

SUPREME COURT OF NEW JERSEY
DISCIPLINARY REVIEW BOARD
Docket No. DRB 25-216
District Docket No. XIV-2023-0455E

In the Matter of Scott B. Piekarsky
An Attorney at Law

Argued
November 20, 2025

Decided
March 6, 2026

Darrell M. Felsenstein appeared on behalf of the
Office of Attorney Ethics.

William F. O'Connor, Jr. appeared on behalf of respondent.

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Introduction

To the Honorable Chief Justice and Associate Justices of the Supreme Court of New Jersey.

This matter was before us on a disciplinary stipulation between the Office of Attorney Ethics (the OAE) and respondent. Respondent stipulated to having violated RPC 1.15(a) (commingling funds); RPC 1.15(b) (failing to promptly disburse funds to clients and third parties); RPC 1.15(d) (failing to comply with the recordkeeping requirements of R. 1:21-6); RPC 5.3(a) and (b) (failing to supervise nonlawyer staff); and RPC 5.3(c)(2) and (c)(3) (rendering a lawyer responsible for the conduct of a nonlawyer assistant that would be a violation of the Rules of Professional Conduct if engaged in by the lawyer under certain circumstances).

For the reasons set forth below, we determine that a reprimand, with conditions, is the appropriate quantum of discipline for respondent's misconduct.

Ethics History

Respondent earned admission to the New Jersey bar in 1986. During the relevant timeframe, he maintained a practice of law in Wyckoff, New Jersey.

Currently, he is a principal at a firm, in Hackensack, New Jersey. He has no disciplinary history.

Facts

Respondent and the OAE entered into a disciplinary stipulation, dated September 3, 2025, which sets forth the following facts in support of respondent's admitted ethics violations.

During the relevant period, respondent maintained an attorney trust account (ATA) and an attorney business account (ABA) at Columbia Bank. He also maintained an ABA at Valley National Bank, which was closed December 31, 2020.

On November 8, 2023, the OAE received an ethics grievance against respondent, alleging that he had knowingly misappropriated law firm funds.¹ The OAE docketed the grievance and, on April 24, 2024, informed respondent that it would conduct a demand interview on May 23, 2024.² The OAE also directed him to produce, for the period from January 1, 2019 to April 24, 2024, the following documents:

¹ According to the disciplinary stipulation, the OAE ultimately determined that there was no clear and convincing evidence that respondent knowingly misappropriated entrusted funds.

² Previously, on May 2, 2017, the OAE conducted a random audit of respondent's financial records.

- Monthly bank statements, canceled checks, wire transfers, deposit items, debit and credit card items, and checkbooks;
- Receipts and disbursements journals;
- Monthly three-way reconciliations of his ATA; and
- Client ledger cards for all clients whose funds were held in the ATA during the audit period.

In reply, on April 24, 2024, respondent stated that he needed to involve his accountant, Robert D. Gelman, C.P.A., and requested a thirty-day extension to submit his records, which the OAE granted, rescheduling the demand interview to take place on June 11, 2024.

On June 3, 2024, respondent informed the OAE that he was having difficulty obtaining old bank records and that his accountant needed additional time. He also indicated that he was engaging counsel to represent him in the disciplinary proceeding. In reply, the OAE extended the deadline for his submission, rescheduling the interview for July 2, 2024.

On June 17, 2024, respondent requested yet another extension, stating that his accountant needed additional time to submit the financial records. The OAE denied respondent's request for an extension but informed him that it would accept records produced after June 20, 2024.

On June 18, 2024, respondent notified the OAE that his accountant continued to work on the document production but was unable to provide a date for the submission.

On July 2, 2024, the OAE conducted respondent's demand audit, during which he was represented by counsel.

