, it was.

12:47:16 13 Q. And is that the practice that you continued --

12:47:20 14 A. Yes.

12:47:20 15 Q. -- while you were County treasurer? Okay.

12:47:44 16 I am going to ask you to go back and look at
12:47:46 17 PB-40.

12:47:55 18 Is there any line item on PB-40 that dealt with
12:48:01 19 the golf course?

12:48:01 20 A. Yes.

12:48:01 21 Q. Take that yellow highlighter and highlight that
12:48:07 22 line item and put your initials by it.

12:48:13 23 What is the figure that it shows for the balance
12:48:22 24 as of December 31st, 2007?

12:48:24 25 A. 424,192.78.

12:48:28 1 Q. All right.

12:48:29 2 How is that figure derived, that you know of?

12:48:36 3 A. The auditors go over to the golf course at the
12:48:41 4 end of the year and review their books and come up with
12:48:46 5 a balance.

12:48:47 6 Q. And what happens when they come up with that
12:48:51 7 balance?

12:48:52 8 A. Then they provide us with a journal entry to deal
12:48:59 9 with our books.

12:48:59 10 Q. If they provide you with a journal entry, what do
12:49:03 11 you do?

12:49:03 12 A. We adjust our figures to match theirs.

12:49:06 13 Q. Okay. Was that the same process used during the
12:49:10 14 period of time -- excuse me -- was that process in
12:49:13 15 existence prior to 2007?

12:49:16 16 A. Yes.

12:49:16 17 Q. Is that the same process you used during the
12:49:20 18 period of time you were the County treasurer, that is,
12:49:23 19 from 2008 to 2013?

12:49:25 20 A. Yes.

12:49:26 21 Q. And was Klein the auditor for 2009, 2010, 2011?

12:49:32 22 A. Yes.

12:49:32 23 Q. Okay. I am going to ask you to look at PB-41.

12:49:41 24 Is there an account, revenue account balance that
12:49:48 25 is shown in the audit for December 31, 2011?

12:49:51 1 A. Yes.

12:49:51 2 Q. And what is that balance?

12:49:54 3 A. \$1,836,041.43.

12:49:58 4 Q. Take the yellow highlighter and put a line
12:50:00 5 through that.

12:50:05 6 Put your initials by it.

12:50:11 7 How is that figure established?

12:50:14 8 A. Again, the auditors go over to the golf course at
12:50:17 9 the end of the year, they review their books, they come
12:50:21 10 up with a balance, and then they present the balance to
12:50:25 11 us, and we have to adjust our records.

12:50:27 12 Q. Now, did that figure -- even though it's called a
12:50:33 13 "revenue accounts receivable" -- did that figure
12:50:37 14 actually represent money that was due from the golf
12:50:40 15 course?

12:50:41 16 A. I don't think so.

12:50:43 17 Q. Okay. Why?

12:50:46 18 A. It seems awfully high.

12:50:48 19 Q. But did the County -- okay.

12:50:56 20 Were you responsible for setting up that
12:51:08 21 reporting system?

12:51:09 22 A. No, that was set up when the golf course was
12:51:11 23 established.

12:51:12 24 Q. Okay. And even though that system was set up,
12:51:31 25 did you ever question about whether a different system

12:51:33 1 would be more appropriate?

12:51:35 2 A. Yes, I did.

12:51:35 3 Q. Why?

12:51:37 4 A. Often we would have to wait for the auditors to
12:51:42 5 review the golf course to have our profit or loss figure
12:51:45 6 at the end of the year.

12:51:49 7 I always -- you know -- I had asked Wiss when
12:51:52 8 they first came on to meet with us, that I would like a
12:51:57 9 better understanding of how Heron Glen is accounted for.
12:52:03 10 I would like to know if it's the best way of doing it.
12:52:07 11 If not, we would like a better way of doing and
12:52:09 12 tracking -- what's the correct word -- to be able to
12:52:15 13 track the golf course on a monthly basis.

12:52:19 14 I had asked that of previous auditors, and I was
12:52:23 15 told how we were doing things were "fine."

12:52:26 16 Q. Now, even though that was shown as a revenue
12:52:29 17 accounts receivable, had the County already received
12:52:32 18 that money?

12:52:33 19 A. Yes.

12:52:33 20 Q. Where was that money?

12:52:35 21 A. That was in the account that we had in our --
12:52:38 22 maintained in the Finance Department.

12:52:40 23 Q. Okay. Is that one of the reasons why you asked
12:52:42 24 the auditors whether that was a proper system?

12:52:50 25 A. One of many.

12:52:50 1 Q. When Wiss and Gannon came in and wanted to adjust
12:52:57 2 that and indicated they wanted to adjust that amount
12:52:59 3 from 1,836,041.43, did they ever discuss that with you?

12:53:06 4 A. No.

12:53:07 5 Q. Did the adjustment have anything to do with the
12:53:13 6 accuracy of your previously used figure?

12:53:15 7 A. No.

12:53:31 8 Q. Okay. Go back to PB-36, if you would.

12:53:43 9 MR. DESAPIO: Excuse me.

12:53:45 10 Before we go on to the next topic, let me
12:53:47 11 mark this.

12:53:48 12 (County of Hunterdon Restatement Memorandum
12:54:09 13 dated December 31st, 2012, is marked as Exhibit PB-42
12:54:18 14 for identification.)

12:54:43 15 Q. I am going to show you what's been marked for
12:54:47 16 identification as PB-42.

12:54:49 17 A. Uh-huh.

12:54:49 18 Q. Do you recognize that as three pages of Mr.
12:54:54 19 Gannon's work papers as he presented them to us the
12:54:57 20 first day of the hearing?

12:54:58 21 A. Yes.

12:54:58 22 Q. Now, what, to your knowledge, is an "Account work
12:55:03 23 papers"?

12:55:05 24 A. It's the backup for his findings.

12:55:08 25 Q. Now, on Page 1, would you look at number A-2,

12:55:16 1 "Revenue Accounts Receivable."

12:55:21 2 Do you see that?

12:55:22 3 A. Yes.

12:55:22 4 Q. Would you read that for us, please.

12:55:26 5 A. "Revenue Accounts Receivable: Golf course was
12:55:29 6 reported at 1,836,041.43, but that should have been
12:55:38 7 zero. There are no amounts due because all activity,
12:55:42 8 all revenues and expenditures are recorded in a bank
12:55:44 9 account and general ledger account that is maintained by
12:55:48 10 the County's current fund, and, therefore, there is no
12:55:49 11 receivable due from the golf course.

12:55:52 12 "We reviewed the contract with the golf
12:55:55 13 management company and discussed with management the
12:55:58 14 golf management company and the prior auditor, and they
12:56:01 15 all agreed this was an error due to not understanding
12:56:05 16 the agreement and continuing a process set up many years
12:56:09 17 ago to record a receivable equal to the amount of profit
12:56:13 18 generated in a given year.

12:56:17 19 "Additionally, it was noted that the County
12:56:19 20 records, the net activity during the year and grosses up
12:56:24 21 the revenue and expenditures at the end of the year to
12:56:26 22 reflect actual activity.

12:56:28 23 "We have included this as a recommendation to
12:56:30 24 record actual activity on a monthly basis."

12:56:34 25 Q. Now, as you read A-2, where would the money --

12:56:57 1 well, in the second sentence he says, "There are no
12:57:01 2 amounts due because all activity, all revenues and
12:57:04 3 expenditures are recorded in the bank account and
12:57:07 4 general ledger account that is maintained in the
12:57:10 5 County's current fund, and, therefore, there is no
12:57:12 6 receivable due from the golf course."

12:57:15 7 What is your understanding of the "account" to
12:57:17 8 which he was referring?

12:57:18 9 A. That's our County golf course account.

12:57:21 10 Q. And is that the account that you previously
12:57:24 11 referred to had over \$2 million at the time you left?

12:57:27 12 A. Yes.

12:57:28 13 Q. And to your knowledge -- okay.

12:57:31 14 Do you have any reason to believe that account is
12:57:33 15 not still there?

12:57:36 16 A. I would hope it's still there.

12:57:39 17 Q. A few lines down he says -- first of all, he
12:57:46 18 says, "This was discussed with management."

12:57:47 19 Was it discussed with you?

12:57:49 20 A. No.

12:57:50 21 Q. Okay. So when he says, "management agrees," you
12:57:55 22 weren't part of the process, and you didn't agree to
12:57:59 23 this adjustment?

12:58:00 24 A. No.

12:58:01 25 Q. "No"?

12:58:02 1 A. It was never discussed with me.

12:58:04 2 Q. Further he says -- a few lines down below that,
12:58:08 3 and continuing -- "the process set up many years ago to
12:58:11 4 record a receivable equal to the amount of the profit
12:58:15 5 given, profit generated in a given year," was that
12:58:19 6 process set up before or after you were appointed County
12:58:24 7 treasurer?

12:58:24 8 A. Before.

12:58:31 9 Q. Would you take a look at PB-5 again.

12:59:02 10 The next bullet point says, "Engineering fees
12:59:05 11 were reported at \$24,466.30 as of December 31, 2011; it
12:59:11 12 should have been zero."

12:59:11 13 Did you hear Mr. Gannon's testimony what that was
12:59:15 14 in regard to?

12:59:15 15 A. I believe he said something "deposit in transit."

12:59:19 16 Q. Okay. Now, what does it mean to have a "deposit
12:59:25 17 in transit"?

12:59:27 18 A. It means that a deposit in transit is a deposit
12:59:35 19 that you are showing on your books but has not actually
12:59:38 20 been cleared by the bank.

12:59:40 21 Q. And why would Finance have a deposit in transit
12:59:45 22 from the Engineering Department?

12:59:47 23 A. Because the Engineering Department is supposed to
12:59:49 24 turn over their funds at the end of the year.

12:59:51 25 Q. And would there be a revenue account receivable

12:59:58 1 balance shown on each audit for the Engineering
13:00:04 2 Department for each year that you were the County
13:00:05 3 treasurer?

13:00:06 4 A. Yes.

13:00:06 5 Q. Okay. And how was that figure derived?

13:00:10 6 A. The auditors bill the Engineering Department and
13:00:13 7 review their books.

13:00:14 8 Q. And so for the year 2011, did Klein go to the
13:00:21 9 Engineering Department, to your knowledge?

13:00:22 10 A. Yes.

13:00:22 11 Q. What did they come back and say?

13:00:25 12 A. For 2011 they actually reported 55,000.

13:00:33 13 Q. Okay. And was a part of that 55,000 -- did any
13:00:36 14 of that 55,000 have to do with this \$24,000 check?

13:00:40 15 A. I would think so.

13:00:41 16 Q. And what was Klein saying was on the Engineering
13:00:46 17 books?

13:00:47 18 A. Klein was saying that 55,000 was on the books.

13:00:50 19 Q. Due --

13:00:51 20 A. Due to the County.

13:00:52 21 Q. Okay. And, in fact, had, in fact, the
13:01:03 22 Engineering Department issued a check to the County?

13:01:03 23 A. Yes.

13:01:03 24 Q. Okay. And had, in fact, Gannon found that that
13:01:07 25 check was in the process of clearance, according to his

13:01:12 1 testimony?

13:01:12 2 A. According to his testimony, yes.

13:01:14 3 Q. So how would you describe the difference in
13:01:20 4 reporting this check on the two different audits?

13:01:28 5 A. Just a different way, different procedure.

13:01:34 6 Q. Did that constitute any deficiency in regard to
13:01:40 7 the way you maintained your books and records?

13:01:41 8 A. No.

13:01:44 9 MR. DESAPIO: Do we want to take a break
13:01:46 10 now?

13:01:46 11 MR. FLORIO: It's one o'clock.

13:01:48 12 We will take a lunch break.

13:01:51 13 How much time will you guys need?

13:01:52 14 MR. DESAPIO: Half an hour at least to get
13:01:54 15 something.

13:01:56 16 MR. GIACOBBE: Half an hour, 45 minutes.

13:01:57 17 MR. DESAPIO: Do you want to do 45 minutes?

13:02:00 18 MR. FLORIO: We will come back at 1:45.

13:02:04 19 We are off the record.

13:02:05 20 MR. GIACOBBE: Before we leave, Guy, did you
13:02:06 21 get back to --

13:02:08 22 MR. FLORIO: Are we on or off the record?

13:02:10 23 MR. GIACOBBE: Off the record.

13:02:11 24 MR. FLORIO: Off the record.

13:02:12 25 (Whereupon, a discussion takes place off the

13:02:15 1 record.)

13:51:08 2 MR. FLORIO: Ready when you are.

13:51:09 3 MR. DESAPIO: Okay.

13:51:12 4 Q. Ms. Pasqua, take a look at PB-5.

13:51:20 5 We were on Page County-169, document 2012-1, the
13:51:28 6 one, two, three, fourth bullet point, "Golf course was
13:51:34 7 reported at 125,000 as of December 31st, 2011 but should
13:51:40 8 have been zero?"

13:51:44 9 What can you tell us about that \$125,000 figure?

13:51:50 10 A. Well, the golf course was set up -- this was seed
13:51:53 11 money to start running the operations. The previous
13:51:57 12 County treasurer told us we needed to leave this on the
13:51:59 13 books until Kemper was going to leave as the management
13:52:04 14 company. At that point we would get the funds back.

13:52:07 15 Q. Funds back from who?

13:52:08 16 A. Kemper.

13:52:09 17 Q. The previous County treasurer was who?

13:52:12 18 A. Charles Balogh.

13:53:11 19 (Current fund schedule of receivables for
13:53:21 20 the year December 31st, 2007, is marked as Exhibit
13:53:26 21 PB-43 for identification.)

13:53:32 22 Q. First, Ms. Pasqua, I would like you to look at
13:53:36 23 PB-20, which you previously identified as the 2007
13:53:42 24 audit, and look at Page 59.

13:53:50 25 Does that show an entry due from the golf course?

13:53:57 1 A. Yes.

13:53:57 2 Q. Now, would you look at PB-43, which has just been
13:54:05 3 marked.

13:54:06 4 Do you recognize that to be a duplicate copy of
13:54:12 5 that page of the 2007 audit?

13:54:14 6 A. Yes, it is.

13:54:16 7 Q. Now, looking at PB-43, what does it identify as
13:54:36 8 due from the golf course?

13:54:39 9 A. There is a balance at the end of 2007 for
13:54:41 10 \$125,000.

13:54:44 11 Q. Does it also show a balance for 2006?

13:54:47 12 A. Yes. Also \$125,000.

13:54:49 13 Q. Okay. Do those entries relate to the \$125,000
13:54:57 14 mentioned in the bullet point of Wiss' comments?

13:55:04 15 A. Yes.

13:55:05 16 Q. How do they relate?

13:55:06 17 A. The same 125 that I said was seed money to start
13:55:11 18 up the golf course, and we were instructed by Charles
13:55:14 19 Balogh to leave this amount of money on the books until
13:55:19 20 Kemper was no longer our management company.

13:55:21 21 Q. Now would you take that yellow highlighter and
13:55:24 22 put a line through "Golf Course, \$125,000" on PB-43.

13:55:31 23 A. Uh-huh.

13:55:33 24 Q. Now, for each of the years you were County
13:55:43 25 treasurer, did that same receivable purportedly from

13:55:48 1 Kemper appear in each of the audits?

13:55:51 2 A. Yes.

13:55:51 3 Q. Now take a look at PB-42, please, Mr. Gannon's
13:56:04 4 work papers.

13:56:05 5 A. Yes.

13:56:05 6 Q. Look on Page 2, item four, and read that to us.

13:56:13 7 A. "Revenue Accounts Receivable Agency," golf course
13:56:17 8 was reported at \$125,000 as of December 31, 2011, but
13:56:24 9 should have been zero. This receivable remained
13:56:27 10 unchanged from 12/31/09. This related to equipment that
13:56:33 11 was purchased by the County when the golf course was
13:56:35 12 established and the County owns. The prior auditor and
13:56:38 13 management agreed this was an error because it is not
13:56:41 14 due from anyone."

