SUPREME COURT OF NEW JERSEY
DISCIPLINARY REVIEW BOARD
Docket No. DRB 25-254
District Docket Nos. XIV-2023-461E and VA-2023-0901E

In the Matter of Maury R. Winkler
An Attorney at Law

Argued
January 15, 2026

Decided
April 1, 2026

Colleen L. Burden appeared on behalf of the
Office of Attorney Ethics.

John McGill, III, 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 recommendation for a censure filed by the District VA Ethics Committee (the DEC). The formal ethics complaint charged respondent with having violated RPC 1.15(d) (failing to comply with the recordkeeping requirements of R. 1:21-6).

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

Ethics History

Respondent earned admission to the New Jersey and New York bars in 1990. During the relevant timeframe, he maintained an office for the practice of law in Roseland, New Jersey. He has prior discipline in New Jersey.

Winkler I

On February 11, 2003, the Court reprimanded respondent after a 2000 random audit by the Office of Attorney Ethics (the OAE) of his former law firm's records revealed numerous recordkeeping deficiencies, in violation RPC

1.15(d). In re Winkler, 175 N.J. 438 (2003) (Winkler I). Further, respondent had commingled personal and trust funds and negligently misappropriated client funds, in violation of RPC 1.15(a).

Winkler II

Three years later, on March 21, 2006, the Court again reprimanded respondent after a 2004 random audit and subsequent investigation revealed numerous recordkeeping deficiencies. In re Winkler, 186 N.J. 263 (2006) (Winkler II). In that matter, the OAE's investigation also revealed that respondent had negligently misappropriated entrusted funds, failed to promptly deliver funds or property to third persons, and failed to provide his clients with signed settlement statements, as R. 1:21-7(g) requires, in violation of RPC 1.15(a), (b), and (d), respectively.

As conditions of his discipline, the Court required respondent to complete an OAE-approved course in accounting and to submit to the OAE, on a quarterly basis, monthly reconciliations of his attorney accounts, prepared by a certified public accountant (CPA), for a period of two years and until further Order of the Court. Id. at 264. By Order dated July 3, 2008, the Court terminated the requirement that respondent submit quarterly reconciliations of his accounts to the OAE.

Facts

On June 3, 2021, the OAE conducted a random audit of respondent's financial books and records. On August 19, 2021, respondent provided his records to the OAE. Subsequently, on September 21, 2021, an OAE auditor met with respondent, who admitted that he had not been performing three-way reconciliations of his attorney trust account (ATA), in violation of R. 1:21-6(c)(1)(H). In addition, the audit revealed the presence of unidentified funds in his ATA, in violation of R. 1:21-6(c)(1)(B), failure to maintain a receipts journal for his attorney business account (ABA), in violation of R. 1:21-6(c)(1)(A), and ABA electronic check images that were improperly formatted, in violation of R. 1:21-6(b).

Respondent's failure to maintain three-way reconciliations of his ATA replicated a deficiency that the OAE had identified in 2004, during the random audit that precipitated his 2006 discipline in Winkler II. Moreover, his failure to ensure the proper formatting of electronic check images replicated a deficiency that the OAE had identified during a 2010 random compliance audit.[1]

Respondent's reconstructed records also revealed that he held $27,349.65 in unidentified funds in his ATA. Thereafter, in January 2022, he disbursed

[1] The improper formatting of check images was the only deficiency identified during the 2010 audit, which did not result in disciplinary action.

$24,275 of those funds to four clients and remitted the remaining $3,074.65, which was still unidentified, to the Superior Court Trust Fund Unit, in conformity with R. 1:21-6(j).

In June and November 2022, respondent submitted updated books and records to the OAE. On November 9, 2022, the OAE conducted a follow-up interview with him and, soon after, concluded that he had brought his books and records into compliance with R. 1:21-6.

In the March 17, 2023 formal ethics complaint, the OAE alleged that respondent violated RPC 1.15(d) by failing to comply with the recordkeeping requirements of R. 1:21-6.

