



**LUCY LANG**  
Inspector General

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September 14, 2023

Roberta Reardon  
Commissioner  
New York State Department of Labor  
Building 12  
Harriman State Office Campus  
Albany, New York 12226

Re: WCFIG 3198-325-2020

Dear Commissioner Reardon:

On December 24, 2020, the New York State Office of the Workers' Compensation Fraud Inspector General (WCFIG) received a referral from the National Insurance Crime Bureau (NICB) alleging that workers' compensation claimant [REDACTED] used a false social security number in the course of his employment. [REDACTED] employer, [REDACTED] [REDACTED] [REDACTED] [REDACTED] admitted to the carrier's claims adjuster that [REDACTED] had been an employee since 2007 and had been paid "off the books" until October 25, 2019.

WCFIG reviewed [REDACTED] [REDACTED] compliance with workers' compensation mandates. The company is operated out of a small office and warehouse within an industrial park in [REDACTED] New York. From a review of [REDACTED] [REDACTED] workers' compensation insurance policy, policy audits, and payroll, WCFIG determined that [REDACTED] [REDACTED] is utilizing the appropriate governing codes for warehouse employees, drivers, and office staff, and is in compliance with other workers' compensation guidelines and requirements.

As no evidence of workers' compensation fraud was found in this review, no further action on the part of WCFIG is warranted. However, given the fact that the employer admitted paying an employee off the books for an extended period, I am referring this matter to you for any action you deem appropriate.

Please advise me of any action taken by the Department of Taxation and Finance in response to this referral within 45 days of the date of this letter. If you require further information, please contact Deputy Inspector Jean Carsey at [REDACTED].

Sincerely,

A handwritten signature in cursive script that reads "Lucy Lang".

Lucy Lang  
Inspector General

cc: Jill Archambault, Esq.  
Deputy Commissioner and General Counsel  
New York State Department of Labor

Amanda Hiller, Esq.  
Acting Commissioner and General Counsel  
New York State Department of Taxation and Finance