13:56:42 15 Q. Now, Mr. Gannon says it's unchanged from
13:56:46 16 12/31/09.

13:56:48 17 Based upon PB-43, for how long can you identify
13:56:54 18 today that it remained unchanged from?

13:56:56 19 A. PB-43, it's been on the books at least from
13:56:59 20 December 31st, 2006.

13:57:01 21 Q. All right.

13:57:02 22 Now, when Mr. Gannon reported that management
13:57:06 23 agreed that this was an error, did Mr. Gannon or Wiss
13:57:12 24 discuss that with you?

13:57:13 25 A. Not with me.

13:57:14 1 Q. Do you know whether or not they ever discussed
13:57:17 2 this with Mr. Balogh?

13:57:20 3 A. Wiss would not have discussed this with Mr.
13:57:24 4 Balogh.

13:57:24 5 Q. They did not --

13:57:26 6 A. They could not possibly.

13:57:29 7 Q. Okay. What is a "balance sheet"?

13:57:39 8 A. That compares -- that shows the assets and
13:57:43 9 liabilities of the County.

13:57:52 10 Q. Are revenue accounts receivable shown on a
13:57:57 11 balance sheet?

13:57:58 12 A. Yes, that would be, I believe, in the "Asset"
13:58:01 13 side.

13:58:01 14 Q. Okay.

13:58:35 15 MR. DESAPIO: Mark this PB-44.

13:58:54 16 (Current Fund Comparative Balance
13:59:10 17 Sheet-Regulatory Assets for December 31st, is marked as
13:59:17 18 Exhibit PB-44 for identification.)

13:59:32 19 Q. Ms. Pasqua, I am going to ask you again to look
13:59:35 20 at PB-20, which is the 2007 audit from Ferraioli.

13:59:43 21 A. Uh-huh.

13:59:43 22 Q. And look at Pages 3 and 4.

13:59:56 23 A. Okay.

13:59:57 24 Q. What do 3 and 4 constitute?

14:00:03 25 A. Comparative balance sheets.

14:00:05 1 Q. I am going to ask you to look at what we just
14:00:08 2 marked as PB-44.

14:00:10 3 A. Uh-huh.

14:00:11 4 Q. Do you recognize that as an exact copy of Pages 3
14:00:18 5 and 4 of PB-20?

14:00:22 6 A. Yes.

14:00:22 7 Q. Okay. So looking at PB-44, there are two pages.
14:00:35 8 What does the first page reflect?

14:00:39 9 A. Cash receivables, revenue accounts receivable.

14:00:45 10 Q. You talk about "Assets and liabilities."

14:00:47 11 A. Yes.

14:00:47 12 Q. Does the first page reflect one of those?

14:00:50 13 A. Yes. The first page is the "Assets."

14:00:52 14 Q. What does Page 2 reflect?

14:00:54 15 A. That's the "Liability" or the "Reserves."

14:00:56 16 Q. Now, is there a line on PB-44 for "Revenue
14:01:05 17 accounts receivable"?

14:01:07 18 A. Yes.

14:01:07 19 Q. Okay. Take a yellow highlighter and highlight
14:01:12 20 that line.

14:01:35 21 Now, that line reads, "Revenue Accounts
14:01:47 22 Receivable A-6"?

14:01:47 23 A. Yes.

14:01:47 24 Q. What does "A-6" refer to?

14:01:50 25 A. That will refer to another page in the audit

14:01:52 1 explaining.

14:01:54 2 Q. Would you look at what's marked as PB-40.

14:02:08 3 What page of the audit is PB-40?

14:02:10 4 A. A-6.

14:02:11 5 Q. Now, on PB-44, what does that show as the revenue
14:02:17 6 accounts receivable balance at the end of the year 2007?

14:02:21 7 A. \$611,087.36.

14:02:25 8 Q. All right.

14:02:25 9 Can you tie that into a figure on PB-40, Page 6?

14:02:35 10 A. Yes. That's the balance for the end of the year
14:02:37 11 of 2007.

14:02:38 12 Q. And where does that figure appear on the
14:02:40 13 bottom -- where does that figure appear on the page, on
14:02:45 14 Page A-6?

14:02:46 15 A. On Page A-6 that's the bottom right-hand corner.

14:02:49 16 Q. Okay. And looking at PB-40, does that figure,
14:02:57 17 611,087.36, does that include the receivables from the
14:03:04 18 Consolidated Transportation and golf course that you
14:03:07 19 previously testified to?

14:03:08 20 A. Yes.

14:03:08 21 Q. Okay. Now, are those revenue accounts receivable
14:03:22 22 accounted for someplace else on the balance sheet, P-44?

14:03:29 23 A. Yes. That would be under the "Reserve for
14:03:33 24 Receivables."

14:03:35 25 Q. And where is that on PB-44?

14:03:42 1 A. That's on the second page halfway down.

14:03:46 2 Q. Would you take the yellow highlighter and mark
14:03:49 3 what you are referring to.

14:03:54 4 Now, does that line have in the "Reference
14:03:58 5 Number" a word "Contra"?

14:04:01 6 A. Yes.

14:04:01 7 Q. What does that mean?

14:04:04 8 A. That means money expecting to bring in.

14:04:09 9 Q. Excuse me?

14:04:09 10 A. That means -- "Contra" means cash receipts or
14:04:15 11 something we are expecting to bring in.

14:04:17 12 Q. Now --

14:04:17 13 MR. GIACOBBE: Can I just ask, what page are
14:04:20 14 you looking at, Guy?

14:04:20 15 MR. DESAPIO: PB-44, Page 2.

14:04:22 16 It says, "Reserve For Receivables, Contra."

14:04:26 17 MR. GIACOBBE: Oh, I see. Yes.

14:04:28 18 Q. On that line, what does it show as the "Liability
14:04:37 19 Reserve for Receivables" as of 2007?

14:04:40 20 A. \$1,323,034.95.

14:04:45 21 Q. Does that figure tie into or equal any figure on
14:04:48 22 Page 1 of the assets?

14:04:49 23 A. Yes. That's the grand total of the revenue
14:04:53 24 accounts receivable, the County added and omitted taxes
14:05:03 25 receivable, the golf course advance, and due from

14:05:06 1 welfare board, courts and 4-H fair.

14:05:09 2 Q. Okay. Now, is there a reason why those items
14:05:15 3 appear both in "Assets" and "Liabilities"?

14:05:18 4 A. They are offsetting.

14:05:19 5 Q. Now, explain what you mean by "they are
14:05:22 6 offsetting."

14:05:24 7 A. If you have a revenue accounts receivable you
14:05:28 8 have to have an offsetting reserve for -- "Reserve For
14:05:31 9 Receivables" in case something gets written off. They
14:05:35 10 have to be able to balance at all times.

14:05:38 11 Q. When you say, "in case something gets written
14:05:41 12 off," in case the item is not collected or ever
14:05:43 13 collected?

14:05:44 14 A. Yes.

14:05:44 15 Q. Okay. Now looking at P-5 again, the fifth bullet
14:05:56 16 point, "Reserve for Receivables" were reported at
14:06:03 17 \$2,420,608.46 as of December 31, 2011, but should have
14:06:20 18 been \$274,535.96, to what portion of the audit is Mr.
14:06:25 19 Gannon referring to there?

14:06:30 20 A. That would have been the balance sheet again.

14:06:32 21 Q. The balance sheet.

14:07:09 22 MR. DESAPIO: 45.

14:07:16 23 (County of Hunterdon, New Jersey current
14:07:22 24 fund comparative balance sheet, is marked as Exhibit
14:07:36 25 PB-45 for identification.)

14:07:57 1 Q. Ms. Pasqua, I am going to ask you to look at
14:08:00 2 PB-6, which you previously identified as Samuel Klein's
14:08:04 3 audit for the year 2011.

14:08:06 4 A. Uh-huh.

14:08:06 5 Q. I am going to ask you to look at Page 4.

14:08:10 6 What is Page 4?

14:08:11 7 A. It's a comparative balance sheet.

14:08:14 8 Q. I am going to then ask you to look at PB-45.

14:08:18 9 A. Uh-huh.

14:08:18 10 Q. Do you recognize that as an exact duplicate of
14:08:22 11 Page 4?

14:08:22 12 A. Yes.

14:08:23 13 Q. Okay. Now, is there an entry on PB-45 that Mr.
14:08:49 14 Gannon made in the "Assets" section for --

14:08:54 15 MR. GIACOBBE: Objection.

14:08:56 16 This is Klein.

14:08:56 17 MR. DESAPIO: I am sorry.

14:08:58 18 I shouldn't even used the word.

14:08:59 19 MR. FLORIO: Sustained.

14:09:00 20 Q. Is there an entry that was made in PB-45 for
14:09:04 21 "Accounts Receivable," and I just have to note for the
14:09:10 22 record that I apologize that this is hard to read, but
14:09:19 23 that's what we got in discovery. I am not sure who
14:09:19 24 marked that with a yellow highlighter, but we did not.

14:09:19 25 MR. DESAPIO: Maybe with Mr. Giacobbe's

14:09:23 1 consent we can interpret for everybody that the line
14:09:26 2 that's marked with a highlighter reads, "2,420,608.46,"
14:09:32 3 or do we have to try to track down a better copy of this
14:09:35 4 audit?

14:09:41 5 MR. GIACOBBE: Isn't it just adding A-5, A-6
14:09:44 6 and A-7?

14:09:47 7 MR. DESAPIO: Yes, that's why for the
14:09:51 8 purpose of making the testimony easier.

14:09:52 9 MR. GIACOBBE: Right.

14:09:52 10 MR. DESAPIO: Can we consent that it reads
14:10:00 11 "\$2,420,608.46"?

14:10:00 12 MR. GIACOBBE: Yes.

14:10:01 13 Q. Looking at that line that's marked with a
14:10:04 14 highlighter on Page 45, is there a figure that
14:10:10 15 represents the total for "Accounts Receivable" for the
14:10:13 16 period ending 2011?

14:10:17 17 A. Yes. \$2,420,608.46.

14:10:22 18 Q. Does that relate to any figure on PB-5, Mr.
14:10:27 19 Gannon's audit comments?

14:10:28 20 A. Yes. It matches the "Reserve For Receivables."

14:10:32 21 Q. Now, when you testified about the 2007 audit, you
14:10:42 22 indicated that there was a "Contra" figure in the
14:10:45 23 "Liability" section for "Receivables."

14:10:47 24 A. Yes.

14:10:47 25 Q. Does such a figure exist on PB-45?

14:10:51 1 A. Yes.

14:10:51 2 Q. And what line does it read on PB-45?

14:10:57 3 A. It's "Reserve for Receivables Contra

14:11:03 4 \$2,420,608.46."

14:11:03 5 Q. Would you take the yellow highlighter and
14:11:06 6 highlight both of those lines, the line where it shows
14:11:10 7 up in the "Assets" and the line where it shows up in the
14:11:15 8 "Liabilities."

14:11:16 9 A. Uh-huh.

14:11:35 10 MR. DESAPIO: PB-46.

14:11:44 11 (County of Hunterdon, New Jersey Comparative
14:12:06 12 Balance Sheet, December 31, 2012 and 2011, is marked as
14:12:17 13 Exhibit PB-46 for identification.)

14:12:54 14 MR. DESAPIO: I am sorry to hold you up. I
14:12:57 15 apologize.

14:13:26 16 Q. Okay. I am going to show you what's been
14:13:28 17 admitted into evidence as County-3.

14:13:31 18 Do you recognize that as a copy of Wiss' 2012
14:13:34 19 audit?

14:13:35 20 A. Yes.

14:13:35 21 Q. Okay. I am going to show you page Bates stamped
14:13:39 22 County-40, Exhibit A.

14:13:41 23 What do you recognize that as?

14:13:43 24 A. Comparative balance sheets.

14:13:45 25 Q. I am going to ask you then to look at

14:13:48 1 PB-46.

14:13:50 2 Do you recognize that to be a true copy of
14:13:54 3 County-40?

14:13:55 4 A. Yes.

14:13:56 5 Q. What is -- excuse me -- did Wiss & Company show
14:14:06 6 on PB-46 a -- well, let me ask you first: The column
14:14:16 7 all the way to the right, it says, "(2011 print as
14:14:19 8 restated.)"

14:14:21 9 What does that mean?

14:14:22 10 A. That means that Wiss changed the figures from a
14:14:24 11 previous auditor.

14:14:26 12 Q. Now putting PB-45 and PB-46 together, does that
14:14:34 13 column "2011" on PB-46, when it says, "restated," does
14:14:41 14 that refer at all to PB-45?

14:14:46 15 A. Yes. The lines match up.

14:14:47 16 Q. Excuse me?

14:14:48 17 A. The lines match up.

14:14:49 18 Q. Okay. Are there any figures that are different?

14:14:53 19 A. Yes, the "Receivables" are -- have been changed.

14:14:57 20 Q. What did Mr. Gannon do in PB-46 in regard to the
14:15:09 21 2011 balances?

14:15:11 22 A. All right. Well, he zeroed out revenue accounts
14:15:16 23 receivable, and he significantly lowered the accounts
14:15:19 24 receivable, and then he changed the figure for "Reserve
14:15:23 25 For Receivables."

14:15:24 1 Q. What's the figure that he shows as the total in
14:15:28 2 the 2011 restated for the receivables?

14:15:34 3 A. For the receivables, \$274,535.96.

14:15:39 4 Q. Okay. Is that shown anywhere in PB-5?

14:15:46 5 A. Yes.

14:15:47 6 Q. Okay. And where is that on PB-5?

14:15:50 7 A. The fifth point down under "Current Fund."

14:15:52 8 Q. Okay. So when Mr. Gannon changed the figure from
14:16:04 9 \$2,420,608.46 and restated it as 274,535.96, did he make
14:16:10 10 any other change in the "Liability" section?

14:16:13 11 A. He changed the "Reserve For Receivables" to
14:16:15 12 match.

14:16:16 13 Q. Okay. And where do we find that on PB-46?

14:16:22 14 A. PB-46, under the "Liability" section, under the
14:16:26 15 "Current Fund."

14:16:27 16 Q. Can you take your yellow highlighter and
14:16:33 17 highlight the line on PB-46 that deals with the total of
14:16:38 18 receivables for 2011.

14:16:47 19 Highlight -- I don't know if you did that yet or
14:16:51 20 not. I wasn't watching.

14:16:53 21 Highlight first the total in the column "2011" as
14:16:57 22 restated on PB-46, that deals with the total of
14:17:00 23 receivables, and then go down and highlight in the
14:17:05 24 column "2011" as restated the line "Reserve For
14:17:10 25 Receivables" and a new figure he put in there.

14:17:15 1 Now, you testified a few minutes ago that the
14:17:24 2 "Contra" line or the "Reserve For Receivables" line in
14:17:28 3 the "Liability" section was an offset to use in the
14:17:36 4 event that receivables were written off. Correct?

14:17:40 5 A. Correct.

14:17:41 6 Q. And is that how Mr. Gannon used it?

14:17:45 7 A. Yes.

14:17:46 8 Q. Did that have any resulting effect on negative --
14:17:53 9 negative effect on the County's financial condition?

14:18:00 10 A. No. There is no net effect because they are
14:18:03 11 offsetting.

14:18:07 12 Q. Let's go back to PB-5.

14:18:20 13 Next bullet point, "County Clerk Trust Fund was
14:18:20 14 reported as zero as of December 31, 2011, but should
14:18:23 15 have been 457,523.31."

14:18:26 16 Do you see that?

14:18:27 17 A. Yes.

14:18:27 18 Q. The next one says, "Planning Board Developer's
14:18:29 19 Escrow Fund Cash and Reserve were reported at zero as of
14:18:33 20 December 31, 2011, but should have been 5,147.38."

14:18:40 21 When Mr. Gannon or whoever at Wiss wrote this,
14:18:48 22 said that those balances were reported at zero, were you
14:18:52 23 the one who reported them at zero?

14:18:54 24 A. No. They were reported in the audit as zero.

14:18:57 25 My figures reflect that Wiss has --

14:19:03 1 Q. What is the Annual Financial Statement for the
14:19:07 2 County?

