

February 5, 2008

Hon. Joel I. Klein
Chancellor
New York City Public Schools
Department of Education
52 Chambers Street, Room 314
New York, NY 10007

Re: Karen Boucher, Renee Scriven
SCI Case # 2005-3284

Dear Chancellor Klein:

An investigation conducted by this office has substantiated that from September 2002 through December 2005, School Secretaries Karen Boucher and Renee Scriven, individually and together, committed grand larceny in that they misappropriated more than \$200,000.00 from the Garret A. Morgan Elementary School ("PS 132") in the Bronx.¹ Boucher and Scriven were able to accomplish their schemes to defraud the Department of Education ("DOE") by exercising total control over all the school's financial systems which generated monetary payments to individuals. Although financial transactions required approval by the principal, both Boucher and Scriven had the necessary authorization codes which enabled them to obtain unbridled access to the school's finances. As a result, Boucher and Scriven utilized the Small Item Payment Process ("SIPP"), per session, and the school's JP Morgan Chase procurement cards ("P-cards") to steal thousands from the DOE.

The investigation revealed that from October 2002 through November 2005, Boucher and Scriven stole more than \$80,000.00 in SIPP funds.² Specifically, Boucher was paid \$60,050.54 and Scriven received \$24,043.69, despite the fact that there were no

¹ Boucher went out on sick leave in October 2005. In November 2005, Boucher applied for a leave of absence without pay. She cited Maternity/Restoration of Health as the reason for her leave. Boucher has been officially out on leave since November 17, 2005. She has since extended her leave and is currently still out on a leave of absence. As a result of this investigation, on December 22, 2005, Scriven was reassigned to the Bronx Reassignment Center located at One Fordham Plaza, Bronx, New York.

² Records disclosed that October 4, 2002, was the first "post date" that a SIPP payment was processed for Boucher while she was assigned to PS 132. Boucher began working at PS 132 on September 3, 2002.

records at PS 132 to justify the SIPP payments to either of them.³ Investigators learned, however, that Boucher, who was the principal's secretary and business liaison, was responsible for processing the SIPP payments and had the principal's approval code. Thus, as Boucher admitted, she had "free reign" to authorize SIPP checks which she did repeatedly without the proper documentation and without the principal's knowledge.

Investigators uncovered a further misuse of school funds in that Boucher and Scriven together were paid over \$115,000.00 in per session monies that they were not entitled to receive. Per session records from September 2002 through December 2005, revealed that Boucher received \$33,423.09 and Scriven collected \$82,140.04 in payments for per session hours they claimed to have worked, although investigators could not locate timecards documenting their hours.⁴ Investigators were also unable to locate any timesheets that were signed by a supervisor, as required by the per session regulations in order for per session payments to be processed. In fact, we determined that this documentation did not exist. Investigators discovered, however, that Scriven, who was the payroll secretary, had the principal's authorization code so she was able to circumvent the per session rules and could process per session payments without the principal's knowledge or approval.

Investigators also determined that Boucher stole \$18,738.75 worth of goods by using the school's P-cards and the Office Depot and Staples credit cards for her own personal purchases.⁵ Investigators discovered that Boucher had 4 active school P-cards that were issued in her name with the school's address that she used to make personal purchases. Records obtained revealed that from November 2004 through December 2005, Boucher used the 4 P-cards to make purchases totaling \$9,007.07. Additionally, records received from Office Depot reflected purchases totaling \$2,821.29 that were delivered to Boucher's residence.⁶ Records from Staples disclosed that Boucher charged a total of \$4,687.33 in purchases that were delivered to her residence and a shipment that

³ Both Boucher and Scriven received SIPP checks through November 2005. Investigators determined that most of the purchases that Boucher and Scriven made were not legitimate purchases for the school that would have entitled them to SIPP payments.

⁴ Per session records revealed that Boucher received her last per session check on December 16, 2005, and Scriven received her last per session check on January 4, 2006.

⁵ Procurement cards are credit cards that are used to pay for small over-the-counter items. Monies to fund the P-cards are encumbered in the school's budget prior to the issuance of the cards. In an interview with investigators, Scriven admitted that she used the school's P-cards for several store purchases, although investigators were unable to determine the exact purchases that Scriven made or the amount of the purchases. Investigators did discover, however, deliveries to Scriven's home from Office Depot totaling \$1,524.66, deliveries from Staples totaling \$514.01, a delivery from Dell totaling \$237.19, and a delivery from Wal-Mart.com in the amount of \$93.91. Records revealed that Boucher ordered all of the items that were delivered to Scriven's residence.

⁶ These records covered the time period from January 2003 through November 2005. The charges were made on PS 132's Office Depot credit card.

amounted to \$117.09 that was delivered to her summer house.⁷ Moreover, when investigators received the records from Wal-Mart.com, they noticed 2 other school P-cards in Boucher's name: 1 that expired in May, 2004 and 1 that expired in June, 2004.⁸ Boucher charged a total of \$2,105.97 from Wal-Mart.com on these cards, and had the items shipped to her home address.⁹

Additionally, records received from Wal-Mart revealed that from October 2002 through September 2005, a total of 30 SIPP checks that amounted to \$11,592.49 were paid to Boucher's personal Wal-Mart credit card account. Investigators discovered that the SIPP checks paid for Boucher's purchases, as well as her finance charges, her late fees, and her outstanding balance on the account.

Beginning of the Investigation

This investigation began in December 2005, when the Operations Supervisor from Region 1, Alan Godlewicz, contacted the Office of the Special Commissioner of Investigation for the New York City School District ("SCI") and reported instances of financial irregularities and allegations of theft against secretaries Boucher and Scriven. Godlewicz disclosed that an initial audit revealed that Boucher and Scriven had submitted numerous imprest fund expenditure forms in various amounts under \$500.00 and had received thousands of dollars in SIPP payments. Godlewicz also discovered that Boucher and Scriven had been paid an "excessive amount" of per session money. According to Godlewicz, Principal Kassandra Abdul-Mateen did not have knowledge of the SIPP reimbursements being made to Boucher and Scriven, nor did she authorize the per session hours or the payments they received. Godlewicz further stated that Abdul-Mateen disclosed that Boucher and Scriven had her authorization codes.

In an interview with investigators, Godlewicz stated that in the beginning of December 2005, he was examining the use of the imprest funds for schools in Region 1 when he noticed that Boucher and Scriven had received large sums of money through SIPP.¹⁰ Godlewicz continued that when he checked the SIPP financial report for the 2006 fiscal year, he observed that there were numerous entries for amounts just under

⁷ These records covered the time period from March 2003 through November 2005. The charges were made on PS 132's Staples credit card.

⁸ Investigators did not previously know of the existence of these cards.

⁹ In reviewing the records from Wal-Mart.com, investigators discovered that Boucher used one of the school's P-cards to order a bookshelf that was delivered to Scriven's home address. The purchase totaled \$93.91. In an interview with investigators, Scriven admitted that a bookshelf was delivered to her home.

¹⁰ In the Standard Operating Procedures Division of Financial Operations ("SOPM"), "When to Use SIPP," it states the following: A non-recurring purchase does not require bidding if under \$250.00. From \$250.00 to \$500.00 bids are required for each transaction, except when purchasing items under an established system wide contract for: local transportation costs for NYC DOE employees; reimbursement to NYC DOE employees for "business related" expenses incurred; postage, conference registration; emergency purchases; and refreshments from school food necessary for business meetings and workshops or within the established thresholds for snacks and refreshments provided the total cost does not exceed \$2,500.00.

\$500.00 in Boucher's name.¹¹ Godlewicz explained that the maximum amount allowed for a SIPP purchase at the school level was \$500.00.¹² Godlewicz further told investigators that Boucher had used variations of her name including the use of her maiden name which was Salamon. Godlewicz stated that the report reflected that Scriven had many entries for amounts just under \$500.00 and that she also used variations of her name including her maiden name of Pressley.

Godlewicz disclosed to SCI investigators that after he reviewed the SIPP report for fiscal year 2006, he checked the SIPP report for the 2005 fiscal year and again found repeated entries for Boucher and Scriven. Godlewicz then contacted the Principal at PS 132, Abdul-Mateen, and apprised her as to the amounts of money that Boucher and Scriven were reimbursed. Godlewicz informed Abdul-Mateen that he would be arriving at the school to retrieve any documentation she could find regarding SIPP. Godlewicz recalled that when he arrived at the school, Abdul-Mateen stated that she had performed a "SIPP run" and noted that she found an entry for Boucher dated November 20, 2005. Abdul-Mateen told Godlewicz that the November entry had to have been made from Boucher's home because Boucher had been on maternity leave since October 17, 2005. Abdul-Mateen further told Godlewicz that she was unable to locate any backup documentation for SIPP so she contacted Boucher at home who informed her that she would contact Godlewicz.¹³ When Godlewicz arrived at PS 132, Abdul-Mateen presented him with whatever imprest fund backup documentation she was able to locate.¹⁴

Godlewicz stated that after reviewing the SIPP account, he decided to look at per session. Godlewicz reported that he found that Boucher and Scriven had a high amount of per session that they claimed to have worked. Godlewicz revealed that when he showed Abdul-Mateen the per session figures, she was "truly stunned." According to Godlewicz, Abdul-Mateen insisted that there was no way that Boucher and Scriven could have worked that many hours. Godlewicz further stated that Abdul-Mateen informed him that Boucher did not work during the summer. The records reflected, however, that Boucher was paid for a large amount of per session hours for work she purportedly completed during the summer months. Godlewicz noted that summer school per session should be advertised and usually required 4 days a week for 4 hours a day. Godlewicz

¹¹ The fiscal year begins on July 1 and ends on June 30.

¹² For SIPP payments up to the amount of \$500.00, the only approval necessary is the principal's. From the New York City Department of Education ("DOE") manual entitled, "Using FAMIS for Purchasing and Payments," page 11.

¹³ Abdul-Mateen told investigators that she never saw a file containing any SIPP records. Godlewicz told investigators that Boucher contacted him and claimed that she had some of the documentation at home and some at the school. Godlewicz instructed Boucher to contact Abdul-Mateen and inform her as to where she could find the documentation.

¹⁴ The file contained a total of 3 SIPP invoices payable to Scriven and 5 SIPP invoices payable to Boucher. Additionally, there was documentation regarding orders from Dell.com and Staples. There was no other documentation in the file to support the numerous reimbursements received by Boucher and Scriven.

further stated that for per session assignments requiring 20 hours or more, there must be a posting for the position.

Godlewicz told investigators that Abdul-Mateen disclosed to him that she had given her passwords to Boucher because Boucher was her “right hand” and very helpful. Godlewicz stated that as of December 14, 2005, Boucher could no longer access the system and “everything had to be approved by the Region.”

Several days later, Godlewicz contacted SCI investigators and reported that Abdul-Mateen had found P-card statements in Boucher’s files that “looked suspicious.” Godlewicz explained that he retrieved the statements from Abdul-Mateen and observed entries for non-contracted items. Godlewicz noted that some of the entries appeared to be for personal items.

