

**STATE OF NEW YORK  
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OFFICE OF THE WELFARE INSPECTOR GENERAL  
OFFICE OF THE WORKERS' COMPENSATION FRAUD INSPECTOR GENERAL**

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**LETIZIA TAGLIAFIERRO  
INSPECTOR GENERAL**

May 4, 2020

Richard A. Ball  
Commissioner  
New York State Department of Agriculture  
and Markets  
10B Airline Drive  
Albany, New York 12235

Re: NYS IG 1052-025-2018

Dear Commissioner Ball:

On March 28, 2018, the New York State Department of Agriculture and Markets alleged to the Office of the New York State Inspector General that [REDACTED], an Agriculture and Markets [REDACTED] stole a truck engine and hoist from a New York State Fair [REDACTED] located on the fairgrounds in the town of Geddes. It was later alleged that other equipment and tools were missing from the [REDACTED] as well.

The Inspector General investigated these allegations and found that [REDACTED] stole an engine and hoist from the State Fairgrounds [REDACTED] on or around March 8, 2018. As a result of the Inspector General's investigation of the theft of the engine and hoist, on May 30, 2019, [REDACTED] was arrested, and on January 27, 2020, he pled guilty to Petit Larceny and was sentenced to a conditional discharge. Agriculture and Markets advised the Inspector General that it completed a disciplinary action against [REDACTED] and he has since returned to work. The Inspector General had no findings as to the

allegations regarding additional missing equipment and tools. The following is a summary of the investigation.

The Inspector General's investigation found that in August 2015, [REDACTED] who was responsible for [REDACTED], arranged for Agriculture and Markets to purchase a used truck engine for \$1,575 for installation in a fleet pickup truck that had an inoperable engine. [REDACTED] a maintenance assistant, testified to the Inspector General that after the inoperable engine was removed from the pickup truck, he and [REDACTED] installed the purchased engine in the truck. The installation was documented in a work order dated September 18, 2015. According to [REDACTED] [REDACTED] later removed the purchased engine from the truck after deciding that the truck's poor physical condition did not warrant keeping the truck in the fleet. The purchased engine was then stored in the mechanics garage. Although [REDACTED] was responsible for documenting the removal of the engine, no work order was found.

On March 28, 2018, a mechanic at the fairgrounds reported to his supervisor that an engine and hoist were missing from the mechanics garage. At that time, [REDACTED] questioned fairgrounds employees about the missing items, and all of the employees, including [REDACTED] denied any knowledge of the matter. After [REDACTED] advised the fairgrounds employees that he intended to review surveillance footage of the garage, [REDACTED] admitted he had taken the engine and hoist. In fact, [REDACTED] showed that on March 8, 2018, [REDACTED] placed an engine on a hoist and moved it outside the view of the camera. On April 2, 2018, [REDACTED] returned the engine and hoist to the fairgrounds. [REDACTED] was then transferred to a different position and later, upon his arrest, suspended from work.

Although a number of employees at the fairgrounds advised the Inspector General that they suspected that the purchased engine that had been removed from the pickup truck by [REDACTED] was the one he stole, the investigation found it was not. The Inspector General reviewed other fleet trucks and found that the engine purchased by [REDACTED] had been installed in another fleet truck. The Inspector General, with the assistance of the National Insurance Crime Bureau, located the manufacturer's identification number on the engine evidencing that the engine was the one purchased in August 2015. Of note, the Inspector General found no maintenance records or work order reflecting this installation.

[REDACTED] testified to the Inspector General and admitted taking an engine and hoist from the fairgrounds and placing them at his home. According to [REDACTED] the stolen engine was the inoperable one that he had removed from the pickup truck in August 2015. In fact, the engine that was returned by [REDACTED] had a bad cylinder.

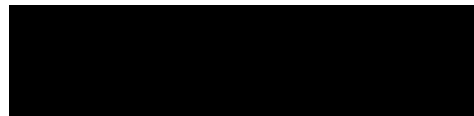
The Inspector General's investigation also found that the stolen hoist was not initially tagged or etched as required by Agriculture and Markets policy. Upon [REDACTED] return of the engine and hoist, Agriculture and Markets properly marked the hoist with an inventory identification number.

Due to failures by [REDACTED] and other employees working at the fairgrounds to document vehicle maintenance requests, file work orders, and tag or each State property—procedures required by policy—the Inspector General’s investigation was hindered in its efforts to conclusively determine the origin and value of the stolen items.

Given the finding that employees working at the fairgrounds failed to follow Agriculture and Markets policy, I recommend additional internal controls be established for maintenance requests, work orders, and inventory control. Specifically, I recommend that Agriculture and Markets retrain its employees on completing maintenance records and work orders. In addition, I recommend that Agriculture and Markets review maintenance records and work orders for vehicles operating out of the fairgrounds mechanics garage to ensure proper documentation is being maintained. I also recommend that Agriculture and Markets take steps to ensure that its equipment and property are properly tagged, logged in the inventory system, and tracked and its employees are trained on the same. Further, I recommend that Agriculture and Markets conduct periodic audits of its inventory of fairgrounds equipment and property.

Please advise me of any action taken by Agriculture and Markets in response to these recommendations within 45 days of the date of this letter. If you require further information, please contact Deputy Inspector General Jeffrey Hagen at 716.847.7102.

Sincerely,



Letizia Tagliafierro  
Inspector General

Cc: Scott H. Wyner, Esq.  
General Counsel