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DOI REPORT FINDS FRAUD AT QUEENS NONPROFIT
City Ceased Funding the Organization in 2011, Three Individuals Arrested Today

ROSE GILL HEARN, Commissioner of the Department of Investigation ("DOI"), announced today the results of a DOI investigation that uncovered various fraudulent and irregular financial transactions involving two executives at the United Hindu Cultural Council ("UHCC") of USA North America Inc. and a food vendor to UHCC. DOI's findings include a charged scheme involving fraudulent invoices submitted by UHCC to the City Department for the Aging ("DFTA") for non-existent lunches supposedly served to seniors at UHCC's South Ozone Park center. Three individuals have been charged by indictment with stealing more than \$50,000 from the City through that scheme. The office of New York State Attorney General Eric T. Schneiderman is prosecuting the case. DOI's report is attached to this release.

DOI Commissioner Rose Gill Hearn said, "Nonprofit executives who fabricate expenses to pocket unearned City funds will be shown the door and referred for criminal prosecution. DOI will continue to focus on instances of fraud in this sector and work with the State Attorney General and our colleagues in City government and law enforcement to protect taxpayer-supported programs from abuse."

UHCC contracted with DFTA between July 1999 and September 2011 to provide meals, cultural activities and counseling services to seniors in Queens. The City stopped funding UHCC in 2011.

Three individuals have been arrested today and are charged by indictment:

- CHAN JAMOONA, 66, of Richmond Hill, N.Y., founder and UHCC executive director from 2002 to December 2005;
- VEDA JAMOONA, 28, of Washington Heights, N.Y., UHCC executive director from January 2006 to December 2008, and daughter of CHAN JAMOONA;
- STEVEN RAJKUMAR, 57, owner of Sonny's Roti Shop, formerly known as Singh's Roti Shop, a primary food vendor to UHCC from July 2005 to 2011.

Each of the above defendants has been charged with Grand Larceny in the Second Degree, a class C felony, and Conspiracy in the Fourth Degree, a class E felony. CHAN JAMOONA and RAJKUMAR are charged with varying counts of Falsifying Business Records in the First Degree, a class E felony; and CHAN JAMOONA and VEDA JAMOONA were each charged with varying counts of Offering a False Instrument for Filing in the First Degree, a class E felony.

Upon conviction, a class C felony is punishable by up to 15 years in prison and a class E felony is punishable by up to four years in prison.

According to the indictment, between 2004 and 2010, CHAN JAMOONA ordered an employee of UHCC to make false entries on UHCC's sign-in sheets, fraudulently increasing the number of seniors who were actually served lunch, and offered to create false invoices for the roti shop resulting in higher payments to the vendor. The shop's owner, RAJKUMAR, agreed to share these extra payments with CHAN JAMOONA. VEDA JAMOONA also caused false invoices to be filed with DFTA regarding the number of meals provided by the roti shop, according to the indictment. DOI's investigation included an extensive examination of UHCC's and other records, investigative interviews, and surveillance.

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DOI's investigation found, in addition to the charged fraudulent invoice scheme involving lunches, the following financial irregularities, which were brought to the attention of City contracting officials and the Attorney General, among others:

- UHCC paid a salary of more than \$13,000 to Veda Jamoona for more than four months when she was not working, which was billed to DFTA;
- For several years, Chan Jamoona worked simultaneously at UHCC, conducting various transactions with DFTA on UHCC's behalf, and as an employee of the City's Health and Hospitals Corporation, without obtaining permission from the City's Conflicts of Interest Board;
- In 2007, Chan Jamoona's husband acquired the South Ozone Park building in which UHCC operated, contrary to UHCC's statement in its 2009 VENDEX filing with the City that no principal owner or officer of UHCC or member of his or her immediate family had an ownership interest in any real property used by UHCC;
- UHCC paid more than \$136,000 in purported food service charges to Steven Rajkumar individually, rather than to his business, Singh's Roti Shop, a fact uncovered and documented by DFTA in 2007, and continued to pay Rajkumar individually through June 2009, contrary to DFTA's express direction; and
- Steven Rajkumar and his wife obtained more than \$49,000 in Medicaid benefits while filing applications in which they failed to report assets and income, including Steven's ownership of and true income from the roti shop.