14:19:07 3 A. It's an unaudited financial statement, and it's
14:19:11 4 due in January. It's due, I believe, January 26 down at
14:19:15 5 the State, just financial statement of all our records.

14:19:29 6 MR. DESAPIO: PB-47.

14:19:32 7 (Annual Financial Statement for the year
14:19:47 8 2011, is marked as Exhibit PB-47 for identification.)

14:20:18 9 Q. I am going to show you what was marked as PB-47
14:20:21 10 for identification and ask you if you can identify that.

14:20:26 11 A. This is the financial statement for 2011, Annual
14:20:30 12 Financial Statement for 2011.

14:20:32 13 Q. How was that obtained?

14:20:37 14 A. I prepared it.

14:20:38 15 Q. Okay. You prepared it?

14:20:40 16 A. Yes.

14:20:40 17 Q. Now, when did you prepare it?

14:20:43 18 A. During the month of January of 2012.

14:20:46 19 Q. 2012. Okay.

14:20:47 20 And what was it to reflect?

14:20:51 21 A. The balances on our accounts in 2011.

14:20:59 22 Q. Was it prepared before or after Samuel Klein's
14:21:06 23 2011 audit?

14:21:07 24 A. Before.

14:21:10 25 Q. Do you remember when Samuel Klein presented the

14:21:15 1 2011 audit?

14:21:19 2 A. It was extremely late. It was, I believe,
14:21:21 3 sometime in November that we received it.

14:21:23 4 Q. Of 2012?

14:21:24 5 A. Yes.

14:21:25 6 Q. Okay. All right.

14:21:26 7 Now, was this document filed anyplace?

14:21:38 8 A. This gets sent to the State.

14:21:40 9 Q. Is there a page in this document that reflects
14:21:52 10 the Trust Fund, Trust Fund balances for the County clerk
14:21:56 11 and the Planning Board developers?

14:21:58 12 A. Yes.

14:21:59 13 Q. And would you show us where that page is.

14:22:02 14 A. It's Sheet 6-2.

14:22:46 15 (Post Closing Trial Balances-Trust Funds, is
14:22:54 16 marked as Exhibit PB-48 for identification.)

14:22:58 17 Q. I show you PB-48 for identification.

14:23:00 18 Do you recognize that as a true copy of sheet 6-2
14:23:07 19 of the Annual Financial Statement, PB-47?

14:23:09 20 A. Yes.

14:23:10 21 Q. Okay. Now looking at PB-48, is there an entry
14:23:20 22 for the balance in the County Clerk Trust Fund as of
14:23:24 23 that date?

14:23:25 24 A. Yes, there is.

14:23:26 25 Q. And what is that balance?

14:23:28 1 A. \$457,523.31.

14:23:32 2 Q. And when you placed that figure on that form,
14:23:36 3 where did you get that figure from?

14:23:37 4 A. From my books.

14:23:38 5 Q. Would you highlight that in yellow.

14:23:49 6 Looking at that same sheet, PB-48, is there a
14:23:54 7 figure for the Planning Board developer's escrow?

14:23:59 8 A. Yes. \$5,147.38.

14:24:03 9 Q. Where did you get that figure?

14:24:04 10 A. From my books.

14:24:05 11 Q. Will you highlight that in yellow.

14:24:10 12 So going back to PB-5, when Mr. Gannon made a
14:24:15 13 comment that the County Clerk's Trust Fund Cash and
14:24:19 14 Reserve was reported as zero as of December 31st, did
14:24:25 15 you report that anyplace as zero?

14:24:27 16 A. No.

14:24:28 17 Q. Who was he referring to?

14:24:29 18 A. The auditors, Samuel Klein.

14:24:31 19 Q. When he said, Mr. Gannon said, that the figure
14:24:35 20 should have been 457,523.31, what did your books -- what
14:24:40 21 figure did your books reflect?

14:24:42 22 A. 457,523.31.

14:24:45 23 Q. Let's look at the Planning Board, when he says
14:24:47 24 the Planning Board Developer's Escrow Fund and Cash and
14:24:50 25 Reserve reported as zero as of December 31st, 2011, did

14:24:56 1 you report it as zero?

14:24:58 2 A. No. I reported it as \$5,147.38.

14:25:27 3 Q. Looking back at PB-42, on the table, PB-42, do
14:25:37 4 you have that marked as Mr. Gannon's work sheet?

14:25:42 5 Let me make sure I am referring to the correct --
14:25:53 6 is that PB-42 in front of you, Ms. Pasqua?

14:25:55 7 A. Yes.

14:25:56 8 Q. Look on Page 2, number five, does Mr. Gannon --
14:26:01 9 excuse me -- Page 2, number B, "Trust Fund," does B
14:26:09 10 relate to these two accounts?

14:26:11 11 A. Yes.

14:26:11 12 Q. And does Mr. Gannon reflect that he spoke to the
14:26:19 13 previous auditor about this?

14:26:21 14 A. Yes.

14:26:21 15 Q. Would you read the comment that Mr. Gannon wrote.

14:26:27 16 A. "Both of the above accounts were recorded during
14:26:30 17 the 2010 audit but were not included in the 2011 audit.
14:26:35 18 The prior auditor could not explain why this happened,
14:26:38 19 but agreed it was an error and should be restated."

14:26:41 20 Q. Was the error in your books and records?

14:26:43 21 A. No.

14:26:44 22 Q. In whose books and records or work did the error
14:26:51 23 occur?

14:26:52 24 A. The error occurred in the 2011 audit.

14:26:56 25 Q. Okay. Next bullet point, "Surrogate's Office,"

14:27:04 1 who maintains the books and records for the surrogate's
14:27:05 2 guardianship account cash and reserve?

14:27:08 3 A. The surrogate.

14:27:09 4 Q. Do you have anything to do with the maintenance
14:27:11 5 of those records?

14:27:12 6 A. No.

14:27:12 7 Q. When the balance is determined in the annual
14:27:19 8 audit, how is it determined?

14:27:20 9 A. The auditor goes to the surrogate's office and
14:27:23 10 reviews the books.

14:27:24 11 Q. Then what happens?

14:27:26 12 A. That's what he states in the audit.

14:27:28 13 Q. Okay. And do you have anything to do with the
14:27:32 14 establishment of that figure?

14:27:33 15 A. No.

14:27:33 16 Q. No. Did Mr. Gannon say -- excuse me -- do you
14:27:43 17 have any supervisory control over the surrogate?

14:27:46 18 A. No.

14:27:46 19 Q. In the structure of County government in New
14:27:52 20 Jersey does the surrogate have any unusual or any
14:27:55 21 particular position or designation?

14:27:56 22 A. She is a Constitutional officer.

14:27:58 23 Q. What does that mean to your understanding as far
14:28:00 24 as being a "Constitutional officer," if you know?

14:28:13 25 A. Well, they -- I know what a "Constitutional

14:28:20 1 officer" is.

14:28:23 2 They are allowed to run their offices as they see
14:28:26 3 fit. They don't have as much freeholder control as
14:28:28 4 other offices.

14:28:29 5 Q. Now, Mr. Gannon criticizes that the balance shown
14:28:34 6 in the audit was wrong in 2011, the audit needed to be
14:28:38 7 restated.

14:28:39 8 Would you look back again at PB-42, Page 2,
14:28:45 9 number C.

14:28:49 10 Does that refer to his notes about what happened
14:28:53 11 with the guardianship account?

14:28:55 12 A. Yes.

14:28:55 13 Q. Would you read his comment, please.

14:28:58 14 A. "The previous auditor used a confirm or bank
14:29:01 15 statement that included only accounts over \$99,999;
14:29:09 16 whereas, we received a bank statement as of 12/31/11
14:29:13 17 that was labeled 'All accounts.' This is the reason why
14:29:17 18 the ending balance reported in the 2011 audit was not
14:29:21 19 correct. The prior auditor agreed that was an error and
14:29:23 20 it should be restated."

14:29:24 21 Q. Now, when this says, "the prior auditor agreed
14:29:27 22 that this was an error," whose error was it?

14:29:30 23 A. Samuel Klein.

14:29:31 24 Q. Okay. Was it yours at all?

14:29:33 25 A. No.

14:29:33 1 Q. Did you have anything to do with the
14:29:35 2 establishment of that figure?

14:29:36 3 A. No, I have nothing to do with the surrogate's
14:29:38 4 accounts.

14:29:45 5 Q. Okay. Next bullet point, "Engineer's office cash
14:29:50 6 and reserves are reported to be \$55,255.21 as of
14:29:54 7 December 31, 2011, but should have been zero."

14:29:58 8 Let's go right to PB-42, Page 2, D at the bottom,
14:30:08 9 does that have to do with that comment?

14:30:09 10 A. Yes.

14:30:09 11 Q. Look at Page 3.

14:30:15 12 What does Mr. Gannon say the prior auditor told
14:30:18 13 him?

14:30:18 14 A. The prior auditor noted that he had changed his
14:30:21 15 work papers to reflect the zero balance, but the change
14:30:24 16 is not reflected in his audit report. Consequently he
14:30:27 17 agreed it was wrong, and it should be restated.

14:30:29 18 Q. That mistake that he agreed was wrong, was that a
14:30:33 19 mistake of yours?

14:30:34 20 A. No.

14:30:35 21 Q. Whose mistake was it?

14:30:37 22 A. Samuel Klein.

14:31:06 23 Q. Let's go back to PB-5, comment number three.

14:31:21 24 Now, were you here when Mr. Gannon testified that
14:31:25 25 the comments from here until the end of his "Comments"

14:31:31 1 section, were you here when he testified as to them?

14:31:35 2 A. From 2012, '3?

14:31:38 3 Q. Yes.

14:31:38 4 A. Yes.

14:31:38 5 Q. How did he describe them? What words did he use
14:31:41 6 to describe them generically?

14:31:44 7 A. They were findings, and they were not
14:31:48 8 significant.

14:31:48 9 Q. Let's start with number three, "Our tests of the
14:31:59 10 purchasing process revealed three instances in which the
14:32:01 11 County did not properly encumber funds prior to placing
14:32:04 12 an order with a vendor for the procurement of goods or
14:32:07 13 services."

14:32:09 14 Were you here when Mr. Gannon -- you were here
14:32:12 15 when Mr. Gannon testified to this?

14:32:14 16 How did he explain what this involved?

14:32:17 17 A. I believe he said that an employee in an outside
14:32:22 18 department took it upon themselves to order goods and
14:32:25 19 services without going through the proper procedures of
14:32:28 20 using the Purchasing Department.

14:32:29 21 Q. Okay. Now, would you have any way of knowing
14:32:36 22 prior to that occurring that an employee intended to do
14:32:40 23 that?

14:32:41 24 A. No, absolutely not.

14:32:42 25 Q. Would you have any way in the Finance Department

14:32:47 1 to control the action of that employee?

14:32:49 2 A. No.

14:32:50 3 Q. Do you feel in any way this reflects a criticism
14:32:58 4 or comment of your operation?

14:33:00 5 A. No.

14:33:02 6 Q. Look at comment number four.

14:33:11 7 He cites a regulation and says that the chief
14:33:15 8 financial officer or certifying finance officer must
14:33:18 9 perform in order to certify the availability of the
14:33:21 10 funds prior to the County entering into a contract or
14:33:26 11 executing a purchase order.

14:33:29 12 Do you from time to time issue a Certificate of
14:33:35 13 Availability of Funds?

14:33:37 14 A. I issue a Certificate of Availability of Funds
14:33:39 15 when I receive the paperwork requesting to do so.

14:33:42 16 Normally the copy of the resolution is attached
14:33:44 17 to that.

14:33:45 18 Q. And from whom do you receive that paperwork?

14:33:47 19 A. That would be from the administrative offices.

14:33:50 20 Q. "Administrative offices" being the office of who?

14:33:53 21 A. County administrator.

14:33:55 22 Q. Okay. And have you ever refused to issue a
14:34:00 23 certificate when asked?

14:34:00 24 A. No.

14:34:01 25 Q. Were you here when there was testimony about the

14:34:05 1 County's purchasing procedure?

14:34:06 2 A. Yes.

14:34:07 3 Q. Okay. What is your recollection as to what the
14:34:10 4 County's purchasing policy says as to who is responsible
14:34:24 5 for requesting a Certificate of Availability of Funds
14:34:24 6 from you?

14:34:24 7 A. That would be the administrative offices.

14:34:26 8 Q. How many purchase orders does the County generate
14:34:31 9 in a year?

14:34:32 10 A. I would say on average probably about 12,000.

14:34:35 11 Q. Okay. Does your signature appear on a purchase
14:34:39 12 order?

14:34:39 13 A. No.

14:34:39 14 Q. Has anyone, any auditor or anybody, ever
14:34:45 15 indicated to you that that was a deficiency in your
14:34:49 16 practices or procedures?

14:34:50 17 A. No, that was never brought up as a finding.

14:34:52 18 Q. Now, who determines whether there is sufficient
14:34:58 19 available funds for a purchase order?

14:35:02 20 A. It probably would be purchasing because they are
14:35:05 21 the ones entering the purchase order into the system.

14:35:08 22 Q. When you say "system," what system is that?

14:35:10 23 A. Munidex.

14:35:11 24 Q. Okay. Were you here when Mr. Tomkins indicated
14:35:21 25 that it was his opinion that the purchasing -- excuse

14:35:27 1 me -- that the CFO's signature ought to appear on a
14:35:30 2 purchase order?

14:35:30 3 A. Yes.

14:35:30 4 Q. What is your -- if the County were to change the
14:35:44 5 current -- excuse me -- how long has the current
14:35:46 6 practice and procedure been in effect, to your
14:35:50 7 knowledge, for the execution and issue of purchase
14:35:53 8 orders?

14:35:53 9 A. Since prior to my coming here in 1989.

14:35:56 10 Q. Okay. If the County were to change the system to
14:35:59 11 require your signature on a purchase order, would you
14:36:04 12 comply with that new system?

14:36:06 13 A. If I was directed to, I guess, I would have to.

14:36:11 14 Q. Let's look at number five, "Wire Transfers."

14:36:17 15 Audit wire transfers revealed the initiation and
14:36:21 16 authorization process resided with the County chief
14:36:24 17 financial officer, and they make a suggestion that the
14:36:27 18 County implement a policy requiring two people to
14:36:31 19 approve a wire transfer.

14:36:34 20 Did the auditor, Wiss, did he indicate to you
14:36:41 21 that there was any problem with a wire transfer that you
14:36:44 22 made?

14:36:44 23 A. No.

14:36:45 24 Q. Did any previous auditor indicate that wire
14:36:52 25 transfers should be confirmed by two people?

14:36:55 1 A. No.

14:36:55 2 Q. Since making this recommendation at this time,
14:37:00 3 would you have had any problem with complying with that
14:37:03 4 request?

14:37:04 5 A. No, we would have complied.

14:37:11 6 Q. Audit finding number six, this relates to some
14:37:17 7 previous -- does this relate to previous testimony that
14:37:21 8 you had given today concerning the payment of health
14:37:23 9 insurance bills?

14:37:30 10 A. This isn't quite "health insurance bills."

14:37:33 11 This is different, if an employee does not want
14:37:38 12 to get health care coverage.

14:37:39 13 The County enacted a policy if someone waived
14:37:42 14 their right to health care they would be paid a small
14:37:45 15 stipend in lieu of having health care, and that would
14:37:49 16 run through payroll who should be put on this.

14:37:56 17 Q. So the process would be -- if somebody opted out
14:37:59 18 of health care coverage, to whom would they go to opt
14:38:03 19 out?

14:38:03 20 A. They would go to the Human Resources Department.

14:38:06 21 Q. And whose responsibility then would it be to take
14:38:09 22 them off of the health care rolls?

14:38:11 23 A. Human Resources.

14:38:12 24 Q. Now, this comment says, "The employee then opted
14:38:17 25 back in the plan."

14:38:19 1 Who would the employee go to to opt back into the
14:38:23 2 plan?

