

INTRODUCTION

We, the members of the Forty-First Statewide Investigating Grand Jury, pursuant to Notice of Submission of Investigation No. 77, having received and reviewed evidence of violations of the Pennsylvania Crimes Code occurring in Lackawanna County, Pennsylvania, do hereby make the following findings of fact and recommendation of charges.

FINDINGS OF FACT

Over the course of the past five months, this Grand Jury has been receiving evidence concerning an investigation undertaken by the Pennsylvania Office of Attorney General (“OAG”) and the Pennsylvania State Police (“PSP”) into theft, fraud and corruption occurring within the Scranton School District (“SSD”) in Scranton, Lackawanna County.

The investigation began at the request of the Pennsylvania Department of the Auditor General (“Department of Auditor General”). In October, 2017, the Department of Auditor General released an audit report for the period July 1, 2012 through June 30, 2016 wherein chronic operating deficits within the SSD were identified. Additionally, the audit report revealed the following: 1) A mechanic received considerable payment for billed work and received health insurance for his family even though he was not an employee of the SSD; 2) The SSD was charged a questionable \$4 million fuel surcharge in connection with a no-bid bus contract; 3) The SSD’s transportation costs exceeded the Pennsylvania Department of Education’s “final formula” allowance; 4) The SSD made a \$128,590 overpayment due to the fact that the SSD had incorrectly reported the number of charter school and non-public students for transportation; 5) The SSD continued to provide health insurance for former employees; 6) The SSD questionably used taxpayer money for separation agreements with SSD employees; and, 7) The SSD had weak inventory controls over information technology inventory.

To date, the Grand Jury has heard testimony from a number of witnesses and reviewed documents obtained through Grand Jury subpoenas and through the issuance of search warrants. The testimony and evidence has revealed illegal activities including billing for incomplete repair work, double-billing and overbilling for repair work, and, the billing of the SSD for repairs completed on the personal vehicles of SSD employees and/or family members. Additionally, the Grand Jury has discovered evidence of a conspiracy to defraud SSD. To date, the Grand Jury has determined that those involved in criminal acts include at least one retired SSD employee as well as a former vendor responsible for the maintenance and repairs of SSD vehicles. This investigation is ongoing, however. It should be noted that the SSD has provided, and continues to provide, cooperation in connection with the investigation.

The Scranton School District

The SSD is comprised of 11 elementary schools, three intermediate schools and two high schools. According to Pennsylvania Department of Education records, approximately 10,153 students were enrolled in the SSD for the 2017-2018 school year.

The SSD is governed by a nine-member Board of Directors (“School Board”). These individuals are elected and serve without compensation for the duration of their terms. The School Board is responsible for voting on resolutions to hire individuals, establish contracts and to set the SSD’s budget. The School Board is also responsible for the expenditure of local, state and federal funds.

According to its report, the Department of Auditor General found that “the [SSD] experienced a significant financial decline during our audit period that resulted in a substantial negative general fund balance . . . We found that the [SSD]’s general fund balance decreased by more than \$25 million and that the [SSD] had to borrow from other [SSD] restricted funds” to

sustain current operations. Additionally, the audit report indicated that the general fund balance for June 30, 2016, which is comprised of the SSD's committed, assigned and unassigned fund balances, was operating at a deficit of \$24.7 million.

Danny's Auto Service

Through their maintenance department, the SSD operates a fleet of vehicles that are utilized for various day-to-day operations. These vehicles include general purpose trucks, vans, trailers and trash/recycling trucks. The Grand Jury learned that as of April 30, 2018, the maintenance department had a fleet of 28 vehicles.

Danny's Auto Service ("Danny's Auto") is an automotive repair shop located at 201 West Elm Street in Scranton. According to Lackawanna County property records, it is owned by Daniel Sansky ("Sansky") and his wife, Mary Ann. The records identify Sansky's home address as 426 Cortez Road in Lake Ariel. Records from the Pennsylvania Department of Transportation ("PennDOT") also list 426 Cortez Road in Lake Ariel as Sansky's home address. In addition to the "Danny's Auto" signage at 201 West Elm Street, there is a "blue keystone" sign bearing No. 987 which indicates that it is an official PennDOT inspection station. PennDOT records confirmed that inspection station No. 987 is currently designated to Danny's Auto.