Commissioner Gill Hearn thanked New York State Attorney General Eric T. Schneiderman and DFTA Commissioner Lilliam Barrios-Paoli, and their staffs, for their assistance and cooperation.

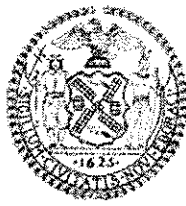
The investigation described in the attached report was conducted by DOI's Not-for-Profit/Vendor Fraud Unit.

The charged criminal case is being prosecuted by Assistant Attorney General Jihee Gillian Suh of the New York State Attorney General's Public Integrity Bureau, under the supervision of Bureau Chief William E. Schaeffer.

An indictment is an accusation. Defendants are presumed innocent until proven guilty.

DOI is one of the oldest law-enforcement agencies in the country. The agency investigates and refers for prosecution City employees and contractors engaged in corrupt or fraudulent activities or unethical conduct. Investigations may involve any agency, officer, elected official or employee of the City, as well as those who do business with or receive benefits from the City.

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January 18, 2012

Lilliam Barrios-Paoli
Commissioner
NYC Department for the Aging
2 Lafayette Street, 7th Floor
New York, N.Y. 10007

Re: United Hindu Cultural Council of USA North America

Dear Commissioner Barrios-Paoli:

The New York City Department of Investigation ("DOI") recently completed an investigation into allegations of fiscal impropriety relating to United Hindu Cultural Council of USA North America, Inc. ("UHCC"), a not-for-profit organization that contracted with the New York City Department for the Aging ("DFTA") between July 1, 1999 and September 30, 2011.¹

DOI's investigation began when a former UHCC employee alleged that, under UHCC's Standard Service Contract with DFTA, UHCC filed false "Contract Invoice and Service Reports" with DFTA in order to inflate the cost of food purchases for which it subsequently obtained reimbursement from DFTA. As part of its investigation, DOI conducted a review and analysis of UHCC's financial records, including, but not limited to: monthly "Contract Invoice and Service Reports," vendor invoices, personnel records, daily sign-in sheets, bank records, consultant agreements, lease agreements, W-2's, IRS 1099's and board minutes. In addition, DOI conducted unannounced and announced site visits and surveillances at UHCC, and interviewed current and former employees and vendors of UHCC.

¹UHCC is located at 118-09 Sutter Avenue in South Ozone Park, New York. Between July 1, 1999 and September 30, 2011, UHCC annually received an average of over \$300,000 per year from DFTA to provide various programs and services for men and women of all backgrounds 60 years and older, including the provision of daily lunches, home-delivered meals, recreational activities, as well as classes and workshops. Chan Jamoona founded UHCC in 1988 and served as the Executive Director of UHCC from 2001 through December 2005. From January 2006 to August 2008, Veda Jamoona, Chan Jamoona's daughter, served as the Executive Director of UHCC. In December 2008, Seupersad Bhagirathsee, Chan Jamoona's brother, became the UHCC Executive Director.

DOI's investigation resulted in the following findings:

- UHCC inflated Contract Invoice and Service Reports filed with DFTA on the standard service contract and, in doing so, UHCC overbilled DFTA for the cost of food purchases from its vendor.
- UHCC made salary over-payments to Veda Jamoona, former Executive Director and Seupersad Bhagirathee, current Executive Director, and daughter and brother respectively of Chan Jamoona, UHCC's founder and former Executive Director.
- Chan Jamoona failed to obtain a waiver from the New York City Conflicts of Interest Board to work as a paid employee of the New York City Health and Hospital's Corporation ("HHC") while she was employed at UHCC. As a result, Ms. Jamoona may have violated §2604(a)(1)(b) and § 2604(b)(6) of the City Charter.
- UHCC made false statements on Vender Information Exchange System ("VENDEX") Questionnaires filed with the Mayor's Office of Contracts ("MOCS") in 2009 and 2011.
- UHCC failed to comply with DFTA's 2007 audit recommendation that all checks issued by UHCC for catering services should be made payable to "Singh's Roti Shop," the catering contractor, rather than to "Steven Rajkumar," who is the owner of the business.
- Steven Rajkumar, UHCC's primary food supplier on DFTA's standard service contract, and his wife, Radha Rajkumar, made false statements on recertification and renewal applications filed with the New York City Human Resources Administration ("HRA") for Medicaid/Family Health Plus for the time period between June 21, 2004 and November 17, 2010.

Throughout the duration of its investigation, DOI periodically reported to DFTA the substance of these findings as they came to light, and as they pertained to UHCC's contract with DFTA. Each of DOI's investigative findings is discussed at greater length below.

Inflated Contract Invoice and Service Reports Filed with DFTA

DOI's investigation substantiated that, during the course of UHCC's contract and contract renewals with DFTA, UHCC inflated Contract Invoice and Service Reports filed with DFTA and, in so doing, UHCC overbilled DFTA for payment of food purchases. As detailed below, this investigative finding is supported by interviews of UHCC's food vendor, interviews of UHCC employees, on-site surveillance of the UHCC center – some of which was recorded on video, as well as DOI's review and analysis of UHCC's sign-in sheets and food vendor invoices.

In order to provide meals to its clients, UHCC contracted with Steven Rajkumar, the owner of Sonny's Roti Shop, formerly called, "Singh's Roti Shop." Rajkumar was one of UHCC's main food vendors, and provided congregate lunches and home delivered meals for UHCC. DOI interviewed Rajkumar on three occasions regarding his billing practices with UHCC. In DOI's first interview with Rajkumar, Rajkumar admitted to engaging in a regular practice of submitting inflated invoices to UHCC on DFTA Contract Invoice and Service Reports. Rajkumar stated that Chan Jamoona, UHCC's Executive Director, would add between \$300 to \$500 to each payment for catered food provided to UHCC from his business on the Contract Invoice and Service Report. In addition, Rajkumar told DOI that Jamoona asked Rajkumar to make cash payments to UHCC based on the inflated amount from each invoice. During his second and third interviews, Rajkumar retracted his statements from the first interview regarding the inflated invoices and the cash payments to Chan Jamoona. Rajkumar claimed that when he made the statements during his first interview, he did not understand the DOI investigators' questions. However, DOI found evidence which corroborates Rajkumar's previous admission to submitting inflated invoices to UHCC.

DOI also interviewed several former UHCC employees who likewise stated that UHCC inflated its food invoices on the Contract Invoice and Service Report by claiming that the organization provided food to significantly more people than were actually at the center each day. One of the former UHCC employee testified that, although UHCC represented to DFTA that they would feed over 100 seniors per day, UHCC rarely had more than thirty to forty seniors in attendance per day. A second former UHCC employee testified that Chan Jamoona directed her to add names to the center's sign-in sheets every day so that it would appear that there were more attendees, and thus, UHCC was providing food to more seniors than had actually come to the center each day. This former employee testified that Chan Jamoona directed her to do this from the time that she started working at UHCC in March 2005, up until September 2010 when she stated that Chan Jamoona terminated her due to budget cuts. A third former UHCC employee testified that approximately twenty to twenty-five seniors attended UHCC on a daily basis – although UHCC regularly reported a much higher number of attendees to DFTA on monthly reports.