Background Information

In an interview with investigators, PS 132 Assistant Principal Sandra Brown stated that during the summer of 2005, she was the “summer school supervisor” and recalled that Boucher never came to the school that summer. Brown told investigators that Boucher left work every day at 2:30 p.m., which was before everyone else left. Brown noted that Scriven would often still be at the school when Brown left, which was sometimes as late as 5:00 p.m. Brown stated that on occasion she asked Abdul-Mateen why Scriven remained at the school after working hours and Abdul-Mateen responded, “I don’t know.” Brown explained that she knew that Boucher “did some work from home” but she did not know Boucher received per session for the work she completed at home. Brown said that Boucher was frequently absent from school and she did not know how Boucher “got paid.”

Investigators interviewed Teacher Tarachel Benjamin who provided additional relevant information. Benjamin stated that she applied for and was accepted into an after school program called “Project Care” for which she received per session pay.¹⁵ Benjamin explained that during the 2004-2005 school year she worked 2 to 3 days a week for approximately 2 hours a day. Benjamin stated that she would clock in her timecard for per session and fill out a per session sheet with the exact amount of hours that she worked. Benjamin noted that on a few occasions she forgot to “clock in or out” and instead she would “write in the times” and Scriven would place Abdul-Mateen’s initials “KAM” next to the time. Benjamin claimed that she assumed that Scriven had the authority to use the principal’s name and initials because she observed Scriven use the principal’s stamp to sign documents.¹⁶

¹⁵ Benjamin told investigators that she also worked summer school after she received an e-mail from Brown asking her to work because another teacher had left.

¹⁶ Scriven told SCI investigators that she never wrote Abdul-Mateen’s initials on any timecards.

Benjamin informed investigators that she first started working per session for the Project Care program in December 2004 and noticed extra per session money in her paycheck in January 2005. According to Benjamin, when she questioned Scriven regarding the extra money she received, Scriven told her that there was extra money in the budget that had to be used before the end of the year so Scriven gave extra money to Benjamin. Benjamin further told investigators that after she started hearing various rumors regarding Scriven, she approached the new principal of the school, Anissa Chalmers, to inform her about the extra per session monies she had received.¹⁷ Benjamin stated that her after school position hours were ended at 5:15 p.m. and she always saw Scriven at the school still working. Benjamin noted that she never saw Boucher working at the school after hours.

Investigators interviewed Pupil Accounting Secretary Anne Burwell who stated that her hours were from 8:30 a.m. to 3:30 p.m. although she received approximately 4 to 6 hours of per session per week.¹⁸ According to Burwell, whenever she asked Scriven if there was any per session time available, Scriven usually said yes. Burwell recalled that in the beginning of the school year, Scriven stated that there was per session money available for the secretaries. Burwell said that in the past, a form had to be filled out for per session, but Scriven told Burwell that she would take care of it. Burwell told investigators that whenever she worked late, she noticed that Scriven was also still at the school working. Burwell told investigators that Boucher always left work on time. Burwell added that she heard Boucher and Abdul-Mateen discuss Boucher “working at home.”

SCI investigators interviewed Abdul-Mateen under oath and in the presence of her attorney. Abdul-Mateen stated that she had been the principal at PS 132 since September 2003, but effective January 2006, she was reassigned to PS 58 as an assistant principal.¹⁹ Abdul-Mateen told investigators that during the time that she was the

¹⁷ Godlewicz contacted SCI investigators and stated that Chalmers called him concerning per session that Benjamin received. Chalmers reported to Godlewicz that Benjamin told her that Scriven gave Benjamin extra per session money because there was grant money that had to be used. Godlewicz stated that he investigated and there was no grant money for “this type of per session.” Investigators contacted Chalmers who confirmed her conversation with Benjamin regarding per session monies. Chalmers added that Benjamin stated that during her employment prior to the DOE there were instances where money had to be spent during the fiscal year and she thought that was why Scriven gave her extra per session money.

¹⁸ Abdul-Mateen told investigators that Burwell was not authorized to work per session.

¹⁹ In a letter dated December 15, 2005 from Local Instructional Superintendent Jackquelyn Young, Abdul-Mateen was advised that her unsatisfactory performance regarding fiscal management resulted in a termination of her assignment as a principal. Specifically, the letter addressed concerns regarding “reimbursements for imprest funds and the amount of per session received by 2 of the secretaries in [her] school.” The letter documented that Abdul-Mateen admitted that she provided Boucher with her “principal sign in and password, although principals [were] not to share their passwords with anyone.” The letter further noted that although Abdul-Mateen stated that she was “not aware of the per session time submitted and that Scriven approved the per session time, EIS records for the principal approval screen indicated that all the per session was approved by [Mateen].”

principal, Boucher was her secretary and business liaison and Scriven was the secretary in charge of payroll. According to Abdul-Mateen, both Boucher and Scriven began working at PS 132 under the former principal, Steve Isman.²⁰ Abdul-Mateen added that prior to becoming the principal at the school she had held the position of assistant principal since 1995.

Abdul-Mateen explained that Boucher was in charge of the budget and purchasing. Abdul-Mateen continued that she and Boucher were trained on Galaxy, however, it was Boucher who worked primarily with Galaxy.²¹ Abdul-Mateen explained that the proper procedure would have been to have a “weekly meeting to look at Galaxy, to look at the expenditures to see what was left,” and “to look at areas in terms of what was needed for the school building.” Abdul-Mateen admitted to investigators that she failed to have weekly meetings with Boucher to review Galaxy, although she “might have had them early on.”

Abdul-Mateen stated that Boucher was also trained on the Financial Accounting Management Information System (“FAMIS”). FAMIS is the “automated financial system designed to link all financial accounting transactions from budget initiation to procurement and payment of final invoices.”²² Purchase orders, P-cards, and SIPP are all generated from FAMIS.²³ Through SIPP, a vendor could be compensated for “small incidental purchases, or for the procurement of goods and services when either the purchase order or requisition method of purchase [was] not practical.”²⁴ SIPP was also utilized to provide “reimbursement to a New York City DOE employee for the purchase of small over-the-counter items, purchases of an emergency nature, or any other business-related expense.”²⁵

Abdul-Mateen explained to investigators that an individual seeking reimbursement through SIPP should fill out a form and submit a receipt for the purchase. Abdul-Mateen told investigators that she delegated the processing of SIPP requests to Boucher who was recommended to her by the previous principal at the school, Isman.²⁶

²⁰ Abdul-Mateen told investigators that when Isman left he told her that she could rely on Boucher, that Boucher knew the budget, how to make modifications, and how to “move money.”

²¹ Galaxy was the financial program in which money was set aside for various programs and to fund personnel positions, per diem work, and per session hours.

²² From the New York City Department of Education (“DOE”) manual entitled, “Using FAMIS for Purchasing and Payments,” page 4.

²³ An individual could request a P-card from JP Morgan Chase and once the application was approved, the funds were encumbered to track card activity. From the “Using FAMIS for Purchasing and Payments” manual, page 9.

²⁴ From the “Using FAMIS for Purchasing and Payments” manual, page 11.

²⁵ From the “Using FAMIS for Purchasing and Payments” manual, page 11.

²⁶ Abdul-Mateen told investigators that she did not know if Scriven was familiar with Galaxy or FAMIS.

Abdul-Mateen continued that Boucher entered the information into FAMIS and then a check for reimbursement was mailed to the person who made the purchase. Payments up to \$500.00 had to be approved only by the principal. According to Abdul-Mateen, Boucher had her approval code so she was able to approve SIPP reimbursements and issue checks without Abdul-Mateen's knowledge. Abdul-Mateen added that Boucher was supposed to retain a copy of the SIPP form and receipt in a file.

Abdul-Mateen informed investigators that Boucher was always offering to "do something at home."²⁷ Abdul-Mateen maintained, however, that Boucher did not leave the school early to complete her work from home.²⁸ Abdul-Mateen continued that although she knew that Boucher was working from her home, there was "never a conversation about paying her." Abdul-Mateen told investigators that she never said that she was "going to give her per session money" and that she did not realize that Boucher was paying herself for any work that she completed at home.²⁹ Abdul-Mateen told investigators that it was her belief that Boucher was completing work at home because she was a "hard worker" and "loyal to [Abdul-Mateen]." With respect to "summer school per session," Abdul-Mateen told investigators that Boucher did not have permission to work or be paid for per session during the summer. Abdul-Mateen stated that she knew that Boucher worked during the summer finalizing Galaxy, but there was never a discussion of her being compensated for her time.³⁰

Abdul-Mateen stated that often when she left school at the end of the day, she noticed that Scriven would still be working at the school. Abdul-Mateen noted that she observed Scriven working on her computer as well as Boucher's computer. Abdul-Mateen maintained that she never questioned Scriven as to why she was still at the school or what she was doing.

Abdul-Mateen related to investigators that the proper procedure for per session employment required one to "punch in and punch out" on a timecard, to complete a

²⁷ Abdul-Mateen recounted for investigators conversations she had with Boucher wherein Boucher would state, "I'm going to take this home and do it," or, "I'll finish this at home," or, "I started it and I'll finish it at home," or, "I didn't get to it so I'll finish it at home. Abdul-Mateen related to investigators that it was her belief that "if you offer to do something it [was] different than [stating], "I will do this for you if you pay me."

²⁸ Abdul-Mateen stated that several times Boucher's son was sick so she let Boucher leave work early. Abdul-Mateen explained that on those occasions, if she had asked Boucher to complete an assignment and Boucher left early without finishing the work, Boucher would state that she would complete the work at home.

²⁹ Pursuant to the Chancellor's regulation on Per Session Employment (C-175), "no per session compensation may be paid for work performed at home."

³⁰ Abdul-Mateen told investigators that she believed Boucher "took a laptop" to work on Galaxy at her summer home. Abdul-Mateen added that she did not recall if she ever brought the laptop back to the school.

timesheet with the date and the hours worked, and then sign the timesheet.³¹ Once the timesheet was approved by a supervisor, the timesheet and the timecard were then submitted to the payroll secretary. Abdul-Mateen stated that per session was usually “given out” for after school programs and explained that her assistant principals would not approve a per session program without first discussing it with her. Abdul-Mateen further stated that per session programs were required to be posted.³²

During the interview with investigators Abdul-Mateen expressed that she was completely unaware of the enormous amount of per session hours that Boucher and Scriven claimed they worked. Abdul-Mateen told investigators that neither Boucher nor Scriven ever presented her with any per session timesheets for her to approve. Abdul-Mateen noted that because Boucher had her approval code, per session hours could be processed and checks could be issued without her approval or without following the proper procedure.³³ In fact, SCI investigators found only a total of 5 timesheets from Scriven for per session work in the summer of 2005.³⁴ Despite the fact that both Boucher and Scriven were paid an exorbitant amount of money for per session hours that they maintained they worked, no other timesheets were located. Moreover, investigators were only able to obtain a few per session timecards which were incomplete and were not consistently “clocked in and out.”³⁵

Abdul-Mateen further told investigators that in December 2005, she found several credit card statements from Chase in Boucher’s name. Abdul-Mateen explained that she had authorized one P-card for Boucher, however, the statements revealed that Boucher had 4 separate Chase credit card accounts. Abdul-Mateen stated that she had no idea that Boucher had 4 P-cards and she was not aware that the statements were coming to the school.³⁶ Abdul-Mateen continued that when she reviewed the purchases on several of

³¹ Pursuant to the regulations on per session employment, the section on timekeeping and payroll information states that “in recording the hours of per session employment, a time clock must be used wherever possible. If a time clock is not available, a daily attendance report, with exact time of arrival and departure, must be approved by a supervisor. In every case, regardless of the specific manner in which time was reported, supervisors were accountable for verifying the record of attendance.”