On July 5, 2024, the OAE directed respondent to provide additional information regarding the following:

- Verify whether Piekarsky & Associates maintained a physical office at 191 Goldwin Ave., Wykoff, New Jersey, or any other location, from November 2019 to August 2023;
- Confirm whether E.S., Esq. and J.O. Esq. took any share of the fees taken by respondent in any of the "legacy" matters respondent brought to the P.N. firm;
- Produce executed retainer agreements for clients identified in attached list;
- Confirm whether any client signed a retainer agreement with Piekarsky & Associates after November 2019; and
- Explain why negative balances occurred in the Piekarsky & Associates ABA from November to December 2023; and
- Correct his ABA check images so that no more than two checks appear per page.

On July 31, 2024, respondent, through counsel, submitted a partial reply.

On August 6, 2024, respondent produced some, but not all, of his outstanding records. On the same date, the OAE notified respondent that the following documents and information remained outstanding: (1) retainer agreements in nine identified client matters, and (2) the dates on which the representation commenced in four client matters.

On August 14, 2024, respondent's accountant produced some of the outstanding records. Further, on August 16, 2024, respondent, through counsel, produced additional records to the OAE.

On September 9, 2024, the OAE notified respondent that he had not yet produced any ABA records. Further, on September 10, the OAE directed respondent to produce a copy of his August 2024 ABA bank statement with properly formatted check images, which respondent provided on September 17.

On September 17, 2024, the OAE notified respondent that his document production remained incomplete. Further, the OAE informed him that his ATA held a balance of \$80,758.43, consisting of inactive client funds, some of which he had maintained for an extended period. The OAE directed respondent to resolve those balances and, if he was unable to do so, provide an explanation

and remit any unidentified or unclaimed funds to the Superior Court Trust Fund (the SCTF), pursuant to R. 1:21-6(j),³ by October 4, 2024.

On September 19, 2024, respondent produced records pertaining to his ABA. However, on September 26, 2024, he requested additional time to produce proper check images and a resolution of his ATA ledger balances, which the OAE granted to October 18, 2024. The OAE also scheduled respondent's second demand interview for October 25, 2024.

On October 18, 2024, respondent, through counsel, requested an extension to produce the outstanding records, citing respondent's illness.

On November 8, 2024, respondent submitted to the OAE a copy of his motion to deposit unclaimed and unidentified funds in the SCTF. In respondent's supporting certification to the Superior Court, he stated that he was remitting funds to the SCTF that he had held for more than two years. Further, he provided a list of the ten client matters and the amounts he was holding on their behalf, as well as three unidentified deposits, totaling \$63,706.03. Respondent's submission also included copies of the letters he had sent to clients whose funds

³ R. 1:21-6(j) provides that funds that remain unclaimed for more than two years must be specifically designated as such in an ATA. Thereafter, an attorney must conduct a reasonable search to determine the beneficial owner of the unclaimed trust funds. If the beneficial owner cannot be located after one year of diligent investigation, the funds may be paid to the Clerk of the Superior Court for deposit with the SCTF.

were disbursed to them; however, he did not include the amounts paid to each client.

Previously, during his July 2, 2024 demand audit, respondent had stated that there were no unidentified funds held in his ATA; however, respondent's certification in support of his motion to deposit funds with the SCTF revealed that his previous statement was not accurate.

On November 13, 2024, the OAE conducted a second demand audit, following which it directed respondent to produce certain outstanding records along with additional records. Notably, during his interview, respondent stated that he had not previously attempted to return the funds in his ATA to their respective owners because he had not been asked to do so during his 2017 random audit, and only did so because he was instructed to do so by the OAE, via the September 17, 2024 request. Respondent conceded that the statement was false. Indeed, respondent was aware, based on his 2017 audit and his prior multiple experiences as counsel to attorneys in disciplinary matters, that the Rules of Professional Conduct require the timely return of funds to clients and third parties.

On December 6, 2024, respondent produced additional information to the OAE.

On December 12, 2024, the OAE sent two additional e-mails to respondent, requesting outstanding information. On December 18, 2024, respondent requested additional time to reply, citing illness, which the OAE granted to December 23. On January 2, 2025, the OAE reminded respondent that his records remained outstanding, to which respondent replied, on January 14, with additional documents, advising that other documentation would be forthcoming.