In addition to interviewing the aforementioned witnesses, DOI conducted five on-site surveillances of the UHCC site – some of which were recorded on video, and reviewed documents obtained from UHCC which all support the witnesses' statements regarding systematic over-billing by UHCC. During on-site surveillances of the UHCC center on five specific dates between September 2008 and April 2010, DOI counted the actual number of attendees at the UHCC location during meal-time hours. By comparing the actual number of

attendees to records filed with DFTA by UHCC, DOI determined that Rajkumar filed monthly invoices with UHCC which indicated that a significantly higher number of meals were provided than the actual number of attendees. For these five dates alone, UHCC received over-payment from DFTA in the amount of \$1,053 for more meals than it actually provided to its attendees.

Specifically, on September 23, 2008, October 2, 2008, and October 20, 2008, Rajkumar reported on his invoices to UHCC that he provided 145, 148, and 153 meals to UHCC, respectively. However, a review of DOI's recorded video surveillance of the UHCC location on each of those dates indicates that there were only approximately 91, 73, and 91 attendees at UHCC, respectively. Moreover, UHCC's own sign-in sheets for each of those dates indicated that there were 135, 138, and 143 attendees at UHCC, respectively. Thus, the sign-in sheets submitted by UHCC for each of the above three dates make it appear that there were significantly more attendees actually attending the center. Significantly, Chan Jamoona, using the title of Director, signed two Contract Invoice and Service Reports, both of which were filed with and received by DFTA. One such report was from October 2008, and was filed with and received by DFTA in November of 2008; the other was from November 2008, and was filed with and received by DFTA in December of 2008.

Similarly, on August 27, 2009 and April 20, 2010, Rajkumar reported on his invoices to UHCC that he provided 122 and 148 meals to UHCC, respectively. However, based on DOI's on-site head counts on each of those dates during surveillance of the UHCC center, there were only 80 and 55 attendees actually present. UHCC's own sign-in sheets for each of those dates indicated that there were 122 and 135 attendees at UHCC, respectively. Again, UHCC likely added names to make it appear on their sign-in sheets for these two dates that there were significantly more attendees than in actuality. Seupersad Bhagirathee, as Executive Director, signed three Contract Invoice and Service Reports, all of which were filed with and received by DFTA from July 2009 through September 2009. DOI learned that during this time period, Bhagirathee was actually out of the country at the time that the records were prepared by UHCC.

It should be noted that, during the course of DOI's investigation, in an apparent attempt by UHCC and Rajkumar to conceal the over-billing practices, DOI investigators observed changes in the formatting of Rajkumar's invoices. In particular, DOI noticed that prior to Rajkumar's July 1, 2009 invoice, Rajkumar would indicate the number of meals provided per day on each of his invoices, multiplied by the cost per meal. However, after DOI visited the UHCC location, inquired about the number of meals served at the location each day, and conducted an initial interview of Rajkumar, the invoices were modified to merely reflect the total cost of the meals provided each day. The new, less detailed, and less transparent invoices obscured the number of meals Rajkumar had purportedly provided to UHCC on each day. When DOI investigators separately questioned Chan Jamoona, Veda Jamoona, and Rajkumar about who had prepared the invoices, they gave varying and conflicting statements that were inconsistent, not simply with each other's statements, but even with their own statements.

Based on the foregoing, DOI believes that the amount of over-payment to UHCC is not isolated to the five specific dates mentioned above, and is therefore much larger than \$1,053. Indeed, based on the witnesses' statements, including Rajkumar's own initial statement, as well as the fact that on each of five random dates, when DOI conducted a head count, UHCC

significantly inflated its number of attendees, it is likely that UHCC was engaging in this practice of over-billing DFTA during all or part of the period from July 2007 through December 2010.²

UHCC Salary Over Payments to Chan Jamoona's Daughter and Brother

Executive Director Veda Jamoona

DOI's investigation further substantiated that Chan Jamoona's daughter, Veda Jamoona, was on UHCC's payroll as Executive Director between January 2006 and December 2008, and received \$13,426 in salary payments that she was not entitled to receive.³ UHCC billed this amount to DFTA on the Contract Invoice and Service Report for the months of September 2008 through December 2008.

