

July 11, 2019

US Attorney Craig Carpenito
970 Broad Street 7th Floor
Newark, NJ 07102

Attorney General Gurbir Grewal
25 Market Street
Trenton, NJ 08611

Dear Messrs. Carpenito and Grewal,

My name is Nuria Sierra. I reside in Jersey City, New Jersey, and have worked at the Jersey City Employment and Training Program (JCETP) for the past 22 years. My position is that of Accounts Payable Clerk. My work product has always been proficient.

I write this letter to inform you of the actions of Mr. Sudhan Thomas, Acting Executive Director of JCETP. Mr. Thomas' actions, which I set forth below, are clearly in violation of JCETP policy and General Accounting Principles, if not New Jersey law. Mr. Thomas, since his appointment as Executive Director, has continuously misappropriated funding and has jeopardized the financial integrity of the agency.

On two previous occasions, I have notified the New Jersey Department of Labor and Workforce Development of his actions, which emails are attached to this letter. In addition, I have notified two JCETP board members of Mr. Thomas' failure to provide for health insurance premium payments.

On July 5, 2019, I was notified that I was placed on Administrative Leave (letters attached) without demonstrated cause or explanation. It is my contention that Mr. Thomas placed me on Administrative Leave not as a result of my performance but rather due to his concerns with my objections to his financial mismanagement and my reporting relationships with the New Jersey Department of Labor and Workforce Development.

In conclusion, I stand ready to cooperate with legal authorities and law enforcement to ascertain the truth and take any responsible action in response to Mr. Thomas' conduct.

Sincerely,

Nuria Sierra

Cc: Commissioner Asaro-Angelo, Prosecutor Suarez, Mayor Fulop, Jersey City Council, JCETP Board, Acting Executive Director Thomas

Summary of Fiscal Mismanagement

Two emails to James Reed, NJDLWD, May 31, 2019 as to the financial irregularities, and June 27, 2019 as to the checks. Additional email to board members Stacey Lea Flanagan and Jacob Hudnut, July 5, 2019.

- **Bank Accounts**
 - Opened 5 bank accounts Bayonne Community Bank (BCB)
 - He has not provided access to these accounts to the new CFO or Accounts Payable Clerk
- **JCETP Funds**
 - Misappropriating Community Development Block Grant (CDBG) funds for non-DOL expenses, which ought to have been used to reimburse for Workforce Investment Opportunity Act (WIOA) expenses
 - Providing employees with loans through payroll, April and May, in violation of JCETP policy
 - Violating board policy as to unapproved contracts with IT personnel and additional consultants, purchase of copy machines outside of the lease agreement, refusal to pay Deo, Owen, and Lisa paychecks since February
- **Checks**
 - 5146 - \$4500 on 5/4/19, signed by Sudhan
 - 5147 - \$4500 on 5/4/19, signed by Sudhan
 - 5125 - \$7500 on 4/18/29, signed by Sudhan, bypassing the AP process
- **Vendor payments**
 - Health insurance payments for Oxford insurance for the months of June and July were not properly tendered
 - Training school programs have not been paid since June

From: nuria sierra <nua001@gmail.com>

Date: July 5, 2019 at 4:30:17 PM EDT

To: stacey.lea.flanagan@gmail.com, jacobvhudnut@gmail.com

Subject: JCETP

Hi Stacey and Jake,

This is Nuria we spoke on Monday when you came by to visit.

We need your help or guidance. As of today we have no health insurance. I'm pretty sure this is against the law. One of my coworkers is getting some kind of chemo and she was denied. I have done the checks for Oxford for June and July and Sudhan refuses to sign them. We have the funding for it so not sure why he will not sign the checks. Our vendors and schools have not gotten paid since last month. All the checks for June are in Angel's office unsigned.

Also, I'm off today and was alerted that someone logged on to my computer. Angel logged on to my computer not sure why and they have also change my email password which usually means I will be fired Monday. If I am they will probably refuse to cash out my vacation time and my pension. This man will ruin this program. Who do we turn to?