The Grand Jury learned that in August 22, 2005, the School Board submitted a resolution designating Sansky, T/A Danny's Auto, as the fleet manager for the SSD. According to the meeting minutes, Sansky was to be considered a sub-contractor and not an actual SSD employee. Additionally, Sansky was to be paid for the hours that he performed repair work on SSD vehicles.

From August 22, 2005 through approximately August 13, 2017, Sansky functioned as fleet manager.¹ He billed the SSD for repairs to vehicles and for performing state inspections and other miscellaneous work. In his capacity as fleet manager, Sansky and his wife received health insurance benefits through SSD, even though Sansky was not an actual employee. According to a document produced by the SSD, Sansky was notified via letter dated April 25, 2017 that he was to be removed from the health plan effective May 1, 2017.²

Although Sansky is no longer employed in the capacity of fleet manager, his garage remained in operation as of April 30, 2018. According to PennDOT records, Danny's Auto is listed as an active inspection station as of May 4, 2018 and an active emissions station as of May 1, 2018. The shop re-ordered inspection and emission stickers from PennDOT on October 18, 2017. This occurred after Danny's Auto stopped billing for work performed on SSD vehicles.

- ***Billing Practices***

At the request of investigators, the SSD produced invoices from 2009 through 2017 which revealed that Danny's Auto billed the SSD approximately \$785,195.94. The SSD was unable to locate invoices from Danny's Auto for the period of August 22, 2005 to December 27, 2008.

During the course of their review of the invoices, investigators discovered potential overbilling and double-billing for "work" that was completed on SSD vehicles. For instance, Danny's Auto claimed to have changed 114 tires on one Mack Packmaster garbage truck over an approximate 40-month period. In another instance, two invoices submitted on May 15, 2017 and

¹ Sansky accepted employment as a maintenance supervisor with the County of Lackawanna Transit System in September, 2017.

² One question raised in the report issued by the Department of Auditor General was how sub-contractors were allowed to receive health insurance benefits when they were not full-time SSD employees. Investigators learned from the health insurance provider that SSD was self-insured and therefore could offer insurance to sub-contractors if they elected to do so. Accordingly, there was no evidence of insurance fraud.

May 18, 2017, respectively, requested payment for installing eight new tires on the Packmaster garbage truck and then replacing those same eight tires just three days later and disposing of the old tires. It should be noted that these invoices contained different dates and different dollar amounts associated with the installation and mounting of the new tires and the disposal of the old tires.

Investigators obtained a complete list of all vehicles owned by the SSD during the period relevant to this investigation. Those records revealed that a 2014 Mack Packmaster first appeared on the vehicle inventory during the 2013-2014 school year. To date, this vehicle continues to operate as part of the SSD fleet.

On May 15, 2018, a search warrant was executed at Danny's Auto. Investigators secured hundreds of receipts for auto parts purchased by Sansky. Many of these receipts contained handwritten notes that identified the vehicle and/or owner for whom the auto parts were purchased. Investigators also seized the official vehicle inspection books and vehicle records pertaining to the SSD vehicles. Additionally, a 1988 Ford truck (VIN #1FDJF37H6JNB17372) was located in the secured rear lot. The vehicle title was still in the name of the SSD.

While executing the search warrant on Danny's Auto, PSP Trooper First Class Michael Mulvey ("TFC Mulvey") and OAG Special Agent Robert McHugh ("SA McHugh") interviewed Sansky at the garage. Sansky informed TFC Mulvey and SA McHugh that he was officially hired by the SSD in 2005 and that he distinctly remembered School Board director Paul O'Malley ("O'Malley") congratulating him and advising him (Sansky) that he was now a SSD employee.

According to Sansky, O'Malley asked Sansky what he wanted his salary to be. Sansky related that he told O'Malley that he would make more money doing the repairs for the SSD and would accept that type of payment in lieu of a salary. Sansky stated that he told O'Malley that he

wanted health insurance benefits as a condition of accepting the position of fleet manager. According to Sansky, this request for benefits was granted.

Sansky stated that he or the SSD maintenance department drivers would have to contact Jeff Brazil ("Brazil"), the SSD's Chief Operations Officer ("COO"), in order to receive approval for repair work to be completed. In order to receive payment for his work, Sansky told investigators that he would take the invoices to the SSD administration building and provide them to an individual (hereinafter referred to as an unnamed co-conspirator ("UNC")) for processing. Sansky stated that on other occasions, the UNC would come to the garage to personally retrieve the bills. Sansky advised that he was not required to submit itemized invoices to the SSD until 2014.

