

**New York City Department of Investigation
Bureau of City Marshals**

TO: File

DATE: April 24, 2017

FROM: Floralba Paulino

RE: DOI#: 16-08210

CASE NAME:
[REDACTED]

ORIGIN OF CASE: On August 8, 2016, [REDACTED] requested unclaimed funds that had been turned over to the City.

ALLEGATION: Refund request

RESULTS OF INVESTIGATION: According to [REDACTED] in 2015, City Marshal Kenneth Giachetta sent him a letter to claim the overage check, but he moved in 2014. Jones said that his cousin received the letter and gave it to him about two months ago. [REDACTED] said that he contacted the marshal's office and he was told that the Department of Finance (DOF) re-executed on the money. [REDACTED] said he visited DOF's location at John Street and he was informed to call DOI because the overage was turned over to the City as unclaimed funds. Mr. Jones' vehicle was sold at a public auction on December 19, 2014 by City Marshal Giachetta.

The amount of \$275.76 was turned over to DOI and deposited on March 22, 2016. After reviewing the necessary records, a request for a check to [REDACTED] in the amount of \$275.76 was made by this office to Caspar Barrow, DOI Fiscal Services.

CONCLUSION AND RECOMMENDATIONS: The overage refund check in the amount of \$275.76 was received by this office on October 6, 2016, and [REDACTED] picked up the check on October 11, 2016. I therefore recommend the case be closed.

Recommended by: Floralba Paulino Date 4/24/17
Floralba Paulino, Inv. Auditor
Bureau of City Marshals

Submitted by: Caroline Tang-Alejandro Date 4/24/17
Caroline Tang-Alejandro, Director
Bureau of City Marshals

**New York City Department of Investigation
Bureau of City Marshals**

TO: File **DATE:** April 24, 2017
FROM: Floralba Paulino **RE: DOI#:** 16-10276
CASE NAME:
[REDACTED]

ORIGIN OF CASE: On September 28, 2016, [REDACTED] requested unclaimed funds that had been turned over to the City.

ALLEGATION: Refund request

RESULTS OF INVESTIGATION: According to [REDACTED] Marshal Moses sent a refund check dated February 10, 2012, in the amount of \$98.97 to his mother's address. He said his mother misplaced the check and he had moved out of the address. [REDACTED] said that the mother found the check recently, but he could not negotiate the check because it was stale. Fludd said he contacted the marshal's office to get a new check. [REDACTED] was told to call DOI because the over collection check was turned over to the City as unclaimed funds.

The amount of \$117.80 was turned over to DOI and deposited on April 3, 2014. After reviewing the necessary records, a request for a check to [REDACTED] in the amount of \$117.80 was made by this office to Caspar Barrow, DOI Fiscal Services.

CONCLUSION AND RECOMMENDATIONS: The over collection refund check in the amount of \$117.80 was received by this office on October 24, 2016, and [REDACTED] picked up the check on November 1, 2016. Fludd submitted the old check. I therefore recommend the case be closed.

Recommended by: Floralba Paulino Date 4/24/17
Floralba Paulino, Inv. Auditor
Bureau of City Marshals

Submitted by: Caroline Tang-Alejandro Date 4/24/17
Caroline Tang-Alejandro, Director
Bureau of City Marshals

**New York City Department of Investigation
Bureau of City Marshals**

TO: File

DATE: April 24, 2017

FROM: Floralba Paulino

RE: DOI#: 16-10277

CASE NAME:
[REDACTED]

ORIGIN OF CASE: On September 29, 2016, [REDACTED] requested unclaimed funds that had been turned over to the City.

ALLEGATION: Refund request

RESULTS OF INVESTIGATION: According to [REDACTED] [REDACTED] went to the Department of Finance (DOF) located at 210 Joralemon Street to get information regarding his truck. He was told to contact Marshal Swift's office. [REDACTED] said that he contacted the marshal's office and he was informed to call DOI because an overage was turned over to the City as unclaimed funds. [REDACTED] [REDACTED] vehicle was sold at a public auction on March 1, 2014 by City Marshal Swift. DOI contacted DOF and according to their records, [REDACTED] had an outstanding judgment with DOF in the total amount of \$283.03. DOF executed on the overage money and DOI informed Purdie that the funds were going to be sent to DOF to satisfy the judgment.

The amount of \$1,604.84 was turned over to DOI and deposited on March 22, 2016. After reviewing the necessary records, a request for a check to DOF in the amount of \$283.03 and another check payable to Lorell Purdie in the amount of \$1,321.81 was made by this office to Caspar Barrow, DOI Fiscal Services.

CONCLUSION AND RECOMMENDATIONS: The check issued to DOF in the amount of \$283.03 was received by this office and mailed to DOF on October 24, 2016. The check issued to Purdie in the amount of \$1,321.81 was received by this office on October 24, 2016 and he picked up the check on October 28, 2016. I therefore recommend the case be closed.