From: nuria sierra <nua001@gmail.com>
Date: May 31, 2019 at 3:34:53 PM EDT
To: james.reed@dol.nj.gov
Subject: Jcetp

Hey James it's Nuria. Don't trust this email going through my work email. I hope this stays in confidence as I can loose my job. Anyways, please check the following:
Sudhan opened 5 accounts in another bank (BCB) Please check April and if possible May.
He has not given Angel or me access to the accounts.
We received a reimbursement check from one of our grants (CDBG) that ended in December 2018. He has been using that for non-dol expenses.
He does not believe me when I told him that the \$ was already spent and it was a reimbursement for WIOA \$.
He also wants to keep Reentry program going even though we have no funding for it. In April through the new bank account he made a check out for \$7500 for repairs bypassing the AP process. We don't have an invoice just copy of the check.
He has been given employees loans through payroll which is not allowed according to our policies. This was done in APRIL and May.
He bought 3 laptops and printers without going through the proper process. We don't have an IT person he's using a company who bill us monthly.
We are in default with our old copier lease because he decided to get other copy machines bypassing our lease. That machine is sitting in the front not being used. Ask for leases of copy machines.
He refuses to send Deo, Owen and Lisa's paychecks that have been sitting here since February. You will see them outstanding in the Provident Payroll Bank Recs.
He hires consultants Without agreement.
He doesn't want to pay our vendors! I do AP checks and they might sit here for weeks.

I'm hoping that you guys can step in and show him the proper way since he totally does not listen to my input. I'm actually banned from speaking to him lol!

Thanks,
Nuria.

From: nuria sierra <nua001@gmail.com>
Date: June 27, 2019 at 11:32:07 AM EDT
To: james.reed@dol.nj.gov
Subject: BCB bank

Please look into these checks Sudhan made out.
They are in May.

2

5125

NAME
ACCOUNT NO. 2123001295

DATE 04/18/2017 04-18/2017

PAY TO THE ORDER OF

CASH

\$ 7,500

SEVEN THOUSAND FIVE

DOLLARS



211 WASHINGTON ST
JERSEY CITY, NJ 07302
(201) 800-0048

FOR OUT PATIENT CLINIC - CAPITAL PURCHASE

⑈005125⑈ ⑆021213520⑆ 2123001295⑈

5125

BAL BROT FORD

DATE

TO

CASH

DEPOSITS

*Do not return
AND 1295*

FOR

CAPITAL OUTPAT PURCHASES

TOTAL

THIS CHECK

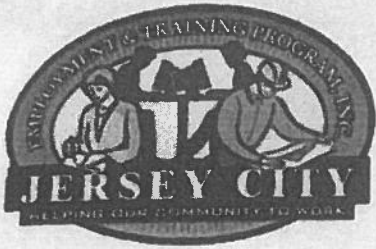
OUT PATIENT

OTHER

7500

TAX DEDUCTIBLE

BALANCE



July 5, 2019

Nuria Sierra
81 Storms Avenue
Jersey City, NJ 07306

Dear Nuria,

You are hereby notified that you have been placed on Administrative Leave with pay effective July 8, 2019.

Please note that the six days of leave already approved for your vacation starting July 12, 2019 and ending July 19, 2019 will be adjusted against your accrued time.

Sincerely,

A handwritten signature in black ink, appearing to read "Angel Santa".

Angel Santa
Director of Finance

Ludhan Thomas – Executive Director



July 5, 2019

Nuria Sierra

81 Storms Ave.

Jersey City, NJ 07306

Dear Nuria,

You are hereby notified that you have been placed on Administrative Leave with pay effective July 8, 2019 until further notice.

Your access credentials to email, financial edge software, bank et al have been deactivated and you are requested to not report to the JCEPT offices until further communication in this regards from the undersigned.

Please note that the six days of leave already approved for your vacation starting July 12, 2019 and ending July 19, 2019 will be adjusted against your accrued time.

Sincerely,

A handwritten signature in black ink, appearing to read "Angel Santa". The signature is stylized and somewhat cursive.

Angel Santa

Director of Finance

CC: Sudhan Thomas – Executive Director

Richard W. Wenner .ESQ