³² Pursuant to the regulations, “openings for per session positions must be advertised for no less than 20 school days prior to the commencement of the activity.”

³³ Boucher claimed she never had Abdul-Mateen’s approval code for per session, however, Scriven told investigators that Boucher gave her Abdul-Mateen’s password. Scriven stated that Boucher gave Scriven “a series of letters that was the password.” Scriven could not remember the password.

³⁴ None of the 5 timesheets from Scriven for the “Summer Success Program” had a supervisor’s signature on them. Additionally, only 1 of the timesheets had times and dates recorded with Scriven’s signature next to each date. The remaining timesheets had no notations in the times and dates sections. Each timesheet, however, did have a stamp on it which stated, “ENTERED.”

³⁵ Most of the cards had only “night out” times recorded.

³⁶ Abdul-Mateen explained that a P-card was similar to a debit card. Money was taken from Galaxy to fund the card. Abdul-Mateen continued that it was only after Boucher was out on leave that she discovered the numerous P-cards in Boucher’s name.

the statements she noticed that the stores on the cards were “not stores where you might purchase something for the [school].”³⁷

SCI investigators then questioned Abdul-Mateen regarding her knowledge about Boucher having numerous items shipped to her home purportedly for the school.³⁸ Abdul-Mateen responded that she did not know “why [Boucher] would have something shipped to her residence or her summer home that’s for the school particularly if the school [was] open.” Abdul-Mateen stated that she did not recall Boucher arriving at work with boxes of items for the school that she had shipped to her home.³⁹ Abdul-Mateen explained that she would have asked Boucher what the items were. Abdul-Mateen told investigators that when the school was open, shipments were arriving on a daily basis.⁴⁰ Abdul-Mateen further stated that she was at PS 132 every summer with the exception of 2 weeks in August. Abdul-Mateen acknowledged that as the principal of the school, she was ultimately responsible for any property that was delivered to the school. Abdul-Mateen added that she never recalled a problem with items being stolen or disappearing from the school.

Karen Boucher

Boucher met with SCI investigators on several occasions.⁴¹ Boucher told investigators that she began working at PS 132 as the principal’s secretary and business liaison.⁴² Boucher explained that when she was first assigned to PS 132 Isman was the principal and when he retired, Abdul-Mateen assumed the position. According to Boucher, she received training in Galaxy and FAMIS. Boucher explained that Galaxy

³⁷ Investigators discovered that in May 2005, Boucher made two purchases at a store called Down to Earth in Pomona, New York, which was where Boucher lived. One purchase was in the amount of \$110.24 and the other purchase was in the amount of \$116.52. Investigators spoke with an employee from Down to Earth who related that the only items that Boucher could have purchased in May from the store were items from their garden center department or their outdoor furniture department.

³⁸ Investigators discovered that Boucher purchased numerous items using the school’s P-card and had the items shipped to her home. Boucher claimed that the reason purchases for the school were delivered to her home was “because items disappeared” from the school. Boucher further claimed that she brought to the school the items that were delivered to her home.

³⁹ Abdul-Mateen also told investigators that she did not recall seeing Scriven arrive at the school with boxes of items that had been delivered to Scriven’s home purportedly on behalf of the school.

⁴⁰ Brown told investigators that during the 2004-2005 school year, there were deliveries at the school approximately twice a week from Staples.

⁴¹ Boucher was interviewed at SCI 4 times. On 3 occasions she was placed under oath and advised of her rights. Boucher decided to proceed without an attorney. Approximately 2 months after Boucher’s final interview, Boucher sent a self-serving letter to SCI that addressed several of the issues discussed during her interviews. This letter was marked as an exhibit and placed in SCI’s file.

⁴² Boucher could not remember when she started working at PS 132. She thought that it was “maybe in 2002.” Scriven told investigators that she recalled that Boucher brought boxes to the school in either May or June of 2002, but that Boucher started at PS 132 in September 2002. Investigators confirmed that Boucher started at PS 132 in September 2002.

was the “school’s budget,” and FAMIS was the program utilized to generate purchase orders, SIPP, and order procurement cards for the school. Boucher told investigators that only she and Abdul-Mateen had Abdul-Mateen’s FAMIS approval codes.

Boucher described Galaxy to investigators as the “entire school’s budget” which she used on a daily basis. According to Boucher, Galaxy and FAMIS were connected because the money to fund FAMIS entries came out of the money that was budgeted in Galaxy. Boucher explained to investigators that Galaxy listed all of the school’s staff members and she was responsible for placing each employee into the proper “object line, budget code and quick code in order to staff them.” Boucher continued that she also had to put money aside and was often “moving money around” to fund supplies, transportation costs, computer purchases, staff development, professional development, after school programs, and per session. Boucher further stated that as a business liaison her job was to “work on Galaxy” to fund various expenses and programs and therefore, she “didn’t really need an authorization code to move money.” When investigators inquired as to whether Boucher could move money to fund per session without Abdul-Mateen’s knowledge, Boucher responded, “well sure.” Investigators then asked Boucher if money could be moved into per session without Abdul-Mateen’s approval to which Boucher replied, “I guess so, yes.”

Boucher acknowledged that the proper procedure would have been for Boucher to enter the information into FAMIS and Abdul-Mateen to make the necessary approvals. Boucher explained that it “would be the proper procedure but I would use her approval code and enter it in.” Boucher added, however, that she did not think that things would have been approved in the system in an efficient manner or on time if she had to wait for Abdul-Mateen to approve everything. Boucher repeatedly told investigators that Abdul-Mateen was not very familiar with Galaxy and FAMIS. In fact, Boucher recalled a situation in which she was showing Abdul-Mateen how to use Galaxy and Abdul-Mateen stated to her, “I’m glad you’re doing all this because I’m confused even watching you.” Although Boucher claimed that she did meet with Abdul-Mateen on a consistent basis, Abdul-Mateen admitted to investigators that she failed to have weekly meetings with Boucher to address Galaxy.

According to Boucher, in order to access FAMIS, a user identification and a password were required. Boucher continued that her password was for “making entries” into FAMIS and Abdul-Mateen’s password was for “approvals.” Boucher informed investigators that since she had the principal’s password, she could automatically approve any entries she inputted into FAMIS.⁴³ Boucher added that she was the only person at PS 132 who approved SIPP. In fact, when investigators questioned whether she had free reign to control SIPP entirely or whether anyone reviewed the SIPP information she inputted into FAMIS, Boucher responded, “I guess I had free reign.”

⁴³ Boucher told investigators that Abdul-Mateen gave Boucher her approval code “when [Abdul-Mateen] first got her code.”

A review of the SIPP report covering the period from September 2002 through November 2005 revealed that Boucher received 133 SIPP checks totaling \$60,050.54.⁴⁴ Moreover, most of the checks were for an amount just under \$500.00 and the checks were issued in variations of Boucher's married name and her maiden name, Salamon.⁴⁵

In an attempt to explain the large amount of money that she received from SIPP, Boucher claimed that she often used her own American Express Card, or her MasterCard, or she paid cash for items that she bought for the school.⁴⁶ Boucher further contended that she purchased numerous items for the school's Attendance Improvement Dropout Program ("AIDP") that began each year in September and ended in June. When SCI investigators requested that Boucher provide her credit card statements to support her claim, Boucher provided statements from American Express and MasterCard.⁴⁷ Investigators discovered, however, that the MasterCard statements she provided were not her own statements but were the statements relating to the school's P-cards. Boucher said that she provided the wrong statement and proclaimed that "because [she] saw MasterCard [she] thought it was [hers]. [She] didn't look at it carefully enough." Boucher, however, never provided statements from her own MasterCard to corroborate her testimony regarding purchases she insisted she made on her MasterCard for PS 132.

Investigators reviewed the American Express statements that Boucher provided which purportedly documented the school items Boucher bought from July 2004 through December 2005, a period of 18 months. Boucher circled the purchases she claimed she made on behalf of the school which totaled \$5,909.04.⁴⁸ Included in the \$5,909.04 amount were purchases from Amazon.com that totaled \$833.26. Investigators

⁴⁴ Investigators obtained copies of the SIPP checks that Boucher endorsed and deposited into her bank account. Investigators discovered that of the 133 checks, there were 106 checks that were for amounts over \$450.00.

⁴⁵ Investigators discovered that SIPP checks were issued to Karen Salamon, Karen A. Salamon, K. A. Salamon, K. Salamon, Karen Boucher, Karen A. Boucher, Karen Amy Boucher, K. A. Boucher, and K. Boucher. Investigators further discovered that on numerous occasions, several SIPP checks were issued on the same date with variations of Boucher's name. For example, on July 7, 2004, Boucher deposited into her bank account 5 SIPP checks totaling \$3,172.41 that were all dated July 1, 2004. The checks ranged from \$456.39 to \$492.00 and the names on the various checks were as follows: 2 in the name of Karen Boucher, 1 in the name of K. A. Boucher, 1 with the name Karen A. Salamon, and 1 with the name Karen Salamon.

⁴⁶ Boucher insisted that the only SIPP reimbursed items that she bought for herself were ink cartridges and paper for her printer because she was completing school work at home which she contended the principal knew about.

⁴⁷ Boucher provided her American Express statements for the time period from July 2004 through December 2005.

⁴⁸ The purchases that Boucher claimed she made on behalf of the school were mainly from Barnes & Noble, Kinko's Inc., Toys R Us, Wal-Mart, Wal-Mart.com, Dell Marketing, Intuit Software, Staples, Office Depot, and Amazon.com. Investigators discovered that Boucher circled several purchases that were made in December 2005. There was a purchase on December 8, 2005 from Amazon.com, and a purchase on December 3, 2005 and December 25, 2005 from the Disney movie club which Boucher documented as "movies for school." Boucher had been out on a leave from school since October 2005.

discovered, however, that all the Amazon.com purchases Boucher claimed she made on behalf of the school were actually personal purchases.⁴⁹ Additionally, 3 of the purchases from Wal-Mart.com that Boucher insisted were for the school, were shipped to both Boucher's and Scriven's home addresses. A "women's patchwork jacket" and a "maternity crepe bow tie top" totaling \$144.80 were delivered to Boucher's residence and a "Queen air mattress with pump" totaling \$66.29 was delivered to Scriven's home.⁵⁰ Similarly, 2 purchases that amounted to \$83.68 that Boucher made at Barnes & Noble.com and claimed were for the school, were not shipped to the school.⁵¹

A review of the SIPP expenditure report from July 2004 through June 2005 revealed that Boucher was reimbursed for more than 3 times the amount of \$5,909.04 during those 12 months. The actual amount that Boucher received in SIPP payments was \$18,653.29. When investigators presented Boucher with the SIPP report and questioned her as to the disparity between the report and her American Express statements, Boucher replied that she did not always use her American Express card. Boucher stated, "sometimes I would just take cash, I would use my debit card, I would use my own MasterCard or my own VISA card."⁵² Investigators reminded Boucher that she had been given numerous opportunities to provide the statements of any credit cards she had to support her claims but she failed to do so. Boucher then stated to investigators, "you're right."