14:38:23 3 A. They would have to go to Human Resources to put
14:38:26 4 them back on health finance.

14:38:29 5 Q. Would anybody in Finance know independent that
14:38:32 6 they had opted to go back into the plan?

14:38:34 7 A. No.

14:38:34 8 Q. How would Finance determine that?

14:38:36 9 A. I would have to have something in writing from
14:38:40 10 Human Resources.

14:38:41 11 Q. Now the recommendation is that "The County review
14:38:44 12 its health care invoices and list of employees receiving
14:38:48 13 payments from health waivers and confirmed the employees
14:38:51 14 are receiving payments from opting out of the plan and
14:38:53 15 also not receiving health care benefits."

14:38:56 16 To whom did you understand this non-significant
14:39:01 17 item was addressed?

14:39:02 18 A. This should have been addressed to the Human
14:39:05 19 Resources Department.

14:39:07 20 Q. Number seven on the next page, what part of the
14:39:23 21 employee process does this refer to, to your
14:39:27 22 understanding?

14:39:29 23 A. If an employee goes out on leave of absence and
14:39:35 24 they are not receiving a paycheck but they have every
14:39:38 25 intention of returning to the County to work, we still

14:39:43 1 should be collecting their health benefit fee that we
14:39:50 2 assess all employees.

14:39:52 3 Q. When an employee goes out on a leave of absence,
14:39:55 4 who do they go to to obtain approval for that and set
14:39:59 5 that up?

14:39:59 6 A. Human Resources.

14:40:01 7 Q. What does Human Resources do, to your knowledge,
14:40:05 8 when that request is made?

14:40:08 9 A. That has to, I believe, go before the
14:40:12 10 freeholders.

14:40:12 11 Q. Does the Finance Department have anything to do
14:40:13 12 with evaluating whether the employee is entitled to that
14:40:17 13 leave of absence?

14:40:17 14 A. Yes.

14:40:18 15 Q. When the employee goes on a leave of absence, how
14:40:24 16 does the Finance Department know whether or not an
14:40:27 17 employee has gone out?

14:40:28 18 A. They should receive written notice from the Human
14:40:35 19 Resources Department.

14:40:35 20 Q. Finding number eight, are you familiar with
14:40:42 21 Chapter 78 of the laws of 2011?

14:40:45 22 A. Somewhat. I wasn't taking a lead on this. Human
14:40:49 23 Resources Department took the lead on this, but I am
14:40:51 24 aware of some of it.

14:40:52 25 Q. Who in the Finance Department is more familiar

14:40:56 1 with the circumstances around Chapter 78 besides you?

14:41:07 2 A. On the day-to-day would have been our payroll
14:41:07 3 clerk, Megan Youells.

14:41:08 4 Q. Anyone else?

14:41:09 5 A. Kim Browne had some knowledge.

14:41:11 6 Q. Look at audit finding number nine.

14:41:18 7 Did you, in fact, cancel a matching grant fund in
14:41:25 8 the amount of 139,328 without a resolution from the
14:41:32 9 freeholders?

14:41:32 10 A. Yes, we canceled it and forgot to get the
14:41:34 11 resolution done.

14:41:35 12 Q. Other than the fact that the resolution was not
14:41:39 13 adopted, was the appropriation supposed to be canceled?

14:41:44 14 A. Yes.

14:41:44 15 Q. And why?

14:41:46 16 A. Because we did not use it.

14:41:48 17 Q. Okay. What is a "matching grant"?

14:41:52 18 A. We budget about \$275,000 a year -- Kim is more
14:42:00 19 familiar with this than I am -- but we do match certain
14:42:03 20 grants with County funds, and whatever is left over gets
14:42:07 21 closed out at the end of the year.

14:42:09 22 Q. So when you say, "whatever is left over," what do
14:42:14 23 you mean?

14:42:14 24 A. Yes, whatever was not used.

14:42:16 25 Q. And that gets canceled out at the end of the

14:42:20 1 year?

14:42:20 2 A. Canceled out and goes into the surplus.

14:42:22 3 Q. And procedurally, technically, the freeholders
14:42:25 4 have to adopt that resolution?

14:42:26 5 A. No.

14:42:26 6 Q. And do you prepare that resolution for their
14:42:30 7 approval?

14:42:31 8 A. Yes.

14:42:31 9 Q. Okay. And in this case the resolution was not
14:42:35 10 presented?

14:42:36 11 A. Correct.

14:42:36 12 Q. Do you prepare other resolutions for the
14:42:40 13 freeholders, typically, about other things?

14:42:44 14 A. Only for, basically, capital ordinances, I
14:42:49 15 believe, do the wording for that.

14:42:51 16 Q. All right.

14:42:52 17 Audit finding number ten, what's your
14:43:01 18 understanding of what that deals with?

14:43:04 19 A. Let me see.

14:43:05 20 Well, this was one of the questions I had for the
14:43:08 21 auditors when they initially came in how we were doing
14:43:13 22 for the golf course.

14:43:14 23 They are saying that we are not recording the
14:43:17 24 gross revenues and expenditures each month, and this is
14:43:21 25 what I wanted guidance from them on and how to do it

14:43:25 1 properly.

14:43:25 2 Q. Were the revenues and expenditures recorded?

14:43:29 3 A. Yes.

14:43:29 4 Q. Okay. And when were they recorded?

14:43:32 5 A. Monthly. We did the net amount at the end of the
14:43:35 6 year, the auditors did their adjustment and presented us
14:43:39 7 with the figure that we did a journal entry for.

14:43:41 8 Q. And is this in connection with the account that
14:43:43 9 you previously testified existed that had over
14:43:47 10 \$2 million when you got reassigned?

14:43:49 11 A. Yes.

14:43:49 12 Q. Okay. And in spite of the timing of when that
14:43:54 13 work was done, was there any criticism that that work
14:43:58 14 was inaccurate?

14:43:59 15 A. No.

14:43:59 16 Q. Okay. After this comment was made, if you still
14:44:07 17 had access to your office, could you have grossed those
14:44:11 18 up every month instead of at the end of the year?

14:44:15 19 A. Yes, if the auditors had given us guidance on how
14:44:20 20 to do so.

14:44:22 21 Q. Okay. Number 11, "Outside Departments," first of
14:44:32 22 all, when that says "outside departments," what's your
14:44:35 23 understanding that to refer to?

14:44:37 24 A. A department that is not part of Finance, the
14:44:39 25 outlining departments.

14:44:40 1 Q. Okay. All right.

14:44:42 2 Finding number 11, what do you understand that to
14:44:47 3 refer to?

14:44:48 4 A. They are saying that the Parks Department is
14:44:51 5 carrying a balance of approximately \$25,000.

14:44:54 6 On one of their accounts they are not sure
14:44:57 7 whether or not it should be turned over to the Finance
14:44:59 8 Department.

14:44:59 9 Q. Was there a balance on the County's books and
14:45:01 10 records when you took over?

14:45:02 11 A. Yes.

14:45:02 12 Q. Okay. And has it been there for a number of
14:45:05 13 years?

14:45:05 14 A. Yes.

14:45:05 15 Q. And it shows the Parks Department owed the
14:45:09 16 Current Fund \$25,000.

14:45:12 17 A. I wouldn't say "owed." They don't know. They
14:45:14 18 really don't know if it should be turned over or not.

14:45:17 19 Q. When you say "they," who is "they"?

14:45:19 20 A. The auditors.

14:45:22 21 Q. Who would make the determination -- who controls
14:45:24 22 the Parks Department?

14:45:30 23 A. I guess the acting director right now is Carol
14:45:33 24 Blodder.

14:45:34 25 Q. Is that a County department?

14:45:35 1 A. It's a County department.

14:45:37 2 Q. So who has oversight responsibility over Carol
14:45:42 3 Blodder in the Parks Department?

14:45:43 4 A. Frank Bell.

14:45:45 5 Q. Who has responsibility over Bell?

14:45:48 6 A. Cindy Yard.

14:45:49 7 Q. Who has responsibility over Cindy Yard?

14:45:52 8 A. Board of Chosen Freeholders.

14:45:54 9 Q. Is it your responsibility to determine whether or
14:45:55 10 not the Parks Department should turn this money over to
14:45:58 11 the County?

14:45:58 12 A. No.

14:45:58 13 Q. Whose responsibility is it in the rest of the
14:46:02 14 people that you mentioned?

14:46:06 15 A. Any one of them.

14:46:07 16 Q. Okay. Comment number 12, "Our testing of the
14:46:16 17 sheriff's department realized that -- revealed there
14:46:20 18 were several stale dated outstanding checks that
14:46:23 19 continued to be recorded on the monthly bank
14:46:27 20 reconciliations," does the sheriff's department maintain
14:46:30 21 its own bank accounts?

14:46:31 22 A. Yes, they do.

14:46:32 23 Q. Does the Finance Department reconcile them
14:46:36 24 monthly?

14:46:36 25 A. No, we don't.

14:46:37 1 Q. Who does that?

14:46:39 2 A. Employees within the Sheriff's department.

14:46:41 3 Q. Do you and the Finance Department have anything
14:46:44 4 to do in connection with the selection of those
14:46:46 5 employees?

14:46:46 6 A. No.

14:46:46 7 Q. Okay. Do you have anything to do with the
14:46:53 8 auditing of those accounts or the checking of the
14:46:57 9 reconciliations?

14:46:58 10 A. No.

14:46:58 11 Q. Okay. Who does that to determine whether or not
14:47:03 12 the reconciliations are correct?

14:47:05 13 A. The auditors.

14:47:06 14 Q. Does this constitute a criticism of your work?

14:47:12 15 A. No.

14:47:13 16 Q. Look at number 13, "NJSA 40A:15-15 requires all
14:47:19 17 moneys received be deposited within 48 hours."

14:47:22 18 They are saying the Engineering Department
14:47:31 19 received several instances in which funds were not
14:47:31 20 deposited, revealed several instances which funds were
14:47:31 21 not deposited within 48 hours.

14:47:34 22 Prior to recently did the Engineering Department
14:47:37 23 maintain its own bank account?

14:47:39 24 A. Yes.

14:47:40 25 Q. And would people remit funds directly to the

14:47:43 1 Engineering Department?

14:47:44 2 A. Yes.

14:47:45 3 Q. Can you describe what those funds were remitted
14:47:49 4 for generically?

14:47:50 5 A. The sale of scrap, payment in lieu on a road
14:47:55 6 project, engineering fees.

14:47:59 7 Q. All right.

14:48:01 8 Who would deposit money into the engineer's
14:48:03 9 account?

14:48:04 10 A. The account clerk over there.

14:48:06 11 Q. Do you control the account clerk?

14:48:08 12 A. No.

14:48:09 13 Q. Who controls the account clerk over there?

14:48:11 14 A. The engineer.

14:48:12 15 Q. Okay. Would you have any reason to know whether
14:48:16 16 or not prior to an audit being issued, whether or not
14:48:18 17 they were making their deposits in a timely manner?

14:48:21 18 A. No.

14:48:21 19 Q. "Grants," this comment, what do you understand
14:48:38 20 this comment to refer to?

14:48:41 21 A. I know there was a listing of suspended or
14:48:48 22 debarred organizations, and that prior to placing a
14:48:53 23 grant you had to make sure that the people you were
14:48:55 24 working with were not on that list, and Mrs. Browne had
14:49:00 25 notified all the departments that this would involve --

14:49:04 1 that it was their responsibility to check that debarred
14:49:08 2 list.

14:49:09 3 Q. And is there anybody, when this comment came up
14:49:13 4 in the County organization, who acknowledged that it was
14:49:15 5 their responsibility to check this debarred list on
14:49:21 6 behalf of everybody?

14:49:23 7 A. I am sorry. I missed the question.

14:49:24 8 Q. Okay. Hold on just a second.

14:50:38 9 I am going to show you what was marked PB-17 in
14:50:43 10 evidence.

14:50:43 11 Do you remember Mr. Gannon testifying as to
14:50:47 12 PB-17?

14:50:56 13 A. Honestly, no, I just don't remember this.

14:50:59 14 Q. That's fine.

14:51:07 15 Mrs. Yard testified that she charged you with
14:52:02 16 insubordination because you didn't execute the County
14:52:10 17 management letter for the year 2012.

14:52:17 18 Do you remember that testimony?

14:52:18 19 A. Yes.

14:52:18 20 Q. I am going to show you what's been marked as
14:52:45 21 PB-34.

14:52:51 22 What is that?

14:52:52 23 A. This is the letter that Kim and I wrote back to
14:52:55 24 Mrs. Yard when she requested us -- when she requested
14:53:01 25 that we sign the 2012 audit management letter or tell

14:53:04 1 her why we couldn't.

14:53:23 2 Q. Very efficient system that I am clumsily using,
14:53:29 3 but I am clumsily using it.

14:53:30 4 I am going to show you HC-14.

14:53:34 5 Is that the memo that Mrs. Yard sent to you?

14:53:38 6 A. Yes.

14:53:38 7 Q. Can you read the third paragraph of that letter.

14:53:45 8 A. "As the County treasurer during the pendency of
14:53:48 9 this audit, and given the fact that these
14:53:50 10 representations which were referenced in this letter
14:53:57 11 emanated from communications between you and the
14:53:58 12 County's auditors, you are hereby directed to sign this
14:54:01 13 letter or provide the aforementioned written response
14:54:04 14 indicating your required revisions."

14:54:07 15 Q. Now, did you understand that you were being
14:54:11 16 directed to sign the letter?

14:54:17 17 A. I think that's what she wanted us to do was to
14:54:19 18 sign the letter.

14:54:20 19 Q. Okay. Was there an alternative?

14:54:23 20 A. If we did not want to sign the letter we had to
14:54:25 21 explain why.

14:54:26 22 Q. Now, on PB-34, was that your response?

14:54:40 23 A. Yes.

14:54:41 24 Q. Okay. And what did you respond?

14:54:49 25 A. We responded that we were not comfortable signing

14:54:52 1 this letter because at the moment there was someone else
14:54:55 2 sitting in my office. We were not available for the
14:55:01 3 completion of the audit and for a conference with the
14:55:04 4 auditors, and many of the items that were on this letter
14:55:09 5 at that time requested us to state that items had
14:55:13 6 occurred through the data letter, which was August 12,
14:55:16 7 that we could not attend to because we were removed from
14:55:20 8 our office on June 25.

14:55:22 9 Q. Now, can you read the last paragraph of PB-34?

14:55:27 10 A. Uh-huh. "In addition, we have concerns about the
14:55:30 11 following items in the management letter, two, four,
14:55:33 12 seven, eight, nine, twelve b and d, 14, 15-all, 16, 20,
14:55:41 13 21, 23, 28, 31, 43, 44, 47, 49 b-c-f-i-k-r-s and v. we
14:55:52 14 were involved in an exit conference with Wiss which may
14:55:56 15 have cleared up some of these items. Also many
14:55:58 16 statements request are confirmation of events through
14:56:01 17 the date of the letter, August 12, 2013, obviously we
14:56:03 18 cannot confirm anything past the date of June 25, 2013."

14:56:07 19 Q. And why couldn't you confirm anything past the
14:56:09 20 date of June 25, 2013?

14:56:11 21 A. Because we were temporarily reassigned to other
14:56:16 22 departments on that day.

14:56:17 23 Q. When you responded to those concerns, did anybody
14:56:21 24 contact you to discuss them?

14:56:22 25 A. No.

14:56:23 1 Q. Did anybody contact you to set up a meeting to
14:56:26 2 deal with them?

14:56:26 3 A. No.

14:56:27 4 Q. Okay. Is a copy of the proposed letter that they
14:56:31 5 wanted you to sign attached to PB-34?

14:56:34 6 A. Yes.

14:56:34 7 Q. And how many things were you being asked to
14:56:38 8 certify to?

14:56:42 9 A. There were 50 items total, and many of them had
14:56:45 10 sub items to them.

14:56:46 11 Q. And other than the items, the numbers you just
14:56:59 12 recited, were you prepared to certify as to the other
14:56:59 13 things?

14:56:59 14 A. I can't say "completely." It would really have
14:57:02 15 to go point-by-point with the auditor.