In his verified answer to the complaint, respondent admitted the allegations, agreed he should be disciplined, and requested a hearing on mitigation.

The Ethics Proceeding

On February 13, 2024, the parties entered into a stipulation of facts, which replicated the formal ethics complaint. In addition, as part of the stipulation, respondent conceded that his conduct violated RPC 1.15(d).

During the July 17, 2024 mitigation hearing, the DEC hearing panel heard testimony from respondent; his accountant, Robert Gelman, CPA; and respondent's pastor, who testified as a character witness.

Gelman, who specializes in assisting lawyers with their ATAs and developed the TAME trust accounting software program, testified that he began working with respondent in June 2021, in connection with remediating the deficiencies identified in the underlying audit. Since then, he had continued to prepare respondent's monthly three-way reconciliations and other records mandated by R. 1:21-6. Gelman also stated that he would be willing to be appointed to monitor respondent's ATA, if a monitor were required as part of the discipline in this matter.

Respondent read into the record a letter that he had written to the hearing panel, in which he urged that multiple mitigating factors applied and that a suspension was not needed to protect the public. More specifically, he expressed contrition and apologized for his recordkeeping deficiencies and for any inconvenience caused to his clients. He also urged that he had cooperated fully with the OAE and stipulated to his unethical conduct. Moreover, he acknowledged that his failure to conduct monthly reconciliations had resulted in the excess funds in his ATA that came to light during the audit. Although he recognized that he had repeated past recordkeeping errors, he assured the panel that he had learned his lesson from the 2021 audit and disciplinary proceedings and that he would not repeat his errors again.

Respondent emphasized the corrective actions he had taken after the 2021 audit brought his recordkeeping deficiencies to light. Specifically, he had retained, and continued to employ, Gelman to assist him in preparing his monthly ATA reconciliations and in maintaining his ATA. He had completed a number of continuing legal education (CLE) courses pertaining to attorney trust accounting and thoroughly studied and now understood his obligations pursuant to R. 1:21-6. He also was tracking his firm's finances; preparing his records; entering the information into the TAME software; and sending his documents to Gelman on a monthly basis. Further, he asserted that, owing to these measures, he had not repeated his recordkeeping errors in the years since correcting the deficiencies identified in the 2021 audit.

In addition, respondent testified that real estate matters made up about ninety percent of his law practice and that he now had adopted the "South Jersey practice" of arranging for the buyer's title company to hold the buyer's deposit in escrow, rather than holding the deposit himself. Thus, he asserted, he currently held almost no funds in his ATA.

Respondent also testified regarding his service to the legal community and to the public. He had served in the United States Army for eight years; served on the Board of Trustees of the Entertainment and Arts Law Section of the New Jersey State Bar Association (NJSBA) and on the Board of Directors of the Garden State Bar Association (GSBA); presented as part of an NJSBA CLE panel on entertainment law; provided pro bono services through Northeast New Jersey Legal Services; took part in the Newark public schools Principal for a Day program; volunteered for the United Way's Celebrity Read program at various schools; presented on a community panel to assist first-time home buyers; served as social action director of the local alumni chapter of his fraternity; mentored youth in the community; and provided service, including free legal assistance, to his church and church community. Respondent further testified that a suspension would cause his family financial hardship.

In addition, respondent urged that the public would be adequately protected if a monitor were appointed to oversee his ATA. He was prepared to retain Gelman to serve in this capacity or, in the alternative, to have a real estate attorney appointed as his monitor.

During his cross-examination, respondent further testified that he understood that, although he had retained an accountant, he remained ultimately responsible for maintaining compliant financial books and records.

Respondent's pastor, who also provided a character letter on his behalf, testified that respondent provided invaluable legal guidance to the church, free of charge, and engaged in numerous community service activities. Moreover, he praised respondent's integrity, honesty, morality, and exemplary character in all aspects of his life. Finally, he testified that suspending respondent from the practice of law would negatively impact the church and the individuals who relied on him for free legal advice.