With respect to the 2014 Mack Packmaster, Sansky stated that he had advised COO Brazil not to purchase the vehicle because it had solid rear axles. COO Brazil purchased the truck despite this advice. Sansky stated that the solid rear axles caused the tires to drag and quickly wear out. Sansky stated that he would call COO Brazil about the tires for the garbage truck and that COO Brazil would simply instruct him to purchase new ones. Sansky referred to COO Brazil in disparaging terms throughout his interview. Sansky was adamant that he had mounted the tires for which he billed the SSD. He stated that he purchased the tires for the Mack Packmaster at several locations, including Boots and Hanks, Kelleher's, Kaiser Valley and DeNaples Auto Parts. The Grand Jury notes that investigators reviewed all of the auto parts receipts seized during the search warrant and they were unable to locate any receipt for tires that would have been installed on the 2014 Mack Packmaster.

Sansky stated that he would dispose of the used tires from the Mack Packmaster by taking them to DeNaples Transportation. According to Sansky, the used tires would thereafter be re-

capped and placed on school buses operated by DeNaples Transportation. Sansky estimated that he provided between 50 to 60 tires to DeNaples Transportation.

On June 21, 2018, search warrants were executed at the following six businesses in connection with the alleged tire sales to Danny's Auto for the 2014 Mack Packmaster: 1) DeNaples Transportation, 1239 South 6th Avenue, Scranton; 2) Anthracite Auto Parts, 900 South 5th Avenue, Scranton; 3) Keyser Valley Auto Parts, 2300 Washburn Street, Scranton; 4) DeNaples Auto Parts, 400 Mill Street, Dunmore; 5) Kelleher Tires, 430 West Market Street, Scranton; and 6) Boots and Hanks Truck Parts, 1500 North Keyser Avenue, Scranton. Additionally, subpoenas were issued to these six businesses, directing the production of any follow-up records with respect to sales of tires to Danny's Auto. Based upon the records provided by those businesses, the following information was obtained by the Grand Jury:

- DeNaples Transportation: 4 tires purchased by Danny's Auto
- Anthracite Auto Parts: 3 tires purchased by Danny's Auto
- Keyser Valley Auto Parts: 6 tires purchased by Danny's Auto
- DeNaples Auto Parts: 0 tires purchased by Danny's Auto- 400 Mill Street, Dunmore
- Kelleher Tires: 2 tires purchased by Danny's Auto
- Boots and Hanks Truck Parts : Billed Danny's Auto \$3,600 for unknown number of tires

The Grand Jury notes that two representatives of DeNaples Transportation denied ever buying or receiving any tires from Sansky and/or Danny's Auto.

In order to attempt to determine the total amount of tires purchased by Danny's Auto for the Mack Packmaster, the new and used price of size 11R22.5 tires was researched.³ According to

³ According to the current SSD fleet manager, 11R22.5 tires are the appropriate size tires for the 2014 Mack Packmaster.

various tire vendors, new size 11R22.5 tires cost approximately \$360 per tire. Additionally, used size 11R22.5 tires cost approximately \$100 per tire. Utilizing these amounts, it was determined that Danny's Auto could have purchased anywhere between 10 to 36 tires from Boots and Hanks Truck Parts. Although the tires total may vary, the results of these search warrants and subpoenas show that Danny's Auto, **at best**, only paid \$7,137.90 for tires for the 2014 Mack Packmaster. This amounts stands in stark contrast to the \$60,352.93 that Sansky billed the SSD for such tires.

Auto Parts Vendor	Tires Bought by Sansky	Transaction Amount
DeNaples Auto Parts	0	\$0.00
DeNaples Transportation	4	\$800.00
Kelleher Tire	2	\$697.90
Keyser Valley Auto Parts	6	\$1,980.00
Anthracite Auto Parts	3	\$60.00
Boots and Hanks Truck Parts	Unknown	\$3,600.00
Totals:	Range of 25 to 51 Tires	\$7,137.90
Sansky billed for 114 tires totaling \$60,352.93		
Overbilling of \$53,215.03		

The Grand Jury heard testimony from current and former SSD maintenance employees, as well as individuals associated with Danny's Auto. These individuals indicated that the 2014 Mack Packmaster was frequently taken to Danny's Auto for tires. However, none of these individuals personally witnessed Sansky replace any of the tires on the Packmaster. Additionally, some of these individuals indicated that after Sansky was replaced as fleet manager, the Packmaster only had approximately one set of tires mounted on it over the course of a seven-month period, as opposed to replacement of an entire set every few weeks by Sansky.