14:57:04 16 Q. Okay. So I am not quite sure what your --
14:57:11 17 explain why you selected those specific numbers to point
14:57:16 18 out to Mrs. Yard.

14:57:17 19 A. Those were the ones that just seemed the most
14:57:19 20 important ones that just -- we could not -- we didn't
14:57:22 21 understand what they were asking of us.

14:57:25 22 Q. Why don't you go through each of them and tell
14:57:29 23 the hearing officer why that was a concern of yours.

14:57:36 24 A. Number two, regarding the financial statements,
14:57:40 25 we weren't sure if they were asking what we provided

14:57:42 1 them or they provided to us.

14:57:44 2 Q. When you say "they provided" --

14:57:46 3 A. The auditors.

14:57:47 4 Q. Whether they were talking about the financial
14:57:50 5 statements you prepared unaudited?

14:57:52 6 A. Yes, we were -- we weren't sure what we prepared
14:57:55 7 for them or what they had done. Again many of these
14:57:58 8 points would have been easily -- you know -- discussed.

14:58:06 9 Q. Resolved?

14:58:07 10 A. And resolved, yes.

14:58:08 11 Q. Okay. So if they were talking about the
14:58:10 12 financial statements prepared by you, were you prepared
14:58:13 13 to sign that Certification?

14:58:15 14 A. If that's what we were asking, we didn't provide
14:58:19 15 these financial statements to them.

14:58:21 16 Q. What is the next item?

14:58:22 17 A. We acknowledge our responsibility for the design,
14:58:24 18 implementation and maintenance of the internal control
14:58:28 19 to prevent and detect fraud within our own department we
14:58:35 20 have this, but in the outlining departments I am not
14:58:39 21 sure how we could accomplish that.

14:58:40 22 Q. You were prepared -- were you prepared to
14:58:42 23 acknowledge that you had an internal control system
14:58:44 24 within your own department?

14:58:46 25 A. Within my own department, yes.

14:58:48 1 Q. What's the next one?

14:58:51 2 A. All events subsequent to the date of the
14:58:53 3 financial statements.

14:58:54 4 Q. What is the number?

14:58:55 5 A. Seven -- I am sorry -- "all events subsequent to
14:58:57 6 the date of the financial statements and for which the
14:59:00 7 division requires adjustment disclosure have been
14:59:04 8 adjuted."

14:59:04 9 Q. And read the next sentence, please.

14:59:08 10 A. "No events, including instances of noncompliance,
14:59:11 11 have occurred subsequent to the balance sheet date and
14:59:14 12 through the date of this letter that would require
14:59:16 13 adjustment of disclosure."

14:59:17 14 Q. What was it about number seven?

14:59:19 15 A. I can't tell you what happened in July and
14:59:22 16 August. I wasn't in the department.

14:59:23 17 Q. Okay. But if they had changed that date to go
14:59:27 18 through the date you left, would that have been
14:59:31 19 acceptable?

14:59:31 20 A. Yes.

14:59:31 21 Q. Okay. What's the next item?

14:59:35 22 A. "We are in agreement with the adjusting journal
14:59:37 23 entries."

14:59:39 24 Q. You have to give us the number.

14:59:40 25 A. Number eight, "We are in agreement with the

14:59:42 1 adjusting journal entries you have recommended, and they
14:59:45 2 have been posted to our financial system. There are no
14:59:48 3 uncorrected financial statement misstatements identified
14:59:50 4 during the current audit and pertaining to the latest
14:59:53 5 period presented."

14:59:54 6 We weren't there to get any adjusting journal
14:59:58 7 entries.

14:59:59 8 Q. When they say "Adjusting Journal Entries," to
15:00:02 9 what are they referring?

15:00:03 10 A. The same thing.

15:00:04 11 The previous auditors, they would go to the
15:00:07 12 outside departments, adjust the balance, they would
15:00:09 13 bring that back to us, and we would have to make the
15:00:11 14 changes to reflect in our books.

15:00:13 15 Q. Did Wiss & Company present you with any proposed
15:00:15 16 adjusting journal entries?

15:00:16 17 A. No, we had been removed. We never spoke to Wiss.

15:00:19 18 Q. Okay. So is that why you could not agree with
15:00:26 19 those because -- excuse me -- before he objects, I will
15:00:31 20 withdraw that.

15:00:31 21 What is the next one?

15:00:32 22 A. Nine, "There are no pending or threatening
15:00:34 23 litigation, claims or assessments or unasserted claims
15:00:38 24 or assessments that are required to be accrued or
15:00:40 25 disclosed in the financial statements in accordance with

15:00:44 1 FASB ASC 450."

15:00:45 2 That's a legal question. We wouldn't be able to
15:00:47 3 answer that.

15:00:47 4 Q. Who would be the responsible person to answer
15:00:50 5 that?

15:00:50 6 A. County counsel.

15:00:51 7 Q. What's the next one?

15:00:54 8 A. 12, b and d. 12 b, "Additional information that
15:00:57 9 you requested from us for the purpose of the audit."

15:01:02 10 Q. Okay.

15:01:07 11 A. We weren't sure.

15:01:09 12 It says, "We have provided you with additional
15:01:11 13 information that you requested from us for the purpose
15:01:14 14 of the audit."

15:01:19 15 I know information that was requested from the HR
15:01:23 16 Department was never received.

15:01:24 17 Q. What's the next one?

15:01:27 18 A. 12 d, "Minutes of the meetings of the County
15:01:30 19 Freeholders or summaries of actions of recent meetings
15:01:33 20 for which minutes have not yet been prepared."

15:01:36 21 That would come from the admin office.

15:01:39 22 Q. What is next?

15:01:41 23 A. 14, "We have disclosed to you the results of our
15:01:45 24 assessment of the risk that the financial statements may
15:01:47 25 be materially misstated as a result of fraud."

15:01:52 1 Q. Why couldn't you certify as to that? Why did you
15:01:56 2 have a concern about certifying as to that?

15:02:02 3 A. We haven't discussed that with them.

15:02:05 4 Q. What is the next one?

15:02:07 5 A. All of 15, "We have no knowledge of any fraud or
15:02:10 6 suspected fraud affecting the entity involving
15:02:12 7 management, employees who have significant roles in
15:02:15 8 internal control, or others where the fraud could have a
15:02:17 9 material effect on the financial statements."

15:02:20 10 Q. What was your concern?

15:02:21 11 A. I can only speak to the Finance Department.

15:02:26 12 Q. What is the next concern you had?

15:02:36 13 A. 16, "We have no knowledge of any allegations of
15:02:36 14 fraud or suspected fraud affecting the entity's
15:02:36 15 financial statements communicated by employees, former
15:02:38 16 employees, regulators or others."

15:02:41 17 Q. What was the concern you had with that?

15:02:57 18 A. I guess it's true, that we had no knowledge of
15:03:00 19 this, but I would think we would want to do some further
15:03:05 20 investigation to see if someone else did.

15:03:07 21 Q. Okay. You also said that you had concern about
15:03:11 22 it, but you would have been prepared to acknowledge that
15:03:14 23 you had no knowledge of it?

15:03:15 24 A. Right.

15:03:16 25 Q. What else?

15:03:18 1 A. 20, "There have been no communications from
15:03:21 2 regulatory agencies concerning noncompliance with or
15:03:25 3 deficiencies in financial reporting practices."

15:03:27 4 Q. What was the problem in that one?

15:03:30 5 A. We did not have any communications, but I don't
15:03:35 6 know if any outlining departments did.

15:03:37 7 Q. Are there any more?

15:03:40 8 A. Quite a few.

15:03:41 9 Q. Okay.

15:03:42 10 A. We have a process to track the status.

15:03:45 11 Q. What is the number?

15:03:46 12 A. 21, "We have a process to track the status of
15:03:48 13 audit findings and recommendations."

15:03:53 14 In the past practice if it was the first time
15:03:56 15 audit finding we would leave it up to the department to
15:04:00 16 correct it. We would meet with them but we would not
15:04:07 17 closely supervise it. If it was a repeat finding, then
15:04:10 18 we would get more involved.

15:04:11 19 Q. Now, without going through the rest of them, in
15:04:14 20 previous years, if you had concerns about something in
15:04:20 21 the management letter, how would that be addressed?

15:04:23 22 A. You would have a meeting with the auditors, and
15:04:25 23 you handled all the concerns that you had.

15:04:28 24 Q. So you would be presented in the past -- you
15:04:31 25 would be presented with a management letter?

15:04:33 1 A. Uh-huh.

15:04:34 2 Q. "Yes"?

15:04:34 3 A. Yes.

15:04:34 4 Q. And you might have concerns or questions about
15:04:37 5 the language?

15:04:37 6 A. Yes.

15:04:38 7 Q. And what would happen?

15:04:41 8 A. The auditors would explain what their feeling was
15:04:45 9 on the topic. You might have a reasonable or logical
15:04:48 10 explanation as to why this occurred.

15:04:50 11 The auditor would say, "Okay, fine, don't worry
15:04:53 12 about that, but you have to meet with the auditor and go
15:04:56 13 over every point."

15:04:57 14 And in this case we never met with the auditors.

15:05:04 15 Q. When you provided that list of concerns to Mrs.
15:05:07 16 Yard, did you feel that you were following -- did you
15:05:10 17 feel that you were being insubordinate?

15:05:13 18 MR. GIACOBBE: Objection; leading.

15:05:14 19 Q. Were you being insubordinate in providing that
15:05:18 20 response to Mrs. Yard?

15:05:19 21 A. No. She asked us to respond to her letter one
15:05:21 22 way or the other. We did within the time frame that she
15:05:24 23 gave us.

15:06:10 24 Q. I am going to show you what was marked as PB-31,
15:06:12 25 PB-32 and PB-33.

15:06:16 1 What are those items? What do you understand
15:06:19 2 those items to be?

15:06:20 3 A. It's a Data Collection Form that the auditor
15:06:23 4 prepares, we sign off on, and they send out to the
15:06:26 5 State.

15:06:26 6 Q. Now, were you here when Mr. Gannon testified that
15:06:32 7 prior to him coming in these had not been prepared for
15:06:35 8 2009, 2010, and 2011?

15:06:39 9 A. That is correct.

15:06:40 10 Q. Now, whose responsibility was it to initially
15:06:46 11 prepare this report?

15:06:47 12 A. The auditors prepared the report.

15:06:50 13 Q. Okay. Now, looking at PB-31, it consists -- how
15:06:59 14 many pages does it consist of?

15:07:04 15 A. Six.

15:07:05 16 Q. Okay. Do you know -- excuse me -- what parts of
15:07:12 17 this does the auditor have to prepare?

15:07:22 18 A. It seems to be Pages 2, 3, 4, 5 and 6.

15:07:33 19 Q. Who was the contact person with Samuel Klein &
15:07:43 20 Company?

15:07:43 21 A. We dealt with Mike McGuire.

15:07:46 22 Q. Did Mike McGuire or anybody on behalf of Samuel
15:07:50 23 Klein & Company prepare the 2009, 2010 or 2011 forms for
15:07:57 24 your review and signature?

15:07:59 25 A. Yes.

15:08:00 1 Q. When did they do that?

15:08:02 2 A. I don't think they did that until March of this
15:08:04 3 year.

15:08:04 4 Q. During the period of time when they were actually
15:08:08 5 in here auditing it, did they ever prepare it?

15:08:11 6 A. No.

15:08:12 7 Q. Okay. What is the responsibility of somebody in
15:08:19 8 your department in connection with these forms?

15:08:23 9 A. We just -- once they are prepared by the auditor,
15:08:26 10 someone in our department would sign off on them.

15:08:29 11 Q. Is there a place on this form that indicates what
15:08:34 12 you are to complete?

15:08:36 13 A. Just the top page, the auditing information.

15:08:39 14 Q. What does it say?

15:08:40 15 A. "Name, address, contact, title, phone number,
15:08:46 16 e-mail."

15:08:47 17 Q. Now, on the bottom of PB-31, 32 and 33, is there
15:08:56 18 an electronic Certification?

15:08:58 19 A. Yes.

15:08:58 20 Q. And is there a statement that accompanies that
15:09:07 21 Certification?

15:09:10 22 A. The auditee's Certification statement?

15:09:13 23 Q. Yes.

15:09:13 24 A. Yes.

15:09:14 25 Q. What does that say?

15:09:15 1 A. "This is to certify that to the best of my
15:09:18 2 knowledge and belief the auditee has engaged an auditor
15:09:22 3 to perform an audit in accordance with the provisions of
15:09:25 4 OMB Circular A-133 for the period described in part one,
15:09:31 5 items one and three.

15:09:33 6 "Two, the auditor has completed such order and
15:09:37 7 presented a signed audit report which states that the
15:09:40 8 audit was conducted in accordance with the provisions of
15:09:42 9 the Circular, and three, the information included in
15:09:48 10 parts one, two and three of this Data Collection Form is
15:09:51 11 accurate and complete. I declare that the foregoing is
15:09:51 12 true and correct."

15:09:53 13 Q. And parts two and three, does that refer to any
15:09:58 14 particular part of this form?

15:09:59 15 A. Part two is the financial statement, part three
15:10:03 16 is the federal program.

15:10:05 17 Q. Okay. And who is supposed to complete those
15:10:07 18 sections?

15:10:07 19 A. The auditor.

15:10:52 20 Q. Now, Mr. Tomkins in his testimony -- and I think
15:11:01 21 as mirrored by Mrs. Yard -- criticized that there were
15:11:11 22 no policies and procedures written that would assist
15:11:17 23 people who came in to run the department in the event
15:11:22 24 somebody left.

15:11:23 25 Did you hear that testimony?

15:11:24 1 A. Yes.

15:11:24 2 Q. Okay. Let's talk about your personal role.

15:11:28 3 Did you engage in any activity to ensure that
15:11:38 4 somebody who had to take over your position would
15:11:41 5 understand what to do and how to complete forms?

15:11:44 6 A. Certain things I had for the budget for the
15:11:48 7 Annual Financial Statement and for the Supplemental Debt
15:11:52 8 Statement. When I would do them, every page that I put
15:11:56 9 a figure on I would attach backup information that would
15:12:00 10 show a person who had -- who would have to have working
15:12:04 11 knowledge of a Finance Department, where I got that
15:12:07 12 figure from, so that if they need be they can follow
15:12:10 13 page by page and figure out how to do those three
15:12:14 14 reports.

15:12:14 15 Q. Where are those notes or directions or backup
15:12:19 16 pages, where are they?

15:12:21 17 A. That's just in one of my files in my office.

15:12:25 18 Q. In the Finance Department?

15:12:26 19 A. Yes.

15:12:26 20 Q. Were they left there when you were asked to leave
15:12:30 21 on June 22nd?

15:12:32 22 A. Yes.

15:12:32 23 Q. By the way, when you were asked to leave on June
15:12:36 24 22nd, what were you told on June 26 -- I am sorry -- in
15:12:44 25 the June meeting, what were you told?

15:12:46 1 A. I was called into a meeting with Mrs. Yard and
15:12:48 2 Mr. Giacobbe. I was told that I was about to have a
15:12:52 3 temporary two-week reassignment to another department so
15:12:56 4 that they could investigate some issues that had come
15:13:01 5 up.

15:13:01 6 I was told that this was not a disciplinary
15:13:03 7 action nor was my job in jeopardy, that they were to
15:13:08 8 complete a forensic audit, and they discussed a few of
15:13:13 9 the things that had come up.

15:13:15 10 I believe one of the things was a tier placement,
15:13:17 11 and I do remember that everything that they brought up
15:13:21 12 was all HR related, and I stated that fact to them.

15:13:26 13 Q. In connection with Mr. Tomkins' and Mrs. Yard's
15:13:32 14 comments that there were no -- I hate to characterize
15:13:40 15 what it is -- backup policies, procedures and
15:13:42 16 directions, after you left, did anybody call you to ask
15:13:45 17 if there were and where they were located?

15:13:48 18 A. No. I believe they were instructed not to call
15:13:51 19 us.