In addition to presenting his pastor's testimony, respondent entered into evidence character letters from the President of the GSBA, a colleague who had known respondent since law school, and the leader of the alumni chapter of his fraternity. The authors praised his integrity; strength of character; compassion; professionalism; legal expertise; and contributions to the legal profession and the community. Moreover, respondent entered into evidence a number of letters from clients expressing their gratitude for his assistance and support.

In his written summation to the hearing panel, respondent, through counsel, urged that a censure, with conditions, would constitute the appropriate level of discipline. Alternatively, he proposed that he should receive a suspended suspension.

Respondent again stressed his pro bono and service activities, also indicating that he provided his pro bono services to an underserved population in Newark, New Jersey. In further mitigation, respondent asserted that no clients were harmed in all the disciplinary matters lodged against him. Moreover, he underscored “the relatively non-serious nature of the charges” and his contrition, admission of wrongdoing, cooperation with ethics authorities, and good character.

Respondent acknowledged, in aggravation, that the Court already had twice reprimanded him in matters involving recordkeeping infractions, and that he had failed to remediate his recordkeeping deficiencies despite opportunities to do so.

Respondent asserted that the mitigating factors, along with relevant disciplinary precedent, showed that he did not need to be suspended from the practice of law to protect the public. Indeed, he argued, suspending him might harm the public. In support, he emphasized his “aggressive and effective response to the charges,” argued he had made changes to his ATA maintenance procedures, and asserted that he now had little to no ATA activity because he no longer held buyers’ deposits in real estate matters. Accordingly, he urged that it was unlikely that he would again run afoul of the Rules. In addition, he highlighted his pastor’s testimony that his suspension from the practice of law would have a grave impact on their church and the surrounding community.

Respondent also argued that the Court has crafted a creative set of alternatives to standard discipline in cases where the Court has determined that the protection of the public does not require a suspension. In support, he cited

In re Wigenton, 210 N.J. 95, 102 (2012), in which the Court imposed a censure, rather than a suspension, where an attorney negligently misappropriated escrow and client trust funds, violated recordkeeping Rules, and engaged in a conflict of interest. In so doing, the Court weighed the passage of more than nine years since the events at issue, "with educational improvement efforts by [the attorney] in the interim, and the absence of any other audit problems since the ones" addressed in the charges. Id. at 101, 103. Respondent also cited cases in which the Court imposed suspended suspensions, including In re Alum, 162 N.J. 313, 316-17 (2000), In re Stier, 108 N.J. 455, 461 (1987), and In re Kotok, 108 N.J. 314, 331 (1987).

In addition to urging the imposition of a censure or a suspended suspension, respondent proposed the following conditions: (1) placement of a monitor over his ATA, and (2) continued enrollment in educational courses on recordkeeping requirements, as well as other conditions deemed appropriate. He again recommended that Gelman serve as his monitor.

The OAE, for its part, argued that, although attorneys who commit recordkeeping irregularities, absent negligent misappropriation, ordinarily receive reprimands, increased discipline may result if the attorney has failed to correct recordkeeping deficiencies previously brought to the attorney's attention. See In re Polcari, 255 N.J. 403 (2023), and In re Abdellah, 241 N.J.

98 (2020). Here, the OAE urged that a three-month suspension was warranted due to respondent's disciplinary history, which included two matters that had put him on notice of his recordkeeping obligations, as well as the fact that, as conditions of his discipline in Winkler II, the Court had required him to take an OAE-approved accounting course and to submit quarterly reconciliations of his attorney bank accounts to the OAE for two years.