Specifically, DOI learned that in August of 2008, Veda Jamoona began attending Maharishi University of Management located in Iowa. DOI's review of UHCC payroll records indicated that Veda Jamoona was paid for five months after she had already left for school, from August of 2008 until December of 2008. Based on UHCC "Employee Leave and Holidays Policy," DOI determined that Veda Jamoona had accrued enough leave to legitimately receive payment for thirteen days in the month of August of 2008. DOI further determined that Veda Jamoona was not entitled to receive salary payments for the months of September of 2008 through December of 2008, in an amount totaling \$13,426.

Furthermore, when interviewed by DOI investigators, Veda Jamoona could not explain to DOI why or how her signature appeared on two UHCC Contract Invoice and Service Reports submitted to DFTA, dated August 2008 and September 2008, while she was in school in Iowa. The August 2008 document was signed and dated September 3, 2008 by Veda Jamoona, and the September 2008 document was signed and dated October 8, 2008 by Veda Jamoona, even though she was no longer working at UHCC on those dates.

Executive Director Seupersad Bhagirathee

DOI's investigation similarly revealed that Chan Jamoona's brother, Seupersad Bhagirathee, who served as UHCC's Executive Director between December 2008 and September 30, 2011, received \$9,576 in salary payments that he was not entitled to receive. Chan

² In 2010, DOI received another complaint from a former UHCC employee, alleging that sign-in sheets previously requested by DOI were inflated and that no more than thirty to forty seniors attended UHCC per day. Upon receiving this information, DOI interviewed this complainant and conducted a further investigation. In sum, this complainant's allegations were substantiated by DOI's interviews of five additional witnesses, and an analysis of additional documents, including food vendor invoices and bank account records, UHCC sign-in sheets and financial records, and UHCC board meeting minutes. In addition, during the course of the investigation, DOI discovered that Steven Rajkumar, UHCC's food vendor, under-reported his income in his Medicaid application which was submitted to the New York City Human Resources Administration. DOI requested further documentation relating to this discovery, the findings of which are discussed in greater detail later in this report.

³ According to Federal Tax Return Forms 990 for 2006 and 2007, Veda Jamoona's salary was \$17,220 and \$34,601 respectively.

Jamoona's signature appeared on her brother's payroll checks. UHCC billed this amount to DFTA on the Contract Invoice and Service Reports for the months of July 2010 through September 2010. However, DOI learned that from July 4, 2010 through September 19, 2010, Bhagirathee was on vacation in Trinidad. According to DOI's review of UHCC's and DFTA's policy, Bhagirathee did not accrue any annual leave days prior to July 4, 2010. Thus, DOI determined that Bhagirathee was not entitled to his full salary of \$9,576 from July 4, 2010 through September 19, 2010, and should refund DFTA in this amount.

In an interview with DOI investigators, Bhagirathee acknowledged that he was on vacation in Trinidad during the period of July 4, 2010 through September 19, 2010, and that he signed three Contract Invoice and Service Reports dated July 7, 2010, August 6, 2010, and September 9, 2010 even though he was out of the country and not working. When confronted about how his signature appeared on these invoices and reports while he was not present, remarkably, Bhagirathee testified that he had "pre-signed" blank Contract Invoice and Service Reports before leaving the country.

Chan Jamoona's Unauthorized Outside Employment

DOI's investigation further discovered that Ms. Jamoona appeared before DFTA and was compensated for her work as the Executive Director of United Hindu, at the same time she was employed by New York City Health and Hospital's Corporation ("HHC"). As a result, Ms. Jamoona may have violated §2604(a)(1)(b) of the City Charter, which states, "No regular employee shall have an interest in a firm which such regular employee knows is engaged in business dealings with the city, except if such interest is in a firm whose shares are publicly traded, as defined by rule of the board" and § 2604(b)(6), which states, "No public servant shall, for compensation, represent private interests before any city agency or appear directly or indirectly on behalf of private interests in matters involving the city. For a public servant who is not a regular employee, this prohibition shall apply only to the agency served by the public servant."