15:13:51 20 Q. Now, how many employees were there in the Finance
15:13:56 21 Department when you left?

15:13:57 22 A. Seven. Well, seven prior to the three of us
15:14:00 23 leaving.

15:14:00 24 Q. Now, when you say "three of you leaving," which
15:14:03 25 three left?

15:14:04 1 A. Megan Youells, Kimberly Browne, and myself.

15:14:07 2 Q. Was that all at the direction of the County?

15:14:08 3 A. Yes.

15:14:09 4 Q. And in regard to the Table of Organization for
15:14:11 5 the Finance Department, where were the three of you in
15:14:15 6 the hierarchy?

15:14:17 7 A. That was the top three positions.

15:14:19 8 Q. Now, there was criticism about people not being
15:14:22 9 cross-trained.

15:14:23 10 Was there any cross-training before you left in
15:14:27 11 the Finance Department?

15:14:29 12 A. Of course there was. If I was not there Megan
15:14:33 13 Youells knew some of my job duties. Kim knew some of my
15:14:37 14 job duties.

15:14:38 15 Q. When you say "Megan" --

15:14:39 16 A. Megan Youells. If Megan was not there, Kim knew
15:14:43 17 how to do the inputting in the payroll. If Kim was not
15:14:46 18 there, both Megan and I could cover for her.

15:14:50 19 It was not feasible to any of the other employees
15:14:53 20 to do any of our job duties because they were union
15:14:55 21 employees, and we would have gotten a grievance for
15:14:58 22 asking them to do something above and beyond the scope
15:15:01 23 of their job.

15:15:02 24 Q. So as the senior people in the department, the
15:15:07 25 three of you had handled cross-training as between

15:15:13 1 yourselves?

15:15:13 2 A. Yes, we were also cross-trained in all the lower
15:15:17 3 level jobs and -- you know -- the lower level jobs were
15:15:20 4 cross-trained among themselves, also, but the people who
15:15:22 5 remained in our department after we left were not
15:15:25 6 trained in our jobs, because it was much higher than
15:15:29 7 their job title.

15:16:02 8 Q. During the period of time that you have been the
15:16:07 9 County treasurer, did you engage in any personal
15:16:14 10 misbehavior or misconduct that constituted conduct
15:16:20 11 unbecoming a public employee?

15:16:22 12 A. No, not that I am aware of.

15:16:33 13 MR. DESAPIO: I don't have anything further
15:16:34 14 at this time.

15:16:38 15 MR. FLORIO: Mr. Giacobbe.

15:16:39 16 MR. GIACOBBE: Yes.

15:16:40 17 CROSS-EXAMINATION BY MR. GIACOBBE:

15:16:42 18 Q. Good afternoon, Ms. Pasqua.

15:16:59 19 My name is Matt Giacobbe.

15:17:01 20 I am going to be asking you some questions
15:17:03 21 regarding your testimony.

15:17:05 22 You testified that you are the County treasurer
15:17:10 23 and CFO. Correct?

15:17:11 24 A. Correct.

15:17:12 25 Q. You're licensed to hold that position. Is that

15:17:15 1 correct?

15:17:15 2 A. Correct.

15:17:15 3 Q. Who in the County possesses the license necessary
15:17:21 4 to sign financial documents on behalf of the County?

15:17:25 5 A. Myself and Mrs. Browne.

15:17:27 6 Q. Does Mrs. Yard possess that license?

15:17:30 7 A. No.

15:17:30 8 Q. Does Mrs. Wieder possess that license?

15:17:35 9 A. No.

15:17:35 10 Q. Only you and Mrs. Browne?

15:17:37 11 A. Yes.

15:17:37 12 Q. Earlier today you testified that some of your
15:17:48 13 responsibilities are to maintain the books of the
15:17:48 14 County.

15:17:48 15 Do you recall that?

15:17:48 16 A. Yes.

15:17:48 17 Q. Okay. And is the audit a review of the books of
15:17:53 18 the County?

15:17:53 19 A. It is a review, yes.

15:17:54 20 Q. You also said you are required to prepare
15:17:57 21 financial statements.

15:17:58 22 Do you recall that?

15:17:58 23 A. Yes.

15:17:59 24 Q. Now, earlier today, or a little while ago, you
15:18:03 25 testified about PB-47, which is an Annual Financial

15:18:07 1 Statement for the year 2011.

15:18:09 2 Do you see that?

15:18:09 3 A. Yes.

15:18:09 4 Q. You prepared that. Correct?

15:18:11 5 A. Yes.

15:18:11 6 Q. That's one of your responsibilities. Correct?

15:18:15 7 A. Yes.

15:18:15 8 Q. You have to have a license to prepare this and
15:18:19 9 submit it to the State?

15:18:21 10 A. I believe so.

15:18:22 11 Q. In fact, the very first page of PB-47 you have to
15:18:26 12 certify that "I, officer, license number," it says,
15:18:30 13 "Y0113." That's your license. Correct?

15:18:33 14 A. That's my County license.

15:18:35 15 Q. So somebody who does not possess the license
15:18:38 16 could not fill this and submit this. Correct?

15:18:40 17 A. Correct.

15:18:47 18 Q. You just testified that the two highest people in
15:18:50 19 the department were Mrs. Browne and yourself. Is that
15:18:53 20 correct?

15:18:53 21 A. Correct.

15:18:55 22 Q. And we have had her testimony about Mr.
15:18:59 23 Davenport, the purchasing agent. Correct?

15:19:01 24 A. Yes.

15:19:01 25 Q. He is in the Finance Department.

15:19:05 1 A. He is in the Purchasing Department.

15:19:06 2 Q. And he doesn't report to the director of Finance?

15:19:09 3 A. She is one of the five of kitchen cabinets, so

15:19:11 4 his department is one that does report to her.

15:19:14 5 Q. Reports to Mrs. Browne. Correct?

15:19:15 6 A. Yes.

15:19:19 7 Q. Now bear with me one second.

15:19:33 8 Now, do you have in front of you PB-38?

15:19:39 9 A. Yes.

15:19:39 10 Q. Would you take a look at that.

15:19:47 11 Also do you have in front of you -- bear with me

15:19:51 12 one second -- let me ask you a question.

15:20:41 13 You sent a Corrective Action for the 2010 audit.

15:20:46 14 Correct?

15:20:46 15 A. Yes.

15:20:47 16 Q. Do you recall the questions you were asked

15:20:48 17 regarding the health benefits in the 2010 audit?

15:20:53 18 A. For the Corrective Action, yes.

15:20:54 19 Q. Yes.

15:20:57 20 I am just trying to find that document.

15:21:03 21 Bear with me one second.

15:21:10 22 Why did you file a Corrective Action Plan for the

15:21:13 23 2010 audit?

15:21:15 24 A. It's required.

15:21:16 25 Q. And who did you file it with?

15:21:19 1 A. The Department of Community Affairs, Division of
15:21:22 2 Local Government Services.

15:21:29 3 Q. Let me see if I have it up here.

15:21:41 4 HC-16. Okay.

15:21:44 5 Did you sign that document, HC-16?

15:21:46 6 A. Yes.

15:21:46 7 Q. And in that document -- if you could read to me
15:21:55 8 number three -- what did you tell the Department of
15:21:59 9 Community Affairs?

15:21:59 10 A. That Human Resources have been alerted to the
15:22:01 11 error and have taken steps to correct the problem.

15:22:10 12 Q. And what was the problem?

15:22:12 13 A. While they were taking people off the health
15:22:15 14 benefits, they weren't doing it quickly enough.

15:22:17 15 Q. So in 2010, what date did you send that letter?

15:22:23 16 A. October 19, 2011.

15:22:25 17 Q. 2011.

15:22:26 18 So on October 19, 2011, you were aware that there
15:22:32 19 was a problem in the area of health benefits?

15:22:36 20 A. I wouldn't say a "problem." They noticed
15:22:38 21 something that needed to be corrected, and it was
15:22:40 22 corrected. Obviously so we thought.

15:22:41 23 Q. So you thought.

15:22:43 24 Because it wasn't corrected, was it?

15:22:45 25 A. Well, the next audit did not show that.

15:22:48 1 Q. Ma'am, you just testified that you believed it
15:22:53 2 was corrected or so you thought.

15:22:55 3 A. We thought it was corrected. We spoke to the
15:22:57 4 Human Resource director. It was her responsibility to
15:23:00 5 do this.

15:23:00 6 Q. Look at PB-38.

15:23:03 7 Did you prepare PB-38?

15:23:04 8 A. Yes.

15:23:05 9 Q. What's the date of this?

15:23:08 10 A. June 18, 2013.

15:23:10 11 Q. Okay. Were there problems with the people on
15:23:14 12 health benefits that shouldn't be on health benefits as
15:23:18 13 outlined in your memo of PB-38?

15:23:20 14 A. Yes.

15:23:20 15 Q. And you have testified about a number of them.

15:23:24 16 There were people, for example, who had died many
15:23:28 17 years before. Is that correct?

15:23:29 18 A. Yes. Correct.

15:23:29 19 Q. All right.

15:23:30 20 When you filed that Certification, HC-16, with
15:23:38 21 the State of New Jersey, Department of Community
15:23:41 22 Affairs, what corrective action steps did you take to
15:23:45 23 ensure that it was being corrected?

15:23:46 24 MR. DESAPIO: I object to the form of the
15:23:48 25 question, because I don't see anyplace on HC-16 it

15:23:51 1 indicates it's a Certification.

15:23:54 2 Q. Did you file a letter with the Department of
15:23:58 3 Community Affairs?

15:23:58 4 A. Yes.

15:23:58 5 Q. Is it a requirement to do so?

15:24:01 6 A. Yes.

15:24:01 7 Q. It's required because there is an audit comment
15:24:03 8 in the 2010 audit. Correct?

15:24:05 9 A. Correct.

15:24:06 10 Q. And the auditor was Samuel Klein. Correct?

15:24:08 11 A. Correct.

15:24:11 12 Q. And as a matter of law, you are required to file
15:24:14 13 it. Correct?

15:24:15 14 A. Correct.

15:24:15 15 Q. In fact, you went before the freeholders and
15:24:19 16 discussed it with them, did you not?

15:24:24 17 A. Yes.

15:24:24 18 Q. And do you recall advising them it was a one-time
15:24:29 19 issue?

15:24:30 20 A. It was the first time that it had been brought to
15:24:32 21 our attention.

15:24:32 22 Q. Okay. So my question is, you in your letter
15:24:41 23 advised the Department of Community Affairs that
15:24:45 24 corrective action was taken?

15:24:46 25 A. Correct.

15:24:47 1 Q. What corrective action was taken?

15:24:51 2 A. That the Human Resource director, when someone
15:24:54 3 left, would remove them from the -- from the health
15:24:58 4 benefit bills in a more timely manner.

15:25:00 5 Q. But when you look at PB-38 we are now clear that
15:25:04 6 did not happen, isn't that correct, ma'am?

15:25:12 7 A. Correct.

15:25:12 8 Q. Now, you testified earlier that the way it worked
15:25:18 9 was Cheryl Wieder would sign off on the bill and send it
15:25:21 10 up to you for processing, the health benefit bill. Is
15:25:24 11 that correct?

15:25:24 12 A. Correct.

15:25:25 13 Q. And I think you showed us a document today which
15:25:32 14 is PB-38, which shows some of the pages that would have
15:25:38 15 accompanied the bill that she signed off on. Is that
15:25:40 16 correct?

15:25:40 17 A. Correct.

15:25:40 18 Q. And it lists all of the people on health
15:25:43 19 benefits --

15:25:44 20 A. Yes.

15:25:44 21 Q. -- everyone in the County, every month it was
15:25:47 22 listed on the health benefit bill, that was sent up to
15:25:51 23 you for processing. Correct?

15:25:52 24 A. Correct.

15:25:53 25 Q. Did you ever take any of those bills in any month

15:25:57 1 and compare them to active employees in the County?

15:26:01 2 A. No. We assumed the HR Department was doing that.

15:26:04 3 Q. You assumed the HR Department was doing that?

15:26:06 4 A. That's what they did when they were signing off
15:26:08 5 on them.

15:26:09 6 Q. Well, isn't it a fact that some of the bills were
15:26:11 7 not signed off on by Cheryl Wieder?

15:26:13 8 A. We would not have paid them if she did not sign
15:26:16 9 off on them.

15:26:17 10 She may have signed off on the remittance which
15:26:22 11 was sent to Blue Cross Blue Shield.

15:26:24 12 Q. My question is, you never did a comparison,
15:26:27 13 yourself, as the County treasurer and/or CFO, comparing
15:26:33 14 the list of employees on each bill to the active
15:26:39 15 employees in payroll. Correct?

15:26:40 16 A. No. That was done in HR.

15:26:42 17 Q. But you had access to payroll, did you not?

15:26:44 18 A. Yes.

15:26:45 19 Q. Mr. DeSapio was asking you a lot of questions
15:26:47 20 about who had access to certain documents, and my
15:26:51 21 recollection is you said, "This was all in HR. This was
15:26:54 22 all in HR."

15:26:56 23 Isn't it a fact every month you got a list of
15:26:58 24 every individual who is receiving health benefits paid
15:27:02 25 for by the County and the bills that were sent up to you

15:27:05 1 for processing?

15:27:06 2 A. Yes.

15:27:06 3 Q. Isn't it a fact that you had access to payroll
15:27:09 4 that listed every active employee in the County who was
15:27:12 5 on the payroll?

15:27:12 6 A. Yes.

15:27:13 7 Q. Okay. Other than the meeting with Cheryl
15:27:50 8 Wieder -- let's back up.

15:27:52 9 In connection with the 2010 -- you just testified
15:27:56 10 you met with Cheryl Wieder. Is that correct?

15:27:58 11 A. Yes.

15:27:58 12 Q. Did you follow up with her in writing?

15:28:03 13 A. No.

15:28:03 14 Q. You had a face-to-face verbal conversation?

15:28:05 15 A. Yes.

15:28:06 16 Q. PB-38 that you prepared on or about June 18,
15:28:20 17 2013, as the County treasurer and/or CFO, had you ever
15:28:24 18 undertaken any type of review of the health benefits in
15:28:29 19 comparison to active employees?

15:28:31 20 A. No. That was done in HR.

15:28:34 21 Q. You never did this prior to this date. Correct?

15:28:37 22 A. No.

15:28:46 23 Q. You testified earlier when looking at the
15:28:52 24 document that Mrs. Yard had prepared on the health
15:28:57 25 benefit columns -- I think that is -- you didn't think

15:29:10 1 that was sufficient.

15:29:12 2 Do you recall that testimony?

15:29:12 3 A. Yes.

15:29:13 4 Q. And I think you said, "If an employee provided
15:29:16 5 this to me I would have had them read you the sheet."

15:29:20 6 Do you recall saying that?

15:29:20 7 A. Yes.

15:29:21 8 Q. And yet when you did PB-38, you found many of the
15:29:36 9 same problems that Mrs. Yard found, for example, dead
15:29:40 10 people who were getting health benefits who weren't
15:29:43 11 entitled to them. Is that correct?

15:29:45 12 A. I don't know if they matched what Mrs. Yard has.
15:29:48 13 I did find that, yes.

15:29:50 14 Q. And I think you also found that Mr. DeSapio
15:29:55 15 actually referred to himself in one of the sheets, that
15:30:00 16 people who were Medicare-eligible, carve out people,
15:30:04 17 some were being treated as carved out where Medicare was
15:30:09 18 primary and others were not.

15:30:11 19 Do you recall that testimony?

15:30:12 20 A. Yes.

15:30:12 21 Q. And you went through the listing of the various
15:30:14 22 people, including Mr. DeSapio, in comparison to other
15:30:18 23 employees, and you testified that it was clear to you
15:30:22 24 that that must be because they were getting the Medicare
15:30:26 25 carve out while others were not?

15:30:28 1 A. Yes.

15:30:30 2 Q. And every month that you got the bills sent up to
15:30:33 3 you from HR to process, those were the very same bills
15:30:40 4 that you testified to earlier today that had different
15:30:42 5 rates for different people. Is that correct?