Recommended by: Floralba Paulino Date 4/24/17
Floralba Paulino, Inv. Auditor
Bureau of City Marshals

Submitted by: Caroline Tang-Alejandro Date 4/24/17
Caroline Tang-Alejandro, Director

**New York City
Department of Investigation
Bureau of City Marshals**

To: File

Date: January 18, 2017

From: Teresa Pinckney

Re: CMS# 16-10465

The following is a summary only of information pertaining to this investigation and may not contain each and every fact learned during the course of the investigation.

ORIGIN OF CASE:

On October 5, 2016, City Marshal Henry Daley notified the Department of Investigation (DOI) that he received a warrant of eviction for New York Adult Day Care Center, an adult day care facility located at 142-23 37th Avenue, Queens, NY. There was no allegation of misconduct.

RESULTS OF INVESTIGATION:

On October 5, 2016, DOI sent a letter to Marshal Rivera in which DOI reiterated Directive Q-152 now codified in the Marshal's Handbook Chapter 4, Section 6-9, that all city marshals must notify DOI before scheduling or proceeding with any eviction, that would involve the removal, or relocation of children or seniors from the premises of a school, day care center, or similar institution. A city marshal may not proceed with such an eviction until the marshal has consulted with DOI and is assured that appropriate steps have been taken to minimize, as far as feasible, the risk that the eviction will result in the unplanned removal or exclusion of children from the institution.

On October 17, 2016, the New York State Department of Health, Adult Day Care Center Division was notified that an eviction had been scheduled.

On January 10, 2017, City Marshal Daley informed DOI investigators that the eviction case has been placed on hold by the landlord's attorney.

CLOSING AND RECOMMENDATIONS

There is no further action required by DOI or by the marshal at this time therefore, I recommend this case be closed.

Recommended by: *Teresa Pinckney* | *1/18/17*
Teresa Pinckney, Investigator | Date
Bureau of City Marshals

Approved by: *Caroline Tang-Alejandro* | *1/18/17*
Caroline Tang-Alejandro, Director | Date
Bureau of City Marshals

**New York City Department of Investigation
Bureau of City Marshals**

TO: File

DATE: April 24, 2017

FROM: Floralba Paulino

RE: DOI#: 16-10890

CASE NAME:
[REDACTED]

ORIGIN OF CASE: On October 13, 2016, [REDACTED] requested unclaimed funds that had been turned over to the City.

ALLEGATION: Refund request

RESULTS OF INVESTIGATION: According to [REDACTED] he had a car registered at his mother's address which was towed about eight years ago. The marshal sent a letter to his mother's address, but he was no longer residing in the State of New York and never claimed the overage. Recently, he received a parking summons for another vehicle, Plate # [REDACTED], and remembered the overage money. Interrante did not remember the marshal's name and did not have the letter previously received by his mother.

DOF was contacted and according to their records, retired City Marshal [REDACTED] towed Interrante's vehicle plate # [REDACTED] in 2007. Also the records showed that Interrante had a current outstanding summons in the amount of \$144.38 for Plate # [REDACTED]. According to DOI's records, Mr. [REDACTED] vehicle was sold at a public auction on February 29, 2008 by retired City Marshal Sampson. DOF executed on the overage money and DOI informed Interrante that the funds were going to be sent to DOF to satisfy the judgment.

The amount of \$2,557.70 was turned over to DOI and deposited on March 20, 2009. After reviewing the necessary records, a request for a check to DOF in the amount of \$144.38 and another check payable to [REDACTED] in the amount of \$2,413.32 was made by this office to Caspar Barrow, DOI Fiscal Services.

CONCLUSION AND RECOMMENDATIONS: The check issued to Interrante in the amount of \$2,413.32 was received by this office on December 7, 2016 and he picked up the check on December 14, 2016. The check issued to DOF in the amount of \$144.38 was received by this office on January 6, 2017 and it was mailed to DOF on January 9, 2017. I therefore recommend the case be closed.

Recommended by: Floralba Paulino Date 4/24/17
Floralba Paulino, Inv. Auditor
Bureau of City Marshals

Submitted by: Caroline Tang-Alejandro Date 4/24/17
Caroline Tang-Alejandro, Director
Bureau of City Marshals

New York City Department of Investigation

Bureau of City Marshals

To: File **Date: August 7, 2017**
From: Floralba Paulino **Case Number: 16-13374**
Chief Investigative Auditor **Case Name: Matthew Regan**

CLOSING MEMORANDUM

The following is a summary only of information pertaining to this investigation and may not contain each and every fact learned during the course of this investigation.

ORIGIN OF CASE

DOI initiated this audit on March 4, 2016.