In further aggravation, citing In re Nussey, 251 N.J. 383 (2022), and In re Silber, 100 N.J. 517 (1985), the OAE asserted that respondent failed to remediate despite opportunities to do so. Previously, he not only had two disciplinary matters involving recordkeeping deficiencies but also took part in three random audits. Beyond identifying deficiencies in attorneys' books and records, the random audit program also educates attorneys on how to properly maintain their financial books and records going forward. Notwithstanding respondent's 2000, 2004, and 2010 audits, his 2021 random audit uncovered repeat deficiencies.

In mitigation, the OAE recognized that respondent had provided pro bono legal services and engaged in community service activities, also served the United States as a member of the military, and presented the testimony of a witness who described his excellent reputation and character.

Based on the foregoing, the OAE urged the imposition of a three-month suspension, with a requirement that respondent practice under the supervision of an OAE-approved proctor for at least one year and until further Order of the Court.

The Hearing Panel's Findings

In its June 23, 2025 hearing panel report, the DEC concluded that clear and convincing evidence established respondent's violation of RPC 1.15(d).

Turning to the quantum of discipline, the DEC noted that recordkeeping irregularities ordinarily result in an admonition where, as here, the attorney does not misappropriate funds. Nevertheless, because respondent repeatedly had violated the same recordkeeping Rules, the DEC concluded that his misconduct warranted greater discipline to instill confidence in the legal system.

In mitigation, the DEC weighed the following factors: (1) respondent's good reputation and character; (2) he readily admitted his ethics violation and accepted responsibility for his conduct; (3) he was remorseful and apologized several times during the hearing; (4) he cooperated with the OAE; and (3) he did not benefit from his actions or engage in misconduct for personal gain. In further mitigation, the DEC considered that no client had alleged that respondent engaged in misconduct, and there was no evidence that his conduct resulted in harm to any client.

In aggravation, the DEC weighed respondent's disciplinary history.

The DEC found the evidence regarding the likelihood of repeat offenses to be neutral. Although respondent's comments, admissions, and acknowledgments led the panel to believe that he would not intentionally reoffend, the panel also noted that the instant matter marked his third such offense.

Based on the foregoing, the DEC recommended the imposition of a censure with a three-year probationary condition, including the placement of a monitor over respondent's ATA and enrollment in educational programs on recordkeeping.

The Parties' Positions Before the Board

During oral argument before us, the OAE again urged the imposition of a three-month suspension for respondent's misconduct, with a condition that respondent practice under the supervision of an OAE-approved proctor for at least one year and until further Order of the Court. In response to our questioning, the OAE clarified that respondent's 2010 random audit identified only one deficiency: improperly formatted image-processed checks.

Respondent, through counsel, again urged the imposition of a censure. In addition to reiterating the mitigating factors recognized by the DEC, he asserted that the evidence also demonstrated little likelihood that he would repeat his recordkeeping offenses, given the preventive measures he had implemented (particularly his ongoing retention of Gelman) and the fact that he no longer held real estate deposits in his ATA (such that, as of the date of oral argument, he held no client funds in that account). He further argued that a term of suspension would be unwarranted and punitive; destroy his law practice; deprive his clients and community of competent legal services; and cause him undue financial hardship.

In addition to relying on his summation brief to the DEC, respondent cited, as instructive, our recent decision in In the Matter of Joseph John Asterita, DRB 24-246 (January 21, 2025). In that matter, we recommended a reprimand for an attorney whose recordkeeping deficiencies resulted in multiple acts of negligent misappropriation. Id. at 7. Although we noted that a censure was supportable based on the attorney's repeated acts of negligent misappropriation which, for years, invaded substantial sums of entrusted funds, we determined that a reprimand was the appropriate quantum of discipline, considering the apparent lack of any ultimate financial harm to clients or third parties, the attorney's relatively prompt replenishment of his ATA shortages, and the preventive measures he adopted to avoid future recordkeeping errors and negligent misappropriation. Id. at 6-7. The Court agreed and reprimanded the attorney for his misconduct. In re Asterita, 260 N.J. 120 (2025).

Finally, respondent agreed with the conditions recommended by the DEC, including the placement of a monitor over his ATA for a period of three years and his continued enrollment in educational programs on recordkeeping.