SIPP records revealed that the amount that Boucher received from SIPP from July 2004 through December 2005 was \$29,523.31. Thus, even if one were to accept Boucher's claim that she charged \$4,781.01 on her American Express card on behalf of

⁴⁹ A review of the records revealed that Boucher lied about her purchases from Amazon.com. Investigators reviewed the records from Amazon.com which revealed that all the purchases were personal purchases or gifts for others. The purchases were baby gifts or toys for her friends and their children with enclosed gift messages; software for Dennis Salamon in Florida; women's clothing, including a "maternity support in nude;" and baby products.

⁵⁰ On Boucher's American Express statements, Boucher wrote next to two of the charges that they were for "games for cafeteria and recess."

⁵¹ Records from Barnes & Noble revealed that 1 purchase was shipped to Boucher's residence and the other purchase, which Boucher claimed as "books for professional development," was shipped to "Jackie Pickett in Maryland."

⁵² Previously Boucher had claimed that she used only her MasterCard or her American Express card. Investigators discovered that on 2 occasions, Boucher used her own credit cards to purchase items for Scriven. Records revealed that on May 4, 2004, Boucher used her MasterCard to purchase a "Step 2 wagon" totaling \$528.81 from Wal-Mart.com which she had shipped to Scriven's home address. In an interview with investigators, Scriven acknowledged that a "wagon" was delivered to her home. Months later, on December 22, 2004, Boucher used her American Express card to purchase a "Polaroid portable DVD player with 8" Screen & Game Unit" in the amount of \$561.74. This item was shipped to Tamika Pressley in Delaware. During an interview with investigators, Scriven stated that her daughter lived in Newark, Delaware and provided her daughter's address. Scriven's daughter's address was the address where the item from Wal-Mart.com was shipped. Moreover, Pressley is Scriven's maiden name.

the school during that time period, there was still the amount of \$24,742.30 in monies that Boucher received that could not be accounted for or explained.⁵³

Investigators also asked Boucher to explain the reason the SIPP checks were payable to her in variations of both her married name and her maiden name. Boucher told investigators that she had 1 credit card in her married name and 1 credit card in her maiden name and that she used both cards to make purchases. Boucher further stated that if she was very busy, she used abbreviations of her name such as “K. A. Boucher” or “K. Boucher” because it was quicker.⁵⁴ When investigators inquired as to why each check issued to her was for an amount just below \$500.00, Boucher responded, “because I knew I had to stay under the \$500.00 range and I did.”⁵⁵ Boucher claimed that she would collect several receipts and submit them together to receive 1 check for an amount below \$500.00.

While examining the entire SIPP expenditure report from October 2002 through November 2005, investigators further discovered that there were 30 SIPP checks that amounted to \$11,592.49 that were paid to Boucher’s personal Wal-Mart credit card account. Additionally, records revealed that of the checks issued to “Wal-Mart” and “Wal-Mart Business,” 14 of the checks issued were for amounts just below \$500.00.⁵⁶

Investigators obtained copies of the cashed SIPP checks that were paid to Boucher’s Wal-Mart account. In reviewing copies of these checks, investigators noticed that Boucher’s Wal-Mart account number was documented on many of the checks.⁵⁷ Moreover, 1 of the checks that was issued to Wal-Mart Business that did not have Boucher’s account number on it, had her name and address on the check. Boucher told investigators that she had a personal Wal-Mart credit card so she would purchase school items on her card and then the SIPP checks were issued directly to Wal-Mart. Investigators asked Boucher to provide the statements from Wal-Mart. Boucher told

⁵³ As stated above, investigators were able to determine that Boucher’s American Express purchases in the amount of \$833.26 at Amazon.com and her purchases totaling \$211.09 from Wal-Mart.com and \$83.68 at Barnes & Noble were personal purchases. As a result, investigators did not include either of the above amounts when totaling Boucher’s “circled purchases” on her American Express card that Boucher contended she made on behalf of the school.

⁵⁴ Despite Boucher’s claim that she abbreviated her name because of time constraints, investigators discovered that the only 2 names she abbreviated were her name and Scriven’s name. The report revealed that there were no variations or abbreviations of anyone else’s name. Moreover, several of the SIPP checks that Boucher received revealed that she had typed out her middle name, which would have added to the amount of time it took for Boucher to input the SIPP information, not decreased it.

⁵⁵ A review of the SIPP expenditure report revealed that the checks issued to vendors and other DOE employees were all for various amounts, ranging anywhere from \$6.00 up to \$498.65. The majority of the checks issued to Boucher, however, were for amounts just below \$500.00.

⁵⁶ SIPP records revealed that from 2002 through 2003, the checks to Wal-Mart and Wal-Mart Business ranged from \$207.12 up to \$489.26. However, records disclosed that from January 2004 through September 2005, the majority of the payments were for amounts just under \$500.00.

⁵⁷ On the checks that did not display Boucher’s account number, a review of the SIPP report listed her account number in the “transaction description” of the report. Additionally, Boucher’s Wal-Mart account statements that were received detailed the SIPP payments that were credited to the account.

investigators that she shredded the statements because she did not keep “that kind of stuff.”⁵⁸ A review of the items Boucher purchased, however, revealed that they were clearly personal in nature and were not purchased for the school.⁵⁹

Investigators received Boucher’s Wal-Mart account statements for the time period from March 2004 through April 2006.⁶⁰ Boucher’s account statements revealed that from February 2004 through July 2005, Boucher charged a total of \$3,632.98 at Wal-Mart and paid for those expenditures using SIPP.⁶¹ Investigators further discovered that SIPP checks also paid \$470.13 in finance charges, late fees totaling \$315.00, and the “previous balance” on her Wal-Mart account of \$2,226.62. In sum, from February 2004 through September 2005, SIPP checks totaling \$6,285.59 were paid to Boucher’s Wal-Mart credit card account. The entire amount of SIPP payments paid to Wal-Mart for Boucher was \$11,592.49.

In addition to reviewing the SIPP expenditure report, investigators examined Boucher’s per session records from September 2002 through December 2005. Boucher told investigators that her work day began at 7:30 a.m. and ended at 2:30 p.m., but insisted that she often stayed late 2 to 3 days a week and “there were times [she] didn’t get out of there until about 5:30 [p.m.]” Boucher further maintained that there were occasions that she worked at the school on a Saturday during the “Saturday program,” or that she came in during summer vacation.⁶² When investigators asked Boucher to approximate how much per session she believed that she worked in a year, Boucher estimated between 200 and 300 hours. A review of Boucher’s per session records from August 2004 through September 2005, reflected that Boucher was paid for 785 per

⁵⁸ Although Boucher told investigators that she would try and obtain copies of her past statements from Wal-Mart, the statements were never provided to investigators.

⁵⁹ Investigators obtained the records from Wal-Mart which detailed the purchases that Boucher made on her Wal-Mart credit card. The following are some of the items that Boucher purchased: video games, a 19” Durabrand television, a 7” portable DVD player, a coffee maker, ladies clothing, boy’s pajamas, boy’s boxers, men’s jeans, a hair brush, a photo album, Venus razors, nail clippers, candles, potato chips, hummus, Marlboro Light cigarettes, Coors light “12 ounce cans,” Glade car scented oil, charcoal, kitchen towels, potholders, pillow cases, a fitted sheet, a nightlight, Nyquil, Liquid Plumber, and sunglasses.

⁶⁰ Investigators were able to obtain Boucher’s Wal-Mart account statements only for the time period from March 2004 through April 2006, which reflected that in March of 2004, Boucher had an outstanding balance on the account of \$2,226.62. Prior statements for her account were no longer available.

⁶¹ Investigators discovered that from October 2005 until the account was “charged off” in April 2006, Boucher did not make any purchases on the account nor did she pay the outstanding balance on the account in the amount of \$229.42. In April 2006, the amount of \$317.64 was “charged off.” This “charge-off” amount included her outstanding balance of \$229.42 plus finances charges and late fees totaling \$88.21.

⁶² Boucher told investigators that she was at the school for “at least 10 full days over the summer.”

session hours that she claimed she worked.⁶³ Despite Boucher's contention that she often stayed late at work and was present at the school during the summer, none of the witnesses whom investigators interviewed corroborated her testimony and most contradicted it.

Boucher informed investigators that per session funding was budgeted in Galaxy. According to Boucher, per session was available to "anyone" and she defined it as "work that you have done outside of your daily schedule." When investigators commented that individuals who failed to complete their work during the day could not simply finish their work after hours and call it per session, Boucher responded, "well that depends." According to Boucher, "if the work need[ed] to be done and you're staying after school to do it then yes, you call it per session."⁶⁴

Boucher further contended that Abdul-Mateen approved her working per session after school and from home. Boucher related that Abdul-Mateen "would say, 'I need this work done. Can you get it done for me?'" Boucher claimed that she responded, "yes, but I'd have to do overtime to do it," to which Abdul-Mateen replied, "'okay, can you?'" Boucher insisted that she stayed late at the school "2, 3 days a week" and Abdul-Mateen was fully apprised of the hours she was working. Boucher continued that any per session work that she completed from home, was authorized by the principal "prior to [her] doing it." Boucher stated that "probably 1 or 2 nights" a week she would work on Galaxy from home.

Boucher also told investigators that Abdul-Mateen knew that during the summer she was working on Galaxy from her home upstate and had "signed out the laptop at the school building."⁶⁵ Boucher further noted that her work on Galaxy during the summer was reflected in the budget as "summer Galaxy." Boucher continued that the Region authorized her per session over the summer and claimed that every year in June, there

⁶³ The following is an accounting of the per session hours Boucher maintained she worked from August 2004 through September 2005: August 2004: 98 hours, 35 minutes; September 2004: 26 hours, 15 minutes; October 2004: 27 hours, 46 minutes; November 2004: 48 hours, 29 minutes; December 2004: 58 hours, 27 minutes; January 2005: 49 hours, 36 minutes; February 2005: 63 hours, 2 minutes; March 2005: 61 hours, 23 minutes; April 2005: 66 hours, 33 minutes; May 2005: 56 hours, 20 minutes; June 2005: 51 hours, 5 minutes; July 2005: 55 hours, 57 minutes; August 2005: 53 hours, 45 minutes; and September 2005: 45 hours, 26 minutes.

⁶⁴ According to the Chancellor's regulation C-175, "per session employment, whether funded from the same or a different source, may not be used as a means of providing additional compensation for work similar to that which is performed in an individual's primary assignment."