NATURE OF ALLEGATION

An audit was initiated to review the records of City Marshal Matthew Regan, appointed on June 18, 2007.

RESULTS OF INVESTIGATION

On March 4, 2016, DOI investigators Floralba Paulino and Renard McDowell visited Marshal Regan's office and reviewed his cash receipt book, docket records, trust cash receipt book, disbursement journals, bank deposit receipts, invoices, bank statements, and trust and operating account's monthly reconciliation reports, among other investigative steps. Marshal Regan uses the Micro Solution system to record his cases. The review revealed the following:

L&T Docket Records

Marshal Regan executes warrants of evictions for other city marshals. Docket numbers 6877, 9047, and 9088 were cases he executed for Marshal Capuano. Dockets numbers 8002, 8930, and 9091 were cases he executed for Marshal Grossman. Those cases were randomly chosen and thoroughly reviewed and, where appropriate, the entries were cross-referenced to the records of the marshal for whom Marshal Regan had executed for, i.e., the docket number and the name of

the marshal for whom he executed. Marshal Regan recorded the appropriate information in the docket pages, except for the information specified below. The names of the marshal for whom he executed was recorded in the “attorney or agent” section instead of the “Cross Reference: warrant issued to Marshal” section of the docket page. The information is required by Chapter XII, Section 2-2 of the New York City Marshals Handbook, which states, in part, that “the marshal who executes the warrant must enter the name of the marshal from whom the warrant was received in the area or field which states “Warrant issued to Marshal.” The matter was brought to Marshal Regan’s attention and he assured that a computer adjustment was made and corrected. He provided updated docket pages, which reflected the names of the marshal whom the warrants were issued in the appropriate section of the docket pages.

Marshal Capuano and Marshal Grossman’s docket pages were reviewed and were generally complete and in compliance with the Marshals Handbook, except that they omitted or recorded the wrong cross reference docket number for Marshal Regan. DOI advised the marshals to review the docket pages and they provided docket pages with Marshal Regan’s correct docket numbers.

The date and the fees Marshal Regan received for executing most of the warrants for the cases mentioned above were not posted in the “Fees Received” section of the docket pages as required by Chapter XII, Section 2-7 of the New York City Marshals Handbook, which states, in part, “All fees and expenses received must be recorded in the docket record.” The marshal was advised to review his records and to update the docket pages accordingly. Marshal Regan provided the updated docket pages for the cases mentioned above and the date and the fees he received for his services were properly noted on the docket pages.

The docket numbers mentioned above were cross referenced to the trust cash receipt book and bank deposit slips. The fees received for the marshal’s services were posted in the corrected docket records and the trust cash receipt book, and the deposits were made on time.

PVB Docket Records

Marshal Regan is an associate towing Marshal. DOI auditor reviewed docket numbers 10810, 11119, 11224, and 11340 and, where appropriate, the entries were cross-referenced to the records of the marshal for whom he executed, i.e., the plate number and the name of the marshal for whom he executed. The docket records were reviewed and, in general, the records were

complete and up to date. The cases were cross referenced to the docket record, trust cash receipt book, and bank deposit slip. The deposits were made on time.

Bank Levies Services

Marshal Regan serves bank levies for Marshal Daley. According to Marshal Regan, he does not bill Marshal Daley for those services. Bill Daley, Marshal Daley's office manager, said that Marshal Regan does not bill Marshal Daley for those services. Marshal Regan keeps a copy of a bank slip for his records. The bank slip contains information about the service, such as, date, time, docket number, signature, whom served, garnishee, plaintiff, debtors, and address. DOI advised Bill Daley to note in the "Remark History" of docket pages (P72147, P72157, P72451, and P72448) the date and the name of Marshal Regan as the person who served the bank levy.

Annual Financial Statement

Marshal Regan's financial statement for the year 2015 was reviewed. The form where he lists the fees received from other marshals was compared with those marshals' forms listing annual totals paid to employees and independent contractors, and there were differences in the amounts reported. According to Marshal Regan, he follows the cash basis accounting method.

In 2015, Marshal Capuano issued a 1099 form to Marshal Regan in the amount of \$112,145.76 and Marshal Regan reported receiving \$97,682.20. The difference is a total amount of \$14,463.56. Marshal Capuano issued two checks dated 12/31/15 to Marshal Regan in the total amount of \$14,463.56. In 2015, Marshal Grossman issued a 1099 to Marshal Regan in the amount of \$90,640 and Marshal Regan reported receiving \$84,820. The difference is \$5,820. Marshal Grossman issued a check dated 12/11/15 to Marshal Regan in the amount of \$5,820. In 2015, Marshal Finardo issued a 1099 form to Marshal Regan in the amount of \$27,280 and Marshal Regan reported receiving \$25,955. The difference is a total amount of \$1,325. Marshal Finardo issued a checks dated 12/26/15 to Marshal Regan in the amount of \$1,325. Marshal Daley issued a 1099 form to Marshal Regan in the amount of \$22,710 and Marshal Regan reported receiving \$20,690. The difference is a total amount of \$2,020. Marshal Daley issued a check dated 12/18/15 to Marshal Regan in the amount of \$2,020. Marshal Regan said he received those checks at the end of December 2015 and deposited them on January 5, 2016. According to the trust cash receipt book and bank deposit slips, Marshal Regan deposited those checks on January 5, 2016. Marshal Regan said he will report those amounts in the 2016 Financial Statement report.