15:30:44 6 A. Right.

15:30:49 7 Q. Now, in your department you have payroll --

15:30:54 8 A. Yes.

15:30:54 9 Q. -- and that's underneath you, the County
15:30:59 10 treasurer and CFO, that is an area you have
15:31:03 11 responsibility for. Is that correct?

15:31:04 12 A. Correct.

15:31:06 13 Q. Under "Payroll" if somebody retires -- let's use
15:31:13 14 Mr. DeSapio for example -- if Mr. DeSapio, when he
15:31:15 15 retires, he is removed from "Payroll." Is that correct?

15:31:18 16 A. Yes.

15:31:18 17 Q. That's done in your department?

15:31:21 18 A. Once we receive a written notification from Human
15:31:24 19 Resources.

15:31:24 20 Q. And if you don't receive that written
15:31:27 21 notification, that person would stay on "Payroll"?

15:31:29 22 A. Yes. We couldn't take them off. We have to be
15:31:31 23 notified.

15:31:32 24 Q. If somebody died and you weren't notified by HR,
15:31:35 25 they would stay on "Payroll"?

15:31:36 1 A. It could happen, yes.

15:31:37 2 Q. What internal controls do you have in place to
15:31:39 3 stop that?

15:31:40 4 A. We would request the department to notify us.

15:31:44 5 Q. But I just asked you if they didn't notify you,
15:31:47 6 what internal controls do you have in place that would
15:31:49 7 prevent that?

15:31:53 8 A. I don't.

15:31:54 9 Q. Okay. Now, you testified earlier when looking at
15:32:13 10 the bills that it was apparent to you that somebody had
15:32:16 11 changed the benefit coverage from "Husband and Wife" or
15:32:30 12 "Spouse" to "Single."

15:32:30 13 Do you recall that?

15:32:30 14 A. Yes.

15:32:30 15 Q. And on monthly bills that were sent up to you,
15:32:30 16 those designations were included. Is that correct?

15:32:32 17 A. Correct.

15:32:33 18 Q. You had access to that confidential information
15:32:36 19 every month when the bills were forwarded to you for
15:32:39 20 processing?

15:32:40 21 MR. DESAPIO: I object to the form of the
15:32:41 22 question.

15:32:41 23 There has been no testimony what's on the
15:32:43 24 bills is confidential information.

15:32:46 25 MR. GIACOBBE: I will strike that.

15:32:48 1 Q. You had access to that information every month.

15:32:50 2 Correct?

15:32:50 3 A. I had access to the bills every month, but
15:32:53 4 knowing what each individual person's coverage was or
15:32:56 5 what their status was, I did not have access to that.

15:32:59 6 Q. Well, actually, you just testified earlier
15:33:02 7 when -- on direct examination going through PB-38, that
15:33:09 8 the various documents indicate if you have "Single
15:33:13 9 Coverage," "Two Adult" or "Family," does it not?

15:33:16 10 A. Uh-huh. But I don't know if that's correct. I
15:33:19 11 don't have their original paperwork that had them signed
15:33:21 12 up from.

15:33:22 13 So I would not know if somebody needed to be
15:33:24 14 switched over from "Family" coverage to "Husband and
15:33:27 15 Wife" because a child had aged out.

15:33:29 16 Q. If you have an employee that's in your payroll,
15:33:32 17 do you have a date of birth?

15:33:33 18 A. Yes.

15:33:34 19 Q. Do you have their Social Security number?

15:33:36 20 A. Yes.

15:33:36 21 Q. And "Payroll" has access to know what the age of
15:33:41 22 a retired employee is. Correct?

15:33:44 23 A. Yes.

15:33:45 24 Q. Did you ever do a comparison of the payroll
15:33:50 25 database and the age of retired employees to any of the

15:33:56 1 bills that you received on a monthly basis?

15:33:57 2 A. No. That would have been done in HR.

15:33:59 3 Q. Did HR have access to payroll?

15:34:02 4 A. Payroll? HR would have access to their birth

15:34:04 5 dates.

15:34:05 6 Q. That wasn't my question.

15:34:06 7 Did HR have access to payroll?

15:34:09 8 A. No.

15:34:09 9 Q. Okay. You had access to payroll. Correct?

15:34:12 10 A. Limited.

15:34:14 11 Q. But it was under your authority?

15:34:16 12 A. Yes.

15:34:17 13 Q. And you have talked a lot about HR having control

15:34:22 14 of health benefits.

15:34:23 15 Isn't it a fact that there were two people in

15:34:26 16 this County who had access or who had interacted with

15:34:30 17 the health benefit provider?

15:34:31 18 A. Interacted, yes, but not having access.

15:34:34 19 Q. That wasn't my question.

15:34:36 20 Do you know who the two people were interactive

15:34:39 21 with the health benefits provider?

15:34:41 22 A. Cheryl Wieder and Browne.

15:34:44 23 Q. There was an assurance by Mrs. Wieder and Mrs.

15:34:49 24 Browne who were on the health benefits.

15:34:52 25 Do you recall that?

15:34:54 1 A. No.

15:34:56 2 Q. Now, you have had a chance to review Mr. Gannon's
15:35:09 3 report, the Wiss report?

15:35:10 4 A. Yes.

15:35:11 5 Q. Do you agree or disagree with his findings?

15:35:17 6 A. Some of his findings I agree with, some of them I
15:35:20 7 have questions with.

15:35:21 8 Q. Well, let's look at the -- you testified earlier
15:35:29 9 on direct examination that a lot of the errors that are
15:35:33 10 noted in his report were the fault of Samuel Klein.

15:35:36 11 Do you recall that?

15:35:37 12 A. Yes.

15:35:37 13 Q. Do you think Samuel Klein did a good job as an
15:35:42 14 auditor?

15:35:47 15 A. I really couldn't say.

15:35:51 16 Q. Well, you testified earlier that Samuel Klein on
15:35:57 17 direct examination was responsible for many of the audit
15:36:02 18 comments.

15:36:03 19 Do you recall your testimony?

15:36:03 20 A. Yes.

15:36:04 21 MR. DESAPIO: I object to the question
15:36:05 22 because of the word "many."

15:36:06 23 However many she testified to, she testified
15:36:09 24 to.

15:36:10 25 "Many" is not an objective term.

15:36:13 1 MR. FLORIO: Sustained.

15:36:13 2 Can you clarify, Counsel?

15:36:15 3 MR. GIACOBBE: Absolutely.

15:36:16 4 Q. Ma'am, on direct examination you testified going
15:36:20 5 through PB-5, the various audit comments.
15:36:23 6 Do you recall that?

15:36:24 7 A. Yes.

15:36:24 8 Q. And Mr. DeSapio asked you about the material
15:36:29 9 weaknesses, internal controls, 2012-1 and 2012-2.
15:36:34 10 Do you recall that, those questions?

15:36:36 11 A. Yes.

15:36:36 12 Q. And during your testimony you attributed some of
15:36:47 13 these items to mistakes by Samuel Klein.
15:36:52 14 Do you recall that?

15:36:53 15 A. Yes.

15:36:53 16 Q. So I asked you a question, do you think Samuel
15:36:56 17 Klein did a good job in their audit?

15:36:59 18 MR. DESAPIO: Objection; asked and answered.

15:37:00 19 MR. GIACOBBE: It was not answered.

15:37:01 20 MR. DESAPIO: She said she really couldn't
15:37:03 21 say.

15:37:04 22 MR. FLORIO: That's an answer.

15:37:08 23 Q. What in the Wiss report do you agree with?

15:37:12 24 A. What in the Wiss report --

15:37:15 25 Q. Do you agree with.

15:37:15 1 MR. DESAPIO: I want to clarify the
15:37:18 2 question.

15:37:18 3 He is referring to PB-5.

15:37:20 4 Q. Let's go to 2012 --

15:37:22 5 MR. DESAPIO: Wait.

15:37:22 6 Objection.

15:37:23 7 I want to clarify the question as to whether
15:37:25 8 or not he is talking about PB-5 or whether he is talking
15:37:28 9 about the whole audit.

15:37:30 10 MR. GIACOBBE: I am talking about PB-5.

15:37:31 11 MR. DESAPIO: That's all I wanted to
15:37:33 12 clarify.

15:37:33 13 Q. Let's go to "Material Weaknesses And Internal
15:37:36 14 Controls, 2012-1."

15:37:40 15 A. Would I agree with the engineering fees being
15:37:49 16 zero, I think that's possible.

15:37:51 17 Obviously the County Clerk Trust Fund, the
15:37:53 18 Planning Board, I agree with Wiss' assessment on that.

15:37:59 19 The surrogate, I have no access or knowledge to
15:38:02 20 what the surrogate does, so I could not say one way or
15:38:06 21 the other.

15:38:06 22 I would need further discussion with Wiss over
15:38:14 23 the Heron Glen issues.

15:38:15 24 Q. The Heron what?

15:38:16 25 A. The golf course issues.

15:38:17 1 Q. Now, do you recall Mr. DeSapio was asking you
15:38:21 2 questions regarding the work papers that Wiss had
15:38:23 3 prepared?

15:38:23 4 A. Yes.

15:38:23 5 Q. And in those work papers -- it is PB-42 -- do you
15:38:55 6 have that in front of you, ma'am?

15:38:56 7 A. Yes.

15:38:56 8 Q. And it appears from this work paper that Wiss had
15:39:07 9 conversations with the prior auditor. Correct?

15:39:08 10 A. Yes. Correct.

15:39:08 11 Q. And it appears that the prior auditor on the
15:39:14 12 first one, Revenue Accounts Receivable, do you see that?

15:39:17 13 A. Yes.

15:39:17 14 Q. It indicates that it was confirmed to be an error
15:39:20 15 by the prior auditor.

15:39:21 16 Do you see that?

15:39:23 17 A. Yes.

15:39:23 18 Q. Who was the prior auditor?

15:39:25 19 A. Samuel Klein.

15:39:26 20 Q. So if Samuel Klein was confirming it was an
15:39:30 21 error, does that change your opinion about the report in
15:39:34 22 2011, the audit?

15:39:38 23 MR. DESAPIO: Change -- I object to the form
15:39:40 24 of the question.

15:39:41 25 Change what opinion?

15:39:42 1 MR. GIACOBBE: I will rephrase it.

15:39:44 2 Q. Let's do it this way: You have looked at the
15:39:47 3 2011 audit by Samuel Klein. Is that correct?

15:39:49 4 A. Yes.

15:39:49 5 Q. And you have looked at the 2012 audit by Wiss?

15:39:53 6 A. Correct.

15:39:53 7 Q. And you testified extensively about the revenue
15:39:58 8 accounts receivable.

15:39:59 9 Do you recall that?

15:40:00 10 A. Yes.

15:40:00 11 Q. Who is right, Samuel Klein or Wiss?

15:40:02 12 MR. DESAPIO: In regard to which part of
15:40:04 13 this?

15:40:04 14 MR. GIACOBBE: Accounts receivable, the
15:40:08 15 findings.

15:40:08 16 Q. Did Samuel Klein do it properly or did Wiss do it
15:40:11 17 properly?

15:40:11 18 MR. DESAPIO: I object to the form of the
15:40:12 19 question.

15:40:13 20 Do what properly? There are five or six
15:40:16 21 bullet points there.

15:40:17 22 Is the question about all five of them in
15:40:18 23 totality or one of them?

15:40:21 24 MR. FLORIO: Can you clarify, Counsel?

15:40:23 25 MR. GIACOBBE: I don't think I need to,

15:40:24 1 because the very first bullet point, if you go to
15:40:30 2 2012-1, the very first bullet point is "Revenue Accounts
15:40:35 3 Receivable," and Wiss made a finding that it should have
15:40:39 4 been zero, and Mr. Samuel Klein had stated it as
15:40:50 5 160,564.77.

15:40:53 6 Q. Correct?

15:40:53 7 A. Correct.

15:40:55 8 Q. So my question is, who is right, Wiss or Klein?

15:41:04 9 A. I couldn't say without having discussions with
15:41:06 10 Wiss on how they came up with the "zero."

15:41:09 11 Q. Aren't you a licensed CFO?

15:41:11 12 A. Sure. Yes.

15:41:12 13 Q. You don't have an opinion as a licensed CFO which
15:41:15 14 auditor is correct in their assessment?

15:41:17 15 A. Not without speaking with both auditors.

15:41:22 16 Q. Well, in PB-47 -- you already testified about
15:41:28 17 PB-47 --

15:41:30 18 A. Yes.

15:41:30 19 Q. -- that the numbers that you submitted to the
15:41:36 20 State in or about January of 2012, January 26, 2012, the
15:41:43 21 numbers you have here were correct, but they ended up
15:41:47 22 being incorrect in the Klein audit. Is that correct?

15:41:50 23 A. Correct.

15:41:51 24 Q. And, in fact, you have to sign off on the Klein
15:41:53 25 audit, don't you?

15:41:55 1 A. Yes.

15:41:56 2 Q. So what was submitted to the State in PB-47 was
15:42:02 3 correct, but what you signed off on as the CFO/County
15:42:07 4 treasurer in the 2011 audit was incorrect. Is that
15:42:11 5 correct?

15:42:11 6 A. Correct.

15:42:15 7 Q. Did you talk to Klein about that?

15:42:18 8 A. About those particular items?

15:42:19 9 Q. Yes.

15:42:20 10 A. No.

15:42:20 11 Q. Why not?

15:42:21 12 A. Didn't catch him.

15:42:23 13 Q. But the 2011, '12 audit in those areas are wrong.
15:42:28 14 Is that correct?

15:42:28 15 A. Correct.

15:42:43 16 MR. GIACOBBE: Do you mind if we take a
15:42:45 17 five-minute break? I just have to use the restroom.

15:42:48 18 MR. FLORIO: No.

15:42:50 19 We are off the record.

15:42:52 20 (Whereupon, a discussion takes place off the
15:44:40 21 record.)

15:44:40 22 MR. FLORIO: We are back on the record.

15:44:45 23 Q. Were you the treasurer/CFO in 2008?

15:45:00 24 A. The second half of the year.

15:45:02 25 Q. And so when the 2008 audit was prepared and

15:45:06 1 filed, which would have been in 2009, you signed off on
15:45:09 2 it, did you not?

15:45:10 3 A. Yes.

15:45:10 4 Q. And as the County treasurer/CFO, did you sign off
15:45:16 5 on the Federal Data Collection Forms, which are for
15:45:21 6 2008?

15:45:26 7 A. The one for 2008 I signed off on. The rest Kim
15:45:29 8 signed off on.

15:45:31 9 Q. Let's just stick with 2008.

15:45:33 10 You signed off on it. Correct?

15:45:34 11 A. Yes.

15:45:34 12 Q. And you are the County treasurer/CFO. Correct?

15:45:37 13 A. Yes.

15:45:41 14 Q. Is Mrs. Browne the County treasurer/CFO?

15:45:44 15 A. She is the director of Finance.

15:45:45 16 Q. That wasn't my question.

15:45:47 17 Is she the County treasurer/CFO?

15:45:49 18 A. No.

15:45:49 19 Q. You are?

15:45:50 20 A. Yes.

15:45:51 21 Q. So you signed off in 2008. Is that correct?

15:45:55 22 A. Yes.

15:45:55 23 Q. Can you explain for me why are you required --
15:46:00 24 why is the County required to file the Data Collection
15:46:04 25 Form with the United States Government?

15:46:08 1 A. I don't know.

15:46:10 2 Q. You are the County CFO and treasurer, you don't
15:46:13 3 know why the County is required to file this?

15:46:15 4 A. No, I don't.

15:46:17 5 Q. Are they required to file because they get
15:46:20 6 federal moneys? Isn't that a possibility?

15:46:22 7 A. It could be, yes.

15:46:23 8 Q. And in 2008 -- well, for the 2008 year, you are
15:46:28 9 the one who executed it and had it electronically sent.
15:46:34 10 Right?

15:46:34 11 A. Yes. The auditors presented it to us, and we
15:46:36 12 signed off on it.