Specifically, Chan Jamoona was paid \$153,708 as an Executive Director of UHCC from 2002 through 2005, at the same time that she was also being paid as an employee of HHC. Based on DOI's review of Chan Jamoona's HHC employment records, Chan Jamoona was employed by HHC since 1990 and retired on September 4, 2010. Chan Jamoona worked in the Department of Psychiatry at Queens Hospital Center, and as the supervisor of nurses at Queens Hospital Center.

While employed by HHC, Chan Jamoona engaged in several business dealings with the City in her role as an employee at UHCC. For example, Chan Jamoona prepared and signed 23 UHCC Contract Invoice and Service Reports which were submitted to DFTA for payment of services rendered by UHCC for the time period of July 2004 through June 2006. In addition, Chan Jamoona was the signatory on UHCC's bank account and the point of contact for audits conducted by DFTA. Furthermore, as Executive Director of UHCC, Chan Jamoona signed contracts between UHCC and DFTA for the time period of July 1, 2006 through June 30, 2007, and did so as the founder of the organization for the time period of July 1, 2009 through June 30, 2010. Additionally, Chan Jamoona signed the commercial lease agreement, which was

submitted to DFTA, for UHCC's principal place of business for the time period of July 1, 2000 through June 30, 2011.

In a voluntary statement to DOI investigators, Chan Jamoona admitted that she worked for UHCC as the Executive Director for approximately four years at the same time she was employed by HHC, and that she did not seek the requisite waiver from the New York City Conflicts of Interest Board to hold both positions.

False Statements on UHCC's VENDEX Filings

DOI's investigation further revealed that UHCC made apparently false statements on two VENDEX Questionnaires filed with MOCS in 2009 and 2011.

2009 VENDEX Questionnaire

During the course of its investigation, DOI determined that UHCC provided an apparently false answer on Question number 5(c) of UHCC's Vendor Questionnaire filed with MOCS on October 1, 2009.

Question number 5(c) of the Vendor Questionnaire asks, in relevant part:

Does any principal owner or officer of the submitting vendor, or any member of his/her immediate family, have an ownership interest in any entity that holds the title or lease to any real property used by the submitting vendor in the New York City metropolitan area?

In response to this question, the answer checked on UHCC's Vendor Questionnaire was "No," and was signed by Bhargirathe who served as UHCC's Executive Director at the time the questionnaire was filed with MOCS in October 2009. However, DOI's investigation determined that the answer to Question Number 5(c) should have been, "Yes," because Chan Jamoona's husband, Sooklal Jamoona, is the owner of 118-09 Sutter Avenue, South Ozone Park, New York, which is UHCC's place of business.

The 118-09 Sutter Avenue property was purchased on July 27, 2007 under the name of CAAVS Palace, Inc., which DOI investigators learned through Chan Jamoona's own testimony during a DOI interview is her family's company in which she retains an ownership interest. Notably, however, UHCC again failed to disclose Chan Jamoona's ownership interest when it filed with DFTA a copy of an outdated lease between UHCC and a prior property owner for the time period from July 1, 2000 through June 30, 2010. The filing of this lease concealed the fact that Sooklal Jamoona had subsequently acquired the property under the name of "CAAVS Palace, Inc."

2011 VENDEX Certificate of No Change

DOI's investigation further determined that UHCC provided an apparently false answer on Question number 15 of UHCC's VENDEX Certificate of No Change filed with MOCS on January 24, 2011.

Specifically, Question 15 of the Vendor Questionnaire asks:

In the past five (5) years, have any of the submitting vendors or any of the submitting vendors' or any individual currently or within that period serving as a principal owner, officer, or managerial employee been investigated by any government agency, including but not limited to, federal, state and local regulatory agencies?