Following the July 2 and November 13, 2024 demand audits, the OAE identified the following recordkeeping infractions:

- Commingled earned legal fees in the amount of \$850 in respondent's ATA, in violation of R. 1:21-6(a)(1) and (a)(2);
- Failure to identify clients on ATA deposit slips, as R. 1:21-6(c)(1)(G) requires;
- Failure to maintain fully descriptive ABA and ATA receipts and disbursements journals, as R. 1:21-6(c)(1)(A) requires;
- Frequent ABA overdrafts, contrary to R. 1:21-6(d);
- Unsigned retainer agreements, contrary to R. 1:21-7(g);
- Improperly imaged checks on ABA statements, contrary to R. 1:21-6(b); and
- Failure to maintain monthly ATA three-way reconciliations and ABA and ATA receipts and

disbursements journals for seven years, as R. 1:21-6(c)(1) requires.

Thereafter, respondent attempted to correct the aforementioned deficiencies; however, his ATA and ABA records remained noncompliant. Specifically, respondent failed to explain the discrepancy between the amounts held in his ATA (\$80,758.43) and the amount he sent to the SCTF (\$63,706.03), failed to provide an explanation for the balances that were older than one year, and failed to produce separate monthly ABA receipts and disbursements journals. Further, although he did not maintain his ATA records for seven years, he was able to recreate records dating back to January 1, 2019.

Respondent conceded that he improperly had delegated his ATA recordkeeping responsibilities to his accountant. Further, he improperly delegated his ABA recordkeeping responsibilities to his bookkeeper, who had not been preparing his ABA records for an unknown period. He further stipulated that, having delegated his ATA and ABA recordkeeping obligations to nonlawyer assistants, he was obligated to ensure that they complied with R. 1:21-6. Moreover, he failed to adopt or maintain reasonable efforts to ensure that his bookkeeper's or accountant's conduct complied with the Court Rules or Rules of Professional Conduct. Similarly, respondent failed, through direct supervision, to ensure that his recordkeeping responsibilities were satisfied.

As of March 2025, respondent's books and records remained out of compliance with R. 1:21-6.

Based on the foregoing facts, the parties stipulated that respondent violated RPC 1.15(a) by commingling earned legal fees in the amount of \$850 in his ATA, RPC 1.15(b) by failing to timely disburse funds, totaling at least \$63,706.03, to clients and third parties, and RPC 1.15(d) by failing to comply with the recordkeeping requirements of R. 1:21-6 in numerous respects.

Additionally, the parties stipulated that respondent violated RPC 5.3(a) and (b) by failing to adopt and maintain reasonable efforts to ensure that the conduct of nonlawyer assistants retained by the firm, and over whom he had direct supervisory authority, was compatible with respondent's professional obligations pursuant to RPC 1.15(d). Similarly, respondent violated RPC 5.3(c)(2) by improperly delegating recordkeeping responsibilities to his bookkeeper and accountant without monitoring or supervision, which would have enabled respondent to avoid, mitigate, or remediate his violation of RPC 1.15(d). Last, respondent violated RPC 5.3(c)(3) by failing to investigate the sufficiency of the bookkeeper's and accountant's past implementation of R. 1:21-6, which would have disclosed the ongoing character of the recordkeeping deficiencies enumerated above.

The Parties' Positions Before the Board

Citing relevant disciplinary precedent for each of respondent's violations of the Rules of Professional Conduct, the OAE recommended either an admonition or a reprimand for his misconduct. As a condition of his discipline, the OAE recommended that respondent be required to submit proof to the OAE, within sixty days of the Court's disciplinary Order in this matter, that he has rectified all outstanding recordkeeping deficiencies.

In aggravation, the OAE pointed to respondent's previous random audit in 2017, emphasizing his heightened awareness of his obligation to comply with the RPCs, especially the recordkeeping Rules. In further aggravation, the parties stipulated that, "given the nature of [r]espondent's areas of practice [he] has significant prior contacts with the Rules of Professional Conduct and R. 1:21-6 in a representative capacity." Specifically, the OAE noted that respondent has represented attorneys in ethics proceedings, has proctored attorneys, and has served as a trustee of the New Jersey Lawyers' Fund for Client Protection (the CPF).