15:46:37 13 Q. In 2009 you didn't file one, did you?

15:46:40 14 A. No. The auditor never presented one.

15:46:42 15 Q. Samuel Klein didn't present it to you?

15:46:44 16 A. No.

15:46:44 17 Q. You think they did a good job in this area?

15:46:47 18 A. No. In that area they should have done the Data
15:46:50 19 Collection Form and presented it to us.

15:46:52 20 Q. Did you ask them about the Data Collection Form
15:46:54 21 they filed the previous year?

15:46:55 22 A. No. We only done one previously, and we didn't
15:46:59 23 realize it.

15:46:59 24 Q. In 2010, you didn't file a Data Collection Form,
15:47:03 25 did you?

15:47:03 1 A. No.

15:47:04 2 Q. And in 2011 you didn't file a Data Collection
15:47:14 3 Form --

15:47:14 4 A. No.

15:47:14 5 Q. -- did you?

15:47:14 6 A. No.

15:47:14 7 Q. In fact, it was Wiss who uncovered the fact that
15:47:14 8 this -- three forms for three consecutive years had not
15:47:16 9 been filed. Is that correct?

15:47:17 10 A. Correct.

15:47:18 11 Q. And the forms were prepared and filed. Is that
15:47:24 12 correct?

15:47:24 13 A. Yes.

15:47:24 14 Q. You are the County treasurer and CFO, you didn't
15:47:28 15 file the 2009, '10 or '11 form, did you?

15:47:33 16 MR. DESAPIO: Asked and answered.

15:47:34 17 Objection.

15:47:35 18 MR. FLORIO: Sustained.

15:47:38 19 Q. Why did Mrs. Browne file the 2009, '10 and '11
15:47:42 20 forms when she is not the County treasurer or CFO?

15:47:46 21 A. She is still CCFO. She is the certifying
15:47:50 22 officer. She can sign off. When Wiss told us about it
15:47:53 23 they went to Mrs. Browne. She got the paperwork taken
15:47:56 24 care of and took care of it.

15:47:57 25 Q. And do you understand you were here when Mr.

15:48:01 1 Gannon testified. Correct?

15:48:03 2 A. Yes.

15:48:03 3 Q. Do you recall him testifying that as a result of
15:48:07 4 not filing these, the County is now a high risk auditee?

15:48:12 5 A. Yes.

15:48:12 6 Q. Do you understand what that means?

15:48:14 7 A. It means they have to do a larger percentage of
15:48:16 8 checking.

15:48:17 9 Q. And if you do a larger percent of checking does
15:48:21 10 that mean the audit is going to be more expensive?

15:48:23 11 A. I don't know that. I would assume that Mr.
15:48:25 12 Gannon would have said that if it was.

15:48:40 13 Q. Now, would you go to PB-42, please.

15:48:53 14 I would like you to look at the very first
15:48:54 15 comment, which is A-1, "Revenue Accounts Receivable."

15:48:58 16 A. Uh-huh.

15:48:59 17 Q. You read this into the record.

15:49:02 18 Do you recall that?

15:49:03 19 A. Yes.

15:49:03 20 Q. And what is highlighted is -- it says, "This
15:49:06 21 receivable remained unchanged from 12/31/09. Moneys
15:49:11 22 collected by the County department are turned over on a
15:49:14 23 daily basis, and this was confirmed to be an error with
15:49:17 24 the prior auditor. Management also agreed it was an
15:49:20 25 error."

15:49:22 1 You testified you didn't talk to Wiss about this.

15:49:25 2 Is that correct?

15:49:25 3 A. Correct.

15:49:25 4 Q. Prior to June 25, 2013, when you were transferred
15:49:35 5 to a different location, did you have any conversations
15:49:36 6 with Wiss?

15:49:38 7 A. Some, yes.

15:49:39 8 Q. When did Wiss become engaged by the County and
15:49:43 9 start working on the audit?

15:49:45 10 A. The first time we met with them is the beginning
15:49:48 11 of 2013.

15:49:49 12 Q. January? February?

15:49:50 13 A. Sometime around there.

15:49:52 14 Q. So from January to February up until June 25th
15:49:55 15 you had occasion to meet with Wiss. Is that correct?

15:49:59 16 A. Yes.

15:50:00 17 Q. And the audit report, PB-5, do you know when that
15:50:17 18 was -- if you turn to the second page, County-168, what
15:50:23 19 is it dated?

15:50:25 20 A. September 16th.

15:50:28 21 Q. So you didn't talk to Wiss for the months of July
15:50:32 22 and August and part of September before this came in.
15:50:37 23 Is that correct?

15:50:37 24 A. Correct.

15:50:37 25 Q. Prior to that time you had conversations with

15:50:39 1 them.

15:50:40 2 Did you have conversations with Wiss about the
15:50:43 3 health benefit issues that were going on here in the
15:50:47 4 County?

15:50:48 5 A. We directed Wiss because we had one employee that
15:50:51 6 kept popping up on the bill, and we wanted to make sure
15:50:54 7 there was nothing else to be concerned about with the
15:50:57 8 health benefit bills.

15:50:58 9 It came up with that employee plus three other
15:51:02 10 employees that they tried to get information out of
15:51:04 11 Human Resources, better information to look into that.

15:51:09 12 Q. So you were aware there was one employee who kept
15:51:12 13 popping up on the bills that should have been on the
15:51:14 14 health benefit bills. Is that correct?

15:51:15 15 A. Yes.

15:51:16 16 Q. And you asked Wiss to undertake an examination of
15:51:22 17 that. Is that correct?

15:51:22 18 A. After we discussed it with HR on numerous
15:51:25 19 occasions why this person was still showing up on the
15:51:28 20 bill.

15:51:32 21 MR. GIACOBBE: Can you please not do that
15:51:36 22 when I am questioning.

15:51:37 23 Q. Ma'am, other than asking Wiss to do that, did you
15:51:41 24 ever undertake any type of examination?

15:51:44 25 A. No. We consulted HR. It was their job duty.

15:51:48 1 Q. You just testified you consulted HR on numerous
15:51:51 2 times.

15:51:52 3 Why did you have to consult them on numerous
15:51:54 4 times?

15:51:55 5 A. Because it kept showing up on the bill.

15:51:58 6 Q. And you knew the person wasn't entitled to health
15:52:01 7 benefits. Isn't that true?

15:52:03 8 A. We were questioning why they were on the health
15:52:05 9 benefit bill because we didn't think they were.

15:52:08 10 Q. Well, was the person an employee of the County?

15:52:11 11 A. Yes. It would have been a person who had been
15:52:13 12 laid off.

15:52:14 13 Q. There was a person who is laid off and yet they
15:52:16 14 are appearing on a bill receiving health benefits. Is
15:52:19 15 that correct?

15:52:19 16 A. Yes.

15:52:20 17 Q. And did you process those payments, your
15:52:23 18 department?

15:52:24 19 A. We were instructed to by HR. Yes.

15:52:26 20 Q. So you were continuing to pay somebody health
15:52:30 21 benefit coverage when you knew they had been laid off.
15:52:32 22 Is that correct?

15:52:32 23 A. Yes. It was HR's position to have to change and
15:52:36 24 adjust the bills.

15:52:36 25 Q. You were concerned enough you asked Wiss to do an

15:52:40 1 examination of that. Is that correct?

15:52:41 2 A. Yes.

15:52:43 3 Q. And what they uncovered and you uncovered was far
15:52:48 4 greater than one person. Is that correct?

15:52:49 5 A. Correct.

15:52:51 6 Q. Would it be safe to say it was hundreds of
15:52:54 7 thousands of dollars of health benefits that were being
15:52:58 8 spent each year on employees who weren't entitled to
15:53:02 9 health benefits?

15:53:03 10 MR. DESAPIO: I object to the form of the
15:53:04 11 question, "Is it safe to say."

15:53:05 12 This witness has not been presented with any
15:53:08 13 calculation by anybody as to how that figure is
15:53:14 14 computed. It's alleged.

15:53:15 15 MR. FLORIO: Overruled.

15:53:16 16 The witness can answer if she is able to.

15:53:24 17 A. I really have to see the paperwork to decide how
15:53:24 18 much it was.

15:53:24 19 Q. Let's look at your paperwork. Let's look at
15:53:25 20 PB-38.

15:53:35 21 And let's just go down to Item 6 on BP-10, and
15:53:47 22 let's just pick out "L, Clifford Apgar."

15:53:50 23 Do you see that individual?

15:53:52 24 A. Yes.

15:53:52 25 Q. "Still on bill 442.02. Died in 2001."

15:53:57 1 Do you see that?

15:53:58 2 A. Correct.

15:53:59 3 Q. Okay. And you wrote this on June 18, 2013. Is

15:54:04 4 that correct?

15:54:04 5 A. Yes.

15:54:04 6 Q. So 12 years later?

15:54:06 7 A. Yes.

15:54:06 8 Q. So 442.02, is that a monthly premium?

15:54:15 9 A. Yes.

15:54:15 10 Q. So 442 times 12, roughly speaking, is \$5,000?

15:54:21 11 A. Correct.

15:54:22 12 Q. \$5,000 times 12 years is?

15:54:25 13 A. \$60,000.

15:54:26 14 Q. \$60,000 for one person?

15:54:27 15 A. Correct.

15:54:28 16 Q. Now let's look at the next page.

15:54:40 17 "John M. Snyder still on bill, 442.02. Died in

15:54:47 18 1996."

15:54:48 19 Do you see that?

15:54:48 20 A. Yes.

15:54:49 21 Q. Would that be --

15:54:53 22 A. Seventy-five.

15:54:54 23 Q. \$75,000 for just those two people. Correct?

15:54:57 24 A. Correct.

15:54:58 25 Q. And it turns out what you uncovered in your June

15:55:02 1 18, 2013 memo wasn't everybody who was wrongfully
15:55:08 2 getting benefits. Is that correct?

15:55:10 3 A. Correct. I had limited information to work off
15:55:12 4 of.

15:55:22 5 MR. GIACOBBE: Mr. Hearing Officer, I have
15:55:24 6 got a whole line of questioning. It's now five of five.
15:55:27 7 I think it might be a good time to break.

15:55:31 8 MR. FLORIO: I agree with you.

15:55:33 9 We are going to be able to bring this
15:55:35 10 witness back --

15:55:35 11 MR. DESAPIO: Yes.

15:55:37 12 MR. FLORIO: -- on Wednesday.

15:55:38 13 MR. DESAPIO: Wednesday of next week.

15:55:41 14 MR. FLORIO: The 27th.

15:55:42 15 MR. GIACOBBE: Nine AM.

15:55:43 16 MR. FLORIO: We are going to break at one
15:55:45 17 that same day.

15:55:46 18 MR. DESAPIO: Very good.

15:55:47 19 MR. GIACOBBE: I appreciate it.

15:55:47 20 MR. DESAPIO: I don't remember if we talked
15:55:49 21 about the next date. I was supposed to check. Correct?

15:55:52 22 MR. GIACOBBE: Yes.

15:55:53 23 MR. FLORIO: Yes.

15:55:53 24 MR. DESAPIO: So I think we can tentatively,
15:56:00 25 if you want, put that Monday, the 2nd and the 3rd, as

15:56:06 1 possibilities. If you want to block out both dates or
15:56:10 2 just one -- if we block out both dates we can cancel if
15:56:15 3 we get done or whatever.

15:56:17 4 MR. FLORIO: Are you available on December
15:56:20 5 2nd, Mr. Giacobbe?

15:56:21 6 MR. GIACOBBE: I have a meeting, but I can
15:56:23 7 have somebody cover it. I can do both the 2nd and the
15:56:26 8 3rd. The 3rd I would have to leave by -- both days I
15:56:32 9 will have to leave by about 3:30. I can do nine to 3:30
15:56:36 10 both days.

15:56:37 11 MR. DESAPIO: Okay.

15:56:38 12 MR. GIACOBBE: And the 4th I can do as well.
15:56:41 13 Your witness isn't available?

15:56:43 14 MR. DESAPIO: Right. One of those days, the
15:56:48 15 2nd or the 3rd, a judge is going to want me over to
15:56:51 16 Somerville again. It's the assignment judge, and she
15:56:54 17 hasn't decided which day, but if it's the 2nd, I think
15:57:01 18 it's three o'clock in the afternoon, and we just have to
15:57:04 19 break at two.

15:57:05 20 If it's the 3rd, I think she wants to do it
15:57:07 21 the first thing in the morning, and I have to start a
15:57:09 22 little later, but I will know that later in the week.

15:57:14 23 MR. FLORIO: I am fine on December 2nd.

15:57:19 24 On Tuesday, the 3rd, I would not be able to
15:57:22 25 start before eleven o'clock.

15:57:26 1 MR. DESAPIO: Tuesday, the 3rd, 11 AM.

15:57:28 2 MR. GIACOBBE: I would have to leave by

15:57:30 3 about three that day. Maybe we can just do eleven to

15:57:33 4 three.

15:57:34 5 MR. DESAPIO: Can I go through this again?

15:57:36 6 December 2nd, if we can do December 2nd, we

15:57:40 7 can start at nine --

15:57:41 8 MR. GIACOBBE: Uh-huh.

15:57:42 9 MR. DESAPIO: -- until whatever time.

15:57:44 10 MR. GIACOBBE: Until two.

15:57:45 11 MR. DESAPIO: Nine to two. Is it nine to

15:57:47 12 two irrespective of whenever I have to see the judge?

15:57:52 13 MR. GIACOBBE: I have something scheduled at

15:57:54 14 three as well.

15:57:55 15 MR. DESAPIO: That might work.

15:57:56 16 Then on the 3rd --

15:57:58 17 MR. GIACOBBE: Do, like, eleven.

15:57:59 18 MR. FLORIO: Eleven to three.

15:58:00 19 MR. GIACOBBE: Eleven to three.

15:58:01 20 MR. DESAPIO: Okay.

15:58:02 21 MR. GIACOBBE: Unless the judge tells you --

15:58:04 22 why don't you just -- you find out from the judge and

15:58:07 23 let me know, and we can check with the hearing officer.

15:58:09 24 MR. DESAPIO: Very good.

15:58:10 25 MR. FLORIO: I am not available before

15:58:12 1 eleven anyway.

15:58:12 2 MR. GIACOBBE: I understand that.

15:58:13 3 I am saying if the judge says it's twelve
15:58:15 4 noon on the 3rd for Guy, then it might not be
15:58:20 5 worthwhile, and schedule another date if we don't
15:58:23 6 finish.

15:58:23 7 MR. FLORIO: Once we are off the record we
15:58:26 8 should exchange cell numbers, although we have e-mail
15:58:29 9 addresses and things to communicate by telephone in the
15:58:33 10 event of some kind of nature's issue.

15:58:38 11 MR. DESAPIO: Can I go out of order just for
15:58:40 12 a second to move the exhibits that I marked on her
15:58:43 13 direct before I forget doing that?

15:58:45 14 MR. GIACOBBE: No objection whatsoever.

15:58:48 15 MR. FLORIO: Is that your motion?

15:58:51 16 MR. DESAPIO: Yes, sir.

15:58:51 17 MR. FLORIO: Without objection, Exhibits
15:58:54 18 P-38 through PB-48 are now in evidence.

15:59:00 19 MR. DESAPIO: Thank you.

15:59:01 20 MR. GIACOBBE: Thank you very much.

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C E R T I F I C A T E

I, PHILIP A. FISHMAN, a Certified Shorthand Reporter and Notary Public of the State of New Jersey, do hereby certify that prior to the commencement of the examination, MARGARET PASQUA was sworn by me to testify the truth, the whole truth and nothing but the truth.

I DO FURTHER CERTIFY that the foregoing is a true and accurate transcript of the testimony as taken stenographically by and before me at the time, place and on the date hereinbefore set forth, to the best of my ability.

I DO FURTHER CERTIFY that I am neither a relative nor employee nor attorney nor counsel of any of the parties to the action; and that I am neither a relative nor employee of such attorney or counsel; and that I am not financially interested in the action.

PHILIP A. FISHMAN, CSR

Dated: _____

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