⁶⁵ Boucher told investigators that she received daily phone calls from Abdul-Mateen regarding Galaxy. According to Boucher, Abdul-Mateen would call and say, "I need you to do this on Galaxy. How's it going with Galaxy? Has everyone been staffed yet? Okay how much money did we put towards staff development? Okay we need to make a change on that. Okay well we're going to.... I'm going to do staff development with the teachers in August. We need to make sure we have the supplies in the building by then."

were 80 to 100 hours available to make sure that the Galaxy budget was “up and running as soon as possible.”⁶⁶ When investigators mentioned to Boucher that it was against the regulations to be compensated for per session work performed at home, Boucher replied, “they knew I was doing it from home.” Boucher further stated that “even the Region would call [her] on [her] cell phone and say, ‘you need to get this done today. We know you’re upstate but you need to get this done today.’”⁶⁷

Boucher informed investigators that she averaged approximately 20 hours a month working on Galaxy and FAMIS. Investigators compared Boucher’s per session records from January 2005 through August 2005 against the school’s Galaxy and FAMIS reports for that same time period. Investigators discovered that there were numerous days each month in which Boucher claimed she worked per session, however there were no entries or limited entries made by Boucher in either Galaxy or FAMIS.⁶⁸ For example, in February 2005, Boucher reported that she worked per session in the amount of 63 hours and 2 minutes. However, school records for February 2005 reflected that Boucher did not make any entries in Galaxy that month and only a total of 5 FAMIS entries.

When investigators asked Boucher to relate any conversation she had with Abdul-Mateen in which the amount of per session that Boucher worked was directly addressed, Boucher responded “I assumed she knew.” Boucher alleged that she had “thousands of conversations” with Abdul-Mateen regarding all the hours she worked and “assumed” that Abdul-Mateen knew she was being compensated for her work. Boucher, however, could not articulate 1 conversation with Abdul-Mateen which revealed that Abdul-Mateen was aware of the amount of hours and money Boucher received for per session work.

Upon reviewing Boucher’s per session records from August 2004 through September 2005, investigators discovered that there were numerous per session entries on dates that Boucher was absent from work. On September 21, 2004, September 22, 2004 and September 23, 2004, Boucher’s “pay detail history” printout revealed that Boucher

⁶⁶ Investigators spoke with Godlewicz who stated that no one at the Region would have told Boucher that she had 80 to 100 hours of per session for summer work on Galaxy or FAMIS. Godlewicz told investigators that he could “do 30 budgets with that amount of per session hours.” Godlewicz explained that for school year 2005-2006, the budget had to be completed before the end of June 2005. Godlewicz further stated that he believed the budget for the 2004-2005 school year had to be submitted by July 14, 2004.

⁶⁷ When investigators asked Boucher to provide the name of anyone who called her from the Region, Boucher responded, “um. Oh my God. It’s so long ago. My principal knew I was working up there.”

⁶⁸ Per session reports disclosed that from January 2005 through August 2005 Boucher reported that she worked a total of 413 hours of per session. Investigators calculated that of the 413 hours, there were 252 hours with no entries recorded in either Galaxy or FAMIS. The following are the total days each month in which Boucher claimed she worked per session and there were no entries made in either FAMIS or Galaxy : January 2005: 9 days; February 2005: 16 days; March 2005: 7 days; April 2005: 6 days; May 2005: 9 days; June 2005: 6 days; July 2005: 4 days; and August 2005: 9 days.

was “absent without pay,” however, per session records reflected that Boucher claimed she worked each day. In fact, Boucher was compensated for a total of 8 hours and 34 minutes for those 3 days. When investigators questioned Boucher regarding her submission of per session hours when she was absent from work, Boucher replied, “I did not put in for per session.” Boucher told investigators that she had suffered a miscarriage on September 19, 2004 and was out of work for a full week afterwards. Boucher explained that she did not enter per session hours into the system and perhaps Scriven “put the cursor on the wrong line” when she entered the per session.⁶⁹

Investigators further discovered that Boucher was also absent on numerous other days that she was paid for per session. Boucher’s “pay detail history” revealed that she was “absent without pay” on December 17, 2004, March 15, 2005, April 19, 2005, June 13, 2005, June 15, 2005, June 29, 2005, September 20, 2005, September 22, 2005, and September 27, 2005. Per session records disclosed that Boucher was compensated for working per session on each of the above-mentioned days.⁷⁰

Additionally, investigators learned that Boucher had submitted per session hours for work she claimed she completed while on vacation. Boucher was on vacation with her family in Florida from August 7, 2004 through August 16, 2004. A review of per session records revealed that Boucher claimed she worked a total of 25 hours during this time period.⁷¹ Boucher told investigators that she brought her laptop to Florida and worked on Galaxy. Investigators noted that according to the per session records, Boucher worked 4 days of her vacation for approximately 6 hours a day. Although Boucher contended that August was a busy time for Galaxy, she admitted that 25 hours “sound[ed] like more than [she] would do when [she] was away with [her] family.”

Investigators discovered that the following year, when Boucher was in Florida on vacation with her family, she was again paid for per session hours that she claimed she worked. Per session records disclosed that Boucher maintained that while on vacation from August 7, 2005 through August 16, 2005, she worked 4 days for a total of 15 hours and 45 minutes.⁷²

⁶⁹ Scriven told investigators that there were times that Boucher gave her an amount of hours that Boucher claimed she worked for a particular pay period. On those occasions, Boucher instructed Scriven to use her discretion regarding the input of dates and times.

⁷⁰ Per session records revealed the following hours for each day: December 17, 2004: 3 hours, 3 minutes; March 15, 2005: 2 hours, 18 minutes; April 19, 2005: 4 hours, 12 minutes; June 13, 2005: 2 hours 38 minutes; June 15, 2005: 2 hours, 13 minutes; June 29, 2005: 2 hours 7 minutes; September 20, 2005: 3 hours 15 minutes; and September 27, 2005: 3 hours, 16 minutes.

⁷¹ Boucher submitted the following hours that she maintained she worked while on vacation in August 2004: August 9, 2004: 6 hours, 58 minutes; August 10, 2004: 6 hours, 9 minutes; August 12, 2004: 5 hours 9 minutes; and August 13, 2004: 6 hours 59 minutes.

⁷² The following are the hours that Boucher claimed she worked during her August 2005 vacation: August 9, 2005: 3 hours, 30 minutes; August 10, 2005: 3 hours; August 12, 2005: 4 hours, 15 minutes; and August 15, 2005: 5 hours.

During the interview, investigators also asked Boucher to explain the purpose of a P-card and the process by which the school obtained a P-card. Boucher related to investigators that the P-card was used for “out of pocket purchasing” and was “basically a credit card [that was] funded ahead of time.” Boucher explained that the P-card was similar to a debit card because the money used to fund the card was “scheduled” in the Galaxy budget and the money was “draw[n] from it.” Boucher added that she applied for the school’s P-cards through FAMIS. Boucher added that the P-cards were issued by JP Morgan Chase.

Boucher informed investigators that when she left PS 132 in October 2005, there were a total of 3 P-cards at the school. Boucher stated that there was 1 P-card issued in her name, 1 P-card issued in Abdul-Mateen’s name, and there was 1 P-card for the AIDP program, which Boucher contended was in the name of Scriven.⁷³ Boucher reported that in prior years, an employee had to apply for a new P-card every year, however, that procedure was changed the year before she left. Boucher explained that now one could “reload” an existing card. When investigators informed Boucher that they had discovered that there were 4 separate P-card accounts in her name for the year 2005, Boucher insisted that it was not possible. Boucher maintained that she had only 1 P-card in her name.⁷⁴ Boucher adamantly denied that she ever purchased anything for herself using a P-card and claimed that all of her P-card purchases were school related.

A review of the 4 separate P-card accounts for 2005 reflected that each of the accounts was in Boucher’s name with the school’s address.⁷⁵ Investigators discovered that 3 of the school’s cards expired on June 30, 2006: 1 card bearing an account number ending in 6003 (“6003”), 1 card bearing an account number ending in 2415 (“2415”), and another card bearing an account number ending in 8384 (“8384”). The other P-card at the school had an account number that ended in 9710 (“9710”), with an expiration date of July 31, 2006. Thus, PS 132 had 4 active P-cards all in Boucher’s name. Moreover, in reviewing the various P-card statements, investigators uncovered numerous personal transactions that Boucher made using the school’s P-cards.

P-card records disclosed that on October 24, 2005, Boucher used P-card account number 6003 to purchase \$63.97 in Batman items. Specifically, Boucher purchased a Batman Begins Deluxe Muscle Chest Child and a Batman Begins Flashlight. Both items were shipped to Boucher’s home address. The following afternoon, on October 25, 2005, Boucher used P-card account number 6003 to make purchases from Walter Drake

⁷³ Investigators never located any P-cards in Abdul-Mateen’s name or Scriven’s name.

⁷⁴ During a subsequent interview, when investigators questioned Boucher as to purchases made on different cards during the same year, Boucher stated, “then there could have been two cards.”

⁷⁵ The statements from Chase were addressed as follows: The New York City Department of Education, Karen Boucher, 1245 Washington Avenue, Bronx, NY 10456-3406.

Company that totaled \$308.18 and that she had shipped to her home address.⁷⁶ Included in Boucher's order were "disposable oven liners" and "magnetic spill shields," items that were clearly used in a home.⁷⁷ Two of the items that Boucher purchased were personalized Santa pouches: 1 in the name of Jonathan and 1 in the name of Britney. Boucher admitted that she purchased the pouches for her children. Records further revealed that on both October 24, 2005 and October 25, 2005, Boucher was absent from work.⁷⁸

Investigators also noticed that on October 31, 2005, a charge in the amount of \$116.92 was incurred on P-card account number 6003. The charge was for "2 room darkening shades" that measured 48 inches by 72 inches. The order was delivered to Boucher's home. Boucher claimed that she ordered the blinds for the "staff development reading room" and insisted that she brought the blinds to the school. When SCI investigators went to room 127, which was the staff development room, they discovered that there were not any blinds on the windows. Investigators then spoke with Custodian Michael Caputo who stated he never installed blinds nor observed blinds in the windows of room 127.⁷⁹

Investigators further discovered that while Boucher was out from work on medical leave she used P-card account number 6003 to make another personal purchase. On November 26, 2005, Boucher purchased 3 sets of boy's pajamas totaling \$38.47. The order was shipped to Boucher's home. Although Boucher stated that she could not specifically recall placing the order, she admitted that she did not order pajamas for students and that the order had to be for her son.

Additionally, records received from Chase revealed that Boucher also used P-card account number 2415 to purchase more items from Walter Drake. Investigators learned that from January 2005 through March 2005, Boucher charged a total of \$260.79 for

⁷⁶ Walter Drake Company sells kitchenware, household products, organizers, personal health care items, gardening and outdoor décor, personalized gifts, calendars, and stationery. Items can be purchased from their various catalogs or their Website.