Also in aggravation, the OAE pointed out that respondent had failed to bring his books and records into compliance, despite having the opportunity to do so, citing In re Silber, 100 N.J. 517, 521 (1985). Finally, the OAE noted that respondent's recordkeeping infractions had caused harm to his clients and third

parties because he held inactive balances, totaling more than \$80,000, in connection with thirty-one matters, for more than one year.

In mitigation, the OAE acknowledged respondent's lack of prior discipline in his nearly forty years at the bar. Further, the OAE noted respondent's outstanding service to the Court, the bar, and the public.

In his October 9, 2025 written submission to us, respondent, through counsel, urged the imposition of discipline no greater than an admonition.⁴ Based on applicable disciplinary precedent, respondent asserted that an admonition was the appropriate form of discipline for recordkeeping infractions that did not result in the negligent misappropriation of entrusted funds. Further, during the applicable time period, respondent was working from home during the COVID-19 pandemic with a houseful of children and experienced a number of personal tragedies. Specifically, on March 19, 2020, his mother suffered a stroke and passed away the following week. Later that year, respondent was struck with an illness and, it was not until 2022 that he was diagnosed with cancer. Despite his illness, he authored two law review articles and a podcast on ethics issues encountered during the pandemic.

⁴ Respondent stated his view that this matter was appropriate for diversion, pursuant to R. 1:20-3(i); however, he further acknowledged that the OAE had disagreed that the matter was appropriate for diversionary treatment.

Respondent also emphasized the numerous mitigating circumstances that warranted an admonition. Specifically, he has no prior discipline in nearly forty years at the bar; he cooperated with the OAE's investigation; he expressed contrition and remorse for his misconduct; and he has an excellent reputation and character in his legal community and the community at large.

Further, respondent stated that he has an outstanding record of service to the bar. For ten years, he taught professional responsibility and trust and business accounting courses at Seton Hall Law School. He also has been running the New Jersey Institute for Continuing Legal Education malpractice program for twenty-five years. He has served as an attorney-proctor and has served on the Supreme Court's Committee on Women in the Courts. He also served as a trustee to the CPF. Finally, to demonstrate his remorse and contribution, he represented that he was teaching a live webinar, on November 14, 2025, entitled "New Jersey Trust and Business Accounting 101."

With respect to his public service, respondent serves on the Board of Directors of Vantage Health Systems, a non-profit organization that provides housing and psychological services to those in need. He also founded the North Jersey Vestibular Disorders Support Group in light of his suffering from Meniere's Disease.

In response to our questioning during oral argument, respondent, through counsel, confirmed that his records remained noncompliant but was unable to offer an explanation as to why they remained noncompliant despite the OAE's intervention. Instead, he suggested that the appropriate discipline could include a reporting obligation whereby he provides periodic updates on the status of his efforts to bring his records into conformity with the Court Rules.

Analysis and Discipline

Violations of the Rules of Professional Conduct

Following a review of the record, we find that the facts set forth in the stipulation clearly and convincingly support respondent's admitted violations of RPC 1.15(a); RPC 1.15(b); RPC 1.15(d); RPC 5.3(a); RPC 5.3(b); and RPC 5.3(c)(3). However, we determine to dismiss the charge that respondent violated RPC 5.3(c)(2).

Specifically, RPC 1.15(a) provides, in relevant part, that "a lawyer shall hold property of clients or third persons that is in a lawyer's possession in connection with a representation separate from the lawyer's own property." Respondent admittedly violated this Rule by commingling earned legal fees in his ATA. Specifically, he deposited, and maintained for a prolonged period of

time, earned legal fees in the amount of \$850 in his ATA, contrary to R. 1:21-6(a)(1) and (a)(2).

