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Catherine Leahy Scott
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April 23, 2012

State University of New York
State University Plaza
Room N120
Albany, New York 12246

Attn.: Mr. Michael Abbott
Director of Audit Services

In the Matter of [REDACTED]
OIG File No.: 0886-032-2011

Dear Mr. Abbott:

On August 18, 2011, the New York State Inspector General received a complaint concerning the maintenance department at the State University of New York College of Agriculture and Technology at Cobleskill ["SUNY Cobleskill"]. Specifically, the complaint alleged that maintenance manager [REDACTED] improperly obtained paving stones from a local vendor, materials that were intended for use at SUNY Cobleskill.

The Inspector General completed a preliminary investigation which included a review of SUNY Cobleskill maintenance department receipts, vouchers, and purchase orders. During this review, the Inspector General identified a receipt for \$2,399.48 from Northern Nurseries in Schenectady for trees, shrubbery, and paving stones. Receipts and internal SUNY e-mail correspondence indicate that [REDACTED] placed the order using the SUNY Cobleskill account at Northern Nurseries. Records show that SUNY Cobleskill paid for the trees and shrubbery with a standard voucher for \$2,151.20, dated July 19, 2011. The balance of the receipt, which was attributed to paving stones, was paid separately on the same date with a [REDACTED] personal credit card in the amount of \$248.28. The Inspector General found no evidence that [REDACTED] used his state-issued credit card for any transactions with Northern Nurseries during this period.

Although it appears that [REDACTED] paid for the paving stones with personal funds, by placing the order on the SUNY Cobleskill account, which is tax-exempt, he avoided

paying sales tax on the purchase. As [REDACTED] appears to have received an unwarranted personal benefit from his state employment, the Inspector General is referring this matter to SUNY for appropriate action.

Be advised, we are forwarding these findings to the New York State Department of Taxation and Finance. In addition, we are providing this information to the New York State Joint Commission of Public Ethics, which adjudicates possible violations of the New York State Public Officers Law.

Please advise the Inspector General of the results of your review within 30 days of the date of this letter. If you require further information or assistance, you can contact me at (518) 474-1010.

Sincerely,

[REDACTED]
Catherine Leahy Scott
Acting Inspector General

cc: Thomas H. Mattox
Commissioner

Hon. Ellen N. Biben
Executive Director