⁷⁷ Records disclosed that Boucher ordered the following items from Walter Drake: 2 snow pushers, 2 forehead thermometers, 4 window draft guards, 1 spill shield, 4 disposable oven liners, 2 wrapping paper cutters, a Christmas ornament storage box, a lace wreath, a battery operated candles set, a fiber optic snowman, 3 air conditioner covers, 2 leather auto organizers, 2 doggie draft guards, 1 snowman draft stopper, a deluxe lint catching brush, and 2 personalized Santa pouches.

⁷⁸ The employee information system "Time and Attendance Inquiry" reflected that Boucher was absent from work from October 12, 2005 until she officially went out on medical leave on November 17, 2005.

⁷⁹ Caputo stated that he had been assigned to PS 132 since 2003.

items that she had delivered to her residence.⁸⁰ With the exception of the “personalized notepads” that were included in the orders, the items purchased were clearly items for Boucher’s home.⁸¹ One item Boucher purchased was a doormat that read “Boucher’s Bungalow.”

Investigators then questioned Boucher regarding several clothing purchases made from Newport News Holdings (“Newport News”) using P-card account number 9710. Invoices from Newport News revealed a purchase on May 9, 2005 in the amount of \$65.87, and another purchase on May 22, 2005 in the amount of \$50.75. Boucher maintained that she “never ordered from that catalog, ever” and insisted that P-card 9710 “wasn’t even the card that [she] had.” Boucher continued that the P-card with account number 9710 was the card that Scriven used. Boucher told investigators, however, that she never recalled Scriven ordering from the catalog and having the items delivered to Boucher’s home.

Upon reviewing P-card statements for account number 9710, Boucher explained to investigators that she knew it was not her card because of a charge in New Jersey. Boucher noted that there was a charge at ShopRite in Hackensack, New Jersey, and she would never go there because she did not live in New Jersey.⁸² Boucher added that although the P-card was in her name, “it should have been in [Scriven’s] name.” Investigators noted, however, that all the purchases made from Newport News were shipped to Boucher’s residence. Moreover, a review of the clothing items purchased disclosed that the items were in sizes that would fit Boucher and not Scriven.⁸³ More importantly, despite Boucher’s denials that she never ordered from “that catalog,” investigators discovered a previous purchase made by Boucher from Newport News. An invoice from the company revealed that on May 3, 2005, Boucher purchased \$91.84 in

⁸⁰ The items Boucher purchased were: an adjustable under the sink shelf, 1 heart wreath, 2 double heart light sets, 2 Easter egg mailbox covers, 2 bunny windsock girls, 1 men’s Easter outfit, 1 lady’s Easter outfit, 1 personalized Easter wall plaque, 1 super glue, 1 track brush, 1 total reach duster, and 1 personalized floor doormat. During the interview, Boucher claimed that the Easter outfits were for an “Easter thing at the school” in which the adults were wearing the outfits. Investigators discovered, however, that the Easter outfits were for “plastic geese” that are sold by Walter Drake Company.

⁸¹ One order contained a basketful of personalized notepads with Abdul-Mateen’s name. Another order contained 3 basketfuls of personalized notepads in the name of Boucher, Scriven, and Secretary Anne Burwell. The notepads totaled \$67.96. After deducting the cost of the notepads from the \$260.97 that Boucher charged on P-card 2415 at Walter Drake, it amounted to a total of \$192.83 that Boucher charged on the school’s credit card.

⁸² Investigators learned that Boucher lived in Rockland County and Scriven lived in Hackensack, New Jersey. Investigators discovered that from May 2005 through June 2005 there were 4 charges using P-card 9710 in New Jersey. Two purchases were at ShopRite in Hackensack, New Jersey, and 2 purchases were in Paramus, New Jersey: 1 at Best Buy and 1 at Toys R Us. The purchases totaled \$601.28.

⁸³ Boucher is a very petite woman. Records from Newport News revealed that the all of the clothing ordered was in size small or size 4.

clothing on her American Express card. These clothing items were also shipped to Boucher's residence.⁸⁴

Boucher contended that she had school property shipped to her address because "everything got stolen from the school building left and right."⁸⁵ According to Boucher, "huge Dell computer systems would just disappear out of a locked room and nobody ever knew how or why."⁸⁶ Boucher further explained to investigators that she did not want school items to arrive at the school when no one was there, so items that were to be delivered during school vacation or on weekends were shipped to her home. Boucher stated that "probably only once a month" items were delivered to her home.⁸⁷ Boucher insisted that she brought the items that were delivered to her home to the school. Boucher added that Abdul-Mateen saw her bring in boxes of the deliveries she received at her home on behalf of the school.⁸⁸

Investigators reviewed the records received from Dell which indicated that in the course of 1 week, Boucher placed 3 separate orders totaling over \$800.00 for Dell equipment. Boucher used the school P-card account ending in 8384 for each order. Dell records documented that each order was delivered to a different location.⁸⁹ On May 20, 2005, an order totaling \$302.97 was delivered to Boucher at her home address. Two days later on May 22, 2005, another order from Dell totaling \$325.88 was delivered to

⁸⁴ All of the items in this order were also size 4.

⁸⁵ Abdul-Mateen informed investigators that she never recalled a problem with items being stolen or disappearing from the school. In an interview with investigators, retired "F-status" teacher Robert Bufano told investigators that during the past 15 years that he had been ordering the hardware and software for the school, "maybe once or twice" an item was missing. United Federation of Teachers ("UFT") retirees who return to work in a regularly scheduled part-time DOE position are commonly known as "F-Status" employees.

⁸⁶ Bufano told investigators that he was notified of the delivery date of any computer hardware that he ordered for the school such as computers, keyboards, or monitors. Once the item was delivered, he took possession of it and locked it away in a computer room which was alarmed.

⁸⁷ Bufano has worked at PS 132 since 1970 and he recalled only 1 occasion that an item was ever delivered to his home on behalf of the school. Bufano explained that Principal Abdul-Mateen needed her computer upgraded and asked him to do it. Bufano stated that it was the end of summer in 2004, so the item was delivered to his home and he brought it to school and installed it in Abdul-Mateen's computer. Investigators discovered that there was 1 other delivery to Bufano's home which occurred in September 2004. The item was a Minicruzer storage drive from Staples. Records reflected that Boucher ordered the item.

⁸⁸ As stated previously, Abdul-Mateen told investigators that she did not recall Boucher arriving at work with boxes of items for the school that she had shipped to her home.

⁸⁹ Godlewicz informed investigators that Dell equipment should be purchased on-line through FAMIS and not ordered using the school's P-cards. Bufano also stated that computer equipment was purchased through Dell because they were a "contracted vendor" with the school. Bufano informed investigators that he did the ordering for the school from Dell and noted that a P-card should not be used to purchase Dell merchandise unless it was a "minor item" such as a "mouse." Boucher added that only a "couple of times" items may have been ordered on the P-card from Dell and that was when "the funding was not in the correct budget code" and it was beyond the date that the budget could be modified. Bufano noted, however, that any items ordered would have been delivered directly to the school.

Boucher at PS 132. Four days later, on May 26, 2005, Boucher placed another order with Dell in the amount of \$237.19 which was delivered to Scriven in Hackensack, New Jersey. When investigators asked Boucher if she could provide any explanation as to why, in the same week, items from Dell would be shipped to three different locations, Boucher stated, "no. I cannot. I wish I could but no I can't." Investigators further discovered that on June 8, 2005, Boucher ordered additional Dell items totaling \$319.63 which were shipped to PS 132.⁹⁰

In addition to reviewing the various P-card statements, investigators reviewed PS 132's credit card statements from Office Depot.⁹¹ A review of the records from Office Depot disclosed that from January 2003 through November 2005, there were 27 shipments from Office Depot totaling \$2,821.29 that were delivered to Boucher at her home address.⁹² Items that were delivered to Boucher's residence included: a computer printer, 2 digital cameras, camera memory cards, a camera bag, a desk chair, a 3 piece luggage set, 4 floor lamps, 2 backpacks, "turbo tax" software, batteries, and several ink cartridges. In the materials provided to investigators from Office Depot was a completed application for an Office Depot credit card. The application was dated September 9, 2002 and submitted by Boucher on behalf of PS 132.

Moreover, when investigators reviewed the records from Staples, they discovered that from March 2003 through November 2005, there were a total of 67 orders placed using the school's Staples credit card.⁹³ Investigators learned that of the 67 orders, a total of 26 orders that amounted to \$4,687.33 were shipped to Boucher's home address.⁹⁴ Additionally, in July of 2005, 1 order in the amount of \$117.09 was delivered to Boucher at her summer house in Monticello, New York.

Records received from Barnes & Noble.com revealed that from November 2004 through November 2005, Boucher used the school's P-cards ending in 2415 and 6003 to order \$1,186.60 worth of merchandise from Barnes & Noble.com. The records disclosed

⁹⁰ Records from Dell revealed that Boucher placed 2 additional orders from Dell using P-card 6003. A shipment in the amount of \$241.41 was delivered to Boucher's home residence in October 2005. Another shipment in the amount of \$318.43 was delivered to Abdul-Mateen at her residence during Thanksgiving week in November 2005.

⁹¹ In July 2006, Region 1 Operations Supervisor Godlewicz reported to investigators that he had received collection bills from Office Depot totaling \$8,000.00.

⁹² Records reflected that 4 orders amounting to a total of \$1,524.66 were shipped to Scriven's home address.

⁹³ The following are some of the items that were delivered to Boucher from Staples: a scanner, a scanner accessory kit, Casio printing calculator, packages of batteries, several HP photo inks, HP black inks, HP black toners, 5 shelf bookcase, PCS cart, network adaptor, "AT&T design line phone," CD lens cleaner, digital answering system, and a Sony carrying case. Investigators discovered that in 1 Staples order that was delivered to Boucher's home there was the following instruction: "leave by garage if no answer."

⁹⁴ In reviewing the records, investigators discovered that from March 2004 through April 2005 there were 4 shipments of items from Staples that were delivered to Scriven at her home address in New Jersey. The items were ordered by Boucher and amounted to a total of \$514.01.

that there were 14 shipments of items from Barnes & Noble.com, although only 3 shipments were delivered to the school.⁹⁵ The remaining 11 shipments which totaled \$592.41 were all delivered to Boucher's residence.⁹⁶

Investigators also obtained records from Amazon.com for the time period from November 2004 through December 2005. A review of the records revealed that Boucher used the school's P-cards to order a total of \$6,164.83 in items from Amazon that she had delivered to her home address.⁹⁷ Investigators discovered that Boucher purchased clothing for herself and her children, baby products, jewelry, home improvement items, kitchen items, books, DVDs, video games, and electrical items.⁹⁸ Additionally, investigators discovered that Boucher used the school's P-cards to purchase gifts totaling \$224.78.⁹⁹

Records obtained from Wal-Mart.com disclosed a purchase Boucher made on the school's P-card ending in account number 8384 to order a "pink and white cubic Zirconia and white gold ring" totaling \$225.93, "Neutrogena Advance Solutions at home" that amounted to \$92.77, and a "Memorex CD boom box" totaling \$73.73. All of the items were shipped to Boucher's home. Records from Wal-Mart.com also disclosed a purchase Boucher made on P-card ending in account number 6003 in November 2005, for a bookshelf in the amount of \$93.91 that was shipped to Scriven's residence. Moreover, in reviewing the records from Wal-Mart.com, investigators uncovered 2 additional school P-cards in Boucher's name that expired in 2004. Records disclosed that from October

⁹⁵ In 1 shipment that was delivered to Boucher's residence, it appeared that the order was "split" in that 5 of the items were delivered to Boucher's residence and 1 item in the order was shipped to the school.