Analysis and Discipline

Violations of the Rules of Professional Conduct

Following our de novo review of the record, we are satisfied that the DEC's conclusion that respondent violated RPC 1.15(d) is supported by clear and convincing evidence.

Specifically, respondent violated RPC 1.15(d) by failing to perform monthly three-way reconciliations of his ATA; allowing unidentified funds to languish in his ATA; failing to maintain a receipts journal for his ABA; and failing to ensure that his image-processed checks were compliant with the recordkeeping Rules.

In sum, we find that respondent violated RPC 1.15(d). 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. However, a reprimand is imposed if the attorney has failed to correct recordkeeping deficiencies previously brought to the attorney's attention. See, e.g., In re Sheller, 257 N.J. 495 (2024) (a random compliance audit of the attorney's financial records revealed recordkeeping deficiencies that the OAE had identified in a random audit eight years earlier; the second random audit revealed more than twenty deficiencies; the attorney also failed to cooperate with the OAE's investigation despite four specific prompts from the OAE; in mitigation, the attorney had no prior discipline in thirty-one years at the bar and stipulated to his misconduct); Polcari, 255 N.J. 403 (reprimand for an attorney who violated recordkeeping requirements and also failed to timely disburse more than $27,000 to her clients; in aggravation, the attorney had a heightened awareness of her obligations under R. 1:21-6, having previously been the subject of a random compliance audit; no prior discipline in thirty-seven years at the bar); Abdellah, 241 N.J. 98 (reprimand for an attorney who should have been mindful of his recordkeeping obligations based on a prior interaction with the OAE regarding his recordkeeping, although that interaction had not led to disciplinary charges; no prior discipline in thirty-six years at the bar).

Where an attorney's prior recordkeeping deficiencies were not only previously brought to the attorney's attention but also resulted in the imposition of prior discipline, a reprimand or censure has resulted. See, e.g., In re Michals, 224 N.J. 457 (2015) (reprimand for an attorney who previously had received an admonition for several of the same recordkeeping violations and for negligent misappropriation); In re Colby, 193 N.J. 484 (2008) (reprimand for an attorney who previously had received a reprimand for several of the same recordkeeping violations and for negligent misappropriation); In re Druz, 231 N.J. 190 (2017) (censure for an attorney who previously received a reprimand and an admonition for the same recordkeeping violations).

Similarly, we recently weighed an attorney's repeated violation of the recordkeeping requirements in In the Matter of Michael P. Balint, DRB 25-175 (September 23, 2025) at 6-7, so ordered, 262 N.J. 378 (2025). In recommending a censure, we considered (among other aggravating factors) that, in 2002, the attorney was reprimanded for substantially similar infractions. Ibid. (citing In re Balint, 172 N.J. 408 (2002)). Further, in his 2002 matter, as a condition to his discipline, the Court had required the attorney to submit quarterly ATA reconciliations to the OAE, for one year, until further Order of the Court. Id. at 6. Nevertheless, subsequently, he once again failed to comply with his recordkeeping responsibilities and, consequently, allowed substantial sums of unidentified and inactive funds to amass in his ATA, including more than $150,000 that he could not identify at the outset of a 2023 random audit. Ibid.

However, Balint is otherwise distinguishable from the instant matter, most notably because that attorney not only failed to adhere to recordkeeping requirements, but also (1) failed to promptly deliver funds to two clients and, instead, allowed more than $88,000 in client funds to languish, for several years, in his ATA, in violation of RPC 1.15(b), and (2) failed to demonstrate that he timely disbursed unidentified and inactive ATA funds that came to light during the underlying random audit and subsequent investigation, in violation of RPC 8.1(b) (failing to cooperate with disciplinary authorities). Ibid.

