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THE SPECIAL COMMISSIONER OF INVESTIGATION
FOR THE NEW YORK CITY SCHOOL DISTRICT
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VIA ELECTRONIC MAIL

August 29, 2024

Hon. David C. Banks
Chancellor
New York City Public Schools
Department of Education
52 Chambers Street, Room 314
New York, NY 10007

Re: Shalisha Jackson
Diane Castelucci
Anna Allanbrook
SCI Case #: 2022-7335

Dear Chancellor Banks:

An investigation conducted by this office has substantiated that New York City Department of Education ("DOE") Paraprofessional Shalisha Jackson ("Jackson"), assigned to Public School 146 ("P.S. 146") in Brooklyn, violated numerous requirements outlined in the *DOE Standard Operating Procedures: General School Funds* ("*General School Funds SOP*") while in control of the P.S. 146 bank account ("the P.S. 146 account"), including writing checks to herself from the P.S. 146 account and not obtaining the proper signatures for the issuance of checks from the P.S. 146 account. Jackson also deposited checks intended for the P.S. 146 afterschool program – of which Jackson was the director – into her personal bank account. The total of the checks intended for the P.S. 146 account deposited to Jackson's personal account, plus the checks Jackson wrote to herself from the P.S. 146 account, was approximately $135,121.24. Of that amount, only approximately $5,882.13 was paid from Jackson's personal account for P.S. 146 expenditures, leaving approximately $129,239.11 in funds intended for the P.S. 146 afterschool program stolen by Jackson.

The investigation also substantiated that P.S. 146 Principal Diane Castelucci ("Castellucci") failed to provide any oversight of the P.S. 146 account as required by *General School Funds SOP*. Finally, the investigation substantiated that former P.S. 146 Principal Anna Allanbrook ("Allanbrook") also failed to provide any oversight of the P.S. 146 account as required by *General School Funds SOP*.[1]

[1] No one was reassigned during this investigation, and no problem codes were issued.

I. Investigation & Findings:

The investigation began in October 2022, when the office of the Special Commissioner of Investigation for the New York City School District ("SCI") received a complaint from [redacted], who reported that she was informed by [redacted] that two forged checks were paid from the bank account of M.S. 681 ("the M.S. 681 account") in the amounts of $714.00 and $320.00.

SCI investigators spoke with [redacted], who said that in early September 2022, she received an email from [redacted] asking [redacted] to make some overdue entries for the M.S. 681 account. This task was normally performed by [redacted], [redacted] was on leave on that date. [redacted] reviewed the June 2022 and July 2022 statements for the M.S. 681 account and noted two checks written to Jackson, one in the amount of $714.00 and a second in the amount of $320.00. Both checks were deposited into a Capital One Bank account. [redacted] said that Jackson was not an employee of M.S. 681, and that Jackson did not have authority to access the M.S. 681 account.

[redacted] told investigators that she was responsible for the M.S. 681 account. Regarding the two checks in the amounts of $714.00 and $320.00 written to Jackson, they appeared to be temporary checks issued by the bank that did not conform to the check numbers used for the M.S. 681 account at the time. [redacted] said that the checkbook for the M.S. 681 account was kept locked in the school's main office. [redacted] denied any involvement with the creation of the two checks in question, and said she did not know Jackson, [redacted].

Investigators obtained bank records for the Capital One Bank account and discovered that the account holder was "Shalisha C. Jackson." The address of the account holder was the same as the address on file with the DOE for Jackson. Investigators discovered that the two checks from the M.S. 681 account in the amounts of $714.00 and $320.00 were deposited into Jackson's personal account. Investigators also identified the following deposits to Jackson's personal account:

- 217 checks written to Jackson and endorsed solely by Jackson from the P.S. 146 account.
- 44 checks written to the P.S. 146 account by parents for the afterschool program at the school endorsed solely by Jackson.
- 23 checks written to the P.S. 146 account for rental space for P.S. 146 programs endorsed solely by Jackson; and
- One donation check written to the P.S. 146 account for the afterschool program endorsed solely by Jackson.

Investigators spoke with P.S. 146 Principal Castelucci, who said that she became principal of P.S. 146 on July 1, 2021. Castellucci said that Jackson was a paraprofessional at her school, was the director of the P.S. 146 after-school program and was a signatory of the P.S. 146 account. Castelucci said that Jackson "occasionally" received checks written to her from the P.S. 146 account for reimbursement for items purchased by Jackson with her own money for the school. If Jackson received checks from parents or for donations for the afterschool programs, Jackson was required to deposit those checks directly to the P.S. 146 account. All payments to vendors or for other bills were to be made from the P.S. 146 account. P.S. 146 Principal Castelucci provided investigators with cell phone records for three cell phones and two iPads associated with the P.S. 146 afterschool program. All of the bills for these devices were in Jackson's name – not in the name of the school – and were sent to Jackson's home address.