Bank and Book Reconciliations

The summary of receipts and disbursements on Schedule I of the 2015 Annual Financial Statement was compared to the December 2015 monthly trust bank account reconciliation report, and there were no discrepancies.

The monthly trust and operating bank account reconciliation reports for the period of 8/1/15 through 1/31/16 were compared to the bank statements and both sets of records balanced after the appropriate adjustments were posted. The trust and operating accounts showed positive book and bank balances.

CONCLUSION AND RECOMMENDATION

By letter, dated December 16, 2016, Marshal Regan was advised to make the necessary entries to his docket books to reflect the present status of the cases as required by the New York City Marshals Handbook of Regulations stated above.

By letter, dated March 7, 2017, Marshal Regan communicated that the names of the marshals for whom he executed for were corrected throughout his computer system and that the fees received were entered in the docket pages mentioned above. He also wrote that he will bill the marshal for whom he does bank levies. Marshal Regan also indicated that he will record the date he receives and deposits any payments obtained from other marshal.

The Marshal's office provided updated docket pages for the cases mentioned above and those pages contained the information that was required.

With the above-described actions having been taken, I recommend that this case be closed as a substantiated administrative referral.

Submitted by: Floralba Paulino Date 8/7/17

**Floralba Paulino, Chief Investigative Auditor
Bureau of City Marshals**

Approved by: Caroline Tang-Alejandro Date 8/7/17

**Caroline Tang-Alejandro, Director
Bureau of City Marshals**

**New York City Department of Investigation
Bureau of City Marshals**

To: File

Date: August 7, 2017

**From: Floralba Paulino,
Chief Investigative Auditor**

**Case Number: 16-13488
Case Name: Hammer, Roger**

CLOSING MEMORANDUM

The following is a summary only of information pertaining to this investigation and may not contain each and every fact learned during the course of this investigation.

ORIGIN OF CASE:

DOI initiated a desk audit of City Marshal Roger Hammer's official bank accounts on December 19, 2016.

NATURE OF ALLEGATION:

A desk audit was conducted to review City Marshal Roger Hammer's 2015 financial statements.

RESULT OF INVESTIGATION:

A review of Marshal Hammer's 2015 Financial Statement revealed that he had insufficient funds in the operating account, in the amount of \$5,667.19, to cover his withholding tax liability in the amount of \$8,834.00 which is a violation of Chapter XII, Section 4-2e of the New York City Marshals Handbook of Regulations. This rule requires that "A sufficient balance of fees and reimbursed expenses collected by the marshal must be maintained in the marshal's official bank accounts to cover all taxes withheld from employees, in addition to other taxes payable and amounts due to creditors."

On December 20, 2016, Investigator Paulino spoke with Marshal Hammer and informed him about the audit review and its finding. He was also reminded that a

previous similar violation in his 2012 financial statement had already been brought to his attention by letter, dated November 12, 2013.

On December 22, 2016, a warning letter was mailed to Marshal Hammer advising him that a failure to comply with the above-mentioned regulation could result in disciplinary action. Marshal Hammer confirmed the receipt of the warning letter by signing and returning the letter to DOI.

By letter, dated January 22, 2016, Marshal Hammer reported that he had funds available in the trust account, but he failed to transfer the funds to the operating account in a timely manner. Marshal Hammer wrote that he “will be more diligent in the future to make sure that sufficient funds are transferred to cover any tax liabilities, per the handbook.”

On January 23, 2017, Marshal Hammer provided a copy of the January 2016 operating bank statement reflecting the withholding payments.

Conclusion and Recommendation:

DOI’s review revealed that the balance of Marshal Hammer’s operating account as of December 31, 2015 was approximately \$3,166.81 below his liability for withholding taxes. There was no indication of a tax delinquency, and the Marshal provided documentation that the taxes were paid in January 2016.

With the above-described actions having been taken, I recommend that this case be closed.

Submitted by: Floralba Paulino Date 8/7/17

Floralba Paulino, Inv. Auditor
Bureau of City Marshals

Approved by: Caroline Tang-Alejandro Date 8/7/17

Caroline Tang-Alejandro, Director
Bureau of City Marshals