Next, respondent violated RPC 1.15(b) by allowing at least \$63,706.03 in entrusted funds to languish, for years, in his ATA. Specifically, at the time the OAE commenced its 2024 demand audit of respondent's books and records, respondent held more than \$80,000 in inactive and unidentified funds in his ATA. However, until the OAE's intervention in this matter, respondent made no attempt to disburse the inactive funds that persisted in his ATA. Once the OAE directed him to resolve the more than \$80,000 in trust funds, respondent successfully located some clients (although it is unclear the amounts he disbursed to those clients) and then filed a motion to deposit the remainder of the inactive and unidentified funds with the SCTFU (totaling more than \$63,000). Respondent's inactive client balances dated back to as early as 2013 (predating his prior random audit) and as recent as 2020.⁵ Had respondent been complying with his recordkeeping obligations, he would have detected the inactive funds and could have taken corrective actions years before the OAE's 2024 intervention.

⁵ During oral argument before us, the OAE confirmed that the balances predating the 2017 random audit were not at issue during that audit.

Respondent also admittedly violated RPC 1.15(d) by failing to comply with the recordkeeping requirements of R. 1:21-6. Specifically, he failed to (1) identify clients on his ATA deposit slips; (2) maintain fully descriptive ABA and ATA receipts and disbursements journals; (3) maintain properly imaged checks on his ABA statements; and (4) maintain, for seven years, his monthly ATA three-way reconciliations and ABA and ATA receipts and disbursements journals. Additionally, respondent frequently overdrew his ABA and maintained unsigned retainer agreements.

More egregiously, respondent improperly delegated his recordkeeping obligations to his bookkeeper and accountant and then provided no oversight. Consequently, he failed to uncover the substantial sums of inactive and unidentified client balances held in his ATA for prolonged periods. Following the OAE's investigation, although respondent corrected some recordkeeping deficiencies, his records remain deficient.

Respondent also admittedly violated RPC 5.3(a) and (b). RPC 5.3(a) requires an attorney to "adopt and maintain reasonable efforts to ensure that the conduct of nonlawyers retained or employed by the lawyer . . . is compatible with the professional obligations of the lawyer." RPC 5.3(b) similarly requires that an attorney "having direct supervisory authority over the nonlawyer" shall make such efforts. Here, respondent's failure to supervise both his bookkeeper

and his accountant allowed his records to fall out of compliance with the Court Rules. He was required, at a minimum, to review the monthly bank statements for his attorney accounts to ensure the work of his bookkeeper and accountant comported with the professional obligations of an attorney. Yet, he concededly failed to exercise even this most basic level of supervision. As a result, his records failed to comply with the Court Rules and, worse, significant client funds remained in his ATA, inactive, for a prolonged period.

Next, the OAE alleged that respondent violated RPC 5.3(c)(2) and (3) which also address an attorney's responsibility for the conduct of nonlawyer staff. Specifically, subsection (c)(2) and (3) provide that:

A lawyer shall be responsible for conduct of [a nonlawyer assistant] that would be a violation of the Rules of Professional Conduct if engaged in by a lawyer if:

...

(2) the lawyer has direct supervisory authority over the person and knows of the conduct at a time when its consequences can be avoided or mitigated but fails to take reasonable remedial action; or

(3) the lawyer has failed to make reasonable investigation of circumstances that would disclose past instances of conduct by the nonlawyer incompatible with the professional obligations of a lawyer, which evidence a propensity for such conduct.

[Emphasis added.]

We find that respondent violated subsection (c)(3) but not subsection (c)(2). Specifically, respondent admitted that, despite being obligated to ensure his records were in conformity with R. 1:21-6, he had delegated his ATA responsibilities to his accountant and his ABA responsibilities to his bookkeeper. His accountant was not preparing monthly ATA reconciliations, and his bookkeeper admittedly had not been preparing ABA records for an unknown period of time. Further, he admittedly failed to ensure that either his accountant or his bookkeeper were adhering to the recordkeeping Rules. Had respondent used reasonable efforts to ensure the conduct of his accountant and bookkeeper complied with the Court Rules, he would have discovered that his records were noncompliant. See In the Matter of Stanley E. Marcus, DRB 21-022 (August 19, 2021) at 4, 7, 11 (the attorney violated RPC 5.3(c)(3) when, for a period that he estimated as lasting at least two years, he failed to detect that his bookkeeper was issuing checks from his ABA to herself and family members; the attorney also admittedly delegated his ATA recordkeeping to his accountant, who he did not supervise; neither the attorney nor his accountant conducted three-way reconciliations of his ATA, resulting in the negligent misappropriation of client funds).