SCI investigators spoke with former P.S. 146 Principal Allanbrook, who retired as principal in 2021, and was a part-time teacher at the school at the time of the interview. Allanbrook appointed Jackson as the director of the P.S. 146 afterschool program around 2019. Jackson did not receive any formal training. Jackson's responsibilities included accepting payments for the after-school program from parents and depositing those payments into the P.S. 146 account. Allanbrook said that it was not proper under any circumstance for Jackson to deposit any checks intended for the afterschool program into Jackson's personal account. Allanbrook added that all bills for the afterschool program should have been paid from the P.S. 146 account. Allanbrook admitted that oversight of the P.S. 146 account was limited.

The DOE's guidelines for the proper accounting of general school funds for DOE schools is contained in *General School Funds SOP*. Under Section 2.3 of *General School Funds SOP*:

- All checks issued from a school's bank account require two signatures.
- An authorized signatory cannot sign a check made out to himself or herself.
- Funds from any source for a school must be deposited to the school's bank account.
- The school's checking account must be reconciled monthly; and
- under no circumstances may personal funds be co-mingled with school funds.

Under Section 5.1.1 of *General School Funds SOP*:

- The principal of a school is ultimately responsible for the collection, distribution, and accounting of all general school fund money.
- The principal must ensure that all receipts and expenditures are monitored on a regular basis; and
- The principal must ensure that bills are paid on a timely basis.

Section 5.5 of *General School Funds SOP* requires that all documentation for revenue and expenses for the school's bank account be retained for seven years.

P.S. 146 Paraprofessional Jackson told investigators that she became the director of the school's afterschool program in 2018. Jackson said that she, Principal Castelucci, and [redacted] were the three signatories on the P.S. 146 account.[2] As part of her responsibilities as the director of the afterschool program, Jackson collected funds from parents and paid bills using the P.S. 146 account. Regarding the two checks from the M.S. 681 account in the amounts of $714.00 and $320.00

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[2] [redacted] told investigators that she was never asked to provide a second signature on a check issued from the P.S. 146 account, nor had she ever seen a P.S. 146 account statement. Jackson never spoke to [redacted] about any checks issued from the P.S. 146 account. [redacted] said she was unaware of the existence of *General School Funds SOP*.

that were deposited into Jackson's personal account, Jackson said that the checks were temporary checks issued by the bank when she ran out of checks for the P.S. 146 account and was awaiting delivery of new checks. Jackson said she was unaware that the checks were for the M.S. 681 account and not the P.S. 146 account. Jackson did not know [redacted].

Jackson admitted that she had two personal cell phones and an iPad on a bill in her name that she paid using the P.S. 146 account, in addition to another cell phone and iPad that were used for the afterschool program. Jackson claimed that she paid half of the bill herself to cover her personal devices. Jackson said that she did not know that it was improper to have devices used for the afterschool program on her personal cell phone bill.

Jackson also admitted that she wrote numerous checks from the P.S. 146 account to her personal account and was the sole signatory on those checks. Jackson said that the checks were deposited to her personal account, which she used to pay expenses for the afterschool program. Jackson did not maintain a ledger of fees paid by parents of students in the afterschool program. Jackson denied taking money from the P.S. 146 account for personal use. Jackson said that she was unaware of the requirements of *General School Funds SOP*.

A review of the records of Jackson's personal account revealed that from December 2018 to October 2022, the total of the checks intended for the P.S. 146 account deposited to Jackson's personal account, plus the checks Jackson wrote to herself from the P.S. 146 account, was approximately \$135,121.24. Of that amount, investigators determined that only approximately \$5,882.13 was paid from Jackson's personal account for actual P.S. 146 afterschool program expenditures. Consequently, approximately \$129,239.11 in funds intended for the P.S. 146 afterschool program deposited to Jackson's personal account was never used for its intended purpose. Rather, bank records reveal that Jackson spent most, if not all, of that money on entirely personal expenses.[3]

II. <u>Conclusion and Recommendation</u>:

Upon review of the above facts, SCI substantiated that DOE Paraprofessional Shalisha Jackson violated numerous requirements outlined in *DOE Standard Operating Procedures: General School Funds* while in control of the P.S. 146 bank account, including writing checks to herself from the P.S. 146 account and not obtaining the proper signatures for the issuance of checks from the P.S. 146 account. Jackson also deposited checks intended for the P.S. 146 afterschool program – of which Jackson was the director – into her personal bank account. The total of the checks intended for the P.S. 146 account deposited to Jackson's personal account, plus the checks Jackson wrote to herself from the P.S. 146 account, was approximately \$135,121.24. Of that amount, only approximately \$5,882.13 was paid from Jackson's personal account for P.S. 146 expenditures, leaving approximately \$129,239.11 in funds intended for the P.S. 146 afterschool program stolen by Jackson.