BF, who drove the 2014 Mack Packmaster from December 2017 through at least June 2018, testified that there was normal wear and tear on this vehicle. BF stated that one of the rear

axles needed to be replaced in early 2018; however, even before the repair, the Packmaster did not need to have its tires frequently replaced.

JK, the current fleet manager for SSD, testified that the 2014 Mack Packmaster required a new set of tires in October 2017. Since that time, the Packmaster has only needed one new set. JK stated that the tires installed in October 2017 lasted approximately seven months. Additionally, JK testified that Sansky failed to mount the proper weight-graded tires on the 2014 Mack Packmaster.

JK also told the Grand Jury that Sansky failed to ensure that preventative maintenance was performed on the SSD vehicles. JK testified that one of the SSD's food trucks needed to have its engine replaced - - even though the vehicle was only one year old - - at a cost of approximately \$8,000. JK also stated that when another vehicle's engine was operating poorly, he inspected the vehicle and noticed a piece of black electrical tape placed over the "check engine" light. JK relayed that the vehicle's driver had been instructed by Sansky to just "cover up the check engine light" and to bring the vehicle into the garage whenever it stopped running.

GH, who operated the 2014 Mack Packmaster prior to his retirement in December 2017, testified that he frequently brought the vehicle to Danny's Auto. GH testified that the inner rear tires would show signs of wear and that Sansky would rotate them approximately every two-to-three weeks. A new set of tires would then be placed on the Packmaster approximately every eight weeks. GH testified that he would try to drop off the Packmaster at Danny's Auto on a Friday afternoon and then retrieve it on a Monday morning. GH told the Grand Jury that he never saw any tires actually being placed on the 2014 Mack Packmaster; instead, he only witnessed the tires being rotated. GH was confronted with the fact that once Sansky left his position as fleet manager, GH operated the Packmaster for approximately three and one-half months without needing a new

set of tires. GH could not provide an explanation as to why the Packmaster no longer needed to have its tires replaced so frequently.

GH previously informed TFC Mulvey that he was continually stopped by PSP whenever he went to the Keystone Landfill and, upon PSP's inspection, was told that he needed new tires on the garbage truck. In order to determine whether GH's statement was accurate, TFC Mulvey spoke to PSP Motor Carrier Enforcement Supervisor Rion Stann and Trooper Enrico Pacolini regarding the claims made by GH and provided them with the registration plate for the garbage truck. The information was thereafter submitted to the federal Motor Carrier Safety Administration and it was determined that neither the truck nor the driver had been stopped for inspection by a state or federal entity at the landfill. As noted below, Sansky conducted inspections on the vehicle belonging to GH's wife at no charge. The Grand Jury finds that this arrangement with Sansky casts doubt on the veracity of GH's statement that the Packmaster was continually stopped by PSP for inspection because of problems with its tires.

TM, an associate of Sansky's who would frequent Danny's Auto, testified that the 2014 Mack Packmaster was constantly at the garage and in need of tires. TM stated that he would only "hang out" at Danny's Auto for a few hours every Monday through Friday. TM testified that the Packmaster was frequently dropped off on Fridays and that Sansky would comment that he would "get to it tomorrow." Although TM claimed to have seen numerous tires placed on the Packmaster, the Grand Jury finds that such a claim is not worthy of belief because it is contradictory to his testimony that he was only at the garage on weekdays.

WC, who works at Danny's Auto, testified that the 2014 Mack Packmaster frequently needed its tires changed due to wear and tear from a solid rear axle. WC stated that he believed the Packmaster needed a new set of tires approximately four-to-six times per year. WC worked

Monday through Friday and stated that the Packmaster would frequently be dropped off on a Friday afternoon and that Sansky would “change the tires on the weekend.” Although WC assumed that the Packmaster needed approximately 40 to 50 new tires per year, he only personally observed 10 to 12 tires being replaced on the vehicle.

