



## New York State Teachers' Retirement System

To: Chief School Administrators  
College and University Presidents  
District Contacts  
Employer Secure Area Contacts

## Administrative Bulletin

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### NYSTRS Offers Tools for Reporting Fraud

NYSTRS is committed to ensuring the integrity of the Retirement System and the benefits it provides to members, retirees and beneficiaries. As such, our Internal Audit staff is charged with routinely reviewing or auditing all aspects of the System, including member and employer records.

If you suspect anyone of defrauding the Retirement System, please report the complaint to NYSTRS. Examples of fraud, waste or abuse previously reported to us or uncovered by audits include: intentional salary spiking during the final average salary period; mischaracterization of non-regular compensation as part of base salary; improper enrollment of consultants as employees; premature enrollment of members to circumvent tier changes; payroll manipulation to evade earnings after retirement limits; submitting altered board minutes and records; and salary giveback schemes intended to inflate earnings.

Fraud, waste and abuse hurts the System, its members, retirees, beneficiaries and ultimately the taxpayer. NYSTRS is taking a proactive approach to combating this type of activity by providing various tools and methods for those with information to report it. Please do your part and urge your co-workers to do the same. Anyone with knowledge of any wrongdoing may file a report.

NYSTRS offers several tools to report fraud or file a complaint. It is not necessary to identify yourself when reporting a potential case of fraud; complaints may be made anonymously. However, we ask you to describe the nature of the complaint in detail by telling us who is involved, where the activity is taking place, and the general nature of the activity.

To report fraud, you may:

- Complete and submit a [Fraud, Waste or Abuse Reporting Form](#), found on our website at NYSTRS.org. This form is available online by going to the [Report Fraud](#) page from the bottom menu and selecting “How to Report Fraud.” The complaint form may be submitted electronically or sent through U.S. mail to Investigations Unit, P.O. Box 11535, Albany, NY 12211-0535. (Please refer to the form for further instructions.)
- Email us at [investigations@nystrs.org](mailto:investigations@nystrs.org).
- Call us at (800) 348-7298, Ext. 2846 and leave a message.

To sufficiently investigate an allegation of fraud, waste or abuse, NYSTRS' Internal Audit staff requests specific details, if available. For more information, please refer to our [Report Fraud FAQs](#), accessible from the Report Fraud page of our website, on the right side navigation menu under “Report Fraud.”

Visit the [Employers/Administrative Bulletins](#) page at NYSTRS.org for archived issues.

If the complaint is beyond the scope of the Retirement System, the following agencies also offer fraud, waste and abuse reporting mechanisms:

- NYS Education Department
- NYS Office of the Attorney General
- Office of the NYS Comptroller
- NYS Office of the Inspector General