In response to this question, Bhagirathee signed and certified that there were no changes to the UHCC Vendor Questionnaire that had been filed on October 1, 2009. In UHCC's October 2009 Vendor Questionnaire, Bhagirathee had answered, "No," to this same question. However, in June of 2009, DOI conducted site visits to UHCC and in June of 2010, DOI investigators interviewed Chan Jamoona. Thus, UHCC's awareness at that time of DOI's active investigation should have prompted UHCC to file a new Vendor Questionnaire in order to reflect an answer of, "Yes," to Question 15 of the Vendor Questionnaire.

Multiple "Fair" Ratings by DFTA

During the course of the investigation, DOI reviewed UHCC's records in the VENDEX system regarding contract evaluations covering the period of 2004 through 2010. DFTA's contract evaluations of UHCC covered three specific categories: 1) services; 2) timeliness and performance; and 3) fiscal administration and accountability. Out of the seven evaluations in the VENDEX system for each of the years from 2004 through 2010, it should be noted that for the category of "fiscal administration and accountability," UHCC received only one "Good" rating in 2005, and received "Fair" ratings in 2004, 2006, 2007, 2008, 2009, and 2010. And, significantly, UHCC received an "overall" rating of "Fair" for five out of the seven contracts evaluated during this time period.

DFTA Field Audit

DOI's investigation also found that UHCC failed to follow a significant recommendation made by DFTA following an audit regarding the issuance of payments to UHCC vendors. On August 13, 2007, after learning of allegations of fiscal impropriety at UHCC, DFTA's Director of Contract Accounting sent a Field Audit/Monitoring visit report to United Hindu related to two site visits conducted on August 6th and 7th of 2007. Finding number three of the report states that based on the review of the bank statements, catering agreement, paid bills and cancelled checks for the period of July 1, 2006 through June 30, 2007, the program issued 11 checks totaling \$105,466.70 for catering services provided by Singh's Roti Shop. The checks were made payable to Steven Rajkumar, the contact person for the caterer, rather than in the name of the business, Singh's Roti Shop. The Executive Director at that time, Veda Jamoona, told DFTA that Rajkumar requested that the checks be made payable to Steven Rajkumar. DFTA's recommendation was that the DFTA-funded program must issue checks for the catering services payable to the contractor Singh's Roti Shop. The same report noted that this condition existed during the period of July 1, 2005 through June 30, 2006, during which the program issued five checks payable to Steven Rajkumar in the amount of \$31,479 for catering services provided by Singh's Roti Shop.

Despite DFTA's above recommendation, DOI's investigation revealed that United Hindu issued checks payable to Steven Rajkumar beginning in 2004 and continued to do so through June 2009, even after DFTA had directed United Hindu to issue the checks payable to the name of the contractor in August of 2007. The checks were deposited into Rajkumar's personal account at HSBC Bank USA.

Falsified Medicaid Health Insurance Applications Filed with HRA by UHCC's Vendor

In addition to the foregoing investigative findings regarding UHCC, during the course of the investigation, DOI determined that Steven Rajkumar and his wife, Radha Rajkumar made apparently false statements in their recertification and renewal applications for Medicaid/Family Health Plus for the time period covering June 21, 2004 through November 17, 2010.

They did so by: 1) failing to disclose their home ownership; and 2) failing to disclose Steven Rajkumar's ownership and true income from Sonny's Roti Shop and Singh's Roti Shop. Over the course of this period from June 21, 2004 to November 17, 2010, Steven and Radha Rajkumar filed eight renewal forms with the New York City Human Resources Administration ("HRA"), seven of which were signed by both of them, and one of which was signed by Radha Rajkumar alone. By failing to disclose this information, Steven Rajkumar received \$27,342.57 and Radha Rajkumar received \$22,158.04 in benefits from Medicaid that they were not entitled to receive, for a total of \$49,500.61 in unentitled benefits. Indeed, HRA has confirmed that Steven and Radha Rajkumar were not eligible to receive Medicaid/Health Plus benefits for the period of 2004 through October 31, 2011, due to excess income.