However, we decline to find that respondent's failure to supervise his accountant and bookkeeper also ran afoul of RPC 5.3(c)(2), which addresses a

narrower type of misconduct and requires proof that respondent knew of the nonlawyer's misconduct. Here, it is unclear from the record before us whether, prior to the OAE's 2024 demand audit, respondent knew that his accountant and bookkeeper were not performing the recordkeeping responsibilities that he had delegated to them. Although the record clearly indicates that respondent was the subject of a prior 2017 random audit, it does not disclose if recordkeeping infractions were uncovered during that audit and if, like the instant matter, respondent had delegated those responsibilities to his bookkeeper and/or the accountant at the time. Consequently, because respondent did not knowingly allow either his accountant or bookkeeper to violate the recordkeeping Rules, we determine to dismiss the RPC 5.3(c)(2) charge.

In sum, we find that respondent violated RPC 1.15(a); RPC 1.15(b); RPC 1.15(d); RPC 5.3(a); RPC 5.3(b); and RPC 5.3(c)(3). However, we dismiss the charge that respondent violated RPC 5.3(c)(2). The sole issue left for our determination is the appropriate quantum of discipline for respondent's misconduct.

Quantum of Discipline

In the absence of negligent misappropriation, recordkeeping infractions ordinarily result in an admonition, even if accompanied by commingling or other

less serious ethics infractions. See In the Matter of David Stuart Bressler, DRB 22-157 (November 21, 2022) (the attorney committed several recordkeeping violations, including failing to perform three-way reconciliations, maintaining an improper ATA account designation, and failing to preserve images of processed checks; the attorney also commingled client and personal funds; due to the attorney's poor recordkeeping practices, he failed, for two months, to remove his personal funds from his ATA; in mitigation, the attorney rectified his recordkeeping errors, caused no ultimate harm to his clients, and had no disciplinary history), and In the Matter of Richard P. Rinaldo, DRB 18-189 (October 1, 2018) (the attorney commingled personal loan proceeds in his ATA and committed recordkeeping infractions; the attorney's commingling did not impact client funds and he corrected his recordkeeping practices; prior 2015 censure for unrelated misconduct).

The quantum of discipline is enhanced, however, if additional aggravating factors are present, including maintaining substantial inactive ATA balances or failing to correct recordkeeping deficiencies despite prior audits. See, e.g., In re Mensching, 257 N.J. 497 (2024) (reprimand for an attorney who allowed more than \$400,000 in client funds to languish in his firm's trust account for an extended period of time; the attorney's books and records remained non-compliant, despite the OAE's numerous directives to cure the

deficiencies; in significant mitigation, no prior discipline in forty-year career at the bar and he stipulated to his misconduct); In re Lueddeke, __ N.J. __ (2022) 2022 N.J. LEXIS 456 (censure for an attorney who, among other recordkeeping deficiencies, allowed more than \$414,000 of inactive client balances to languish in his ATA for almost a decade, despite his heightened awareness of his recordkeeping obligations following two previous random audits; in mitigation, the attorney eventually corrected his recordkeeping deficiencies; prior admonition for unrelated misconduct; In re Esposito, 240 N.J. 174 (2019) (censure for an attorney who, among other recordkeeping infractions, held \$169,043.43 in unidentified funds and numerous inactive balances; the attorney also failed to disburse excess fees to entitled parties promptly in real estate matters; no prior discipline and the attorney had corrected all of his recordkeeping deficiencies including the inactive balances).