TFC Mulvey and SA McHugh compared the receipts seized from Danny’s Auto with the invoices that Sansky submitted to the SSD for repair work. The chart below summarizes what the Grand Jury has determined to be most egregious invoices from 2014-2017 wherein Sansky overbilled the SSD by approximately \$8,352.20. Due to the fact that Sansky was not required to submit itemized invoices prior to 2014, those bills could not be compared with the receipts from that time period.

charge” for the cost of completing an inspection on their personal vehicles. The chart below contains a list of these “NC” or “no charge” inspections.

Date	Name	Active/Retired SSD	Department
6/12/2014	JS	Active	Maintenance
10/31/2014	JSE	Active	Maintenance
12/18/2014	Relative of UNC	-	-
3/2/2015	UNC and Wife	Retired	Finance
4/20/2015	JB and Wife	Active	Maintenance
7/13/2015	Wife of GH	Retired	Maintenance
11/30/2015	UNC and Wife	Retired	Finance
4/6/2016	SC	Active	Maintenance
4/11/2016	Relative of UNC	-	-
6/29/2016	JSE	Active	Maintenance
7/14/2016	Wife of GH	Retired	Maintenance
7/14/2016	Wife of GH	Retired	Maintenance
7/22/2016	JSE	Active	Maintenance
8/8/2016	GG	Active	Maintenance
9/27/2016	GG	Active	Maintenance
10/7/2016	JSE	Active	Maintenance
12/5/2016	UNC	Retired	Finance
12/19/2016	Relative of UNC	-	-
1/3/2017	Wife of DW	Active	Maintenance
1/10/2017	TG	Retired	Maintenance
2/2/2017	BL	Active	School Board
2/23/2017	Relative of UNC	-	-
3/7/2017	UNC and Son	Retired	Finance
5/25/2017	RS	Active	Maintenance
6/15/2017	Son of SC	Active	Maintenance
7/21/2017	Son of SC	Active	Maintenance
8/10/2017	Wife of GH	Retired	Maintenance

- ***Invoices Submitted to SSD for Repairs of Personal Vehicles***

A review of records by TFC Mulvey and SA McHugh revealed that Sansky also submitted invoices to the SSD for repairs of SSD vehicles when, in fact, the repairs were completed on the personal vehicles belonging to SSD personnel or their family members. The chart below summarizes these invoices.

Parts for Personal Vehicles			Sansky Bills to School District		
Date	Parts Invoices	Customer	Date	Billed Amount	Repairs
3/19/2014	Hub Bearing	UNC	3/20/2014		
3/20/2014	Lower Ball Joint	UNC	3/20/2014	\$ 950.00	4 ball joints, 2 front hubs
3/26/2014	1 Tire, mount, balance, dispose old tire	UNC	3/27/2014	\$ 640.00	1 new tire, rim, dispose old tire
5/14/2014	1 Tire, mount, balance, dispose old tire	UNC	5/14/2014	\$ 473.00	2 front tires, align, dispose old tires
6/2/2014	Ignition Coil, Plug	UNC	6/2/2014	\$ 350.00	1 coil, spark plug, diagnostic
6/12/2014	Inspection Completed on Jose Slack Vehicle, not SSD vehicle	JS	6/12/2014	\$ 404.60	Brake pads, rotors, starter, inspection
8/22/2014	Disc Pad	UNC	8/22/2014	\$ 459.10	Front brakes, left front rotor, etc
9/22/2014	Rear Brake rotors, disc pad set, wheel nut, wheel bolt, brake lube	JB	9/22/2014	\$ 587.33	Rear brakes, rotors, service, etc
12/29/2014	4 Tires, mount, balance, dispose old tires	UNC's Wife	1/5/2015	\$ 1,940.00	4 new tires, dispose old tires
3/9/2015	2 Tires	UNC's Son	3/14/2015		
3/9/2015	Disc Brake Pad Set	UNC's Son	3/14/2015	\$ 1,160.35	Tow, 2 new tires, brakes, etc
11/23/2015	Oil Filter and Oil	UNC	11/30/2015		
11/23/2015	Bolt In Valve, Tire Repair	UNC	11/30/2015		
11/24/2015	Oxygen Sensor	UNC	11/30/2015		
11/30/2015	Front Disc Pad, Oil, etc	UNC's Wife	11/30/2015		
11/30/2015	Inspection at No Charge	UNC and Wife	11/30/2015	\$ 1,255.00	2 rear tires, mount, 1 tire used, dispose 3 old tires
7/1/2016	Front Disc Brake Rotor	UNC	7/1/2016	\$ 478.80	Front brakes, rotors
11/17/2016	2 Tires, Mount, Balance, Dispose Old Tires	UNC	11/18/2016	\$ 460.00	2 front tires, mount, balance, dispose old tires
			Total:	\$9,158.18	