⁹⁶ Records received from Barnes & Noble listed how much each item cost and did not include tax and shipping charges.

⁹⁷ Investigators discovered that of the \$6,164.83 worth of items that Boucher purchased from Amazon.com using the school's P-cards, a total of \$642.23 in merchandise was ordered and delivered to Boucher after she was out on the school "on leave."

⁹⁸ The following is a list of some of the items that Boucher purchased using the school's P-card which were delivered to Boucher's residence: digital tripod with carrying case, digital camera with optical zoom, Black & Decker multi sander, Black & Decker compact screwdriver, Black & Decker Dust Buster, AT&T digital answering machine with Caller Id, a gold ankle bracelet, gold earrings, New York Yankees baseball golf towel, maternity knit pants, jersey yoga pants, floral shirts, scoop-neck shirts, embroidered shirts, women's jeans, boy's Lee jeans, boy's carpenter jeans, "best grandma ever t-shirts," handbags, bakeware cookie sheets, baby sling bag, baby video monitor, "infant to toddler rocker," baby washcloth set, baby Magic gift pack, baby bouncy seat, Game Boy, Barbie doll with beach car, men's boots, women's and children's ski pants, and numerous books and video games.

⁹⁹ Records revealed that on 4 separate occasions, Boucher used the school's P-cards to purchase presents from Amazon.com. Boucher had the items gift wrapped for an additional charge and she included a personal message with each gift. There were 2 shipments to "Miss Kayla Fitzpatrick" with gift messages that read: "Happy Birthday Kayla!!! Love, Karen, Paul, JD, and Brit." Additionally, there were 2 shipments addressed to "Tamika Pressley" in Newark, Delaware. One gift message stated, "Nyah: Sorry you did not get the first dolly. I LOVE YOU!! Auntie Karen." Months later, another gift was delivered to Tamika Pressley with a message that stated, "Happy Birthday Nyah! Love Aunt Karen." As stated previously, Scriven's daughter lived in Newark, Delaware and her address was the address where the presents from Amazon.com were delivered.

2003 through March 2004, Boucher used these cards to charge a total of \$2,105.97 worth of merchandise that was shipped to Boucher's home address.¹⁰⁰

Renee Scriven

In an interview with SCI investigators, Renee Scriven provided additional relevant information as well as details regarding the misappropriation of DOE funds by both Scriven and Boucher.¹⁰¹ Scriven informed investigators that she began working as the payroll secretary at PS 132 in October of 2000. Scriven stated that Isman was the principal at PS 132 until 2003, and when he retired, Abdul-Mateen became the principal of the school.

Scriven told investigators that per session was prepared twice a month. Scriven stated that the proper procedure regarding per session was to "clock in and out" on a per session timecard and to fill out and sign a corresponding timesheet.¹⁰² According to Scriven, the principal should "sign off" on the timesheets, however, this procedure was not always followed.¹⁰³ Scriven continued that at the end of the per session period, Scriven printed out a "per session summary report" that documented the amount of per session the employee purportedly worked for the month. The principal was supposed to review the report, place a line across the last entry, and sign her name. Scriven noted that Abdul-Mateen rarely signed the summary sheet.¹⁰⁴ During the interview with investigators in December 2005, Scriven admitted that she stopped giving the per session summary sheets to Abdul-Mateen, "earlier this year."

Scriven reported to investigators that Boucher worked with Galaxy, which was the budget. Scriven explained that Galaxy showed how much per session an employee

¹⁰⁰ From October 2003 through January 2004, Boucher used P-card ending in account number 6254 to charge a total of \$1,582.33 from Wal-Mart.com. From February 2004 through March 2004, Boucher charged a total of \$523.64 on P-card ending in account number 9849 from Wal-Mart.com. In further reviewing the statements, investigators noticed that within minutes, Boucher used P-card 6254 card to purchase an item for the school and then immediately used the card to purchase items for herself. On January 22, 2004, Boucher purchased an "oscillating tower heater with remote control" costing \$45.39. This item was shipped to PS 132. Less than 10 minutes later, Boucher used that same P-card to order 4 "Philips car adapter kits for personal CD players" totaling \$78.45 which she had shipped to her home address.

¹⁰¹ Scriven was interviewed at SCI on 2 occasions. During an interview conducted in November 2006, Scriven was placed under oath and advised of her rights. Scriven decided to proceed without an attorney.

¹⁰² Scriven told investigators that the per session timecard was a separate card from an employee's daily timecard. The employee should also sign the back of the timecard.

¹⁰³ Scriven stated that "sometimes [she] entered [per session] from the timecard, sometimes [she] entered it from the [time]sheet." Scriven further noted that there were occasions in which the timecards were not even attached to the timesheets.

¹⁰⁴ During an interview with investigators, Scriven provided several unsigned service per session summary reports. Scriven told investigators that "one month [Abdul-Mateen] would sign, another month she wouldn't sign." Scriven added that sometimes Boucher signed Abdul-Mateen's name on the sheet.

could receive in a “particular bulk code” for the month.¹⁰⁵ Scriven continued that Boucher provided her with the budget codes which Scriven used when she inputted an employee’s per session entries.¹⁰⁶ Scriven stated that Boucher instructed her as to the hours available in a particular bulk code, the allocated amount of money in the code, and the money that was used already. Scriven further stated that Boucher informed Scriven to only use the codes that Boucher gave her and recalled that Boucher had warned that if she did not then “it’ll bring up a red flag.” Scriven noted that if a “bulk code” was running low, Boucher would move money into that bulk code. Scriven added that Boucher often took money from one code and “split it up” into other bulk codes.

Scriven admitted to investigators that because Boucher was “able to move monies,” the amount of per session that Scriven worked increased after Boucher arrived at PS 132.¹⁰⁷ Scriven stated that from 2003-2004 she worked an extra 3 to 4 hours a day, which averaged between 40 to 50 hours per month. When investigators asked Scriven to estimate how much money she thought she made from per session the following year, Scriven responded, “well I know I made a lot because I worked.” Scriven estimated that for the 2004-2005 year, she earned an additional \$40,000.00 to \$45,000.00 from working per session. Scriven insisted that during the school year she worked per session every day and only reported the hours that she actually worked.¹⁰⁸ However, Scriven admitted to investigators that during the summer of 2004 and 2005, she was compensated for several per session hours that she did not work.¹⁰⁹ Scriven further stated that she knew that Abdul-Mateen was not aware of the amount of per session hours that she and Boucher submitted and was not aware of the amount of per session payments they received.

Scriven stated that her work day began at 7:30 a.m. and ended at 2:30 p.m., however, there were days that she remained at work until 8:00 p.m.¹¹⁰ Scriven told investigators that she received “more per session” than Boucher because unlike Boucher, Scriven actually stayed at the school and worked. Scriven related to investigators that

¹⁰⁵ The per session summary report reflected that each “Job ID” had a particular “bulk code” which was inputted in order for the money to be removed from the Galaxy budget.

¹⁰⁶ Boucher explained that there were certain “bulk job codes” that the payroll secretary entered into the payroll system so that “Galaxy [knew] where to take money from.” Boucher continued that if there was not enough money in a particular bulk code, she would “move money around and replenish the bulk code.”

¹⁰⁷ Scriven estimated that prior to Boucher’s arrival, from January 2003 until September 2003; she worked approximately 20 to 30 hours of per session a month.

¹⁰⁸ A review of per session records revealed that from August 2004 through December 2005, Scriven submitted 1,659 hours of per session. Scriven claimed, however, that she did not even report all the per session that she actually worked because the regulations prohibited working more than 7 hours a day.

¹⁰⁹ Scriven told investigators that during the last week of the summer many secretaries worked at the school for 4 days to prepare for the beginning of school. Scriven stated that she would only work 3 days but would report that she worked all 4 days. Scriven noted that Boucher would work approximately 1½ days but was compensated for working 4 days.

¹¹⁰ Several witnesses SCI investigators interviewed stated that they observed Scriven working at the school after hours.

Boucher had said to her that she knew that Scriven could “use the money” and that was why Boucher tried to give Scriven as many per session hours as possible. Scriven informed investigators that Boucher told her that she had the principal’s permission to work per session from home so she “timed herself” when she worked at home on her computer.¹¹¹ Scriven continued that Boucher reported the hours she claimed to have worked and Scriven entered the information into the system. Scriven acknowledged to investigators that she knew that Boucher did not have Abdul-Mateen’s permission to complete per session work from home. Scriven further acknowledged that she did not believe that Boucher actually worked all the hours that she submitted, however, Scriven entered all the per session hours that Boucher reported she worked. Scriven added that Boucher usually provided her hours to Scriven on a piece of paper rather than a timecard or timesheet.

When investigators asked Scriven about her involvement with SIPP, Scriven related that she first became involved with SIPP during the 2004-2005 school year. Scriven recalled that there was an incident at the school in which cars were being damaged in the parking lot. Scriven explained that Boucher asked her how much she had to pay to replace her car mirrors and to provide Boucher with the receipt so that she could reimburse Scriven through SIPP. Scriven stated that she gave Boucher her receipt for \$75.00 and shortly thereafter, she received a check in the mail. Scriven stated that Boucher handled all the SIPP entries and reimbursements.¹¹² Scriven added that Boucher had Abdul-Mateen’s approval code so Boucher was able to issue SIPP checks without Abdul-Mateen’s knowledge.

Scriven informed investigators that when she was involved with the AIDP program she often purchased items for the program on her credit card and she was reimbursed through SIPP. Scriven stated that she purchased items such as walkman players, CD players, toys, “boomboxes” and DVD players. According to Scriven, Boucher told her that if she needed something for herself, “pick it up and just make sure it’s on the same receipt.” Scriven disclosed that Boucher told her that she bought items for the school but confided that at the same time, she often “picked up” items for Jonathan and Paul.¹¹³

Scriven further explained that whenever she could not locate a receipt for purchases that she made, Boucher told her not to worry about it. Scriven reported that Boucher stated that she would either fill out a “lost receipt” or that she would “get some receipts.” According to Scriven, Boucher stated that she had papers that were called “lost

¹¹¹ Scriven told investigators that she said to Boucher that she did not think the regulations permitted an employee to complete per session work at home. According to Scriven, Boucher responded that she had always been doing work from home and being paid for it. Scriven stated that she did not complete any per session work from her home.

¹¹² Scriven stated that Boucher always filled out the forms for SIPP and that the only time she filled out a SIPP form was when she submitted a receipt for reimbursement for her car mirror.