Here, like the reprimanded attorney in Mensching, who maintained approximately \$400,000 in client funds in his ATA for an extended period, respondent, at the outset of the 2024 random audit, maintained more than \$80,000 in inactive and unidentified ATA funds, some of which dated back to 2013. Also, like Mensching, respondent was unable to rectify all his recordkeeping deficiencies, despite the OAE's efforts. In mitigation, like Mensching, he stipulated to his misconduct and has an unblemished forty-year

career at the bar. However, unlike Mensching, respondent had a heightened awareness of his recordkeeping obligations by virtue of having participated in a 2017 random audit.

Attorneys who fail to supervise their nonlawyer staff and have no serious prior discipline typically receive an admonition or a reprimand, depending on the presence of other violations or aggravating and mitigating factors. See In the Matter of Vincent S. Verdiramo, DRB 19-255 (January 21, 2020) (admonition for an attorney whose abdication of his recordkeeping obligations enabled his nonlawyer assistant to steal more than \$149,000 from his attorney trust account; the attorney also violated RPC 1.15(a) and RPC 1.15(d); in mitigation, the attorney promptly reported the theft to affected clients, law enforcement, and disciplinary authorities; we also weighed, in mitigation, the attorney's extensive remedial action, acceptance of responsibility, deposit of \$55,000 in personal funds to replenish the account, and unblemished, thirty-three-year career), and In re Deitch, 209 N.J. 423 (2012) (reprimand for an attorney whose failure to supervise his paralegal-spouse and poor recordkeeping practices resulted in the invasion of \$14,000 in client or third-party funds; the paralegal-spouse stole the funds by negotiating thirty-eight checks issued to her by forging the attorney's signature or using a signature stamp; no prior discipline).

In three cases involving combined violations of the Rules of Professional Conduct similar to those committed by respondent, the Court imposed a reprimand (In re Batt, 236 N.J. 7 (2018)) and censures (In re Gray, 255 N.J. 499 (2023), and In re Marcus, 250 N.J. 188 (2022)).

Most recently, in Gray, the Court censured an attorney who violated RPC 1.15(a), RPC 1.15(d), and RPC 5.3(a) and (b). 255 N.J. at 499. Gray, however, committed multiple other infractions not present here, and his misconduct had more egregious consequences. Specifically, he also violated RPC 1.4(b) (failing to keep a client reasonably informed about the status of a matter), RPC 1.15(a) (negligently misappropriating client funds), and RPC 1.17(c)(3) (engaging in the improper purchase of a law office). In the Matter of David E. Gray, DRB 23-039 (July 28, 2023) at 22. In further contrast to the instant matter, Gray's total lack of oversight of a nonlawyer assistant allowed the latter to easily embezzle at least \$100,000 of a client's entrusted judgment funds. Id. at 29.

In Marcus, the Court similarly censured an attorney who, like respondent, violated RPC 1.15(a), RPC 1.15(d), and RPC 5.3(a) and (b). 250 N.J. at 188. However, in contrast to the present matter, Marcus's abdication of his recordkeeping and supervisory responsibilities created an environment wherein his administrative assistant could steal more than \$223,200 from his ABA, undetected, over an extended period. In the Matter of Stanley E. Marcus, DRB

21-022 (August 19, 2021) at 11. Further, he failed to recognize that his accountant was not performing required monthly three-way reconciliations and, consequently, failed to realize that he had a \$22,721.78 shortfall in his ATA, representing a negligent misappropriation of twenty-five clients' funds. Id. at 15. We concluded that a reprimand was the baseline sanction required for Marcus's misconduct. Id. at 14. In aggravation, among other factors, we weighed his significant disciplinary history (including a censure and three reprimands); the fact that, in two of these prior matters, he had been disciplined for recordkeeping infractions; and his continued employment of the administrative assistant, despite his knowledge of her theft. Id. at 2-3, 14-16. In mitigation, we weighed the attorney's admission of wrongdoing and the fact he had replenished his ATA shortfall; in addition, there was no evidence of injury to any client. Id. at 17.