- ***Sale/Retaining Possession of SSD Vehicles***

According to PennDOT records, Sansky sold four separate vehicles titled to the SSD for an undetermined amount when he was fleet master. Due to the fact that SSD has no records of these transactions, it is unknown whether they received any proceeds from the sales. According to COO Brazil, Sansky would not have had the authority to make any such sales. COO Brazil stated that the procedures for selling a SSD vehicle are as follows: Compile a list of vehicles; notify the School Board; advertise the auction; and, conduct the auction. Once the auction was completed, the School Board must then approve the sale.

Additionally, as noted above, when investigators executed the search warrant at Danny's Auto, a 1988 Ford truck still registered to the SSD was found in the secured back lot of the garage. From the records produced regarding the SSD vehicle fleet between 2008 and 2018, the SSD appears to have been unaware that this vehicle existed and registered to SSD.

Criminal Conspiracy

COO Brazil advised that invoices should have been submitted directly to his office for review and approval prior to the SSD issuing any payment to Sansky. However, COO Brazil stated that a "special agreement" with Sansky was already in place by the time he became the COO wherein Sansky was permitted to completely bypass the operations office when submitting his invoices for payment. Brazil was informed on this agreement by his predecessor and the former SSD Superintendent. Based upon those instructions, Brazil did not question the validity of this arrangement.

The Grand Jury learned that the UNC who was responsible for reviewing Sansky's invoices and approving payment frequently took his personal vehicles, or vehicles belonging to his family members, to Sansky in order to have maintenance/repairs performed on them. Sansky thereafter billed the SSD for some of this repair work and the UNC approved payment of the invoices. Additionally, the Grand Jury learned that Sansky completed inspections on the UNC's personal vehicle and on the vehicles of UNC's family members at "no charge."

When interviewed by investigators, the UNC denied taking a close look at any of Sansky's invoices and claimed that he was "too busy" to review each invoice submitted through his office. Although invoices indicated that the UNC had been bringing his personal vehicle or vehicles belonging to his family members to Sansky since at least December 12, 2009, the UNC claimed that he only ever brought one vehicle to Sansky for repairs. A review of the invoices revealed 38 separate occasions wherein Sansky performed maintenance/repairs on the personal vehicles of the UNC, his wife, his son and another family member.

Due to the special circumstance regarding Sansky's invoices and the fact that the UNC was receiving benefits from Sansky, the Grand Jury finds that these two individuals engaged in a conspiracy to defraud the SSD.

Dealing in Proceeds of Unlawful Activities

SA McHugh reviewed Sansky's financial records, including his personal bank accounts. It was discovered that between November 27, 2007 and August 23, 2017, Sansky received approximately \$967,883.24 from the SSD. These deposits accounted for approximately 73% of the total amount of money in Sansky's personal account during that time period.

The Grand Jury finds that Sansky knew that the funds received from the SSD, whether whole or in part, were the proceeds of his theft. Then, after depositing these funds into his personal bank account, Sansky used this money to purchase "garage insurance" and pay utility bills, property taxes and fees for the state emissions program. All of these expenses were necessary in order to keep Danny's Auto open for business, thereby promoting the carrying on of Sansky's theft.

Corrupt Organizations

Sansky acted as the owner and principal of Danny's Auto while also working as the SSD fleet manager. The Grand Jury finds that Sansky committed theft and dealing in proceeds of unlawful activities while operating his business and that he used the income and/or proceeds derived from this pattern of racketeering activity in the operation of Danny's Auto.

Tampering With Public Records

The Grand Jury finds that Sansky committed the crime of tampering with public records as he knowingly presented fraudulent invoices to the SSD, a state agency performing governmental functions, in order to receive money to which he was not entitled and that it was his intent that the invoices would be taken as a genuine part of the information or records kept by the SSD