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[3] Theft in an amount greater than \$50,000.00 is a class C non-violent felony in New York State under Penal Law §155.40(1) which carries a maximum state prison sentence of 15 years.

The investigation also substantiated that P.S. 146 Principal Diane Castelucci failed to provide any oversight of the P.S. 146 account as required by *General School Funds SOP*. Finally, the investigation substantiated that former P.S. 146 Principal Anna Allanbrook also failed to provide any oversight of the P.S. 146 account as required by *General School Funds SOP*.

It is alarming that a paraprofessional was given unfettered and unsupervised access to a school's bank account. Even accepting the fact that Jackson may not have been alerted to the requirements of *General School Funds SOP*, any employee in any field should know that it is not proper to pay personal bills with funds intended for their employer, and that funds intended for their employer should never be deposited into their personal bank account. There is no reasonable excuse for Jackson's actions, and she should never have been put in a position with such responsibility. It is, therefore, the recommendation of this office that Shalisha Jackson's employment with the DOE be terminated immediately, and that a problem code be attached to her name to serve as a reminder should Jackson seek future employment with the DOE or any of its vendors. It is also the recommendation of this office that, even though most, if not all, of the money has been spent, the DOE should attempt to recover the approximately $129,239.11 stolen by Jackson.

With respect to Diane Castlelucci, it is the recommendation of this office that, at the very least, Castellucci be removed as principal, and that Castellucci never again be appointed to the position of principal, or to any other administrative position, within the DOE. Even though Shalisha Jackson was given access to the P.S. 146 account by Castlelucci's predecessor, Castlelucci never provided any oversight of her own school's finances as required by the *General School Funds SOP* after she took over the position. Castlelucci's failure not even once to question Jackson about the P.S. 146 account – whether through ignorance or negligence – shows that Castlelucci is not fit for a position which requires any fiscal responsibility. Luckily, Jackson mistakenly used two checks from the M.S. 681 account. The competent administration at that school discovered the checks in the regular course of their proper bookkeeping, and alerted SCI immediately. Had Jackson not made this mistake, it is unlikely that the P.S. 146 administration would have discovered Jackson's actions given their complete lack of fiscal oversight of the P.S. 146 account. Regarding Anna Allanbrook, it is the recommendation of this office that Allanbrook never receive another position as a principal within the DOE for the same reasons.

In addition, SCI offers the following Policy and Procedure Recommendations ("PPRs"):

1. The DOE should ensure that all DOE employees involved in any school's budgetary or fiscal operations in any capacity be provided with, and become familiar with, the requirements set forth in *DOE Standard Operating Procedures: General School Funds*. Such employees should be required to sign a written acknowledgment annually stating that they have been provided with *DOE Standard Operating Procedures: General School Funds*, and that they are familiar with the requirements set forth therein; and

2. The DOE should ensure that all employees who are current or prospective signatories on any school bank account receive training in the requirements set forth in *DOE Standard Operating Procedures: General School Funds*. Such employees should be required to sign a written acknowledgment annually stating that they have been provided with *DOE Standard Operating Procedures: General School Funds*, and that they are familiar with the requirements set forth therein.

Please respond in writing within 30 days of receipt of this letter as to any action taken regarding Shalisha Jackson, Diane Castlelucci, and Anna Allanbrook, or the recommendations made herein. We are sending a copy of this letter to the DOE Office of Legal Services. We are also sending a copy of this letter to the New York State Education Department. In addition, we are sending a copy of this letter to Kings County District Attorney Eric Gonzalez for whatever action he deems appropriate.

Should you have any inquiries regarding the above, please contact David Casanova, the assigned attorney for this matter, at (212) 510-1419 or dcasanova@nycsci.org.

Sincerely,

ANASTASIA COLEMAN
Special Commissioner of Investigation
for the New York City School District

By: */s/ Daniel I. Schlachet*
Daniel I. Schlachet
First Deputy Commissioner

AC:DS:DC:lr
cc: Elizabeth Vladeck, Esq.
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