Finally, in Batt, the Court reprimanded an attorney who violated RPC 1.15(a), RPC 1.15(d), and RPC 5.3(a) and (b). 236 N.J. at 7. Specifically, Batt improperly delegated to his paralegal the task of reconciling his ABA and ATA and, for five years, failed to even review his ABA and ATA statements. In the Matter of Howard J. Batt, DRB 18-212 (October 2, 2018) at 1-2. After another nonlawyer staff member (his file clerk) left his employment, she and the paralegal engaged in a criminal scheme, resulting in the theft of funds from

Batt's ABA and ATA. Id. at 2. So pervasive was his failure to supervise his nonlawyer employees that, even after he had pressed criminal charges against the file clerk for her theft of ABA funds, he failed to investigate whether his employees also invaded ATA funds. Ibid. Rather, the theft from his ATA did not come to light until an ATA check, issued by respondent, was dishonored due to insufficient funds. Ibid. A subsequent forensic accounting of his ATA revealed that, during a three-year period, more than \$49,000 in ATA funds were transferred to the ABA, without his knowledge or authorization, and were disbursed via fraudulent ABA checks, as part of his employees' criminal scheme. Ibid. In finding a reprimand appropriate for Batt's misconduct, we weighed that he had no prior discipline in thirty-eight years at the bar; replenished his account; took corrective actions through forensic accounting and reconstruction of his ATA; and accepted responsibility for his misconduct. Id. at 4.

Like the reprimanded attorney in Batt, respondent improperly delegated his recordkeeping responsibilities to his bookkeeper and accountant. Also, like Batt, respondent has no prior discipline in his nearly forty-year career at the bar and stipulated to his misconduct.

Based upon the above disciplinary precedent, Mensching and Batt in particular, we conclude that the baseline discipline for respondent's misconduct

is a reprimand. To craft the appropriate discipline in this case, we also consider aggravating and mitigating factors.

In aggravation, respondent had a heightened awareness of his recordkeeping obligations, based not only on his 2017 random audit but also his experience as counsel for other attorneys facing disciplinary charges and as a lecturer on trust and business accounting for lawyers.

In further aggravation, despite the OAE's intervention, respondent has not resolved his recordkeeping infractions, including the inactive and unidentified trust account balances. Moreover, respondent's misconduct deprived the rightful owners of the use of their funds for a prolonged period and, in some cases, entirely.

In mitigation, respondent admitted his misconduct and entered into this disciplinary stipulation, thereby conserving disciplinary resources. In further mitigation, respondent has no prior discipline in his nearly forty-year career at the bar, a consideration that we and the Court consistently have accorded significant weight. In re Convery, 166 N.J. 298, 308 (2001). However, both mitigating factors were considered in setting the baseline discipline and, consequently, are not accorded additional mitigating weight.

Conclusion

On balance, we determine that the aggravating factors are not sufficiently egregious to warrant enhancing the baseline discipline and, thus, conclude that a reprimand remains the appropriate quantum of discipline to protect the public and preserve confidence in the bar.

Additionally, given respondent's ongoing failure to bring his records into compliance with the recordkeeping Rules, we determine to recommend the condition that, within sixty days of the Court's disciplinary Order in this matter, respondent be required to submit proof to the OAE that he has cured all outstanding deficiencies and, further, that he has resolved any inactive or unidentified funds remaining in his ATA and remitted those funds to the SCTF.

We further determine to require respondent to reimburse the Disciplinary Oversight Committee for administrative costs and actual expenses incurred in the prosecution of this matter, as provided in R. 1:20-17.

Disciplinary Review Board
Hon. Mary Catherine Cuff, P.J.A.D. (Ret.),
Chair

By: /s/ Timothy M. Ellis
Timothy M. Ellis
Chief Counsel

SUPREME COURT OF NEW JERSEY
DISCIPLINARY REVIEW BOARD
VOTING RECORD

In the Matter of Scott B. Piekarsky
Docket No. DRB 25-216

Argued: November 20, 2025

Decided: March 6, 2026

Disposition: Reprimand

<i>Members</i>	Reprimand
Cuff	X
Boyer	X
Campelo	X
Hoberman	X
Menaker	X
Modu	X
Petrou	X
Rodriguez	X
Spencer	X
Total:	9

/s/ Timothy M. Ellis _____
Timothy M. Ellis
Chief Counsel