¹¹³ Scriven told investigators that Jonathan was Boucher’s son and Paul was her husband.

receipts” that she filled out, attached to the imprest form, and then submitted for reimbursement from SIPP. Scriven further stated that Boucher told Scriven that whenever she got receipts, if she was not going to use them, to give them to Boucher because she could “use the receipts.”¹¹⁴ Scriven continued that Boucher informed her that she could put several receipts together to “make it a bigger check.” Scriven contended that Boucher maintained an “imprest folder” that she kept in the file cabinet behind her desk. Scriven stated that when she told Boucher that Abdul-Mateen was looking for the imprest folder and could not find it, Boucher claimed that she could not lock her cabinet and “things walk.” Scriven recalled that Boucher stated, “if they want to give me a slap on the hand, I’ll take it.” Scriven added that prior to Boucher’s maternity leave from work, she observed Boucher going through the file cabinet and removing “stuff [that she placed] in her tote bag.”

Scriven admitted to investigators that there were several occasions when she purchased items for the school, submitted a receipt, and received checks for amounts that exceeded what she had paid. Scriven recalled that she had given Boucher a receipt for approximately \$328.00 and she had received a SIPP check in the amount of \$425.00. When investigators asked Scriven how often she received checks for more than the amount of the receipt that she submitted, Scriven responded, “about 4 times.”¹¹⁵ Scriven also recounted situations in which Boucher lent her money and told Scriven not to worry about paying her back because she would “get it from imprest.”¹¹⁶ Scriven told investigators that there was one occasion when Scriven’s aunt passed away and Boucher offered to pay for her airfare. Although Scriven did not attend her aunt’s funeral, Boucher gave her \$230.00. Scriven recounted another occasion when Boucher gave her either \$125.00 or \$150.00 which Scriven accepted although she knew Boucher would be reimbursing herself through SIPP.

When investigators questioned Scriven as to how much money she thought she received from SIPP, Scriven responded, “I have no idea.” A review of the SIPP reports from October 2002 through December 2005 revealed that Scriven received 60 SIPP checks totaling \$24,043.69.¹¹⁷ Moreover, the majority of the checks were for an amount just under \$500.00 and the checks were issued in variations of Scriven’s married name

¹¹⁴ Scriven stated that on at least 2 occasions, she witnessed a friend of Boucher’s arrive at the school and provide Boucher with a “bunch of receipts.” Scriven further stated that Boucher told her that there were “different people giving [her] receipts.”

¹¹⁵ According to Scriven, she once received a check from SIPP that was \$205.00 dollars more than the amount of the receipt she submitted. Scriven added that the other checks were usually a \$100.00 dollars more than what she had paid for her purchases.

¹¹⁶ SIPP was formerly called the imprest fund.

¹¹⁷ Investigators obtained copies of the SIPP checks that Scriven endorsed and deposited into her bank account. Investigators discovered that 35 of the 60 checks issued to Scriven were for amounts over \$450.00.

and her maiden name, Pressley.¹¹⁸ According to Scriven, Boucher told her that she had to be “careful with imprest because [she couldn’t] go over a certain amount because then there’s a problem.” Scriven continued that Boucher informed her that she issued checks to Scriven in both her married name and maiden name because if she kept sending Scriven checks in the same name, it “looks really funny.” Scriven stated that Boucher explained to her that a certain period of time had to pass before she issued another check to Scriven, however, if she alternated the names, then she could send Scriven more money and it would not be questioned. Although Scriven claimed that she did not know the amount of money that was paid to her from SIPP, Scriven admitted that she cashed all the SIPP checks she received. Scriven further admitted to investigators that her finances improved, “once Karen [Boucher] came into the building.”

Scriven also admitted to investigators that she and Boucher used SIPP to purchase personal items. According to Scriven, she and Boucher kept approximately two-thirds of the purchases that they made, with the remaining one-third of their purchases going to the school. Scriven stated that Boucher submitted the receipts and they were reimbursed for their purchases through SIPP. When investigators asked Scriven to name some of the items that she purchased, Scriven stated that she bought herself ankle boots, hats and gloves for Boucher and herself, an outfit for Boucher’s son, and a coat for Boucher. Scriven explained to investigators that Boucher admired a coat that Scriven was wearing and asked Scriven to buy one for her. According to Scriven, Boucher told her that if she saw another coat she liked, she should purchase it for herself, give Boucher the receipt, and Boucher would “take care of it.” Scriven stated that she bought herself a three-quarter length jacket from BJ’s. Scriven further stated that she also bought a mini refrigerator and a microwave, both of which were used at the school.¹¹⁹

In addition to purchases made using SIPP, there were numerous personal purchases that were made using the school’s P-cards. Scriven admitted to investigators that a bookcase, shelving, blinds, and an electric tea kettle were purchased for her home using the school’s P-cards. Scriven stated that Boucher often purchased lunch for the secretaries which she paid for with the school’s P-card. Scriven further stated that Boucher used the P-card to purchase books for Scriven’s grandson which Boucher had delivered to Scriven’s home. Scriven recounted a conversation with Boucher wherein Boucher told her that she had shipped something to Scriven’s house and Scriven was “going to enjoy it.” Scriven informed investigators that she then received a printer from Office Depot.¹²⁰

¹¹⁸ Investigators discovered that SIPP checks were issued to R. N. Pressley, R. Pressley, R. Scriven, R. N. Scriven, Renee Pressley, Renee Scriven and Renee N. Scriven.

¹¹⁹ Scriven told investigators that Boucher supposedly “borrowed” the microwave for her summer home, however, she never brought it back to the school.

¹²⁰ Records received from Office Depot documented a total of 4 deliveries to Scriven from Office Depot that totaled \$1524.66. One delivery was in March of 2003 for the amount of \$59.95, 1 delivery in April of 2003 totaling \$218.77 and in February of 2005, Scriven received 2 separate deliveries from Office Depot. One item cost \$395.95 and the other item cost \$849.99.

Investigators discovered that there were deliveries to Scriven's home from Office Depot totaling \$1,524.66, deliveries from Staples totaling \$514.01, a delivery from Dell totaling \$237.19, and a delivery from Wal-Mart.com in the amount of \$93.91. Records revealed that Boucher ordered all of the items that were delivered to Scriven's residence.

Scriven noted that although there were shipments from FedEx and UPS delivered to the school "all the time," Boucher repeatedly had items delivered to her home. Scriven stated that "maybe twice a month" Scriven observed Boucher bringing in boxes to the school. Scriven stated that there were approximately 5 occasions that items were delivered to Scriven's home which Scriven claimed that she brought to the school and gave to Boucher.¹²¹

Scriven further stated that whenever Boucher ordered items for the school, she typically included items in the order for herself. For example, if Boucher ordered items for the school from Staples such as paper, or supplies, Scriven noted that, "in that mix she'll have something there for herself." Scriven recounted an occasion on which Boucher ordered items for the school, and included in the order were items for Scriven's grandson and Boucher's son.¹²² Scriven continued that during the holiday season, Boucher ordered decorations for the school as well as numerous holiday decorations for Boucher's home. Scriven admitted that Boucher also gave Scriven holiday decorations for Scriven's home which Scriven accepted.

Conclusions and Recommendations

The DOE has to pay more attention to corruption hazards. Karen Boucher and Renee Scriven systematically stole more than \$200,000.00 from the DOE in 3 relatively simple ways: 1) they falsified the number of per session hours they worked; 2) they utilized SIPP to pay themselves money they were not entitled to and; 3) they used both SIPP and P-cards to purchase goods for themselves. Relying on the trust placed in them by a naïve principal, coupled with porous financial systems, they turned the Garret A. Morgan Elementary School into their own bank, a bank where deposits were not necessary and withdrawals were unending. Scriven paid Boucher thousands of dollars in unearned per session money and Boucher showered thousands of dollars in SIPP checks and P-card purchases on Scriven. In theory, all transactions utilizing any of these systems must be authorized by the principal of the school. However, because Scriven had the principal's authorization code for per session, and Boucher had the approval codes for SIPP and the ability to move money from one budget code to another, they had unbridled access to the school's finances. Moreover, Boucher and Scriven were able to

¹²¹ Scriven stated that on 1 occasion she received a printer at her house for Boucher and Boucher told her to bring it to the school. Scriven continued that Boucher took the printer from Scriven's car and placed it in her own car.

¹²² Scriven told investigators that she remembered that Boucher gave her about 5 cartoon videos for her grandson.

steal hundreds of thousands of dollars from the DOE because there was no oversight exercised over the school's finances by their supervisors or by anyone at any level in the DOE until December 2005, when Godlewicz reviewed SIPP use by schools in his Region.

Boucher and Scriven did not invent these schemes, they merely replicated what others have done before them, although on a scale and over a period of time that SCI has not encountered before. For more than 3 school years, the DOE failed to uncover any of the thefts although there was no backup documentation to support any of the schemes. During that time, SCI has substantiated numerous investigations involving 1 or more of these schemes and is currently conducting other investigations that involve each of these "corruption hazards." The DOE must take more aggressive steps to minimize the ability of corrupt employees to successfully exploit weaknesses in its financial systems.

As every school spends money utilizing SIPP and as every school and many, if not all, administrative units issue P-cards and authorize per session, SCI recommends that the DOE take steps to uncover abuses in these areas on a more timely basis. It should be relatively easy to flag multiple SIPP checks that are always just under the \$500.00 amount and are made to the same individual(s). It should also be relatively simple to investigate why particular individuals are receiving per session in amounts that significantly exceed what other persons in the same position are receiving. There should be little or no reason for individuals to have multiple P-cards and to be spending money in amounts that significantly exceed what is the norm and to purchase items that are not customarily used in a school or administrative unit setting.

Therefore, we recommend that the DOE examine the controls currently in place to monitor the use of per-session, SIPP, and P-cards, and report back to SCI on changes that will serve to lesson the ability of employees to steal large amounts of money over long periods of time.

It is also the recommendation of this office that the DOE seek reimbursement from Karen Boucher and Renee Scriven for the funds each wrongly received. It is further recommended that the employment of both Boucher and Scriven be terminated, that they be made ineligible for work with the DOE, and that this matter be considered should either ever apply for any type of position in the New York City public school system in the future.

We note the conduct committed by Karen Boucher and Renee Scriven may violate the conflicts of interest provision of the New York City Charter which is administered by the New York City Conflicts of Interest Board.

We are referring our findings to the Bronx County District Attorney Robert T. Johnson for whatever action he deems appropriate.

We are forwarding a copy of this letter to the Office of Legal Services. We are also forwarding our findings to the State Education Department for whatever action it deems appropriate. Should you have any inquiries regarding the above, please contact Special Counsel Valerie A. Batista, the attorney assigned to the case. She can be reached at (212) 510-1417. Please notify Ms. Batista within 30 days of the receipt of this letter as to what, if any, action has been taken or is contemplated regarding Karen Boucher and Renee Scriven. Thank you for your attention to this matter.

Sincerely,

RICHARD J. CONDON
Special Commissioner
of Investigation for the
New York City School District

By: _____

Regina A. Loughran
First Deputy Commissioner

RJC:RAL:VAB:gm

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