Conclusion

DOI's investigation revealed that the founder and former executive director Chan Jamoona employed numerous family members to seemingly operate UHCC. DOI's investigation established that UHCC made salary over-payments totaling \$13,426 to Veda Jamoona, former Executive Director and daughter of Chan Jamoona, and \$9,576 to Seupersad Bhagirathee, current Executive Director and brother of Chan Jamoona. Moreover, while her family members were on the payroll, it was Chan Jamoona who retained control over the day-to-day operations of UHCC. As a result, UHCC lacked fiscal and organizational oversight, and apparently significantly overbilled DFTA for its food purchases by filing false Contract Invoice and Service Reports submitted to DFTA. In addition, UHCC and the food vendor with whom UHCC contracted were able to harbor additional fiscal and operational improprieties with little to no accountability.

Furthermore, it is apparent that UHCC has, as of yet, failed to take responsibility for its wrongdoing. Notably, even after learning of DOI's investigation and being confronted by DOI investigators about improper fiscal practices, UHCC nevertheless filed a misleading pre-qualification application to DFTA, dated February 23, 2011 and signed by Seupersad Bhagirathee as Executive Director, for a contract with the City to provide congregate services. In its pre-qualification application, UHCC continued to represent to DFTA that it served meals to between 100 to 140 individuals per day. Moreover, UHCC submitted the same Vendor

Questionnaire filed with MOCS on October 1, 2009, which contains a false answer on Question number 5(c) as discussed above, and submitted the same VENDEX Certificate of No Change filed with MOCS on January 24, 2011, which contains a false answer on Question number 15 as discussed above. Based upon the significant investigative contact between DOI and UHCC prior to UHCC's filing of its pre-qualification application to DFTA in February of 2011, UHCC should not have continued to report incorrect and misleading information to DFTA in an attempt to secure additional City funding.

Recommendations

Based on the results of this investigation, DOI makes the following recommendations to DFTA:

1. DFTA should ensure that its new vendor does not engage in business with Sonny's Roti Shop or any party related to Steven Rajkumar to provide meals to the seniors;
2. DFTA program staff should continue to conduct integrity tests of senior centers contracted by DFTA to account for the seniors attending and having lunch at the senior centers. These integrity tests should be performed by conducting unannounced site visits during lunch hours. Before leaving the premises, DFTA should obtain a copy of the sign-in sheets;
3. DFTA auditors should conduct unannounced audits and should review, on site, documentation for payments submitted to DFTA for services provided by vendors;
4. DFTA should seek to recoup from UHCC at least the amount of \$1,053, and up to the amount of \$159,642, overbilled to DFTA from the period of July 2007 through December 2010;
5. DFTA should seek to recoup from UHCC the amount of \$9,576 paid to Seupersad Bhagirathee;
6. DFTA should seek to recoup from UHCC the amount of \$13,426 paid to Veda Jamoona;
7. DFTA should discontinue doing business with UHCC, given the serious integrity findings.

We are referring this matter to you for your review and any further action you deem appropriate. We had previously referred our preliminary investigative findings to the Office of the Queens County District Attorney, and we will at this time refer the totality of our findings to that office for whatever action they deem appropriate. We are also referring these findings to the Mayor's Office of Contract Services and the Charities Bureau of the New York State Attorney General's Office. If you have any questions or wish to discuss this matter in more detail, please contact either me, or Ivette Morales, Director of Forensic Accounting of the Not-For-Profit Unit, at (212) 825-5920.

Sincerely,

A handwritten signature in black ink, appearing to read 'Chanterelle Sung', with a stylized, sweeping flourish at the end.

Chanterelle Sung
Inspector General

cc: James M. Liander, Chief, Integrity Bureau, Queens County District Attorney's Office
Marla Simpson, Director, Mayor's Office of Contract Services
Jason Lilien, Chief, Charities Bureau, New York State Attorney General's Office