In our view, the instant matter most closely aligns with Druz. Like respondent, Druz had twice been disciplined for recordkeeping infractions. In the Matter of Dan A. Druz, DRB 17-086 (September 6, 2017) at 2. In connection with his first matter, which resulted in an admonition, Druz represented to the OAE, in writing, that he had corrected his recordkeeping deficiencies. Id. at 15. Less than three years later, a review of his records again revealed numerous irregularities, resulting in a reprimand. Id. at 16-17, 20. Although he had a second opportunity to correct his recordkeeping practices during the investigation of the reprimand matter, he failed to do so. Id. at 20. Indeed, he was not motivated to comply even when the Court ordered him to submit to the

OAE, on a quarterly basis, monthly reconciliations of his ATAs. Id. at 5, 20. Thus, based on principles of progressive discipline, we considered a censure as the starting point in assessing the appropriate quantum of discipline.[2] Id. at 21. After weighing the applicable aggravating and mitigating factors, we determined that a censure remained appropriate. Id. at 22-23. The Court agreed. Druz, 231 N.J. 190.

Based upon the foregoing disciplinary precedent, Druz in particular, we determine that a censure is the baseline discipline for respondent's misconduct. To craft the appropriate discipline in this matter, however, we also consider aggravating and mitigating factors.

In aggravation, respondent has a disciplinary history consisting of two reprimands, in 2003 and 2006, for similar misconduct. However, we considered respondent's prior discipline and past interactions with the disciplinary system in setting the baseline at a censure and, thus, do not accord additional weight to those factors.

In further aggravation, pursuant to Winkler II, respondent completed an OAE-approved recordkeeping course and, between 2006 and 2008, submitted to

[2] The Court has signaled an inclination toward progressive discipline and the stern treatment of repeat offenders. In such scenarios, enhanced discipline is appropriate. See In re Kantor, 180 N.J. 226 (2004) (disbarment for abandonment of clients and repeated failure to cooperate with the disciplinary system).

the OAE quarterly reconciliations of his attorney accounts, which the Court ordered should be prepared by a CPA. Nevertheless, as of 2021, he was no longer preparing these reconciliations and, as a result, had accumulated more than $27,000 in unidentified funds in his ATA, of which more than $24,000 belonged to four clients and the rest remained unidentified.

In mitigation, respondent rectified the deficiencies identified in the 2021 audit; continues to retain a CPA to prepare his monthly three-way reconciliations and other required records; recently completed CLE courses on attorney trust accounting; expressed remorse, apologized, and accepted responsibility for his misconduct; has engaged in pro bono work and provided significant services to the community and to the legal profession; and presented testimony and letters that speak to his good reputation and character. He also represented that he has altered his practice of real estate law so that he no longer holds buyers' deposits in escrow and, as of January 15, 2026, held no client funds in his ATA. Finally, the record contains no evidence that his poor recordkeeping practices caused harm to any client.

Conclusion

On balance, and in light of the mitigating factors, particularly respondent's adoption of verifiable measures to sustain his compliance with the attorney recordkeeping Rules, we determine that a censure remains the appropriate quantum of discipline necessary to protect the public and preserve confidence in the bar.

In addition, as conditions to his discipline, we recommend that, for a period of three years, respondent be required to (1) continue to retain Gelman (or another accountant), in his capacity as an accountant, and to direct Gelman (or such other retained accountant) to submit to the OAE, on a quarterly basis, reports on respondent's compliance with his recordkeeping obligations, (2) attend, on an annual basis, a recordkeeping course pre-approved by the OAE, and (3) submit to the OAE, on a quarterly basis, his monthly three-way reconciliations.

Members Hoberman and Modu were absent.

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 Maury K. Winkler
Docket No. DRB 25-254

Argued: January 15, 2026

Decided: April 1, 2026

Disposition: Censure

Members	Censure	Absent
Cuff	X	
Boyer	X	
Campelo	X	
Hoberman		X
Menaker	X	
Modu		X
Petrou	X	
Rodriguez	X	
Spencer	X	
Total:	7	2

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