

On October 2, 2009 I received a letter from Solicitor of the Shickshinny Sanitary Sewer Authority Attorney Jeffrey Malak that auditors N.D. Financial prepared a detailed "Schedule of Findings." There were concerns expressed with regard to the way payroll payments including overtime and pension contributions were being handled. Because of the serious nature of the inconsistencies noted by auditor ND Financial the board advised I would no longer prepare payroll effective 10/5/09.

Perhaps this goes back to the first audit in 2008 conducted by auditor ND Financial in which discrepancies were found in pension contributions. At that time auditors ND Financial stated that employer contributions should have been based on gross pay. I explained that the previous secretary Mary Brady, who passed away suddenly in May of 2003 and for whose position I was hired, did it all based on gross pay and I continued to do the same. However, in September of 2004 I received a call from Tracy at ASCO Fin. which is now AFG Pension, asked if I was using gross payroll and I stated that I was. Tracy at ASCO stated that was incorrect and it should be based on Net pay. It was never stated that Employer should be based on gross and employee should be based on net pays. At this point the payroll from October 2004 to December 2007 had been based all on net pay. I did report this to the auditor JR Mazzoni at that time. In January of 2008 to the present the pension has been submitted on employee net and employer gross as instructed by auditor ND Financial. Then in August 2008 I received a visit from two State Policemen asking questions about the Shickshinny Sanitary Sewer Authority pension plan. The reason the Shickshinny State Police were involved is because plant operator, Mark Gensel went to them with a complaint that I was stealing money from his pension. Because of the allegation the Shickshinny Sanitary Sewer Authority paid auditor ND Financial an additional \$607.50 to research this. In November 2008 auditors ND Financial met with the Shickshinny Sanitary Sewer Authority board in executive session and reported their findings that an amount of approximately \$1,100 needed to be sent in for contributions underpaid on the employer side. However, this office does not have a copy of report nor was the money ever sent into the pension plan. According to the State Police there was no money missing and the error was consistent for both employees. They found there to be no criminal activity.

Then plant operator, Mark Gensel introduced a complaint to the State Police that I was reporting erroneous figures to the IRS. Again the Shickshinny Sanitary Sewer Authority has to compensate auditor ND Financial at a cost yet to be determined for another audit on payroll. However, it should be pointed out that in auditor ND Financial initial report to this board in April of 2008 they report that the W2's were incorrect but did not think it was something the IRS would pick up and never suggested that corrected W2's be issued. The "Findings" reported to the Shickshinny Sanitary Sewer Authority has been given to the State Police and again they found there to be no criminal activity and have closed their report on this. This brings us to the letter written by Attorney Malak regarding these "findings." However, I have yet to see a copy of these findings reported even though I have requested them from Atty. Malak. His response to my request was that he would have to check with the chairman, Mr. Gleco.

In Attorney Malak's letter he stated that the "findings" included overtime. I am not sure what that means. My perspective of overtime is pay at 1 1/2 and I have never received wages over my straight time hourly pay. I have on occasion worked over my 25 hours per week but was paid my regular wage or not at all. When I was hired to replace the previous secretary Mary Brady it was at the same compensation and benefit package she received. This was 50 hours of sick time a year, health insurance and life insurance after 90 days. After one year I would receive one week's vacation or 25 hours a year and after five years it would be two weeks, and then three weeks after 10 years. After one year of employment and 1000 hours I would be eligible for enrollment into the pension plan. I have never received overtime pay and the only one who does is plant operator Mark Gensel. He receives time and a half for work on Saturday and Sunday. If the hours were figured incorrectly then you need to ask the plant operator, Mark Gensel as he is

the one who calculates the hours on the time cards. At a meeting in February of 2008 then board member Mr. Krasucki asked the chairman, Mr. Gleco why this was being done by the plant operator. Mr. Gleco's response was that he has always done it, because it was previously done by Plant Manager, Robert Ruckle and when he left Mr. Gensel assumed this responsibility.

Atty. Malak stated in his letter that I would no longer prepare payroll effective 10/5/09.

However, on 10/6/09 board member and secretary/treasurer Barry Noss came to this office and asked if the time cards were ready. I explained to Mr. Noss that I received a letter from board solicitor Atty. Malak that I was not to do payroll. Mr. Noss left the office for a few minutes and returned stating that was incorrect and he worded it wrong. It should be that Mr. Noss will be checking the time cards and I would be processing the payroll. I reported this to Atty. Malak via email that I was confused and uncomfortable changing things on the say so of 1 or 2 board members. Atty. Malak originally stated that he understood that they would be bringing in a Kelly Girl to do the work. Then later emailed to go ahead and process the checks.

I have been accused of many things at these meetings. Like chairman Mr. Gleco stating that I steal his mail as justification for him receiving my "Personal Pension Statement" at his home. I know for a fact that things have disappeared from this office or damaged. I too have had faxes sent to my attention but have never received them. Yes I do believe we have a thief among us. I have asked this board to cease the activity of my personal pension statements being out there with my private information but to no avail.

At the special meeting held on 9/28/09 chairman Mr. Gleco stated that I am crawling under the fence here at the authority on a Sunday night at 10:00 PM.

Time and time again false allegations have been made about me and it is time that they stop. I have been accused of forgery, stealing mail, stealing from the pension and being the problem that accounts are in arrears.

Most importantly I take my job very serious and my obligation to this authority and rate payers.

For this reason I must state openly that on 9/9/09 the day after board member Mr. Noss was appointed to this sewer board he came into my office and told me that I sent him a late notice that he did not pay his 3<sup>rd</sup> quarter bill. He presented me a copy of the front and back of a cancelled check with a letter from his wife Diane stating that they paid their bill and I cashed the check. The first thing that caught my attention was the fact that it was stamped deposit only into Wachovia Bank. This authority changed their banking to PNC bank in June of 2009. When I checked my deposits into Wachovia I saw that the last deposit was made on June 26, 2009. Mr. Noss's check was dated July 9, 2009. I then told Mr. Noss I would have to further investigate it and then took the copy to Wachovia Bank where it was pointed out that the back of the check stated it had cleared the bank on April 16, 2009, not in July 2009 like Mr. and Mrs. Noss were claiming. They further pointed out that the check dated July 9, 2009 had no markings of ever being processed through a financial institution. It was at this point that I felt it was my duty and obligation to report these facts to the Shickshinny State Police which I did. In a telephone conversation I had with Mr. Noss he stated I had no right to take this to the police and that it was the board of the Shickshinny Sanitary Sewer Authority who decided who paid what. He stated this was now a matter for the FBI. Now on 10/15/09 I received a check from Mr. & Mrs. Noss paying the 3<sup>rd</sup> and 4<sup>th</sup> quarter billing including penalty and interest fees. Then to my surprise there was a column in the Press Enterprise 30 seconds with slanderous statements that someone had paid their bill and did not receive credit. They took it to the State Police and they are handling it.

These slanderous and defamation comments need to stop! It is time to cease this witch hunt and start conducting the business of this authority. I have heard from several upstanding citizens of this community that once Mr. Noss was appointed to this board I would be fired. That is where we are today.

Now if by my reporting the inappropriate activities being conducted at the Shickshinny Sanitary Sewer Authority to the State Police makes me a “Whistle Blower” then it is a label I wear proudly for the rate payers of this community.

Mary Beach